City of Plano – January 2022 – Ordinances and Resolutions

Resolution No. 2022-1-1(R): To reappoint Richard M. Abernathy, licensed attorney, to serve a two year term as ethics investigator as required by Section 2-104 of the Code of Conduct of the City of Plano; and providing an effective date.

Resolution No. 2022-1-2(R): To reappoint Peter G. Smith, licensed attorney, to serve a two year term as ethics investigator as required by Section 2-104 of the Code of Conduct of the City of Plano; and providing an effective date.

Resolution No. 2022-1-3(R): To amend Resolution No. 2020-4-1(R) and ratify the appointment of James M. McCarthy as contract Senior Associate Municipal Judge of the Municipal Court of Record of the City of Plano, and providing an effective date.

Ordinance No. 2022-1-4: To repeal Ordinance Nos. 2011-12-2 and 2014-2-10 codified as Division 1.5, Cross Connection Control Program, of Article II, Water, of Chapter 21, Utilities, of the Code of Ordinances of the City of Plano, Texas; adopting a revised Division 1.5 of Article II, Chapter 21 of the Code of Ordinances of the City of Plano, Texas; to revise definitions, processes, regulations and enforcement provisions; providing a penalty clause, a severability clause, a savings clause, a repealer clause, a publication clause and an effective date.

Ordinance No. 2022-1-5 (Zoning Case 2021-015): To amend the Comprehensive Zoning Ordinance of the City, Ordinance No. 2015-5-2, as heretofore amended, so as to rezone 2.9 acres of land located at the northeast corner of 15th Street and M Avenue in the City of Plano, Collin County, Texas, from Urban Residential to Planned Development-53-Urban Residential; directing a change accordingly in the official zoning map of the City; and providing a penalty clause, a repealer clause, a savings clause, a severability clause, a publication clause, and an effective date.

Ordinance No. 2022-1-6 (Zoning Case 2021-026): To amend Article 16 (Parking and Loading) and related sections of the Comprehensive Zoning Ordinance of the City, Ordinance No. 2015-5-2, as heretofore amended, pertaining to special vehicle parking; and providing a penalty clause, a repealer clause, a savings clause, a severability clause, a publication clause, and an effective date.

Resolution No. 2022-1-7(R): To approve the extension of Chapter 380 incentive agreement contractual deadlines; authorizing its execution by the City Manager; and providing an effective date.

Resolution No. 2022-1-8(R): To accept the findings and opinions of the Annual Audit; authorizing the City Manager, or in his absence the Director of Finance, to publish the results thereof; and providing an effective date.

Ordinance No. 2022-1-9: To change the name of a portion of Geomap Lane, a dedicated street within the City of Plano, Collin County, Texas, to be named Love All Drive; providing for a change in the official records to reflect such action; and providing an effective date.

Ordinance No. 2022-1-10: To repeal in its entirety City of Plano Ordinance No. 2018-11-9, codified as Article II, Building Code, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Building Code, with certain additions, deletions, and amendments, as the Building Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

Ordinance No. 2022-1-11: To repeal City of Plano Ordinance No. 2018-11-10, codified as Divisions 1 and 2 of Chapter 6, Buildings and Building Regulations, Article III, Property Maintenance Code, of the Code of Ordinances; and adopting the 2021 Edition of the International Property Maintenance Code, with certain additions, deletions and amendments, as the Property Maintenance Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

Ordinance No. 2022-1-12: To repeal in its entirety City of Plano Ordinance No. 2018-11-11, codified as Division 2, Plumbing Code, of Article VIII, Plumbing and Mechanical Equipment, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Plumbing Code, with certain additions, deletions and amendments, as the Plumbing Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

Ordinance No. 2022-1-13: To repeal in its entirety City of Plano Ordinance No. 2018-11-12, codified as Division 3, Mechanical Code, of Article VIII, Plumbing and Mechanical Equipment, of Chapter 6 of the Code of Ordinances of the City; adopting the 2021 Edition of the International Mechanical Code, with certain additions, deletions, and amendments, as the Mechanical Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

Ordinance No. 2022-1-14: To repeal Ordinance No. 2018-11-13, codified as Article IX, Electrical Code, Chapter 6 of the Code of Ordinances of the City of Plano, Texas; adopting the 2020 National Electrical Code with certain additions, deletions, and amendments as the Electrical Code for the City of Plano, Texas; and providing a repealer clause, a severability clause, a penalty clause, a savings clause, a publication clause and an effective date.

Ordinance No. 2022-1-15: To repeal in its entirety City of Plano Ordinance No. 2018-11-14 codified as Article XVIII, Energy Conservation Code, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Energy Conservation Code, with certain additions, deletions and amendments, as the Energy Conservation Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

Ordinance No. 2022-1-16: To repeal in its entirety City of Plano Ordinance No. 2018-11-15, codified as Article XIX, Fuel Gas Code, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Fuel Gas Code, with certain additions, deletions, and amendments, as the Fuel Gas Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

Ordinance No. 2022-1-17: To repeal City of Plano Ordinance No. 2018-11-16 codified as Article XX, Residential Code, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Residential Code with certain additions, deletions, and amendments, as the Residential Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

Ordinance No. 2022-1-18: To repeal in its entirety City of Plano Ordinance No. 2018-11-17, codified as Article XXII, Existing Building Code, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Existing Building Code, with certain additions, deletions and amendments, as the Existing Building Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

Ordinance No. 2022-1-19: To repeal in its entirety City of Plano Ordinance No. 2018-11-18, codified as Article XXIII, Swimming Pool and Spa Code, of Chapter 6 of the Code of Ordinances and adopting the 2021 Edition of the International Swimming Pool and Spa Code, with certain additions, deletions and amendments, as the Swimming Pool and Spa Code of the City of Plano; providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

Ordinance No. 2022-1-20: To repeal Ordinance Nos. 2018-11-19 and 2020-7-3, codified as Article II, Fire Code, of Chapter 8, Fire Prevention and Protection, of the Code of Ordinances of the City; adopting the 2021 Edition of the International Fire Code, with certain revised additions, deletions and amendments as the Fire Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause, and an effective date.

Ordinance No. 2022-1-21: To accept and approve a Service and Assessment Plan and Assessment Roll for the Downtown Plano Public Improvement District; making a finding of special benefit to the property in the District; levying Assessments against property within the District and establishing a lien on such property; providing for the method of assessment and the payment of the Assessments in accordance with Chapter 372, Texas Local Government Code, as amended; providing penalties and interest on delinquent Assessments; providing for severability; resolving matters incident and related thereto; and providing an effective date.

RESOLUTION NO. 2022-1-1(R)

A Resolution of the City of Plano, Texas, reappointing Richard M. Abernathy, licensed attorney, to serve a two year term as ethics investigator as required by Section 2-104 of the Code of Conduct of the City of Plano; and providing an effective date.

WHEREAS, pursuant to Sec. 2-104 of the Code of Ordinances, the City Council shall appoint attorneys to serve as ethics investigators as required by the Code of Conduct of the City of Plano; and

WHEREAS, Richard M. Abernathy, licensed attorney, is currently serving as ethics investigator and has agreed to be reappointed for a two year period from January 13, 2022 to January 13, 2024; and

WHEREAS, the Council finds that Richard M. Abernathy is qualified to serve as ethics investigator for code of conduct violations.

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

Section I. Richard M. Abernathy is hereby reappointed by the City Council to serve as ethics investigator in determining violations of the Code of Conduct of the City of Plano. His term is from January 13, 2022 to January 13, 2024.

Section II. This Resolution shall become effective immediately after its passage.

DULY PASSED AND APPROVED this the 10th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

RESOLUTION NO. 2022-1-2(R)

A Resolution of the City of Plano, Texas, reappointing Peter G. Smith, licensed attorney, to serve a two year term as ethics investigator as required by Section 2-104 of the Code of Conduct of the City of Plano; and providing an effective date.

WHEREAS, pursuant to Sec. 2-104 of the Code of Ordinances, the City Council shall appoint attorneys to serve as ethics investigators as required by the Code of Conduct of the City of Plano; and

WHEREAS, Peter G. Smith, licensed attorney, is currently serving as ethics investigator and has agreed to be reappointed for a two year period from January 13, 2022 to January 13, 2024; and

WHEREAS, the Council finds that Peter G. Smith is qualified to serve as ethics investigator for code of conduct violations.

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

Section I. Peter G. Smith is hereby reappointed by the City Council to serve as ethics investigator in determining violations of the Code of Conduct of the City of Plano. His term is from January 13, 2022 to January 13, 2024.

Section II. This Resolution shall become effective immediately after its passage.

DULY PASSED AND APPROVED this the 10th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

RESOLUTION NO. 2022-1-3(R)

A Resolution of the City of Plano, Texas, amending Resolution No. 2020-4-1(R) and ratifying the appointment of James M. McCarthy as contract Senior Associate Municipal Judge of the Municipal Court of Record of the City of Plano, and providing an effective date.

WHEREAS, the City Council adopted Resolution No. 2020-4-1(R) on April 13, 2020 to appoint certain individuals to associate judge positions pursuant to Section 13-3, Chapter 13, Municipal Court, Plano Code of Ordinances; and

WHEREAS, James M. McCarthy was appointed as a full time Senior Associate Judge; and

WHEREAS, Judge McCarthy retired from full time employment with the City in September 2021, and is now eligible per City policy to serve as a contract Senior Associate Municipal Judge; and

WHEREAS, Judge McCarthy's extensive experience and knowledge of applicable laws and court procedures will help to maintain efficient and effective court operations; and

WHEREAS, upon review and consideration of the matter, the City Council is of the opinion that Resolution No. 2020-4-1(R) should be amended to reflect Judge McCarthy as a contract Senior Associate Municipal Judge of the Municipal Court of Record of the City of Plano starting January 1, 2022.

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

Section I. The City Council hereby amends Resolution No. 2020-4-1(R) and ratifies the appointment of James M. McCarthy as a contract Senior Associate Judge of the Municipal Court of Record of the City of Plano, Texas beginning January 1, 2022.

Section II. Judge McCarthy shall serve the remainder of the four (4) year term of office ending on June 30, 2024 at the standard rate of compensation for City of Plano contract associate judges.

Section III. This Resolution shall become effective immediately upon its passage.

DULY PASSED AND APPROVED THIS THE 10TH DAY OF JANUARY, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas, repealing Ordinance Nos. 2011-12-2 and 2014-2-10 codified as Division 1.5, Cross Connection Control Program, of Article II, Water, of Chapter 21, Utilities, of the Code of Ordinances of the City of Plano, Texas; adopting a revised Division 1.5 of Article II, Chapter 21 of the Code of Ordinances of the City of Plano, Texas; to revise definitions, processes, regulations and enforcement provisions; providing a penalty clause, a severability clause, a savings clause, a repealer clause, a publication clause and an effective date.

WHEREAS, pursuant to Chapter 341 of the Texas Health & Safety Code, the Texas Commission on Environmental Quality (TCEQ) has developed rules and regulations which govern drinking water quality and reporting requirements for public water systems; and

WHEREAS, TCEQ's rules and regulations require the protection of the public water system from contaminants caused by backflow of contaminants through water service connections; and

WHEREAS, the City Council finds that the most effective way of protecting the public water system from contaminants caused by backflow is to establish a cross connection control program of uniform regulations governing the installation, testing, maintenance, and inspection of backflow prevention assemblies that will apply to all properties and the registration of backflow prevention assembly testers; and

WHEREAS, the City Council hereby finds and determines that such cross connection control and backflow prevention regulations are necessary and will protect the health, safety, and welfare of the citizens of the City of Plano; and

WHEREAS, certain definitions and processes which were set out in Ordinance No. 2011-12-2 need to be revised so that the City may operate its cross connection control program more efficiently and effectively; and

WHEREAS, the City Council hereby finds that Ordinance No. 2011-12-2, as amended by Ordinance No. 2014-2-10, codified as Division 1.5 Cross Connection Control Program, Article II of Chapter 21 of the Code of Ordinances should be repealed and replaced by adopting this revised Division 1.5 Cross Connection Control Program with appendices.

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

Section I. Ordinance No. 2011-12-2 duly passed and approved by the City Council of the City of Plano on December 12, 2011, and Ordinance No. 2014-2-10, duly passed and approved by the City Council of the City of Plano on February 24, 2014, codified as Division 1.5, Article II, Chapter 21, of the Code of Ordinances of the City of Plano, Texas, are hereby repealed in their entirety.

Section II. Article II, Water, of Chapter 21, Utilities, of the Code of Ordinances of the City of Plano is hereby replaced by the addition of a revised Division 1.5 to be entitled Cross Connection Control Program with appendices and to be read in its entirety as follows:

"DIVISION 1.5. CROSS CONNECTION CONTROL PROGRAM

Sec. 21-22. Purpose; scope.

There is hereby established a cross-connection control program the purpose of which is to promote the public health, safety, and welfare by regulations designed to:

(a) Protect the public potable water supply of the City of Plano from the possibility of contamination or pollution by isolating within a customer's internal distribution systems or a customer's private water systems contaminants or pollutants that could backflow into the public water system;

(b) Promote the elimination or control of existing cross-connections, whether actual or potential, between a customer's in-plant potable water systems and non-potable water system(s), plumbing fixtures, and industrial piping system(s);

(c) Provide for the maintenance of a continuing program of cross-connection control which will systematically and effectively prevent the contamination or pollution of the city's potable water system;

(d) Establish requirements for Plano Backflow Prevention Assembly Testers; and

(e) Comply with 30 TAC Chapter 290 (Public Drinking Water) and Chapter 344 (Landscape Irrigation) of the Texas Commission on Environmental Quality Rules and Regulations.

Sec. 21-23. Definitions.

For the purpose of this division, the following definitions shall apply unless the context clearly indicates or requires a different meaning. Other technical terms used shall have the meanings or definitions listed in the most current Edition of the Manual of Cross-Connection Control published by the Foundation for Cross-Connection Control and Hydraulic Research, University of Southern California, a copy of which is on file in the office of the city secretary, or in the most current edition of the Recommended Practice for Backflow Prevention and Cross-Connection Control Manual M14 published by the American Water Works Association. In any case where provisions of these manuals are in conflict, the most current Edition of the Manual of Cross-Connection Control shall prevail.

Air gap separation (AG) as defined by the Texas Commission on Environmental Quality, means the unobstructed vertical distance through the free atmosphere between the lowest opening from any pipe or faucet conveying water to a tank, fixture, receptor, sink, or other assembly and the flood level rim of the receptacle. The vertical, physical separation must be at least twice the diameter of the water supply outlet, but never less than one (1) inch.

Atmospheric vacuum breaker (AVB) means an assembly containing a float check, a check seat, and an air inlet port.

Auxiliary water supply means any water supply other than the City of Plano's approved public water supply, including water from another public water supply or from a natural source including, but not limited to, wells, cisterns, springs, rivers, streams, used waters, or industrial fluids.

Backflow means the reversal of flow of water or mixtures of water and other liquids, gases or other substances into the distribution pipes of a potable water supply from any sources other than the City of Plano water system.

Backflow prevention assembly means an assembly which, when properly installed between the city water supply system and the terminus or point of ultimate use, will prevent backflow. Examples of such assemblies include, but are not limited to, reduced pressure backflow assemblies, double check valve assemblies, pressure vacuum breakers, and spill resistant vacuum breakers.

Backflow prevention assembly tester (BPAT) means an individual licensed in accordance with Texas Commission on Environmental Quality rules to test backflow prevention assemblies.

Backpressure means any elevation of pressure in the downstream piping system (including by pump, elevation of piping, or steam and/or air pressure) above the supply pressure at the point of consideration which would cause, or tend to cause, a reversal of the normal direction of flow.

Backflow Program Administrator means a third-party who assists the City of Plano with managing the backflow assemblies and associated records.

Back siphonage means a form of backflow caused by a reduction in system pressure resulting in the existence of a negative or sub-atmospheric pressure at a site in the water system.

Building official means the building official of the City of Plano or the building official's designee.

City means the City of Plano, Texas, and its duly authorized representatives.

Closed system means a piping system that has no space for water to expand.

Commission means the Texas Commission on Environmental Quality ("TCEQ").

Contamination means an impairment of the quality of the public potable water supply or a private potable water supply by the introduction or admission of any foreign substance that degrades the quality and which creates an actual hazard to the public health through poisoning or through the spread of disease by sewage, industrial fluids, waste, or other hazardous product or material.

Cross-connection means any actual or potential connection or structural arrangement between a public or consumer's potable water system and any other source or system through which it is possible to introduce into any part of the potable system any used water, industrial fluid, gas, or substance other than the intended potable water with which the system is supplied. Bypass arrangements, jumper connections, removable sections, swivel or change-over devices and other

temporary or permanent devices through which or because of which backflow can occur are considered to be cross-connections.

Customer means a person, company, or entity contracting with the city to receive potable water service.

Customer's potable water system means that portion of the privately owned potable water system lying between the service connection and the point of use by customer. This system includes, but is not limited to, all pipes, conduits, tanks, receptacles, fixtures, equipment and appurtenances used to produce, convey, store, or utilize the potable water.

Degree of hazard means either a non-health or health hazard and is determined by the evaluation of the conditions within a system by the superintendent, director, the city's Environmental Health & Sustainability Department, or the building official.

Director means the director of the city's Public Works Department.

Double check valve assembly (DC) means an assembly composed of two (2) independently acting approved check valves, including tightly closing resilient-seated shutoff valves, attached at each end of the assembly and fitted with four properly located resilient-seated test cocks.

Health hazard means a cross-connection, potential cross-connection, or other situation involving any substance that could cause death, illness, spread of disease, or has a high probability of causing such effects if introduced into the potable drinking water supply.

Industrial fluids means any fluid or solution which may be chemically, biologically, or otherwise contaminated or polluted in a form or concentration which would constitute a health, system, pollutional, or plumbing hazard if introduced into an approved water supply. Examples of industrial fluids include, but are not limited to: polluted or contaminated used water; all types of process waters and used waters originating from the public potable water system which may deteriorate in sanitary quality; chemicals in fluid form; plating acids and alkalis; circulated cooling waters connected to an open cooling tower and/or cooling waters that are chemically or biologically treated or stabilized with toxic substances; contaminated natural waters such as form wells, springs, streams, rivers, bays, harbors, seas, irrigation canals or systems, etc.; and oils, gases, glycerin, paraffins, caustic and acid solutions and other liquid and gaseous fluids used industrially, for other processes, or for firefighting purposes.

Material reporting deficiencies shall mean inaccurate or incomplete reporting as required in the approved city backflow prevention assembly test report.

Nonhealth hazard means a cross-connection or potential cross-connection involving any substance that generally would not be a health hazard but would constitute a nuisance, or be aesthetically objectionable, if introduced into the potable water supply.

Non-potable water means a water supply which has not been approved for human consumption by the commission.

Person means any individual or any association, firm, partnership, joint venture, corporation or other legally recognized entity, whether for profit or not for profit.

Plano backflow prevention assembly tester (Plano BPAT) means an individual licensed in accordance with TCEQ rules and registered with the city for the purpose of testing backflow prevention assemblies.

Plumbing hazard means an internal or plumbing type cross-connection in a customer's potable water system that may be either a pollutional or a contamination type hazard, including, but not limited to, cross-connections to toilets, sinks, lavatories, wash trays, water filtration systems and lawn sprinkling systems.

Pollution means an impairment of the quality of the public potable water supply to a degree which does not create a hazard to the public health but does adversely and unreasonably affect the aesthetic qualities of such water for domestic use.

Potable water means any public water supply which has been investigated and approved by the commission as satisfactory for drinking, culinary and domestic purposes.

Premises or *property* means any property real, improved or personal that is connected to the city water system.

Pressure vacuum breaker (PVB) means an assembly which contains an independently operating internally loaded check valve and an independently operating loaded air inlet valve located on the discharge side of the check valve with properly located resilient-seated test cocks and tightly closing resilient-seated shutoff valves attached at each end of the assembly.

Process waters means water used to cool any operation or manufacturing process.

Public potable water supply means any publicly or privately owned water system operated as a public utility under a health permit to supply water for domestic purposes. Such a system includes all sources, facilities and appurtenances between the source and the point of delivery such as valves, pumps, pipes, conduits, tanks, receptacles, fixtures, equipment and appurtenances used to produce, convey, treat, or store potable water for public consumption or use.

Pressure loss means any reduction in the water pressure supplied by the city.

Reduced pressure backflow prevention assembly (RP) means an assembly containing two (2) independently acting approved check valves together with a hydraulically operating, mechanically independent pressure differential relief valve located between the check valves and at the same time below the first check valve. The assembly includes four properly located resilient-seated test cocks and two (2) tightly-closing resilient-seated shutoff valves at each end of the assembly.

Service connection means the terminal end of a service connection from the public potable water system (i.e., where the utility loses jurisdiction and sanitary control over the water at its point of

delivery to the customer's water system). If a meter is installed at the end of the service connection, then the service connection shall mean the downstream end of the meter.

Spill-resistant pressure vacuum breaker (SVB) means an assembly which contains an independently operating internally loaded check valve and an independently operating loaded air inlet valve located on the discharge side of the check valve, with properly located resilient seated test cock, a properly located bleed/vent valve and tightly closing resilient seated shutoff valves attached at each end of the assembly.

Superintendent means the superintendent for the city designated by the director to oversee the cross-connection control program or the superintendent's designee.

Supply pressure means the existing pressure in the city water system.

Thermal expansion means heated water that does not have any space to expand.

Used water means any water supplied by the utility from a public water system to a customer's water system after passing through the service connection and which is no longer controlled by the utility.

Utility means the division in city's public works department overseeing the cross-connection control program.

Sec. 21-24. Interpretation.

The provisions in this article are cumulative of all City Ordinances. In cases where the requirements of this Division differ from any other ordinances or codes, the more stringent requirements shall apply.

Sec. 21-25. Backflow prevention assemblies required.

(a) Each service connection from the public water system to premises having an auxiliary water supply shall be protected against backflow of water from the premises into the public water system with a reduced pressure backflow prevention assembly (RP).

(b) For all newly constructed premises on which a substance is handled so that it may enter the public water system, each service connection from the public water system to such premises shall be protected against the backflow of water from the premises into the public water system. This requirement shall apply to each premise on which persons handle process water and water originating from the public water system which has been subjected to deterioration in sanitary quality.

(c) For all existing premises on which a substance is handled so that it may enter the public water system, each service connection from the public water system to such premises may be required to be protected against the backflow of water from the premises into the public water system upon the determination of the superintendent or the building official. This requirement

shall apply to each premise on which persons handle process waters and waters originating from the public water system which have been subjected to deterioration in sanitary quality.

(d) Backflow prevention assemblies shall be installed on a service connection to a premises:

(1) having internal cross-connections that cannot be permanently corrected and controlled in compliance with this division;

(2) upon the superintendent or building official's determination that an intricate plumbing and piping arrangement exists which makes it impractical to ascertain whether cross-connections exist therein; or

(3) where a portion of the premises cannot be readily accessed for inspection purposes making it impractical or impossible to ascertain whether cross-connections exist.

The owner or person responsible for a property or the maintenance of a property connected to or required to be connected to the public potable water system shall make all necessary arrangements, at its sole expense, to remove without delay security barriers or other obstacles to allow access by the superintendent or the building official.

(e) If an interstreet main flow may result from two (2) or more services supplying water to the same building, structure, or premises, then a standard check valve shall be installed adjacent to the respective meters and on the owner's property. If a check valve is not adequate to protect the public water system's mains from pollution or contamination, the installation of an approved backflow prevention assembly may be required by the superintendent. Approval will be given if a backflow prevention assembly is functioning.

(f) If a health hazard exists, a testable backflow prevention assembly or an air gap shall be required. The backflow prevention assemblies shall include a reduced pressure backflow prevention assembly (RP), pressure vacuum breaker (PVB) or a spill-resistant vacuum breaker (SVB). The PVB and SVB shall not be subjected to backpressure.

Sec. 21-26. Type of backflow prevention assembly required.

(a) The type of backflow prevention assembly required shall be commensurate with the type of hazard that exists on the customer's premises. The minimum types of backflow prevention assemblies required to protect the city's potable water supply are set forth in Table 1 below. However, the water user may choose a higher level of protection than required by the city. All backflow prevention assemblies shall be from an approved list from the University of Southern California Foundation for Cross-Connection Control and Hydraulic Research.

TABLE 1

Type of Hazard	**Minimum Type of Backflow Prevention Assembly**
Commercial fire protection systems utilizing chemicals or additives (new installations or remodels of existing systems)	RP — UL or FM & USC Approved Assemblies Only
Commercial fire sprinkler systems without chemicals or additives (All new installations or remodeling of existing systems, after March 1, 2014, with a cumulative total of 50 or more head changes (additions and/or relocates) or cumulative remodeling of 10,000 or more square feet of floor space in a building during the life of the sprinkler system)	DC — UL or FM & USC Approved Assemblies Only
Residential, single-family fire sprinkler systems (new installations or remodels of existing systems)	DC – USC Approved Assemblies Only (2" or smaller) DC — UL or FM & USC Approved Assemblies Only (larger than 2")
Commercial and residential landscape irrigation systems utilizing chemical additives or quick coupler hose connections	RP or AG Only
Stationary construction fire hydrant meters	RP or AG immediately adjacent to meter and one-way check valve on discharge lines on trucks
Temporary construction fire hydrant meters	RP or AG in fill line on the water hauling equipment and one-way check valve on discharge lines on trucks
Premises where any customer purchasing water for the purpose of resale or distribution	RP or AG at each service connection
Premises owned by any state, federal, or foreign government or agency	RP or AG at each service connection
Premises where there is a history of cross-connections being established or re-established	RP or AG
Animal watering sites	AG or RP or PVB or SVB. PVB or SVB not approved where backpressure situations exist.
Non-health hazard	DC, PVB, SVB or RP at point of connection to hazard or at service connection prior to first branch line off customer's service line. PVB or SVB not approved where backpressure situations exist.
Health hazard	AG, PVB, SVB or RP at point of connection to hazard and/or at service connection prior to first branch line off customer's service line.

	PVB or SVB not approved where backpressure situations exist.
Carbonated drink machines	RP — Assembly and all downstream piping shall be non-corrosive when in contact with CO2 gas.

Situations which are not covered in Table 1 shall be evaluated on a case by case basis, and the required backflow prevention assembly shall be determined by the superintendent.

(b) Containment and/or secondary protection may be required on certain health hazard installations in accordance with the following Table 2, in addition to any other protection, identified herein, which is required to isolate equipment within a facility. The superintendent or building official may require backflow prevention assembly to be installed on other facilities with a similar degree of hazard in accordance with the plumbing code of the City of Plano, as amended, or other applicable law. These backflow prevention assemblies shall be installed in the main service line on the building side of the meter or the principle branch serving a single tenant space. The location of the backflow prevention assembly shall be approved by the superintendent or building official in accordance with the provisions contained in section 21-28.

(c) The building official, the city's fire chief and the director may approve a variance to these requirements for backflow on fire sprinkler systems.

TABLE 2
HEALTH HAZARD INSTALLATIONS

	TYPE OF BACKFLOW PREVENTION ASSEMBLY REQUIRED
Breweries	RP
Carwash	RP
Dairies	RP
Multi-story building three (3) floors or more	RP
Animal hospital	RP
Auxiliary water supply	RP
Building containing a reclaimed water system	RP
Chillers	RP
Commercial laundry	RP
Cooling towers	RP
Dental office	RP
Doctor's office	RP
Food and beverage processing plants	RP
Funeral home and mortuary	RP
Green house or nursery (with toxic chemicals)	RP
Hospitals (parallel system required)	RP

Laboratories (including medical, dental and research labs, and labs at educational facilities)	RP
Manufacturing plant	RP
Meat processing plant	RP
Metal manufacturing, cleaning, processing and fabrication plants	RP
Micro chip fabrication facilities	RP
Petroleum processing or storage facilities	RP
Photo and film processing	RP
Plants using radioactive materials	RP
Plating or chemical plants	RP
Premises where inspection is restricted or exempted	RP
Private/individual unmonitored wells	RP
Rainwater harvesting systems	RP
Rendering plant	RP
Sewage lift stations	RP
Sewage treatment plants	RP
Steam plants	RP
Space heating boilers	RP

Sec. 21-27. Backflow prevention assembly installation requirements.

(a) Installation requirements. All new, replacement, or reconditioned backflow prevention assemblies shall be installed in accordance with the International Plumbing Code, as adopted and amended by the City of Plano and with the following standards, unless otherwise directed or approved by the superintendent.

(1) *Plumbing permit required.* Prior to the installation, relocation or replacement of a backflow assembly, a plumbing permit must be obtained from the building inspection department of the city.

(2) *Installation.* The assembly shall not be located in the same vault or meter box with the city's water meter. Backflow assemblies and components shall not be installed within three (3) feet of a water meter box or vault. All backflow assembly installation shall be done in accordance to the approval set forth in the list of approved backflow prevention assemblies issued by the University of Southern California Foundation for Cross-Connection Control and Hydraulic Research, a copy of which is on file in the city public works department. If installed in a structure all backflow assemblies must be easily accessible for testing, repair or replacement.

(3) *Location.* The owner or occupant must prove to the city that no connections or tees are located between the meter and the backflow prevention assembly. The relief valve discharge on a reduced pressure backflow assembly (RP) shall not be solidly piped into a sump, sewer, drainage ditch, etc. Test cocks shall not be used as supply connections.

(4) *Air gap separation (AG).* All piping from the service connection to the receiving tank shall be above grade and be entirely visible. No water use shall be provided from any point between the service connection and the air gap separation. The water inlet piping shall terminate at a distance of at least two (2) pipe diameters of the supply inlet, but in no case less than one (1) inch above the overflow rim of the receiving tank.

(5) *Reduced pressure backflow assemblies (RP).* Reduced pressure backflow assemblies shall be installed above ground level and shall be placed a minimum of twelve (12) inches above the finished grade, no higher than five (5) feet, and accessible for testing and repair. A freeze-proof enclosure with a concrete slab at finished grade is recommended. Where it is impractical to install the assembly outside, the installation may be made inside the building in an area not susceptible to flooding. Proper free flowing/gravity drainage must be provided for the relief valve. If the drain line is to drain outside, then the termination point must be a minimum of twelve (12) inches above finished grade.

(6) *Double check valve assemblies (DC).* Double check valve assemblies can be installed above finished grade in a freeze-proof enclosure or below grade in a vault. If assembly is installed below grade the test cocks must be plugged with corrosion resistant watertight plugs. Assembly may not be installed more than five (5) feet above the finished grade.

(7) *Bypass.* If a bypass is installed around any approved backflow prevention assembly, the bypass must be protected from backflow/backpressure with the same type of backflow prevention assembly that it has bypassed. The backflow prevention assembly on the bypass must be installed according to the same requirements as the service line assembly.

(8) *Thermal expansion.* The installation of a backflow assembly may create a closed system which may result in thermal expansion. It is the responsibility of the owner, occupant, manager, other person in control of any premises or the person responsible for the maintenance of a property to address the possibility of thermal expansion due to the required installation of backflow assemblies creating a closed system.

(b) Lost pressure. The city is not responsible for any pressure loss created by the installation of a backflow assembly.

Sec. 21-28. Inspection, testing and registration of backflow prevention assemblies.

(a) Testing of backflow prevention assemblies. The owner, occupant, manager, other person in control of any premises or the person responsible for the maintenance of the property on which, or on account of which, backflow prevention assemblies are installed, shall have the

assemblies tested by a Plano BPAT. Backflow prevention assemblies shall be tested annually and shall also be tested immediately after installation, relocation, repair or work performed upstream of the assembly. However, more frequent testing may be required if notice is provided by the city to the owner, occupant, manager, other person in control of the premises or the person responsible for the maintenance of the property. Should the city provide written notice that more frequent testing is required, the owner, occupant, manager, other person in control of the premises or the person responsible for the maintenance of the property shall provide the testing as required by the written notice.

(b) Report of backflow prevention assembly test. An approved city backflow prevention assembly test report shall be completed by a Plano BPAT on each backflow prevention assembly tested. Each completed test report with records of tests, repairs, or replacement, shall be submitted to the backflow program administrator within ten (10) calendar days after the testing, repair, replacement or work performed upstream of the assembly. A copy of the completed test report shall be left on-site with the property owner, occupant, manager or other person in control of any premises or the person responsible for the maintenance of the property.

(c) Test results. Test results for a reduced pressure backflow prevention assembly shall provide a reading for both checks. Once it has been determined that the second check has closed tight above the relief valve opening point, record the reading of the gauge as the second check reading. Only backflow prevention assembly field test procedures approved by the University of Southern California Foundation for Cross-Connection Control and Hydraulic Research will be accepted. If an assembly fails, the Plano BPAT shall immediately notify the superintendent in person or by phone during regular business hours of the public works department. If an assembly failure occurs at any time other than regular business hours, the Plano BPAT shall notify the superintendent on the next regular business day.

Upon notification to the superintendent of assembly failure, the superintendent will notify the owner, occupant, manager or other person in control of any premises or the person responsible for the maintenance of the property of the time period that they have to repair or replace the assembly. The assembly shall be replaced or repaired within the time period set by the superintendent or within five (5) calendar days from the date of assembly failure whichever date is sooner. In the event of assembly failure, water service shall not be connected or restored until the assembly has been repaired or replaced and passes a retest unless written authorization is given by the superintendent that water service is authorized to be connected or restored at an earlier date.

(d) Registration and maintenance of backflow prevention assemblies.

(1) Each backflow prevention assembly located on property subject to this division shall be registered with the utility through the submittal of a completed form approved by TCEQ to the backflow program administrator.

(2) The owner, occupant, manager, other person in control of the property or the person responsible for the maintenance of the property is responsible for general maintenance and upkeep of all approved backflow prevention assemblies located thereon.

(3) Backflow prevention assemblies shall be tested, repaired, and/or replaced at the expense of the owner, occupant, manager, other person in control of the property or the person responsible for the maintenance of the property whenever such assemblies are determined to be defective by the superintendent or building official. An assembly is defective if it cannot be identified through the manufacturer's serial number and/or is not a properly installed backflow prevention assembly as required by this division.

(e) New plumbing or plumbing modifications. The building official or superintendent shall inspect all new backflow prevention assembly installations, which are subject to this division and are required by application for a plumbing permit. A service inspection certification form shall be completed by the building official or superintendent on each new plumbing installation or on plumbing modifications. Each completed form shall be received by the utility within ten (10) days after the inspection.

(f) Existing properties. The superintendent shall inspect all existing properties connected to the potable water system for the purpose of determining whether a cross-connection exists and what type of backflow prevention assembly should be installed pursuant to this division.

(g) Existing backflow prevention assemblies. Properties with existing backflow prevention assemblies installed in their system, which have not been registered with the superintendent, as of the effective date of this division shall come into compliance with the provisions of this division within sixty (60) days of notification unless the superintendent finds a health hazard exists in which case the superintendent shall determine the appropriate time of compliance.

(h) Existing assemblies in compliance. The owner, occupant, manager or other person in control of any premises or the person responsible for the maintenance of a property with existing assemblies, which comply with the provisions of this division, shall provide written proof that each such assembly has been properly maintained and serviced by a Plano BPAT. If maintenance and service records are not available, the assembly shall be tested in accordance with the requirements of this division.

(i) Replacement. If the assembly is not capable of being tested, identified or cannot be repaired, it must be replaced with an approved assembly in accordance with the requirements of this division.

(j) Testing fee. A thirty-five dollar ($35.00) fee shall be submitted to the backflow program administrator for each backflow prevention assembly tested and shall be paid at the time that the Plano BPAT files the backflow prevention assembly test report with the city.

(k) Retesting fee. A twenty-five dollar ($25.00) fee shall be submitted to the city for each backflow prevention assembly that is required to be retested due to a deficiency or a violation of this division including, an invalid test report, or one of the following:

- Falsification of backflow prevention assembly test report.
- Incorrect serial number.
- Blank or incomplete information fields on backflow prevention assembly test report.
- Plano BPAT's test gauges are not registered with the city.
- Duplicate serial number on multiple backflow prevention assembly test report.
- Performing a backflow prevention assembly test using unapproved testing procedures.
- Inappropriate registration with the city.
- BPAT is not registered with the utility at the time the test(s) was performed.

(l) Retest procedure. The retest(s) shall be performed in the presence of the superintendent. The fee shall be paid to the city prior to the retest(s) being performed and the retest(s) shall be completed within five (5) business days from first notification. Any retest(s) required shall be performed by the Plano BPAT or BPAT who is responsible for the deficiency or violation unless the Plano BPAT or BPAT has resigned or lost their testing privileges. All retest(s) should be performed during normal city business hours.

(m) Exemption. Atmospheric vacuum breakers are exempt from this section.

Sec. 21-29. Quality assurance program.

To assure the quality of the backflow prevention tests being performed, each month five (5) Plano BPATs will be randomly selected to be observed by the superintendent. The tester will be notified by certified mail to the address on file with the city. When a tester has been chosen for random observation he/she shall have thirty (30) calendar days from the date of the letter to schedule and complete an approved observation with the utility. Failure to do so shall result in the Plano BPAT's testing privileges being suspended. Testing privileges shall not be reinstated until the observation has been completed and approved.

Sec. 21-30. Removal of backflow prevention assembly.

(a) Removal. Prior written approval must be obtained from the superintendent before a backflow prevention assembly may be removed or relocated.

(b) Discontinued use. The use of a backflow prevention assembly may be discontinued, and the assembly removed from service, upon written approval from the superintendent after presentation to the superintendent of sufficient written evidence to verify that a hazard no longer exists and is not likely to be created in the future.

(c) Relocation. A backflow prevention assembly may be relocated following written approval from the superintendent after presentation to the superintendent of sufficient written evidence to verify that the relocation will continue to provide the required protection and satisfy installation requirements. An assembly may not be removed for relocation unless water use is discontinued, until the relocation is complete, or until the service connection is equipped with other

backflow protection approved by the superintendent and sufficient to prevent backflow during relocation. A retest will be required following the relocation of the assembly.

(d) Repair. A backflow prevention assembly may be removed for repair and a retest will be required following the repair of the assembly. Before an assembly is removed, the Plano BPAT shall notify the superintendent. The superintendent shall determine the time period allowed for repair of the assembly and determine whether water service will be discontinued during that time period.

(e) Replacement. An assembly may be removed and replaced. All replacement assemblies must be approved by the superintendent and must be commensurate with the degree of hazard involved. A retest will be required following the replacement of the assembly. Before an assembly is replaced, the Plano BPAT shall notify the superintendent. The superintendent shall determine the time period allowed for replacement of the assembly and determine whether water service will be discontinued during that time period.

Sec. 21-31. Requirements for Backflow Prevention Assembly Testers.

(a) Registration. Prior to performing any testing of backflow prevention assemblies within the City of Plano, a backflow prevention assembly tester must be registered with the utility.

(1) Eligibility for registration shall be conditioned upon applicant providing proof that they are currently licensed as a backflow prevention assembly tester by the Commission and have not been found to be in violation of section 21-32 of this division.

(2) Each applicant licensed as a backflow prevention assembly tester with the state shall furnish evidence to the superintendent to show that he/she has available the necessary tools and equipment to properly test and certify such assemblies. Serial numbers of all test gauges shall be registered with the superintendent. Registered serial numbers of test gauges shall be listed on tests and maintenance reports prior to being submitted to the superintendent. Each recorded test kit shall be tested annually for accuracy and calibrated to maintain a +/- 0.2 psid (pounds per square inch differential). Failure to register the serial number or calibrate gauges annually shall be grounds for temporary suspension of a tester's registration until compliance with this requirement is attained.

(3) Registration shall remain in force provided that the tester maintains his/her eligibility for registration by complying with all requirements of this division and applicable state law. Evidence of renewal of the tester's TCEQ backflow prevention assembly testing license shall be furnished to the superintendent upon request. A tester shall advise the superintendent if the tester's state license is ever suspended or terminated within five (5) business days of notice to the tester of such suspension or termination.

(b) Registration fee. An annual registration fee in the amount of one hundred dollars ($100.00) shall be paid at the time an application for annual registration is submitted to the superintendent. This annual registration fee includes the City's testing of the tester's equipment and tools.

(c) Responsibilities of testers. Plano BPAT's shall be responsible for performing competent tests, issuing accurate reports of backflow prevention assemblies tested, filing timely backflow prevention assembly test reports and test fees to the backflow program administrator. Plano BPAT's shall not change the design or operational characteristics of a backflow prevention assembly during repair or maintenance without prior written approval of the superintendent.

Sec. 21-32. Suspension and revocation of assembly tester registration.

(a) Failure to make immediate notification of a backflow prevention assembly field test failure as required by this division shall result in revocation of the Plano BPAT's registration.

(b) Refusal to perform retest(s) or pay appropriate fee as required by this division shall result in revocation of Plano BPAT's registration.

(c) Submitting a falsified test report shall result in revocation of a Plano BPAT's registration.

(d) Upon notification or discovery of testing deficiencies, material reporting deficiencies, or violations of this division by a Plano BPAT, the superintendent may, in addition to any other actions taken by the city, take one or more of the following actions:

(1) Require a re-test on any backflow prevention assembly reported as operational.

(2) Suspend the tester's registration with the city for a period not to exceed six (6) months if the tester accrues five (5) or more testing deficiencies, material reporting deficiencies, or violations of this division within a one (1) calendar year period; the five (5) errors may be any combination of testing deficiencies, material reporting deficiencies, or violations of this division.

(3) Revoke the tester's registration with the city upon the establishment of grounds for a second suspension of the tester's registration which occurs within five (5) years from the conclusion of the first suspension.

(4) Refuse to allow registration/renewal of a BPAT who refused to perform a retest or pay appropriate retest fees for assemblies tested by the BPAT while registration with the utility was not current.

(e) The superintendent shall send written notice to the Plano BPAT at the last known address on file for the Plano BPAT informing the Plano BPAT of a suspension or revocation. The date specified on the notice shall be the effective date of the revocation or suspension.

Sec. 21-33. Appeal of determinations under this Division.

(a) Appeal to director. Any person aggrieved by a decision of the superintendent or the building official made pursuant to sections 21-24 through 21-33 of this division, may appeal that decision by filing their appeal in writing to the director within seven (7) calendar days of the notice of that decision. An appeal filed pursuant to this section shall clearly state the decision being appealed and the factual or legal basis for the appeal and shall clearly state whether a hearing is being requested on the matter. If a hearing is requested, the director or the director's designee shall hold a hearing within ten (10) business days of the receipt of the written notice of appeal.

(b) Failure to appeal. Failure to request a hearing shall be deemed a waiver of a hearing and the decision of the superintendent or building official is final and binding.

(c) Issuance of decision by director. A decision from the director or the director's designee shall be issued within ten (10) calendar days of the conclusion of the hearing or of the city's receipt of the written appeal if no hearing is requested. Decisions of the director or the director's designee shall be final and binding.

Sec. 21-34. Prohibited conduct.

(a) The following actions or omissions are prohibited:

(1) Installing, allowing to remain installed, or maintaining a potable water supply, piping, or part thereof in such a manner that allows used, unclean, polluted, or contaminated water, mixtures, gases, or other substances to enter any portion of the public potable water supply by reason of back siphonage, backpressure or any other cause.

(2) Maintaining any water-operated equipment or mechanism or use of any water-treating chemical or substance if it is determined that such equipment, mechanism, chemical or substance may cause pollution or contamination of the public potable water supply. Provided, however, that such equipment or mechanism may be permitted when equipped with a backflow prevention assembly approved by the city.

(3) Connecting, allowing to be connected, or allowing to remain connected to the public potable water system any mechanisms or systems designed to return used water to the public potable water system.

(4) Connecting, allowing to be connected, or allowing to remain connected to the public potable water system an auxiliary water system without the prior written approval of the superintendent.

(5) Incorrectly installing a backflow prevention assembly or allowing an incorrectly installed backflow prevention assembly to remain installed.

(6) Restoring the water supply to a backflow prevention assembly that failed a test under this division.

(7) Falsifying any information in a backflow prevention assembly test report submitted to the city.

(8) Conducting a backflow assembly test without being registered with the city.

(9) Conducting a backflow assembly test while without a valid registration.

(10) Submitting an incomplete backflow prevention assembly test report to the backflow program administrator.

(11) Disconnecting, removing, or discontinuing the use of a backflow prevention assembly without the written permission of the superintendent.

Sec. 21-35. Offenses and penalties.

(a) Persons responsible. A person is responsible for a violation of this division if the person is the owner, occupant, manager, other person in control of the property or premises or the person responsible for the maintenance of the property determined to be the source of a violation of this division or the tester who performed the test or procedure.

(b) Criminal penalties. Any person knowingly violating any provision of this article or failing to observe any provisions of this article shall be deemed guilty of a misdemeanor and upon conviction thereof, shall be punished as provided in subsection 1-4(a) of the City Code of Ordinances. Every day the violation continues shall be deemed as a separate offense.

Sec. 21-36. Enforcement.

(a) Authority. The director, the superintendent, and the building official, or their respective designees are hereby authorized to enforce the provisions of this division by any one or more of the enforcement mechanisms set forth in this division, or as allowed by local, state, or federal law.

(b) Civil penalties. The city may file a civil lawsuit to enforce this division and may seek civil penalties as authorized by law.

(c) Discontinuance of water service. Water service to the property or premises where the alleged violation exists may be discontinued or refused by the utility if violations are not corrected within the time period indicated in the notice of violation provided by the city.

(d) Remedies cumulative. All remedies authorized under this division are cumulative of all others unless otherwise expressly provided. Accordingly, the filing of a criminal action shall not preclude the pursuit of a civil or administrative action for violation of this division nor shall

the filing of a civil action preclude the pursuit of any other action or remedy, administrative, or criminal."

Section III. Any person, firm or corporation found to be violating any term or provision of this Ordinance, shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section IV. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any phrase, clause, sentence, or section of this Ordinance shall be declared unconstitutional or invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any other remaining phrase, clause, sentence, paragraph or section of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions at the time of passage of this ordinance.

Section VI. All provisions of the Code of Ordinances of the City of Plano, codified or uncodified, in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano, codified or uncodified, not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section VII. This Ordinance shall become effective immediately upon its passage and publication as provided by law.

PASSED AND APPROVED this the 10th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

ORDINANCE NO. 2022-1-5

Zoning Case 2021-015

An Ordinance of the City of Plano, Texas, amending the Comprehensive Zoning Ordinance of the City, Ordinance No. 2015-5-2, as heretofore amended, so as to rezone 2.9 acres of land out of the Sanford Beck Survey, Abstract No. 73, located at the northeast corner of 15th Street and M Avenue in the City of Plano, Collin County, Texas, from Urban Residential to Planned Development-53-Urban Residential; directing a change accordingly in the official zoning map of the City; and providing a penalty clause, a repealer clause, a savings clause, a severability clause, a publication clause, and an effective date.

WHEREAS, the City Secretary of Plano, Texas, directed that notices of a hearing be issued, as required by the Zoning Ordinance of the City of Plano and laws of the State of Texas, at a meeting of the City Council, to be held on the 10th day of January 2022, for the purpose of considering rezoning 2.9 acres of land out of the Sanford Beck Survey, Abstract No. 73, located at the northeast corner of 15th Street and M Avenue in the City of Plano, Collin County, Texas, from Urban Residential to Planned Development-53-Urban Residential; and

WHEREAS, the City Secretary of the said City accordingly caused to be issued and published the notices required by its Zoning Ordinance and laws of the State of Texas applicable thereto, the same having been published in a paper of general circulation in the City of Plano, Texas, at least fifteen (15) days prior to the time set for such hearing; and

WHEREAS, the City Council of said City, pursuant to such notice, held its public hearing and heard all persons wishing to be heard both for and against the aforesaid change in the Zoning Ordinance, on the 10th day of January 2022; and

WHEREAS, the City Council is of the opinion and finds that such rezoning would not be detrimental to the public health, safety, or general welfare, and will promote the best and most orderly development of the properties affected thereby, and to be affected thereby, in the City of Plano, and as well, the owners and occupants thereof, and the City generally.

WHEREAS, the City Council finds that the establishment of the Planned Development district is required to implement the Comprehensive Plan and related studies, including the Downtown Vision and Strategy Update and Housing Trends and Strategic Plan Report.

IT IS, THEREFORE, ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. The City Council finds that the establishment of the Planned Development district is required to implement the Comprehensive Plan and related studies, including the Downtown Vision and Strategy Update and Housing Trends and Strategic Plan Report.

Section II. The Comprehensive Zoning Ordinance No. 2015-5-2, as the same has been heretofore amended, is hereby further amended so as to rezone 2.9 acres of land out of the Sanford Beck Survey, Abstract No. 73, located at the northeast corner of 15th Street and M Avenue in the City of Plano, Collin County, Texas, from Urban Residential to Planned Development-53-Urban Residential, said property being described in the legal description on Exhibit A attached hereto.

Section III. The change in Section II is granted subject to the following restrictions: The permitted uses and standards will be in conformance with the Urban Residential (UR) zoning district unless otherwise specified herein:

1. All lots must have garages and driveways that access a mews street, except for lots fronting on M Avenue with no access to a mews street. For these lots, garages will be located to the rear of the lot and not directly facing M Avenue.

2. Mews Street Development Standards: Right-of-way of 28 feet in width containing two 11-foot travel lanes with three feet on each side to accommodate utilities and services. All mews streets must be platted as public streets.

3. Minimum Lot Area: 3,000 square feet

4. Minimum Lot Width: All lots fronting on 15th Street must have a minimum lot width of 35 feet. For other lots, the minimum width must be:

    a. Interior Lots – 30 feet

    b. Corner Lots – 35 feet

5. Minimum Lot Depth – 70 feet; 48 feet for lots adjacent to the east side of the existing lots that face 15th Place.

6. Setbacks:

    a. From Mews Streets – 3 feet, except garages must be set back a minimum of 20 feet in accordance with the BG district standards in Section 10.800.5.h.x of the Zoning Ordinance.

    b. From Existing Adjacent Residential Lots – 10 feet, except detached garages must have a minimum setback of five feet.

    c. Front Yard Setbacks from Other Streets – 10 feet

d. Side Yard Setbacks: Interior Lots – 3 feet; Corner Lots – 5 feet

7. Setbacks are not subject to the provisions of Sections 13.500.2.I, 13.500.2.O, 13.500.3.A, 13.500.3.I, 13.500.3.K, 13.500.4.A and 13.500.4.D.

8. Canopies, balconies, stoops, porches, bay windows, awnings, and other building projections may extend a maximum of 5 feet into the front yard setbacks.

9. Maximum Height:

   a. Dwelling Units Not Fronting N Avenue or 15th Street: Two stories, 35 feet.

   b. Dwelling Units Fronting N Avenue or 15th Street: three stories, 38 feet which includes roof decks, outdoor living areas, patios, and related service areas above the second story. Third-story conditioned space must not exceed the second floor square footage.

   c. Detached Garages: One story, 20 feet

10. Roof decks are allowed but may not be placed on the rear or side of units adjacent to existing residential lots in the block.

11. Front yards may be fenced in accordance with UR standards. Fences will not be installed in the side yard on the property line where units are only six feet apart. Rear yards may be fenced on property lines where there is more than six feet between the units.

Section IV. It is directed that the official zoning map of the City of Plano (which is retained in electronic record format) be changed to reflect the zoning classification established by this Ordinance.

Section V. All provisions of the ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Ordinances of the City of Plano not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section VI. The repeal of any ordinance or part of ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinance at the time of passage of this Ordinance.

Section VII. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VIII. It is the intention of the City Council that this Ordinance, and every provision hereof, shall be considered severable, and the invalidity or partial invalidity of any section, clause or provision of this Ordinance shall not affect the validity of any other portion of this Ordinance.

Section IX. This Ordinance shall become effective immediately upon its passage and publication as required by law.

PASSED AND APPROVED THIS THE 10TH DAY OF JANUARY 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

Zoning Case 2021-015

BEING a 2.946 acre tract of land situated in the Sanford Beck Survey, Abstract No. 73, City of Plano, Collin County, Texas, being a part of the rights of way of 15TH Place, 15TH Street, M Avenue, and N Avenue, and being all of the Lots 3A, 3B, 6A, and 6B, Clint Forman Addition, (an unrecorded subdivision), and being all of Lot 2, Block B of the First Baptist Church-Plano, a plat to the City of Plano as recorded in Cabinet I, Slide 674, Official Public Records, Collin County, Texas; said tract also being all of Tract II as shown in a Special Warranty Deed conveyed to TWCP Westheimer Wilcrest LTD, as recorded in Instrument Number 20191101001382540, Official Public Records, Collin County, Texas, said 2.946 acre tract being more particularly described as follows:

BEGINNING at a found 1/2-inch capped iron rod stamped "ROOME" at the northeast corner of said Lot 3, Block B of said First Baptist Church-Plano plat and being in the south line of said 15th Place (a variable width right-of-way);

THENCE North 00 degrees 46 minutes 45 seconds West with the projection of the east line of said Lot 3, Block B into the right of way of 15th Place, a distance of 20.00 feet to the center line of 15th Place;

THENCE North 89 degrees 13 minutes 15 seconds East along the centerline of said 15th place, a distance of 171.32 feet to a point for corner at the centerline intersection of said 15th Place and N Avenue (a variable width right-of-way);

THENCE South 01 degree 32 minutes 45 seconds East along the centerline of said Avenue N, a distance of 361.54 feet to a point for corner at the centerline intersection of N Avenue and 15th Street;

THENCE South 89 degrees 13 minutes 17 seconds West, a distance of 440.10 feet to a point for corner; said corner being located at the centerline intersection of said 15th Street and M Avenue (a variable width right-of-way)

THENCE North 00 degrees 56 minutes 45 seconds West, along the centerline of said M Avenue, a distance of 276.50 feet to a point for corner;

THENCE North 89 degrees 13 minutes 15 seconds East, departing said centerline of M Avenue, passing at a distance 20.00 feet, a power pole found for the northwest corner of said Tract II, and continuing with the north line of said Tract II, and the south line of Lot 1, Block B of said First Baptist Church-Plano plat, a total distance of 138.74 feet to a set 1/2-inch capped iron rod stamped "WESTWOOD PS" for a northeast corner of said Tract II, the southeast corner of said Lot 1, Block B and in the west line of a tract of land conveyed to the Ergonis Family Living Trust as recorded in Instrument Number 98-0016454, Deed Records, Collin County, Texas;

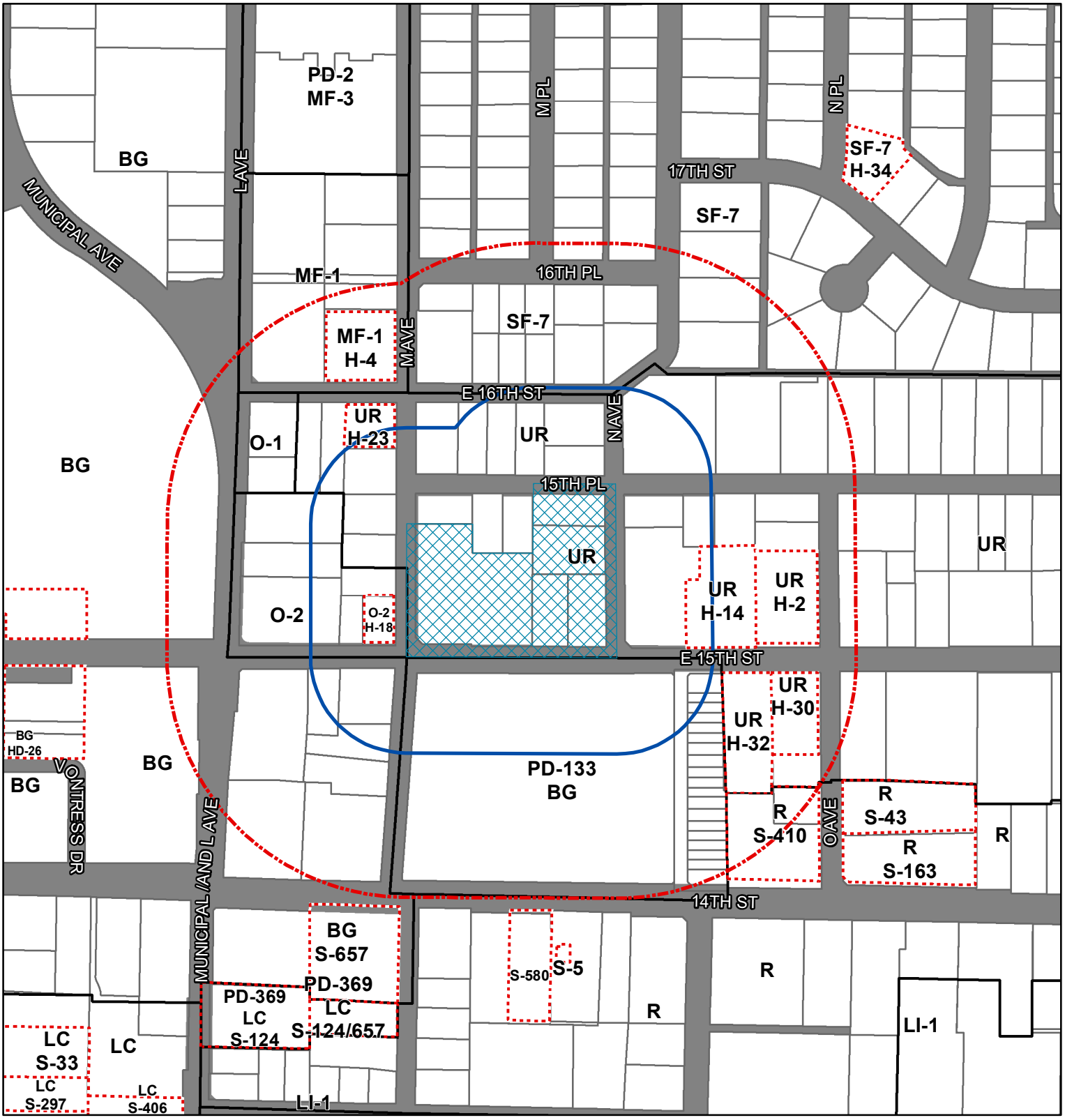
THENCE South 00 degrees 46 minutes 45 seconds East, along said west line of the Ergonis Family Living Trust tract, and along an east line of said Tract II, a distance of

60.00 feet to a set 1/2-inch capped iron rod stamped "WESTWOOD PS" for an inner corner of said Tract II and the southeast corner of said Ergonis Family Living Trust tract;

THENCE North 89 degrees 13 minutes 15 seconds East, along a north line of said Tract II and the south line of said Ergonis Family Living Trust tract, passing at a distance of 63.00 feet, the southeast corner of said Ergonis Family Living Trust tract, and the southwest corner of Lot 3, Block B of said First Baptist Church-Plano plat, and continuing in all a total distance of 126.00 feet to a set 1/2-inch capped iron rod stamped "WESTWOOD PS" for the southeast corner of said Lot 3, Block B and an inner corner of said Tract II;

THENCE North 00 degrees 46 minutes 45 seconds West along the east line of said Lot 3, Block B, and a west line of said Tract II, a distance of 125.00 feet to the POINT-OF-BEGINNING, containing 128,337 square feet or 2.946 acres of land.

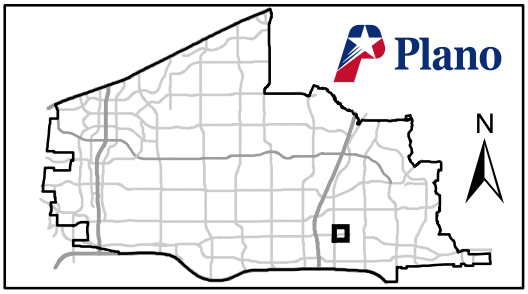
Exhibit "A" to Ordinance No. 2022-1-5



Zoning Case: 2021-015

Existing Zoning: Urban Residential

Proposed Zoning: Planned Development-Urban Residential



500' Courtesy Notification Buffer
200' Notification Buffer
Subject Property
Streets
Zoning Boundary Change/SUP
Municipal Boundaries
Zoning Boundary
Specific Use Permit

0 215 430 860
Feet

Source: City of Plano

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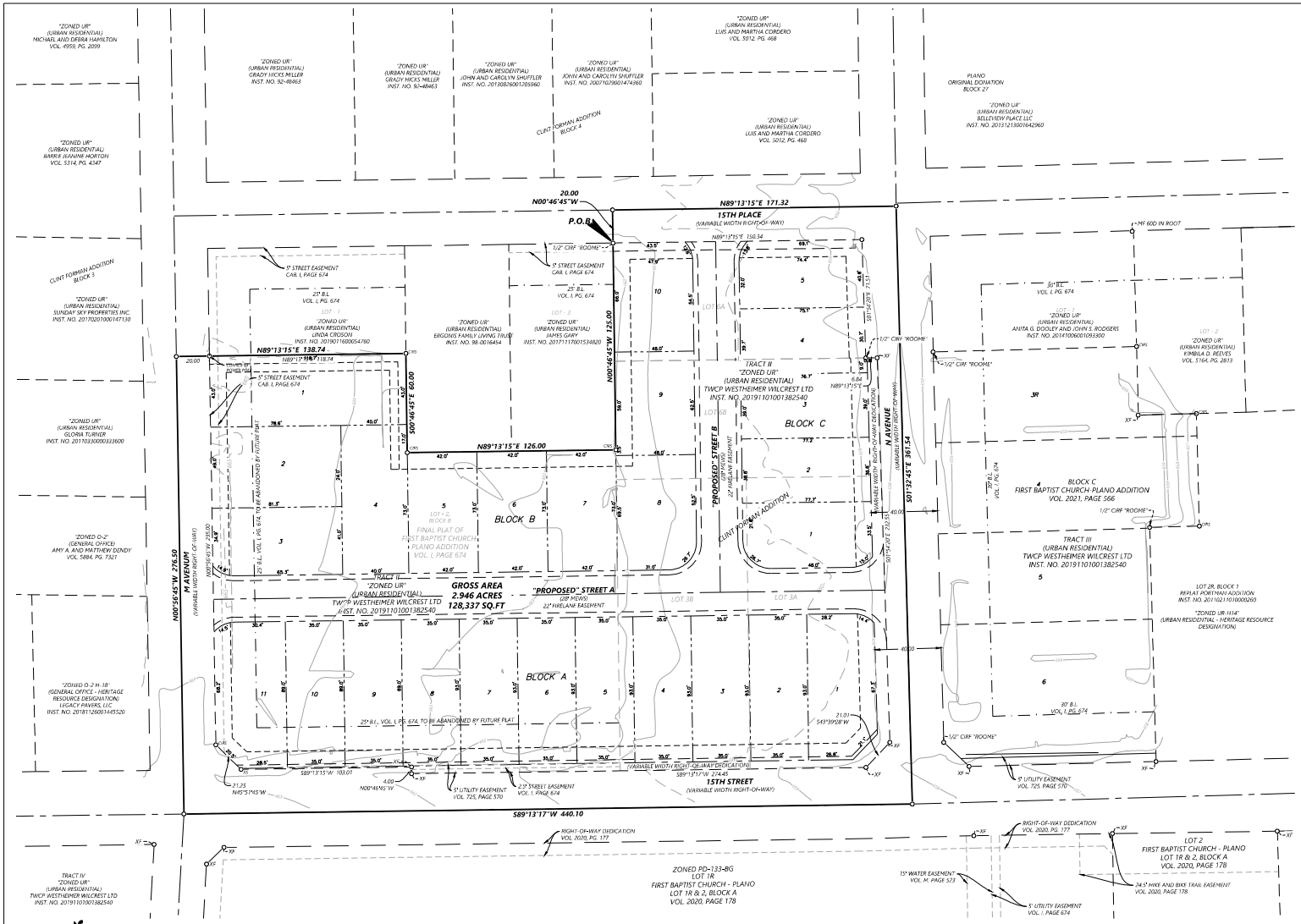

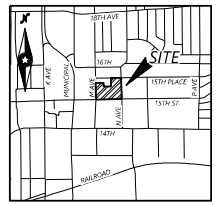

VICINITY MAP
NOT TO SCALE

LEGAL DESCRIPTION

BEING *a 2.946 acre tract of land situated in the Sanford Beck Survey, Abstract No. 73, City of Plano, Collin County, Texas, being a part of the rights of way of 15TH Place, 15TH Street, M Avenue, and N Avenue, and being all of the Lots 3A, 3B, 5A, and 5B, Clint Forman Addition, (an unrecorded subdivision), and being all of Lot 2, Block B of the First Baptist Church-Plano, a plat to the City of Plano as recorded in Cabinet I, Slide 674, Official Public Records, Collin County, Texas; said tract also being all of Tract II as shown in a Special Warranty Deed conveyed to TWCP Westheimer Wilcrest LTD, as recorded in Instrument Number 20191101001382540, Official Public Records, Collin County, Texas, said 2.946 acre tract being more particularly described as follows:*

BEGINNING *at a found 1/2-inch capped iron rod stamped "ROOME" at the northeast corner of said Lot 3, Block B of said First Baptist Church-Plano plat and being in the south line of said 15th Place (a variable width right-of-way);*

THENCE *North 00 degrees 46 minutes 45 seconds West with the projection of the east line of said Lot 3, Block B into the right of way of 15th Place, a distance of 20.00 feet to the center line of 15th Place;*

THENCE *North 89 degrees 13 minutes 15 seconds East along the centerline of said 15th place, a distance of 171.32 feet to a point for corner at the centerline intersection of N Avenue and 15th Street;*

THENCE *South 01 degree 32 minutes 45 seconds East along the centerline of said Avenue N, a distance of 361.54 feet to a point for corner at the centerline intersection of N Avenue and 15th Street;*

THENCE *South 89 degrees 13 minutes 17 seconds West, a distance of 440.10 feet to a point for corner; said corner being located at the centerline intersection of said 15th Street and M Avenue (a variable width right-of-way);*

THENCE *North 00 degrees 56 minutes 45 seconds West, along the centerline of said M Avenue, a distance of 276.50 feet to a point for corner;*

THENCE *North 89 degrees 13 minutes 15 seconds East, departing said centerline of M Avenue, passing at a distance 20.00 feet, a power pole found for the northwest corner of said Tract II, and continuing with the north line of said Tract II, and the south line of Lot 3, Block B of said First Baptist Church-Plano plat, a total distance of 138.74 feet to a set 1/2-inch capped iron rod stamped "WESTWOOD #5" for a northeast corner of said Tract II, the southeast corner of said Lot 1, Block B and in the west line of a tract of land conveyed to the Ergonis Family Living Trust as recorded in Instrument Number 98-0016454, Deed Records, Collin County, Texas;*

THENCE *South 00 degrees 46 minutes 45 seconds East, along said west line of the Ergonis Family Living Trust tract, and along an east line of said Tract II, a distance of 60.00 feet to a set 1/2-inch capped iron rod stamped "WESTWOOD #5" for an inner corner of said Tract II and the southeast corner of said Ergonis Family Living Trust tract;*

THENCE *North 89 degrees 13 minutes 15 seconds East, along a north line of said Tract II and the south line of said Ergonis Family Living Trust tract, passing at a distance of 63.00 feet, the southeast corner of said Ergonis Family Living Trust tract, and the southwest corner of Lot 3, Block B of said First Baptist Church-Plano plat, and continuing in all a total distance of 126.00 feet to a set 1/2-inch capped iron rod stamped "WESTWOOD #5" for the southeast corner of said Lot 3, Block B and an inner corner of said Tract II;*

THENCE *North 00 degrees 46 minutes 45 seconds West along the east line of said Lot 3, Block B, and a west line of said Tract II, a distance of 125.00 feet to the* ***POINT-OF-BEGINNING,*** *containing* ***128,337 square feet*** *or* ***2.946 acres*** *of land.*

Lot Table		
Lot #	SF	Acre
Lot 1 Block A	3,684	0.085
Lot 2 Block A	3,094	0.071
Lot 3 Block A	3,093	0.071
Lot 4 Block A	3,092	0.071
Lot 5 Block A	3,091	0.071
Lot 6 Block A	3,089	0.071
Lot 7 Block A	3,088	0.071
Lot 8 Block A	3,087	0.071
Lot 9 Block A	3,086	0.071
Lot 10 Block A	3,085	0.071
Lot 11 Block A	3,459	0.080

Lot Table		
Lot #	SF	Acre
Lot 1 Block B	5,103	0.117
Lot 2 Block B	3,849	0.088
Lot 3 Block B	3,191	0.073
Lot 4 Block B	3,600	0.083
Lot 5 Block B	3,066	0.070
Lot 6 Block B	3,066	0.070
Lot 7 Block B	3,066	0.070
Lot 8 Block B	3,274	0.075
Lot 9 Block B	3,900	0.069
Lot 10 Block B	3,152	0.072

Lot Table		
Lot #	SF	Acre
Lot 1 Block C	3,006	0.069
Lot 2 Block C	3,008	0.069
Lot 3 Block C	3,000	0.069
Lot 4 Block C	3,003	0.069
Lot 5 Block C	3,032	0.070

LEGEND	
CIRS	5/8" IRON ROD W/ YELLOW PLASTIC "WESTWOOD #5" CAP FOUND
ESMT.	EASEMENT
R.O.W.	RIGHT-OF-WAY
VOL. PG.	VOLUME, PAGE
INST. NO.	INSTRUMENT NUMBER
D.R.C.C.T.	DEED RECORDS, COLLIN COUNTY, TEXAS
O.P.R.C.C.T.	OFFICIAL PUBLIC RECORDS, COLLIN COUNTY, TEXAS
M.R.C.C.T.	MAP RECORDS, COLLIN COUNTY, TEXAS
(C.M.)	CONTROLLING MONUMENT
CIRF	CAPPED IRON ROD FOUND
IRF	IRON ROD FOUND
XF	X-CUT FOUND

1" = 30'
0' 30' 60' 90'

GENERAL NOTES

1. *Approval of the zoning case associated with the exhibit shall not imply approval of any associated study, plat, or plan approval of development standards shown hereon, or the initiation of the development process. Planning and Zoning Commission and/or the City Council action on studies plats or plans relation to development of the property shall be considered as an action separate from action taken on this zoning case.*

OWNER
TWCP WESTHEIMER WILCREST, LTD
1520 OLIVER STREET
HOUSTON, TEXAS 77007
CONTACT: ANDREA METZ
PH. NO. 832-553-5919

SURVEYOR
Westwood
Phone (214) 473-4640 2740 Dallas Parkway, Suite 280
Toll Free (888) 937-5150 Plano, TX 75093
westwoodps.com
Westwood Professional Services, Inc.
TBPE FIRM REGISTRATION NO. 17709
TBPLS FIRM REGISTRATION NO. 10046501
CONTACT: LYNN KADLECK (214) 473-4642

ZONING REQUEST: ZC2021-015
ZONING EXHIBIT
ELMWOOD PARK
LOTS 1-11, BLOCK A, LOTS 1-10, BLOCK B & LOTS 1-5, BLOCK C
2.946 GROSS ACRES

SANFORD BECK SURVEY, ABSTRACT No. 73
IN THE
CITY OF PLANO, COLLIN COUNTY, TEXAS
2.946 ACRES NOVEMBER 24, 2021 JOB NO. 0031739.00

N:\0031739.001\ PROJECT DATA\DWG\SURVEY\0031739.002ZONING CENTER OF ROAD.DWG

ORDINANCE NO. 2022-1-6

Zoning Case 2021-026

An Ordinance of the City of Plano, Texas, amending Article 16 (Parking and Loading) and related sections of the Comprehensive Zoning Ordinance of the City, Ordinance No. 2015-5-2, as heretofore amended, pertaining to special vehicle parking; and providing a penalty clause, a repealer clause, a savings clause, a severability clause, a publication clause, and an effective date.

WHEREAS, the City Secretary of Plano, Texas, directed that notices of a hearing be issued, as required by the Zoning Ordinance of the City of Plano and laws of the State of Texas, at a meeting of the City Council, to be held on the 10th day of January 2022, for the purpose of considering a change in the Zoning Ordinance; and

WHEREAS, the City Secretary of the said City accordingly caused to be issued and published the notices required by its Zoning Ordinance and laws of the State of Texas applicable thereto, the same having been published in a paper of general circulation in the City of Plano, Texas, at least fifteen (15) days prior to the time set for such hearing; and

WHEREAS, the City Council of said City, pursuant to such notice, held its public hearing and heard all persons wishing to be heard both for and against the aforesaid change in the Zoning Ordinance, on the 10th day of January 2022; and

WHEREAS, the City Council is of the opinion and finds that such change would not be detrimental to the public health, safety, or general welfare, and will promote the best and most orderly development of the properties affected thereby, and to be affected thereby, in the City of Plano, and as well, the owners and occupants thereof, and the City generally.

IT IS, THEREFORE, ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. Part B of Subsection 16.800.4 (Special Vehicle Storage) of Section 16.800 (Special Off-Street Parking Regulations) of Article 16 (Parking and Loading) of the Comprehensive Zoning Ordinance No. 2015-5-2, as the same has been heretofore amended, is hereby further amended, such part to read as follows:

B. All special vehicles that are not specifically prohibited by any other law, including but not limited to, Chapter 12 of the City of Plano Code of Ordinances, must conform to the following:

i. No special vehicle may be stored on required off-street parking.

ii. No part of a special vehicle may extend over a public easement or right-of-way.

iii. No special vehicle stored on a residential lot may be used for housekeeping, living, or sleeping quarters.

iv. If required, federal and state licensing and registration must be current.

v. All special vehicles must be maintained in an operable condition.

vi. Stored vehicles must be secured with wheel stops or maintained so as not to present a safety problem to the neighborhoods in which they are located.

vii. Surfaces used for special vehicle storage in residential districts must conform to the following requirements:

a. Special vehicles stored in the front yard must be stored on a paved surface. Special vehicles stored in the side or rear yards must be stored on a paved surface or on gravel. A gravel surface must not be used to store special vehicles in the front yard.

b. The storage area surface for special vehicle storage must be contiguous with and be an extension of the driveway, and the area of the surface improvement must not be less than the full dimensions of the special vehicle.

viii. Special vehicles must be stored behind the front building line in the side or rear yard unless the lot is served by a driveway from a public street and which is its only point of vehicular access, or the lot does not have access to a standard alley (10-foot wide paved alley).

ix. Special vehicles stored in the side yard or rear yard behind the front building line must be screened from view from side streets but not alleys. In addition, these special vehicles must be screened in the front if brought onto the lot from the rear. (See Article 20)

x. Where permissible in Sec. 16.800.4B.viii, only one special vehicle may be stored in the front yard, and the special vehicle length must be oriented perpendicular to the front property line.

Section II. All provisions of the ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the

Ordinances of the City of Plano, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section III. The repeal of any ordinance or part of ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinance at the time of passage of this Ordinance.

Section IV. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section V. It is the intention of the City Council that this Ordinance, and every provision hereof, shall be considered severable and the invalidity or partial invalidity of any section, clause or provision of this Ordinance shall not affect the validity of any other portion of this Ordinance.

Section VI. This Ordinance shall become effective immediately upon its passage and publication as required by law.

PASSED AND APPROVED THIS THE 10TH DAY OF JANUARY 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

RESOLUTION NO. 2022-1-7(R)

A Resolution of the City of Plano, Texas, approving the extension of Chapter 380 incentive agreement contractual deadlines; authorizing its execution by the City Manager or his authorized designee; and providing an effective date.

WHEREAS, business and development projects in the City of Plano, Texas continue to be impacted by COVID-19; and

WHEREAS, the economic impact of COVID-19 has resulted in delays to projects incentivized or financially supported by the City of Plano, and may cause difficulty in certifying compliance and/or revising active agreements; and

WHEREAS, Resolution No. 2020-10-1 authorizing the extension of a waiver expired December 31, 2021.

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

Section I. City Council hereby authorizes: (1) compliance extensions through June 30, 2022, subject to approval of the City Manager for city-imposed contractual deadlines occurring on or after March 1, 2020 for active incentive agreements approved by the City Council prior to March 1, 2020; and (2) forbearance of incentive repayment through June 30, 2022, subject to approval of the City Manager.

Section II. Active incentive agreements include executed Chapter 380 grant agreements and any other agreement whereby the City of Plano agreed to provide incentives or financial assistance to an external party. The extension of deadlines in any incentive agreement is not automatic. Incentive awardees must request such extensions in writing in accordance with the certification requirements of each incentive agreement, and the approval of and terms of any extension shall be determined by the City Manager.

Section III. The extensions provided in this resolution shall be in addition to any extensions already provided for in any active economic development incentive agreement.

Section IV. If the City Manager finds sufficient cause to approve a date extension, the City Manager or his authorized designee are hereby authorized to provide a written waiver or execute amended agreements as necessary, and that this resolution is sufficient authorization to execute each such waiver or amendment.

Section V. This Resolution shall become effective immediately upon its passage.

DULY PASSED AND APPROVED this the 10th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

RESOLUTION NO. 2022-1-8(R)

A Resolution of the City of Plano, Texas, accepting the findings and opinions of the Annual Audit; authorizing the City Manager, or in his absence the Director of Finance, to publish the results thereof; and providing an effective date.

WHEREAS, Section 3.14 of the City Charter requires that a complete audit be made by a duly licensed Public Accountant at the close of each fiscal year; and

WHEREAS, the City Council has been presented the Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2021, a copy of which has been filed with the City Secretary, available for public inspection, and incorporated herein by reference (hereinafter called "ACFR"); and

WHEREAS, upon full review and consideration of the ACFR, and the included opinion of the City's duly appointed auditors, Weaver and Tidwell, L.L.P., the City Council is of the opinion that the requirements of the Charter have been satisfied.

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

Section I. The findings and opinions of the ACFR have been reviewed by the City Council of the City of Plano, and are hereby in all things accepted.

Section II. The City Manager, or in his absence, the Director of Finance, is hereby instructed to publish the results of the ACFR and all other documents in connection therewith on behalf of the City of Plano, as provided in Section 3.14 of the City Charter.

Section III. This Resolution shall become effective from and after its passage.

DULY PASSED AND APPROVED this the 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

FOR FISCAL YEAR ENDED

SEPTEMBER 30, 2021

CITY OF PLANO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT 2021

Plano
City of Excellence

CITY OF PLANO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR FISCAL YEAR ENDED SEPTEMBER 30, 2021

Prepared By:

Accounting Division

Director of Finance – Denise Tacke
Controller – Allison Friloux

Tyler Anderson
Nicholas Billington
Natalie Chavez
Charline Grant
Debbie Hartwell
Pamela Hodges
Theresa King
Megan Medrano
Brandon Potemra
Sheri Stephens
Crystal Swiere
Valerie Tidwell
Sandra Walls
Leeia Wiggins
Stephanie Wilhelms

Plano
City of Excellence

CITY OF PLANO, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
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INTRODUCTORY SECTION

FOR FISCAL YEAR ENDED

SEPTEMBER 30, 2021

CITY OF PLANO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT 2021

Plano
City of Excellence

Plano
City of Excellence

City of Plano
1520 K Avenue
Plano, TX 75074

P.O. Box 860358
Plano, TX 75086-0358
Tel: 972.941.7000
plano.gov

January 6, 2022

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

The Annual Comprehensive Financial Report (ACFR) of the City of Plano, Texas (the City or Plano), for the year ended September 30, 2021, is submitted in accordance with Section 3.14 in the City Charter.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls established for this purpose.

Weaver and Tidwell, L.L.P. has issued an unmodified (clean) opinion on the City's financial statements for the year ended September 30, 2021. The independent auditors' report is located in the beginning of the financial section of the ACFR.

This letter of transmittal is designed to complement the Management's Discussion and Analysis (MD&A) and should be read in conjunction. 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.

City of Plano Profile

The City of Plano is the largest city in Collin County, located in the southwest corner of the county, approximately 20 miles north of downtown Dallas. There are currently 72.2 square miles of land in the City's boundary.

The City was incorporated on June 2, 1873. It was subsequently chartered on June 10, 1961, and operates under a Council-Manager form of government. The City Council is comprised of a Mayor and seven 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, the City Attorney and a 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 Deputy City Managers and heads of departments and the performance of functions within the municipal organization.

Financial reporting of the entity (the government) includes all the funds of the primary government (the City of Plano as legally defined, in addition to three blended component units as discussed in the accompanying footnotes), as well as, the Tax Increment Financing Districts and Tax Increment Reinvestment Zone, reported as discretely presented component units. Discretely presented component units are legally separate entities and are not part of the primary government's operations.

The government provides a full range of services including police and fire protection, environmental health, community development, building inspection, traffic control, parks and libraries, the construction and operation of water, sewer, drainage, sustainability and environmental services, streets and infrastructure and convention, tourism and cultural events.

The Plano Housing Authority, a related organization, is not a part of this report as the City's accountability does not extend beyond making the appointments of the Plano Housing Authority Board.

John B. Muns	Kayci Prince	Maria Tu	Anthony Ricciardelli	Rick Grady	Shelby Williams	Julie Holmer	Rick Smith	Mark D. Israelson
Mayor	*Mayor Pro Tem*	*Deputy Mayor Pro Tem*	*Place 2*	*Place 3*	*Place 5*	*Place 7*	*Place 8*	*City Manager*

Local Economy

As noted in the prior year report, in March 2020, the World Health Organization declared the novel coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. This contagious disease outbreak brought adverse public health developments, affected public education, workforces, economies and financial markets globally. During the last year-and-a-half, the City faced a global pandemic, economic downturn, a historic winter storm and social unrest. These unforeseen and uncontrollable factors had significant impact on the City. While the current economy is experiencing recovery and continues to normalize, the City has positioned itself to meet citizen and business needs.

Although Plano's economy has been negatively impacted by the pandemic, the City continues to benefit from many favorable conditions including a stable, diverse economic base and a desirable location for work and living.

Plano is a community that offers exceptional housing, award-winning schools and a dynamic business climate, all of which are strong factors in the success of the City's economy.

Since 2016, Plano's population has grown an estimated 4.1% to 288,100 in 2021. According to residential development projections by the City's planning department, it is projected to grow to 302,800 by 2030 and to 313,500 by 2040.

According to the U.S. Census Bureau, the median household income of Plano is $95,602.

Plano is ranked #10 for the "Best Cities for Jobs" according to *Wallethub.com*. Cities were ranked based upon job market and socio-economics.

Forbes.com ranks Plano as the top city for renters in their "Best Cities for Renters 2021" listing. According to *Forbes.com,* data was collected for the 100 largest cities in the United States and analyzed for the low ratio of rent to income, amenities, crime and burglary rates and weather and natural disaster risks.

Smartasset.com ranks Plano the 3rd in their list of "Best Cities to Work from Home in 2021".

The Trust for Public Land's annual ParkScore index ranks Plano's Park system as the 15th best in the U.S. and the best in Texas. The index ranks park systems on five factors: access, investment, amenities, acreage and equity.

Smartasset.com named Plano 39th on its list of "Best Cities for First-Time Homebuyers – 2021 Edition". They considered home market favorability, affordability, livability and employment.

Plano is the fourth-best city to buy a house in the nation, according to the Best Places to live rankings by *Niche.com.* In this ranking, Plano received an A-plus rating in public schools, jobs, family life and diversity, as well as, nightlife, health and fitness.

WalletHub.com's Best & Worst Places to Raise a Family ranked Plano the 4th best place to raise a family. WalletHub compared more than 180 U.S. cities considering 48 key metrics, including essential family dynamics, the quality of local school and health-care systems and opportunities for fun and recreation.

Keep Texas Beautiful (KTB), a statewide grassroots environmental and community improvement nonprofit organization, recently named Plano a Gold Star Affiliate. Gold Star recognition is the highest membership recognition status any community affiliate can achieve. Gold Star Affiliates educate and engage community members, actively recruit and manage volunteers and host cleanup and beautification events throughout their community.

Plano remains one of only a few cities in the United States receiving an “AAA” bond rating, the highest possible bond rating from Moody’s Investor Service, Standard & Poor’s and Fitch, Inc. In issuing their ratings, they praised the City for its stable financial position driven by conservative budgeting, as well as, its large and diverse tax base and strong management practices.

Given Plano’s continued pro-business attitude and enthusiastic accommodation of industry, the City’s economy continues to prosper. The following categories represent key factors that impact Plano’s economic and financial success:

Property Tax Revenues

Property tax revenues are the City’s largest source of funding. According to the Collin County and Denton County Appraisal Districts, the original certified property appraisals increased 3.5% for fiscal year 2021, with 51.8% of the increase coming from new property. The tax rate remained the same at 44.82 cents. Tax collections for fiscal year 2021 totaled $200.3 million, an increase of 3.3% from the prior year.

Sales Tax Revenues

After property tax revenues, the General Fund’s second largest revenue source is sales tax generated from a variety of businesses operating in the City. Sales tax collections are produced primarily from Plano’s sizeable retail base, which includes numerous retail store facilities, Historic Downtown Plano with Dallas Area Rapid Transit (DART) light rail access, as well as, hundreds of other specialty shops and major retailers.

Sales tax allocations to the City totaled $92.5 million from October 2020 through September 2021, an increase of 6.7% compared to fiscal year 2020, as the economy is recovering from the COVID-19 pandemic.

Employment

The unemployment rate in Plano at September 30 decreased from 6.3% in 2020 to 3.8% in 2021. This compares favorably to the unemployment rate nationally of 4.8% and 5.6% statewide. A strong business atmosphere, coupled with a highly educated and motivated workforce, continue to draw diverse companies to relocate to Plano. The four largest job industries are trade, transportation and utilities; professional and business services; education and health services and government. According to the U.S. Census Bureau, 57.2% of Plano residents have a bachelor’s degree or higher.

Plano’s large businesses, employing 1,000+, include: Bank of America, Capital One Finance, Hewlett Packard Enterprise, Toyota Motor North America, Ericsson, Liberty Mutual Insurance, NTT DATA, JPMorgan Chase, Fannie Mae, PepsiCo, Frito-Lay, Texas Health Plano, Medical City Plano, FedEx Office, USAA, Steward Systems and Samsung Electronics America. Employing 500-999, companies having significant operations in Plano include: AT&T, Baylor Scott & White Medical Center – Plano, Children’s Health Plano, The Heart Hospital Baylor Plano, Palo Alto Networks, Crestron Electronics, U.S. Renal Care, PennyMac Financial Services, Cigna, Abbott, Tyler Technologies, Raytheon, Reata Pharmaceuticals, Transamerica, Samsung Telecommunications and Pizza Hut, U.S. This type of environment creates a broad range of employment opportunities for Plano and area residents and is a significant business component to the local tax base.

Job Growth

In fiscal year 2021, the following businesses announced relocation and expansion:

Samsung, a South Korea-based consumer products firm, is expanding its regional office in Plano. The firm is adding a 60,000-square-foot lease in the Legacy Central campus at 6625 Declaration Way.

Argano, a Dallas-based technologies firm, has expanded their office by 32,000 square feet at 6100 W. Plano Parkway. The expansion will bring an additional 90 employees.

LinTec of America, an Arizona-based semiconductor manufacturing firm, relocated its manufacturing facility to 2900 E. Plano Parkway in June 2021. The company leased nearly 32,000 square feet.

Osburn Contractors, a Garland-based construction firm, has relocated its headquarters, leasing 25,000 square feet of space at 5800 Democracy Drive in Legacy Business Park.

Cheil Worldwide, a South Korea-based marketing and advertisement firm, has relocated its company to 6600 Chase Oak Boulevard leasing 19,000-square-foot in Legacy Central.

Ebby Halliday, a Dallas-based real estate firm, has relocated its headquarters to 5560 Tennyson Parkway during its 75th anniversary year. The firm's 17,000-square-foot lease houses 60 employees.

The Point Group, a Dallas-based marketing firm, relocated to 5601 Granite Parkway in June 2021. The lease represents 15,000 square feet of office space.

CarMax Technology Innovation Center, a Virginia-based used car retailer firm, expanded into Plano with a Tech Center at 5830 Granite Parkway in September 2021. Its 12,000-square-foot sublease will accommodate 200 employees.

Databank, a Dallas-based data center, is expanding its DFW3 data center in Plano's Legacy Business Park. The facility will increase by 12,000 square feet for a total of 156,000 square feet.

NTFN, a full-service mortgage banker, relocated its headquarters to a 10,100-square-foot office at 6201 W. Plano Parkway and accommodates 75 employees.

Asset Intertech, a Richardson-based manufacturing firm, relocated its headquarters to a 7,000-square-foot space at 7161 Bishop Road.

Toyota Insurance Management Solutions, an automotive insurance firm, relocated its division headquarters to 7700 Windrose Avenue occupying 6,200 square feet. The new office will house 55 employees.

Katapult, a New York-based technology firm, has relocated its headquarters to 5204 Tennyson Parkway in February 2021. Its lease includes 5,000 square feet of office space.

Capital One Finance, a division of the Virginia-based financial services firm, is expanding its employment within its 300,000-square-foot office complex at 7933 Preston Road. The firm will add an additional 300 employees to its existing 5,000 employment count.

Boeing Global Services, a division of the Chicago-based airplane manufacturing firm, is expanding its employment size in its Legacy West office at 5905 Legacy Drive. The firm is adding 150 employees to its current employee count of 200.

Long-Term Financial Planning

Long-term planning and responding prudently to changing economic conditions remain key in maintaining the City's fiscal health. Since March 2020, the City, State and Country have faced a global pandemic, an economic downturn and social unrest. These unforeseen and uncontrollable factors have had historic impact on the community and the City, as well as, the nation as a whole. Additionally, while long-term economic forecasts for Plano and the North Texas region remain highly favorable; Plano faces a shrinking supply of undeveloped land. These factors are taken into account when planning for the City's financial future.

Many City revenue sources have been impacted by recent events, including sales tax, permit and license revenues, hotel occupancy taxes and fines and fees; however, property tax revenue will not be impacted until fiscal year 2022. The City implemented a budget contingency plan in March 2020 taking quick and decisive action to freeze positions, delay projects, cut expenses and reprogram resources in recognition of the changed environment. The City also took a proactive approach with budget reductions for fiscal year 2021, recognizing projected COVID-19 impacts through the end of the next fiscal year.

Across all of Plano's operating funds in fiscal year 2022, appropriations equal $638.9 million, a $33.8 million or 5.6% increase from the fiscal year 2021 final budget. Projected at $314.5 million in fiscal year 2022, General Fund revenues are expected to increase when compared to the fiscal year 2021 final budget, while fiscal year 2022 General Fund appropriations are set at $353.7 million, an increase of $26.0 million from the fiscal year 2021 final budget.

Resources have been diligently set aside on a pay-go basis for renovating, repairing and replacing existing infrastructure via the Capital Maintenance Fund, which has been a highlighted factor in maintaining the City's AAA bond ratings. Capital Maintenance funding for fiscal year 2022 will be primarily supported by transfers of $43.2 million from the General Fund, including $8 million from the American Rescue Plan Act (ARPA) funding; $2.0 million from the Water and Sewer Fund; $500 thousand from the Convention and Tourism Fund and $500 thousand from the Municipal Drainage Fund.

The City of Plano will use bond authority approved by voters in May 2019 and May 2021 for the fiscal year 2022 Community Investment Program. Of the $162.8 million budgeted for General Obligation capital expenditures in fiscal year 2022, $113.8 million is for street improvements, $42.9 million is dedicated for park improvements and recreation center projects, $5.1 million for public safety facilities, branch library expansions and improvements at other City facilities and $1 million for improvements to public infrastructure to support economic redevelopment.

Budgetary impacts are minimized by setting aside resources to purchase equipment and replace existing equipment which has reached the end of its useful life with the Equipment Replacement Fund (a component of the Equipment Maintenance internal service fund). The fund collects regularly scheduled depreciation charges from City departments possessing vehicles and capital equipment and uses those funds for future purchases of new equipment on an as needed basis. In fiscal year 2022, the Equipment Replacement Fund's projected revenues total $18.2 million, with depreciation charges of $12.7 million as the primary source of revenue. The fund is also expected to collect $603 thousand from the auction of City equipment and $750 thousand from interest earned on the fund's available balance.

The City has programed a General Obligation bond sale of $78.3 million to support capital projects in fiscal year 2022. The General Obligation sale will fund numerous street improvements, the continued development and renovation of Plano's park system, and renovations and additions to recreation and library facilities.

Due to an increase in wastewater related fees passed down from the North Texas Municipal Water District (NTMWD), Plano's water supplier, the City has budgeted for an 8.0% increase in wastewater fees effective November 1, 2021. The City continues in its effort to minimize the impact of the pass through rate increases from NTMWD on to customers, including the hiring of a water and sewer rate consultant in order to plan both short-term and long-term water and wastewater rates to ensure sustainability of the water and sewer utility

fund. The City attempted to absorb the additional charges from NTMWD initially, but has since had to raise rates to both residents and non-residents. The City deemed it necessary to raise wastewater rates for both residential and non-residential customers by the minimum rate, as well as, the variable rates depending on volumetric usage while maintaining the same water rates from the previous fiscal year.

Relevant Financial Policies

Financial Policies. The City Council Finance Subcommittee developed written policies detailing financial goals and guidelines for the City. These included policies for accounting, budgeting, capital improvements, asset management, revenue management, risk management, investing, cash management and fund balance and reserve levels. City Council adopted these policies, and on a periodic basis, the financial policies are reviewed and updated.

Accounting Procedures and Budgetary Controls. The City's accounting records for governmental funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the City's proprietary funds are maintained on the accrual basis.

In developing and maintaining the City's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets; and (3) compliance with all applicable rules, regulations and contractual requirements. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained at the fund level, and encumbrances are entered at the time a purchase order is issued. Open encumbrances are recorded as assignments of fund balance as of September 30 of each year, and the subsequent year's budget is increased to reflect these encumbrances. Unspent and unencumbered appropriations lapse at the end of the fiscal year.

The budgetary process begins each year with the preparation of both current and proposed year revenue estimates by the City's financial management staff and expenditure estimates by each City department. Budgets are reviewed by the Budget Committee which consists of the City Manager, Deputy City Managers, Director of Budget and Research, Director of Finance and Director of Human Resources. The City Manager makes final decisions and submits a recommended budget to City Council. The proposed budget is reviewed extensively by City Council, a process that includes a Charter-mandated public hearing, in addition to work sessions which are open to the public. The City Charter requires adoption of the City budget by no later than September 15 of each fiscal year.

While the budget is developed and controlled at the departmental level, appropriations are made at fund level. An ordinance establishes the budget for operating expenditures, debt service payments and interfund transfers, while a separate ordinance establishes the property tax rate.

As part of each year's budget development process, departments are required to update expenditure estimates for the current fiscal year. The re-estimated budgets are reviewed by the Budget Committee and City Council concurrent with review of the proposed budget. The re-estimated current year budget is used as a working budget for the last half of the current fiscal year. This re-estimated budget, or final budget, may require a supplemental appropriation and, if so, such supplemental appropriation is approved by ordinance adopted by City Council prior to the end of the current fiscal year.

During the course of the fiscal year, expenditure controls are maintained by each department head with overall review exercised by the Budget Committee. Monthly departmental expenditure reports are generated by an automated management accounting system and provide expenditure totals and encumbrances at the line-item level for the most recently completed month, as well as, a year-to-date total, and an actual versus planned rate of expenditure. Major expenditure requests are reviewed by the Budget and Research Department prior to the encumbrance of funds.

Constant review of revenue and expenditure trends is maintained with specific responsibility assigned to the Director of Budget and Research. Recommendations for corrective action are made to the City Manager and City Council, if appropriate, as needed to ensure the integrity of the adopted budget.

The City's Finance Department publishes a Comprehensive Monthly Financial Report (CMFR) directed at providing internal and external users with a general awareness of the City's financial positions and economic activity. The CMFR includes a Financial Summary section reporting the performances of the major operating funds, an Economic Analysis section summarizing key economic indicators and an in-depth review with graphic illustrations and an Investment Report section describing investment activity, interest earnings and the City's portfolio. The CMFR is presented quarterly to City Council.

Major Initiatives

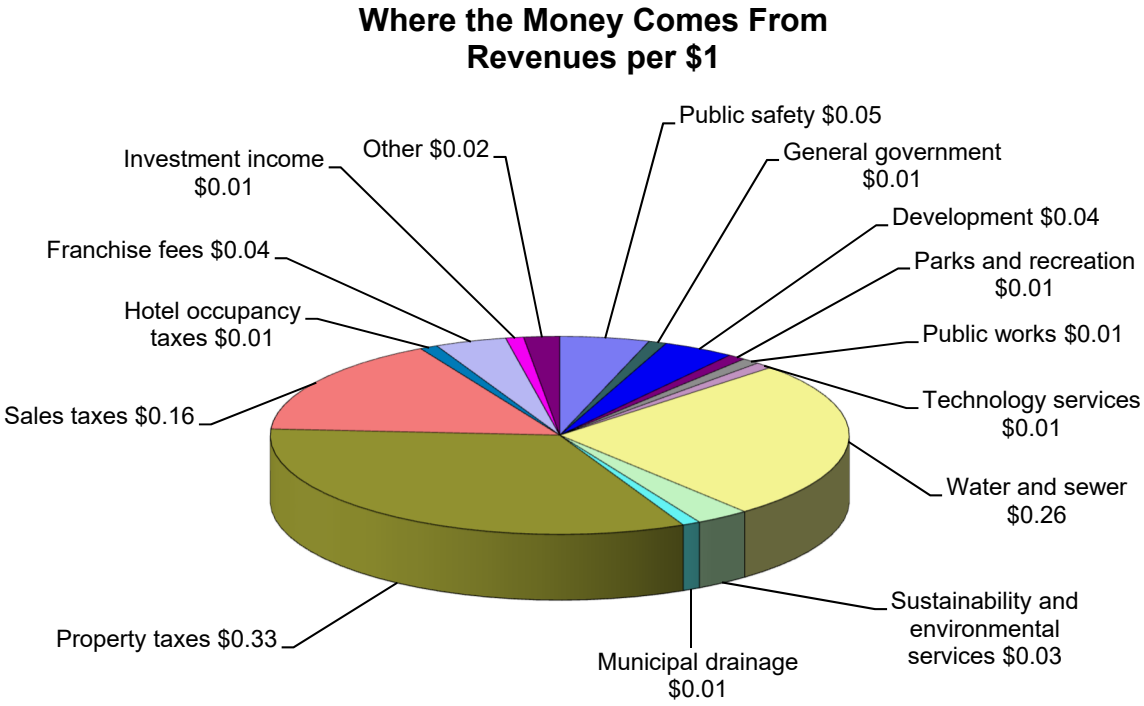
The fiscal year 2022 Community Investment Program (CIP) will continue to reflect the City’s commitment to enhancing and maintaining its infrastructure. Major facility projects from the fiscal year 2021 CIP included construction expenditures of a new fire training facility in northwest Plano. Total municipal facilities expenditures were $12.9 million. Plano’s parks and recreation system saw $21.0 million in expenditures to improve parks, connect trails and obtain land for future park development. Expenditures include addition of an outdoor pool at Oak Point Recreation Center and replacement of the existing maintenance facility in Jack Carter Park and a new facility at High Point Park. Numerous major street projects were undertaken in fiscal year 2021, with a total of $ 30.2 million spent to improve intersections, collector and residential streets, screening walls, sidewalks and alleys. Design and construction of water and sewer infrastructure renovations and replacements totaled $16.8 million in fiscal year 2021, with major expenditures occurring in the citywide water meter replacement project and inflow and infiltration repairs across the City’s sanitary sewer system totaling $1.2 million. Finally, $32.1 million was invested through the Capital Maintenance Fund on repairs, renovations and rehabilitation projects for City streets, facilities and park assets with the goal of extending the useful life of those assets.

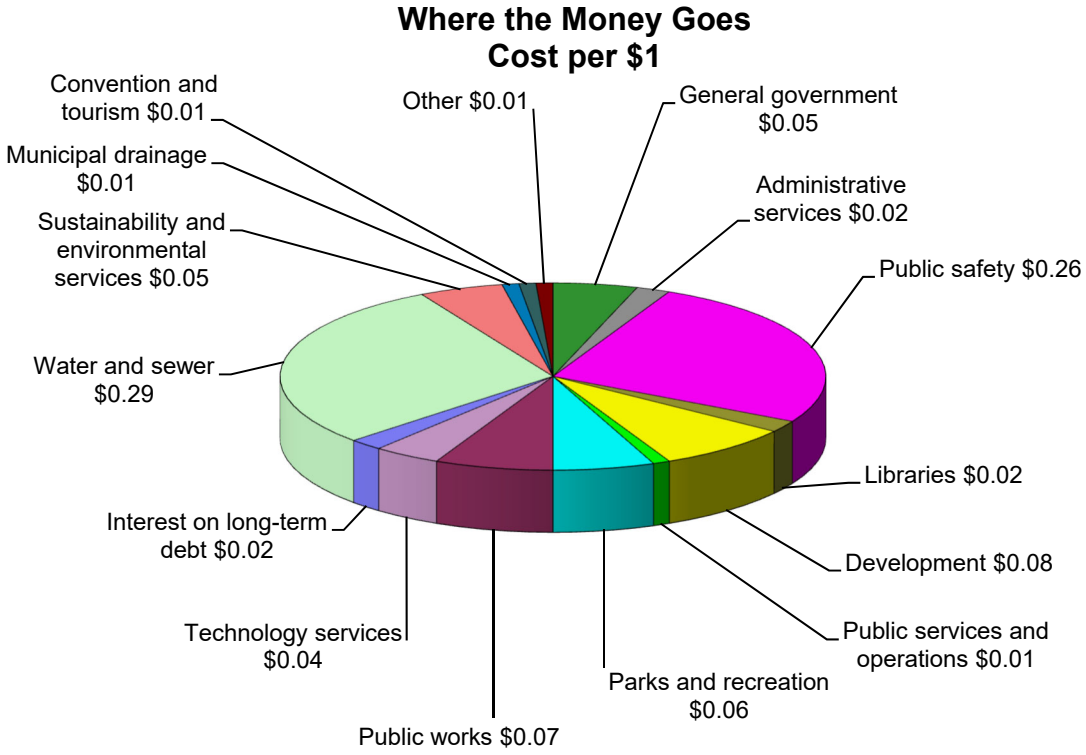
Plano also budgeted $9.4 million for economic development incentives for fiscal year 2022 to remain competitive with surrounding neighboring cities. Fiscal year 2021 was the 15th year with two-cents from the property tax rate devoted for these incentives. The Economic Development Incentive Fund is used to attract and retain major business and employees to the City.

Tax Abatements

The City enters into economic development agreements designed to promote development and redevelopment within the City, spur economic improvement, stimulate commercial activity, generate additional sales tax and enhance the property tax base and economic vitality of the City. These programs abate or rebate property tax revenues. The City’s economic development agreements are authorized under Chapter 380 of the Texas Local Government Code and Chapter 311 (Tax Increment Financing Act) and Chapter 312 (Property Redevelopment and Tax Abatement) of the Texas Tax Code. The economic development agreements are designed to support the creation of new businesses, the expansion and retention of existing businesses within the City and the attraction of companies that offer high impact jobs and share the community’s values.

The following charts depict the sources and uses of the City's financial breakout as of fiscal year-end 2021:





Awards and Acknowledgements

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 for its ACFR for the fiscal year ended September 30, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized ACFR whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. The City has received a Certificate of Achievement for the last 40 consecutive years (fiscal years ended 1981-2020). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Many persons are responsible for the preparation of this report and maintenance of records upon which it is based. Appreciation is expressed to the City employees throughout the organization, especially those employees of the Accounting Department, who were instrumental in the successful completion of this report. Certain individuals worked many extra hours and exhibited extraordinary effort in ensuring the accuracy and timeliness of this report, and their contribution to this effort is greatly appreciated.

Our appreciation is also extended to the Mayor and members of City Council for providing the resources necessary to maintain the integrity of the City's financial affairs.

Respectfully submitted,

Mark D. Israelson
CITY MANAGER

Denise Tacke, CPA
DIRECTOR OF FINANCE

Allison Friloux
CONTROLLER

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Plano
Texas

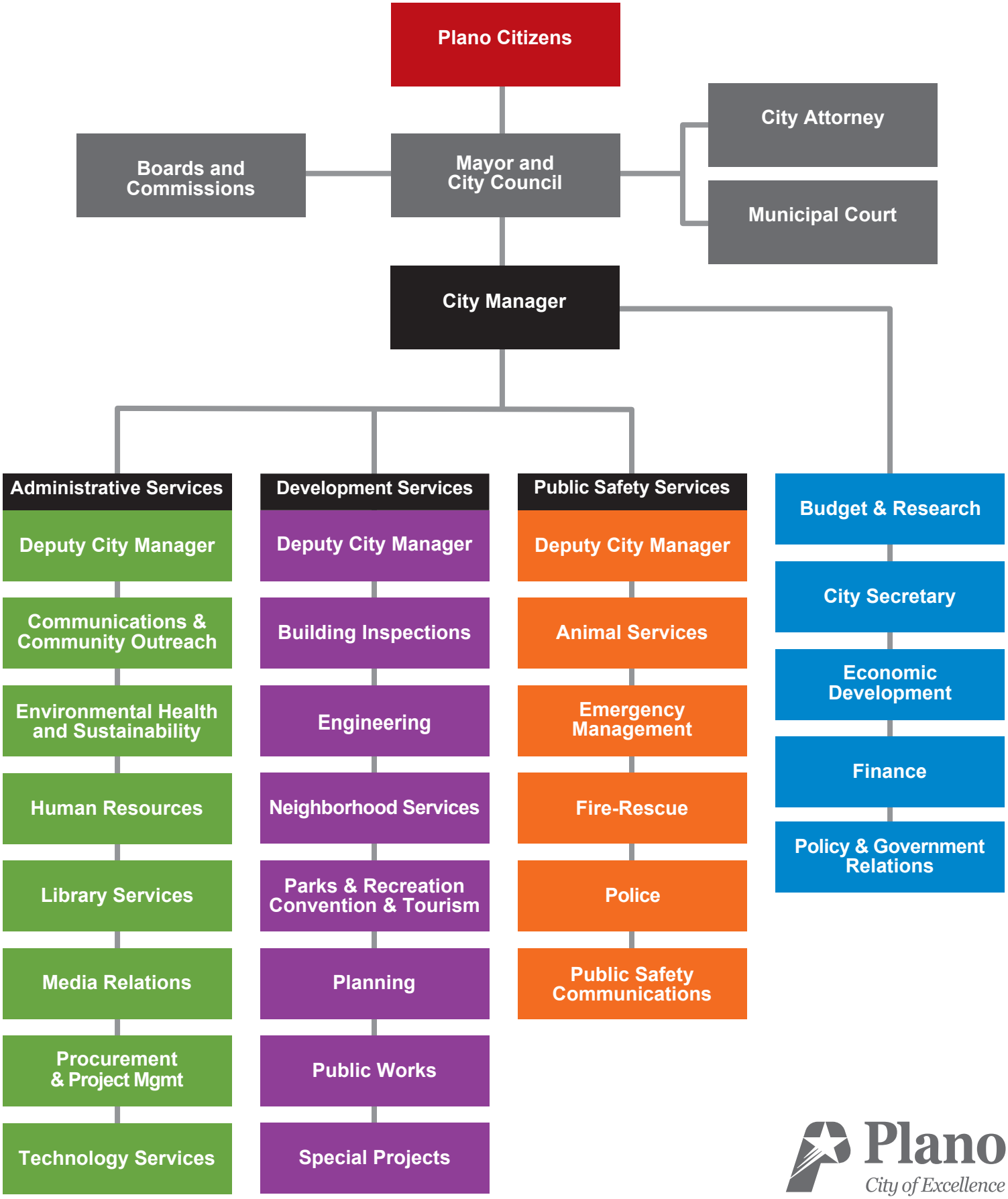
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morrill

Executive Director/CEO

CITY OF PLANO
ORGANIZATIONAL CHART



Plano
City of Excellence

CITY OF PLANO, TEXAS

ELECTED OFFICIALS AND ADMINISTRATIVE OFFICERS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

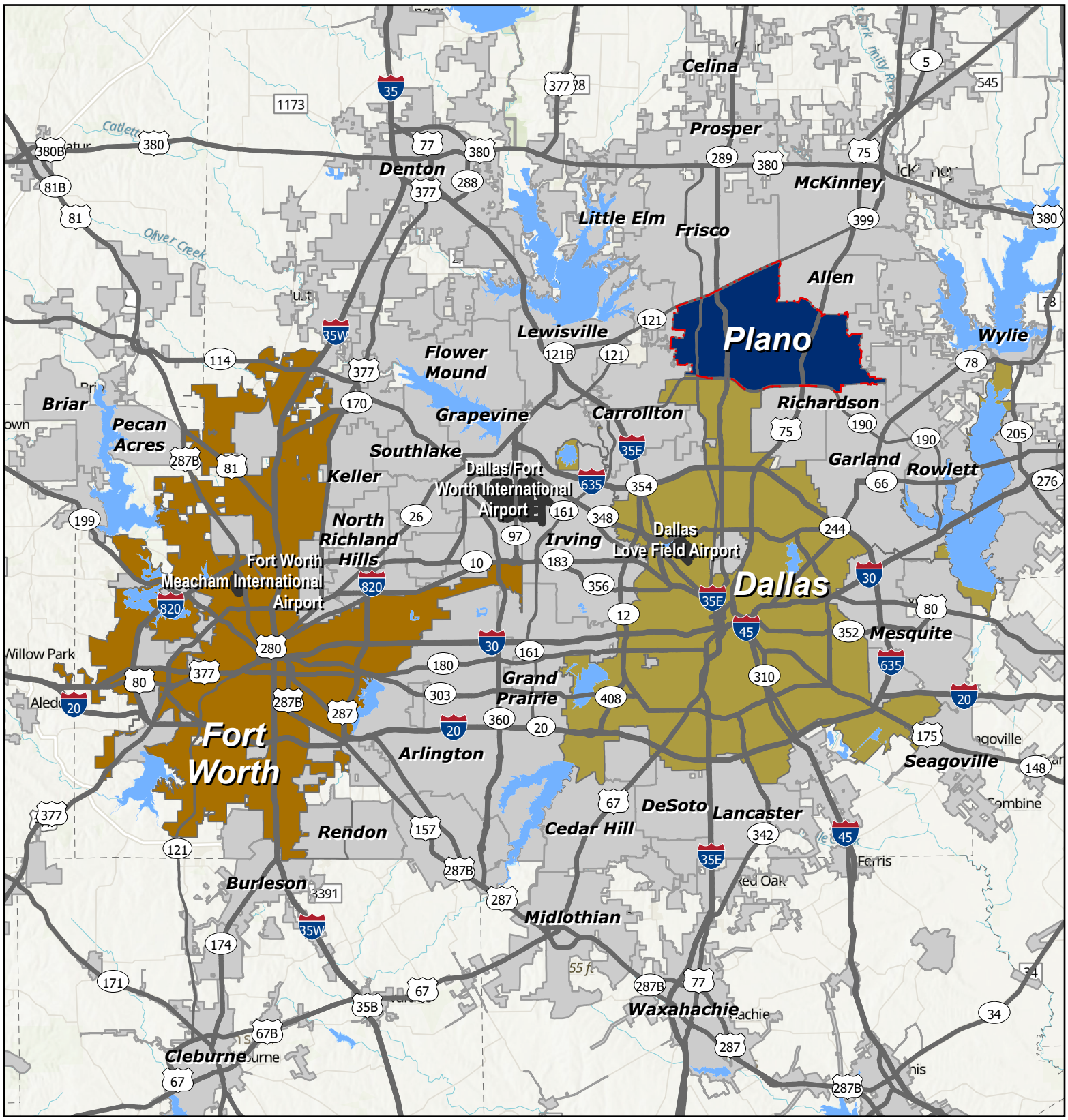
Elected Officials

City Council	Term Expires
John Muns Mayor Place 6	May 2025
Kayci Prince Mayor Pro Tem Place 4	May 2025
Maria Tu Deputy Mayor Pro Tem Place 1	May 2023
Anthony Ricciardelli Place 2	May 2025
Rick Grady Place 3	May 2023
Shelby Williams Place 5	May 2023
Julie Holmer Place 7	May 2023
Rick Smith Place 8	May 2025

Administrative Officers

Name	Position
Mark Israelson	City Manager
Denise Tacke, CPA	Director of Finance
Allison Friloux	Controller

The City of Plano and Surrounding Areas



Plano
City of Excellence

FINANCIAL SECTION

FOR FISCAL YEAR ENDED

SEPTEMBER 30, 2021

CITY OF PLANO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT 2021

Plano
City of Excellence

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council
The City of Plano, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Plano, Texas (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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 units, each major fund, and the aggregate remaining fund information of the City as of September 30, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and the individual fund budgetary comparison schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the individual fund budgetary comparison schedule are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining and individual nonmajor fund financial statements and the individual fund budgetary comparison schedule are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 6, 2022

Plano
City of Excellence

MANAGEMENT'S DISCUSSION & ANALYSIS SECTION

FOR FISCAL YEAR ENDED

SEPTEMBER 30, 2021

CITY OF PLANO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT 2021

Plano
City of Excellence

CITY OF PLANO, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2021

(unaudited)

Our discussion and analysis of the City's financial performance provides an overview and analysis of the City's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the accompanying transmittal letter and the accompanying basic financial statements.

As noted in the prior year report, in March 2020, the World Health Organization declared the novel coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. This contagious disease outbreak brought adverse public health developments, affected public education, workforces, economies and financial markets globally. During the last year-and-a-half, the City faced a global pandemic, economic downturn, a historic winter storm and social unrest. These unforeseen and uncontrollable factors had significant impact on the City. While the current economy is experiencing recovery and continues to normalize, the City has positioned itself to meet citizen and business needs.

Although Plano's economy has been negatively impacted by the pandemic, the City continues to benefit from many favorable conditions including a stable, diverse economic base and a desirable location for work and living.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $1.7 billion (net position). Of this amount, $1.3 billion (79.4 percent) is net investment in capital assets. The amount of net position restricted for a specific purpose is $56.7 million (3.4 percent). The remaining $285.5 million (17.2 percent) is unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors in accordance with the City's fund designation and fiscal policies.

- The City's total net position increased by $57.9 million primarily attributed to the factors below.

  In fiscal year 2021, the City recognized $10.2 million in Coronavirus Aid, Relief and Economic Security (CARES) Act funding from Collin County to assist in direct COVID-19 response efforts as allowed by the U.S. Department of the Treasury's Coronavirus Relief Fund Guidance for State, Territorial, Local and Tribal Governments. The City used the direct expense funds primarily to cover payroll costs associated with public safety employees, as work performed was substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

  As a result of the American Rescue Plan Act (ARPA), subtitle M – Coronavirus State and Local Fiscal Recovery Funds (SLFRF), the City was allocated $36 million. The City received 50% of the allocation on June 1, 2021, $18.2 million, with the balance anticipated to be delivered approximately twelve months later. The City is claiming the full amount of the funds for the initial tranche under the Revenue Replacement for the Provision of Government Services category to be used toward the following approved projects: a computerized signal system, City facility modifications, sidewalk repairs, signage enhancements and improvements, recreation revolving programs and overtime costs for fire personnel. The City utilized $1.9 million of the SLFRF funding in the current year.

  The City spent $7.6 million from the U.S. Department of the Treasury through the Emergency Rental Assistance Program. The program makes funding available to assist households that are unable to pay rent or utilities through existing or newly created rental assistance programs.

  Property tax revenues are reported at $212.7 million, higher over prior year by $6.3 million as a result of additional properties added in the current year and increases in total assessed property

values. In fiscal year 2022, the total appraised value includes an increase in new property coming on-line of $613.1 million while existing property values are expected to increase by $514.3 million. Sales tax revenues increased over prior year by $6.2 million due to the economic recovery. Hotel occupancy tax revenues are higher over prior year by $220 thousand, as the industry recovers from the pandemic. Investment income decreased over prior year by $16.8 million primarily as a result of fair market value adjustments to investments as required by Governmental Accounting Standards Board (GASB) Statement No. 31.

- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $394.2 million, an increase of $19.0 million in comparison with the prior year. Within this total, $156.2 million (39.6 percent) is restricted by specific legal requirements and $180.5 million (45.8 percent) has been committed and assigned to specific types of expenditures. Unassigned fund balance is $56.7 million (14.4 percent) and can be used for any lawful purpose. The remaining $696 thousand (0.2 percent) is nonspendable.

- The City's total bonded debt increased by $79.9 million primarily due to issuance in the current year of General Obligation, Water and Sewer and Municipal Drainage bonds.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: (1) government-wide financial statements; (2) fund financial statements and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial 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 private-sector business. The Statement of Net Position presents information on all of the City's assets, deferred outflows, liabilities and deferred inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The Statement of Net Position combines and consolidates current financial resources (short-term spendable resources) with capital assets and long-term obligations of governmental and business-type funds. In order to assess the overall health or financial condition of the City, other non-financial factors should also be taken into consideration. These include changes in the City's property tax base and the condition of the City's infrastructure (roads, drainage improvements, storm and sewer lines, etc.).

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 the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (uncollected taxes and earned but not used vacation leave).

In the Statement of Net Position and the Statement of Activities, the City is divided into three types of activities:

- Governmental activities – Most of the City's basic services are reported here, including police, fire, libraries, development, public services and operations, parks and recreation, public works, technology services and general administration. Property taxes, sales taxes and franchise fees finance most of these activities. Additionally, the City has three blended component units that are detailed in the accompanying footnotes.

- Business-type activities – The City charges a fee to customers in order to cover all or most of the cost of certain services the City provides. The City's water and sewer operations, sustainability and environmental services, municipal drainage system, convention and tourism, municipal golf course, downtown center development and recreation revolving programs are reported as business-type activities.

- Component units – The City includes separate legal Tax Increment Financing (TIF) and Tax Increment Reinvestment Zone (TIRZ) entities in its report; TIF No. 2 East Side, TIF No. 3 Silver Line (formerly Cotton Belt) Regional Rail Project and TIRZ No. 4 Collin Creek Mall Redevelopment. Although legally separate, the City is financially accountable for the TIF No. 2 and No. 3 and TIRZ No. 4.

The government-wide financial statements can be found on pages 21-23 of this report.

Fund Financial Statements

A fund is a self-balancing set of 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 evaluating a government's near-term financing requirements.

  Because the focus of governmental funds is narrower than that of the government-wide statements, it is useful to compare the 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 twenty-one 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 Maintenance Fund, Street Improvements Fund, Municipal Facilities Fund, Park Improvements Fund, Economic Development Incentive Fund and Grant Fund, all of which are considered to be major funds. Data from the other thirteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the Combining Financial Statements Section elsewhere in this report.

  The basic governmental fund financial statements can be found on pages 24-30.

- **Proprietary funds**. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer operations, sustainability and environmental services, municipal drainage system, convention and tourism, municipal golf course, downtown center development and recreation revolving programs. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses its internal service funds to account for its equipment maintenance services, municipal warehouse, technology services, risk management and health claims programs. Because these services predominately benefit government rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

  Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains seven individual enterprise funds. The proprietary fund financial statements provide separate information for the water and sewer operations, sustainability and environmental services and municipal drainage system, as they are considered major funds. Data from the remaining four enterprise funds, known as the other enterprise funds, as well as the internal service funds, are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data is provided in the Combining Financial Statements Section elsewhere in this report.

  The basic proprietary fund financial statements can be found on pages 32-39 of this report.

- **Fiduciary funds**. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

  The basic fiduciary fund financial statements can be found on pages 40-41 of this report.

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

  The notes to the financial statements can be found on pages 43-84 of this report.

- **Other information**. In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the General Fund's budget to actual performance and the City's progress in funding its obligation to provide pension and other postemployment benefits to its employees and retirees.

  The required supplementary information can be found on pages 85-92 of this report.

The combining statements referred to earlier in connection with nonmajor governmental, nonmajor enterprise, internal service, fiduciary and component unit funds can be found on pages 93-133 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's combined net position was $1.7 billion as of September 30, 2021. This analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the City's governmental and business-type activities.

By far the largest portion of the City's net position (79.4 percent) reflects its net investment in capital assets (land, buildings and equipment). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

Table 1
Net Position
(in Thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Current and other assets	$ 544,303	$ 503,297	$ 174,641	$ 135,796	$ 718,944	$ 639,093
Capital assets	1,335,538	1,285,788	443,126	438,446	1,778,664	1,724,234
Total assets	1,879,841	1,789,085	617,767	574,242	2,497,608	2,363,327
Deferred outflows	42,303	44,789	5,650	5,863	47,953	50,652
Noncurrent liabilities	621,019	611,537	116,711	69,622	737,730	681,159
Other liabilities	56,113	47,359	18,378	19,175	74,491	66,534
Total liabilities	677,132	658,896	135,089	88,797	812,221	747,693
Deferred inflows	67,177	58,839	8,345	7,495	75,522	66,334
Net position:						
Net investment in capital assets	930,348	911,222	385,245	389,326	1,315,593	1,300,548
Restricted	50,665	76,624	6,050	5,226	56,715	81,850
Unrestricted	196,822	128,293	88,688	89,261	285,510	217,554
Total net position	$ 1,177,835	$ 1,116,139	$ 479,983	$ 483,813	$ 1,657,818	$ 1,599,952

An additional portion of the City's net position (3.4 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (17.2 percent) may be used to meet the government's ongoing obligations to citizens and creditors.

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

Table 2
Change in Net Position
(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	$ 45,894	$ 41,047	$ 201,723	$ 200,401	$ 247,617	$ 241,448
Operating grants and contributions	38,178	38,930	-	-	38,178	38,930
Capital grants and contributions	4,521	9,081	1,211	7,412	5,732	16,493
General revenues:						
Property taxes	212,713	206,430	-	-	212,713	206,430
Sales taxes	93,477	87,256	-	-	93,477	87,256
Other taxes	2,255	1,943	6,945	6,726	9,200	8,669
Franchise fees	19,634	21,635	8,479	8,465	28,113	30,100
Investment income	2,975	17,150	480	3,060	3,455	20,210
Total revenues	419,647	423,472	218,838	226,064	638,485	649,536
Expenses:						
General government	26,693	28,403	-	-	26,693	28,403
Administrative services	12,796	13,857	-	-	12,796	13,857
Police	85,181	90,732	-	-	85,181	90,732
Fire	64,309	69,357	-	-	64,309	69,357
Libraries	11,335	12,573	-	-	11,335	12,573
Development	48,276	47,639	-	-	48,276	47,639
Public services and operations	7,666	8,464	-	-	7,666	8,464
Parks and recreation	35,646	35,069	-	-	35,646	35,069
Public works	40,696	39,077	-	-	40,696	39,077
Technology services	23,536	26,541	-	-	23,536	26,541
Interest on long-term debt	13,461	13,138	-	-	13,461	13,138
Water and sewer	-	-	166,293	165,919	166,293	165,919
Sustainability and environmental services	-	-	28,780	30,770	28,780	30,770
Municipal drainage	-	-	6,483	5,661	6,483	5,661
Convention and tourism	-	-	7,467	8,729	7,467	8,729
Municipal golf course	-	-	838	1,021	838	1,021
Downtown center development	-	-	9	12	9	12
Recreation revolving	-	-	1,154	2,170	1,154	2,170
Total expenses	369,595	384,850	211,024	214,282	580,619	599,132
Increase in net position before transfers	50,052	38,622	7,814	11,782	57,866	50,404
Transfers	11,644	12,075	(11,644)	(12,075)	-	-
Increase (decrease) in net position	61,696	50,697	(3,830)	(293)	57,866	50,404
Net position – October 1	1,116,139	1,065,442	483,813	484,106	1,599,952	1,549,548
Net position – September 30	$ 1,177,835	$ 1,116,139	$ 479,983	$ 483,813	$ 1,657,818	$ 1,599,952

The City's total net position increased by $57.9 million. In fiscal year 2021, the City recognized $10.2 million in CARES funding from Collin County to assist in direct COVID-19 response efforts as allowed by the U.S. Department of the Treasury's Coronavirus Relief Fund Guidance for State, Territorial, Local and Tribal Governments. The City used the direct expense funds to primarily cover payroll costs associated with public safety employees, as work performed was substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

As a result of ARPA, subtitle M – Coronavirus SLFRF, the City was allocated $36 million. The City received 50% of the allocation, $18.2 million, on June 1, 2021, with the balance anticipated to be delivered approximately twelve months later. The City is claiming the full amount of the funds for the initial tranche under the Revenue Replacement for the Provision of Government Services category and applied $1.9 million of the funds towards recreation revolving programs and overtime costs for fire personnel.

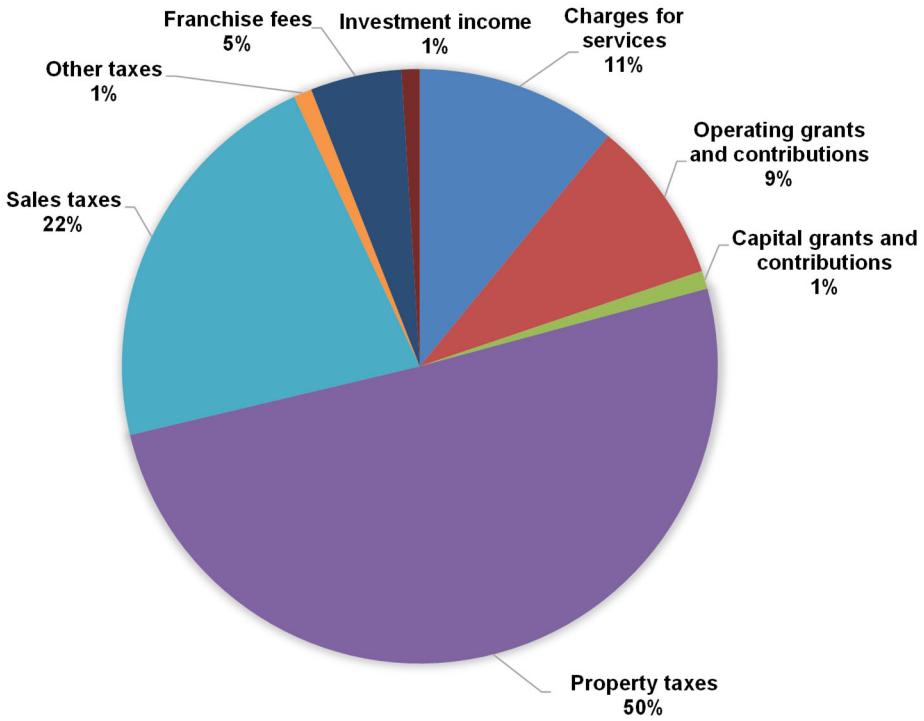
The City spent $7.7 million from the U.S. Department of the Treasury through the Emergency Rental Assistance Program. The program makes funding available to assist households that are unable to pay rent or utilities through existing or newly created rental assistance programs.

Property tax revenues are reported at $212.7 million, higher over prior year by $6.3 million as a result of additional properties added in the current year and increases in total assessed property values. In fiscal year 2022, the total appraised value includes an increase in new property coming on-line of $613.1 million while existing property values are expected to increase by $514.3 million. Sales tax revenues increased over prior year by $6.2 million due to the economic recovery and is reported at $93.5 million. Hotel occupancy tax revenues are higher over prior year by $220 thousand, as the industry attempts to recover from the pandemic. Investment income decreased over prior year by $16.8 million primarily as a result of fair market value adjustments to investments as required by GASB Statement No. 31.

Governmental Activities

Governmental activities increased the City's net position by $61.7 million. Key elements of this increase are shown in Table 2.

Revenues by Source – Governmental Activities



Program revenues were $88.6 million, compared to $89.1 million in fiscal year 2020. Capital grants and contributions decreased $4.6 million primarily due to a decrease in developers' contributions of $3.3 million. The net decrease was offset by an increase in program revenue attributed to receipt of the NTMWD water case settlement of $2.1 million, approved to be used to establish a Rainy Day Fund. The Rainy Day fund was established in the current fiscal year to provide a safety reserve for the City, assist in stabilizing the tax rate and assist in preserving the City's AAA bond rating. This fund is accounted for in the General Fund.

General revenues decreased from $334.4 million in fiscal year 2020 to $331.1 million in fiscal year 2021. Property tax revenues increased by $6.3 million due to additional properties added in the current year and increases in total assessed property value. Sales tax revenues increased by $6.2 million as the economy

is recovering from the impact of the COVID-19 pandemic. These increases are offset by a decrease in investment income of $14.2 million as a result of market value adjustments to investments as required by GASB Statement No. 31. These adjustments represent unrealized gains or losses and are based on current market conditions.

Overall, governmental activities expenses were $369.6 million, a decrease of $15.4 million over the prior year, primarily the result of a decrease in pension and other postemployment benefits (OPEB) expense in the current year of $21.1 million. The pension and OPEB expense recognized is the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of certain changes in the liability and investment experience.

Business-Type Activities

Revenues of the City's business-type activities were $218.8 million for the fiscal year ended September 30, 2021. Revenues decreased approximately $7.2 million, or 3.2%, as compared to the prior fiscal year. Expenses for the City's business-type activities decreased $3.3 million, or 1.5%. These changes are the result of several factors, including the following:

- The City's water and sewer system recorded charges for services of $166.3 million, a decrease of $3.1 million, or 1.8%, from the prior year primarily attributable to a mild climate and more rainfall in the current year. Water rates remain constant to prior year. While water revenues decreased, sewer revenues increased due to a rate increase effective November 1, 2020. Sewer revenues are calculated on averages of the winter quarter period (November-February) from prior actual usage. Contractual payments to North Texas Municipal Water District (NTMWD) increased $870 thousand in the current year due to a rate increase effective October 1, 2020.

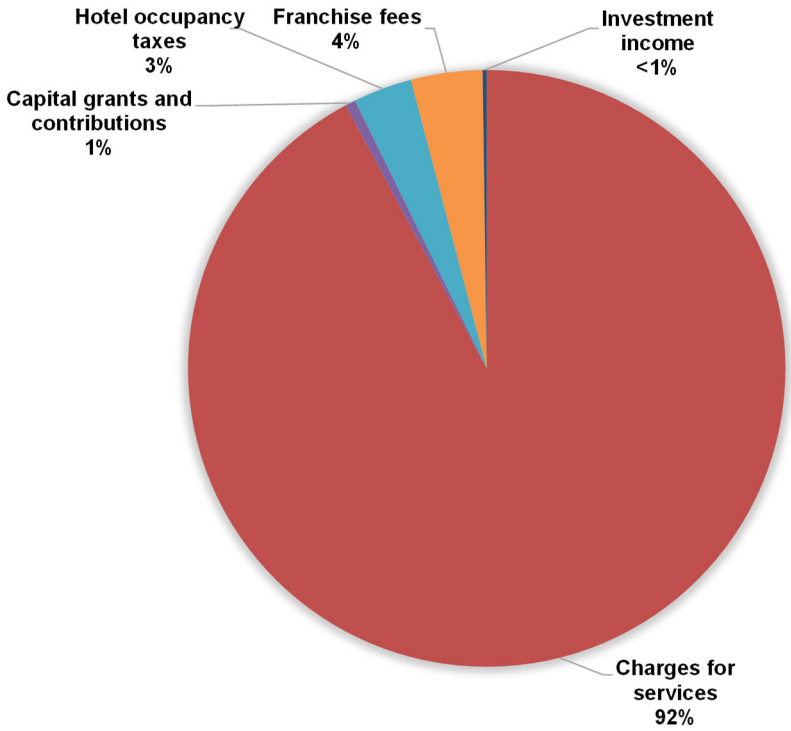
- The City's sustainability and environmental services activities operated with program and franchise fee revenues exceeding expenses by $1.4 million in fiscal year 2021. The Construction and Demolition Recycling Deposit Program includes programs such as increased diversion of related waste from landfill, expanded recyclable materials and development of sustainability-based programs. The Program directs unreimbursed funds from private development projects into an account to fund identified future approved programs. Current year revenues are higher by $1.0 million as funds held in escrow for construction and demolition projects qualified for revenue recognition.

- The City's municipal drainage activity operated with charges for services exceeding expenses by $3.0 million, compared to $2.0 million in the prior year. The municipal drainage revenues are higher due to a rate increase effective July 2020.

- The City's convention and tourism activity operated with charges for services and hotel occupancy tax revenues exceeding expenses by $480 thousand as compared to net expenses of $460 thousand in the prior fiscal year. Hotel occupancy tax revenues are slightly higher in the current fiscal year as the travel industry begins to recover from the COVID-19 pandemic.

- The City's recreation revolving activity reported charges for services exceeding expenses by $785 thousand. As restrictions related to COVID-19 were lifted, revenues from recreation fees and ticket sales for City sponsored events increased. The recreation revolving fund was significantly impacted by the pandemic, as recreation centers were closed, special events cancelled and classes and programming placed on hold. Due to the financial impact of the pandemic, the fund utilized $1.1 million in SLFRF funding to allow for programs, classes and special events that benefit the community from a mental and physical wellness standpoint.

Revenues by Source – Business-Type Activities

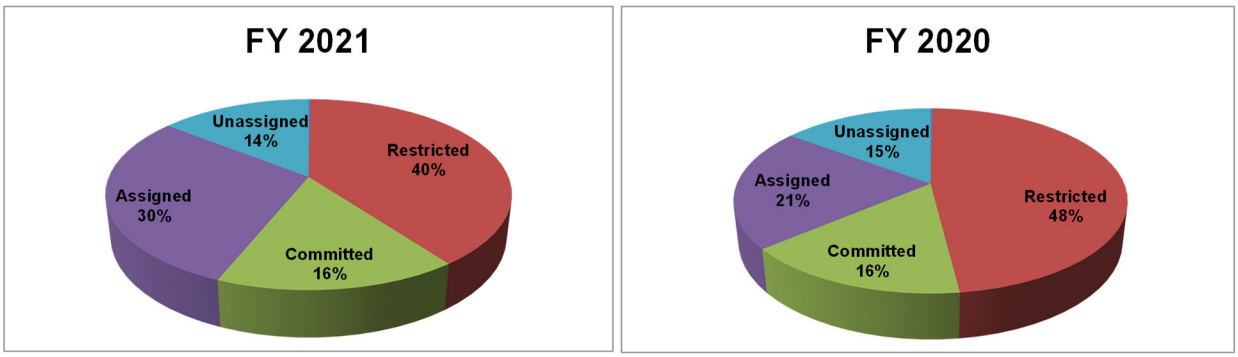


Financial Analysis of the City's Funds

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

Governmental Funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unrestricted fund balances (unassigned, assigned and committed) may serve as a useful measure of a government's net resources available for spending in the next fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $394.2 million. Within this total, $156.2 million is restricted by specific legal requirements, such as debt covenants, and $180.5 million has been committed and assigned to specific types of expenditures. Unassigned fund balance is $56.7 million and can be used for any lawful purpose. The remaining $696 thousand is nonspendable.



The General Fund is the chief operating fund of the City. The fund balance of the City's General Fund increased by $3.9 million during the current fiscal year. Key factors in this increase are as follows:

- General fund revenues increased $11.9 million compared to prior year. Property tax revenues increased $4.9 million as a result of additional properties added in the current year and increases in total assessed property values. Sales tax revenues increased over prior year by $5.8 million due to economic recovery. Licenses and permits revenues also increased by $3.2 million as the result of higher valued permits issued for businesses relocating to, or within, Plano.

- Expenditures increased $5.6 million primarily due to a decline in payroll cost reimbursements from CARES funding for public safety employees' salaries. Additionally, the Public Infrastructure fund purchased right-of-way of $10 million for development of assets related to the Collin Creek Mall Redevelopment Project discussed further in the accompanying footnotes.

The Debt Service Fund has a total fund balance of $7.4 million, all of which is restricted for the payment of debt service. The fund balance decreased by $764 thousand primarily due to bond principal and interest payments exceeding property tax revenues in the current year.

The Capital Maintenance Fund balance of $42.9 million is assigned for replacement and renewals of the City's facilities and infrastructure. The Capital Maintenance Fund balance increased $11.0 million from the prior year as a result of transfers in the fund exceeding capital outlay expenditures by $10.3 million. During the current fiscal year, an additional $2 million was transferred in based on the City Council approved Sales Tax Policy which can be used to allocate any revenue received from sales tax over the re-estimated budget revenue projection to the Capital Maintenance Fund.

The Street Improvements Fund has a total fund balance of $89.0 million, with $51.8 million in restricted and $37.2 million in assigned. The Street Improvements Fund balance increased $13.3 million primarily due to revenues and other financing sources related to debt issuance of $43.9 million exceeding capital outlay of $30.2 million for streets projects.

The Municipal Facilities Fund has a total fund balance of $29.4 million, with $20.9 million in restricted and $8.4 million in assigned. The Municipal Facilities Fund balance increased $568 thousand due to other financing sources related to debt issuance exceeding capital outlay expenditures.

The Park Improvements Fund has a total fund balance of $42.7million, with $29.2 million in restricted and $13.5 million in assigned. The Park Improvements Fund balance decreased over prior year by $6.8 million due to net expenditures of $19.9 million exceeding $13.1 million in other financing sources related to debt issuance in the current year.

The Economic Development Incentive Fund balance of $64.4 million increased over prior year by $5.1 million as a result of contributions exceeding expenses in the current year. Expenditures are based upon incentive obligations which stimulate economic development for the City through usage of Chapter 380 agreements as authorized by the Texas Local Government Code. The portion of the fund balance obligated but unpaid for potential incentives on signed economic development agreements totals $9.4 million.

The Grant Fund has a negative fund balance of $1.1 million due to reimbursements not being received within 30 days and, therefore, not considered available to pay liabilities of the current period. The CARES and SLFRF funding are reported and reflected in the revenues and expenditures in this fund.

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

- The City's Water and Sewer Fund net position of $421.9 million decreased by $7.4 million over the prior year. In the current fiscal year, total operating revenues are $166.2 million while operating expenses are $165.3 million. Revenue is lower in the current year by $3.1 million due to a mild climate and more rainfall in the current year. Water rates remained the same as prior year. Although water income decreased, sewer revenues increased as a result of a rate increase effective November 1, 2020. Sewer revenues are calculated on averages of the winter quarter period (November-February) from prior actual usage. Contractual payments to North Texas Municipal Water District (NTMWD) increased $870 thousand in the current year due to a rate increase effective October 1, 2020. Contractual payments to NTMWD are $113.6 million of the total operating expense.

- The City's Sustainability and Environmental Services Fund reported negative net position of $985 thousand in the current year compared to negative net position of $2.3 million in the prior year. Total operating revenues are $30.1 million which exceed operating expenses of $29.0 million. The change in net position was an increase of $1.3 million, attributed to the monthly residential rate increase for 95-gallon carts effective November 1, 2020. With the recent growth in residential and commercial customers, the need for additional services is warranted which stems from increased personnel and contractual related expenses.

- The City's Municipal Drainage Fund net position increased over the prior year by $1.8 million. Drainage rates increased in July 2020 and January 2021 with current year revenues reported at $9.4 million and operating expenses and transfers out of $6.2 million.

General Fund Budgetary Highlights

During the current year, the actual expenditures on a budgetary basis were $280.4 million compared to the final budget amount of $272.9 million. Actual expenditures on a budgetary basis were $11.6 million lower than the original budget and $7.5 million higher as compared to the final budget. Decreases to the original budget were due to continued prudent spending by the various departments and utilization of CARES and SLFRF funds in response to the COVID-19 pandemic.

For fiscal year 2021, the actual revenues on a budgetary basis were $312.3 million as compared to the final and original budget amounts, each at $303.9 million.

The City has an actual budgetary basis General Fund balance of $62.0 million as of September 30, 2021, compared to the final and original budget fund balances of $63.6 million and $46.7 million, respectively. The variance in fund balance is primarily due to the continued prudent spending by the departments and recovery of public safety payroll costs with CARES and SLFRF funds.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the fiscal year 2021, the City had $1.8 billion invested in a broad range of capital assets, including police and fire equipment, buildings, park facilities, roads, bridges and water and sewer lines (Table 3). This amount represents a net increase (including additions and deductions) of $54.4 million over the prior fiscal year.

Table 3
Capital Assets at Year-end
(Net of Depreciation, in Thousands)

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	$ 168,174	$ 155,440	$ 6,803	$ 6,782	$ 174,977	$ 162,222
Buildings and improvements	346,482	337,165	382,231	381,791	728,713	718,956
Equipment	54,216	56,234	735	903	54,951	57,137
Construction in progress	43,997	38,440	10,636	7,259	54,633	45,699
Public art	1,825	1,775	50	50	1,875	1,825
Infrastructure	720,844	696,734	-	-	720,844	696,734
Drainage improvements	-	-	42,671	41,661	42,671	41,661
Totals	$ 1,335,538	$ 1,285,788	$ 443,126	$ 438,446	$ 1,778,664	$ 1,724,234

This year's major capital outlay additions for governmental capital projects included (in millions):

Arterial concrete repairs	$ 9.4
Residential street and alley replacement	14.4
Westgate paving improvements	3.1
Water meter replacement	7.3
Oak Point Recreation Center pools	3.7
High Point Maintenance Facility	6.3
Fire Training Center	7.6
Collin Creek redevelopment	10.0
	$ 61.8

More detailed information about the City's capital asset activity is presented in Note 4 to the financial statements.

Capital Improvement Program for Fiscal Year 2022

The City's fiscal year 2022 General Obligation capital budget includes $163.0 million for capital projects, principally for four major categories: street improvements and enhancements, parks and recreation, municipal facilities and public infrastructure improvements. An additional $78.3 million in General Obligation bond proceeds will be required to support the fiscal year 2022 General Obligation capital investment program.

Street Improvements and Enhancements. The City plans to spend $113.8 million on street improvements and enhancements including $25.0 million for arterial concrete street repairs, $20.0 million for residential street and alley repairs, $3.9 million for Parker Road reconstruction from Roundrock to Custer, $3.7 million for Shiloh Road expansion from Park Boulevard to 14th Street, $2.5 million for screening walls on Independence Parkway to Lanarc and $2.2 million for traffic signalization. The remaining funds for street improvements are for a variety of projects under $2 million.

Parks and Recreation. Estimated expenditures for parks and recreation facilities are $42.9 million including $6.5 million for land acquisition, $8.0 million for community park renovations, $3.0 million for Jack Carter Park improvements, $3.0 million for Oak Point Recreation Center pools, $2.6 million for recreational trails and $2.3 million for neighborhood park improvements. The remaining funds for park improvements are for a variety of projects.

Municipal Facilities. Estimated expenditures for municipal facilities are $5.1 million including $2.1 million for fueling stations and $1.0 million for the Fire Station No. 5 remodel. The remaining funds for municipal facilities are for a variety of projects.

Public Infrastructure Improvement. Estimated expenditures of $945 thousand are to improve publicly owned infrastructure that serves commercial areas, such as streets, utilities and open spaces, in coordination with private development and reinvestment in commercial properties. Funds are intended to improve older areas of Plano by enhancing existing infrastructure so further economic development becomes attractive to private firms and investors.

Debt

At year-end, the City had $617.9 million in bonds and tax anticipation notes outstanding as compared to $538.0 million at the end of the prior fiscal year, an increase of 14.9%.

Table 4
Outstanding Debt at Year-end
(in Thousands)

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
General obligation bonds and tax anticipation notes (backed by the City)	$ 513,078	$ 482,994	$ -	$ -	$ 513,078	$ 482,994
Revenue bonds (backed by fee revenues)	-	-	104,791	54,970	104,791	54,970
Totals	$ 513,078	$ 482,994	$ 104,791	$ 54,970	$ 617,869	$ 537,964

During the current fiscal year, the City issued $74.1 million in General Obligation Refunding and Improvement bonds, $10.6 million in Water and Sewer Revenue bonds and $40.6 million in Municipal Drainage Revenue bonds.

The City's General Obligation bonds and tax notes continue to carry AAA-rated bonds issued by Moody's Investor Service, Standard & Poor's and Fitch, Inc., the highest rating possible. This rating has been assigned to the City's tax-supported debt since February 2000. The City's Water and Sewer Revenue bonds carry AAA ratings as assigned by Standard & Poor's and AA+ ratings as assigned by Fitch. Municipal Drainage Revenue bonds are rated as Aa1 by Moody's and AAA as assigned by Standard & Poor's.

The City is permitted by Article XI, Section 5, of the State of Texas Constitution to levy taxes up to $2.50 per $100 of assessed valuation for general governmental services including the payment of principal and interest on General Obligation long-term debt.

The City maintains a self-insurance program for general liability, public officials' errors and omission, police professional liability, property loss and workers' compensation. The City has claims and judgments of $8.3 million outstanding at year-end compared with $8.0 million at the end of the prior fiscal year. Claims and judgements of $5.4 million relate to property and liability losses while $2.9 million relate to health claims.

Other obligations include accrued vacation pay and sick leave. More detailed information about the City's long-term liabilities and self-insurance is presented in Notes 7 and 12 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

While recognizing the challenges we have faced and will continue to face over the next few years, the City's elected and appointed officials continue to focus on the organizational and community values that have made Plano the best City in North Texas to live, work and play. Since March 2020 our City, State and Country have faced a global pandemic, an economic downturn, a historic winter storm and social unrest. These unforeseen and uncontrollable factors have had historic impact on our community and the City, as well as, our state and nation. The City is committed to providing exceptional services at the greatest possible value. This is reinforced by consistently offering one of the lowest tax rates in the region, which includes lowering the tax rate from 44.82 cents to 44.65 cents per $100 of assessed property valuation. The fiscal year 2022 tax rate of 44.65 cents meets the City's No-New-Revenue Tax Rate (previously known as the Effective Tax Rate). The fiscal year 2022 Combined Budget was developed with a focus on Plano's five main values/priorities: personnel, quality infrastructure, service demand, financial policies and affordability/property tax.

The 2022 budget was developed with a focus on values and priorities that have made Plano successful, with a commitment to continue adapting when necessary and keeping Plano as the best value in North Texas. The 2022 budget projects a continued economic recovery from the impacts of the global pandemic and positions the City to meet citizen and business needs, while understanding the City must retain adaptability to respond to unforeseen challenges as our community and economy continue to normalize.

The annual budget is a critical City Council policy document that defines the service priorities and projects financial resources for the City of Plano. Given the cautious recovery outlook, the 2022 budget contains no new programs or services. The budget provides for continued maintenance and improvements to the city's $2.7 billion infrastructure. With an aging infrastructure, it is critical for the City to reinvest in maintaining its assets. Fortunately, increased property values and resulting revenues, as well as, increased sales tax receipts, will allow us to increase funding for infrastructure maintenance and repair. The City is positioned to maintain our infrastructure, take care of our personnel, maintain our financial policies and bond ratings and also serve our citizens through existing service offerings and Public Safety programs.

The largest single revenue source in the fiscal year 2022 General Fund budget is property taxes, which account for 48.6% of total revenues. Assessed property values in Plano increased 2.4% from the prior year, including $613.1 million in new property entering the tax roll for the first time. In addition, the Over-65 exemption equals $6.0 million in property tax revenue this year. According to the certified figures received from both Collin and Denton Central Appraisal Districts, the total assessed property value for 2022 of $47.7 billion is an increase of $1.1 billion or 2.4%. Existing property values are expected to increase by $514.3 million, or 1.1%. Sales tax revenue remains the City's second largest revenue source, making up 27.7% of General Fund revenues.

NTMWD will not increase wholesale water rates in 2022, but will increase wastewater treatment rates including the Upper East Fork Interceptor for 2022 from $3.74 per thousand gallons to $3.94 per thousand

gallons. Wholesale water purchased from the district is projected to remain constant per thousand gallons. Wastewater rates however will increase 8.0% in 2022.

In recent years, NTMWD has implemented significant increases to the wholesale water rate. These increases have been required to pay for debt service and the increased treatment and operational costs associated with the $300 million pipeline that was opened five years ago to bring raw water from Lake Texoma to NTMWD Wylie Water Treatment Plant, and also support the expansion of, and improvements to, the District's water treatment operations. This is coupled with additional expansion of water reservoirs, namely the Bois d'Arc Lake. These improvements ensure that the region has an adequate supply of drinking water for many years in the future. Replacing deteriorating pipelines, improving treatment plants and extending main lines into sprawling North Texas neighborhoods raise water costs.

Municipal drainage rates were last altered in July 2020 and January 2021. These increases were necessary in order to offset the additional debt cost associated with the renovation of the large drainage culvert at Collin Creek Mall. Currently, commercial drainage rates are $0.115 cents per 100 square feet of impervious area while the average homeowner's monthly drainage bill is $5.40.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's Accounting Division, at City of Plano, 1520 Avenue K, Suite 370, Plano, Texas 75074.

Plano
City of Excellence

BASIC FINANCIAL STATEMENTS

FOR FISCAL YEAR ENDED

SEPTEMBER 30, 2021

CITY OF PLANO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT 2021

Plano
City of Excellence

CITY OF PLANO, TEXAS
GOVERNMENT-WIDE STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2021

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents	$ 77,818,924	$ 12,813,866	$ 90,632,790	$ 1,425,722
Investments	435,163,791	64,463,749	499,627,540	8,088,732
Receivables (net of allowance for uncollectibles)	24,495,817	25,718,616	50,214,433	-
Internal balances	(14,054,138)	14,054,138	-	-
Due from other governments	2,120,198	-	2,120,198	-
Inventories	2,156,440	157,089	2,313,529	-
Prepaid items and other assets	3,847,910	3,328,999	7,176,909	-
Restricted assets:				
Cash and cash equivalents	-	7,915,225	7,915,225	-
Investments	-	44,644,116	44,644,116	-
Receivables	-	262,365	262,365	-
Net pension asset	12,754,070	1,282,671	14,036,741	-
Capital assets:				
Nondepreciable	213,995,545	17,489,142	231,484,687	2,885,633
Depreciable (net)	1,121,542,451	425,636,524	1,547,178,975	-
Total assets	1,879,841,008	617,766,500	2,497,607,508	12,400,087
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows from pensions	33,177,969	4,359,713	37,537,682	-
Deferred outflows from other postemployment benefits	7,214,444	1,152,117	8,366,561	-
Deferred charges on refundings	1,910,484	138,012	2,048,496	-
Total deferred outflows of resources	42,302,897	5,649,842	47,952,739	-
LIABILITIES				
Accounts payable	4,068,509	8,683,159	12,751,668	55,114
Accrued liabilities	9,314,862	1,693,275	11,008,137	-
Contracts payable	11,101,339	1,493,119	12,594,458	-
Accrued interest payable	1,629,319	1,251,200	2,880,519	-
Customer deposits	-	3,970,132	3,970,132	-
Escrow liability	-	231,320	231,320	-
Unearned revenue	26,617,096	520,260	27,137,356	-
Due to other governments	211,599	-	211,599	-
Retainage payable	2,951,322	535,070	3,486,392	-
Seized assets payable	218,721	-	218,721	-
Noncurrent liabilities:				
Due within one year:				
Compensated absences	4,761,211	653,688	5,414,899	-
Bonds and notes payable	40,050,284	5,385,373	45,435,657	-
Liability for insurance claims	8,300,366	-	8,300,366	-
Due in more than one year:				
Compensated absences	41,370,716	3,564,674	44,935,390	-
Bonds and notes payable	473,027,989	99,405,584	572,433,573	-
Net pension liability	48,223,041	6,798,560	55,021,601	-
Net other postemployment benefits liability	5,285,505	903,370	6,188,875	-
Total liabilities	677,131,879	135,088,784	812,220,663	55,114
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows from pensions	49,050,189	5,378,201	54,428,390	-
Deferred inflows from other postemployment benefits	18,126,357	2,966,804	21,093,161	-
Total deferred inflows of resources	67,176,546	8,345,005	75,521,551	-
NET POSITION				
Net investment in capital assets	930,347,632	385,244,970	1,315,592,602	2,885,633
Restricted for:				
Capital projects	349,278	-	349,278	-
Special revenue:				
Public safety	41,263,952	-	41,263,952	-
Public services and operations	2,503,755	-	2,503,755	-
Other	548,280	-	548,280	-
Component unit	94,473	-	94,473	9,459,340
Debt service	5,906,066	6,049,457	11,955,523	-
Unrestricted	196,822,044	88,688,126	285,510,170	-
Total net position	$ 1,177,835,480	$ 479,982,553	$ 1,657,818,033	$ 12,344,973

The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

		Program Revenues		
Function/Program Activities	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary Government:				
Governmental Activities:				
General government	$ 26,692,769	$ 8,670,629	$ 345,698	$ -
Administrative services	12,795,988	18,267	1,173,915	-
Police	85,181,136	8,590,717	2,848,899	118,543
Fire	64,308,828	5,895,986	11,820,369	-
Libraries	11,335,058	76,877	62,380	-
Development	48,276,298	9,735,663	19,434,128	-
Public services and operations	7,665,759	1,327,940	1,114,503	-
Parks and recreation	35,645,989	6,974,286	1,267,935	208,176
Public works	40,695,992	282,033	110,158	4,194,234
Technology services	23,536,254	4,321,836	-	-
Interest on long-term debt	13,460,964	-	-	-
Total governmental activities	369,595,035	45,894,234	38,177,985	4,520,953
Business-type Activities:				
Water and sewer	166,293,322	166,260,792	-	1,210,647
Sustainability and environmental services	28,779,807	21,748,362	-	-
Municipal drainage	6,483,487	9,445,831	-	-
Convention and tourism	7,467,714	1,002,340	-	-
Municipal golf course	837,798	1,254,783	-	-
Downtown center development	8,748	72,678	-	-
Recreation revolving	1,153,645	1,938,605	-	-
Total business-type activities	211,024,521	201,723,391	-	1,210,647
Total primary government	$ 580,619,556	$ 247,617,625	$ 38,177,985	$ 5,731,600
Component units	$ 40,662,818	$ -	$ -	$ -

General revenues:
Property taxes
Sales taxes
Mixed drink taxes
Hotel occupancy taxes
Other taxes
Franchise fees based upon gross receipts
Investment income
Transfers
Total general revenues and transfers
Change in net position
Net position - beginning
Net position - ending

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
$ (17,676,442)		$ (17,676,442)	
(11,603,806)		(11,603,806)	
(73,622,977)		(73,622,977)	
(46,592,473)		(46,592,473)	
(11,195,801)		(11,195,801)	
(19,106,507)		(19,106,507)	
(5,223,316)		(5,223,316)	
(27,195,592)		(27,195,592)	
(36,109,567)		(36,109,567)	
(19,214,418)		(19,214,418)	
(13,460,964)		(13,460,964)	
(281,001,863)		(281,001,863)	
	$ 1,178,117	1,178,117	
	(7,031,445)	(7,031,445)	
	2,962,344	2,962,344	
	(6,465,374)	(6,465,374)	
	416,985	416,985	
	63,930	63,930	
	784,960	784,960	
	(8,090,483)	(8,090,483)	
(281,001,863)	(8,090,483)	(289,092,346)	
			$ (40,662,818)
212,712,653	-	212,712,653	41,736,467
93,476,667	-	93,476,667	-
2,122,801	-	2,122,801	-
-	6,945,359	6,945,359	-
133,212	-	133,212	-
19,634,200	8,478,963	28,113,163	-
2,974,751	479,548	3,454,299	-
11,643,687	(11,643,687)	-	-
342,697,971	4,260,183	346,958,154	41,736,467
61,696,108	(3,830,300)	57,865,808	1,073,649
1,116,139,372	483,812,853	1,599,952,225	11,271,324
$ 1,177,835,480	$ 479,982,553	$ 1,657,818,033	$ 12,344,973

CITY OF PLANO, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2021

	General	Debt Service	Capital Maintenance	Street Improvements
ASSETS				
Cash and cash equivalents	$ 9,869,909	$ 1,083,766	$ 6,935,407	$ 14,698,932
Investments	55,561,958	6,112,744	39,117,652	82,906,125
Receivables (net of allowance for uncollectibles):				
Taxes	17,883,813	302,952	-	-
Accounts	1,086,916	-	-	-
Accrued interest	326,528	35,923	229,887	487,224
Assessments	-	-	-	1,366,121
Other	-	-	-	-
Due from other funds	1,630,811	-	250,000	-
Due from other governments	68,511	-	-	339,612
Inventories	216,752	-	-	-
Prepaid items and other assets	431,256	-	-	-
Total assets	$ 87,076,454	$ 7,535,385	$ 46,532,946	$ 99,798,014
LIABILITIES				
Accounts payable	$ 2,357,313	$ -	$ -	$ -
Accrued liabilities	8,789,805	-	-	-
Contracts payable	-	-	3,080,441	3,253,106
Unearned revenue	225,085	-	-	4,854,810
Due to other funds	40,722	-	-	-
Due to other governments	211,599	-	-	-
Retainage payable	-	-	567,358	997,254
Seized assets payable	-	-	-	-
Total liabilities	11,624,524	-	3,647,799	9,105,170
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	9,903,253	182,614	-	1,705,733
FUND BALANCE				
Nonspendable:				
Prepaid items and inventories	648,008	-	-	-
Restricted for:				
Debt service	-	7,352,771	-	-
Street improvements	-	-	-	51,821,651
Municipal facilities	-	-	-	-
Park improvements	-	-	-	-
Grant	-	-	-	-
Special revenue	-	-	-	-
Blended component unit	-	-	-	-
Other capital projects	-	-	-	-
Committed to:				
Economic development incentive	-	-	-	-
Assigned to:				
General government	492,384	-	-	-
Administrative services	189,129	-	-	-
Police	581,358	-	-	-
Fire	1,126,117	-	-	-
Libraries	419,229	-	-	-
Development	1,123,898	-	-	-
Public services and operations	38,002	-	-	-
Parks and recreation	572,192	-	-	-
Public works	62,436	-	-	-
Capital maintenance	-	-	42,885,147	-
Street improvements	-	-	-	37,165,460
Municipal facilities	-	-	-	-
Park improvements	-	-	-	-
Other capital projects	-	-	-	-
Other purposes	2,386,308	-	-	-
Unassigned	57,909,616	-	-	-
Total fund balance	65,548,677	7,352,771	42,885,147	88,987,111
Total liabilities, deferred inflows and fund balance	$ 87,076,454	$ 7,535,385	$ 46,532,946	$ 99,798,014

The notes to the financial statements are an integral part of this statement.

Municipal Facilities	Park Improvements	Economic Development Incentive	Grants	Other Governmental Funds	Total Governmental Funds
$ 4,842,782	$ 6,870,833	$ 9,650,617	$ 3,522,678	$ 8,343,176	$ 65,818,100
27,314,654	38,753,436	54,432,200	17,098,460	46,178,528	367,475,757
-	-	-	-	-	18,186,765
-	-	-	30,936	15,923	1,133,775
160,523	227,747	319,888	100,484	278,111	2,166,315
-	-	-	-	-	1,366,121
-	-	-	865,803	-	865,803
-	-	-	41,120	-	1,921,931
-	-	-	1,477,078	221,205	2,106,406
-	-	-	-	-	216,752
44,705	-	-	3,300	-	479,261
$ 32,362,664	$ 45,852,016	$ 64,402,705	$ 23,139,859	$ 55,036,943	$ 461,736,986
$ -	$ -	$ -	$ 100,369	$ 347,502	$ 2,805,184
-	-	-	579	422,641	9,213,025
2,330,939	2,436,853	-	-	-	11,101,339
-	-	-	21,537,201	-	26,617,096
-	-	-	1,288,855	1,862	1,331,439
-	-	-	-	-	211,599
637,367	749,343	-	-	-	2,951,322
-	-	-	-	218,721	218,721
2,968,306	3,186,196	-	22,927,004	990,726	54,449,725
-	-	-	1,334,638	3,898	13,130,136
44,705	-	-	3,300	-	696,013
-	-	-	-	-	7,352,771
-	-	-	-	-	51,821,651
20,926,805	-	-	-	-	20,926,805
-	29,208,713	-	-	-	29,208,713
-	-	-	66,645	-	66,645
-	-	-	-	44,092,909	44,092,909
-	-	-	-	94,473	94,473
-	-	-	-	2,663,801	2,663,801
-	-	64,402,705	-	-	64,402,705
-	-	-	-	-	492,384
-	-	-	-	-	189,129
-	-	-	-	-	581,358
-	-	-	-	-	1,126,117
-	-	-	-	-	419,229
-	-	-	-	-	1,123,898
-	-	-	-	-	38,002
-	-	-	-	-	572,192
-	-	-	-	-	62,436
-	-	-	-	-	42,885,147
-	-	-	-	-	37,165,460
8,422,848	-	-	-	-	8,422,848
-	13,457,107	-	-	-	13,457,107
-	-	-	-	7,191,136	7,191,136
-	-	-	-	-	2,386,308
-	-	-	(1,191,728)	-	56,717,888
29,394,358	42,665,820	64,402,705	(1,121,783)	54,042,319	394,157,125
$ 32,362,664	$ 45,852,016	$ 64,402,705	$ 23,139,859	$ 55,036,943	$ 461,736,986

CITY OF PLANO, TEXAS
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2021

Total fund balance per balance sheet	$	394,157,125
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.		1,287,589,055
Deferred charges on refundings represent a consumption of net position that applies to future periods and, therefore, will not be recognized as an outflow of resources until then. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.		1,910,484
Net pension asset and deferred outflows related to pensions and other postemployement benefits.		53,146,483
Internal service funds are used by management to charge the costs of equipment maintenance, municipal warehouse, technology services, risk management and health claims to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		108,657,423
Long-term liabilities, including bonds payable and accrued interest, are not due and payable in the current period and, therefore, are not reported in the funds.		(560,070,134)
Deferred inflows represent an acquisition of net position that applies to future periods. The amount is unavailable and deferred at the fund level but recognized as revenue in the governmental activities.		13,130,136
Net pension and other postemployment benefits liability and deferred inflows related to pensions and other postemployment benefits.		(120,685,092)
Net position of governmental activities	$	1,177,835,480

The notes to the financial statements are an integral part of this statement.

Plano
City of Excellence

CITY OF PLANO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	General	Debt Service	Capital Maintenance	Street Improvements
REVENUES				
Taxes:				
Property taxes	$ 150,746,759	$ 49,583,007	$ -	$ -
Sales taxes	92,525,917	-	-	-
Mixed drink taxes	2,122,801	-	-	-
Other taxes	133,212	-	-	-
Franchise fees	19,088,694	-	-	-
Fines and forfeitures	4,231,309	-	-	-
Contributions	-	-	-	-
Rollback taxes	-	-	363,767	-
Licenses and permits	11,428,949	-	-	-
Intragovernmental	12,283,397	-	-	-
Intergovernmental	2,049,388	-	-	3,694,572
Charges for services	12,777,342	-	-	-
Assessed taxes	-	-	-	-
Loan repayments	-	-	-	-
Investment income	449,654	165,123	216,574	417,085
Miscellaneous	3,799,056	118,543	69,650	18,111
Total revenues	311,636,478	49,866,673	649,991	4,129,768
EXPENDITURES				
Current operating:				
General government	28,827,074	-	-	-
Administrative services	12,394,672	-	-	-
Police	85,811,016	-	-	-
Fire	61,115,670	-	-	-
Libraries	11,846,911	-	-	-
Development	34,120,906	-	-	-
Public services and operations	6,983,524	-	-	-
Parks and recreation	26,340,695	-	-	-
Public works	7,486,190	-	-	-
Technology services	1,000,000	-	-	-
Capital outlay	222,362	-	32,071,748	30,222,708
Interest and fiscal charges	-	-	-	411,694
Debt service:				
Principal retirement	-	31,530,000	-	-
Interest and fiscal charges	-	19,139,601	-	-
Total expenditures	276,149,020	50,669,601	32,071,748	30,634,402
Excess (deficiency) of revenues over (under) expenditures	35,487,458	(802,928)	(31,421,757)	(26,504,634)
OTHER FINANCING SOURCES (USES)				
Issuance of debt	-	-	-	36,433,326
Issuance of debt - refunding	-	11,490,000	-	-
Escrow payment - refunding	-	(13,110,000)	-	-
Premium on sale of bonds	-	1,659,360	-	3,336,753
Transfers in	8,725,672	-	42,376,519	-
Transfers out	(40,269,697)	-	-	-
Total other financing sources (uses)	(31,544,025)	39,360	42,376,519	39,770,079
Net change in fund balances	3,943,433	(763,568)	10,954,762	13,265,445
Fund balances - beginning	61,605,244	8,116,339	31,930,385	75,721,666
Fund balances - ending	$ 65,548,677	$ 7,352,771	$ 42,885,147	$ 88,987,111

The notes to the financial statements are an integral part of this statement.

Municipal Facilities	Park Improvements	Economic Development Incentive	Grants	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ 200,329,766
-	-	-	-	-	92,525,917
-	-	-	-	-	2,122,801
-	-	-	-	-	133,212
-	-	-	-	-	19,088,694
-	-	-	-	211,912	4,443,221
-	-	9,225,287	-	400,880	9,626,167
-	-	-	-	-	363,767
-	-	-	-	-	11,428,949
-	-	-	-	-	12,283,397
-	888,192	-	23,219,801	964,555	30,816,508
-	-	-	-	4,181,958	16,959,300
-	-	-	-	143,929	143,929
-	-	-	151,802	-	151,802
165,439	281,180	348,764	122,376	336,356	2,502,551
-	49,150	166,595	1,388	-	4,222,493
165,439	1,218,522	9,740,646	23,495,367	6,239,590	407,142,474
-	-	-	-	-	28,827,074
-	-	-	1,135,726	-	13,530,398
-	-	-	4,395,318	2,076,214	92,282,548
-	-	-	7,645,119	177,180	68,937,969
-	-	-	55,349	54,650	11,956,910
-	-	4,683,652	9,767,993	632,637	49,205,188
-	-	-	132,898	1,003,471	8,119,893
-	-	-	1,108,418	-	27,449,113
-	-	-	-	-	7,486,190
-	-	-	-	-	1,000,000
12,858,350	20,978,166	-	280,588	10,843,744	107,477,666
139,232	135,045	-	-	20,780	706,751
-	-	-	-	-	31,530,000
-	-	-	-	-	19,139,601
12,997,582	21,113,211	4,683,652	24,521,409	14,808,676	467,649,301
(12,832,143)	(19,894,689)	5,056,994	(1,026,042)	(8,569,086)	(60,506,827)
12,275,435	12,034,741	-	-	1,851,498	62,595,000
-	-	-	-	-	11,490,000
-	-	-	-	-	(13,110,000)
1,124,249	1,102,204	-	-	169,570	7,392,136
-	-	-	40,722	300,000	51,442,913
-	-	-	-	(1,760)	(40,271,457)
13,399,684	13,136,945	-	40,722	2,319,308	79,538,592
567,541	(6,757,744)	5,056,994	(985,320)	(6,249,778)	19,031,765
28,826,817	49,423,564	59,345,711	(136,463)	60,292,097	375,125,360
$ 29,394,358	$ 42,665,820	$ 64,402,705	$ (1,121,783)	$ 54,042,319	$ 394,157,125

CITY OF PLANO, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net change in fund balances - total governmental funds	$	19,031,765
Amounts reported for governmental activities in the statement of activities are different because:		
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. This is the amount by which capital outlays exceeded depreciation in the current period.		49,741,546
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		1,536,166
The issuance of long-term debt (bonds and tax anticipation notes) 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 premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		(36,584,252)
Pension and other postemployement benefits net expense are not reported in governmental funds.		24,217,735
Pension and other postemployment benefits net expense in internal service funds		1,373,612
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.		3,829,026
Internal service funds are used by management to charge the costs of equipment maintenance, municipal warehouse, technology services, risk management and health claims to individual funds. The net expenses of certain activities of internal service funds are reported within governmental activities.		(1,449,490)
Change in net position of governmental activities	$	61,696,108

The notes to the financial statements are an integral part of this statement.

Plano
City of Excellence

CITY OF PLANO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AS OF SEPTEMBER 30, 2021

	Business-type Activities Enterprise Funds					
	Water and Sewer	Sustainability and Environmental Services	Municipal Drainage	Other Enterprise Funds	Total	Governmental Activities- Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	$ 10,832,290	$ 39,406	$ 938,479	$ 1,003,691	$ 12,813,866	$ 12,000,824
Investments	53,325,954	209,184	5,293,270	5,635,341	64,463,749	67,688,034
Receivables (net of allowance for uncollectibles):						
Accounts	20,759,457	2,060,241	1,059,244	777,754	24,656,696	-
Accrued interest	313,387	1,230	31,108	33,118	378,843	776,073
Other	28,820	639,882	-	14,375	683,077	965
Due from other funds	70,000	-	-	-	70,000	-
Due from other governments	-	-	-	-	-	13,792
Inventories	157,089	-	-	-	157,089	1,939,688
Prepaid items and other assets	1,995,585	973,078	300	360,036	3,328,999	3,368,649
Net pension asset	497,755	427,717	115,300	241,899	1,282,671	713,879
Restricted assets:						
Revenue bond debt service-						
Cash and cash equivalents	133,073	-	773,424	-	906,497	-
Investments	750,576	-	2,295,814	-	3,046,390	-
Accrued interest receivable	4,411	-	25,637	-	30,048	-
Revenue bond reserve fund-						
Investments	-	-	2,066,522	-	2,066,522	-
Revenue bond construction fund-						
Cash and cash equivalents	1,478,128	-	5,530,600	-	7,008,728	-
Investments	8,337,058	-	31,194,146	-	39,531,204	-
Accrued interest receivable	48,995	-	183,322	-	232,317	-
Total current assets	98,732,578	4,350,738	49,507,166	8,066,214	160,656,696	86,501,904
Capital assets:						
Land	3,686,762	-	124,201	2,992,154	6,803,117	62,522
Public art	-	-	-	50,000	50,000	-
Buildings	2,748,029	569,023	52,921	14,282,224	17,652,197	5,975,294
Improvements other than buildings	725,599,336	-	-	3,519,353	729,118,689	-
Equipment	-	470,301	15,048	2,005,894	2,491,243	51,810,973
Rolling equipment	-	-	-	-	-	63,913,320
Drainage improvements	-	-	55,972,902	-	55,972,902	-
Construction in progress	5,080,256	-	5,555,769	-	10,636,025	-
Less accumulated depreciation	(348,172,559)	(363,892)	(13,357,181)	(17,704,875)	(379,598,507)	(73,813,168)
Total capital assets (net of accumulated depreciation)	388,941,824	675,432	48,363,660	5,144,750	443,125,666	47,948,941
Total noncurrent assets	388,941,824	675,432	48,363,660	5,144,750	443,125,666	47,948,941
Total assets	487,674,402	5,026,170	97,870,826	13,210,964	603,782,362	134,450,845
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows from pensions	2,145,593	1,175,187	345,540	693,393	4,359,713	1,992,831
Deferred outflows from other postemployment benefits	526,942	344,476	88,133	192,566	1,152,117	388,483
Deferred charges on refundings	-	-	138,012	-	138,012	-
Total deferred outflows of resources	2,672,535	1,519,663	571,685	885,959	5,649,842	2,381,314

The notes to the financial statements are an integral part of this statement.

(continued)

CITY OF PLANO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AS OF SEPTEMBER 30, 2021
(continued)

	Business-type Activities Enterprise Funds					
	Water and Sewer	Sustainability and Environmental Services	Municipal Drainage	Other Enterprise Funds	Total	Governmental Activities- Internal Service Funds
LIABILITIES						
Current liabilities:						
Accounts payable	$ 7,463,021	$ 84,015	$ 921,288	$ 214,835	$ 8,683,159	$ 1,263,325
Accrued liabilities	81,698	1,336,812	16,118	258,647	1,693,275	101,837
Due to other funds	-	-	-	-	-	660,492
Customer deposits	3,821,336	-	-	148,796	3,970,132	-
Escrow liability	231,320	-	-	-	231,320	-
Unearned revenue	130	-	-	520,130	520,260	-
Liability for compensated absences	298,857	261,908	6,703	86,220	653,688	97,464
Liability for insurance claims	-	-	-	-	-	8,300,366
Total current liabilities	11,896,362	1,682,735	944,109	1,228,628	15,751,834	10,423,484
Current liabilities payable from restricted assets:						
Contracts payable	1,493,119	-	-	-	1,493,119	-
Current portion of long-term debt	3,311,797	-	2,073,576	-	5,385,373	-
Accrued interest payable	601,126	-	650,074	-	1,251,200	-
Retainage payable	401,565	-	133,505	-	535,070	-
Total current liabilities payable from restricted assets	5,807,607	-	2,857,155	-	8,664,762	-
Total current liabilities	17,703,969	1,682,735	3,801,264	1,228,628	24,416,596	10,423,484
Noncurrent liabilities:						
Bonds payable	41,836,341	-	57,569,243	-	99,405,584	-
Net pension liability	3,391,772	1,794,437	519,376	1,092,975	6,798,560	2,912,831
Net other postemployment benefits liability	455,310	239,539	56,129	152,392	903,370	250,089
Liability for compensated absences	1,484,651	1,193,517	231,524	654,982	3,564,674	671,921
Total noncurrent liabilities	47,168,074	3,227,493	58,376,272	1,900,349	110,672,188	3,834,841
Total liabilities	64,872,043	4,910,228	62,177,536	3,128,977	135,088,784	14,258,325
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows from pensions	2,274,902	1,714,468	445,539	943,292	5,378,201	2,650,078
Deferred inflows from other postemployment benefits	1,333,556	906,193	234,710	492,345	2,966,804	951,824
Total deferred inflows of resources	3,608,458	2,620,661	680,249	1,435,637	8,345,005	3,601,902
NET POSITION						
Net investment in capital assets	353,657,867	675,432	25,766,921	5,144,750	385,244,970	47,948,941
Restricted for:						
Debt service	888,060	-	5,161,397	-	6,049,457	-
Unrestricted	67,320,509	(1,660,488)	4,656,408	4,387,559	74,703,988	71,022,991
Total net position	$ 421,866,436	$ (985,056)	$ 35,584,726	$ 9,532,309	$ 465,998,415	$ 118,971,932

The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
RECONCILIATION OF THE STATEMENT OF NET POSITION
OF PROPRIETARY FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2021

Total net position - total enterprise funds	$	465,998,415
Amounts reported for business-type activities in the statement of net position are different because:		
Internal service funds are used by management to charge the costs of equipment maintenance, municipal warehouse, technology services, risk management and health claims to individual funds.		
The net receivable due from activities of the internal service funds is reported within business-type activities.		13,984,138
Net position of business-type activities	$	479,982,553

The notes to the financial statements are an integral part of this statement.

Plano
City of Excellence

CITY OF PLANO, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities Enterprise Funds					
	Water and Sewer	Sustainability and Environmental Services	Municipal Drainage	Other Enterprise Funds	Total	Governmental Activities- Internal Service Funds
OPERATING REVENUES						
Charges for services	$ 165,612,919	$ 15,461,499	$ 9,441,698	$ 4,223,197	$ 194,739,313	$ 86,964,617
Franchise fees	-	8,478,963	-	-	8,478,963	-
Sale of compost products	-	2,850,051	-	-	2,850,051	-
Subrogation receipts	-	-	-	-	-	372,128
Intergovernmental	-	66,346	-	-	66,346	-
Contributions	-	7,934	-	-	7,934	-
Miscellaneous charges	577,473	3,206,759	120	22,498	3,806,850	29,271
Total operating revenues	166,190,392	30,071,552	9,441,818	4,245,695	209,949,457	87,366,016
OPERATING EXPENSES						
Personnel services	11,170,254	8,285,299	2,950,187	3,973,025	26,378,765	12,038,056
Pension and other postemployment benefits expense (net)	(1,190,381)	(910,213)	(233,175)	(491,835)	(2,825,604)	(1,373,612)
Contractual services	9,663,405	10,027,030	704,586	5,710,519	26,105,540	20,135,266
Supplies	2,567,660	487,857	160,305	492,204	3,708,026	7,392,482
Claims expense	-	-	-	-	-	38,290,635
Depreciation	17,537,472	65,226	1,101,023	167,179	18,870,900	12,197,431
Solid waste disposal	-	8,242,261	-	-	8,242,261	-
Wastewater treatment	36,807,029	-	-	-	36,807,029	-
Charges in lieu of taxes	9,966,334	2,317,063	-	-	12,283,397	-
Water supply	76,813,645	-	-	-	76,813,645	-
Miscellaneous	2,009,951	479,009	56,051	85,481	2,630,492	81,177
Total operating expenses	165,345,369	28,993,532	4,738,977	9,936,573	209,014,451	88,761,435
Operating income (loss)	845,023	1,078,020	4,702,841	(5,690,878)	935,006	(1,395,419)
NONOPERATING REVENUES (EXPENSES)						
Investment income	376,914	484	69,638	32,512	479,548	472,201
Gain on property disposition	-	-	-	-	-	1,136,906
Interest and fiscal charges	(1,218,674)	-	(1,573,810)	-	(2,792,484)	-
Hotel occupancy taxes	-	-	-	6,945,359	6,945,359	-
Miscellaneous	70,400	155,773	4,013	22,711	252,897	20,617
Total nonoperating revenues (expenses)	(771,360)	156,257	(1,500,159)	7,000,582	4,885,320	1,629,724
Income before contributions and transfers	73,663	1,234,277	3,202,682	1,309,704	5,820,326	234,305
Contributions from developers	1,210,647	-	-	-	1,210,647	-
Transfers in	-	80,225	-	-	80,225	802,456
Transfers out	(8,651,302)	-	(1,419,523)	(1,653,087)	(11,723,912)	(330,225)
Change in net position	(7,366,992)	1,314,502	1,783,159	(343,383)	(4,612,714)	706,536
Total net position - beginning	429,233,428	(2,299,558)	33,801,567	9,875,692	470,611,129	118,265,396
Total net position - ending	$ 421,866,436	$ (985,056)	$ 35,584,726	$ 9,532,309	$ 465,998,415	$ 118,971,932

The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION OF PROPRIETARY FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Change in net position - total enterprise funds	$ (4,612,714)
Amounts reported for business-type activities in the statement of activities are different because:	
Internal service funds are used by management to charge the costs of equipment maintenance, municipal warehouse, technology services, risk management and health claims to individual funds.	
The net revenues of certain activities of internal service funds are reported within business-type activities.	782,414
Change in net position of business-type activities	$ (3,830,300)

The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities Enterprise Funds					
	Water and Sewer	Sustainability and Environmental Services	Municipal Drainage	Other Enterprise Funds	Total	Governmental Activities- Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	$ 164,899,803	$ 21,811,639	$ 9,273,969	$ 4,050,383	$ 200,035,794	$ -
Cash received from other funds	-	-	-	-	-	86,959,629
Cash received from subrogation	-	-	-	-	-	372,128
Franchise fees	-	8,478,963	-	-	8,478,963	-
Charges in lieu of taxes	(9,966,334)	(2,317,063)	-	-	(12,283,397)	-
Cash payments to suppliers for goods and services	(129,522,402)	(19,627,537)	(356,589)	(6,429,564)	(155,936,092)	(69,229,843)
Cash paid to or on behalf of employees for services	(11,682,972)	(9,381,438)	(2,983,114)	(3,931,515)	(27,979,039)	(12,237,554)
Net cash provided (used) by operating activities	13,728,095	(1,035,436)	5,934,266	(6,310,696)	12,316,229	5,864,360
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Hotel occupancy taxes	-	-	-	6,945,359	6,945,359	-
Transfers to other funds	(8,651,302)	-	(1,419,523)	(1,653,087)	(11,723,912)	(330,225)
Transfers from other funds	-	80,225	-	-	80,225	802,456
Net cash provided (used) by noncapital financing activities	(8,651,302)	80,225	(1,419,523)	5,292,272	(4,698,328)	472,231
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(18,177,922)	-	(4,643,023)	(10,000)	(22,830,945)	(11,867,510)
Bond proceeds	12,500,000	-	40,801,038	-	53,301,038	-
Bond issuance costs paid	(5,000)	-	(3,000)	-	(8,000)	-
Proceeds from sale of equipment	-	-	-	-	-	1,429,009
Principal paid on long-term debt	(1,935,000)	-	(1,820,000)	-	(3,755,000)	-
Interest and fees paid on long-term debt	(1,337,000)	-	(672,981)	-	(2,009,981)	-
Proceeds from insurance damages	70,400	155,773	4,013	22,711	252,897	20,617
Net cash provided (used) by capital and related financing activities	(8,884,522)	155,773	33,666,047	12,711	24,950,009	(10,417,884)
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchases of investment securities	(62,413,588)	(209,184)	(40,849,752)	(5,635,341)	(109,107,865)	(67,688,034)
Proceeds from sale and maturities of investment securities	69,178,895	935,950	9,017,392	6,834,034	85,966,271	75,197,068
Interest on investments	529,882	6,286	(102,678)	50,739	484,229	261,105
Net cash provided (used) by investing activities	7,295,189	733,052	(31,935,038)	1,249,432	(22,657,365)	7,770,139
Net increase (decrease) in cash and cash equivalents	3,487,460	(66,386)	6,245,752	243,719	9,910,545	3,688,846
Cash and cash equivalents - beginning	8,956,031	105,792	996,751	759,972	10,818,546	8,311,978
Cash and cash equivalents - ending	$ 12,443,491	$ 39,406	$ 7,242,503	$ 1,003,691	$ 20,729,091	$ 12,000,824
Classified as:						
Current assets	$ 10,832,290	$ 39,406	$ 938,479	$ 1,003,691	$ 12,813,866	$ 12,000,824
Restricted assets	1,611,201	-	6,304,024	-	7,915,225	-
Total	$ 12,443,491	$ 39,406	$ 7,242,503	$ 1,003,691	$ 20,729,091	$ 12,000,824
Noncash disclosures:						
Developers' contributions	$ 1,210,647	$ -	$ -	$ -	$ 1,210,647	$ -
Premium amortization	366,797	-	103,576	-	470,373	-
Amortization of deferred charge on refunding	-	-	(45,537)	-	(45,537)	-
Property disposition/adjustments	-	-	-	-	-	(273,881)
Increase (decrease) in fair value of investments	(953,031)	(21,046)	295,624	(100,955)	(779,408)	(1,037,931)
Transfer out of capital assets	(135,943)	(406,826)	(1,591)	(282)	(544,642)	760,912

The notes to the financial statements are an integral part of this statement.

(continued)

CITY OF PLANO, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(continued)

	Business-type Activities Enterprise Funds					
	Water and Sewer	Sustainability and Environmental Services	Municipal Drainage	Other Enterprise Funds	Total	Governmental Activities-Internal Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating income (loss)	$ 845,023	$ 1,078,020	$ 4,702,841	$ (5,690,878)	$ 935,006	$ (1,395,419)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	17,537,472	65,226	1,101,023	167,179	18,870,900	12,197,431
Pension and other postemployment benefits expense (net)	(1,190,381)	(910,213)	(233,175)	(491,835)	(2,825,604)	(1,373,612)
Change in assets and liabilities:						
(Increase) decrease in-						
Accounts receivable	(904,598)	(209,454)	(167,849)	(383,653)	(1,665,554)	-
Other receivable	(8,561)	428,504	-	(2,019)	417,924	3,312
Due from other funds	(70,000)	-	-	-	(70,000)	(13,792)
Prepaid items and other assets	(1,863,889)	(270,912)	(300)	(280,562)	(2,415,663)	(2,473,077)
Inventories	454	-	-	-	454	(67,082)
Increase (decrease) in-						
Accounts payable	202,723	(120,468)	564,653	141,221	788,129	(1,069,849)
Accrued liabilities	(308,090)	(1,156,390)	(46,378)	73,044	(1,437,814)	(312,319)
Due to other funds	-	-	-	-	-	5,492
Liability for compensated absences	(204,628)	60,251	13,451	(31,534)	(162,460)	112,821
Customer deposits	(307,420)	-	-	(48,379)	(355,799)	-
Unearned revenue	(10)	-	-	236,720	236,710	-
Liability for insurance claims	-	-	-	-	-	250,454
Total adjustments	12,883,072	(2,113,456)	1,231,425	(619,818)	11,381,223	7,259,779
Net cash provided (used) by operating activities	$ 13,728,095	$ (1,035,436)	$ 5,934,266	$ (6,310,696)	$ 12,316,229	$ 5,864,360

The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
AS OF SEPTEMBER 30, 2021

	Pension and Other Post-Employment Benefits Trust Funds	Collin Creek Custodial Funds	Total
ASSETS			
Cash and cash equivalents	$ 906,834	$ 98,018,950	$ 98,925,784
Mutual funds			
Domestic equity funds	146,350,835	-	146,350,835
International equity funds	73,993,093	-	73,993,093
Fixed income funds	42,416,828	-	42,416,828
Real estate investment trusts	22,265,942	-	22,265,942
Collective investment trusts	46,827,132	-	46,827,132
Accrued interest	16	-	16
Prepaid items	39,487	-	39,487
Total assets	332,800,167	98,018,950	430,819,117
LIABILITIES			
Accrued liabilities	227,809	5,987,919	6,215,728
Bond holder liability	-	46,205,944	46,205,944
Total liabilities	227,809	52,193,863	52,421,672
NET POSITION			
Net position restricted for pensions	208,355,590	-	208,355,590
Net position restricted for other postemployment benefits	124,216,768	-	124,216,768
Net position restricted for custodial funds	-	45,825,087	45,825,087
Total net position	$ 332,572,358	$ 45,825,087	$ 378,397,445

The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Pension and Other Post-Employment Benefits Trust Funds	Collin Creek Custodial Funds	Total
ADDITIONS			
Contributions:			
From employers	$ 10,645,901	$ -	$ 10,645,901
From retirees	2,386,988	-	2,386,988
From City and developer	-	17,421,512	17,421,512
TIRZ revenue stream	-	38,500,000	38,500,000
Total contributions	13,032,889	55,921,512	68,954,401
Investment return:			
Net increase in fair value of investment	52,218,533	-	52,218,533
Interest	(2,817)	-	(2,817)
Dividends	4,568,972	-	4,568,972
Miscellaneous	19,073	-	19,073
Total investment return	56,803,761	-	56,803,761
Less investment expenses:			
Trustee fees	126,453	-	126,453
Advisory fees	207,653	-	207,653
Total investment expenses	334,106	-	334,106
Net investment return	56,469,655	-	56,469,655
Total additions	69,502,544	55,921,512	125,424,056
DEDUCTIONS			
Benefits	10,955,707	-	10,955,707
Administrative expenses	2,446,455	-	2,446,455
Project expenses	-	10,096,425	10,096,425
Total deductions	13,402,162	10,096,425	23,498,587
Change in net position	56,100,382	45,825,087	101,925,469
Total net position - beginning	276,471,976	-	276,471,976
Total net position - ending	$ 332,572,358	$ 45,825,087	$ 378,397,445

The notes to the financial statements are an integral part of this statement.

Plano
City of Excellence

CITY OF PLANO, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The City of Plano, Texas (City) was originally incorporated in 1873 and chartered on June 10, 1961. The City operates under a Council-Manager form of government and provides such services as authorized by its charter to advance the welfare, health, comfort, safety and convenience of the City and its inhabitants.

The accounting and reporting policies of the City relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America (GAAP) applicable to state and local governments. GAAP for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *State and Local Governments – Audit and Accounting Guide*. The significant accounting policies of the City are described below.

A. Financial Statement Presentation

The basic financial statements are prepared in conformity with GAAP, which requires the government-wide financial statements to be prepared using the accrual basis of accounting and the economic resources measurement focus. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities, business-type activities and activities of its discretely presented component units on the statement of net position and statement of activities. The City's statement of net position includes both noncurrent assets and noncurrent liabilities of the City. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets, including infrastructure.

In addition to the government-wide financial statements, the City has prepared fund financial statements, which use the modified accrual basis of accounting and the current financial resources measurement focus for the governmental funds. The accrual basis of accounting is utilized by proprietary and fiduciary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The Management's Discussion and Analysis (MD&A) provides an analytical overview of the City's financial activities. In addition, a budgetary comparison statement is presented that compares the original adopted and final amended General Fund and Debt Service Fund budgets with actual results. The City does not have any special revenue funds with legally adopted budgets.

B. Reporting Entity

The City is governed by an elected mayor and seven-member council. As required by GAAP, these financial statements present the City (the primary government) and its discretely presented component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations and data from these units are combined with data of the primary government. A discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the City. The criteria for including organizations as component units within the

City's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name);
- the City appoints a voting majority of the organization's board;
- the City is able to impose its will on the organization;
- the organization has the potential to impose a financial benefit/burden on the City; or
- there is fiscal dependency by the organization on the City.

Discretely Presented Component Units.

The City has established a Tax Increment Financing District Number Two (TIF No. 2) for project improvements within the City. The TIF No. 2 provides financing for public improvements associated with the future development of East Plano. The project was approved by City Council in fiscal year 1999. The TIF No. 2 is legally separate from the City, and the City appoints a majority of its governing board; however, the entity is fiscally dependent on the City. All taxing entities, including the Plano Independent School District, Collin College and Collin County continued to participate through the initial term which expired December 31, 2014. In fiscal year 2014, the City passed an ordinance to extend the termination date for an additional 15 years. The additional 15-year term includes participation with the City, as well as, Collin County. Financial reports may be obtained by request to the City's Accounting Division, 1520 Avenue K, Suite 370, Plano, Texas 75074.

In December 2018, City Council approved Tax Increment Financing Reinvestment Zone Number Three (TIF No. 3) to support construction and development of the Silver Line (formerly Cotton Belt) Regional Rail Project in the City of Plano. TIF No. 3 consists of two non-contiguous areas within an approximate ½ mile walking distance of planned 12th Street and Shiloh Road Stations. A station along the Dallas Area Rapid Transit (DART) Red Line is also planned for the project. Properties within TIF No. 3 largely consist of commercial, industrial and office type uses. The base year for calculating tax increments is 2018. Contributions are limited to a total of $12.3 million or the revenue on real property taxes levied through 2038, whichever occurs first. A portion of the increments collected from existing TIF No. 2 parcels within an approximate ½ mile walking distance of the proposed 12th Street Station shall also be dedicated to the project. Project expenditures are expected to begin third quarter of 2023 and, therefore, no expenses are reported in the current fiscal year.

On July 22, 2019, a development agreement for the Collin Creek Mall Redevelopment Project was approved between the City and Collin Creek Development, LLC (developer). As part of the agreement, City Council agreed to establish a tax increment reinvestment zone (TIRZ) and two public improvement districts. In 2020, City Council established TIRZ No. 4 to support the redevelopment of the mall and its surrounding commercial areas. The City Council adopted an ordinance upon finding that development or redevelopment of the property would not occur solely through private investment in the reasonably foreseeable future, that the zone is feasible and that public improvements in the zone will significantly enhance the value of all taxable real property in the zone and will be of general benefit to the City. The City has pledged 75% and the County has pledged 50% of their tax increment for 36 years. The revenue stream from the assessment will be used for projects benefitting the zone other than Collin Creek projects. The City, as a participant, will benefit from the new development within the zone and retain approximately $54 million in net additional real property tax revenue.

The financial statements are formatted to allow the user to clearly distinguish between primary government and its discretely presented component units.

Blended Component Units.

The City has established the Downtown Plano Public Improvement District (PID) for project improvements and services for the Downtown Plano area, which benefits the primary government. The PID was approved in October 2014. In November 2017, City Council voted to renew the PID for an additional five years. The PID is utilized to provide additional improvements and services in Downtown Plano where funding is derived from a special assessment paid by downtown property owners and based on a property's taxable value. Chapter 372 of the Texas Local Government Code allows City Council to establish an advisory board for the PID, which has the responsibility of developing the improvement plan for the PID. The advisory board must consist of the property owners. Additionally, an executive committee is comprised of three property owners representing the greatest appraised property values, plus five other members to be elected by the entire advisory board. The executive committee shall prepare a service plan and assessment plan for consideration of the advisory board, whose recommendation shall be presented to City Council for review and approval. In fiscal year 2020, City Council expanded the boundary of the Downtown PID, which provided additional resources needed to stimulate greater business and residential activity and encourage a thriving downtown.

The Plano Improvement Corporation (PIC) was established as a 501(c)3 to serve as a non-profit corporation to facilitate real estate transactions and serve as an independent foundation for acceptance of donations. The City desired to create the PIC for the purpose of transfer of land and improvements that the City wants developed pursuant to Texas Local Government Code §272.001(b)(4). Occasionally, individuals, as well as, charitable corporations and foundations, desire to donate to the City to benefit the citizens of Plano. The City provides all financial support to the PIC and because the services provided by the PIC exclusively benefit the City, it is blended into the City's financial statements in the other governmental funds category.

As part of the redevelopment agreement discussed above related to TIRZ No. 4 and the Collin Creek project, the City established the Collin Creek East PID and the Collin Creek West PID. The funds of this blended component unit report the administrative portion of the initial startup of the PID organization. The City recognizes the positive impact the Collin Creek East and West PIDs will bring to the City and promote state and local economic development.

Related Organization.

The City's mayor appoints the board of the Plano Housing Authority, but the City's accountability for this organization does not extend beyond making the appointments. Thus, it is not included in the primary government or as a discretely presented component unit.

C. Upcoming and Newly Implemented Accounting Pronouncements

The GASB has issued the following statements:

GASB Statement No. 87, *Leases,* will increase the usefulness of government financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The City is currently evaluating the impact of this Statement.

GASB Statement No. 91, *Conduit Debt Obligations,* will provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The adoption of Statement No. 91 has no impact on the City's financial statements.

GASB Statement No. 92, *Omnibus 2020*, establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements and derivative instruments. The requirements of this Statement apply to the financial statements of all state and local governments. The requirements of this Statement are effective for various reporting periods beginning after June 15, 2020. The City has implemented this Statement.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, provides exceptions to the existing provisions for hedge accounting termination and lease modifications to ease the accounting requirements related to the transition away from interbank offered rates. It also identifies appropriate benchmark interest rates for hedging derivative instruments. Some requirements of this Statement will take effect for reporting periods ending after December 31, 2021 while other requirements are effective beginning with fiscal years that end June 30, 2022. The adoption of Statement No. 93 has no impact on the City's financial statements.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements,* improves financial reporting by addressing these relationships and availability payment arrangements. The requirements of this Statement are effective fiscal years beginning after June 15, 2022. The City is currently evaluating the impact of this Statement.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA), provides guidance on the accounting and financial reporting of contractual arrangements. It defines SBITA; establishes that a SBITA results in a right-to-use subscription asset; provides capitalization criteria; and requires note disclosures. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022. The City is currently evaluating the impact of this Statement.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans,* increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which potential component unit does not have a governing board and the primary government performs the duties that governing board typically would perform; mitigate costs associated with the reporting of certain defined contribution pension, OPEB and benefit plans other than pension or OPEB plans; and enhance the relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. The City is currently evaluating the impact of this Statement for the requirements effective in fiscal year 2022. All other requirements of this Statement are effective immediately.

GASB Statement No. 98, *The Annual Comprehensive Financial Report*, establishes the term annual comprehensive financial report and its acronym ACFR. The requirements of this Statement are effective for fiscal years ending after December 15, 2021. The City has implemented this Statement.

D. Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements; the focus is either the City as a whole or major individual funds (within the fund financial statements). The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. The exception to this general rule is interfund services provided by the internal service funds. Elimination of these charges would distort the direct costs reported for the various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a functional category (police, fire, public works, etc.) or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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; (2) grants and contributions that are restricted to meeting the operational requirements of a particular function or segment; and (3) grants and contributions that are restricted to meeting the capital requirements of a particular function or segment. Taxes and other items properly excluded from program revenues are reported instead as general revenues.

The net cost (by function or business-type activity) is normally covered by general revenue, such as property and sales taxes, franchise fees and interest income.

Separate fund financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The major governmental funds are the General, Debt Service, Capital Maintenance, Street Improvements, Municipal Facilities, Park Improvements, Economic Development Incentive and Grant funds. The major enterprise funds are the Water and Sewer, Sustainability and Environmental Services and Municipal Drainage funds. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category for the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a separate column in the fund financial statements.

Internal service funds, which traditionally provide services primarily to other funds of the government, are presented in the summary form as part of the proprietary fund financial statements. Because the principal users of the internal services are the City's governmental activities, financial statements of internal service funds are consolidated into the governmental activities column when presented at the government-wide level. To the extent possible, the cost of these services is reflected in the appropriate functional activity (police, fire, public works, etc.). The City's internal service funds consist of Equipment Maintenance, Municipal Warehouse, Technology Services, Risk Management and Health Claims funds.

The City's fiduciary funds are presented only in the fund financial statements. Since by definition these assets are being held for the benefit of a third-party (other local governments, individuals, pension participants, developer projects, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The City's fiduciary funds consist of funds that account for the Pension Trust and Other Post-Employment Benefits (OPEB) Trust Funds, as well as, custodial funds related to the Collin Creek Mall redevelopment project.

The government-wide focus is more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal year. The focus of the fund financial statements is on the major individual funds of the governmental and proprietary categories, as well as, the fiduciary funds. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

E. Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund statements. The economic resources measurement focus means all assets, liabilities and deferred outflows and inflows (whether current or noncurrent) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of

accounting, revenues are recognized when earned, including unbilled water and sewer services, which are accrued. Expenses are recognized at the time the liability is incurred.

Governmental fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, in other words, 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 30 days of the end of the current fiscal year. 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 the obligation has matured and is due and payable shortly after year-end.

Ad valorem, franchise and sales tax revenues recorded in the General Fund and ad valorem tax revenues recorded in the Debt Service Fund are recognized under the susceptible to accrual concept.

Licenses and permits, charges for services, fines and forfeitures, contributions and miscellaneous revenues are recorded as revenues when received in cash, as the resulting receivable is not measurable. Investment earnings are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. Intergovernmental grant revenues are recognized when all eligibility requirements have been met. Additionally, funds received in advance for which all eligibility requirements have not been met are considered unearned revenue.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as needed.

Paving assessments in the Street Improvements Fund are recorded as revenues when cash is received. The assessments are measurable when assessed but are generally not available for use.

Proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows, liabilities and deferred inflows associated with the operation of these funds are included on the balance sheet. Proprietary fund-type operating statements present increases (revenues) and decreases (expenses) in total net position. 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 City's Water and Sewer, Sustainability and Environmental Services, Municipal Drainage, Convention and Tourism, Municipal Golf Course, Downtown Center Development and Recreation Revolving Funds are charges to customers for sales and services. Operating expenses for the enterprise funds and internal service funds include 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.

The following major funds are used by the City:

1. Governmental Funds:

The focus of governmental fund measurement (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the major governmental funds of the City:

a. The General Fund accounts for several of the City's primary services (police, fire, public works, libraries, parks and recreation, etc.) and is the primary operating unit of the City.

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

c. The Capital Maintenance Fund accounts for the financing of betterments and renewals to the City's facilities and infrastructure and for public improvements not requiring general obligation bond financing.

d. The Street Improvements Fund accounts for the financing and acquisition of right-of-way and construction of streets, storm sewers and alleys. Resources are provided primarily through bond sales, paving assessments and interest earnings.

e. The Municipal Facilities Fund accounts for the financing and construction of various City facilities. Funds are provided primarily through bond sales and interest earnings.

f. The Park Improvements Fund accounts for the financing and construction of park projects. Funds are provided primarily through bond sales and interest earnings.

g. The Economic Development Incentive Fund accounts for $0.02 of ad valorem revenue designated by City Council for stimulating economic development for the City through usage of Chapter 380 agreements as authorized by the Texas Local Government Code.

h. The Grant Fund accounts for resources received from other governmental agencies.

2. Enterprise Funds:

The focus of proprietary funds measurement is upon determination of operating income, changes in net position, financial position and cash flows, which is similar to businesses. The following is a description of the major enterprise funds of the City:

a. The Water and Sewer Fund accounts for the operation of the City's water and sewer utilities. Activities of the fund include administration, operation and maintenance of the water and sewer system and billing and collection activities. All costs are financed through charges made to utility customers with rates reviewed regularly and adjusted, if necessary, to ensure financial integrity of the fund.

b. The Sustainability and Environmental Services Fund accounts for the provision of environmental services to customers who are billed monthly at a rate sufficient to cover the cost of providing such services.

c. The Municipal Drainage Fund accounts for the City's storm water management program.

3. Other Fund Types:

The City additionally reports for the following fund types:

a. Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, generally on a cost-reimbursement basis.

b. Fiduciary funds are used to account for the accumulation of resources to be used for the retirement benefit payments, postemployment health benefits for employees of the City and project redevelopment of the Collin Creek Mall area.

F. Cash, Cash Equivalents and Investments

Cash and cash equivalents include cash on hand, demand deposits, escrow cash with a fiscal agent and short-term investments with original maturities of three months or less from the date of acquisition.

Cash and cash equivalents for government-wide funds are pooled in order to maximize investment opportunities. Although individual funds may experience temporary overdraft liabilities, a positive balance is maintained in combined cash.

All investments are recorded at fair value based on quoted market prices, except for certificates of deposit and investments in government pools, which are recorded at amortized cost and certain Pension and OPEB Trust funds that are measured at net asset value. Amortized cost approximates fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties.

G. Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either interfund advances or interfund receivable/payable. All other outstanding balances between funds are reported as due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

H. Inventories, Prepaid Items and Other Assets

Inventories of supplies are maintained at the City warehouse for use by all City funds and are accounted for by the consumption method. They are valued at cost, which is determined using a weighted-average method. The cost of governmental fund type inventory is recorded as an expenditure when consumed rather than when purchased.

Prepaid items are for payments made by the City in the current year to receive services occurring in the subsequent fiscal year, utilizing the consumption method. Inventories and prepaid items are reflected as nonspendable fund balance in the governmental funds.

I. Interfund Transactions

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts. Long-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts and fund balance is nonspendable for these amounts. All legally authorized transfers are appropriately treated as transfers and are included in the results of operations of both governmental and proprietary funds. Nonrecurring or nonroutine transfers of equity between funds, for example, contribution of capital assets to a proprietary fund or transfers of residual balances of discontinued funds to other funds, are accounted for as transfers.

J. Capital Assets

Property, plant and equipment purchased or acquired are carried at historical cost or estimated historical cost. Contributed capital assets are recorded at acquisition value at the time received. Public domain (infrastructure) capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems have been recorded at estimated historical cost. 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 two years.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Assets	Years
Buildings	15 - 40
Improvements other than buildings	20 - 50
Equipment	2 - 10
Furniture and fixtures	5 - 10
Drainage improvements	50
Meters	10
Storm/sanitary sewer	50
System infrastructure	30 - 50

K. Compensated Absences

City employees are granted vacation and sick leave in varying amounts. Employees are required to utilize a minimum of 40 hours of vacation per year. Upon termination and completion of five years of service, an employee is reimbursed for accumulated vacation up to 480 hours. Vacation leave in excess of 480 hours will not be reimbursed upon termination. Full-time, non-civil service employees, with at least five years of service, are eligible to be paid out for unused sick leave upon termination up to 720 hours. However, fire department civil service shift personnel may be paid for up to 1,080 hours. Accumulated vacation and sick leave is accrued when incurred in the government-wide and proprietary financial statements.

L. Federal and State Grants

Grants and shared revenues are generally accounted for within the fund financed. Federal grants are accounted for within the Grant Fund (special revenue), Street Improvements Fund (capital projects) and Park Improvements Fund (capital projects). Various state grants are also included in the Grant Fund and Street Improvements Funds. Grant revenues received for purposes normally financed through the general government are accounted for within the General Fund and those for specific purposes in the special revenue funds.

M. Retirement Plans

The City has two separate retirement plans, Texas Municipal Retirement System (TMRS) and Retirement Security Plan (RSP), covering substantially all employees. In addition, the City has a deferred compensation plan and an OPEB plan (Section 115 Other Post-Employment Benefits Trust or 115 Trust). It is the City's policy to record the cost for such plans on the accrual basis (see Note 5).

N. Deferred Outflows/Inflows of Resources

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

- Difference in expected and actual experience for the pension and OPEB plans – This difference is deferred and recognized over the estimated average remaining service lives of all members determined as of the measurement date.

- Changes in actuarial assumptions used to determine pension liability for the pension plans – This difference is deferred and amortized over the estimated average remaining service lives of all members determined as of the measurement date.

- Pension and OPEB plans' employer contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.

- Deferred charges on refundings – This outflow results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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

- Unavailable revenue – These deferred inflows are reported on the governmental funds balance sheet as the funds are not received soon enough after year end to pay liabilities of the current period. These deferred inflows are reclassified to revenue on the governmental-wide financial statements.

- Difference in expected and actual experience for the pension and OPEB plans – This difference is deferred and recognized over the estimated average remaining service lives of all members determined as of the measurement date.

- Changes in actuarial assumptions used to determine liabilities for the OPEB plan – This difference is deferred and amortized over the estimated average remaining service lives of all members determined as of the measurement date.

- Difference in projected and actual investment earnings on pension and OPEB plans' assets – This difference is deferred and amortized over a closed five-year period.

O. Long-Term Debt

General Obligation bonds issued for general government capital projects that are to be repaid from tax revenues of the City are recorded in the government-wide statement of net position. Tax anticipation notes have been issued to fund permanent public improvements related to public safety communications and network infrastructure. Such notes are to be repaid from tax revenues of the City and are recorded in the government-wide statement of net position. Revenue bonds issued for proprietary fund assets that are to be repaid by the proprietary fund are recorded in the proprietary funds.

Revenue bonds have been issued to fund capital projects of proprietary funds. Such bonds are to be repaid from the net revenues of the applicable proprietary fund. To date, revenue bonds have been issued for municipal drainage and waterworks and sewer system improvements.

Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective-interest method in the government-wide financial statements. Issuance costs are recognized as an expense in the period incurred. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as, issuance costs, in the current period. The face amount of the debt issued is reflected as other financing sources. Premiums are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

P. Net Position

In the government-wide and proprietary funds financial statements, the net position is reported in three components: (1) net investment in capital assets, (2) restricted and (3) unrestricted. Net investment in capital assets represents the City's total investment in capital assets, net of depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvements of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

The Sustainability and Environmental Services Fund reported negative net position of $985,056 at September 30, 2021. Although net position is negative, net position increased $1,314,502, attributed to the monthly residential rate increase for 95-gallon carts effective November 1, 2020. With the recent growth in residential and commercial customers, the need for additional services is warranted which stems from increased personnel and contractual related expenses.

The Grant Fund also reported negative fund balance of $1,121,783 at September 30, 2021, due to reimbursements not being received within 30 days and, therefore, not considered available to pay liabilities of the current period.

The net position of the Collin Creek West PID Custodial Fund is negative $3,486,431 as project expenses have begun prior to assessment revenues being collected. As a fiduciary fund, the Collin Creek West PID Custodial Fund does not consolidate into the government-wide statement.

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 a reconciliation between fund balance and net position of governmental activities as reported in the government-wide statement of net position. One element of the reconciliation explains, "Long-term liabilities, including bonds payable and accrued interest, are not due and payable in the current period and, therefore, are not reported in the funds." The details of this difference are as follows:

Bonds and tax anticipation notes payable	$ (475,530,000)
Bond premium	(37,548,273)
Accrued interest payable	(1,629,319)
Compensated absences	(45,362,542)
	$ (560,070,134)

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 change in fund balances and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of the reconciliation explains, "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." The details of this difference are as follows:

Capital outlay	$ 107,477,666
Depreciation expense	(57,519,850)
Other capital-related transactions	(216,270)
	$ 49,741,546

Another element of the reconciliation states, "The issuance of long-term debt (bonds and tax anticipation notes) 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 premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this difference are as follows:

Bonds issued:	
New money	$ (62,595,000)
Refunded bonds	(11,490,000)
Premium	(7,392,136)
Payment to escrow agent	13,110,000
Interest to escrow agent	252,884
Principal payments	31,530,000
	$ (36,584,252)

The reconciliation also states, "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." The details of this difference are as follows:

Changes in:	
Compensated absences	$ (1,596,727)
Accrued interest	24,227
Amortization of deferred charge on refunding	(1,350,849)
Amortization of bond premium	6,752,375
	$ 3,829,026

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Legal Compliance - Budgets

The City Charter contains the following requirements, which are adhered to by City Council, regarding preparation of the annual budget:

- The City Manager, between 60 and 90 days prior to October 1 of each fiscal year, shall submit to the Council a proposed budget. Such budget shall provide a complete financial plan for the fiscal year.

- At the meeting of City Council at which the budget is submitted, City Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the City, a notice of the hearing setting forth the time and place thereof at least five days before the date of such hearing.

- The budget shall be finally adopted no later than 15 days prior to the beginning of the fiscal year and should City Council fail to so adopt a budget, the then existing budget together with its tax-levying ordinance and its appropriation ordinance, shall be deemed adopted for the ensuing fiscal year.

City Council approves annual appropriations for operations and interfund transfers for all operating and debt service funds. Only the General Fund and Debt Service Fund have legally adopted annual budgets. The City Manager has the authority to transfer unexpended balances between departmental budgets within appropriated funds. City Council, however, must approve any increase in fund appropriations. The legal level of budgetary control is the fund level. During the year, there was an appropriation increase of $1,973,584 for the General Fund. Funds with operating appropriations and interfund transfers set by ordinance include the General Fund and Debt Service Fund. During the year, appropriations are adjusted as a result of re-estimates by the departments. For budgetary purposes, unencumbered appropriations lapse at fiscal year-end.

Budgets and Budgetary Basis of Accounting

The Budgetary Comparison Schedule, included in the required supplementary information section of this report, presents a comparison of budgetary data to actual results of operations for the General Fund, for which an annual operating budget is legally adopted. This fund utilizes the same basis of accounting for both budgetary purposes and actual results, with the following exceptions:

- The portion of ad valorem tax revenues in the General Fund from “rolled back” tax payments (those taxes, up to five years back, on properties previously taxed at special use exemption values and currently changed to full values) are excluded from the budgetary basis tax revenues and from the general governmental expenditures.

- The General Fund encumbrances are added to the actual expenditures for budgetary comparison.

- The GASB 31 fair value adjustments are excluded for budgetary comparison.

Nature and Purpose of Classifications of Fund Balance

Fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as, through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provision or enabling legislation. Fund balance should be reported as committed when amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. Committed fund balance also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Fund balance should be reported as assigned for amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the governing body itself, or a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. Unassigned fund balance is the residual classification for the General Fund and includes amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

Open encumbrances are recorded as assignments of fund balance as of September 30 of each year, and the subsequent year's budget is increased to reflect these encumbrances. Unspent and unencumbered appropriations lapse at the end of the fiscal year. Below are details of encumbrances at September 30, which are classified as a portion of assigned fund balance:

Assigned to encumbrances:	
Governmental funds	
General	$ 4,604,745
Capital maintenance	19,885,865
Street improvements	37,165,460
Municipal facilities	8,422,848
Park improvements	13,457,107
	$ 83,536,025

City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify or rescind a fund balance commitment is a resolution approved by City Council. This can also be done through adoption or amendment of the budget. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

City Council has authorized the City Manager as the official to assign fund balance. Such assignments cannot exceed the available (spendable, unrestricted and uncommitted) fund balance in any particular fund.

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by City Council and unassigned fund balance), the City will start with the most restricted category and spend those funds first before the next category with available funds.

It is the desire of the City to maintain adequate General Fund balance to maintain liquidity and in anticipation of economic downturns or natural disasters. City Council has adopted a financial standard to maintain a General Fund minimum unassigned fund balance of 30 days working capital.

IV. DETAILED NOTES ON ALL FUNDS

1. DEPOSITS AND INVESTMENTS:

Deposits

Pursuant to provisions of both the Texas Public Funds Investment Act (PFIA) and the Public Funds Investment Policy of the City, all deposits of the City that exceed the federal depository insurance coverage level are collateralized with an irrevocable letter of credit at 100% or by securities held by a third party custodian and pledged to the City in an amount not less than 102% (on a fair value basis) of the City's deposit of public funds and any accrued interest.

At September 30, 2021, the carrying amount of the City's demand deposits was $26,153,228, which includes component units' deposits of $431,005. The bank balance was $26,753,688. Cash on hand totaled $1,403,682. The carrying value and the bank balance of the City's non-negotiable certificates of deposit (CD) were $103,818,528, which includes component units' deposits of $1,511,561. The carrying value of cash held in trust by a bank trust department for the Pension and Other Post-Employment Benefits Trust Funds was $1,804,684. The carrying value of cash held in trust by a bank trust department for the Collin Creek Custodial Funds was $98,018,950.

Investments – Fair Value Hierarchy

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs or quoted prices in markets that are not active; and Level 3 inputs are significant unobservable inputs. As of September 30, 2021, the City does not value any of its investments using Level 3 inputs. Additionally, the Pension and Other Post-Employment Benefits Trust Funds have investments measured at the Net Asset Value (NAV). Investments measured at NAV are not classified in the fair value hierarchy.

The City has the following recurring fair value measurements as of September 30, 2021:

- U.S. agencies of $284.5 million are valued using matrix pricing (Level 2 inputs)
- Municipal bonds of $164.0 million are valued using quoted market prices in markets that are not active (Level 2 inputs)

The Pension and Other Post-Employment Benefits Trust Funds have the following recurring fair value measurements as of September 30, 2021:

- Fixed income investments of $42.4 million are valued using quoted market prices (Level 1 inputs)
- Equities of $220.4 million are valued using quoted market prices (Level 1 inputs)

At September 30, 2021, the City's investment balances measured at fair value levels were as follows:

		Fair Value Measurements Using			
	9/30/2021	Quoted Prices in Active Markets for Identical Assets Primary Government (Level 1)	Significant Other Observable Inputs Primary Government (Level 2)	Significant Other Observable Inputs Component Unit (Level 2)	Weighted Avg Maturity (Years)
Government-wide					
U.S. agencies	$ 284,495,961	$ -	$ 277,966,048	$ 6,529,913	1.3325
Municipal bonds	163,998,617	-	163,998,617	-	0.4567
Total Government-wide	448,494,578	-	441,964,665	6,529,913	1.7892
Trust Funds					
Pension and Other					
Post-Employment Benefits:					
Fixed income funds	42,416,828	42,416,828	-	-	NA
Domestic equity funds	146,350,835	146,350,835	-	-	NA
International equity funds	73,993,093	73,993,093	-	-	NA
Total Investment Trust Funds	262,760,756	262,760,756	-	-	
Total Investments Measured at Fair Value	711,255,334	$ 262,760,756	$ 441,964,665	$ 6,529,913	

At September 30, 2021, the City's investment balances measured at the net asset value (NAV) per share (or its equivalent) were as follows:

	9/30/2021	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Trust Funds				
Pension and Other				
Post-Employment Benefits:				
Real estate collective trusts	$ 22,265,942	$ -	Quarterly	45 days
Collective investment trusts	46,827,132	-	Not limited	None
Total Investments Measured at the NAV	69,093,074	$ -		
Total Investments	$ 780,348,408			

In addition, the City had investments in government pools at September 30, 2021 totaling $71,566,259, which are recorded at amortized cost. These investments in government pools includes component units' deposits of $1,041,975. GASB Statement No. 79, *Certain External Investment Pools and Pool Participants,* establishes criteria for an external investment pool to qualify for making an election to measure all of its investments at amortized cost. The City does not have any limitations or restrictions on withdrawals.

Investments in the Pension and the Other Post-Employment Benefits Trust Funds are held by a bank trust department, apart from the overall City's cash and investments. The City employs the services of professional investment managers, an investment consultant and a custodial bank to retain the assets and administer benefit payments of the Pension and Other Post-Employment Benefits Trust Funds. The investments are subject to the policies and guidelines established by the Pension and Other Post-Employment Benefits Trust Funds committee members.

The City is authorized to invest in: (1) obligations of, or guaranteed by, governmental entities; (2) certificates of deposit, issued by a depository institution that has its main office or branch in Texas; (3) fully collateralized repurchase agreements having a defined termination date; (4) commercial paper having a stated maturity of 270 days or fewer and is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies or one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state; (5) no-load money market mutual funds registered and regulated by the

SEC having a dollar-weighted average stated maturity of 90 days or fewer, or no-load mutual funds registered with the SEC, having an average weighted maturity of less than two years and continuously rated of not less than AAA or its equivalent; and (6) eligible investment pools that invest in instruments and follow practices allowed by current law as defined by PFIA, provided that each investment meets guidelines set forth by the City's investment policy.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from increasing interest rates, the City's investment policy establishes the portfolio's maximum average dollar-weighted maturity of no more than two and a half years. By policy, the City will not directly invest in securities maturing more than five years from the date of purchase.

Credit Risk. The City's investment policy, in conjunction with state law, specifies the type of credit rating of all authorized investments. The City's investments in U.S. Agency securities, including, U.S. Agency for International Development (AID), Tennessee Valley Authority (TVA), Federal National Mortgage Association (FNMA) and Federal Farm Credit Bank (FFCB), are rated AA+ by Standard and Poor's and Aaa by Moody's Investors Service. The investment in the Texas Local Government Pools (Texas Class, Texas Daily and Texas Fixed Income Trust) carried a credit rating of AAAm by Standard & Poor's as of September 30, 2021.

Custodial Credit Risk. For deposits, custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy follows state statutes, which require that all deposits in financial institutions be fully collateralized or insured. For investments, custodial credit risk is the risk that in the event of the failure of a 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 all investments held by outside parties for safekeeping be held in the name of the City. The City was not exposed to any custodial credit risk during the year.

Concentration of Credit Risk. With the exception of U.S. Treasury securities and authorized pools, the City's investment policy limits the amount that may be invested in any one security type to 50% of the total investment portfolio. As of September 30, 2021, five percent (5%) or more of the City's total investments are in municipal bonds (27.6%), Federal Agricultural Mortgage Corporation (7.8%), Federal Home Loan Bank (6.5%), Federal National Mortgage Association (10.3%), certificates of deposits (17.86%), and investment pools (17.9%), on a fair value basis.

2. PROPERTY TAXES:

The City's ad valorem or property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City. The property taxes attach as an enforceable lien on property as of January 1. Appraised values are established by the Central Appraisal Districts of Collin and Denton Counties at 100% of estimated market value and certified by the Appraisal Review Boards. The original certified assessed value for the tax roll of January 1, 2020 was $46,564,855,153. Subsequent adjustments decreased this value to $45,179,102,140.

Taxes are due October 1 and become delinquent after the following January 31. Penalty and interest is charged at 7% on delinquent taxes beginning February 1, and increases each month to 18% on July 1.

Property taxes at the fund level are recorded as receivables and deferred revenues at the time the tax levy is billed. Current year revenues recognized are those ad valorem taxes collected within the current period or soon enough thereafter to pay current liabilities, generally thirty days after year-end. Current tax collections for the year ended September 30, 2021, were 99.7% of the tax levy.

The City is permitted by Article XI, Section 5, of the State of Texas Constitution to levy taxes up to $2.50 per $100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt. The tax rate to finance general governmental services,

including debt service, for the year ended September 30, 2021, was $0.4482 ($0.3372 for general government and $0.1110 for debt service) per $100 of assessed valuation. Thus, the City has a tax margin of $2.0518 per $100 and could have levied up to $926,984,818 in additional taxes from the present assessed valuation.

In Texas, countywide central appraisal districts are required to assess all property within the appraisal district on the basis of 100% of its appraised value and are prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the City, at its own expense, requires annual reviews of appraised values. The City may challenge appraised values established by the appraisal district through various appeals, and, if necessary, legal action. Under this system, the City sets tax rates on City property. However, if the no-new-revenue rate, excluding tax rates for bonds and other contractual obligations, adjusted for new improvements, exceeds the rate for the previous year by more than 3.5%, an election is required to determine whether to limit the tax rate to no more than 3.5% above the tax rate of the previous year.

3. RECEIVABLES:

Receivables at September 30, 2021 for the government's individual major funds and nonmajor, internal service and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, consist of the following:

	Property Taxes	Other Taxes	Accounts	Accrued Interest	Assessments	Other	Gross Receivables	Less: Allowance for Uncollectibles	Net Total Receivables
General	$ 2,321,293	$ 17,010,592	$ 1,368,910	$ 326,528	$ -	$ -	$ 21,027,323	$ (1,730,066)	$ 19,297,257
Debt Service	826,142	-	-	35,923	-	-	862,065	(523,190)	338,875
Capital Maintenance	-	-	-	229,887	-	-	229,887	-	229,887
Street Improvements	-	-	-	487,224	1,366,121	-	1,853,345	-	1,853,345
Municipal Facilities	-	-	-	160,523	-	-	160,523	-	160,523
Park Improvements	-	-	-	227,747	-	-	227,747	-	227,747
Economic Development Incentive	-	-	-	319,888	-	-	319,888	-	319,888
Grant	-	-	30,936	100,484	-	865,803	997,223	-	997,223
Water and Sewer	-	-	20,772,139	366,793	-	28,820	21,167,752	(12,682)	21,155,070
Sustainability and Environmental Services	-	-	1,420,272	1,230	-	1,284,427	2,705,929	(4,576)	2,701,353
Municipal Drainage	-	-	1,059,244	240,067	-	-	1,299,311	-	1,299,311
Nonmajor and Other Funds	-	-	793,677	1,087,302	-	15,340	1,896,319	-	1,896,319
	$ 3,147,435	$ 17,010,592	$ 25,445,178	$ 3,583,596	$ 1,366,121	$ 2,194,390	$ 52,747,312	$ (2,270,514)	$ 50,476,798

The enterprise fund accounts receivable includes unbilled charges for services of $9,649,064 rendered at September 30, 2021.

4. CAPITAL ASSETS:

Capital asset activity for the year ended September 30, 2021 was as follows:

Primary Government

	Balance at Beginning of Year	Additions and Transfers	Retirements and Transfers	Balance at End of Year
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 155,439,701	$ 12,734,494	$ -	$ 168,174,195
Construction in progress	38,440,494	106,626,760	(101,070,581)	43,996,673
Public art	1,774,677	50,000	-	1,824,677
Total capital assets, not being depreciated	195,654,872	119,411,254	(101,070,581)	213,995,545
Capital assets, being depreciated:				
Buildings	306,633,512	9,906,324	-	316,539,836
Improvements other than buildings	320,903,535	20,447,316	-	341,350,851
Equipment	244,841,336	14,406,723	(8,478,707)	250,769,352
Infrastructure	1,384,870,597	56,904,434	-	1,441,775,031
Total capital assets, being depreciated	2,257,248,980	101,664,797	(8,478,707)	2,350,435,070
Less accumulated depreciation for:				
Buildings	(165,752,764)	(11,803,847)	-	(177,556,611)
Improvements other than buildings	(124,619,131)	(9,233,026)	-	(133,852,157)
Equipment	(188,607,244)	(15,885,995)	7,940,126	(196,553,113)
Infrastructure	(688,136,325)	(32,794,413)	-	(720,930,738)
Total accumulated depreciation	(1,167,115,464)	(69,717,281)	7,940,126	(1,228,892,619)
Total capital assets, being depreciated, net	1,090,133,516	31,947,516	(538,581)	1,121,542,451
Governmental Activities capital assets, net	$1,285,788,388	$ 151,358,770	$ (101,609,162)	$ 1,335,537,996
Business-type Activities:				
Capital assets, not being depreciated:				
Land	$ 6,782,045	$ 21,072	$ -	$ 6,803,117
Construction in progress	7,258,842	22,329,452	(18,952,269)	10,636,025
Public art	50,000	-	-	50,000
Total capital assets, not being depreciated	14,090,887	22,350,524	(18,952,269)	17,489,142
Capital assets, being depreciated:				
Buildings	17,652,197	-	-	17,652,197
Improvements other than buildings	711,084,992	18,033,697	-	729,118,689
Drainage improvements	53,864,756	2,108,146	-	55,972,902
Equipment	2,481,243	147,816	(137,816)	2,491,243
Total capital assets, being depreciated	785,083,188	20,289,659	(137,816)	805,235,031
Less accumulated depreciation for:				
Buildings	(15,983,843)	(131,832)	-	(16,115,675)
Improvements other than buildings	(330,961,962)	(17,462,321)	-	(348,424,283)
Drainage improvements	(12,203,851)	(1,098,374)	-	(13,302,225)
Equipment	(1,577,951)	(178,373)	-	(1,756,324)
Total accumulated depreciation	(360,727,607)	(18,870,900)	-	(379,598,507)
Total capital assets, being depreciated, net	424,355,581	1,418,759	(137,816)	425,636,524
Business-type Activities capital assets, net	$ 438,446,468	$ 23,769,283	$ (19,090,085)	$ 443,125,666

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

Governmental activities:		
General government	$	13,475,704
Administrative services		19,092
Police		627,262
Fire		267,698
Libraries		409,375
Development		159,631
Public services and operations		68,637
Parks and recreation		9,390,538
Public works		33,101,913
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets		12,197,431
Total depreciation expense - governmental activities	$	69,717,281
Business-type activities:		
Water and sewer	$	17,537,472
Sustainability and environmental services		65,226
Municipal drainage		1,101,023
Convention and tourism		50,140
Recreation revolving		117,039
Total depreciation expense - business-type activities	$	18,870,900

Component Unit

	Balance at Beginning of Year	Additions and Transfers	Retirements and Transfers	Balance at End of Year
TIF No. 2 Activities:				
Capital assets, not being depreciated:				
Land	$ 2,642,229	$ 243,404	$ -	$ 2,885,633

Future expenditures for capital projects will be funded from federal and state grants, as well as, unexpended bond proceeds and additional general obligation or revenue bonds and operating revenues. In May 2019, $44,665,000 of various purpose General Obligation bonds were authorized, of which $32,110,000 have been issued. In May 2021, $363,965,000 of various purpose General Obligation bonds were authorized, of which none have been issued.

5. EMPLOYEE BENEFIT PLANS:

Summary of Significant Accounting Policies

For purposes of measuring the pension and OPEB net liabilities, deferred outflows and inflows of resources and expense, information about the fiduciary net position of TMRS, RSP and 115 Trust and additions to/deductions from Plans' fiduciary net positions have been determined on the same basis as they are reported by the Plans. For this purpose, Plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

A summary of the pension and OPEB net liabilities, deferred outflows and inflows of resources and expenses are below and discussed in further detail in this footnote.

	Pension		Total	OPEB
	TMRS	RSP	Pension	115 Trust
Net liability (asset)	$ 55,021,601	$ (14,036,741)	$ 40,984,860	$ 6,188,875
Deferred outflow	24,816,872	12,720,810	37,537,682	8,366,561
Deferred inflow	35,727,125	18,701,265	54,428,390	21,093,161
Expense (income) in current year	12,123,511	2,405,078	14,528,589	(480,485)

A. Texas Municipal Retirement System Plan

Plan Description

The City participates as one of 895 plans in the defined benefit cash-balance plan administered by TMRS. TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available Comprehensive Annual Financial Report (Annual Report) that can be obtained at *tmrs.com.*

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

Benefits Provided

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

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

Benefits depend upon the sum of the employee's contributions to the plan, with interest, and the City-financed monetary credits, with interest. At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are a percent (100%, 150% or 200%) of the employee's accumulated contributions. In addition, the City can grant, as often as annually, another type of monetary credit referred to as an updated service credit which is a theoretical amount, which, when added to the employee's accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated, with interest, if the current employee contribution rate and City matching percent had always been in existence and if the employee's salary had always been the average of his or her salary in the last three years that are one year before the effective date. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions, with interest, and the employer-financed monetary credits, with interest, were used to purchase an annuity.

Plan provisions for the City were as follows:

Employee deposit rate	7%
Matching ratio (City to employee)	2 to 1
A member is vested after	5 years
Service retirement eligibility	20 years at any age, 5 years at age 60 and above

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

Inactive employees or beneficiaries currently receiving benefits	1,442
Inactive employees entitled to but not yet receiving benefits	1,134
Active employees	2,371
	4,947

Contributions and Funding Policy

Member contribution rates in TMRS are either 5%, 6% or 7% of the members total compensation, and the city matching percentages are either 100%, 150% or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual compensation during the fiscal year. The City's contribution rate requirement set by TMRS was 16.71% for the months October through December 2020 and 16.68% for the months in calendar year 2021. The City's actual contributions to TMRS were at 17.21% for fiscal year 2021, which provided for additional voluntary contributions. The City's contributions to TMRS for fiscal year 2021 were $31,809,437.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The TPL in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation:	2.5% per year
Overall payroll growth:	2.75% per year, adjusted down for population declines, if any
Investment rate of return:	6.75%, net of pension plan investment expense, including inflation

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

disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

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

Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, the actuary focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global equity	30.00 %	5.30 %
Core fixed income	10.00	1.25
Non-core fixed income	20.00	4.14
Real return	10.00	3.85
Real estate	10.00	4.00
Absolute return	10.00	3.48
Private equity	10.00	7.75
Total	100.00 %	

Discount Rate

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

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at December 31, 2019	$ 1,129,264,255	$ 1,055,688,438	$ 73,575,817
Changes for the year:			
Service cost	32,466,781	-	32,466,781
Interest (on the total pension liability)	75,778,584	-	75,778,584
Difference between expected and actual experience	(4,677,159)	-	(4,677,159)
Benefit payments, including refunds of employee contributions	(45,703,919)	(45,703,919)	-
Contributions - employer	-	30,213,790	(30,213,790)
Contributions - employee	-	12,289,329	(12,289,329)
Net investment income	-	80,158,056	(80,158,056)
Administrative expense	-	(518,522)	518,522
Other	-	(20,231)	20,231
Net change	57,864,287	76,418,503	(18,554,216)
Balance at December 31, 2020	$ 1,187,128,542	$ 1,132,106,941	$ 55,021,601

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
$ 220,516,485	$ 55,021,601	$ (81,261,542)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the Schedule of Changes in Fiduciary Net Position, by participating city and may be obtained at www.tmrs.com.

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

For the year ended September 30, 2021, the City recognized pension expense of $12,123,511.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	$ 168,340	$ (5,828,346)
Difference in assumption changes	1,207,503	-
Difference in projected and actual investment earnings	-	(29,898,779)
Employer contributions subsequent to the measurement date	23,441,029	-
	$ 24,816,872	$ (35,727,125)

Deferred outflows of resources of $23,441,029 related to employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for fiscal year 2022. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense in the following fiscal years:

2022	$ (12,624,102)
2023	(437,697)
2024	(18,522,715)
2025	(2,684,069)
2026	(82,699)
Total	$ (34,351,282)

B. Retirement Security Plan

Plan Description

On January 1, 1983, the City withdrew from the Federal Social Security system and created the RSP, a single-employer, defined benefit pension trust fund, to provide retirement benefits for all full-time employees of the City. The Plan is created by City ordinance and administered by a committee of five or more, not to exceed seven, which meets a minimum of four times a year. Professional investment management and an investment consultant are used, and a custodial bank retains the assets and provides for administration of benefit payments.

The Plan issues a separate publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained by request to the City's Human Resources Department, 1520 Avenue K, Suite 130, Plano, Texas 75074.

Benefits Provided

As of the December 31, 2019 biennial actuarial valuation, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	933
Inactive employees entitled to but not yet receiving benefits	81
Active employees	2,256
	3,270

Retirement benefits become vested after five years of service. Members who terminate employment prior to completing five years of service are not eligible for any benefit and all contributions made on their behalf remain with the plan. Members are eligible to receive full retirement income benefits when they reach age 65 or reduced benefits when they reach a younger age and meet certain length-of-service requirements. Early retirement benefits are paid upon completion of 20 years of vesting service (TMRS credited service) or upon attaining age 60 with five years of vesting service. At least five years must be with the City. The RSP provides retirement income benefits, with annual cost-of-living adjustments, based on a member's years of service, average compensation (highest three years of last ten), and choice of single or joint-life monthly payments or a lump-sum payment as follows.

For normal retirement, the monthly benefit payment is calculated as follows:

> .007 X City of Plano credited service since January 1, 1983 (not to exceed 25 years) X average compensation (highest 3 years of last 10).

Early retirement benefits paid upon completion of 20 years of vesting (TMRS credited service) or upon attaining age 60 with 5 years of vesting service with the City are calculated as follows:

> .007 X City of Plano credited service since January 1, 1983 (not to exceed 25 years) X average compensation (highest 3 years of last 10) X a reduction factor based on the number of years which the benefit start date precedes the normal retirement date. The benefit amount is reduced by one-fifteenth (1/15) for each of the first five years and one-thirtieth (1/30) for each of the next five years (and on an Actuarial Equivalent basis thereafter) by which the starting date of payments precedes the employee's normal retirement date.

Benefits are paid as a monthly life annuity to the participant, with a guarantee that should the participant die prior to receiving 60 monthly payments, the payments will continue to a beneficiary for the balance of the 60-month period. There is no reduction factor if the participant waits until age 65 to begin drawing a monthly benefit.

A lump-sum payment option is available to eligible employees. Lump-sum payments follow these guidelines:

> When lump-sum value is less than $5,000, the benefit must be in form of a single lump-sum payment.
>
> When lump-sum value is $5,000 - $25,000, participant has a choice of single lump-sum payment or monthly annuity payments.
>
> When lump-sum value exceeds $25,000, the participant must receive monthly annuity payments.

Joint and survivor options are available. Additionally, benefits are available for members who become totally and permanently disabled. Each April 1, retirement benefits that have been paid for at least 12 months are adjusted to reflect changes in the U.S. Consumer Price Index (not to exceed 4%), as determined by the Plan's actuary. This cost of living adjustment is applied to only the participant's benefits; spouses or beneficiaries are excluded.

Contributions and Funding Policy

Contributions by the City are established as part of the City budget process and the actuarially determined percentage of each payroll. No employee contributions are required by the plan. The City contributed $6,358,994 for the year ended September 30, 2021.

The contribution amount is a 14-year level percentage of pay funding with a 2.75% payroll growth assumption. This funding approach produces a contribution pattern that is intended to increase in amount from year to year but remain relatively constant as a percent of payroll. Administrative costs, including investment, custodial trustee and actuarial services, are charged to the plan.

Net Pension Liability

The City's NPL at December 31, 2020 is based on a roll forward of the actuarial valuation performed as of December 31, 2019.

Actuarial Assumptions

The TPL was determined by an actuarial valuation as of December 31, 2019 using the following actuarial assumptions:

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method:	Entry Age Normal
Amortization method:	Level percentage of payroll, closed
Remaining amortization period:	14 years as of the measurement date
Asset valuation method:	5-year smoothed market; 20% corridor
Inflation:	2.50%
Salary increases:	8.00% to 2.75%, including inflation
Investment rate of return:	7.00%
Retirement age:	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality:	RP-2000 mortality for combined healthy annuitants with blue-collar adjustment. Male rates are multiplied by 1.09 and female rates are multiplied by 1.03. Generational mortality improvements applied using Scale BB.

Rate of Return

Asset Class	Long-Term Expected Arithmetic Real Rate of Return	Target Asset Allocation	Development of Long-Term Arithmetic Return for Investment Portfolio
Domestic equity	6.25%	50%	3.13%
International equity	6.81%	15%	1.02%
Fixed income	2.01%	25%	0.50%
Core real estate	4.26%	10%	0.43%
Cash equivalents	0.25%	0%	0.00%
		Total Expected Arithmetic Real Return:	5.08%
		Inflation Assumption for Actuarial Valuation:	2.50%
		Total Expected Arithmetic Nominal Return:	7.58%

Discount Rate

A single discount rate of 6.75% was used to measure the TPL for the measurement period ending December 31, 2020. This single discount rate was based on the expected rate of return on pension plan investments of 6.75%. Based on the stated assumptions and the projection of cash flows as of each year ending December 31, the Plan's fiduciary net position and future contributions were sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the TPL.

The projection of cash flows used to determine the single discount rate for the Plan assumed that the funding policy adopted by the RSP's Committee will remain in effect for all future years. Under this funding policy, the City of Plano will finance the unfunded actuarial accrued liability as a level percentage of payroll over the closed period ending September 30, 2035. Under this policy there are 14 years remaining in the amortization period.

Changes in the Net Pension (Asset)/Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset)/Liability (a) - (b)
Balance at December 31, 2019	$ 168,194,184	$ 167,755,102	$ 439,082
Changes for the year:			
Service cost	5,110,419	-	5,110,419
Interest (on the total pension liability)	11,314,548	-	11,314,548
Benefit payments	(6,252,909)	(6,252,909)	-
Contributions - employer	-	5,745,254	(5,745,254)
Net investment income	-	25,238,831	(25,238,831)
Administrative expense	-	(83,295)	83,295
Net change	10,172,058	24,647,881	(14,475,823)
Balance at December 31, 2020	$ 178,366,242	$ 192,402,983	$ (14,036,741)

Sensitivity of the Net Pension (Asset)/Liability to Changes in the Discount Rate

The following presents the NPL of the City, as well as, what the City's NPL would be if it were calculated using a discount rate of 1-percentage point lower and 1-percentage point higher than the current discount rate.

1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
$ 12,155,890	$ (14,036,741)	$ (35,495,963)

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

For the year ended September 30, 2021, the City recognized pension expense of $2,405,078.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	$ 227,367	$ (1,793,965)
Difference in assumption changes	7,685,293	-
Difference in projected and actual investment earnings	-	(16,907,300)
Employer contributions subsequent to the measurement date	4,808,150	-
	$ 12,720,810	$ (18,701,265)

Deferred outflows of resources of $4,808,150 related to employer contributions subsequent to the measurement date will be recognized as a reduction of the NPL for fiscal year 2022. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense in the following fiscal years:

2022	$ (3,354,374)
2023	(898,768)
2024	(5,363,005)
2025	(1,809,996)
2026	637,538
Total	$ (10,788,605)

C. Deferred Compensation Plan

The City offers its employees a deferred compensation plan, which is a defined-contribution benefit plan, created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property or rights are held in trust or under one or more annuity contracts described in Internal Revenue Code Section 401(f). Except as may otherwise be permitted or required by law, no assets or income of the plan shall be used for, or diverted to, purposes other than for the exclusive purpose of providing benefits for participants and their beneficiaries or defraying reasonable expenses of administration of the plan. Accordingly, the assets of the plan are not reported in the City's basic financial statements.

D. Section 115 Post-Employment Benefits Trust

Plan Description

The 115 Trust (the Plan) was established on March 1, 2008 to comply with the requirements of Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*, for the purpose of funding and providing certain benefits to its eligible retirees and dependents, such as medical, dental and vision insurance benefits. It is a single-employer, defined benefit OPEB plan.

The 115 Trust was created by the City of Plano, Texas (the City) ordinance and is administered by the Risk Pool Trustees (the Trustees) who meet at least four times a year. The Trustees consist of five City employees, including three (3) City Deputy Managers, Director of Finance and Director of Human Resources, who are appointed by the City through the City Manager pursuant to the City of Plano Welfare Benefit Plan. The Trustees oversee the Plan and set policies for operations, including appointing management and directing investment decisions. Professional investment management and an investment consultant are used and a custodial bank retains the assets. Pursuant to Section 6.01 of the Welfare Benefit Plan and Resolution 2007-9-2(R), City Council has set forth delegation to the City Manager, or his designee, the authority to amend each Plan in any and all respects, except for any amendment that would materially increase the costs of the Plan to the City.

The 115 Trust issues a separate publicly available financial report that includes financial statements and required supplementary information at the 115 Trust's fiscal year-end which is December 31. Those financial reports may be obtained by request to the City's Human Resources Department, 1520 Avenue K, Suite 130, Plano, Texas 75074.

Benefits Provided

The City offers its retired employees and their dependents under age 65 health insurance coverage under the same plan as the active employees and Medicare supplementary insurance for retirees 65 and older. The number of retired participants receiving health insurance coverage for 2020 was 522 of which 260 were on the same plan as the active employees and 262 on Medicare supplementary insurance. Premiums are paid by the retired employees and claims are processed by the City's agent and paid through the Health Claims Fund. Expenditures for postretirement healthcare benefits are recognized as retirees' report claims. Claims paid for retired employees for 2021 were $4,305,108.

As of December 31, 2020, the following were covered by the benefit terms:

Retirees and dependents currently receiving benefits	384
Terminated members entitled to benefits, but not yet receiving them	149
Active members	2,236
	2,769

Contributions and Funding Policy

The City has the authority to establish and amend the Plan contributions. The City transfers retiree and City contributions to the 115 Trust on a monthly basis. Contributions by the City are established as part of the City budget process and are based on amounts determined in the actuarial study prepared biennially. Retirees and their dependents currently receiving benefits are required to contribute specified amounts monthly toward the cost of health insurance premiums. Monthly retiree premiums contributed to the Plan are based on the benefit election of the Plan member and are as follows:

	Medical Plan	Dental Plan	Vision Plan
Retiree only	$ 538.00	$ 45.00	$ 8.54
Retiree and spouse	1,392.00	88.00	13.66
Retiree and children	994.00	108.00	13.97
Retiree and family	2,006.00	164.00	22.48
Spouse only	854.00	45.00	8.54
Children only	456.00	63.00	8.54
Spouse and children only	1,468.00	119.00	13.94

Net OPEB Liability

The City's net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of October 1, 2019.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of October 1, 2019.

As of December 31, 2019:

Actuarial cost method:	Entry Age Normal
Amortization method:	Level percent, Closed
Remaining amortization period:	16 years, as of the valuation date
Amortization growth rate:	2.75%
Asset valuation method:	Fair Value
Inflation:	2.50%
Salary increases:	2.75%
Discount rate:	6.75%
Healthcare cost trend rates:	4.00% for 2019, rising and then eventually decreasing to an ultimate rate of 4.00% for 2073 and beyond.
Dental cost trend rates:	4.74% for 2019, gradually decreasing to an ultimate rate of 3.92% for 2075 and beyond.
Retirement:	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality:	
Active participants	Sex Distinct RP 2000 Combined Healthy Mortality Table with Blue Collar adjustment with rates multiplied by 0.545 (male) or 0.52 (female) and projected fully generationally using Scale BB.
Retired participants	Sex Distinct RP 2000 Combined Healthy Mortality Table with Blue Collar adjustment with rates multiplied by 1.09 (male) or 1.03 (female) and projected fully generationally using Scale BB.
Disabled participants	Sex Distinct RP 2000 Combined Healthy Mortality Table with Blue Collar adjustment with rates multiplied by 1.09 (male) or 1.03 (female) and projected fully generationally using Scale BB, with a minimum 3% mortality rate.

Rate of Return

The long-term rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of December 31, 2020.

Asset Classification	Index	Target Allocation	Long-Term Expected Arithemetic Real Rate of Return	Long-Term Expected Geometric Real Rate of Return
US core fixed income	Barclays Aggregate	30.00%	3.32%	3.25%
US equity market	Russell 3000	40.00%	6.67%	5.42%
Non-US equity	MSCI ACWI xUS NR	25.00%	7.50%	6.20%
Private real estate property	NCREIF Property	5.00%	6.17%	5.51%
		Assumed Inflation - Mean	2.50%	2.50%
		Assumed Inflation - Standard Deviation	1.65%	
		Portfolio Real Mean Return	3.34%	2.74%
		Portfolio Nominal Mean Return	5.85%	5.31%
		Portfolio Standard Deviation	10.86%	
		Long-Term Expected Rate of Return	6.75%	

Discount Rate

A single discount rate of 6.75% was used to measure the total OPEB liability. Based on the stated assumptions and the projection of cash flows as of each Plan year, the OPEB plan's fiduciary net position and future contributions were sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of the projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at December 31, 2019	$ 114,404,747	$ 102,077,256	$ 12,327,491
Changes for the year:			
Service cost	3,512,754	-	3,512,754
Interest on total OPEB liability	7,600,903	-	7,600,903
Benefit payments, net of retiree contributions	(3,597,582)	(3,597,582)	-
Employer contributions	-	4,344,778	(4,344,778)
Net investment income	-	12,934,745	(12,934,745)
Administrative expenses	-	(27,250)	27,250
Net change	7,516,075	13,654,691	(6,138,616)
Balance at December 31, 2020	$ 121,920,822	$ 115,731,947	$ 6,188,875

Sensitivity of the Net OPEB (Asset)/Liability to Changes in the Discount Rate

The following presents the net OPEB (asset)/liability of the City, as well as, what the City's net OPEB (asset)/liability would be if it were calculated using a discount rate 1-percentage point lower or 1-percentage point higher than the current discount rate.

1% Decrease 5.75%	Current Discout Rate 6.75%	1% Increase 7.75%
$ 17,453,406	$ 6,188,875	$ (3,677,302)

Sensitivity of the Net OPEB (Asset)/Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB (asset)/liability of the City, as well as, what the City's net OPEB (asset)/liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rate.

1% Decrease	Current Trend Rate	1% Increase
$ (837,576)	$ 6,188,875	$ 14,331,930

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

For the year ended September 30, 2021, the City recognized OPEB income of $480,485. At September 30, 2021, the City reported deferred outflows and inflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	$ 5,101,768	$ (999,392)
Difference in assumption changes	-	(9,537,479)
Difference in projected and actual investment earnings	-	(10,556,290)
Employer contributions subsequent to the measurement date	3,264,793	-
	$ 8,366,561	$ (21,093,161)

Deferred outflows of resources of $3,264,793 related to employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for fiscal year 2022. Other amounts reported as deferred outflows and inflows of resources will be recognized in OPEB expense in the following fiscal years:

2022	$ (4,706,879)
2023	(3,461,718)
2024	(5,439,388)
2025	(2,622,629)
2026	(268,272)
Thereafter	507,493
Total	$ (15,991,393)

6. CUSTODIAL UNITS:

To develop and revitalize the Collin Creek Mall area, the developer plans include 400,000 square feet of retail space, as well as, an assortment of restaurants and entertainment destinations. The creation of the PID and TIRZ units will be the vehicles to facilitate these funds held in trust. The following entities are accounted for as custodial units.

As part of the Collin Creek Mall Redevelopment Project, the developer plans to develop 99-acres of real property and the TIRZ No. 4 revenue stream from the assessment will be used for projects benefiting the zone. On August 9, 2021, City Council approved an agreement to consider the sale of the TIRZ No. 4 increment generated from the project's 99-acres. On September 13, 2021, the TIRZ No. 4 assignment of the 99-acres' increment was approved via a purchase and sale between the City and ORIX Public Finance, LLC in the amount of $38,500,000.

The Collin Creek East PID was created on January 13, 2020, which boundaries were expanded on February 8, 2021. The Collin Creek West PID was approved on February 8, 2021. The Collin Creek East and West PIDs contain approximately 60 acres and 39 acres, respectively. The funding of this development is through PID bonds, developer cash contributions, TIRZ revenue stream and land acquisition by the City, all of which will reside in a trust. The City authorized the issuance of PID bonds to construct, reimburse or acquire the public improvements within the districts, including a garage. The amount of Collin Creek East and West PID bonds issued are $32,761,000 and $14,687,000, respectively.

These bonds are issued by the City pursuant to the Public Improvements District Assessment Act, Subchapter A of Chapter 372, Texas Local Government Code, an ordinance adopted by the City on August 23, 2021, and an Indenture of Trust, dated as of September 1, 2021, by and between the City and the Trustee.

Proceeds of the bonds will be used to provide funds for (i) paying a portion of the actual costs of the PID improvements in the Collin Creek East and West districts, (ii) paying interest on the bonds during and after the period of acquisition and construction of the public improvements, (iii) funding the reserve account of the reserve fund, (iv) paying district formation costs and (v) paying bond issuance costs.

The bonds are special obligations of the City payable solely from the pledged revenues and other funds comprising the trust estate, as and to the extent provided in the indenture. The bonds do not give rise to a charge against the general credit or taxing power of the City and are payable solely from the sources identified in the indenture.

	Interest Rate (%)	Issue Date	Maturity Date	Original Issue	Net Retirement	Outstanding
2021 Collin Creek East PID	4.375	9/1/2021	12/31/2051	$ 32,761,000	$ -	$ 32,761,000
2021 Collin Creek West PID	4.000	9/1/2021	12/31/2051	14,687,000	-	14,687,000
				$ 47,448,000	$ -	$ 47,448,000

The difference in the bond holder liability of the custodial funds, reported in the basic financial statements compared to the table above, is attributed to the underwriter's discount for the PID East and PID West bonds of $982,830 and $440,610, respectively. The PID West bonds were also issued at a premium of $181,384.

7. LONG-TERM DEBT:

A summary of long-term debt transactions, including current portion, for the year ended September 30, 2021, is as follows (in thousands of dollars):

	Balance, Beginning of Year	Increase	Decrease	Balance, End of Year	Due Within One Year
Governmental Activities:					
General obligation bonds and certificates of obligation	$ 438,085	$ 74,085	$ (41,440)	$ 470,730	$ 30,710
Tax anticipation notes	8,000	-	(3,200)	4,800	2,340
Deferred amounts:					
Premium	36,909	7,392	(6,753)	37,548	7,000
Total bonds and notes payable	482,994	81,477	(51,393)	513,078	40,050
Compensated absences	44,422	20,082	(18,372)	46,132	4,761
Liability for insurance claims	8,050	38,290	(38,040)	8,300	8,300
Net pension liability	65,441	-	(17,218)	48,223	-
Net other postemployment benefits liability	10,630	-	(5,344)	5,286	-
Governmental Activities Long-term debt	$ 611,537	$ 139,849	$ (130,367)	$ 621,019	$ 53,111

	Balance, Beginning of Year	Increase	Decrease	Balance, End of Year	Due Within One Year
Business-Type Activities:					
Water and Sewer revenue bonds	$ 30,660	$ 10,605	$ (1,935)	$ 39,330	$ 2,945
Municipal Drainage revenue bonds	19,040	40,590	(4,365)	55,265	1,970
Deferred amounts:					
Premium	5,270	5,359	(433)	10,196	470
Total bonds payable	54,970	56,554	(6,733)	104,791	5,385
Compensated absences	4,381	1,750	(1,913)	4,218	654
Net pension liability	8,574	-	(1,775)	6,799	-
Net other postemployment benefits liability	1,697	-	(794)	903	-
Business-type Activities Long-term debt	$ 69,622	$ 58,304	$ (11,215)	$ 116,711	$ 6,039

The compensated absences liability attributable to the governmental activities will be liquidated by several of the City's governmental and internal service funds. Approximately 98.8% has been paid by the General Fund, 0.6% by special revenue funds and 0.6% by internal service funds.

Pension and OPEB liabilities for governmental-type funds are recorded at the government-wide statement level and are primarily liquidated in the General Fund. Liabilities for the proprietary type activities are recorded and liquidated in the fund that incurs the liability.

The liability for insurance claims will be liquidated through a variety of funds. The General Fund bears approximately 80.6% of the claims and judgments liability. The enterprise funds bear approximately 14.8% of the claims and judgment liability, while the internal service and special revenue funds bear approximately 4.5% and 0.1%, respectively.

Long-term debt at September 30, 2021 includes the following individual issues (not including the unamortized premium of $37,548,273 and the unamortized deferred charge on refunding of $1,910,484 of the General Obligation bonds, the unamortized premium of $4,377,818 and unamortized deferred charges of $138,012 of the Municipal Drainage Revenue bonds and the unamortized premium of $5,818,138 of the Water and Sewer Revenue bonds).

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2021

	Interest Rate (%)	Issue Date	Maturity Date	Original Issue	Net Retirement	Outstanding
General Obligation Bonds:						
2011 Refunding and Improvements	2.00 - 5.00	10/15/2011	9/1/2032	$ 46,400,000	$ 46,400,000	$ -
2013 Refunding and Improvements	2.00 - 5.00	2/15/2013	9/1/2033	61,925,000	23,125,000	38,800,000
2014 Refunding and Improvements	2.00 - 4.00	4/15/2014	9/1/2034	29,325,000	14,550,000	14,775,000
2015 Refunding and Improvements	2.00 - 5.00	5/1/2015	9/1/2035	75,685,000	44,220,000	31,465,000
2016 Refunding and Improvements	1.00 - 5.00	4/15/2016	9/1/2036	67,195,000	16,140,000	51,055,000
2017 Improvements	2.00 - 5.00	2/1/2017	9/1/2036	41,290,000	6,190,000	35,100,000
2017 Refunding	4.00 - 5.00	8/1/2017	9/1/2031	27,805,000	3,675,000	24,130,000
2018 Improvements	3.00 - 5.00	4/15/2018	9/1/2038	77,915,000	7,240,000	70,675,000
2019 Refunding and Improvements	3.00 - 5.00	4/1/2019	9/1/2039	63,420,000	4,595,000	58,825,000
2020 Refunding and Improvements	3.00 - 4.00	4/1/2020	9/1/2040	74,635,000	2,815,000	71,820,000
2021 Refunding and Improvements	2.00 - 5.00	5/1/2021	9/1/2041	74,085,000	-	74,085,000
				$ 639,680,000	$ 168,950,000	$ 470,730,000
Tax Anticipation Notes:						
2015 Tax anticipation notes	2.00 - 3.00	5/1/2015	9/1/2021	$ 5,745,000	$ 5,745,000	$ -
2017 Tax anticipation notes	4.50 - 5.00	2/1/2017	9/1/2023	13,450,000	8,650,000	4,800,000
				$ 19,195,000	$ 14,395,000	$ 4,800,000
Water & Sewer Revenue Bonds:						
2016 Improvements	1.00 - 5.00	4/15/2016	5/1/2036	$ 24,775,000	$ 4,515,000	$ 20,260,000
2018 Improvements	3.00 - 5.00	4/15/2018	5/1/2028	11,350,000	2,885,000	8,465,000
2021 Improvements	4.00 - 5.00	5/1/2021	5/1/2031	10,605,000	-	10,605,000
				$ 46,730,000	$ 7,400,000	$ 39,330,000
Municipal Drainage Revenue Bonds:						
2010 Refunding and Improvements	2.00 - 4.25	1/15/2010	5/15/2030	$ 6,790,000	$ 6,790,000	$ -
2015 Refunding	2.00 - 4.00	5/1/2015	5/15/2027	7,105,000	5,145,000	1,960,000
2017 Refunding and Improvements	2.00 - 5.00	2/1/2017	5/15/2036	8,035,000	1,680,000	6,355,000
2019 Refunding and Improvements	2.00 - 4.00	8/1/2019	5/15/2039	6,925,000	565,000	6,360,000
2021 Refunding and Improvements	2.00 - 5.00	5/1/2021	5/15/2061	40,590,000	-	40,590,000
				$ 69,445,000	$ 14,180,000	$ 55,265,000

The annual requirements to amortize debt outstanding as of September 30, 2021, including interest payments of $184,816,480 follow (noted in thousands).

Year Ended September 30	General Obligation, Tax Anticipation Notes and Certificates of Obligation		Water and Sewer		Municipal Drainage	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 33,050	$ 19,049	$ 2,945	$ 1,650	$ 1,970	$ 1,731
2023	33,890	17,032	3,020	1,569	1,955	1,749
2024	31,450	15,525	3,165	1,427	2,030	1,675
2025	32,035	14,088	3,315	1,279	2,110	1,593
2026	30,715	12,650	3,470	1,123	1,955	1,503
2027-2031	134,945	44,142	15,245	3,411	9,150	6,221
2032-2036	119,625	19,660	8,170	1,006	9,335	4,342
2037-2041	59,820	3,809	-	-	7,600	2,942
2042-2046	-	-	-	-	3,915	2,284
2047-2051	-	-	-	-	4,460	1,738
2052-2056	-	-	-	-	5,040	1,158
2057-2061	-	-	-	-	5,745	460
Total	$ 475,530	$ 145,955	$ 39,330	$ 11,465	$ 55,265	$ 27,396

The City intends to retire all of its general long-term liabilities, plus interest, from ad valorem taxes and other current revenues. The proprietary fund type long-term debt will be repaid, plus interest, from the operating revenues of the Water and Sewer Fund and the Municipal Drainage Fund.

A. General Obligation Bonds and Certificates

The City is required by ordinance to create from ad valorem tax revenues a sinking fund sufficient to pay the current interest and principal installments as they become due. The Debt Service Fund has $7,352,771 available to service the general obligation debt after all debt due in the current fiscal year has been paid.

There are a number of limitations and restrictions contained in the various General Obligation bonds and certificate indentures. Management of the City believes it is in compliance with the significant limitations and restrictions at September 30, 2021.

In June 2021, the City issued $74,085,000 in General Obligation Refunding and Improvements bonds, with interest rates ranging from 2.0% to 5.0%. The portion of the debt that represents refunded bonds was Series 2011 General Obligation bonds totaling $13,110,000 and carried interest rates ranging from 2.0% to 5.0% with maturity dates of 2022 through 2032. As a result of the refunding, the City obtained an economic gain (difference between present value of the debt service payments on the old and new debt) of $2,154,981.

B. Water and Sewer Revenue Bonds

The Water and Sewer Revenue bonds are secured by the net revenues of the Water and Sewer Fund as defined in the respective bond indentures.

The bond indenture requires the City to make equal monthly installments to a debt service fund to pay principal and interest requirements as they become due. At September 30, 2021, $888,060 is in restricted net position of the Water and Sewer Fund for debt service requirements.

A reserve fund is not required so long as the net revenues equal or exceed 150% of the annual debt service requirements due and payable in the fiscal year.

In June 2021, the City issued $10,605,000 in Water and Sewer Revenue bonds, with interest rates ranging from 4.0% to 5.0%.

Restricted assets of the Water and Sewer Fund at September 30, 2021 are as follows:

Cash and cash equivalents	$	1,611,201
Investments		9,087,634
Accrued interest receivable		53,406
	$	10,752,241

C. Municipal Drainage Revenue Bonds

These bonds are secured by a first lien on and pledge of the revenues of the Municipal Drainage Fund in accordance with the provisions of the bond indenture.

The bond indenture requires the City to make equal monthly installments to a debt service fund to pay principal and interest requirements as they become due. At September 30, 2021, $3,094,875 is in restricted net position of the Municipal Drainage Fund for debt service requirements.

In addition, the bond indenture requires a reserve equal to the average annual debt services requirement be maintained in order to pay any bond principal and interest should the debt service funds be insufficient. At September 30, 2021, the reserve required and in restricted net position of the Municipal Drainage Fund is $2,066,522.

In June 2021, the City issued $40,590,000 in Municipal Drainage refunding and improvement bonds, with interest rates ranging from 2.0% to 5.0%. The portion of the debt that represents refunded bonds was Series 2010 Municipal Drainage Revenue bonds totaling $2,545,000 and carried interest rates ranging from 4.0% to 4.25% with maturity dates in 2022 through 2030. As a result of the refunding, the City obtained an economic gain (difference between present value of the debt service payments on the old and new debt) of $321,806.

Restricted assets of the Municipal Drainage Fund at September 30, 2021 are as follows:

Cash and cash equivalents	$	6,304,024
Investments		35,556,482
Accrued interest receivable		208,959
	$	42,069,465

8. INTERFUND TRANSACTIONS:

A summary of interfund receivables and payables at September 30, 2021 is as follows:

Due To Other Funds	Due From Other Funds				
	General	Capital Maintenance	Grants	Water and Sewer	Total
General	$ -	$ -	$ 40,722	$ -	$ 40,722
Grants	1,288,855	-	-	-	1,288,855
Internal Service	340,492	250,000	-	70,000	660,492
Nonmajor Governmental	1,464	-	398	-	1,862
Total	$ 1,630,811	$ 250,000	$ 41,120	$ 70,000	$ 1,991,931

Due to and due from entries are primarily used to account for cash owed between funds that are expected to be repaid within one year or less.

The City performs a calculation to determine the value of the charges in lieu of taxes to be paid to the General Fund. This calculation is reasonably equivalent to the value of the services provided to the Water and Sewer and Sustainability and Environmental Services Funds and is, therefore, appropriately reported as an expense as opposed to a transfer. During fiscal year 2021, charges in lieu of taxes were $12,283,397.

Transfers between funds during the year were as follows:

	Transfers In							
Transfers Out	General	Capital Maintenance	Grants	Sustainability and Environmental Services	Nonmajor Governmental	Blended Component Units	Internal Service	Total
General	$ -	$ 39,376,519	$ 40,722	$ -	$ -	$ 50,000	$ 802,456	$ 40,269,697
Water and Sewer	6,651,302	2,000,000	-	-	-	-	-	8,651,302
Municipal Drainage	919,523	500,000	-	-	-	-	-	1,419,523
Blended Component Units	1,760	-	-	-	-	-	-	1,760
Nonmajor Enterprise	1,153,087	500,000	-	-	-	-	-	1,653,087
Internal Service	-	-	-	80,225	250,000	-	-	330,225
Total	$ 8,725,672	$ 42,376,519	$ 40,722	$ 80,225	$ 250,000	$ 50,000	$ 802,456	$ 52,325,594

The City performs a cost allocation to determine the portion of indirect expenses that will be transferred by the respective business-type activities to the General Fund. The City funds the Capital Maintenance Fund by transferring amounts from other funds each year based on a portion of depreciation.

Transfers are primarily used to move funds to finance various programs in accordance with budgetary authorizations.

9. TAX ABATEMENTS AND ECONOMIC DEVELOPMENT INCENTIVES:

The City enters into economic development agreements designed to promote development and redevelopment within the City, spur economic improvement, stimulate commercial activity, generate additional sales tax and enhance the property tax base and economic vitality of the City. These programs abate or rebate property tax revenues. The City's economic development agreements are authorized under Chapter 380 of the Texas Local Government Code and Chapter 311 (Tax Increment Financing Act) and Chapter 312 (Property Redevelopment and Tax Abatement) of the Texas Tax Code. The economic development agreements are designed to support the creation of new businesses, the expansion and retention of existing businesses within the City and the attraction of companies that offer high impact jobs

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

The City has the following categories of economic development agreements:

- Tax Abatements - The City of Plano offers tax abatement on improvements to real and business personal property as directed under Chapter 312 of the Texas Tax Code. The abatements allow the City to designate tax reinvestment zones and negotiate tax abatement agreements with applicants with underlying goals to further economic development in Plano. Real Property abatements are offered to applicants that pursue the construction of new or expanded facilities in which to house the applicable project. The abatement applies to the assessed value of the improvements made. Business Personal Property abatements are offered to applicants that pursue the purchase or long-term lease of existing facilities. The abatement applies to the assessed value of new personal property brought into the taxing jurisdiction. Property taxes abated under this program in fiscal year 2021 are $5,481,438.

- Economic Development - In 2006, a property tax increase of two-cents per $100 valuation was approved by City Council that is dedicated to economic development. Chapter 380 of the Texas Local Government Code allows municipalities to establish and provide programs to promote state or local economic development and to stimulate business and commercial activity. The City's economic development program offers incentives to provide a competitive advantage, foster relocation, encourage employment retention or growth and/or assist in public infrastructure improvements within the City. For fiscal year 2021, the City paid incentives of $3,809,600.

- Tax Rebates – The City of Plano offers property tax rebates to real and business personal property, pursuant to Chapter 380 of the Texas Local Government Code to promote local economic development and stimulate business and commercial activity in the City. The City did not pay any tax rebates in the current year.

- Tax Increment Financing - The City has TIF zones under Chapter 311 of the State of Texas Code. The City enters into economic development and infrastructure reimbursement agreements which earmark TIF revenues for payment to developers and represent obligations over the life of the TIF or until all terms of the agreements have been met. These obligations are described in section I.B. of the footnotes. Additionally, the City enters into general economic development agreements under Chapter 380 of the Texas Local Government Code which are funded with TIF resources. The City paid $2,152,722 in TIF obligations in fiscal year 2021.

10. REGIONAL SYSTEMS FOR WATER SUPPLY, WASTEWATER TREATMENT AND SOLID WASTE DISPOSAL:

The City secures its water supply and sewer services from the North Texas Municipal Water District (District), a district authorized by the Texas Constitution, Article XVI, Section 59; created by the Texas Legislature, Article 8280-141; and authorized to act by the confirming vote of the majority of the qualified voters in each of the cities comprising the District. The District has police, taxation and eminent domain powers and is authorized to issue revenue and/or tax bonds upon approval by the Attorney General of the State of Texas and functions as a political subdivision of the State of Texas independent of the City. The District is governed by a 17-member board (the "Board"), the City being authorized by statute to appoint two of those members. The Board has full power and discretion to establish its budget and to set the rates for the services it provides by contracts with its member cities and customers. The Board is empowered by statute and contract, or otherwise permitted by law, to discontinue a facility or service in order to prevent an abuse or to enforce payment of an unpaid charge, fee or rental due to the District. Because of the

factors mentioned above, the District is not included in the City's basic financial statements. A portion of the outstanding bonds of the District is contract revenue bonds based on contracts with certain member cities of the District. The City provides for the payment of its contractual obligations with the District from revenues generated by its waterworks and sewer systems. Such contractual payments provide for the payment of the principal and interest requirements, and the premium payment, if any, on specified indebtedness and associated operation and maintenance expenses of the District.

Water Supply

On December 12, 1953, the City entered into a contract with the District whereby the District agreed to provide water for the benefit of the City. In return for this service, the City agreed to pay the District at a rate per 1,000-gallon basis, subject to minimum annual payments. The City's annual payment for the year ended September 30, 2021 was $76,813,645.

Wastewater Treatment

On October 1, 1975, the City entered into a contract for wastewater treatment services with the District. The District has been designated by the Texas Water Quality Board as the regional agency to provide and develop a Regional System for Wastewater Treatment in the general area of the East Fork of the Trinity River, which includes the City and other cities located in Collin, Dallas, Kaufman and Rockwall counties. Relative thereto, the City and other cities have entered into wastewater system contracts with the District, which provide for the establishment, operation and maintenance of a regional wastewater system for the purpose of providing facilities to adequately receive, transport, treat and dispose of wastewater for the cities. In order to provide said services, the contract provides that (a) the District will acquire, design, construct and complete the system and repair, replace and/or extend the system to provide service to the cities; (b) in consideration of payments to be made under the contract, each of the cities shall have the right to discharge all its wastewater from its sewage system into the District's system, subject to certain quality requirements set forth in the contract; (c) the District will issue its bonds, in amounts and at times determined by the District, to provide for the wastewater treatment facilities; (d) each city agrees to pay its proportionate share of the annual requirement sufficient to pay or provide for the payment of an "Operation and Maintenance Component" and a "Bond Service Component;" (e) each city's proportionate share of the annual requirement shall be a percentage obtained by dividing such city's estimated contributing flow to the system by the total estimated contributing flow to the system by all cities during such fiscal year. No city will exercise oversight responsibility for the District and no city is liable for the District's debt. The City's payment for the year ended September 30, 2021 was $36,807,029, net of payments to the City for facilities usage.

Solid Waste Disposal

On November 29, 1979, the City entered into a contract for services with the District, whereby the District agreed to provide a solid waste disposal system for the benefit of the City and other cities. Each city agreed to pay its share of an annual requirement for the operating expenses and debt service of the District to be calculated in the same manner as the wastewater contract. The City's annual payment for the year ended September 30, 2021 was $8,242,261.

11. COMMITMENTS AND CONTINGENCIES:

The City has contractual commitments of $78,931,280 in the capital projects funds, $13,572,673 in the Water and Sewer Fund and $23,794,244 in the Municipal Drainage Fund. These commitments are for construction of various projects and will be funded primarily from general obligation bond proceeds in the capital projects funds, revenue bond proceeds in the Water and Sewer Fund and revenue bond proceeds in the Municipal Drainage Fund.

Various claims and lawsuits are pending in which the City is involved. Included among the various actions are those for which the discovery process is currently underway or which have yet to proceed to trial. It is the opinion of City management that the ultimate outcome of all other lawsuits will not have a material adverse effect on the City's financial position.

The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement that may arise as the result of these audits is not believed to be material.

12. SELF-INSURANCE:

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City maintains a self-insurance program for general liability, public officials' errors and omission, police professional liability, property loss and workers' compensation. The Risk Management Fund has been established to pay identified claims and judgments, maintain loss reserves and purchase insurance coverage as required.

Group medical benefits are paid from the Health Claims Fund, which has an annually negotiated stop loss provision. Revenues are recognized from employee payroll deductions and from City contributions.

The liabilities for insurance claims reported in each of the funds are based on GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. These liabilities include an estimate for incurred but not reported claims. Change in each fund's claims liability amount in fiscal years 2021 and 2020 was as follows:

Fund	Liability, Beginning of year	Current year Claims and Changes in Estimates	Claim Payments	Liability, End of year
2021				
Property/Liability Loss	$ 5,422,171	$ 5,068,555	$ (5,110,758)	$ 5,379,968
Health Claims	2,627,741	33,222,080	(32,929,423)	2,920,398
Total	$ 8,049,912	$ 38,290,635	$ (38,040,181)	$ 8,300,366
2020				
Property/Liability Loss	$ 4,473,728	$ 6,514,410	$ (5,565,967)	$ 5,422,171
Health Claims	2,753,624	27,887,806	$ (28,013,689)	2,627,741
Total	$ 7,227,352	$ 34,402,216	$ (33,579,656)	$ 8,049,912

REQUIRED SUPPLEMENTARY INFO.

FOR FISCAL YEAR ENDED

SEPTEMBER 30, 2021

CITY OF PLANO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT 2021

Plano
City of Excellence

CITY OF PLANO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
(UNAUDITED)

	Budgeted Amounts			Adjustments-Budgetary Basis	Actual on a Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual			
REVENUES:						
Taxes:						
Property taxes	$ 151,140,012	$ 150,942,124	$ 150,746,759	$ (363,767)	$ 150,382,992	$ (559,132)
Sales taxes	84,879,855	88,979,211	92,525,917	-	92,525,917	3,546,706
Mixed drink taxes	2,004,001	1,692,078	2,122,801	-	2,122,801	430,723
Other taxes	125,869	129,326	133,212	-	133,212	3,886
Franchise fees	20,943,405	19,280,694	19,088,694	-	19,088,694	(192,000)
Fines and forfeitures	5,202,336	4,075,337	4,231,309	-	4,231,309	155,972
Licenses and permits	8,619,792	8,845,810	11,428,949	-	11,428,949	2,583,139
Intragovernmental	12,283,397	12,283,397	12,283,397	-	12,283,397	-
Intergovernmental	2,195,415	2,096,725	2,049,388	-	2,049,388	(47,337)
Charges for services	12,823,735	12,280,021	12,777,342	-	12,777,342	497,321
Investment income	1,700,000	1,700,000	449,654	1,056,300	1,505,954	(194,046)
Miscellaneous	1,966,910	1,575,958	3,799,056	-	3,799,056	2,223,098
Total revenues	303,884,727	303,880,681	311,636,478	692,533	312,329,011	8,448,330
EXPENDITURES:						
General government	29,770,420	4,993,042	28,827,074	128,617	28,955,691	(23,962,649)
Administrative services	12,855,644	13,058,960	12,394,672	139,129	12,533,801	525,159
Police	90,134,440	91,040,181	85,811,016	574,258	86,385,274	4,654,907
Fire	65,640,150	68,861,143	61,115,670	388,617	61,504,287	7,356,856
Libraries	12,552,389	12,574,389	11,846,911	419,229	12,266,140	308,249
Development	36,306,870	37,107,608	34,120,906	1,123,898	35,244,804	1,862,804
Public services and operations	7,409,134	7,333,419	6,983,524	22,002	7,005,526	327,893
Parks and recreation	28,175,006	28,123,087	26,340,695	487,965	26,828,660	1,294,427
Public works	8,141,730	7,670,583	7,486,190	62,436	7,548,626	121,957
Technology services	1,000,000	1,000,000	1,000,000	-	1,000,000	-
Capital outlay	-	1,139,462	222,362	894,827	1,117,189	22,273
Total expenditures	291,985,783	272,901,874	276,149,020	4,240,978	280,389,998	(7,488,124)
Excess (deficiency) of revenues over (under) expenditures	11,898,944	30,978,807	35,487,458	(3,548,445)	31,939,013	960,206
OTHER FINANCING SOURCES (USES):						
Transfers in	8,976,122	8,723,912	8,725,672	-	8,725,672	1,760
Transfers out	(35,750,549)	(37,750,549)	(40,269,697)	-	(40,269,697)	(2,519,148)
Total other financing sources (uses)	(26,774,427)	(29,026,637)	(31,544,025)	-	(31,544,025)	(2,517,388)
Net change in fund balance	(14,875,483)	1,952,170	3,943,433	(3,548,445)	394,988	(1,557,182)
FUND BALANCE, October 1	61,605,244	61,605,244	61,605,244	-	61,605,244	-
FUND BALANCE, September 30	$ 46,729,761	$ 63,557,414	$ 65,548,677	$ (3,548,445)	$ 62,000,232	$ (1,557,182)

CITY OF PLANO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
ADJUSTMENTS TO REVENUES, EXPENDITURES AND OTHER FINANCING USES FROM GAAP BASIS TO BUDGETARY BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(UNAUDITED)

	Net Change in Fund Balance
GAAP basis	$ 3,943,433
Revenues:	
Decrease due to rolled back taxes	(363,767)
Increase due to GASB Statement No.31 market adjustment	1,056,300
Expenditures:	
Increase due to encumbrances	(4,240,978)
Budgetary basis	$ 394,988

CITY OF PLANO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST SEVEN YEARS
(UNAUDITED)

Fiscal year ending December 31,	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service cost	$ 32,466,781	$ 31,626,466	$ 30,262,774	$ 28,866,767	$ 27,113,143	$ 25,341,004	$ 22,556,087
Interest (on the total pension liability)	75,778,584	71,666,069	67,704,728	64,180,007	60,407,716	59,290,515	55,667,118
Difference between expected and actual experience	(4,677,159)	(1,524,064)	193,289	(4,550,911)	950,930	(6,117,445)	(122,591)
Change of assumptions	-	1,969,335	-	-	-	(685,185)	-
Benefit payments, including refunds of employee contributions	(45,703,919)	(40,759,727)	(39,552,473)	(34,399,087)	(32,526,510)	(29,059,878)	(26,400,655)
Net change in total pension liability	57,864,287	62,978,079	58,608,318	54,096,776	55,945,279	48,769,011	51,699,959
Total pension liability - beginning	1,129,264,255	1,066,286,176	1,007,677,858	953,581,082	897,635,803	848,866,792	797,166,833
Total pension liability - ending (a)	1,187,128,542	1,129,264,255	1,066,286,176	1,007,677,858	953,581,082	897,635,803	848,866,792
Plan fiduciary net position							
Contributions - employer	30,213,790	30,578,118	29,233,234	28,535,854	26,761,281	25,429,543	28,690,370
Contributions - employee	12,289,329	12,087,312	11,556,306	11,029,878	10,345,977	9,831,426	9,684,277
Net investment income (loss)	80,158,056	141,253,119	(28,192,692)	114,003,401	51,816,415	1,121,428	40,500,200
Benefit payments, including refunds of employee contributions	(45,703,919)	(40,759,727)	(39,552,473)	(34,399,087)	(32,526,510)	(29,059,878)	(26,400,655)
Administrative expense	(518,522)	(797,858)	(544,700)	(590,653)	(585,071)	(683,011)	(422,815)
Other	(20,231)	(23,967)	(28,458)	(29,932)	(31,522)	(33,734)	(34,762)
Net change in plan fiduciary net position	76,418,503	142,336,997	(27,528,783)	118,549,461	55,780,570	6,605,774	52,016,615
Plan fiduciary net position - beginning	1,055,688,438	913,351,441	940,880,224	822,330,763	766,550,193	759,944,419	707,927,804
Plan fiduciary net position - ending (b)	1,132,106,941	1,055,688,438	913,351,441	940,880,224	822,330,763	766,550,193	759,944,419
Net pension liability (a) - (b)	$ 55,021,601	$ 73,575,817	$ 152,934,735	$ 66,797,634	$ 131,250,319	$ 131,085,610	$ 88,922,373
Plan fiduciary net position as a percentage of the total pension liability	95.37%	93.48%	85.66%	93.37%	86.24%	85.40%	89.52%
Covered payroll	$ 175,496,112	$ 172,539,364	$ 165,009,673	$ 157,569,687	$ 147,755,548	$ 140,393,376	$ 138,229,574
Net pension liability as a percentage of covered payroll	31.35%	42.64%	92.68%	42.39%	88.83%	93.37%	64.33%

Note: GASB 68 requires 10 fiscal years of data. As a result of the City implementing GASB 68 in fiscal year 2015, this schedule will be built to show the remaining reporting requirement.

CITY OF PLANO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS
LAST SEVEN YEARS
(UNAUDITED)

For year ending September 30,	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess	Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	$ 30,844,427	$ 31,809,437	$ (965,010)	$ 184,831,171	17.21%
2020	29,310,064	30,463,893	(1,153,829)	175,520,827	17.36%
2019	28,822,800	30,304,772	(1,481,972)	171,116,724	17.71%
2018	28,117,546	28,953,620	(836,074)	162,477,475	17.82%
2017	26,897,936	28,071,915	(1,173,979)	155,007,834	18.11%
2016	25,652,983	26,360,550	(707,567)	145,557,931	18.11%
2015	25,302,110	28,302,110	(3,000,000)	138,720,040	20.40%

Note: GASB 68 requires 10 fiscal years of data. As a result of the City implementing GASB 68 in fiscal year 2015, this schedule will be built to show the remaining reporting requirement.

Notes to Schedule of Contributions

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method:	Entry age normal
Amortization method:	Level percentage of payroll, closed
Remaining amortization period:	25 years
Asset valuation method:	10 year smoothed market; 12% soft corridor
Inflation:	2.50%
Salary increases:	3.50% to 11.50% including inflation
Investment rate of return:	6.75%
Retirement age:	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality:	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes	There were no benefit changes during the year.

CITY OF PLANO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT SECURITY PLAN
SCHEDULE OF CHANGES IN NET PENSION (ASSET)/LIABILITY AND RELATED RATIOS
LAST SEVEN YEARS
(UNAUDITED)

Fiscal year ending December 31,	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service cost	$ 5,110,419	$ 4,725,748	$ 4,510,192	$ 5,073,946	$ 4,716,387	$ 3,803,153	$ 3,674,544
Interest (on the total pension liability)	11,314,548	10,611,657	9,976,825	9,960,603	9,240,119	8,412,933	7,802,936
Difference between expected and actual experience	-	325,133	-	(3,005,892)	-	(1,059,691)	-
Assumption changes	-	6,187,338	-	2,989,199	-	7,094,524	-
Benefit payments	(6,252,909)	(5,775,825)	(5,275,730)	(4,760,146)	(4,297,533)	(3,822,305)	(3,518,902)
Net change in total pension liability	10,172,058	16,074,051	9,211,287	10,257,710	9,658,973	14,428,614	7,958,578
Total pension liability - beginning	168,194,184	152,120,133	142,908,846	132,651,136	122,992,163	108,563,549	100,604,971
Total pension liability - ending (a)	178,366,242	168,194,184	152,120,133	142,908,846	132,651,136	122,992,163	108,563,549
Plan fiduciary net position							
Employer contributions	5,745,254	5,664,638	5,406,257	5,159,461	4,133,463	3,959,196	4,037,995
Pension plan investment income (loss)	25,238,831	27,982,706	(8,633,093)	21,781,774	6,276,782	2,076,698	8,012,049
Benefit payments	(6,252,909)	(5,775,825)	(5,275,730)	(4,760,146)	(4,297,533)	(3,822,305)	(3,518,902)
Pension plan administrative expenses	(83,295)	(48,584)	(81,574)	(363,144)	(336,043)	(327,528)	(278,376)
Other	-	-	-	-	-	-	(22,051)
Net change in plan fiduciary net position	24,647,881	27,822,935	(8,584,140)	21,817,945	5,776,669	1,886,061	8,230,715
Plan fiduciary net position - beginning	167,755,102	139,932,167	148,516,307	126,698,362	120,921,693	119,035,632	110,804,917
Plan fiduciary net position - ending (b)	192,402,983	167,755,102	139,932,167	148,516,307	126,698,362	120,921,693	119,035,632
Net pension (asset)/liability - ending (a) - (b)	$ (14,036,741)	$ 439,082	$ 12,187,966	$ (5,607,461)	$ 5,952,774	$ 2,070,470	$ (10,472,083)
Plan fiduciary net position as a percentage of total pension liability	107.87%	99.74%	91.99%	103.92%	95.51%	98.32%	109.65%
Covered payroll	$ 158,708,674	$ 156,481,717	$ 149,344,120	$ 142,526,560	$ 132,482,794	$ 130,412,851	$ 117,023,684
Net pension (asset)/liability as a percentage of covered payroll	(8.84)%	0.28%	8.16%	(3.93)%	4.49%	1.59%	(8.95)%

Note: GASB 68 requires 10 fiscal years of data. As a result of the City implementing GASB 68 in fiscal year 2015, this schedule will be built to show the remaining reporting requirement.

CITY OF PLANO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT SECURITY PLAN
SCHEDULE OF CONTRIBUTIONS
LAST SEVEN YEARS
(UNAUDITED)

For year ending September 30,	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	$ 6,358,994	$ 6,358,994	$ -	$ 166,054,205	3.83%
2020	5,758,065	5,758,065	-	159,062,559	3.62%
2019	5,601,861	5,601,861	-	154,747,546	3.62%
2018	5,339,710	5,339,710	-	147,505,817	3.62%
2017	4,880,321	4,880,321	-	139,928,684	3.49%
2016	4,081,765	4,081,765	-	130,825,766	3.12%
2015	3,908,790	3,908,790	-	125,281,726	3.12%

Note: GASB 68 requires 10 fiscal years of data. As a result of the City implementing GASB 68 in fiscal year 2015, this schedule will be built to show the remaining reporting requirement.

Notes to Schedule of Contributions

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 of odd numbered years. The actuarially determined contribution rate determined by the valuation is effective for the biennium period beginning with the fiscal year following the valuation date.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method:	Entry Age Normal
Amortization method:	Level percentage of payroll, closed
Remaining amortization period:	14 years as of the measurement date
Asset valuation method:	5-year smoothed market; 20% corridor
Inflation:	2.50%
Salary increases:	8.00% to 2.75%, including inflation
Investment rate of return:	7.00%
Retirement age:	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality:	RP-2000 mortality for combined healthy annuitants with blue-collar adjustment. Male rates are multiplied by 1.09 and female rates are multiplied by 1.03. Generational mortality improvements applied using Scale BB.

CITY OF PLANO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SECTION 115 POST-EMPLOYMENT BENEFITS TRUST
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST FOUR YEARS
(UNAUDITED)

Fiscal year ending December 31,	2020	2019	2018	2017
Total OPEB liability				
Service cost	$ 3,512,754	$ 2,929,725	$ 2,631,776	$ 2,631,472
Interest on total OPEB liability	7,600,903	6,961,454	6,401,106	7,587,712
Effect of economic/demographic gains or losses	-	6,923,828	-	(1,889,319)
Effect of assumptions changes or inputs	-	(495,595)	-	(17,339,980)
Benefit payments, net of retiree contributions	(3,597,582)	(4,052,790)	(3,396,639)	(2,505,768)
Net change in total OPEB liability	7,516,075	12,266,622	5,636,243	(11,515,883)
Total OPEB liability - beginning	114,404,747	102,138,125	96,501,882	108,017,765
Total OPEB liability - ending (a)	121,920,822	114,404,747	102,138,125	96,501,882
Plan fiduciary net position				
Employer contributions	4,344,778	4,792,867	4,834,363	5,585,470
Net investment income (loss)	12,934,745	19,624,624	(4,140,078)	11,242,528
Benefit payments, net of retiree contributions	(3,597,582)	(4,052,790)	(3,396,639)	(2,505,768)
Administrative expenses	(27,250)	(19,124)	(36,227)	(10,951)
Net change in plan fiduciary net position	13,654,691	20,345,577	(2,738,581)	14,311,279
Plan fiduciary net position - beginning	102,077,256	81,731,679	84,470,260	70,158,981
Plan fiduciary net position - ending (b)	115,731,947	102,077,256	81,731,679	84,470,260
Net OPEB liability - ending (a) - (b)	$ 6,188,875	$ 12,327,491	$ 20,406,446	$ 12,031,622
Plan fiduciary net position as a percentage of the total OPEB liability	94.92%	89.22%	80.02%	87.53%
Covered payroll	$ 158,641,160	$ 156,985,248	$ 152,783,696	$ 148,694,595
Net OPEB liability as a percentage of covered payroll	3.90%	7.85%	13.36%	8.09%

Note: GASB 75 requires 10 fiscal years of data. As a result of the City implementing GASB 75 in fiscal year 2018, this schedule will be built to show the remaining reporting requirement.

CITY OF PLANO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SECTION 115 POST-EMPLOYMENT BENEFITS TRUST
SCHEDULE OF CONTRIBUTIONS
LAST FOUR YEARS
(UNAUDITED)

Fiscal year ending September 30,	2021	2020	2019	2018
Actuarially determined contributions	$ 4,291,299	$ 4,510,751	$ 4,451,343	$ 3,774,139
Contributions in relation to the actuarially determined contribution	4,296,812	4,515,739	4,769,684	5,044,806
Contribution excess	$ (5,513)	$ (4,988)	$ (318,341)	$ (1,270,667)
Covered payroll	$ 166,054,205	$ 159,062,559	$ 154,747,546	$ 147,505,817
Contributions as a percentage of covered payroll	2.59%	2.84%	3.08%	3.42%

Note: GASB 75 requires 10 fiscal years of data. As a result of the City implementing GASB 75 in fiscal year 2018, this schedule will be built to show the remaining reporting requirement.

Notes to Schedule of Contributions

Valuation Date:

Notes	The Actuarially Determined Contribution is the sum of the current year's normal cost plus an amount necessary to amortize the unfunded liability over a closed 16-year period. Actuarial valuations have been performed biennially as of October 1. The most recent valuation was performed as of October 1, 2019.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method:	Entry age normal
Amortization method:	Level percentage of payroll, closed
Remaining amortization period:	16 years
Asset valuation method:	Fair value
Inflation:	2.50%
Salary increases:	2.75%
Investment rate of return:	6.75%
Healthcare cost trend rates:	4.00% for 2019, rising and then decreasing to an ultimate rate of 4.00% for 2073 and beyond
Dental cost trend rates:	4.74% for 2017, gradually decreasing to an ultimate rate of 3.92% for 2075 and beyond
Mortality:	
Active participants	Sex Distinct RP 2000 Combined Healthy Mortality Table with Blue Collar adjustment with rates multiplied by 0.545 (male) or 0.52 (female) and projected fully generationally using Scale BB.
Retired participants	Sex Distinct RP 2000 Combined Healthy Mortality Table with Blue Collar adjustment with rates multiplied by 1.09 (male) or 1.03 (female) and projected fully generationally using Scale BB.
Disabled participants	Sex Distinct RP 2000 Combined Healthy Mortality Table with Blue Collar adjustment with rates multiplied by 1.09 (male) or 1.03 (female) and projected fully generationally using Scale BB, with a minimum 3% mortality rate.

COMBINING FINANCIAL STATEMENTS

FOR FISCAL YEAR ENDED

SEPTEMBER 30, 2021

CITY OF PLANO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT 2021

Plano
City of Excellence

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS:

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

CRIMINAL INVESTIGATION FUND – to account for any monies taken into police custody as a result of police investigation. These monies are to be spent only on law enforcement activities as provided by state statute.

PLANO TELEVISION FUND – to account for monies received for local access programming, under conditions contained within the franchise agreement with AT&T Broadband.

PUBLIC SAFETY COMMUNICATIONS FUND – to account for 9-1-1 reserve fund monies received from wireless communication fees to be used for related 9-1-1 services; and intergovernmental radio fund fees collected under an interlocal agreement for a joint communication system between the cities of Plano, Allen and Frisco, the fees are used to pay maintenance expenses of the system; and wireline fees and reporting for 9-1-1 expenditures.

MUNICIPAL COURT FUND – to account for building security fund monies received from conviction of misdemeanor fees to be used to provide for the security and housing of municipal courts; teen court fees collected from teens requesting teen court, these monies are used to cover the costs of administering teen court; municipal court technology state fees collected with each citation that has resulted from a conviction; judicial efficiency state fees collected for payment on any part of a judgment on or after the 31st date on which a judgment is entered where one-half is remitted to the state, four-tenths is retained locally with no restriction, while one-tenth is used for the purpose of improving judicial efficiency; juvenile case managers supervise youth under 17 years of age who have been charged with a crime, fees received are used to fund a portion of the juvenile case manager position; traffic safety fees collected in relation to motor vehicle code violations which are used for public safety purposes; child safety fees collected from $1 for each registered vehicle, these fees are used to fund the school crossing guard program and other child safety related programs.

MEMORIAL LIBRARY FUND – to account for monies received in support of the City's library.

SEIZED ASSETS FUND – to account for the seizure and disposition of assets confiscated by local law enforcement agencies.

DONATIONS FUND – to account for donations related to various programs within the City.

COMMUNITY PARAMEDIC PROGRAM FUND – to account for donations from local hospitals to increase the overall well-being of patients recently discharged from the hospital enabling paramedics to better assist Plano residents who frequently use the 9-1-1 system.

BLENDED COMPONENT UNITS:

DOWNTOWN PLANO PUBLIC IMPROVEMENT DISTRICT – organized to provide additional improvements and services in Downtown Plano where funding is derived from a special assessment paid by downtown property owners and based on a property's taxable value.

PLANO IMPROVEMENT CORPORATION – organized as a legally separate, nonprofit entity that serves the citizens of the City by facilitating real estate transactions and serve as an independent foundation for acceptance of donations.

COLLIN CREEK PUBLIC IMPROVEMENT DISTRICT – organized to provide improvements to the Collin Creek area.

CAPITAL PROJECTS FUNDS:

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other government.

The City's nonmajor capital projects funds are as follows:

PUBLIC INFRASTRUCTURE FUND – to account for improvements to City of Plano owned infrastructure related to existing commercial facilities, including streets, utilities, open space and other infrastructure.

PARK SERVICES FUND – to account for building permit fees exclusively for the acquisition and development of new neighborhoods and parks.

Plano
City of Excellence

CITY OF PLANO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2021

	Special Revenue		
	Criminal Investigation	**Plano Television**	**Public Safety Communications**
ASSETS			
Cash and cash equivalents	$ 640,213	$ 306,753	$ 3,400,487
Investments	3,610,984	1,730,177	19,179,705
Receivables (net of allowance for uncollectibles):			
Accounts	-	-	15,705
Accrued interest	21,221	16,897	112,716
Due from other governments	7,078	-	109,304
Total assets	$ 4,279,496	$ 2,053,827	$ 22,817,917
LIABILITIES			
Accounts payable	$ 174,329	$ 14,099	$ 13,210
Accrued liabilities	413,718	5,866	-
Due to other funds	-	-	-
Seized assets payable	-	-	-
Total liabilities	588,047	19,965	13,210
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	3,898	-	-
FUND BALANCES			
Restricted for:			
Capital projects	-	-	-
Special revenue	3,687,551	2,033,862	22,804,707
Blended component unit	-	-	-
Assigned to:			
Capital projects	-	-	-
Total fund balances	3,687,551	2,033,862	22,804,707
Total liabilities, deferred inflows and fund balance	$ 4,279,496	$ 2,053,827	$ 22,817,917

Special Revenue				
Municipal Court	Memorial Library	Seized Assets	Donations	Community Paramedic Program
$ 2,172,112	$ 71,731	$ 32,775	$ 70,380	$ 13,810
12,251,320	404,583	184,860	396,962	77,893
-	-	-	218	-
71,998	2,378	1,086	2,333	458
104,823	-	-	-	-
$ 14,600,253	$ 478,692	$ 218,721	$ 469,893	$ 92,161
$ 69,291	$ -	$ -	$ -	$ -
2,352	-	-	-	705
1,862	-	-	-	-
-	-	218,721	-	-
73,505	-	218,721	-	705
-	-	-	-	-
-	-	-	-	-
14,526,748	478,692	-	469,893	91,456
-	-	-	-	-
-	-	-	-	-
14,526,748	478,692	-	469,893	91,456
$ 14,600,253	$ 478,692	$ 218,721	$ 469,893	$ 92,161

(continued)

CITY OF PLANO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2021
(continued)

	Blended Component Units		
	Downtown Plano Public Improvement District	**Plano Improvement Corporation**	**Collin Creek Public Improvement District**
ASSETS			
Cash and cash equivalents	$ 39,173	$ 86,984	$ 29,746
Investments	-	-	-
Receivables (net of allowance for uncollectibles):			
Accounts	-	-	-
Accrued interest	-	-	-
Due from other governments	-	-	-
Total assets	$ 39,173	$ 86,984	$ 29,746
LIABILITIES			
Accounts payable	$ 15,582	$ 16,102	$ 29,746
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Seized assets payable	-	-	-
Total liabilities	15,582	16,102	29,746
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	-	-	-
FUND BALANCES			
Restricted for:			
Capital projects	-	-	-
Special revenue	-	-	-
Blended component unit	23,591	70,882	-
Assigned to:			
Capital projects	-	-	-
Total fund balances	23,591	70,882	-
Total liabilities, deferred inflows and fund balance	$ 39,173	$ 86,984	$ 29,746

Capital Projects		
Public Infrastructure	Park Services	Total Nonmajor Governmental Funds
$ 401,406	$ 1,077,606	$ 8,343,176
2,264,040	6,078,004	46,178,528
-	-	15,923
13,305	35,719	278,111
-	-	221,205
$ 2,678,751	$ 7,191,329	$ 55,036,943
$ 14,950	$ 193	$ 347,502
-	-	422,641
-	-	1,862
-	-	218,721
14,950	193	990,726
-	-	3,898
2,663,801	-	2,663,801
-	-	44,092,909
-	-	94,473
-	7,191,136	7,191,136
2,663,801	7,191,136	54,042,319
$ 2,678,751	$ 7,191,329	$ 55,036,943

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue		
	Criminal Investigation	Plano Television	Public Safety Communications
REVENUES			
Fines and forfeitures	$ 209,644	$ -	$ -
Contributions	-	-	-
Intergovernmental	31,543	-	933,012
Fees for services	-	545,504	1,645,638
Assessed taxes	-	-	-
Investment income	-	11,873	122,394
Total revenues	241,187	557,377	2,701,044
EXPENDITURES			
Police	136,755	-	539,818
Fire	-	-	110,565
Libraries	-	-	-
Development	-	-	-
Public services and operations	-	955,869	29,170
Capital outlay	170,287	-	87,326
Interest and fiscal charges	-	-	-
Total expenditures	307,042	955,869	766,879
Excess (deficiency) of revenues over (under) expenditures	(65,855)	(398,492)	1,934,165
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Premium on sale of bonds	-	-	-
Transfers in	-	250,000	-
Transfers out	-	-	-
Total other financing sources (uses)	-	250,000	-
Net change in fund balances	(65,855)	(148,492)	1,934,165
Fund balances - beginning	3,753,406	2,182,354	20,870,542
Fund balances - ending	$ 3,687,551	$ 2,033,862	$ 22,804,707

Special Revenue			
Municipal Court	Memorial Library	Donations	Community Paramedic Program
$ 2,268	$ -	$ -	$ -
-	29,488	55,647	-
-	-	-	-
796,969	-	-	-
-	-	-	-
85,084	2,831	2,521	830
884,321	32,319	58,168	830
1,399,641	-	-	-
-	-	-	66,615
-	54,650	-	-
-	-	-	-
-	-	18,432	-
90,342	-	-	-
-	-	-	-
1,489,983	54,650	18,432	66,615
(605,662)	(22,331)	39,736	(65,785)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(605,662)	(22,331)	39,736	(65,785)
15,132,410	501,023	430,157	157,241
$ 14,526,748	$ 478,692	$ 469,893	$ 91,456

(continued)

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(continued)

	Blended Component Units		
	Downtown Plano Public Improvement District	**Plano Improvement Corporation**	**Collin Creek Public Improvement District**
REVENUES			
Fines and forfeitures	$ -	$ -	$ -
Contributions	-	215,745	100,000
Intergovernmental	-	-	-
Fees for services	-	-	-
Assessed taxes	143,929	-	-
Investment income	-	-	-
Total revenues	143,929	215,745	100,000
EXPENDITURES			
Police	-	-	-
Fire	-	-	-
Libraries	-	-	-
Development	195,589	261,756	136,234
Public services and operations	-	-	-
Capital outlay	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	195,589	261,756	136,234
Excess (deficiency) of revenues over (under) expenditures	(51,660)	(46,011)	(36,234)
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Premium on sale of bonds	-	-	-
Transfers in	50,000	-	-
Transfers out	-	(1,760)	-
Total other financing sources (uses)	50,000	(1,760)	-
Net change in fund balances	(1,660)	(47,771)	(36,234)
Fund balances - beginning	25,251	118,653	36,234
Fund balances - ending	$ 23,591	$ 70,882	$ -

Capital Projects		
Public Infrastructure	Park Services	Total Nonmajor Governmental Funds
$ -	$ -	$ 211,912
-	-	400,880
-	-	964,555
-	1,193,847	4,181,958
-	-	143,929
74,080	36,743	336,356
74,080	1,230,590	6,239,590
-	-	2,076,214
-	-	177,180
-	-	54,650
39,058	-	632,637
-	-	1,003,471
10,000,000	495,789	10,843,744
20,780	-	20,780
10,059,838	495,789	14,808,676
(9,985,758)	734,801	(8,569,086)
1,851,498	-	1,851,498
169,570	-	169,570
-	-	300,000
-	-	(1,760)
2,021,068	-	2,319,308
(7,964,690)	734,801	(6,249,778)
10,628,491	6,456,335	60,292,097
$ 2,663,801	$ 7,191,136	$ 54,042,319

Plano
City of Excellence

CITY OF PLANO, TEXAS
DEBT SERVICE FUND - SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(UNAUDITED)

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Property taxes	$ 49,675,421	$ 49,764,957	$ 49,583,007	$ (181,950)
Investment income	500,000	300,000	165,123	(134,877)
Miscellaneous	114,874	114,874	118,543	3,669
Total revenues	50,290,295	50,179,831	49,866,673	(313,158)
EXPENDITURES				
Principal retirement	31,530,000	31,530,000	31,530,000	-
Interest and fiscal charges	20,704,901	18,848,608	19,139,601	(290,993)
Total expenditures	52,234,901	50,378,608	50,669,601	(290,993)
OTHER FINANCING SOURCES (USES)				
Issuance of debt-refunding	-	-	11,490,000	11,490,000
Escrow payment-refunding	-	-	(13,110,000)	(13,110,000)
Premium from sale of bonds	-	-	1,659,360	1,659,360
Total other financing sources	-	-	39,360	39,360
Net change in fund balance	(1,944,606)	(198,777)	(763,568)	(564,791)
Fund balance - beginning	8,116,339	8,116,339	8,116,339	-
Fund balance - ending	$ 6,171,733	$ 7,917,562	$ 7,352,771	$ (564,791)

Plano
City of Excellence

NONMAJOR ENTERPRISE FUNDS

Following are the nonmajor enterprise funds:

CONVENTION AND TOURISM FUND – to account for the convention and tourism activities of the City's Plano Event Center and Visit Plano operations.

MUNICIPAL GOLF COURSE FUND – to account for operation of the City's golf course, including administration, operation and maintenance. All costs are financed through fees charged to patrons.

DOWNTOWN CENTER DEVELOPMENT FUND – to account for improvements and activities in support of the City's downtown area.

RECREATION REVOLVING FUND – to account for recreational programs and activities that are offered to groups and individuals on a fee basis. Fees are adjusted periodically to cover the cost of providing each program.

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
AS OF SEPTEMBER 30, 2021

	Business-type Activities Enterprise Funds				
	Convention and Tourism	Municipal Golf Course	Downtown Center Development	Recreation Revolving	Total Nonmajor Enterprise Funds
ASSETS					
Cash and cash equivalents	$ 617,493	$ 55,078	$ 132,400	$ 198,720	$ 1,003,691
Investments	3,457,074	310,655	746,774	1,120,838	5,635,341
Receivables:					
Accounts	745,691	-	16,920	15,143	777,754
Accrued interest	20,316	1,826	4,389	6,587	33,118
Other	14,180	-	-	195	14,375
Prepaid items and other assets	359,636	-	-	400	360,036
Net pension asset	166,796	37,275	-	37,828	241,899
Capital assets:					
Land	2,359,859	595,296	36,999	-	2,992,154
Public art	-	-	50,000	-	50,000
Buildings	11,354,841	2,427,383	-	500,000	14,282,224
Improvements other than buildings	790,021	1,247,352	-	1,481,980	3,519,353
Equipment	1,650,803	17,479	-	337,612	2,005,894
Less accumulated depreciation	(13,433,448)	(3,692,214)	-	(579,213)	(17,704,875)
Total capital assets (net of accumulated depreciation)	2,722,076	595,296	86,999	1,740,379	5,144,750
Total assets	8,103,262	1,000,130	987,482	3,120,090	13,210,964
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows from pensions	496,011	105,401	-	91,981	693,393
Deferred outflows from other postemployment benefits	131,555	27,508	-	33,503	192,566
Total deferred outflows of resources	627,566	132,909	-	125,484	885,959
LIABILITIES					
Current liabilities:					
Accounts payable	184,608	13,809	480	15,938	214,835
Accrued liabilities	76,867	5,071	-	176,709	258,647
Unearned revenue	399,686	-	-	120,444	520,130
Customer deposits	-	-	-	148,796	148,796
Liability for compensated absences	51,437	20,400	-	14,383	86,220
Total current liabilities	712,598	39,280	480	476,270	1,228,628
Noncurrent liabilities:					
Net pension liability	801,748	166,750	-	124,477	1,092,975
Net other postemployment benefits liability	102,047	23,555	-	26,790	152,392
Liability for compensated absences	503,618	52,325	-	99,039	654,982
Total noncurrent liabilities	1,407,413	242,630	-	250,306	1,900,349
Total liabilities	2,120,011	281,910	480	726,576	3,128,977
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows from pensions	656,359	139,738	-	147,195	943,292
Deferred inflows from other postemployment benefits	330,966	77,685	-	83,694	492,345
Total deferred inflows of resources	987,325	217,423	-	230,889	1,435,637
NET POSITION					
Net investment in capital assets	2,722,076	595,296	86,999	1,740,379	5,144,750
Unrestricted	2,901,416	38,410	900,003	547,730	4,387,559
Total net position	$ 5,623,492	$ 633,706	$ 987,002	$ 2,288,109	$ 9,532,309

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities Enterprise Funds				
	Convention and Tourism	Municipal Golf Course	Downtown Center Development	Recreation Revolving	Total Nonmajor Enterprise Funds
OPERATING REVENUES					
Charges for services	$ 982,037	$ 1,252,375	$ 72,678	$ 1,916,107	$ 4,223,197
Miscellaneous charges	-	-	-	22,498	22,498
Total operating revenues	982,037	1,252,375	72,678	1,938,605	4,245,695
OPERATING EXPENSES					
Personnel services	2,994,989	587,253	-	390,783	3,973,025
Pension and other postemployment benefits expense (net)	(338,705)	(71,148)	-	(81,982)	(491,835)
Contractual services	4,881,667	212,640	8,748	607,464	5,710,519
Supplies	271,531	117,591	-	103,082	492,204
Depreciation	50,140	-	-	117,039	167,179
Miscellaneous	67,216	3,689	-	14,576	85,481
Total operating expenses	7,926,838	850,025	8,748	1,150,962	9,936,573
Operating income (loss)	(6,944,801)	402,350	63,930	787,643	(5,690,878)
NONOPERATING REVENUES					
Investment income	26,277	877	4,742	616	32,512
Hotel occupancy taxes	6,945,359	-	-	-	6,945,359
Miscellaneous	20,303	2,408	-	-	22,711
Total nonoperating revenues	6,991,939	3,285	4,742	616	7,000,582
Income before transfers	47,138	405,635	68,672	788,259	1,309,704
Transfers out	(1,439,432)	(60,655)	-	(153,000)	(1,653,087)
Change in net position	(1,392,294)	344,980	68,672	635,259	(343,383)
Total net position - beginning	7,015,786	288,726	918,330	1,652,850	9,875,692
Total net position - ending	$ 5,623,492	$ 633,706	$ 987,002	$ 2,288,109	$ 9,532,309

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities Enterprise Funds				
	Convention and Tourism	Municipal Golf Course	Downtown Center Development	Recreation Revolving	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	$ 731,311	$ 1,252,375	$ 72,678	$ 1,994,019	$ 4,050,383
Cash payments to suppliers for goods and services	(5,380,283)	(325,289)	(8,268)	(715,724)	(6,429,564)
Cash paid to or on behalf of employees for services	(3,015,673)	(656,966)	-	(258,876)	(3,931,515)
Net cash provided (used) by operating activities	(7,664,645)	270,120	64,410	1,019,419	(6,310,696)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Hotel occupancy taxes	6,945,359	-	-	-	6,945,359
Transfers to other funds	(1,439,432)	(60,655)	-	(153,000)	(1,653,087)
Net cash provided (used) by noncapital financing activities	5,505,927	(60,655)	-	(153,000)	5,292,272
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	-	-	(10,000)	(10,000)
Proceeds from insurance damages	20,303	2,408	-	-	22,711
Net cash provided (used) by capital and related financing activities	20,303	2,408	-	(10,000)	12,711
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of investment securities	(3,457,074)	(310,655)	(746,774)	(1,120,838)	(5,635,341)
Proceeds from sale and maturities of investment securities	5,547,568	138,464	728,422	419,580	6,834,034
Interest on investments	47,641	91	5,826	(2,819)	50,739
Net cash provided (used) by investing activities	2,138,135	(172,100)	(12,526)	(704,077)	1,249,432
Net increase (decrease) in cash and cash equivalents	(280)	39,773	51,884	152,342	243,719
Cash and cash equivalents - beginning	617,773	15,305	80,516	46,378	759,972
Cash and cash equivalents - ending	$ 617,493	$ 55,078	$ 132,400	$ 198,720	$ 1,003,691
Noncash disclosures:					
Increase (decrease) in fair value of investments	$ (96,292)	$ 476	$ (8,885)	$ 3,746	$ (100,955)
Transfer out of capital assets	-	-	-	(282)	(282)

(continued)

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(continued)

	Business-type Activities Enterprise Funds				
	Convention and Tourism	Municipal Golf Course	Downtown Center Development	Recreation Revolving	Total Nonmajor Enterprise Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ (6,944,801)	$ 402,350	$ 63,930	$ 787,643	$ (5,690,878)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	50,140	-	-	117,039	167,179
Pension and other postemployment benefits expense (net)	(338,705)	(71,148)	-	(81,982)	(491,835)
Change in assets and liabilities:					
(Increase) decrease in-					
Accounts receivable	(368,510)	-	-	(15,143)	(383,653)
Other receivable	(1,824)	-	-	(195)	(2,019)
Prepaid items and other assets	(280,412)	250	-	(400)	(280,562)
Increase (decrease) in-					
Accounts payable	122,367	8,381	480	9,993	141,221
Accrued liabilities	(64,689)	(16,083)	-	153,816	73,044
Liability for compensated absences	44,005	(53,630)	-	(21,909)	(31,534)
Customer deposits	-	-	-	(48,379)	(48,379)
Unearned revenue	117,784	-	-	118,936	236,720
Total adjustments	(719,844)	(132,230)	480	231,776	(619,818)
Net cash provided (used) by operating activities	$ (7,664,645)	$ 270,120	$ 64,410	$ 1,019,419	$ (6,310,696)

Plano
City of Excellence

INTERNAL SERVICE FUNDS

Internal service funds account for the financing of goods or services provided by one department for another.

The City has five internal service funds as follows:

EQUIPMENT MAINTENANCE FUND – to account for the cost of operating and maintaining automotive and other equipment used by City departments. Service charges are billed to departments on a monthly basis to cover all expenses of the fund, including depreciation of furniture and fixtures, machinery and equipment necessary to provide maintenance services and for replacement of the fleet.

MUNICIPAL WAREHOUSE FUND – to account for the operation of a central warehouse facility, which provides the capability of storing and distributing in volume supplies and materials used by City departments. An overhead charge is applied to the purchase price of all materials handled to cover the operating costs, including the cost of goods sold.

TECHNOLOGY SERVICES FUND – to account for the data processing and information systems. Charges for software, hardware and maintenance of the systems are billed to the user funds.

RISK MANAGEMENT FUND – to account for the operation of a self-insurance program for general liability, public officials' errors and omission, police professional liability, property loss and worker's compensation.

HEALTH CLAIMS FUND – to account for the self-insurance operation of group accident and health insurance coverage for all City employees. In addition to the basic insurance coverage provided, employees may purchase dependent coverage through payroll deductions. Coverage is financed by billings to the departments and through employee payroll deductions.

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
AS OF SEPTEMBER 30, 2021

	Equipment Maintenance	Municipal Warehouse	Technology Services
ASSETS			
Cash and cash equivalents	$ 6,074,287	$ -	$ 2,197,268
Investments	34,260,690	-	12,393,213
Receivables:			
Accrued interest	201,344	-	72,833
Other	-	-	965
Due from other governments	-	-	-
Inventories	42,752	1,896,936	-
Prepaid items and other assets	3,194,677	-	1,472
Net pension asset	151,949	32,788	496,171
Capital assets:			
Land	51,515	-	11,007
Buildings	5,264,915	-	710,379
Equipment	26,030,659	-	25,780,314
Rolling equipment	63,913,320	-	-
Less accumulated depreciation	(59,293,840)	-	(14,519,328)
Total capital assets (net of accumulated depreciation)	35,966,569	-	11,982,372
Total assets	79,892,268	1,929,724	27,144,294
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pensions	493,112	110,088	1,275,688
Deferred outflows from other postemployment benefits	121,715	30,485	218,018
Total deferred outflows of resources	614,827	140,573	1,493,706
LIABILITIES			
Current liabilities:			
Accounts payable	434,692	170,344	572,739
Accrued liabilities	19,299	5,228	71,858
Due to other funds	-	660,492	-
Compensated absences	17,933	206	78,755
Liability for insurance claims	-	-	-
Total current liabilities	471,924	836,270	723,352
Noncurrent liabilities:			
Net pension liability	741,720	163,565	1,822,544
Net other postemployment benefits liability	80,460	23,484	132,778
Compensated absences	115,853	61,606	438,034
Total noncurrent liabilities	938,033	248,655	2,393,356
Total liabilities	1,409,957	1,084,925	3,116,708
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows from pensions	593,585	126,501	1,797,725
Deferred inflows from other postemployment benefits	289,259	78,131	535,070
Total deferred inflows of resources	882,844	204,632	2,332,795
NET POSITION			
Net investment in capital assets	35,966,569	-	11,982,372
Unrestricted	42,247,725	780,740	11,206,125
Total net position	$ 78,214,294	$ 780,740	$ 23,188,497

Risk Management	Health Claims	Total
$ 876,470	$ 2,852,799	$ 12,000,824
4,943,537	16,090,594	67,688,034
93,598	408,298	776,073
-	-	965
13,792	-	13,792
-	-	1,939,688
1,912	170,588	3,368,649
32,971	-	713,879
-	-	62,522
-	-	5,975,294
-	-	51,810,973
-	-	63,913,320
-	-	(73,813,168)
-	-	47,948,941
5,962,280	19,522,279	134,450,845
113,943	-	1,992,831
18,265	-	388,483
132,208	-	2,381,314
85,550	-	1,263,325
5,452	-	101,837
-	-	660,492
570	-	97,464
5,379,968	2,920,398	8,300,366
5,471,540	2,920,398	10,423,484
185,002	-	2,912,831
13,367	-	250,089
56,428	-	671,921
254,797	-	3,834,841
5,726,337	2,920,398	14,258,325
132,267	-	2,650,078
49,364	-	951,824
181,631	-	3,601,902
-	-	47,948,941
186,520	16,601,881	71,022,991
$ 186,520	$ 16,601,881	$ 118,971,932

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Equipment Maintenance	Municipal Warehouse	Technology Services
OPERATING REVENUES			
Charges for services	$ 22,075,151	$ 4,373,574	$ 21,144,462
Subrogation receipts	-	-	-
Miscellaneous charges	-	29,271	-
Total operating revenues	22,075,151	4,402,845	21,144,462
OPERATING EXPENSES			
Personnel services	2,772,662	678,461	8,090,392
Pension and other postemployment benefits expense (net)	(322,083)	(71,966)	(920,504)
Contractual services	2,077,467	63,738	11,991,524
Supplies	3,182,034	3,635,027	566,156
Claims expense	-	-	-
Depreciation	10,466,644	-	1,730,787
Miscellaneous	27,165	40,221	4,113
Total operating expenses	18,203,889	4,345,481	21,462,468
Operating income (loss)	3,871,262	57,364	(318,006)
NONOPERATING REVENUES			
Investment income	216,301	-	89,288
Gain (loss) on capital asset disposal	1,152,479	2,650	(18,223)
Miscellaneous	-	-	20,617
Total nonoperating revenues	1,368,780	2,650	91,682
Income (loss) before transfers	5,240,042	60,014	(226,324)
Transfers in	302,456	-	500,000
Transfers out	(80,225)	-	(250,000)
Change in net position	5,462,273	60,014	23,676
Total net position - beginning	72,752,021	720,726	23,164,821
Total net position - ending	$ 78,214,294	$ 780,740	$ 23,188,497

Risk Management	Health Claims	Total
$ 7,214,300	$ 32,157,130	$ 86,964,617
372,128	-	372,128
-	-	29,271
7,586,428	32,157,130	87,366,016
496,541	-	12,038,056
(59,059)	-	(1,373,612)
2,164,659	3,837,878	20,135,266
9,265	-	7,392,482
5,068,555	33,222,080	38,290,635
-	-	12,197,431
9,678	-	81,177
7,689,639	37,059,958	88,761,435
(103,211)	(4,902,828)	(1,395,419)
31,809	134,803	472,201
-	-	1,136,906
-	-	20,617
31,809	134,803	1,629,724
(71,402)	(4,768,025)	234,305
-	-	802,456
-	-	(330,225)
(71,402)	(4,768,025)	706,536
257,922	21,369,906	118,265,396
$ 186,520	$ 16,601,881	$ 118,971,932

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Equipment Maintenance	Municipal Warehouse	Technology Services
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from other funds	$ 22,075,151	$ 4,379,066	$ 21,147,774
Cash received from subrogation	-	-	-
Cash payments to suppliers for goods and services	(9,132,203)	(3,809,772)	(12,640,813)
Cash paid to or on behalf of employees for services	(2,830,483)	(690,996)	(8,219,486)
Net cash provided (used) by operating activities	10,112,465	(121,702)	287,475
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers to other funds	(80,225)	-	(250,000)
Transfers from other funds	302,456	-	500,000
Net cash provided by noncapital financing activities	222,231	-	250,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(7,930,484)	-	(3,937,026)
Proceeds on sale of equipment	1,426,359	2,650	-
Proceeds from insurance damages	-	-	20,617
Net cash provided (used) by capital and related financing activities	(6,504,125)	2,650	(3,916,409)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investment securities	(34,260,690)	-	(12,393,213)
Proceeds from sales and maturities of investment securities	32,636,711	106,482	16,057,397
Interest on investments	260,166	800	137,099
Net cash provided (used) by investing activities	(1,363,813)	107,282	3,801,283
Net increase (decrease) in cash and cash equivalents	2,466,758	(11,770)	422,349
Cash and cash equivalents - beginning	3,607,529	11,770	1,774,919
Cash and cash equivalents - ending	$ 6,074,287	$ -	$ 2,197,268
Noncash disclosure:			
Property disposition/adjustments	$ (273,881)	$ -	$ -
Decrease in fair value of investments	(387,810)	(2,700)	(248,084)
Transfer in (out) of capital assets	791,118	-	(30,206)

Risk Management	Health Claims	Total
$ 7,200,508	$ 32,157,130	$ 86,959,629
372,128	-	372,128
(7,249,486)	(36,397,569)	(69,229,843)
(496,589)	-	(12,237,554)
(173,439)	(4,240,439)	5,864,360
-	-	(330,225)
-	-	802,456
-	-	472,231
-	-	(11,867,510)
-	-	1,429,009
-	-	20,617
-	-	(10,417,884)
(4,943,537)	(16,090,594)	(67,688,034)
5,415,893	20,980,585	75,197,068
(21,098)	(115,862)	261,105
451,258	4,774,129	7,770,139
277,819	533,690	3,688,846
598,651	2,319,109	8,311,978
$ 876,470	$ 2,852,799	$ 12,000,824
$ -	$ -	$ (273,881)
(73,876)	(325,461)	(1,037,931)
-	-	760,912

(continued)

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(continued)

	Equipment Maintenance	Municipal Warehouse	Technology Services
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	$ 3,871,262	$ 57,364	$ (318,006)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	10,466,644	-	1,730,787
Pension and other postemployment benefits expense (net)	(322,083)	(71,966)	(920,504)
Changes in assets and liabilities:			
(Increase) decrease in-			
Other receivable	-	-	3,312
Due from other funds	-	-	-
Prepaid items and other assets	(3,194,677)	-	263,643
Inventories	(17,932)	(49,150)	-
Increase (decrease) in-			
Accounts payable	(632,928)	(50,907)	(342,663)
Accrued liabilities	(72,777)	(14,392)	(213,616)
Due to other funds	-	5,492	-
Liability for compensated absences	14,956	1,857	84,522
Liability for insurance claims	-	-	-
Total adjustments	6,241,203	(179,066)	605,481
Net cash provided (used) by operating activities	$ 10,112,465	$ (121,702)	$ 287,475

Risk Management	Health Claims	Total
$ (103,211)	$ (4,902,828)	$ (1,395,419)
-	-	12,197,431
(59,059)	-	(1,373,612)
-	-	3,312
(13,792)	-	(13,792)
(1,662)	459,619	(2,473,077)
-	-	(67,082)
46,536	(89,887)	(1,069,849)
(11,534)	-	(312,319)
-	-	5,492
11,486	-	112,821
(42,203)	292,657	250,454
(70,228)	662,389	7,259,779
$ (173,439)	$ (4,240,439)	$ 5,864,360

Plano
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FIDUCIARY FUNDS

PENSION AND OTHER POSTEMPLOYMENT BENEFIT TRUST FUNDS:

PENSION TRUST – to account for the Retirement Security Plan assets held for full-time employees as a substitute retirement plan to Social Security.

OTHER POSTEMPLOYMENT BENEFITS TRUST – to account for the Section 115 Post-Employment Benefits Trust assets held for the purpose of funding and providing certain benefits to its eligible retirees in accordance with the requirements of Governmental Accounting Standards Board Statement No. 45.

CUSTODIAL FUNDS:

COLLIN CREEK EAST PID – to account for the 60-acres of the Collin Creek Mall Redevelopment Project with funding deriving from PID bonds, developers' contributions and land acquisition, which is held in trust.

COLLIN CREEK WEST PID - to account for the 30-acres of the Collin Creek Mall Redevelopment Project with funding deriving from PID bonds, which is held in trust.

TIRZ NO. 4 – to account for the sale of the TIRZ revenue stream from the 99-acres of real property related to the Collin Creek Mall Redevelopment Project.

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF NET POSITION
FIDUCIARY FUNDS
AS OF SEPTEMBER 30, 2021

	Pension Trust Fund	Other Post-Employment Fund	Total Pension and Other Post-Employment Benefits Trust Funds
ASSETS			
Cash and cash equivalents	$ 621,892	$ 284,942	$ 906,834
Investments:			
Mutual funds:			
Domestic equity funds	97,827,384	48,523,451	146,350,835
International equity funds	42,422,947	31,570,146	73,993,093
Fixed income funds	25,593,077	16,823,751	42,416,828
Real estate investment trusts	16,646,564	5,619,378	22,265,942
Collective investment trusts	25,243,720	21,583,412	46,827,132
Accrued interest	6	10	16
Prepaid items and other assets	-	39,487	39,487
Total assets	208,355,590	124,444,577	332,800,167
LIABILITIES			
Accrued liabilities	-	227,809	227,809
Bond holder liability	-	-	-
Total liabilities	-	227,809	227,809
NET POSITION			
Net position restricted for pensions	208,355,590	-	208,355,590
Net position restricted for other postemployment benefits	-	124,216,768	124,216,768
Net position restricted for custodial funds	-	-	-
Total net position	$ 208,355,590	$ 124,216,768	$ 332,572,358

Collin Creek East PID Custodial Fund	Collin Creek West PID Custodial Fund	TIRZ No. 4 Custodial Fund	Total Custodial Funds
$ 46,907,787	$ 13,111,163	$ 38,000,000	$ 98,018,950
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
46,907,787	13,111,163	38,000,000	98,018,950
3,818,099	2,169,820	-	5,987,919
31,778,170	14,427,774	-	46,205,944
35,596,269	16,597,594	-	52,193,863
-	-	-	-
-	-	-	-
11,311,518	(3,486,431)	38,000,000	45,825,087
$ 11,311,518	$ (3,486,431)	$ 38,000,000	$ 45,825,087

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Pension Trust Fund	Other Post-Employment Benefits Trust Fund	Total Pension and Other Post-Employment Benefits Trust Funds
ADDITIONS			
Contributions:			
From employers	$ 6,358,994	$ 4,286,907	$ 10,645,901
From retirees	-	2,386,988	2,386,988
From City and developer	-	-	-
TIRZ revenue stream	-	-	-
Total contributions	6,358,994	6,673,895	13,032,889
Investment return:			
Net increase in fair value of investments	32,333,033	19,885,500	52,218,533
Interest	(2,979)	162	(2,817)
Dividends	3,132,325	1,436,647	4,568,972
Miscellaneous	1,960	17,113	19,073
Total investment return	35,464,339	21,339,422	56,803,761
Less investment expenses:			
Trustee fees	89,951	36,502	126,453
Advisory fees	66,790	140,863	207,653
Total investment expenses	156,741	177,365	334,106
Net investment return	35,307,598	21,162,057	56,469,655
Total additions	41,666,592	27,835,952	69,502,544
DEDUCTIONS			
Benefits	6,650,599	4,305,108	10,955,707
Administrative expenses	26,090	2,420,365	2,446,455
Project expenses	-	-	-
Total deductions	6,676,689	6,725,473	13,402,162
Change in net position	34,989,903	21,110,479	56,100,382
Total net position - beginning	173,365,687	103,106,289	276,471,976
Total net position - ending	$ 208,355,590	$ 124,216,768	$ 332,572,358

Collin Creek East PID Custodial Fund	Collin Creek West PID Custodial Fund	TIRZ No. 4 Custodial Fund	Total Custodial Funds
$ -	$ -	$ -	$ -
-	-	-	-
17,421,512	-	-	17,421,512
-	-	38,500,000	38,500,000
17,421,512	-	38,500,000	55,921,512
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
17,421,512	-	38,500,000	55,921,512
-	-	-	-
-	-	-	-
6,109,994	3,486,431	500,000	10,096,425
6,109,994	3,486,431	500,000	10,096,425
11,311,518	(3,486,431)	38,000,000	45,825,087
-	-	-	-
$ 11,311,518	$ (3,486,431)	$ 38,000,000	$ 45,825,087

Plano
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DISCRETELY PRESENTED COMPONENT UNITS

TIF No. 2 – organized to account for a tax increment financing unit for improvements related to the future development of East Plano.

TIF No. 3 – organized to account for a tax increment financing unit for improvements related to the future construction and development of the Silver Line Regional Rail Project.

TIRZ No. 4 – organized to support the redevelopment of the Collin Creek Mall and its surrounding commercial areas.

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
AS OF SEPTEMBER 30, 2021

	TIF No. 2	TIF No. 3	TIRZ No. 4	Total
ASSETS				
Current:				
Cash and cash equivalents	$ 1,394,848	$ 30,874	$ -	$ 1,425,722
Investments	7,913,572	175,160	-	8,088,732
Noncurrent:				
Capital assets, non depreciable	2,885,633	-	-	2,885,633
Total assets	12,194,053	206,034	-	12,400,087
LIABILITIES				
Current:				
Accounts payable	55,114	-	-	55,114
Total liabilities	55,114	-	-	55,114
NET POSITION				
Net investment in capital assets	2,885,633	-	-	2,885,633
Restricted	9,253,306	206,034	-	9,459,340
Total net position	$ 12,138,939	$ 206,034	$ -	$ 12,344,973

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	TIF No. 2	TIF No. 3	TIRZ No. 4	Total
EXPENSES				
Contractual services	$ 2,162,818	$ -	$ 38,500,000	40,662,818
Total operating expenses	2,162,818	-	38,500,000	40,662,818
Operating loss	(2,162,818)	-	(38,500,000)	(40,662,818)
NONOPERATING REVENUES				
Property taxes	3,043,888	192,579	-	3,236,467
TIRZ revenue stream	-	-	38,500,000	38,500,000
Total nonoperating revenues	3,043,888	192,579	38,500,000	41,736,467
Change in net position	881,070	192,579	-	1,073,649
Total net position - beginning	11,257,869	13,455	-	11,271,324
Total net position - ending	$ 12,138,939	$ 206,034	$ -	$ 12,344,973

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	TIF No. 2	TIF No. 3	TIRZ No. 4	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash payments to suppliers for goods and services	$ (2,404,553)	$ -	$ (38,500,000)	$ (40,904,553)
Net cash used by operating activities	(2,404,553)	-	(38,500,000)	(40,904,553)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Property taxes	3,043,888	192,579	-	3,236,467
TIRZ revenue stream	-	-	38,500,000	38,500,000
Net cash provided by noncapital financing activities	3,043,888	192,579	38,500,000	41,736,467
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(243,404)	-	-	(243,404)
Net cash used by operating and related financing activities	(243,404)	-	-	(243,404)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investment securities	(7,913,572)	(175,160)	-	(8,088,732)
Proceeds from sales and maturities of investment securities	8,031,356	12,125	-	8,043,481
Net cash provided (used) by investing activities	117,784	(163,035)	-	(45,251)
Net increase in cash and cash equivalents	513,715	29,544	-	543,259
Cash and cash equivalents - beginning	881,133	1,330	-	882,463
Cash and cash equivalents - ending	$ 1,394,848	$ 30,874	$ -	$ 1,425,722

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(continued)

	TIF No. 2	TIF No. 3	TIRZ No. 4	Total
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:				
Operating loss	$ (2,162,818)	$ -	$ (38,500,000)	$ (40,662,818)
Changes in assets and liabilities:				
Increase in prepaid items	4,800	-	-	4,800
Increase in accounts payable	(246,535)	-	-	(246,535)
Net cash used by operating activities	$ (2,404,553)	$ -	$ (38,500,000)	$ (40,904,553)

Plano
City of Excellence

STATISTICAL SECTION

FOR FISCAL YEAR ENDED

SEPTEMBER 30, 2021

CITY OF PLANO, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT 2021

Plano
City of Excellence

STATISTICAL SECTION TABLE OF CONTENTS
(unaudited)

Tables in the statistical section present detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the overall financial health of the City.

	Pages
Financial Trends - These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	136-141
Revenue Capacity - These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	142-145
Debt Capacity - 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.	146-151
Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	152-153
Operating Information - 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.	154-158

CITY OF PLANO, TEXAS **Table 1**

NET POSITION

LAST TEN FISCAL YEARS

(accrual basis of accounting)

(unaudited)

	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Governmental activities:										
Net investment in capital assets	$ 930,347,632	$ 911,222,409	$ 863,800,846	$ 831,253,007	$ 790,687,802	$ 749,829,714	$ 716,648,113	$ 695,615,093	$ 672,747,769	$ 663,420,473
Restricted	50,665,804	76,623,719	57,577,590	53,020,956	59,809,891	68,249,570	47,465,237	32,097,048	51,536,304	50,707,627
Unrestricted	196,822,044	128,293,244	144,063,956	123,431,005	163,907,113	167,247,133	179,758,472	215,051,526	194,617,363	185,546,080
Total governmental activities net position	$ 1,177,835,480	$ 1,116,139,372	$ 1,065,442,392	$ 1,007,704,968	$ 1,014,404,806	$ 985,326,417	$ 943,871,822	$ 942,763,667	$ 918,901,436	$ 899,674,180
Business-type activities:										
Net investment in capital assets	$ 385,244,970	$ 389,326,342	$ 377,284,205	$ 378,270,126	$ 377,622,087	$ 374,462,834	$ 370,220,021	$ 360,960,813	$ 362,997,446	$ 363,340,513
Restricted	6,049,457	5,225,754	5,054,830	4,591,766	6,106,990	3,298,965	2,377,534	2,242,278	2,375,886	2,671,383
Unrestricted	88,688,126	89,260,757	101,767,064	91,641,587	81,186,158	88,495,857	88,328,906	89,364,337	88,538,490	78,609,397
Total business-type activities net position	$ 479,982,553	$ 483,812,853	$ 484,106,099	$ 474,503,479	$ 464,915,235	$ 466,257,656	$ 460,926,461	$ 452,567,428	$ 453,911,822	$ 444,621,293
Primary government:										
Net investment in capital assets	$ 1,315,592,602	$ 1,300,548,751	$ 1,241,085,051	$ 1,209,523,133	$ 1,168,309,889	$ 1,124,292,548	$ 1,086,868,134	$ 1,056,575,906	$ 1,035,745,215	$ 1,026,760,986
Restricted	56,715,261	81,849,473	62,632,420	57,612,722	65,916,881	71,548,535	49,842,771	34,339,326	53,912,190	53,379,010
Unrestricted	285,510,170	217,554,001	245,831,020	215,072,592	245,093,271	255,742,990	268,087,378	304,415,863	283,155,853	264,155,477
Total primary government net position	$ 1,657,818,033	$ 1,599,952,225	$ 1,549,548,491	$ 1,482,208,447	$ 1,479,320,041	$ 1,451,584,073	$ 1,404,798,283	$ 1,395,331,095	$ 1,372,813,258	$ 1,344,295,473

Source: Annual Comprehensive Financial Report

CITY OF PLANO, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(unaudited)

Table 2

	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Expenses										
Governmental activities:										
General government	$ 26,692,769	$ 28,402,791	$ 27,370,123	$ 26,304,530	$ 27,352,742	$ 27,017,457	$ 27,636,869	$ 22,837,719	$ 22,902,283	$ 23,945,434
Administrative services	12,795,988	13,857,328	13,469,841	11,464,812	11,729,785	10,635,244	9,555,715	9,004,302	8,715,712	7,925,435
Police	85,181,136	90,732,275	96,849,338	90,322,013	88,408,381	80,837,474	74,607,299	73,546,241	70,839,690	68,056,743
Fire	64,308,828	69,356,690	69,588,566	61,042,750	63,104,587	56,724,482	51,268,423	50,822,815	48,085,904	45,660,603
Libraries	11,335,058	12,572,838	13,630,329	11,436,405	12,381,069	12,107,913	10,646,832	11,152,367	10,268,273	9,765,576
Development	48,276,298	47,639,113	43,648,189	47,861,153	38,018,301	36,859,600	33,116,211	35,304,179	28,041,761	24,286,697
Public services and operations	7,665,759	8,464,111	8,742,013	7,972,290	8,350,096	7,638,382	6,575,756	7,350,378	6,372,030	5,469,346
Parks and recreation	35,645,989	35,069,347	35,901,150	33,854,714	36,069,542	32,462,901	30,933,825	32,444,929	28,605,874	26,999,247
Public works	40,695,992	39,076,813	37,692,509	35,968,999	33,751,984	32,287,926	30,531,725	29,653,914	31,256,009	32,261,282
Technology services	23,536,254	26,540,857	18,420,184	19,215,958	18,193,246	18,524,241	18,193,965	17,035,972	15,485,073	14,144,322
Interest on long-term debt	13,460,964	13,137,948	15,660,793	12,725,258	10,897,222	10,309,486	8,887,609	11,454,975	16,606,292	13,546,098
Total governmental activities expenses	369,595,035	384,850,111	380,973,035	358,168,882	348,256,955	325,405,106	301,954,229	300,607,791	287,178,901	272,060,783
Business-type activities:										
Water and sewer	166,293,322	165,919,227	158,249,938	153,117,762	144,379,544	133,481,605	117,747,963	113,527,471	108,229,423	108,565,144
Sustainability and environmental services	28,779,807	30,769,325	30,404,600	26,932,415	26,767,335	25,354,273	22,043,523	22,664,437	22,343,541	23,342,162
Municipal drainage	6,483,487	5,661,224	5,737,101	5,308,525	4,977,428	4,933,219	4,613,572	4,576,230	4,475,248	4,223,993
Convention and tourism	7,467,714	8,728,965	9,997,772	8,937,082	8,661,450	7,402,651	9,093,255	6,547,215	6,287,787	6,098,248
Municipal golf course	837,798	1,020,315	938,059	1,173,724	1,220,462	1,198,346	1,789,341	1,017,816	1,021,602	965,133
Property management	-	-	-	-	-	-	-	-	-	-
Downtown center development	8,748	12,385	11,788	26,836	17,406	14,273	11,726	28,931	9,893	9,327
Recreation revolving	1,153,645	2,170,082	3,891,884	3,432,942	3,574,034	3,295,974	3,349,987	3,215,117	3,326,229	3,226,272
Total business-type activities expenses	211,024,521	214,281,523	209,231,142	198,929,286	189,597,659	175,680,341	158,649,367	151,577,217	145,693,723	146,430,279
Total primary government expenses	580,619,556	599,131,634	590,204,177	557,098,168	537,854,614	501,085,447	460,603,596	452,185,008	432,872,624	418,491,062
Program Revenues										
Governmental activities:										
Charges for services:										
General government	8,670,629	5,852,307	7,158,219	6,906,381	10,088,711	6,691,140	6,551,280	6,152,383	5,913,645	5,561,420
Administrative services	18,267	23,513	24,847	49,074	5,855	3,928	21,428	5,296	11,515	8,200
Police	8,590,717	9,107,057	14,290,643	17,637,778	18,608,424	17,981,734	17,361,393	16,615,952	16,518,724	16,242,970
Fire	5,895,986	7,139,689	6,771,721	6,138,787	5,941,980	5,798,677	5,496,159	4,898,085	4,549,906	4,461,129
Libraries	76,877	67,348	137,389	323,969	251,187	245,954	339,198	432,864	467,501	449,743
Development	9,735,663	7,906,705	7,034,801	7,588,183	9,335,464	12,573,047	10,206,808	6,492,386	6,129,225	5,274,987
Public services and operations	1,327,940	1,377,109	1,580,198	1,578,599	1,550,664	1,534,663	1,494,484	1,448,584	1,473,792	1,431,446
Parks and recreation	6,974,286	5,163,321	9,551,063	6,200,769	4,858,934	5,049,382	4,668,090	4,423,381	4,534,559	4,528,827
Public works	282,033	170,167	154,379	89,655	34,783	18,829	39,452	48,710	112,267	175,256
Technology services	4,321,836	4,239,203	4,087,167	3,789,685	3,673,689	3,862,930	3,297,065	3,044,377	2,930,541	2,796,312
Operating grants and contributions	38,177,985	38,930,198	16,419,176	15,900,571	12,735,876	13,846,703	18,586,476	15,264,041	14,058,293	10,244,037
Capital grants and contributions	4,520,953	9,080,740	22,049,949	13,149,824	12,042,196	16,642,121	19,043,456	11,542,543	8,576,392	5,158,140
Total governmental activities program revenues	88,593,172	89,057,357	89,259,552	79,353,275	79,127,763	84,249,108	87,105,289	70,368,602	65,276,360	56,332,467

(continued)

CITY OF PLANO, TEXAS
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(unaudited)

Table 2
(continued)

	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Business-type activities:										
Charges for services:										
Water and sewer	$ 166,260,792	$ 169,326,233	$ 165,610,500	$ 169,851,498	$ 143,957,017	$ 140,654,894	$ 132,067,317	$ 114,554,767	$ 121,115,371	$ 114,415,670
Sustainability and environmental services	21,748,362	19,189,375	18,892,173	17,707,463	17,819,166	16,288,331	16,168,862	16,147,526	16,403,721	16,096,610
Municipal drainage	9,445,831	7,709,626	7,547,254	7,618,351	7,541,895	7,318,823	7,163,876	7,400,810	6,292,462	5,208,675
Convention and tourism	1,002,340	1,542,996	3,409,953	2,720,286	1,861,402	2,420,541	2,214,354	1,727,103	1,759,911	1,812,576
Municipal golf course	1,254,783	1,054,720	919,608	977,664	1,020,019	887,717	954,645	965,465	994,125	933,533
Downtown center development	72,678	72,678	73,278	94,393	68,678	73,206	147,789	93,896	67,928	67,828
Recreation revolving	1,938,605	1,505,331	4,099,481	3,728,889	3,889,169	3,733,821	3,635,336	3,773,493	3,820,358	3,870,482
Operating grants and contributions	-	-	-	-	-	1,041	60,980	-	358,588	1,070,468
Capital grants and contributions	1,210,647	7,412,313	6,099,345	4,443,912	7,778,571	4,451,393	5,548,273	3,463,123	4,254,902	2,078,980
Total business-type activities program revenues	202,934,038	207,813,272	206,651,592	207,142,456	183,935,917	175,829,767	167,961,432	148,126,183	155,067,366	145,554,822
Total primary government program revenues	291,527,210	296,870,629	295,911,144	286,495,731	263,063,680	260,078,875	255,066,721	218,494,785	220,343,726	201,887,289
Net (expense) revenue										
Governmental activities	(281,001,863)	(295,792,754)	(291,713,483)	(278,815,607)	(269,129,192)	(241,155,998)	(214,848,940)	(230,239,189)	(221,902,541)	(215,728,316)
Business-type activities	(8,090,483)	(6,468,251)	(2,579,550)	8,213,170	(5,661,742)	149,426	9,312,065	(3,451,034)	9,373,643	(875,457)
Total primary government net (expense)	(289,092,346)	(302,261,005)	(294,293,033)	(270,602,437)	(274,790,934)	(241,006,572)	(205,536,875)	(233,690,223)	(212,528,898)	(216,603,773)
General revenues and transfers										
Governmental activities:										
Property taxes	212,712,653	206,429,516	202,327,784	191,237,106	173,005,300	163,619,692	150,960,855	140,180,751	133,922,409	130,761,336
Sales taxes	93,476,667	87,256,319	88,493,108	85,790,057	81,795,481	76,948,348	76,326,156	74,468,963	68,831,243	70,355,058
Mixed drink taxes	2,122,801	1,748,846	2,402,680	2,322,487	2,048,388	1,930,054	1,761,817	1,659,703	1,277,913	1,061,390
Other taxes	133,212	194,110	124,661	644,540	213,020	145,579	131,642	164,195	398,357	167,773
Franchise fees	19,634,200	21,635,342	24,031,070	25,088,152	24,553,341	24,665,352	25,341,454	24,332,547	23,283,089	22,668,521
Investment income	2,974,751	17,150,138	19,904,018	4,548,178	3,018,751	3,180,298	3,096,190	1,396,949	973,519	2,926,435
Transfers	11,643,687	12,075,463	12,167,586	12,559,897	13,573,300	12,121,270	10,491,502	11,898,312	12,443,267	12,819,487
Total governmental activities	342,697,971	346,489,734	349,450,907	322,190,417	298,207,581	282,610,593	268,109,616	254,101,420	241,129,797	240,760,000
Business-type activities:										
Hotel occupancy taxes	6,945,359	6,725,576	11,474,715	9,209,353	8,685,384	8,263,231	7,342,639	5,984,727	5,095,504	4,669,257
Franchise fees	8,478,963	8,464,909	9,035,082	8,631,271	8,753,718	8,499,964	7,957,587	7,570,258	7,068,059	6,498,108
Investment income	479,548	3,059,983	3,839,959	797,183	453,519	539,844	544,194	449,967	196,590	639,758
Transfers	(11,643,687)	(12,075,463)	(12,167,586)	(12,559,897)	(13,573,300)	(12,121,270)	(10,491,502)	(11,898,312)	(12,443,267)	(12,819,487)
Total business-type activities	4,260,183	6,175,005	12,182,170	6,077,910	4,319,321	5,181,769	5,352,918	2,106,640	(83,114)	(1,012,364)
Total primary government	346,958,154	352,664,739	361,633,077	328,268,327	302,526,902	287,792,362	273,462,534	256,208,060	241,046,683	239,747,636
Change in net position										
Governmental activities	61,696,108	50,696,980	57,737,424	43,374,810	29,078,389	41,454,595	53,260,676	23,862,231	19,227,256	25,031,684
Business-type activities	(3,830,300)	(293,246)	9,602,620	14,291,080	(1,342,421)	5,331,195	14,664,983	(1,344,394)	9,290,529	(1,887,821)
Total primary government	$ 57,865,808	$ 50,403,734	$ 67,340,044	$ 57,665,890	$ 27,735,968	$ 46,785,790	$ 67,925,659	$ 22,517,837	$ 28,517,785	$ 23,143,863

Source: Annual Comprehensive Financial Report

CITY OF PLANO, TEXAS **Table 3**

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(unaudited)

	Fiscal year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
General Fund										
Nonspendable	$ 648,008	$ 747,041	$ 443,626	$ 452,138	$ 426,935	$ 455,431	$ 506,576	$ 793,454	$ 152,616	$ 189,920
Assigned	6,991,053	4,955,264	5,516,549	5,398,044	8,648,847	7,482,574	5,308,518	4,617,229	3,467,826	2,579,810
Unassigned	57,909,616	55,902,939	52,719,878	46,363,342	42,559,341	46,251,968	45,788,922	45,914,135	52,689,982	50,197,033
Total general fund	$ 65,548,677	$ 61,605,244	$ 58,680,053	$ 52,213,524	$ 51,635,123	$ 54,189,973	$ 51,604,016	$ 51,324,818	$ 56,310,424	$ 52,966,763
All Other Governmental Funds										
Nonspendable	$ 48,005	$ 4,618	$ 2,907,075	$ 2,914,126	$ 203,063	$ 350,071	$ 200,110	$ 64,510	$ 22,830	$ 905
Restricted	156,227,768	179,416,915	148,005,503	139,233,489	118,218,632	110,520,152	83,521,364	87,225,859	94,919,165	93,888,376
Committed	64,402,705	59,345,711	52,566,786	48,179,905	52,076,874	45,745,697	41,176,158	34,066,858	26,320,350	20,280,369
Assigned	109,121,698	74,982,713	96,815,937	85,460,149	82,418,884	79,391,186	96,276,903	86,964,225	69,940,931	63,918,355
Unassigned	(1,191,728)	(229,841)	(223,661)	(356,136)	-	-	(441,228)	-	-	-
Total all other governmental funds	$ 328,608,448	$ 313,520,116	$ 300,071,640	$ 275,431,533	$ 252,917,453	$ 236,007,106	$ 220,733,307	$ 208,321,452	$ 191,203,276	$ 178,088,005

Source: Annual Comprehensive Financial Report

CITY OF PLANO, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(unaudited)

Table 4

	Fiscal year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Revenues:										
Taxes:										
Property taxes	$ 200,329,766	$ 193,848,107	$ 189,817,662	$ 178,046,219	$ 161,637,414	$ 152,476,517	$ 139,784,392	$ 130,387,583	$ 124,453,986	$ 121,496,666
Other taxes	94,781,930	88,687,767	90,755,222	88,014,346	83,724,225	78,390,614	78,708,945	75,793,144	70,185,140	71,089,176
Franchise fees	19,088,694	20,948,685	23,330,387	24,354,134	23,778,918	23,795,403	24,452,648	23,469,220	22,455,605	21,895,025
Fines and forfeitures	4,443,221	4,929,202	9,942,676	13,469,216	13,865,452	13,228,933	17,004,610	12,381,098	11,584,047	12,111,722
Contributions	9,626,167	9,517,998	9,172,962	11,864,743	8,275,401	16,065,928	14,451,847	14,386,075	7,912,545	7,195,450
Rollback taxes	363,767	240,301	194,215	775,587	1,083,768	2,080,324	1,705,253	593,756	704,467	896,012
Licenses and permits	11,428,949	8,215,483	8,794,102	9,521,069	11,096,275	13,864,396	11,521,327	8,464,559	8,514,993	6,976,693
Intragovernmental	12,283,397	12,376,756	12,264,483	12,366,054	10,272,023	9,845,021	9,073,068	8,839,577	9,246,857	8,354,150
Intergovernmental	30,816,508	32,045,840	24,118,568	7,226,129	3,294,983	8,600,986	8,762,083	6,861,157	8,378,604	5,695,397
Charges for services	16,959,300	16,646,271	21,068,480	17,232,194	17,591,060	17,476,570	17,235,709	16,093,966	15,626,146	15,654,770
Assessments	-	-	-	-	-	-	4,555	-	13,512	56,776
Assessed taxes	143,929	138,263	86,540	79,560	97,091	96,327	-	-	-	-
Loan repayments	151,802	75,562	161,782	26,190	44,326	52,553	-	-	-	-
Investment income	2,502,551	14,463,906	16,523,779	3,812,784	2,610,264	2,708,822	2,566,239	539,548	803,395	2,323,962
Insurance receipts	-	-	-	-	2,524,669	-	-	-	-	-
Miscellaneous	4,222,493	2,098,185	3,139,882	2,757,734	2,941,582	2,088,223	2,688,796	2,409,120	2,715,685	1,574,428
Total revenues	407,142,474	404,232,326	409,370,740	369,545,959	342,837,451	340,770,617	327,959,472	300,218,803	282,594,982	275,320,227
Expenditures:										
Current:										
General government	28,827,074	30,798,961	28,330,854	29,285,243	27,946,543	28,719,550	28,745,531	23,153,000	22,100,556	23,684,196
Administrative services	13,530,398	12,181,897	12,293,671	11,242,058	11,009,172	10,137,693	9,671,352	9,075,852	8,429,725	7,998,091
Police	92,282,548	91,502,568	92,232,377	91,071,389	85,173,812	77,750,758	76,345,150	72,624,201	69,419,105	66,547,202
Fire	68,937,969	66,364,628	65,226,911	61,459,845	59,067,134	53,993,731	51,601,545	48,671,045	45,723,609	44,454,375
Libraries	11,956,910	12,454,004	12,651,794	11,346,986	10,933,170	10,910,966	9,894,090	9,807,337	9,163,013	9,146,500
Development	49,205,188	47,449,567	42,292,492	48,359,267	35,587,723	35,279,126	33,168,506	35,721,485	27,163,001	24,417,148
Public services and operations	8,119,893	8,272,140	8,116,706	7,937,937	7,659,746	7,323,817	6,603,174	7,293,539	6,204,948	5,515,414
Parks and recreation	27,449,113	26,077,933	26,737,356	25,293,952	24,471,388	23,043,731	21,730,109	20,362,792	19,376,076	18,729,207
Sustainability and environmental services	-	-	-	-	-	877	51,856	-	664,613	875,569
Public works	7,486,190	7,264,887	7,480,001	7,427,734	6,488,697	6,328,770	5,945,885	5,817,124	5,931,011	5,327,481
Technology services	1,000,000	2,379,149	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Capital outlay	107,477,666	127,135,076	108,889,776	102,403,953	90,609,900	79,143,347	79,259,135	44,164,938	45,403,651	33,542,010
Interest and fiscal charges	706,751	502,461	656,331	579,586	204,212	267,002	273,480	100,335	175,051	105,385
Debt service:										
Principal retirement	31,530,000	29,375,000	30,205,000	28,765,000	27,145,000	28,540,000	29,430,000	28,135,000	30,335,000	28,990,000
Interest and fiscal charges	19,139,601	17,442,679	18,023,790	14,650,303	14,652,723	12,982,753	12,398,406	13,015,703	13,902,230	14,219,545
Total expenditures	467,649,301	479,200,950	454,137,059	440,823,253	401,949,220	375,422,121	366,118,219	318,942,351	304,991,589	284,552,123
Deficiency of revenues under expenditures	(60,506,827)	(74,968,624)	(44,766,319)	(71,277,294)	(59,111,769)	(34,651,504)	(38,158,747)	(18,723,548)	(22,396,607)	(9,231,896)

(continued)

CITY OF PLANO, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(unaudited)

Table 4
(continued)

	Fiscal year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Other financing sources (uses):										
Issuance of debt	$ 62,595,000	$ 70,455,000	$ 59,145,000	$ 77,915,000	$ 54,740,000	$ 33,610,000	$ 30,130,000	$ 20,680,000	$ 22,175,000	$ 25,860,000
Issuance of debt-refunding	11,490,000	4,180,000	4,275,000	-	27,805,000	33,585,000	51,300,000	8,645,000	39,750,000	20,540,000
Escrow payment-refunding	(13,110,000)	(4,590,261)	(4,869,493)	-	(32,589,261)	(39,339,873)	(57,298,532)	(11,373,354)	(48,059,266)	(22,783,832)
Premium on sale of bonds	7,392,136	7,085,255	6,127,422	4,443,627	10,517,669	12,243,821	10,503,390	952,750	11,439,780	3,820,972
Discount on sale of bonds	-	-	-	-	-	-	-	-	-	(253,786)
Capital receipt of land	-	-	-	-	-	650,000	-	-	-	-
Capital disposal of land	-	-	-	-	-	(650,000)	-	-	-	-
Proceeds from sale of land	-	1,890,396	-	-	-	830,000	456,000	-	144,020	-
Transfers in	51,442,913	48,962,041	43,039,104	40,819,060	38,680,903	36,271,298	38,735,713	33,629,949	26,993,051	23,893,031
Transfers out	(40,271,457)	(36,640,140)	(31,844,078)	(28,807,912)	(25,687,045)	(24,688,986)	(22,976,771)	(21,678,227)	(13,587,046)	(11,467,421)
Total other financing sources	79,538,592	91,342,291	75,872,955	94,369,775	73,467,266	52,511,260	50,849,800	30,856,118	38,855,539	39,608,964
Net change in fund balances	$ 19,031,765	$ 16,373,667	$ 31,106,636	$ 23,092,481	$ 14,355,497	$ 17,859,756	$ 12,691,053	$ 12,132,570	$ 16,458,932	$ 30,377,068
Debt service as a percentage of noncapital expenditures	14.1%	13.3%	14.0%	12.8%	13.4%	14.0%	14.6%	15.0%	17.0%	17.2%

Source: Statement of Revenues and Expenditures

CITY OF PLANO, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(unaudited)

Table 5

Fiscal Year	Estimated Market Value: Real Property Residential	Real Property Non-Residential	Non-Real Property Personal	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2012	$ 20,038,395,317	$ 8,054,393,555	$ 2,740,588,934	$ 5,819,334,127	$ 25,014,043,679	$ 0.4886
2013	20,614,106,560	8,261,636,814	2,793,315,064	6,021,553,525	25,647,504,913	0.4886
2014	21,311,000,073	8,823,285,904	2,991,385,705	6,200,498,251	26,925,173,431	0.4886
2015	23,162,425,188	9,484,172,986	3,226,199,045	7,039,911,544	28,832,885,675	0.4886
2016	25,513,643,395	10,228,975,248	3,332,540,330	7,795,148,020	31,280,010,953	0.4886
2017	28,337,673,807	11,154,737,907	3,336,271,261	8,476,155,936	34,352,527,039	0.4786
2018	30,462,326,984	14,153,497,676	3,572,079,971	9,121,844,876	39,066,059,755	0.4686
2019	33,597,627,029	15,316,491,841	3,592,061,370	9,784,093,465	42,722,086,775	0.4603
2020	35,162,765,539	16,227,114,514	4,025,352,218	10,340,342,237	45,074,890,034	0.4482
2021	36,212,423,085	16,628,075,561	4,144,052,447	10,419,695,940	46,564,855,153	0.4482

Source: City of Plano Budget Department and Collin and Denton Central Appraisal Districts based on original tax roll.
Note: Real, Personal and Tax-Exempt breakout of Net Adjustments provided by Kenneth L. Maun, Tax Assessor/Collector, is unavailable.

CITY OF PLANO, TEXAS **Table 6**
PROPERTY TAX RATES (per $100 of assessed valuation) -
ALL DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(unaudited)

	City Direct Rates			Overlapping Rates						
Fiscal Year (1)	General Fund	Debt Service Fund	Total	Plano School District	Allen School District	Collin County	Frisco School District	Lewisville School District	Denton County	Collin College
2012	$ 0.3149	$ 0.1737	$ 0.4886	$ 1.3734	$ 1.67	$ 0.240	$ 1.42	$ 1.4260	$ 0.2774	$ 0.0863
2013	0.3192	0.1694	0.4886	1.3734	1.67	0.240	1.46	1.4530	0.2829	0.0836
2014	0.3296	0.1590	0.4886	1.4530	1.67	0.235	1.46	1.4770	0.2849	0.0836
2015	0.3438	0.1448	0.4886	1.4390	1.64	0.225	1.46	1.4770	0.2849	0.0820
2016	0.3576	0.1310	0.4886	1.4390	1.61	0.225	1.46	1.4767	0.2620	0.0820
2017	0.3556	0.1230	0.4786	1.4390	1.59	0.192	1.46	1.4200	0.2484	0.0812
2018	0.3500	0.1186	0.4686	1.4390	1.57	0.192	1.46	1.4075	0.2378	0.0798
2019	0.3493	0.1110	0.4603	1.4390	1.55	0.181	1.44	1.3375	0.2256	0.0812
2020	0.3372	0.1110	0.4482	1.3374	1.46	0.175	1.34	1.3375	0.2253	0.0812
2021	0.3372	0.1110	0.4482	1.3374	1.43	0.173	1.31	1.3473	0.2331	0.0812

(1) For School Districts, fiscal years ended on August 31 and include the County Education District tax rate.

Sources: Representatives of the various taxing jurisdictions.

CITY OF PLANO, TEXAS
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(unaudited)

Table 7

	2021			2012		
Name of Taxpayer	**Taxable Assessed Valuation**	**Rank**	**Percentage of Total Taxable Assessed Valuation**	**Taxable Assessed Valuation**	**Rank**	**Percentage of Total Taxable Assessed Valuation**
Toyota Motor North America Inc	$ 479,813,893	1	1.06%	$ -		
Legacy West Investors LP	372,527,440	2	0.82%			
CXA-16 Corporation	332,634,547	3	0.74%			
JP Morgan Chase Bank NA	314,743,558	4	0.70%			
Oncor Electric Delivery Company	248,216,850	5	0.55%	187,037,658	1	0.75%
Liberty Mutual Plano LLC	201,244,317	6	0.45%			
Bank of America NA	175,165,343	7	0.39%	90,374,185	10	0.36%
Capital One National Association	173,237,532	8	0.38%			
T-Mobile West LLC	171,809,025	9	0.38%			
KBSIII Legacy Town Center LLC	167,200,000	10	0.37%	106,000,000	4	0.43%
J C Penney Co Inc				163,195,767	2	0.66%
Legacy Campus LP				152,500,000	3	0.61%
HSP Of Texas Inc				105,338,347	5	0.42%
United Dominion Realty LP				98,820,240	6	0.40%
Tollway/121 Partners LTD				95,070,351	7	0.38%
Electronic Data Systems Corporation				94,967,787	8	0.38%
Ericsson Inc				93,903,019	9	0.38%
	$ 2,636,592,505		5.84%	$ 1,187,207,354		4.77%

Sources: Collin and Denton County Appraisal Districts
Note: Percentages calculated based on adjusted tax levy of $45,179,102,140 for fiscal year 2021 and $24,801,173,232 for fiscal year 2012.

CITY OF PLANO, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(unaudited)

Table 8

Fiscal Year	Tax Levied Within the Fiscal Year of the Levy	Adjustments to Levy in Subsequent Years	Adjusted Taxes Levied for the Fiscal Year	Collections Current Year's Taxes During Period	Collections Transferred to TIF Component Units	Total Current Year Collections	Percent of Levy Collected During Fiscal Period	Collections in Subsequent Years	Total Tax Collections	Ratio of Total Tax Collections to Current Levy
2012	$ 121,179,947	$ 416,476	$ 121,596,423	$ 120,112,398	$ 682,096	$ 120,794,494	99.68%	$ 696,700	$ 121,491,194	99.91%
2013	124,539,135	468,710	125,007,845	123,439,222	765,800	124,205,022	99.73	717,909	124,922,932	99.93
2014	130,892,241	485,158	131,377,398	129,630,739	765,689	130,396,428	99.62	894,171	131,290,598	99.93
2015	139,575,321	237,636	139,812,957	137,978,707	866,051	138,844,758	99.48	867,779	139,712,536	99.93
2016	151,033,590	(41,303)	150,992,287	149,629,519	1,032,587	150,662,106	99.75	217,967	150,880,073	99.93
2017	161,973,421	(277,837)	161,695,584	160,220,041	1,467,896	161,687,937	99.82	(127,568)	161,560,369	99.92
2018	179,305,578	(469,437)	178,836,141	177,244,572	1,663,605	178,908,177	99.78	(262,707)	178,645,469	99.89
2019	191,830,572	(808,253)	191,022,319	189,455,568	1,960,247	191,415,815	99.78	(620,499)	190,795,316	99.88
2020	196,275,097	(459,009)	195,816,088	193,818,037	2,074,137	195,892,174	99.80	(348,301)	195,543,874	99.86
2021	202,492,736	-	202,492,736	199,425,559	2,548,090	201,973,649	99.74	N/A	201,973,649	99.74

Note: Negative levy adjustments and collection balances are the result of recalculated refunds due to disputed appraisal values.

CITY OF PLANO, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(unaudited)

Table 9

	Governmental Activities	Business-type Activities				
Fiscal Year	General Obligation Bonds, Certificates of Obligation, Tax Anticipation Notes	Water and Sewer Revenue Bonds	Municipal Drainage Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2012	$ 332,298,643	$ 365,000	$ 22,210,947	$ 354,874,590	3.49 %	$ 1,345
2013	330,423,813	-	20,150,978	350,574,791	3.19	1,318
2014	319,362,266	-	18,016,010	337,378,276	3.06	1,249
2015	322,852,271	-	16,367,610	339,219,881	2.92	1,240
2016	332,366,608	28,210,692	14,279,894	374,857,194	3.19	1,355
2017	363,534,046	27,276,451	18,940,154	409,750,651	3.39	1,468
2018	411,906,068	39,012,987	17,052,171	467,971,226	3.57	1,655
2019	441,336,296	37,004,927	22,020,333	500,361,556	3.76	1,754
2020	482,993,512	34,806,216	20,163,710	537,963,438	3.82	1,871
2021	513,078,273	45,148,138	59,642,819	617,869,230	4.38	2,145

Note: See Table 15 for personal income and population data.

CITY OF PLANO, TEXAS **Table 10**
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	General Obligation Bonds, Certificates of Obligation, Tax Anticipation Notes	Less: Amounts Available in Debt Service Fund	Net General Bonded Debt	Percentage of Actual Taxable Value of Property	Per Capita
2012	$ 332,298,643	$ 2,224,744	$ 330,073,899	1.32 %	$ 1,251
2013	330,423,813	1,573,430	328,850,383	1.28	1,237
2014	319,362,268	3,340,771	316,021,497	1.17	1,170
2015	322,852,271	3,701,797	319,150,474	1.11	1,166
2016	332,366,608	3,925,760	328,440,847	1.05	1,187
2017	363,534,046	4,440,930	359,093,116	1.05	1,287
2018	411,906,068	6,571,577	405,334,491	1.04	1,434
2019	441,336,296	5,548,057	435,788,239	1.02	1,527
2020	482,993,512	8,116,339	474,877,173	1.05	1,652
2021	513,078,273	7,352,771	505,725,502	1.09	1,755

Note: See Table 5 for property value data.
Note: See Table 15 for population data.

CITY OF PLANO, TEXAS **Table 11**
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
SEPTEMBER 30, 2021
(unaudited)

Taxing Body	Debt Outstanding	Percentage of Debt Applicable to Area	City of Plano Share of Debt
City of Plano	$ 513,078,273	100.00%	$ 513,078,273
Total direct debt	**513,078,273**		**513,078,273**
Plano Independent School District	625,625,000	69.81%	436,748,813
Collin County	526,975,000	33.38%	175,904,255
Denton County	571,605,000	1.58%	9,031,359
Frisco Independent School District	2,479,321,275	12.99%	322,063,834
Allen Independent School District	748,246,143	0.65%	4,863,600
Lewisville Independent School District	1,300,000,000	4.08%	53,040,000
Collin College	566,769,305	33.38%	189,187,594
Total overlapping debt	**4,339,220,448**		**1,190,839,455**
Total direct and overlapping bonded debt	**$ 4,852,298,721**		**$ 1,703,917,728**
Ratio of overlapping bonded debt to taxable assessed valuation (valued at 100% of market value)			3.67%
Per capita overlapping bonded debt			$ 5,914

Sources: For net bonded debt, representatives (business manager or finance officer) of the taxing jurisdictions. For percentage of debt applicable to City, the Municipal Advisory Council of Texas.

CITY OF PLANO, TEXAS **Table 12**
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2021
(unaudited)

As a home rule city, the City of Plano is not limited by the law in the amount of debt it may issue. The City's Charter (Section 9.18) states:

> The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and the general laws of the State of Texas. The City Council shall also have the power to levy occupation taxes on such occupations as consistent with the general laws of the State of Texas.

Article II, Section 5 of the State of Texas Constitution states in part:

> ...but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent of the taxable property of such city.

The tax rate at October 1, 2020 is $0.4482 per $100.00 with assessed valuation at 100% of market value.

CITY OF PLANO, TEXAS
SCHEDULE OF REVENUE BOND COVERAGE - WATER AND SEWER BONDS
LAST TEN FISCAL YEARS
(unaudited)

Table 13

Fiscal Year	Total Operating Revenue	Direct Operating Expense	Net Revenue Available for Debt Service	Annual Debt Service Requirements			
				Principal	Interest	Total	Coverage
2012	$ 114,265,966	$ 87,746,758	$ 26,519,208	$ 398,182	$ 15,927	$ 414,109	64.04
2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2016	140,225,993	109,031,127	31,194,866	930,000	985,050	1,915,050	1629%
2017	143,783,223	118,878,037	24,905,186	855,000	980,400	1,835,400	1357%
2018	169,527,381	126,024,504	43,502,877	1,825,000	1,446,070	3,271,070	1330%
2019	165,449,556	130,333,204	35,116,352	1,855,000	1,411,200	3,266,200	1075%
2020	169,258,210	138,500,945	30,757,265	1,935,000	1,337,000	3,272,000	940%
2021	166,190,392	139,031,944	27,158,448	2,945,000	1,650,277	4,595,277	591%

Note: Direct operating expense excludes depreciation, charges in lieu of taxes, and net pension and other postemployment benefits expense.
Beginning with the 2016 bond issue, a reserve fund is not required so long as the net revenues equal or exceed 150% of the annual debt service requirements due and payable in the fiscal year.

CITY OF PLANO, TEXAS
SCHEDULE OF REVENUE BOND COVERAGE - MUNICIPAL DRAINAGE BONDS
LAST TEN FISCAL YEARS
(unaudited)

Table 14

Fiscal Year	Gross Revenue	Operating and Maintenance Expense	Net Revenue Available for Debt Service	Average Annual Debt Service Requirement			
				Principal	Interest	Total	Coverage
2012	$ 5,334,131	$ 2,615,205	$ 2,718,926	$ 1,213,889	$ 356,451	$ 1,570,340	1.73
2013	6,327,655	2,524,631	3,803,024	1,165,588	325,751	1,491,339	2.55
2014	7,475,077	2,852,291	4,622,786	1,106,563	295,615	1,402,178	3.30
2015	7,256,952	3,350,309	3,906,643	1,053,667	230,741	1,284,408	3.04
2016	7,392,218	3,445,947	3,946,271	982,857	211,124	1,193,981	3.31
2017	7,507,296	3,297,572	4,209,724	945,000	260,839	1,205,839	3.49
2018	7,724,220	3,691,664	4,032,556	895,278	240,647	1,135,925	3.55
2019	8,014,835	3,817,171	4,197,664	1,040,500	303,410	1,343,910	3.12
2020	8,106,541	3,927,825	4,178,716	1,002,105	281,088	1,283,193	3.26
2021	9,515,469	3,871,129	5,644,340	1,381,625	684,897	2,066,522	2.73

Note: Operating expense excludes depreciation and net pension and other postemployment benefits expense.

Note: Bond ordinance requires that revenues are at least 1.25 times the average annual debt service for all outstanding bonds.

CITY OF PLANO, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(unaudited)

Table 15

	DEMOGRAPHICS				
Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	PISD School Enrollment	Unemployment Rate (%)
2012	263,750	10,779,199	40,869	55,659	5.6
2013	265,900	10,885,414	40,938	54,735	5.6
2014	270,100	11,317,730	41,902	54,822	4.6
2015	273,600	11,591,338	42,366	54,689	3.5
2016	276,700	12,058,309	43,579	54,573	3.7
2017	279,100	12,519,031	44,855	54,173	3.2
2018	282,700	13,115,584	46,394	53,952	3.2
2019	285,300	13,648,752	47,840	53,085	2.9
2020	287,500	14,075,138	48,957	50,116	6.3
2021	288,100	14,104,512	48,957	* 50,154	3.8

Sources: Population estimates were prepared by the City of Plano. Personal income estimates were obtained from the U.S. Census Bureau beginning in fiscal year 2014. School enrollment figures were provided by the Plano Independent School District (PISD). Unemployment rates were provided by the Texas Workforce Commission.

* Due to the impact of the COVID-19 pandemic, the Census Bureau changed the release schedule for the 2020 American Community Survey (ACS). At the time of reporting, the Census Bureau had not

CITY OF PLANO, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(unaudited)

Table 16

2021			2012		
Employer	**Employees**	**Percentage of Total City Employment**	**Employer**	**Employees**	**Percentage of Total City Employment**
Capital One Finance	5,023	3.13 %	Bank of America Home Loans	5,400	3.84 %
JPMorgan Chase	4,988	3.11	HP Enterprise Services	4,800	3.41
Toyota Motor North America, Inc.	3,815	2.38	Capital One	3,175	2.26
Liberty Mutual Insurance Company	2,652	1.65	JCPenney	3,100	2.20
Ericsson	2,545	1.59	Ericsson	2,650	1.88
AT&T Foundry	2,500	1.56	Alcatel-Lucent	2,500	1.78
PepsiCo	1,881	1.17	Frito-Lay	2,400	1.70
NTT DATA, Inc.	1,794	1.12	Dell Services	2,200	1.56
Frito-Lay	1,712	1.07	Texas Health Presbyterian Hospital Pla	1,670	1.19
FedEx Office	1,186	0.74	Medical Center of Plano	1,300	0.92
Total	28,096	17.52	Total	29,195	20.74

Sources: Plano Economic Development Board
Sources: Texas Workforce Commission

CITY OF PLANO, TEXAS **Table 17**
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(unaudited)

	Fiscal year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
General government	84.0	90.5	95.0	96.0	92.5	90.0	93.0	91.0	96.5	95.0
Administrative services	99.0	101.0	104.5	96.0	92.5	91.5	87.5	83.5	81.5	79.5
Police	688.0	691.0	711.5	692.5	669.5	628.0	611.0	625.5	616.0	606.0
Fire	401.0	406.0	399.0	400.0	397.0	362.5	365.0	359.0	349.0	335.0
Libraries	144.5	145.5	155.5	156.5	152.0	155.0	149.0	148.5	148.5	149.0
Development	188.5	180.5	185.0	184.5	184.5	180.0	167.0	155.5	147.5	148.0
Public services and operations	76.5	77.5	78.0	76.0	75.0	73.0	71.5	69.0	66.5	66.5
Parks and recreation	380.5	439.5	438.5	421.5	415.5	360.5	358.0	347.5	386.0	357.0
Public works	63.0	62.0	69.0	70.0	69.0	66.0	61.0	61.0	61.0	55.0
Technology services	61.0	62.0	64.0	59.0	54.0	58.0	55.0	57.0	50.0	46.0
Water and sewer	122.0	132.5	136.5	141.5	141.5	145.5	147.0	150.0	147.0	146.0
Sustainability and environmental services	93.5	95.5	100.0	97.0	100.0	94.5	95.5	97.5	94.0	95.5
Municipal drainage	26.0	25.0	24.0	22.0	26.0	28.0	28.0	25.0	22.0	22.0
Convention and tourism	39.5	40.0	43.5	40.0	41.0	39.5	40.0	42.0	40.0	40.5
Municipal golf course	8.0	8.0	6.0	7.0	8.0	8.0	8.0	9.5	8.0	8.5
Recreation revolving	91.5	127.5	127.0	128.5	143.5	149.5	126.5	138.5	139.0	160.5
Total	2,566.5	2,684.0	2,737.0	2,688.0	2,661.5	2,529.5	2,463.0	2,460.0	2,452.5	2,410.0

CITY OF PLANO, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(unaudited)

Table 18

	Fiscal Year									
Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Administrative Services										
Legal										
Ordinance/resolution review/preparation	179	147	147	129	141	226	194	226	237	240
Human Resources										
Full-time civilian employees	1,432	1,451	1,498	1,454	1,434	1,410	1,378	1,363	1,330	1,308
Accounting										
Payment requests processed	51,453	59,068	65,587	61,800	65,025	66,170	64,268	64,765	66,076	63,183
Police										
Employees (uniformed)	413	395	405	406	394	361	346	352	345	340
Citations	31,464	41,809	59,653	59,137	53,111	63,559	65,269	68,258	72,507	75,009
Public Safety Communications										
911 calls*	167,861	153,548	159,522	156,865	161,310	159,795	166,304	164,299	160,196	150,508
911 dispatches*	242,072	234,869	256,602	226,222	204,016	215,733	218,773	226,704	235,572	239,491
Fire										
Employees (uniformed)	381	385	379	380	377	343	347	341	333	316
Fire runs	32,570	25,723	27,496	27,890	26,570	25,005	24,618	22,615	21,801	20,342
EMS runs	20,035	17,288	18,148	17,667	15,760	15,689	15,462	14,521	14,155	13,293
Libraries										
Volumes in collection	729,551	745,562	740,968	691,466	795,654	770,701	786,982	803,074	811,941	807,343
Registered borrowers	186,277	190,504	195,986	188,470	188,787	181,131	200,369	203,478	205,512	206,550
Development										
Building Inspections										
Inspections (all construction)	47,950	48,155	55,252	64,632	71,069	65,230	59,384	56,014	62,479	58,217
New construction permits issued	692	551	817	755	765	825	1,070	810	818	854
Engineering										
New streets/alleys paved (miles)	1	2	3	1	5	4	4	5	5	2
New water lines installed (miles)	10	23	19	17	24	18	24	16	21	14
Public Services and Operations										
Environmental Health										
Inspections	7,019	6,652	6,355	6,242	7,417	6,482	5,929	6,087	5,898	5,478
Animal Control										
Animals impounded	7,401	8,075	6,386	6,383	6,891	6,947	7,687	8,302	9,152	9,388

(continued)

CITY OF PLANO, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(unaudited)

Table 18
(continued)

	Fiscal Year									
Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Parks and Recreation										
Recreation attendance	1,274,219	1,000,229	2,496,307	2,332,667	2,295,266	2,561,438	2,420,165	2,356,309	2,393,394	2,447,363
Recreation center members	54,569	43,547	67,847	63,550	54,482	51,254	49,857	52,664	50,476	35,222
Public Works										
Streets										
Streets, alleys and sidewalks										
Excavate/Replace (Sq Ft)	5,328,213	4,690,871	2,632,027	2,562,992	2,461,590	2,109,483	1,661,006	1,607,939	1,490,877	975,140
Water and Sewer										
Water customers	82,425	82,206	81,772	81,346	80,827	80,621	80,371	79,139	78,534	78,144
Average daily water consumption (gal)	57,139,123	57,153,954	51,548,075	59,734,375	48,909,020	56,517,827	49,676,000	73,200,000	80,928,294	80,284,182
Maximum storage capacity (gal)+	126,000,000	126,000,000	126,000,000	85,500,000	85,500,000	85,500,000	85,500,000	88,000,000	88,000,000	88,000,000
Sustainability and Environmental Services (residential)										
Refuse collected (tons)	64,371	63,682	67,636	61,227	58,319	60,287	58,703	57,154	57,191	57,810
Bulky waste pickups (tons)	7,323	7,553	7,390	6,157	6,470	6,535	5,095	4,925	4,600	4,194
Recyclables collected (tons)	16,902	17,616	17,175	17,698	17,489	18,406	18,627	18,623	18,816	18,882
Yard trimmings collected (tons)	17,429	21,261	18,422	18,540	19,540	21,199	20,840	24,299	21,108	19,614
Municipal Drainage										
Environmental assessment requests	29	36	59	100	132	171	207	133	92	74
Storm sewer inlets maintained	9,529	9,364	9,847	10,023	9,870	9,268	8,462	8,983	9,527	9,673
Convention and Tourism										
Event days booked and serviced	148	168	300	300	150	246	275	247	249	693
Municipal Golf Course										
Rounds of golf played	57,719	44,702	46,834	48,155	52,746	48,982	45,223	50,447	53,324	50,759
Recreation Revolving										
Courses completed	4,006	2,993	6,464	6,999	6,512	6,971	7,137	6,966	7,172	6,810

Source: City Departments

Notes: *911 Calls and 911 dispatches include all calls to 911 which represent both police and fire.
+Beginning in Fiscal Year 2019, maximum water storage capacity includes gallons currently in the distribution system; data is not available for prior years.
Operating indicators are not available for the general government, technology services, property management or downtown center development functions.

CITY OF PLANO, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(unaudited)

Table 19

	Fiscal Year									
Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Police										
Number of stations	3	3	3	3	3	3	3	3	3	3
Number of patrol units	162	161	159	154	147	130	127	124	128	126
Number of motorcycle units	1	2	5	5	5	5	5	6	6	7
Fire										
Number of stations	13	13	13	13	13	13	13	13	13	13
Number of fire engines/trucks	24	24	24	23	22	22	22	22	22	22
Number of EMS trucks	13	13	13	11	11	11	10	10	10	10
Libraries										
Number of libraries	5	5	5	5	5	5	5	5	5	5
Development										
Planning										
Streets- paved (miles)	1,050	1,050	1,048	1,045	1,044	1,039	1,035	1,031	1,026	1,021
Alleys- paved (miles)	520	520	520	519	519	519	519	519	519	519
Public Services and Operations										
Animal Services										
Animal control trucks	8	8	8	8	8	8	8	8	8	8
Parks and Recreation										
Parks* (acres)	4,376	4,382	4,382	4,375	4,322	4,268	4,244	4,241	4,002	3,995
Athletic fields	151	151	157	163	161	171	179	179	179	179
Playgrounds	70	70	71	70	71	69	70	69	69	69
Recreation centers	5	5	5	5	5	5	4	4	4	4
Tennis centers	1	1	1	1	1	1	1	1	1	1
Senior centers	1	1	1	1	1	1	1	1	1	1
Aquatic/Natatorium	9	9	9	9	9	8	7	8	9	9
Public Works										
Traffic signals	239	238	232	230	227	225	221	220	219	219

(continued)

CITY OF PLANO, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(unaudited)

Table 19
(continued)

Function/Program	Fiscal Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Water and Sewer										
Water mains (miles)	1,471	1,463	1,448	1,435	1,427	1,414	1,405	1,391	1,384	1,373
Sanitary sewers (miles)	1,050	1,049	1,045	1,042	1,037	1,032	1,029	1,024	1,019	1,014
Fire hydrants	16,001	15,945	15,794	15,583	15,452	15,256	15,111	14,918	14,817	14,677
Sustainability and Environmental Services										
Collection trucks	54	54	50	51	51	50	50	50	50	50
Municipal Drainage										
Storm sewers (miles)	705	704	700	697	694	688	682	677	673	668
Convention and Tourism										
Civic centers	1	1	1	1	1	1	1	1	1	1

Source: City Departments

Notes: *Includes Golf Course.

Capital asset indicators are not available for the general government, administrative services, property management, recreation revolving or downtown center develop

City of Plano, Texas

Single Audit Report
For the Fiscal Year Ended September 30, 2021

Page

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

Independent Auditor's Report on Compliance for Each Major Federal and State Program, Report on Internal Control over Compliance, and Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State of Texas *Uniform Grant Management Standards* 3

Schedule of Expenditures of Federal and State Awards 6

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and Members of the City Council of the
City of Plano, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Plano, Texas (the City) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 6, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 6, 2022

Independent Auditor's Report on Compliance for Each Major Federal and State Program, Report on Internal Control over Compliance, and Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State of Texas *Uniform Grant Management Standards*

To the Honorable Mayor and Members of the City Council of the
City of Plano, Texas

Report on Compliance for Each Major Federal and State Program

We have audited the City of Plano, Texas (the City) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the State of Texas *Uniform Grant Management Standards* that could have a direct and material effect on each of the City's major federal and state programs for the year ended September 30, 2021. The City's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State of Texas *Uniform Grant Management Standards (UGMS)* issued by the Texas Governor's Office of Budget and Planning. Those standards and the Uniform Guidance and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2021.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with Uniform Guidance and UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance is a deficiency*, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and UGMS. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State of Texas *Uniform Grant Management Standards*

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic statements. We issued our report thereon dated January 6, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and UGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditures of federal and state awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 6, 2022

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor or Pass-Through Grantor's Number	Program Award Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Federal Emergency Management Agency:				
COVID-19 - Cleaning Services-March	97.036	163632	$ 107,666	$ -
COVID-19 - Cleaning Services-April to June 2020	97.036	165011	76,660	-
COVID-19 - Cleaning Services-July to September 2020	97.036	166109	117,313	-
COVID-19 - First Responder PPE 2020	97.036	171282	96,668	-
COVID-19 - Non-First Responder PPE	97.036	171781	63,764	-
COVID-19 - Public Safety Medical Supplies/Services and PPE	97.036	176513	107,870	-
COVID-19 - Dispatch Medic	97.036	179347	39,243	-
COVID-19 - Medic Unit	97.036	179353	37,298	-
COVID-19 - Signage and Communication	97.036	189302	59,935	-
COVID-19 - Public Safety-PPE 2021 (January to June)	97.036	240308	24,400	-
Total Assistance Listing Number 97.036			730,817	-
Passed through Texas Office of the Governor - Homeland Security Grants Division:				
Homeland Security Grant Program	97.067	3571401	59,931	-
Homeland Security Grant Program	97.067	3957001	46,500	-
Homeland Security Grant Program	97.067	3990301	31,530	-
Homeland Security Grant Program	97.067	4125701	61,225	-
Homeland Security Grant Program	97.067	4126401	34,000	-
Homeland Security Grant Program	97.067	4127301	71,500	-
Total Assistance Listing Number 97.067			304,686	-
Total U.S. Department of Homeland Security			1,035,503	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-48-0035	1,801,257	496,460
COVID-19 - Community Development Block Grant - Coronavirus Grant	14.218	B-20-MW-48-0035	371,536	363,953
Total CDBG Entitlement Grants Cluster			2,172,793	860,413
HOME Investment Partnerships Program	14.239	M-20-MC-48-0234	298,492	87,231
Passed through Texas Department of Housing and Community Affairs:				
Community Development Block Grant - State's Program	14.228	70200001034	365,954	360,631
Total U.S. Department of Housing and Urban Development			2,837,239	1,308,275
U.S. DEPARTMENT OF THE INTERIOR				
Passed through Texas Historical Commission:				
Historic Preservation Fund Grants-In-Aid	15.904	TX-20-10036	26,450	-
Total U.S. Department of the Interior			26,450	-
U.S. DEPARTMENT OF ENERGY				
Direct Program:				
Energy Efficiency and Conservation Block Grant Program	81.128	DE-EE0000969	7,011	-
Total U.S. Department of Energy			7,011	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Program:				
COVID-19 - Provider Relief Fund	93.498	N/A	66,011	-
Passed through Association of Food and Drug Officials:				
Food and Drug Administration Research	93.103	G-SP-2009-08707	1,507	-
Food and Drug Administration Research	93.103	G-T-2009-08708	480	-
Food and Drug Administration Research	93.103	G-T-2105-09266	350	-
Passed through National Association of County and City Health Officials:				
Food and Drug Administration Research	93.103	NA	6,398	-
Total Assistance Listing Number 93.103			8,735	-
Total U.S. Department of Health and Human Services			74,746	-

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor or Pass-Through Grantor's Number	Program Award Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1134	35,254	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0403	22,218	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0571	19,502	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0639	35,250	35,250
Total Assistance Listing Number 16.738			76,970	35,250
Drug Enforcement Administration Task Force 2	16.UNK	N/A	30,075	-
Federal Bureau of Investigation Regional Computer Forensics Laboratory	16.UNK	N/A	17,734	-
Federal Bureau of Investigation Violent Crimes Against Children Task Force	16.UNK	N/A	10,886	-
Federal Bureau of Investigation North Texas Joint Terrorism Task Force	16.UNK	N/A	6,306	-
Department of Justice Equitable Sharing Program	16.922	N/A	110,355	-
Passed through Nancy Lieberman Charities:				
Public Safety Partnership and Community Policing Grants	16.710	N/A	4,379	-
Total U.S. Department of Justice			291,959	35,250
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through Texas Department of Transportation:				
Legacy Drive at Dallas North Tollway Pedestrian Crossing	20.205	CSJ: 0918-24-241	339,612	-
State and Community Highway Safety	20.600	2021-PlanoPD-S-1YG-00050	117,291	-
Total U.S. Department of Transportation			456,903	-
U.S. DEPARTMENT OF TREASURY				
Direct Programs:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	1,920,576	-
COVID-19 - Emergency Rental Assistance Program	21.023	N/A	7,651,438	7,642,170
United States Secret Service North Texas Financial Crimes Task Force	21.UNK	N/A	5,654	-
Treasury Equitable Sharing	21.016	N/A	166,992	-
Passed through Collin County:				
COVID-19 - Coronavirus Relief Fund - Municipal Direct Expense Funding	21.019	2020-401-05-11	10,279,425	513,441
COVID-19 - Coronavirus Relief Fund - COVID-19 Emergency Housing and Living Assistance Program	21.019	N/A	818,071	778,752
Total Assistance Listing Number 21.019			11,097,496	1,292,193
Total U.S. Department of Treasury			20,842,156	8,934,363
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Passed through Texas State Library and Archives Commission:				
Interlibrary Loan Lending Reimbursement Program	45.310	902385	32,892	-
Total Institute of Museum and Library Services			32,892	-
TOTAL FEDERAL ASSISTANCE			$ 25,604,859	$ 10,277,888

State Grantor/Pass-Through Grantor Program Title	Grantor or Pass-Through Grantor's Number	Program Award Expenditures	Passed Through to Subrecipients
TEXAS DEPARTMENT OF TRANSPORTATION			
Direct Programs:			
Park Boulevard Corridor Improvements	CSJ: 0918-24-155	$ 1,007,035	$ -
Parker Road Corridor Improvements	CSJ: 0918-24-156	37,184	-
Total Texas Department of Transportation		1,044,219	-
TEXAS DEPARTMENT OF STATE HEALTH SERVICES			
Passed through North Central Texas Trauma Regional Advisory Council, Inc.:			
EMS Trauma Care System Program	N/A	18,589	-
Total Texas Department of State Health Services		18,589	-
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS			
Direct Programs:			
Texas Homeless Housing and Services Program	63196000008	109,082	109,082
Ending Homelessness Fund	30206000005	11,959	11,959
Texas Homeless Housing and Services Program Youth Set-Aside	18206000004	45,429	45,429
Total Texas Department of Housing and Community Affairs		166,470	166,470
TEXAS COMMISSION ON ENVIRONMENT QUALITY			
Passed through North Central Texas Council of Governments:			
Reducing Recycling Contamination Project	20-04-04	118,593	-
Total Texas Commission on Environment Quality		118,593	-
TOTAL STATE ASSISTANCE		$ 1,347,871	$ 166,470

Note 1. General

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of the City of Plano, Texas (the City) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance and UGMS. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The City's reporting entity is defined in Note 1 to the City's basic financial statements. Federal and state awards received directly from federal and state agencies as well as federal and state awards passed through other government agencies are included on the schedule.

Note 2. Loans

At September 30, 2021, the amount of loans outstanding related to the Community Development Block Grants and HOME Investment Partnerships Program was approximately $734,071 and $131,732, respectively.

Note 3. Indirect Cost Rate

The City has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

Section 1. Summary of Auditor's Results

Financial Statements

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes __X__ No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ Yes __X__ None reported

Noncompliance material to the financial statements noted? _____ Yes __X__ No

Federal and State Awards

An unmodified opinion was issued on compliance for the major programs.

Internal control over major programs:

- Material weakness(es) identified? _____ Yes __X__ No
- Significant deficiencies identified that are not considered to be material weakness(es)? _____ Yes __X__ None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes __X__ No

Identification of major programs:

Federal Assistance Listing/Grant Identification Number	Name of Federal or State Program or Cluster
Major Federal Programs:	
21.019	COVID-19 - Coronavirus Relief Fund
21.023	COVID-19 - Emergency Rental Assistance Program
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
14.218	CDBG Entitlement Grants Cluster
Major State Program:	
CSJ: 0918-24-155	Park Boulevard Corridor Improvements

Dollar threshold used to distinguish between Type A and Type B programs: $768,146 for federal programs
$300,000 for state programs

Auditee qualified as low-risk under Uniform Guidance? __X__ Yes _____ No
Auditee qualified as low-risk under UGMS? _____ Yes __X__ No

Section 2. Financial Statement Findings

None

Section 3. Federal and State Award Findings and Questioned Costs

None

Section 4. Schedule of Prior Year Findings and Questioned Costs

None

ORDINANCE NO. 2022-1-9

An Ordinance of the City of Plano, Texas, changing the name of a portion of Geomap Lane, a dedicated street within the City of Plano, Collin County, Texas, to be named Love All Drive; providing for a change in the official records to reflect such action; and providing an effective date.

WHEREAS, Geomap Lane is a dedicated public street within the City of Plano; and

WHEREAS, the street name Geomap Lane was adopted by plat in 1982; and

WHEREAS, no existing addresses along Geomap Lane will be impacted by the requested name change; and

WHEREAS, City staff have determined that the name of the street causes a safety risk because the street makes an angle similar to a right angle, yet retains the same street name while going east-west and while going north-south, which is not characteristic of streets in Plano and can cause confusion and a lack of safety; and

WHEREAS, the street name change has been reviewed by the Planning Department, the Police Department, Plano Fire-Rescue, and the Public Safety Communications Department; and

WHEREAS, the City Council, upon full consideration of the recommendation of city staff and all matters attendant and related thereto, is of the opinion and finds that the east-west portion of Geomap Lane should be changed to Love All Drive and that the official records of the city be amended to reflect this street name change.

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

Section I. The east-west portion of Geomap Lane, a public street within the City of Plano, Collin County, Texas is hereby changed to Love All Drive. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

Section II. This Ordinance shall become effective immediately from and after its passage.

DULY PASSED AND APPROVED THIS 24TH DAY OF JANUARY 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas, repealing in its entirety City of Plano Ordinance No. 2018-11-9, codified as Article II, Building Code, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Building Code, with certain additions, deletions, and amendments, as the Building Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

WHEREAS, on November 26, 2018, by Ordinance No. 2018-11-9, the City Council of the City of Plano amended Ordinance 2016-3-11 to reflect changes to the International Building Code to align with the International Fire Code, and such were codified as Article II, Building Code, of Chapter 6 of the Code of Ordinances of the City of Plano ("City"); and

WHEREAS, on November 16, 2021, the Building Standards Commission held a public hearing to discuss the adoption of the 2021 Edition of the International Building Code, a publication of the International Code Council (I.C.C.), and to receive input from the general public and all persons who may be affected by the proposed adoption; and

WHEREAS, upon recommendation of the Building Standards Commission and upon full review and consideration of all matters attendant and related thereto, the City Council is of the opinion that the 2021 Edition of the International Building Code, and the additions, deletions, and amendments thereto, should be approved and adopted as the Building Code of the City.

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

Section I. Ordinance No. 2018-11-9, duly passed and approved by the City Council of the City of Plano, on November 26, 2018, is hereby repealed in its entirety.

Section II. A new Article II, Building Code, of Chapter 6 of the Code of Ordinances is hereby adopted and shall read in its entirety as follows:

"ARTICLE II. BUILDING CODE

DIVISION 1. GENERALLY

Sec. 6-16. Penalty.

Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Sec. 6-17. Adopted.

The 2021 Edition of the International Building Code, a publication of the International Code Council (I.C.C.), is hereby adopted and designated as the Building Code of the City of Plano to

the same extent as if such Code were copied verbatim in this Article, subject to deletions, additions, and amendments prescribed in this Article. A copy of the 2021 Edition of the International Building Code is on file in the office of the City Secretary.

Sections 6-18 through 6-36. Reserved.

DIVISION 2. AMENDMENTS

Sec. 6-37. Deletions, Additions, Amendments.

The following deletions, additions, and amendments to the International Building Code adopted herein are hereby approved and adopted:

Section 101.4; *change to read as follows (Sections 101.4.1 through 101.4.7 to remain unchanged):*

101.4 Referenced codes. The other codes listed in Sections 101.4.1 through 101.4.8 and referenced elsewhere in this code, when specifically adopted, shall be considered part of the requirements of this code to the prescribed extent of each such reference. Whenever amendments have been adopted to the referenced codes and standards, each reference to said code and standard shall be considered to reference the amendments as well. Any reference to NFPA 70 or the Electrical Code shall mean the Electrical Code as adopted.

Section 101.4.8; *add the following new section:*

101.4.8 Electrical. The provisions of the Electrical Code shall apply to the installation of electrical systems, including alterations, repairs, replacement, equipment, appliances, fixtures, fittings and appurtenances thereto.

Sections 103 and 103.1; *change to read as follows [Sections 103.2 and 103.3 to remain unchanged]:*

SECTION 103
BUILDING INSPECTIONS DEPARTMENT

103.1 Creation of enforcement agency. The Building Inspections Department ("agency") is hereby created and the official in charge thereof shall be known as the *building official*. The function of the agency shall be the implementation, administration and enforcement of the provisions of the code.

Section 104.2.1 Determination of substantially improved or substantially damaged existing buildings and structures in flood hazard areas; *delete in its entirety.*

Section 104.10.1 Flood hazard areas; *delete in its entirety.*

Section 105.1.1; *change to read as follows:*

105.1.1 Toilet facilities. At least one permanent or temporary toilet facility shall be maintained at every site where a building permit has been issued, as long as a building permitis active for the project.

Permanent toilet facility is defined as a room in an existing building or in the building being constructed with a water closet installed in such a room that conforms to the Plumbing Code and is continuously available to all workers involved in a construction project.

Temporary toilet facility is defined as a portable, fully enclosed, chemically sanitized toilet, which is serviced and cleaned at least once each week.

A Stop Work Order may be issued for any project not in compliance with this section.

Section 105.1.2 Annual permit records; *delete in its entirety.*

Section 105.2; *change the Building category to read as follows (all other provisions and text of Section 105.2 to remain unchanged):*

Building:

1. One-story detached accessory structures used as tool and storage sheds, playhouses and similar uses, provided that the floor area is not greater than 120 square feet (11 m^2).

2. *[Item deleted.]*

3. Oil derricks.

4. Retaining walls that are not over 4 feet (1219 mm) in height measured from the bottom of the footing to the top of the wall, unless supporting a surcharge or impounding Class I, II or IIIA liquids.

5. Water tanks supported directly on grade if the capacity is not greater than 5,000 gallons (18 925 L) and the ratio of height to diameter or width is not greater than 2:1.

6. Sidewalks and driveways not more than 30 inches (762 mm) above adjacent grade, and not over any *basement* or *story* below, and that are not part of an *accessible route* and not in the city right-of-way.

7. Painting, papering, tiling, carpeting, cabinets, counter tops and similar finish work.

8. Temporary motion picture, television and theater stage sets and scenery.

9. Prefabricated *swimming pools* accessory to a Group R-3 occupancy that are less than 24 inches (610 mm) deep, are not greater than 5,000 gallons (18 925 L) and are installed entirely above ground.

10. *[Item deleted.]*

11. Swings and other playground equipment accessory to detached one- and two-family *dwellings*.

12. Window awnings in Group R-3 and U occupancies, supported by an *exterior wall* that do not project more than 54 inches (1372 mm) from the *exterior wall* and do not require additional support.

13. Non-fixed and movable fixtures, cases, racks, counters and partitions not over 5 feet 9 inches (1753 mm) in height.

Section 105.3; *change to read as follows:*

105.3 Application for permit. To obtain a permit, the applicant shall first file an application therefor in writing on a form furnished by the department of building safety for that purpose. Such application shall:

1. Identify and describe the work to be covered by the *permit* for which application is made.

2. Describe the land on which the proposed work is to be done by legal description, street address or similar description that will readily identify and definitely locate the proposed building or work.

3. Indicate the use and occupancy for which the proposed work is intended.

4. Be accompanied by *construction documents* and other information as required in Section 107.

5. State the valuation of the proposed work.

6. Be signed by the applicant, or the applicant's authorized agent.

7. Give such other data and information as required by the *building official*.

8. Be issued to a registered contractor.

General: To obtain a permit, the applicant shall be registered as a contractor. A contractor may register by making application on forms provided by the *building official*.

Exception:

1. Homeowners may obtain permits for their private residence without being registered, however a contractor working under the homeowner's permit must meet state requirements for license registration.

2. Contractors exempt from local registration fees must show proof of state license.

Revocation/Suspension: A contractor's registration may be suspended for the following causes:

1. The contractor fails to finalize permits by obtaining the required approved inspections.

2. The contractor allows use or occupancy of a structure for which a permit was obtained without first obtaining the required authorization.

3. Expiration, suspension or revocation of required license or insurance.

Section 105.3.1; *change to read as follows:*

105.3.1 Action on application. The *building official* shall examine or cause to be examined applications for *permits* and amendments thereto within a reasonable time after filing. If the application or the *construction documents* do not conform to the requirements of pertinent laws, the *building official* shall reject such application in writing, stating the reasons therefor. If the *building official* is satisfied that the proposed work conforms to the requirements of this code and laws and ordinances applicable thereto, the *building official* shall issue a *permit* therefor as soon as practicable. A demolition permit may be withheld for any building or structure within the Plano Historic Building and Site Survey as designated in the Preservation Plan for a period not exceeding thirty (30) days pending review by the Heritage Commission.

Section 105.8; *add to read as follows:*

105.8. Withdrawn permits. *Permits* may be withdrawn by the applicant if no work has commenced on the project. Permit fees exceeding $100.00 may be partially refunded. Where applicable, fees will be refunded at 80 percent of their original value, excluding the plan review and fire protection plan review deposits.

Permits for which work has commenced may not be withdrawn unless a subsequent permittee has obtained a *permit* to complete the work, or when work has started unless an inspection has been made and the building official has determined that the existing work has created no violation of any code or ordinance.

Expired *permits* may be withdrawn if determined by the *building official* that no work has commenced. Withdrawn *permits* with fees of less than one hundred ($100) dollars are nonrefundable.

Section 107.3.1; *change to read as follows:*

107.3.1 Approval of construction documents. When the *building official* issues a *permit*, the *construction documents* shall be *approved*, in writing, or by a stamp which states, "APPROVED AND APPROVED AS NOTED BY THE BUILDING OFFICIAL." One set of *construction documents* so reviewed shall be retained by the *building official*. The other set shall be returned to the applicant, shall be kept at the site of the work and shall be open to inspection by the *building official* or a duly authorized representative.

Section 109*;* *add Sections 109.7, 109.8, 109.8.1, 109.9, and 109.10 to Section 109 to read as follows:*

109.7 Re-inspection fee. A fee, as established by Plano city council resolution, may be charged when:

1. The inspection called for is not ready when the inspector arrives.
2. No building address or permit card is clearly posted.
3. City-approved plans are not on the job site available to the inspector.
4. The building is locked or work otherwise is not available for inspection when called.
5. The job site is red-tagged twice for the same item.
6. The original red tag has been removed from the job site.
7. There is a failure to maintain erosion control, trash control or tree protection.

Any re-inspection fees assessed shall be paid before any more inspections are made on that jobsite.

109.8 Work without a permit.

109.8.1 Investigation. Whenever work for which a *permit* is required by this code has been commenced without first obtaining a *permit*, a special investigation shall be made before a *permit* may be issued for such work.

109.9 Fee. An investigation fee, in addition to the permit fee, shall be collected whether or nota *permit* is subsequently issued. The investigation fee shall be equal to the amount of the permit fee required by this code or the city fee schedule, as applicable. The payment of such investigation fee shall not exempt the applicant from compliance with all other provisions of either this code or the technical codes nor from penalty prescribed by law.

109.10 Unauthorized cover up fee. Any work concealed without first obtaining the required inspection in violation of Section 110 shall be assessed a fee as established by the city fee schedule.

Section 110.3.6*;* Lath, gypsum board and gypsum panel product inspection; *delete the exception.*

Section 111.2; *change to read as follows:*

111.2 Certificate issued. After the *building official* inspects the building or structure and does not find violations of this code or other laws that are enforced by the department, the *building official* shall issue a certificate of occupancy that contains the following:

1. The *permit* number.

2. The address of the structure.

3. *[Item deleted.]*

4. A description of that portion of the structure for which the certificate is issued.

5. A statement that the described portion of the structure has been inspected for compliance with the requirements of this code.

6. The name of the *building official*.

7. The edition of the code under which the *permit* was issued.

8. The use and occupancy, in accordance with the provisions of Chapter 3.

9. The type of construction as defined in Chapter 6.

10. The design *occupant load*.

11. Where an *automatic sprinkler system* is provided, whether the sprinkler system is required.

12. Any special stipulations and conditions of the building *permit*.

Section 113; *change the title of the section and Section 113.1 to read as follows:*

SECTION 113
BUILDING STANDARDS COMMISSION

113.1 General. In order to hear and decide appeals of orders, decisions or determinations made by the *building official* relative to the application and interpretation of this code, there shall be and is hereby created a building standards commission ("commission," "board," or "board of appeals"). The commission shall be appointed by the Plano City Council and shall hold office at its pleasure. The commission shall adopt rules of procedure for conducting its business and shall render all decisions and findings in writing to the appellant with a duplicate copy to the *building official*.

Section 202; *change the definition of "Ambulatory Care Facility" as follows:*

AMBULATORY CARE FACILITY. Buildings or portions thereof used to provide medical, surgical, psychiatric, nursing or similar care on a less than 24-hour basis to persons who are rendered incapable of self-preservation by the services provided. This group may include, but not be limited to, the following:

- Dialysis centers
- Sedation dentistry
- Surgery centers
- Colonic centers
- Psychiatric centers

Section 202*;* *add a definition of "Assisting Living Facilities" to read as follows:*

ASSISTED LIVING FACILITIES. A building or part thereof housing persons, on a 24-hour basis, who because of age, mental disability or other reasons, live in a supervised residential environment which provides personal care services. The occupants are capable of responding to an emergency situation without physical assistance from staff.

Section 202*;* *change the definition of "High-Rise Building" to read as follows:*

HIGH-RISE BUILDING. A building with an occupied floor located more than 55 feet (16 764 mm) above the lowest level of fire department vehicle access.

Section 202*;* *change the definition of "Repair Garage" to read as follows:*

REPAIR GARAGE. A building, structure or portion thereof used for servicing or repairing motor vehicles. This occupancy shall also include garages involved in minor repair, modification and servicing of motor vehicles for items such as lube changes, inspections, windshield repair or replacement, shocks, minor part replacement and other such minor repairs.

Section 202; *change the definition of "Special Inspector" to read as follows:*

SPECIAL INSPECTOR. A qualified person employed or retained by an *approved* agency who shall prove to the satisfaction of the registered design professional in responsible charge and the *building official* as having the competence necessary to inspect a particular type of construction requiring *special inspection*.

Section 303.1.3; *change to read as follows:*

303.1.3 Associated with Group E occupancies. A room or space used for assembly purposes that is associated with a Group E occupancy is not considered a separate occupancy, except when applying the assembly requirements of Chapters 10 and 11.

Section 304.1; *add the following to the list of occupancies in Section 304.1 Business Group B:*

Fire stations
Police stations with detention facilities for 5 or less

Section 307.1.1; *change Item 4 of Section 307.1.1 to read as follows:*

4. Cleaning establishments that utilize *combustible liquid* solvents having a *flash point* of 140°F (60°C) or higher in closed systems employing equipment *listed* by an *approved* testing agency, provided that this occupancy is separated from all other areas of the building by 1-hour *fire barriers* constructed in accordance with Section 707 of 1-hour *horizontal assemblies* constructed in accordance with Section 711 or both. See also IFC Chapter 21, Dry Cleaning Plant provisions.

Section 403.1; *change to read as follows**:***

403.1 Applicability. *High-rise buildings* shall comply with Sections 403.2 through 403.6.

Exceptions: The provisions of Sections 403.2 through 403.6 shall not apply to the following buildings and structures:

1. Airport traffic control towers in accordance with Section 412.2.

2. *Open parking garages* in accordance with Section 406.5.

3. The open air portion of a building containing a Group A-5 occupancy in accordance with Section 303.6.

4. Special industrial occupancies in accordance with Section 503.1.1.

5. Buildings containing any one of the following:

    5.1 A Group H-1 occupancy.
    5.2 A Group H-2 occupancy in accordance with Section 415.8, 415.9.2, 415.9.3 or 426.1
    5.3 A Group H-3 occupancy in accordance with Section 415.8.

Section 403.3; *change to read as follows (Exception deleted):*

403.3 Automatic Sprinkler system. Buildings and structures shall be equipped throughout with an *automatic sprinkler system* in accordance with Section 903.3.1.1 and a secondary water supply where required by Section 403.3.3.

Section 403.3.2; *change to read as follows:*

403.3.2 Water supply to required fire pumps. In buildings that are more than 120 feet (36.5 m) in building height, required fire pumps shall be supplied by connections to no fewer than two water mains located in different streets. Separate supply piping shall be provided between each connection to the water main and the pumps. Each connection and the supply piping between the connection and the pumps shall be sized to supply the flow and pressure required for the pumps to operate.

Exception: Two connections to the same main shall be permitted provided that the main is valved such that an interruption can be isolated so that the water supply will continue without interruption through no fewer than one of the connections.

Section 404.10; *change to read as follows:*

404.10 Exit stairways in an atrium. Where an atrium contains an exit access stairway, all the following shall be met:

1. The entry to the exit stairway is the edge of the closet riser of the exit stairway.

2. The entry of the exit stairway shall have access from a minimum of two directions.

3. The distance between the entry to an exit stairway in an atrium and the entrance to a minimum of one exit stairway enclosed in accordance with Section 1023.2 shall comply with the separation required by Section 1007.1.1.

4. Exit access travel distance shall be measured to the closet riser of the exit stairway.

5. Not more than 50 percent of the exit stairways shall be located in the same atrium.

Section 406.3.3.1*;* *change to read as follows:*

406.3.3.1 Carport separation. A fire separation is not required between a Group R-2 and U carport provided that the carport is entirely open on all sides and that the distance between the two is at least 10 feet (3048 mm).

A separation is not required between any occupancy and an accessory U carport provided the carport is entirely open on all sides, the eave-to-eave or eave-to-property line (assumed or real) horizontal separation is at least 5 (five) feet, constructed of non-combustible materials and for the storage of automobiles.

Shade structures used for commercial playgrounds or commercial use do not require fire separations provided shading materials have flame-retardant certificates and framing members are of non-combustible construction.

Section 423.5.1; *change to read as follows:*

423.5.1 Required occupant capacity. The required occupant capacity of the *storm shelter* shall include all of the buildings on the site and shall be the total occupant load of the classrooms, vocational rooms and offices in the Group E occupancy.

Exceptions:

1. Where a new building is being added on an existing Group E site, and where the new building is not of sufficient size to accommodate the required occupant capacity of the *storm shelter* for all of the buildings on the site, the *storm shelter*

shall at a minimum accommodate the required occupant capacity for the new building.

2. Where approved by the *building official*, the required occupant capacity of the shelter shall be permitted to be reduced by the occupant capacity of any existing *storm shelters* on the site.

3. Where approved by the *building official*, the actual number of occupants for whom each occupied space, floor or building is designed, although less than those determined by *occupant load* calculation, shall be permitted to be used in the determination of the required design occupant capacity for the *storm shelter*.

Section 502.1; *change to read as follows:*

502.1 Address identification. Approved numerals of minimum six (6) inches in height and of a color contrasting with the background designating address shall be placed on all new and existing buildings or structures as to be plainly visible and legible from the street or road fronting the property and from all rear alleyways where said alleyways exist. Where buildings do not immediately front a street, approved six (6) inch in height building numerals or address and three (3) inch in height suite/apartment numerals of a color contrasting with the background of the building shall be placed on all new and existing buildings or structures. Numerals or addresses shall be posted on a minimum twenty (20) inch by thirty (30) inch background or border.

Section 503.1; *change to read as follows:*

503.1 General. Unless otherwise specifically modified in Chapter 4 and this chapter, *building height*, number of *stories* and *building area* shall not exceed the limits specified in Sections 504 and 506 based on the type of construction as determined by Section 602 and the occupancies as determined by Section 302 except as modified hereafter. *Building height*, number of *stories* and *building area* provisions shall be applied independently. For the purposes of determining area limitations, height limitations and type of construction, each portion of a building separated by one or more *fire walls* complying with Section 706 shall be considered to be a separate building. Where a building contains more than one distinct type of construction, the building shall comply with the more restrictive *building area*, *height*, and *stories* for the lesser type of construction or be separated by *fire walls*, except as allowed in Section 510.

Table 506.2*; delete footnote "i" from the table.*

Section 506.3.1; *change to read as follows:*

506.3.1 Minimum percentage of perimeter. To qualify for an area factor increase based on frontage, a building shall have not less than 25 percent of it perimeter on a *public way* or open space. Such open space shall be either on the same lot or dedicated for public use and shall be accessed from a street or approved *fire lane*. In order to be considered as accessible, if not in direct contact with a street or *fire lane*, a minimum 10-foot wide pathway meeting fire department access from the street or approved *fire lane* shall be provided.

Section 602.1.1; *change to read as follows:*

602.1.1 Minimum requirements. A building or portion thereof shall not be required to conform to the details of a type of construction higher than that type which meets the minimum requirements based on occupancy even though certain features of such a building actually conform to a higher type of construction.

Where a building contains more than one distinct type of construction, the building shall comply with the most restrictive *building area*, *height*, and *stories*, for the lesser type of construction or be separated by *fire walls* in accordance with Section 706.

Section 708.4.2*;* *change Exception 1 to read as follows (remainder of section and exceptions are unchanged):*

1. Buildings equipped with an *automatic sprinkler system* installed throughout in accordance with Section 903.3.1.1, or in accordance with Section 903.3.1.2 provided that protection is provided in the space between the top of the *fire partition* and underside of the floor or roof sheathing, deck or slab above as required for systems complying with Section 903.3.1.1. Portions of buildings containing concealed spaces filled with noncombustible insulation, as permitted for sprinkler omission, shall not apply to this exception for draftstopping.

Section 718.3*;* *change Exception to read as follows (remainder of section is unchanged):*

Exceptions: Buildings equipped throughout with an *automatic sprinkler system* in accordance with Section 903.3.1.1 and provided that in combustible construction, sprinkler protection is provided in the floor space.

Section 718.4; *change Exception to read as follows (remainder of section is unchanged):*

Exceptions: Buildings equipped throughout with an *automatic sprinkler system* in accordance with Section 903.3.1.1 and provided that in combustible construction, sprinkler protection is provided in the attic space.

Section 901.5; *change to read as follows:*

901.5 Acceptance tests. *Fire protection systems* shall be tested in accordance with the requirements of this code and the *International Fire Code*. Where required, the tests shall be conducted in the presence of the *building official*. Where the *International Fire Code* requires that the Fire Department witness any such test, such test shall be scheduled with a minimum of 48-hour notice to the Fire Chief or his representative. Tests required by this code, the *International Fire Code* and the standards listed in this code shall be conducted at the expense of the owner or the owner's authorized agent. It shall be unlawful to occupy portions of a structure until the required *fire protection systems* within that portion of the structure have been tested and *approved*.

Section 901.7; *re-title and change to read as follows:*

901.7 Systems out of service. Where a required *fire protection system* is out of service, or in the event of an excessive number of activations, alarms or unwanted alarms, the fire department and the code official shall be notified immediately and, where required by the code official, the building shall either be evacuated or standby personnel shall be provided for all occupants left unprotected by the shut down until the *fire protection system* has been returned to service.

Section 903.1.1; *change to read as follows:*

903.1.1 Alternative protection. Alternative *automatic fire-extinguishing systems* complying with Section 904 shall be permitted in addition to *automatic sprinkler protection* where recognized by the applicable standard, or as *approved* by the *fire code official*.

Section 903.2; *change the section to read as follows and delete the Exception:*

903.2 Where required. Approved *automatic sprinkler systems* in new buildings and structures shall be provided in the locations described in Sections 903.2.1 through 903.2.12. *Automatic Sprinklers systems* shall not be installed in elevator machine rooms, elevator machine spaces, and elevator hoist ways. Storage shall not be allowed within the elevator machine room.

Section 903.2.1.1; *change to read as follows:*

903.2.1.1 Group A-1. An *automatic sprinkler system* shall be provided for Group A-1 occupancies where one of the following conditions exists:

1. The *fire area* exceeds 6,000 square feet (557.4 m^2).
2. The *fire area* has an *occupant load* of 300 or more.
3. The *fire area* is located on a floor other than the *level of exit discharge*.
4. The *fire area* contains a multi theater complex.

Section 903.2.1.3; *change to read as follows:*

903.2.1.3 Group A-3. An *automatic sprinkler system* shall be provided for Group A-3 occupancies where one of the following conditions exists:

1. The *fire area* exceeds 6,000 square feet (557.4 m2).
2. The *fire area* has an occupant load of 300 or more.
3. The *fire area* is located on a floor other than the *level of exit* discharge.

Section 903.2.1.4; *change to read as follows:*

903.2.1.4 Group A-4. An *automatic sprinkler system* shall be provided for Group A-4 occupancies where one of the following conditions exists:

1. The *fire area* exceeds 6,000 square feet (557.4 m^2).

2. The *fire area* has an occupant load of 300 or more.

3. The *fire area* is located on a floor other than the *level of exit discharge*.

Section 903.2.3; *change to read as follows:*

903.2.3 Group E. An *automatic sprinkler system* shall be provided for Group E occupancies where one of the following conditions exists:

1. Throughout all Group E *fire areas* greater than 6,000 square feet (557.4 m^2) in area;

2. Throughout every portion of educational building below the *level of exit discharge*.

Exception: An *automatic sprinkler system* is not required in any *fire area* or area below the *level of exit discharge* where every classroom throughout the building has at least one exterior exit door at ground level.

Section 903.2.4; *change to read as follows:*

903.2.4 Group F-1. An *automatic sprinkler system* shall be provided throughout all buildings containing a Group F-1 occupancy where one of the following conditions exists:

1. Where a Group F-1 *fire area* exceeds 6,000 square feet (557.4m^2);

2. Where a Group F-1 *fire area* is located more than three stories above grade plane; or

3. Where combined area of all Group F-1 fire areas on all floors, including any mezzanines, exceeds 24,000 square feet (2230 m^2).

Section 903.2.4.2; *change to read as follows:*

903.2.4.2 Group F-1 distilled spirits. An *automatic sprinkler system* shall be provided throughout a Group F-1 fire area used for the manufacture of distilled spirits involving more than 120 gallons of distilled spirits (>16% alcohol) in the fire area at any one time.

Section 903.2.7; *change to read as follows:*

903.2.7 Group M. An *automatic sprinkler system* shall be provided throughout all buildings containing a Group M occupancy where one of the following conditions exists:

1. Where a Group M *fire area* exceeds 6,000 square feet (557.4 m^2);

2. Where a Group M *fire area* is located more than three stories above grade plane; or

3. Where the combined area of all Group M fire areas on all floors, including any mezzanines, exceeds 24,000 square feet (2230 m^2).

Section 903.2.9; *change to read as follows:*

903.2.9 Group S-1. An *automatic sprinkler system* shall be provided throughout all buildings containing a Group S-1 occupancy where one of the following conditions exists:

1. A Group S-1 *fire area* exceeds 6,000 square feet (557.4 m^2);

2. A Group S-1 *fire area* is located more than three stories above grade plane; or

3. The combined area of all Group S-1 *fire areas* on all floors, including any mezzanines, exceeds 24,000 square feet (2230 m^2).

4. A Group S-1 *fire area* used for the storage of commercial trucks or buses where the *fire area* exceeds 5,000 square feet (464 m^2).

Section 903.2.9.1; *change to read as follows:*

903.2.9.1 Repair Garages. An *automatic sprinkler system* shall be provided throughout all buildings used as *repair garages* where one of the following conditions exists:

1. Buildings two or more stories in height, including basements, with a *fire area* containing a repair garage exceeding 6,000 square feet (557.4 m^2);

2. One-story buildings with a *fire area* containing a *repair garage* exceeding 6,000 square feet (557.4 m^2);

3. Buildings with a *repair garage* servicing vehicles parked in the basement.

4. A Group S-1 *fire area* used for the repair of commercial trucks or buses where the *fire area* exceeds 5,000 square feet (464 m^2).

Section 903.2.9.3; *change to read as follows:*

903.2.9.3 Group S-1 distilled spirits or wine. An automatic sprinkler system shall be provided throughout a Group S-1 fire area used for the bulk storage of distilled spirits or wine involving more than 120 gallons of distilled spirits or wine (>16% alcohol) in the fire area at any one time.

Section 903.2.9.4; *delete the Exception.*

Section 903.2.9.5; *add a new section to Section 903.2.9 to read as follows:*

903.2.9.5 Self-service storage facility. An *automatic sprinkler system* shall be installed throughout all self-service storage facilities. A screen shall be installed at eighteen (18) inches below the level of the sprinkler heads to restrict storage above that level. This screen shall be a mesh of not less than one (1) inch nor greater than six (6) inches in size. The screen and its supports shall be installed such that all elements are at least eighteen (18) inches below any sprinkler heads.

Section 903.2.10; *change to read as follows:*

903.2.10 Group S-2 enclosed parking garages. An *automatic sprinkler system* shall be provided throughout buildings classified as parking garages where any of the following conditions exists:

1. Where the *fire area* of the enclosed parking garage, in accordance with Section 406.6 of the *International Building Code*, exceeds 12,000 square feet (1115 m^2).

2. Where the enclosed parking garage, in accordance with Section 406.6 of the *International Building Code*, is located beneath other groups.

   Exception: Enclosed parking garages located beneath Group R-3 occupancies.

3. Where the *fire area* of the open parking garage, in accordance with Section 406.5 of the *International Building Code*, exceeds 48,000 square feet (4460 m^2).

4. Where two or more sides of the garage are not accessible by the Fire Department ladder truck.

Section 903.2.11; *change Section 903.2.11.3 (and delete the Exception) and add new Sections 903.2.11.7, 903.2.11.8, 903.2.11.9, 903.2.11.10 and 903.2.11.11 to read as follows:*

903.2.11.3 Buildings 35 feet or more in height. An *automatic sprinkler system* shall be installed throughout buildings that have one or more stories, other than penthouses in compliance with Section 1511 of the *International Building Code*, located 35 feet (10 668 mm) or more above the lowest level of fire department vehicle access, measured to the finished floor.

903.2.11.7 High-piled combustible storage. For any building with a clear height exceeding 12 feet (4572 mm), see Chapter 32 of the IFC to determine if those provisions apply.

903.2.11.8 Spray booths and rooms. New and existing spray booths and spraying rooms shall be protected by an approved automatic fire-extinguishing system.

903.2.11.9 Buildings over 6,000 square feet. An *automatic sprinkler system* shall be installed throughout all buildings with a building area 6,000 square feet or greater, in all existing buildings that are enlarged to be 6,000 square feet or greater, and in all existing 6,000 square foot buildings that are enlarged. For the purpose of this provision, fire walls, fire barriers, or horizontal assemblies shall not define separate buildings.

Exceptions:

1. Parking garages in compliance with Section 903.2.10 of the *International Building Code*.

2. When of non-combustible construction, the area of awning extension or free-standing canopies, both sides, and not used for display or storage shall not be considered for requiring sprinkler protection for areas greater than 6,000 square feet but less than otherwise required in this code.

903.2.11.10 Expanded tenant spaces. Fire sprinklers shall be installed in all tenant spaces where the total fire area exceeds 6,000 square feet. For the purpose of fire sprinklers, fire walls, fire barriers, or horizontal assemblies shall not be used to separate single tenant fire areas.

903.2.11.11 Existing R occupancies. In R occupancies where fire has occurred and displaces one or more occupants, the affected building shall be fire-sprinklered prior to re-occupancy of the unit/building.

Section 903.3.1.1.1; *change to read as follows:*

903.3.1.1.1 Exempt locations. When approved by the *fire code official*, automatic sprinklers shall not be required in the following rooms or areas where such rooms or areas are protected with an *approved* automatic fire detection system in accordance with Section 907.2 that will respond to visible or invisible particles of combustion. Sprinklers shall not be omitted from any room merely because it is damp, of fire-resistance-rated construction or contains electrical equipment.

1. Any room where the application of water, or flame and water, constitutes a serious life or fire hazard.

2. Generator and transformer rooms, under the direct control of a public utility, separated from the remainder of the building by walls and floor/ceiling or roof/ceiling assemblies having a fire-resistance rating of not less than 2 hours.

3. Elevator machine rooms, machinery spaces, and hoist ways, other than pits where such sprinklers would not necessitate shunt trip requirements under any circumstances.

Section 903.3.1.2; *change to read as follows:*

903.3.1.2 NFPA 13R sprinkler systems. *Automatic sprinkler systems* in Group R occupancies shall be permitted to be installed throughout in accordance with NFPA 13R where the Group R occupancy meets all of the following conditions:

1. Four stories or less above grade plane.

2. The floor level of the highest story is 35 feet (10668 mm) or less above the lowest level of fire department vehicle access.

3. The floor level of the lowest story is 35 feet (10668 mm) or less below the lowest level of fire department vehicle access.

The number of stories of Group R occupancies constructed in accordance with Sections 510.2 and 510.4 shall be measured from grade plane.

Where allowed in buildings of Group R, up to and including four stories in height, automatic sprinklers shall be installed throughout in accordance with NFPA 13R. Sprinkler systems installed in accordance with 13R shall include sprinkler protection in combustible attics of buildings two (2) or more stories in height.

Section 903.3.1.; *add new Sections 903.3.1.4, 903.3.1.4.1, 903.3.1.4.2 and 903.3.1.5 to read as follows:*

903.3.1.4 Freeze protection. Freeze protection systems for *automatic fire sprinkler systems* shall be in accordance with the requirements of the applicable referenced NFPA standard and this section.

903.3.1.4.1 Attics. Only dry-pipe, preaction, or listed anti-freeze *automatic fire sprinkler systems* shall be allowed to protect attic spaces.

Exception: Wet-pipe fire sprinkler systems shall be allowed to protect non-ventilated attic spaces where:

1. The attic sprinklers are supplied by a separate floor control valve assembly to allow ease of draining the attic system without impairing sprinklers throughout the rest of the buildings;

2. Adequate heat is provided for freeze protection as per the applicable referenced NFPA standard; and

3. The attic space is a part of the building's thermal, or heat, envelope, such that insulation is provided at the roof deck, rather than at the ceiling level.

903.3.1.4.2 Heat trace/insulation. Heat trace/insulation shall only be allowed where approved by the fire code official for small sections of large diameter water-filled pipe.

903.3.1.5 Installation. Automatic sprinkler and standpipe systems shall be installed with the following:

1. A single underground supply from a looped water main and point for the Fire Department Connection (FDC) shall be provided for all buildings.

2. Fire department connections serving more than 500 GPM shall be provided with one 5-inch Storz connection and one 2-1/2 inch connection. For system demands greater than 150 psi, an additional 2 ½ inch Siamese connection and sign identifying pressure demand shall be required. Each shall have an independent check valve.

3. All inspectors' test, ball-drips, and main-drains shall be piped directly to the outside of the building.

4. At least one inspection test valve shall be located at the remote system area.

5. Fire pumps shall be equipped with a properly sized test header.

6. Underground piping shall have a 10-foot minimum separation from all other utilities and placed in a separate trench. Underground piping within 5 feet of the building may be combined with other utilities for entrance to the building.

7. Porches and balconies shall be sprinklered on all Group R-2 and R-3 occupancies.

8. A minimum of 4-feet of pipe between the check valve and inside wall of the Fire Department Connection.

Section 903.3.5; *change section to read as follows (Sections 903.3.5.1 and 903.3.5.2 to remain unchanged):*

903.3.5 Water supplies. Water supplies for automatic sprinkler systems shall comply with this section and the standards referenced in Section 903.3.1. The potable water supply shall be protected against backflow in accordance with the requirements of this section and the *International Plumbing Code*. For connections to public waterworks systems, the water supply test used for design of fire protection systems shall be adjusted to account for seasonal and daily pressure fluctuations based on information from the water supply authority and as approved by the fire code official.

Water supply as required for such systems shall be provided in conformance with the supply requirements of the respective standards; however, every water-based fire protection system shall be designed with a 10 psi safety factor.

Section 903.4; *change by adding a paragraph after the Exceptions to read as follows:*

Sprinkler and standpipe system water-flow detectors shall be provided for each floor tap to the sprinkler system and shall cause an alarm upon detection of water flow for more than forty-five (45) seconds. All control valves in the sprinkler and standpipe systems except for fire department hose connection valves shall be electrically supervised to initiate a supervisory signal at the central station upon tampering.

Section 903.4.2; *change to read as follows:*

903.4.2 Alarms. An approved audible device, located on the exterior of the building in an approved location, shall be connected to each *automatic sprinkler system*. Such sprinkler waterflow alarm devices shall be activated by water flow equivalent to the flow of a single sprinkler of the smallest orifice size installed in the system. Where a fire alarm system is installed, actuation of the *automatic sprinkler system* shall actuate the building fire alarm system.

The alarm device required on the exterior of the building shall be a weatherproof horn/strobe notification appliance with a minimum 75 candela strobe rating, installed as close as practicable to the fire department connection.

Section 903.4.3; *change to read as follows:*

903.4.3 Floor control valves. Approved supervised indicating control valves shall be provided at the point of connection to the riser on each floor.

Section 905.2; *change to read as follows:*

905.2 Installation standard. Standpipe systems shall be installed in accordance with this section and NFPA 14. Manual dry standpipe systems shall be supervised with a minimum of 10 psig and a maximum of 40 psig air pressure with a high/low alarm.

Section 905.3.2 Group A; *delete Exceptions 1 and 2.*

Section 905.3.4 Stages; *delete this section in its entirety.*

Section 905.3; *add a new section 905.3.9 to read as follows:*

905.3.9 Travel distance. Class I standpipes shall also be required on all occupancies in which the distance from accessible points for Fire Department ingress to any point in the structure exceeds two hundred fifty feet (250') along the route that a fire hose is laid as measured from the fire lane.

Section 905.4; *change to read as follows:*

905.4 Location of Class I standpipe hose connections. Class I standpipe hose connections shall be provided in all of the following locations:

1. In every required *exit stairway*, a hose connection shall be provided for each story above and below *grade plane*. Hose connections shall be located at the main floor landing unless otherwise *approved* by the fire code official.

   Exception: A single hose connection shall be permitted to be installed in the open corridor of open breezeway between open stairs that are not greater than 75 feet (22 860 mm) apart.

2. On each side of the wall adjacent to the exit opening on a *horizontal exit*.

   Exception: Where floor areas adjacent to a *horizontal exit* are reachable from an *interior exit stairway* hose connection by a 30-foot (9144 mm) hose stream from a nozzle attached to 100 feet (30 480 mm) of hose, a hose connection shall not be required at the *horizontal exit*.

3. In every *exit passageway*, at the entrance from the *exit passageway* to other areas of a building.

Exception: Where floor areas adjacent to an *exit passageway* are reachable from an *exit stairway* hose connection by a 30-foot (9144 mm) hose stream from a nozzle attached to 100 feet (30 480 mm) of hose, a hose connection shall not be required at the entrance from the *exit passageway* to other areas of the building.

4. In covered mall buildings, adjacent to each exterior public entrance to the mall and adjacent to each entrance from an exit *passageway* or exit *corridor* to the mall. In *open mall buildings*, adjacent to each public entrance to the mall at the perimeter line and adjacent to each entrance from an exit *passageway* or *exit* corridor to the mall.

5. Where the roof has a slope less than four units vertical in 12 units horizontal (33.3-percent slope), each standpipe shall be provided with a two-way hose connection located to serve the roof or at the highest landing of an *exit stairway* with stair access to the roof provided in accordance with Section 1011.12.

6. Where the most remote portion of a nonsprinklered floor or *story* is more than 150 feet (45 720 mm) from a hose connection or the most remote portion of a sprinklered floor or *story* is more than 200 feet (60 960 mm) from a hose connection, the fire code official is authorized to require that additional hose connections be provided in *approved* locations.

7. When required by this Chapter, standpipe connections shall be placed adjacent to all required exits to the structure and at two hundred foot (200') intervals along major corridors thereafter, or as otherwise approved by the fire code official.

Section 905.5 Location of Class II standpipe hose connections; *delete this section in its entirety.*

Section 905.6 Location of Class III standpipe hose connections; *delete this section in its entirety.*

Section 905.9; *change to read as follows*:

905.9 Valve supervision. Valves controlling water supplies shall be supervised in the open position so that a change in the normal position of the valve will generate a supervisory signal at the supervising station required by Section 903.4. Where a fire alarm system is provided, a signal shall be transmitted to the control unit.

Exception:
1. Valves to underground key or hub valves in roadway boxes do not require supervision.

2. Valves locked in the normal position and inspected as provided in this code in buildings not equipped with a fire alarm system.

Sprinkler and standpipe system water-flow detectors shall be provided for each floor tap to the sprinkler system and shall cause an alarm upon detection of water flow for a minimum of 45 seconds and not more than 90 seconds. All control valves in the sprinkler and standpipe systems except for fire department hose connection valves shall be electrically supervised to initiate a supervisory signal at the central station upon tampering.

Section 905.11; *change to read as follows:*

905.11 Locking standpipe outlet caps. The *fire code official* is authorized to require locking caps on the outlets on standpoints where the responding fire department carries key wrenches for the removal that are compatible with locking FDC connection caps. Locking caps are required on all new systems and existing systems where caps are missing.

Section 906.1(1); *change by deleting Exception 3 in its entirety.*

Section 907.1; *change Section 907.1.1 and add a new Section 907.1.4 to read as follows:*

907.1.1 Construction documents. *Construction documents* for fire alarm systems shall be of sufficient clarity to indicate the location, nature and extent of the work proposed and show in detail that it will conform to the provisions of this code, the *International Fire Code*, and any relevant laws, ordinances, rules and regulations, as determined by the fire code official. Plans for fire alarm systems shall be in accordance with Plano Fire Department Fire Alarm Submittal Guidelines.

907.1.4 Design Standards. All new or replacement fire alarm systems shall be addressable. Fire alarm systems serving more than 20 smoke detectors shall be analog addressable.

> **Exception:** Existing fire alarm systems need not comply unless the total building remodel or expansion initiated after January 1, 1998, as adopted, exceeds 30% of the building. When cumulative building remodels or expansions exceed 50% of the building, the fire alarm system must comply with these regulations within 18 months of permit application.

Sec. 907.2.1; *change to read as follows:*

907.2.1 Group A. A manual fire alarm system that activates the occupant notification system in accordance with Section 907.5 shall be installed in Group A occupancies having an occupant load of 300 or more persons, or where the occupant load is more than 100 persons above or below the *lowest level of exit discharge*. Group A occupancies not separated from one another in accordance with Section 707.3.10 of the *International Building Code* shall be considered as a single occupancy for the purposes of applying this section. Portions of Group E occupancies occupied for assembly purposes shall be provided with a fire alarm system as required for the Group E occupancy.

> **Exception:** Manual fire alarm boxes are not required where the building is equipped throughout with an *automatic sprinkler system* installed in accordance with Section 903.3.1.1 and the occupant notification appliances will activate throughout the notification zones upon sprinkler water flow.

Activation of fire alarm notification appliances shall:

1. Cause illumination of the *means of egress* with light of not less than 1 foot-candle (11 lux) at the walking surface level, and

2. Stop any conflicting or confusing sounds and visual distractions.

Section 907.2.3; *change to read as follows:*

907.2.3 Group E. A manual fire alarm system that initiates the occupant notification signal utilizing an emergency voice/alarm communication system meeting the requirements of Section 907.5.2.2 and installed in accordance with Section 907.6 shall be installed in Group E educational occupancies. When *automatic sprinkler systems* or smoke detectors are installed, such systems or detectors shall be connected to the building fire alarm system. An approved smoke detection system shall be installed in Group E day care occupancies. Unless separated by a minimum of 100' open space, all buildings, whether portable buildings or the main building, will be considered one building for alarm occupant load consideration and interconnection of alarm systems. Where automatic fire sprinklers are not provided, a full-coverage smoke detection system shall be provided in all Group E occupancies.

Exceptions:

1. A manual fire alarm system is not required in Group E occupancies with an *occupant load* of 50 or less.

1.1 Residential in-home day care with not more than 12 children may use interconnected single station detectors in all habitable rooms. (For care of more than five children 2 ½ or less years of age, see Section 907.2.6.)

[Exceptions 2 through 4 remain unchanged.]

Section 907.2.6; *add a new Section 907.2.6.4 to read as follows:*

907.2.6.4 Group I-4 occupancies. An approved smoke detection system shall be installed in Group I 4 occupancies. Where automatic fire sprinklers are not provided, a full-coverage smoke detection system shall be provided in all Group I-4 occupancies.

Section 907.2.10; *change to read as follows:*

907.2.10 Group S. A manual fire alarm system that activates the occupant notification system in accordance with Section 907.5 shall be installed in Group S public and self-storage occupancies for interior corridors and interior common areas. Visible notification appliances are not required within storage units.

Exception: Manual fire alarm boxes are not required where the building is equipped throughout with an automatic sprinkler system installed in accordance with Section 903.3.1.1, and the occupant notification appliances will activate throughout the notification zones upon sprinkler water flow.

Section 907.2.13; *change Exception 3 to read as follows:*

3. Open air portions of buildings with an occupancy in Group A-5 in accordance with Section 303.1 of the *International Building Code*; however, this exception does not apply to accessory uses including, but not limited to, sky boxes, restaurants and similarly enclosed areas.

Section 907.4.2; *add a new Section 907.4.2.7 to read as follows:*

907.4.2.7 Type. Manual alarm initiating devices shall be an approved double action type.

Section 907.5.2; *add a new Section 907.5.2.4 to read as follows:*

907.5.2.4 I-2 and Group B occupancies. Occupant notification systems are not required where private mode fire alarm systems are needed in critical care areas of I-2 and Group B ambulatory occupancies. A chime sound shall be used as the audible notification at the constantly attended location and public areas where audible notification is required. A visible notification appliance installed in a nurses control station or other continuously attended staff location shall be provided as an acceptable alternative to the installation of audible alarm notification appliances throughout the occupancy. In areas where private mode fire alarm system is being installed, audible alarm notification appliances are not required in critical care areas of Group I-2 and Group B ambulatory occupancies. Visible alarm notification appliances are not required in critical care areas of Group I-2 and Group B ambulatory occupancies. The private mode area and public mode areas of the occupancy shall be identified on the plans for review.

Section 907.6.1; *add a new Section 907.6.1.1 to read as follows:*

907.6.1.1 Wiring installation. All fire alarm systems shall be installed in such a manner that a failure of any single initiating device or single open in an initiating circuit conductor will not interfere with the normal operation of other such devices. All signaling line circuits (SLC) shall be installed in such a way that a single open will not interfere with the operation of any addressable devices (Class A). Outgoing and return SLC conductors shall be installed in accordance with NFPA 72 requirements for Class A circuits and shall have a minimum of four feet separation horizontal and one foot vertical between supply and return circuit conductors.

Section 907.6.3; *change by deleting all four Exceptions.*

Section 907.6.5; *add new Sections 907.6.5.1 and 907.6.5.2 to read as follows:*

907.6.5.1 Communication requirements. All alarm systems, new or replacement, shall transmit alarm, supervisory, and trouble signals descriptively to the approved central station, remote supervisory station or proprietary supervising station as defined in NFPA 72, with the device designation and location of addressable device identification. Alarms shall not be permitted to be transmitted as a General Alarm or Zone condition.

907.6.5.2 Flow detectors and electronic monitoring. Sprinkler and standpipe system water flow detectors shall be provided for each floor zone to the sprinkler system and shall cause an alarm upon detection of water flow for a minimum of 45 seconds and not more than 90 seconds. All control valves in the sprinkler and standpipe systems except for fire department hose connection valves shall be electrically supervised to initiate a trouble signal at the central station upon tampering.

Section 910.2; *add a new Section 910.2.3 with exceptions to read as follows:*

910.2.3 Group H. Buildings and portions thereof used as a Group H occupancy as follows:

1. In occupancies classified as Group H-2 or H-3, any of which are more than 15,000 square feet (1394 m^2) in single floor area.

   Exception: Buildings of noncombustible construction containing only noncombustible materials.

2. In areas of building in Group H used for storing Class 2, 3, and 4 liquid and solid oxidizers, Class 1 and unclassified detonable organic peroxides, Class 3 and 4 unstable (reactive) materials, or Class 2 or 3 water-reactive materials as required for a high-hazard commodity classification.

   Exception: Buildings of noncombustible construction containing only noncombustible materials.

Section 912.2; *add a new Section 912.2.3 to read as follows:*

912.2.3 Hydrant distance. An approved fire hydrant shall be located within 100 feet of the fire department connection as the fire hose lays along an unobstructed path.

Section 912.4.1; *change to read as follows:*

912.4.1 Locking fire department connection caps. All new fire department connections and existing where caps are missing shall be protected by Knox locking caps.

Section 913.2.1; *change to read as follows:*

913.2.1 Protection of fire pump rooms. Fire pumps shall be located in rooms that are separated from all other areas of the building by 2-hour fire barriers constructed in accordance with Section 707 or 2-hour horizontal assemblies constructed in accordance with Section 711, or both. When located on the ground level at an exterior wall, the fire pump room shall be provided with an exterior fire department access door that is not less than 3 feet in width and 6 feet - 8 inches in height, regardless of any interior doors that are provided. A key box shall be provided at this door, as required by Section 506.1 of the *International Fire Code*.

Exception:

1. In other than high-rise buildings, separation by 1-hour *fire barriers* constructed in accordance with Section 707 or 1-hour *horizontal assemblies* constructed in accordance with Section 711, or both, shall be permitted in buildings equipped throughout with an *automatic sprinkler system* in accordance with Section 903.3.1.1 or 903.3.1.2.

2. Separation is not required for fire pumps physically separated in accordance with NFPA 20.

3. When it is necessary to locate the fire pump room on other levels or not at an exterior wall, the corridor leading to the fire pump room access from the exterior of the building shall be provided with equivalent fire resistance as that required for the pump room, or as approved by the *fire code official*. Access keys shall be provided in the key box as required by Section 506.1 of the *International Fire Code*.

Section 913.4*;* *change to read as follows:*

913.4 Supervision. Where provided, the fire pump suction, discharge and bypass valves, and the isolation valves on the backflow prevention devices or assembly shall be supervised open by a central-station, proprietary, or remote-station signaling service.

The fire-pump system shall also be supervised for "loss of power", and "phase reversal" on supervisory circuits, and "pump running" as an alarm condition and shall report individually to the monitoring station.

Section 1006.2.1; *change Exception 3 to read as follows:*

3. Unoccupied rooftop mechanical rooms and penthouses are not required to comply with the common path of egress travel distance measurement.

Section 1006.2.2; *add a new Section 1006.2.2.7 to read as follows:*

1006.2.2.7 Electrical Rooms. For electrical rooms, special exiting requirements may apply. Reference the electrical code, as adopted.

Section 1009.1; *add a new Exception 3 to read as follows:*

3. Buildings regulated under state law and built in accordance with state-registered plans, including variances or waivers granted by the State of Texas, shall be deemed to be in compliance with the requirements of Section 1009 and Chapter 11.

Section 1009.8; *add a new Exception 7 to read as follows:*

7. Buildings regulated under state law and built in accordance with state-registered plans, including variances or waivers granted by the State of Texas, shall be deemed to be in compliance with the requirements of Section 1009 and Chapter 11.

Section 1010.2.5 Bolt Locks; *change Exceptions 3 and 4 to read as follows:*

3. Where a pair of doors serves an occupant load of less than 50 persons in a Group B, F, M or S occupancy, manually operated edge- or surface-mounted bolts are permitted on the inactive leaf. The inactive leaf shall not contain doorknobs, panic bars or similar operating hardware.

4. Where a pair of doors serves a Group A, B, F, M or S occupancy, manually operated edge- or surface-mounted bolts are permitted on the inactive leaf provided that such inactive leaf is not needed to meet egress capacity requirements and the building is equipped throughout with an automatic sprinkler system in accordance with Section 903.3.1.1. The inactive leaf shall not contain doorknobs, panic bars or similar operating hardware.

Section 1015.8; *change to read as follows:*

1015.8 Window openings. Windows in Group R-2 and R-3 buildings including *dwellings units*, where the bottom of the clear opening of an operable window is located less than 36 inches (914 mm) above the finished floor and more than 72 inches (1829 mm) above the finished grade or other surface below on the exterior of the building, shall comply with one of the following:

1. Operable windows where the top of the sill of the opening is located more than 55 feet (16 764 mm) above the finished grade or other surface below and that are provided with window fall prevention devices that comply with ASTM F2006.

2. Operable windows where the openings will not allow a 4-inch-diameter (102 mm) sphere to pass through the opening when the window is in its largest opened position.

3. Operable windows where the openings are provided with window fall prevention devices that comply with ASTM F2090.

4. Operable windows that are provided with window opening control devices that comply with Section 1015.8.1.

Section 1020.2; *add a new Exception 6 to read as follows:*

6. In unsprinklered Group B occupancies, corridor walls and ceilings need not be of fire-resistive construction within a single tenant space when the space is equipped with approved automatic smoke-detection within the *corridor*. The actuation of any detector must activate self-annunciating alarms audible in all areas within the *corridor*. Smoke detectors must be connected to an approved automatic fire alarm system where such system is provided.

Section 1101.1; *change to read as follows:*

1101.1 Scope. The provisions of this chapter shall control the design and construction of facilities for accessibility for individuals with disabilities.

Exception: Components of projects regulated by and registered with Architectural Barriers Division of Texas Department of Licensing and Regulation or regulated by and in compliance with the Fair Housing Act and Design Manual shall be deemed to be in compliancewith the requirements of this chapter.

Section 1106 Parking and Passenger Loading Facilities; *delete this section in its entirety.*

Section 1202.1; *change to read as follows:*

1202.1 General. Buildings shall be provided with natural ventilation in accordance with Section 1202.5, or mechanical ventilation in accordance with the *International Mechanical Code*.

Where the air infiltration rate in a *dwelling unit* is 5 air changes or less per hour when tested with a blower door at a pressure 0.2 inch w.c. (50 Pa) in accordance with Section 402.4.1.2 of the *International Energy Conservation Code*, the *dwelling unit* shall be ventilated by mechanical means in accordance with Section 403 of the *International Mechanical Code*.

Table 1505.1; *change Table 1505.1 to revise footnote b and delete footnote c to read as follows:*

b. Non-classified roof coverings shall be permitted on buildings of U occupancies having not more than 120 sq. ft. of protected roof area. When exceeding 120 sq. ft. of protected roof area, buildings of U occupancies may use non-rated non-combustible roof coverings.
c. *[deleted]*

Section 1603.2; *add chart to read as follows:*

GROUND SNOW LOAD	WIND DESIGN				SEISMIC DESIGN CATEGORY[f]	SUBJECT TO DAMAGE FROM			WINTER DESIGN TEMP[e]	ICE BARRIER UNDER-LAYMENT[h]	FLOOD HAZARDS[g]	AIR FREEZING INDEX[i]	MEAN ANNUAL TEMPj
	SPEED[d] (MPH)	Topographic Effects[k]	Special Wind Region[L]	Windborne Debris Zone[m]		Weathering[a]	Frost Line Depth[b]	Termite[c]					
5 lb/ft	115 (3 sec-gust)/ 76 fastest mile	No	No	No	A	Moderate	6”	Very Heavy	22^0 F	No	Local Code	150	64.9^0 F

Footnotes reference Table R301.2(1) – IRC

Section 1704.2.5.1; *change to read as follows:*

1704.2.5.1 Fabricator approval. *Special inspections* during fabrication are not required where the work is done on the premises of a fabricator *approved* to perform such work without *special*

inspection. Approval shall be based on review of the fabricator's written fabrication procedures and quality control practices *approved* by the *building official*. At completion of fabrication, the *approved fabricator* shall submit a *certificate of compliance* to the owner or the owner's authorized agent for submittal to the *building official* as specified in Section 1704.5 stating that the work was performed in accordance with the *approved construction documents*.

Section 1809.5.1 Frost protection at required exits; *delete section in its entirety.*

Section 2702; *change Section 2702 to add a new Section 2702.5 to read as follows:*

2702.5 Designated critical operations areas (DCOA). In areas within a facility or site requiring continuous operation for the purpose of public safety, emergency management, national security or business continuity, the power system shall comply with NFPA 70 Article 708.

Section 2901.1; *change to read as follows:*

[P] 2901.1 Scope. The provisions of this chapter and the *International Plumbing Code* shall govern the design, construction, erection and installation of plumbing components, appliances, equipment and systems used in *buildings* and structures covered by this code. Toilet and bathing rooms shall be constructed in accordance with Section 1210. Private sewage disposal systems shall conform to the *International Private Sewage Disposal Code*. The *International Fire Code*, the *International Property Maintenance Code* and the *International Plumbing Code* shall govern the use and maintenance of plumbing components, appliances, equipment and systems, The *International Existing Building Code* and the *International Plumbing Code* shall govern the alteration, *repair*, relocation, replacement and *addition* of plumbing components, *appliances*, *equipment* and systems. The provisions of this chapter are meant to work in coordination with the provisions of Chapter 4 of the *International Plumbing Code*. Should any conflicts arise between the two chapters, the *building official* shall determine which provision applies.

Section 2902.1; *change to read as follows:*

2902.1 Minimum number of fixtures. Plumbing fixtures shall be provided in the minimum number as shown in Table 2902.1 based on the actual use of the building or space. Uses not shown in Table 2902.1 shall be considered individually by the code official. The number of occupants shall be determined by this code. In other than E occupancies, the minimum number of fixtures in Table 2902.1 may be lowered, if requested in writing, by the applicant stating reasons for a reduced number and approved by the *building official*.

Table 2902.1; *change table to add a footnote g to read as follows:*

TABLE 2902.1 - MINIMUM NUMBER OF REQUIRED PLUMBING FIXTURES

NO.	CLASSIFICATION	DESCRIPTION	WATER CLOSETS (URINALS: SEE SECTION 424.2)		LAVATORIES		BATHTUBS/ SHOWERS	DRINKING FOUNTAINS (SEE SECTION 410)	OTHER
			MALE	FEMALE	MALE	FEMALE			
2	Business[g]	Buildings for the transaction of business, professional services, other services involving merchandise, office buildings, banks, ambulatory care, light industrial and similar uses	1 per 25 for the first 50 and 1 per 50 for the remainder exceeding 50		1 per 40 for the first 80 and 1 per 80 for the remainder exceeding 80		-	1 per 100[g]	1 service sink[e]
6	Mercantile[g]	Retail stores, service stations, shops, salesrooms, markets and shopping centers	1 per 500		1 per 750		-	1 per 1,000[g]	1 service sink[e]

g. Drinking fountains are not required in M occupancies with an occupant load of 100 or less, B occupancies with an occupant load of 25 or less, where drinking water is provided in a container free of charge.

Section 2902.1*; add new Sections 2902.1.4, 2902.1.4.1, and 2902.1.4.2 to Section 2902.1 to read as follows:*

2902.1.4 Additional fixtures for food preparation facilities. In addition to the fixtures required in this chapter, all food service facilities shall be provided with additional fixtures set out in this section.

2902.1.4.1 Hand washing lavatory. At least one hand washing lavatory shall be provided for use by employees that is accessible from food preparation, food dispensing and ware washing areas. Additional hand washing lavatories may be required based on convenience of use by employees.

2902.1.4.2 Service sink. In new or remodeled food service establishments, at least one service sink or one floor sink shall be provided so that it is conveniently located for the cleaning of mops or similar wet floor cleaning tool and for the disposal of mop water and similar liquid waste. The location of the service sink(s) and/or mop sink(s) shall be approved by the City of Plano Health Department.

Section 3002.1; *change to read as follows:*

3002.1 Hoistway enclosure protection. Elevator, dumbwaiter and other hoistway enclosures shall be shaft enclosures complying with Sections 712 and 713.

Exceptions:

1. Elevators completely located within atriums shall not require hoistway enclosure protection.

2. Elevators in open or enclosed parking garages that serve only the parking garage, shall not require hoistway enclosure protection.

Section 3005.4; *change to read as follows:*

3005.4 Machine rooms, control rooms, machinery spaces and control spaces. The following rooms and spaces shall be enclosed with fire barriers constructed in accordance with Section 707 or horizontal assemblies constructed in accordance with Section 711, or both:

1. Machine rooms.
2. Control rooms.
3. Control spaces.
4. Machinery spaces outside of the hoistway enclosure.

The fire-resistance shall be not less than the required rating of the hoistway enclosure served by the machinery. Openings in the fire barriers shall be protected with assemblies having a fire protection rating of not less than that required for the hoistway enclosure doors.

Exceptions:

1. Elevator machine rooms, control rooms, machinery spaces and control spaces completely located within atriums shall not require enclosure protection.

2. Elevator machine rooms, control rooms, machinery spaces and control spaces in open or enclosed parking garag**e**s that serve only the parking garage, shall not require enclosure protection.

Section 3005.5; *change section by adding new Subsections 3005.5.1, 3005.5.1.1, 3005.5.1.1.1, 3005.5.1.1.2, 3005.5.1.2, and 3005.5.1.3 to read as follows:*

3005.5.1 Fire protection in machine rooms, control rooms, machinery spaces and control spaces.

3005.5.1.1 Automatic sprinkler system. The building shall be equipped throughout with an automatic sprinkler system in accordance with Section 903.3.1.1, except as otherwise permitted by Section 903.3.1.1.1 and as prohibited by Section 3005.5.1.1.1.

3005.5.1.1.1 Prohibited locations. Automatic sprinklers shall not be installed in machine rooms, elevator machinery spaces, control rooms, control spaces and elevator hoistways.

3005.5.1.1.2 Sprinkler system monitoring. The sprinkler system shall have a sprinkler control valve supervisory switch and water-flow initiating device provided for each floor that is monitored by the building's fire alarm system.

3005.5.1.2 Water protection. An approved method to prevent water from infiltrating into the hoistway enclosure from the operation of the automatic sprinkler system outside the elevator lobby shall be provided.

3005.5.1.3 Shunt trip. Means for elevator shutdown in accordance with Section 3005.5 shall not be installed.

Section 3005; *add a new Section 3005.7 to read as follows:*

3005.7 Storage. Storage shall not be allowed within the elevator machine room, control room, machinery spaces and or control spaces. Provide approved signage at each entry to the above-listed locations stating: "No Storage Allowed."

Section 3006.2; *change to read as follows:*

3006.2 Hoistway opening protection required. Elevator hoistway door openings shall be protected in accordance with Section 3006.3 where an elevator hoistway connects more than three *stories*, is required to be enclosed within a *shaft enclosure* in accordance with Section 712.1.1 and any of the following conditions apply:

1. The building is not protected throughout with an automatic sprinkler system in accordance with Section 903.3.1.1 or 903.3.1.2.

2. The building contains a Group I-1, Condition 2 occupancy.

3. The building contains a Group I-2 occupancy.

4. The building contains a Group I-3 occupancy.

5. The building is a high rise and the elevator hoistway is more than 55 feet (16 764 mm) in height. The height of the hoistway shall be measured from the lowest floor at or above grade to the highest floors served by the hoistway.

Section 3007.3; *change to read as follows:*

3007.3 Water protection. Water from the operation of an automatic sprinkler system outside the lobby shall be prevented from infiltrating into the hoistway enclosure in accordance with an approved method.

Section 3008.3; *change to read as follows:*

3008.3 Water protection. Water from the operation of an automatic sprinkler system outside the lobby shall be prevented from infiltrating into the hoistway enclosure in accordance with an approved method."

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section IV. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section orprovisions of any Ordinances at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section l-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective February 1, 2022 and after its passage and publication as required by law.

DULY PASSED AND APPROVED this, the 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas, repealing City of Plano Ordinance No. 2018-11-10, codified as Divisions 1 and 2 of Chapter 6, Buildings and Building Regulations, Article III, Property Maintenance Code, of the Code of Ordinances; and adopting the 2021 Edition of the International Property Maintenance Code, with certain additions, deletions and amendments, as the Property Maintenance Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

WHEREAS, on November 26, 2018, the City Council enacted Ordinance No. 2018-11-10 adopting the 2018 Edition of the International Property Maintenance Code with certain additions, deletions, and amendments as the Property Maintenance Code of the City of Plano; and

WHEREAS, the City of Plano Building Standards Commission held a public hearing to discuss the adoption of the 2021 Edition of the International Property Maintenance Code, a publication of the International Code Council, along with certain additions, deletions, amendments thereto, and to receive input from the general public and all persons who may be affected by the proposed adoption; and

WHEREAS, upon recommendation of the City of Plano Building Standards Commission and upon full review and consideration of all matters related and attendant thereto, the City Council is of the opinion that Ordinance No. 2018-11-10 should be repealed and the 2021 Edition of the International Property Maintenance Code, along with the revised local additions, deletions and amendments thereto, should be adopted as the Property Maintenance Code for the City of Plano and that regulations and fees should be established thereunder.

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

Section I. Ordinance No. 2018-11-10 duly passed and approved by the City Council of the City of Plano on November 26, 2018, and codified as Divisions 1 and 2 of Chapter 6, Buildings and Building Regulations, Article III, Property Maintenance Code, of the Code of Ordinances, is hereby repealed in its entirety.

Section II. The 2021 Edition of the International Property Maintenance Code with certain revised additions, deletions, and amendments is hereby adopted as the Property Maintenance Code of the City of Plano; and new Divisions 1 and 2 of Chapter 6, Buildings and Building Regulations, Article III, Property Maintenance Code, of the Code of Ordinances shall read in its entirety as follows:

"ARTICLE III. - PROPERTY MAINTENANCE CODE
DIVISION 1. - GENERALLY

Sec. 6-45. - Penalty.

Any violation of the provisions or terms of this article by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with subsection 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Sec. 6-46. - Adopted.

The 2021 Edition of the International Property Maintenance Code, a publication of the International Code Council, is hereby adopted and designated as the property maintenance code of the City of Plano to the same extent as if such code were copied verbatim in this article, subject to the deletions, additions, and amendments prescribed in this article. A copy of the 2021 Edition of the International Property Maintenance Code is on file in the office of the city secretary.

Sec. 6-47. - Affirmative defenses.

An "Exception:" in the property maintenance code is not an exception as provided by V.T.C.A., Penal Code § 2.02, as amended, but may be asserted as an affirmative defense to prosecution. In such an instance, the following shall apply:

(1) The prosecuting attorney is not required to negate the existence of the defense in the accusation or complaint charging commission of the offense;

(2) The prosecuting attorney is not required to prove beyond a reasonable doubt that the defendant or defendant's conduct does not fall within the defense;

(3) The issue of the existence of an affirmative defense is not submitted to the jury unless evidence is admitted supporting the defense; and

(4) The burden of proof is on the defendant to prove such an affirmative defense by a preponderance of the evidence.

Secs. 6-48, 6-49. - Reserved.

DIVISION 2. – AMENDMENTS

Sec. 6-50. - Deletions, additions and amendments to Chapter 1 of the International Property Maintenance Code.

The City of Plano hereby amends Chapter 1, *Administration,* of the International Property Maintenance Code as follows:

***Subsection 101.1, Title,* is changed to read as follows:**

These regulations shall be known as the Property Maintenance Code of the City of Plano, TX, hereinafter referred to as "this code."

***Subsection 102.3, Application of Other Codes,* is changed to read as follows:**

Repairs, additions or alterations to a structure, or changes of occupancy, shall be done in accordance with the procedures and provisions of the Building Codes as adopted by the City of Plano. Nothing in the Code shall be construed to cancel, modify or set aside any provision of the City of Plano Zoning Ordinance.

***Section 103, Code Compliance Agency,* is deleted in its entirety**

***Subsection 105.1, General,* is changed to read as follows:**

The code official or the City Manager's designee(s) is hereby authorized and directed to enforce the provisions of this code. The code official shall have the authority to render interpretations of this code and to adopt policies and procedures in order to clarify the application of its provisions. Such interpretations, policies and procedures shall be in

compliance with the intent and purpose of this code. Such policies and procedures shall not have the effect of waiving requirements specifically provided for in this code.

***Subsection 107.1, General,* is changed to read as follows:**

In order to hear and decide appeals of orders, decisions or determinations made by the code official relative to the application and interpretation of this code, any person directly affected by a decision of the code official or a notice or order issued under this code shall have the right to appeal to the Building Standards Commission, provided that a written application for appeal is filed within twenty (20) days after the day the decision, notice or order was issued. All decisions and findings shall be provided in writing to the appellant with a duplicate copy to the code official.

***Subsection 107.2, Limitations of authority,* is changed to read as follows:**

An application for appeal shall be based on a claim that the true intent of this code or the rules legally adopted thereunder have been incorrectly interpreted, the provisions of this code do not fully apply or an equivalent or better form of construction is proposed. The board shall not have authority to waive requirements of this code or interpret the administration of this code. A person's exercise of an appeal does not preclude or abate criminal enforcement for a violation of this code.

***Subsection 107.3, Qualifications,* is deleted in its entirety.**

***Section 108, Board of Appeals,* is deleted in its entirety.**

***Subsection 109.2, Notice of violation,* is deleted in its entirety.**

***Subsection 109.3, Prosecution of violation,* is deleted in its entirety.**

***Subsection 109.4, Violation penalties,* is deleted in its entirety.**

***Subsection 109.5, Abatement of violation,* is deleted in its entirety.**

***Section 110, STOP WORK ORDER,* is deleted in its entirety.**

***Subsection 111.1, Unsafe conditions,* is changed to read as follows:**

When a structure or equipment is found by the code official to be unsafe, or when a structure is found unfit for human occupancy, or is found unlawful, such structure shall be condemed pursuant to the provisions of this code.

Notwithstanding anything in this Section to the contrary, the City expressly retains all statutory powers and rights to address unsafe structures.

***Subsection 111.3, Record,* is changed to read as follows:**

The code official shall cause a report to be made on an unsafe condition. The report shall state the occupancy of the structure and the nature of the unsafe condition.

***Subsection 111.4, Notice,* is deleted in its entirety.**

***Subsection 111.4.1, Form,* is deleted in its entirety.**

***Subsection 111.4.2, Method of service,* is deleted in its entirety.**

***Subsection 113.1, General,* is changed to read as follows:**

The code official, building official or Building Standards Commission may order the owner or owner's authorized agent of any structure, which in his, her, or its judgment after review is so deteriorated or dilapidated or has become so out of repair as to be dangerous, unsafe, unsanitary or otherwise unfit for human habitation or occupancy, and such that it is unreasonable to repair the structure, to demolish and remove such structure; or if such structure is capable of being made safe by repairs, to repair and make safe and sanitary, or to board up and hold for future repair or to demolish and remove at the owner's or owner's authorized agent's option; or where there has been a cessation of normal construction of any structure for a period of more than two years, the code official, building official or Building Standards Commission may order the owner or owner's authorized agent to demolish and remove such structure, or board up until future repair. Boarding the building up for future repair shall not extend beyond one year, unless approved by the building official, code official or Building Standards Commission.

Notwithstanding anything in this Section to the contrary, the City and its Building Standards Commission expressly retain all statutory powers and rights to pursue demolition.

***Subsection 113.2, Notices and orders,* is deleted in its entirety.**

Sec. 6-51. - Deletions, additions and amendments to Chapter 2 of the International Property Maintenance Code.

The City of Plano hereby amends Chapter 2, *Definitions,* of the International Property Maintenance Code as follows:

***Subsection 201.3, Terms defined in other codes,* is changed to read as follows:**

Where terms are not defined in this code, they shall have the meanings ascribed to them as stated in the building codes as adopted by the City of Plano.

Exception: When used within this code, the terms unsafe and dangerous shall have only the meaning ascribed to them in this code and shall not have the meanings ascribed to them by any other adopted codes.

***Subsection 202, General Definitions,* the following definitions are changed or added as follows:**

BEDROOM. Any room or space intended to be used for sleeping purposes in either a dwelling or sleeping unit.

COST OF SUCH DEMOLITION OR EMERGENCY REPAIRS. The cost shall include the actual cost of the demolition or repair of the structure less revenues obtained if salvage was conducted prior to the demolition or repair. Costs shall include, but not be limited to, expenses incurred or necessitated related to demolition or emergency repairs, such as asbestos survey and abatement if necessary; costs of inspectors, testing agencies or experts retained relative to the demolition or emergency repairs; costs of testing; surveys for other materials that are controlled or regulated from being dumped in a landfill; title searches; mailing(s); postings; recording; and attorney fees expended for recovering of the cost of emergency

repairs or to obtain or enforce an order of demolition made by the code official, building official or Building Standards Commission.

GARBAGE. The animal or vegetable waste resulting from the handling, preparation, cooking and consumption of food and all decayable waste.

NOXIOUS WEED. Any plant designated by a Federal, State or county government as injurious to public health, including but not limited to poison ivy, poison oak, poison sumac.

OPEN STORAGE. The outside storage of goods, materials, merchandise, or equipment on a lot or tract including the placement of storage containers such as vaults, shipping containers or other vehicles for storage. Open storage does not include the storage of furniture, cooking equipment, heaters, firewood, fire pits, and other items designed to be stored outside of a residential building if stored in a manner which does not create a risk to the health or safety of the public or constitute a public nuisance.

PARKWAY. The area lying between the street right-of-way line of any public street and/or alley, and the curb line of the street and/or alley; or if there is no curb line, the paved portion of the street and/or alley.

SHRUB. A woody plant smaller than a tree, usually having multiple permanent stems branching from or near the ground. Including but limited to bushes and hedges.

Sec. 6-52. - Deletions, additions and amendments to Chapter 3 of the International Property Maintenance Code.

The City of Plano hereby amends Chapter 3, *General Requirements,* of the International Property Maintenance Code as follows:

***Subsection 301.3, Vacant structures and land,* is changed to read as follows:**

All vacant structures and premises thereof or vacant land shall be maintained in a clean, safe, secure and sanitary condition as provided herein so as not to cause a blighting problem or adversely affect the public health, safety or welfare.

***Subsection 301.4, Unlawful Structures,* is added to read as follows:**

It is an offense for an owner, owner's representative, occupant or person with care, custody or control of property to erect, alter or maintain an unlawful structure, as described in subsection 111.1.4 of this ordinance, upon said property.

***Subsection 301.5, Workmanship,* is added to read as follows:**

It is an offense for an owner, owner's representative, occupant or person with care, custody or control of property to make repairs, maintenance work, alterations or installations that are not performed in a workmanlike manner and installed in accordance with the manufacturer’s instructions and intended uses.

***Subsection 302.1, Sanitation,* is changed to read as follows:**

All exterior property and premises shall be maintained in a clean, safe and sanitary condition.

***Subsection 302.4, Weeds,* is changed to Exterior Property Maintenance and is changed to read as follows:**

All exterior property areas shall be maintained in a safe and healthy manner.

1. It is an offense for an owner, owner's representative, occupant or person with care, custody or control of property to fail to maintain the exterior property as follows:

    a. All noxious weeds shall be prohibited.

    b. Dead or dying trees that adversely affect public health and safety shall be removed.

    c. Damaged trees that adversely affect public health and safety shall be trimmed to eliminate public health or safety concerns.

    d. Diseased or insect-infested trees, shrubs or other vegetation that adversely affect public health and safety shall be removed.

    e. Exterior property areas and landscaping shall be maintained to minimize property damage and eliminate public safety hazards.

    f. Trees, shrubs and all other vegetation shall be maintained to allow a vertical clearance of at least seven (7) feet above sidewalk pavement and fourteen (14) feet above street pavement.

    g. Trees, shrubs, boulders or other objects located along paved alleys shall be maintained one (1) foot back from the paved alley edge and so as to allow a vertical clearance of at least fourteen (14) feet.

    h. Turf grasses and groundcover that are located adjacent to alleys shall be maintained even with the paved edge.

    i. Gravel, pavers, bricks, concrete or asphalt that are located adjacent to the alley shall be maintained level with the paved alley surface, unless otherwise prohibited.

2. Conditions described in subsection 302.4(1) of this section constitute public health and safety hazards.

3. Abatement of public health and safety hazards

    a. Upon failure to comply with the notice of violation, any duly authorized employee of the jurisdiction or contractor hired by the jurisdiction shall be authorized to enter upon the property in violation and cut or trim trees, shrubs, ground cover and all other vegetation thereon, and the costs incurred for such work shall be paid by the owner or agent responsible for the property. The charges to be collected by the city under this section shall include, in addition to the costs and expenses of cutting, trimming or correcting a condition upon a tract of land, the sum of two hundred dollars ($200.00) per lot or tract of land,

which sum is hereby found to be the cost to the City of administering the terms of this section.

***Subsection 302.8, Motor vehicles,* is changed to read as follows:**

Except as provided for in other regulations, inoperable or unlicensed motor vehicle shall not be parked, kept or stored in public view, and vehicles shall not at any time be in a state of major disassembly, disrepair, or in the process of being stripped or dismantled. Painting of vehicles is prohibited unless conducted inside an approved spray booth.

Exception: A vehicle of any type is permitted to undergo major overhaul, including body work, provided that such work is performed inside a structure or similarly enclosed area designed and approved for such purposes.

***Subsection 302.10, Open storage prohibited,* is added to read as follows:**

It is an offense for an owner, owner's representative, occupant or person with care, custody or control of property to allow open storage, as defined in subsection 202 of this ordinance, in a residential district.

***Subsection 304.1.1, Unsafe conditions,* is changed to read as follows:**

The following conditions are deemed unsafe and shall be repaired or replaced to comply with the International Building Code or the International Residential Code, as adopted.

1. The nominal strength of any structural member is exceeded by nominal loads, the load effects or the required strength;
2. The anchorage of the floor or roof to walls or columns, and of wall and columns to foundations is not capable of resisting all nominal loads or load effects;
3. Structures or components thereof that have reached their limit state;
4. Siding and masonry joints including joints between the building envelope and the perimeter of windows, doors and skylights are not maintained, weather resistant or water tight;
5. Structural members that have evidence of deterioration or that are not capable of safely supporting all nominal loads and load effects;
6. Foundation systems that are not firmly supported by footings, are not plumb and free from open cracks and breaks, are not properly anchored or are not capable of supporting all nominal loads and resisting all load effects;
7. Exterior walls that are not anchored to supporting and supported elements or are not plumb and free of holes, cracks or breaks and loose or rotting materials, are not properly anchored or are not capable of supporting all nominal loads and resisting all load effects;
8. Roofing or roofing components that have defects that admit rain, roof surfaces with inadequate drainage, or any portion of the roof framing that is not in good repair with signs of deterioration, fatigue or without proper anchorage and incapable of supporting all nominal loads and resisting all load effects;

9. Flooring and flooring components with defects that affect serviceability or flooring components that show signs of deterioration or fatigue, are not properly anchored or are incapable of supporting all nominal loads and resisting all load effects;

10. Veneer, cornices, belt courses, corbels, trim, wall facings and similar decorative features not properly anchored or that are anchored with connections not capable of supporting all nominal loads and resisting all load effects;

11. Overhang extensions or projections including, but not limited to, trash chutes, canopies, marquees, signs, awnings, fire escapes, standpipes and exhaust ducts not properly anchored or that are anchored with connections not capable of supporting all nominal loads and resisting all load effects;

12. Exterior stairs, decks, porches, balconies and all similar appurtenances attached thereto, including guards and handrails, are not structurally sound, not properly anchored or that are anchored with connections not capable of supporting all nominal loads and resisting all load effects; or

13. Chimneys, cooling towers, smokestacks and similar appurtenances not structurally sound or not properly anchored, or that are anchored with connections not capable of supporting all nominal loads and resisting all load effects.

Exceptions:

1. When substantiated otherwise by an approved method.

2. Demolition of unsafe conditions shall be permitted when approved by the code official.

***Subsection 304.3, Premises identification,* is changed to read as follows:**

Buildings shall have approved address numbers placed in a position to be plainly legible and visible from the street or road fronting the property and rear alleyway where such alleyway exists in accordance with City Code of Ordinances Section 8-17. These numbers shall contrast with their background. Address numbers shall be Arabic numerals or alphabet letters.

***Subsection 304.7, Roofs and drainage,* is changed to read as follows:**

The roof and flashing shall be sound, tight and not have defects. Roof drainage shall be adequate to prevent dampness or deterioration in the walls or interior portion of the structure. Roof drains, gutters and downspouts shall be maintained in good repair and free from obstructions. Water runoff shall not be discharged in a manner that creates a public nuisance.

***Subsection 304.9, Overhang extensions,* is changed to read as follows:**

Overhang extensions including, but not limited to eaves, fascia, soffits, canopies, marquees, signs, metal awnings, fire escapes, standpipes and exhaust ducts shall be maintained in good repair and be properly anchored so as to be kept in a sound condition. Where required, all exposed surfaces of metal or wood shall be protected from the elements and against decay or rust by periodic application of weather-coating materials, such as paint or similar surface treatment.

***Subsection 304.14, Insect screens,* is changed to read as follows:**

Every door, window and other outside opening required for ventilation of habitable rooms, food preparation areas, food service areas or any areas where products to be included or utilized in food for human consumption are processed, manufactured, packaged or stored, shall be supplied with approved tightly fitting screens of not less than 16 mesh per inch (16 mesh per 25mm), and every screen door used for insect control shall have a self-closing device in good working condition.

Exception: Screens shall not be required where other approved means, such as air curtains or insect repellant fans, are employed.

***Subsection 305.1.1, Unsafe conditions,* is changed to read as follows:**

The following conditions are deemed unsafe and shall be repaired or replaced to comply with the International Building Code or the International Residential Code, as adopted:

1. The nominal strength of any structural member is exceeded by nominal loads, the load effects or the required strength;
2. The anchorage of the floor or roof to walls or columns, and of walls and columns to foundations is not capable of resisting all nominal loads or load effects;
3. Structures or components thereof that have reached their limit state;
4. Structural members are incapable of supporting nominal loads and load effects;
5. Stairs, landings, balconies and all similar walking surfaces, including guards and handrails, are not structurally sound, not properly anchored or are anchored with connections not capable of supporting all nominal loads and resisting all load effects;
6. Foundation systems that are not firmly supported by footings are not plumb and free from open cracks and breaks, are not properly anchored or are not capable of supporting all nominal loads and resisting all load effects.

Exceptions:

1. When substantiated otherwise by an approved method.
2. Demolition of unsafe conditions shall be permitted when approved by the code official.

***Subsection 308.1, Accumulation of rubbish or garbage,* is changed to read as follows:**

All exterior property and premises, and the interior of every structure, shall be free from any accumulation of rubbish or garbage. Disposal of rubbish and garbage shall be in accordance with City of Plano Code of Ordinances, Chapter 18.

***Subsection 308.1.1, Refrigerators,* is added to read as follows:**

Refrigerators and similar equipment not in operation shall not be discarded, abandoned or stored on premises without first securing or removing the doors.

***Subsection 308.2 Disposal of rubbish,* is deleted in its entirety.**

***Subsection 308.2.1, Rubbish storage facilities,* is deleted in its entirety.**

***Subsection 308.2.2, Refrigerator,* is deleted in its entirety.**

Sec. 6-53. - Deletions, additions and amendments to Chapter 5 of the International Property Maintenance Code.

The City of Plano hereby amends Chapter 5, *Plumbing Facilities and Fixture Requirements,* of the International Property Maintenance Code as follows:

***Subsection 504.1, General,* is changed to read as follows:**

Plumbing systems and fixtures shall be properly installed and maintained in working order, and shall be kept free from obstructions, leaks and defects and be capable of performing the function for which such plumbing fixtures are designed. Plumbing systems and fixtures shall be maintained in a safe, sanitary and functional condition.

***Subsection 505.3, Supply,* is changed to read as follows:**

The water supply system of all occupied structures shall be installed and maintained to provide an active supply of water to plumbing fixtures, devices and appurtenances in sufficient volume and at pressures adequate to enable the fixtures to function properly, safely, and free from defects and leaks.

Sec. 6-54. - Deletions, additions and amendments to Chapter 6 of the International Property Maintenance Code.

The City of Plano hereby amends Chapter 6, *Mechanical and Electrical Requirements,* of the International Property Maintenance Code as follows:

***Subsection 602.3, Heat supply,* is changed to read as follows:**

Every owner and operator of any building who rents, leases or lets one or more dwelling units or sleeping units on terms, either expressed or implied, to furnish heat to the occupants thereof shall supply heat during the period from October 1 to May 1 to maintain a minimum temperature of 68°F (20°C) in all habitable rooms, bathrooms and toilet rooms.

Exceptions:

1. When the outdoor temperature is below the winter outdoor design temperature for the locality, maintenance of the minimum room temperature shall not be required provided that the heating system is operating at its full design capacity. The winter outdoor design temperature for the locality shall be as indicated in Appendix D of the International Plumbing Code, as adopted.
2. In areas where the average monthly temperature is above 30°F (-1°C), a minimum temperature of 65°F (18°C) shall be maintained.

***Subsection 602.4, Occupiable work spaces,* is changed to insert the following dates:**

Indoor occupiable work spaces shall be supplied with heat during the period from October 1 to May 1 to maintain a minimum temperature of 65°F (18°C) during the period the spaces are occupied.

Exceptions:

1. Processing, storage and operation areas that require cooling or special temperature conditions.

2. Areas in which persons are primarily engaged in vigorous physical activities.

***Subsection 604.2, Service,* is changed to read as follows:**

The size and usage of appliances and equipment shall serve as a basis for determining the need for additional facilities in accordance with the Building Codes as adopted by the City of Plano. Dwelling units shall be served by a three-wire, 120/240 volt, single-phase electrical service having a rating of not less than 60 amperes.

Sec. 6-55. - Deletions, additions and amendments to Chapter 7 of the International Property Maintenance Code.

The City of Plano hereby amends Chapter 7, *Fire Safety Requirements,* of the International Property Maintenance Code as follows:

***Subsection 703.2, Unsafe conditions,* is changed to read as follows:**
Where any components are not maintained and do not function as intended or do not have the fire resistance required by the code under which the building was constructed or altered, such components or portions thereof shall be deemed unsafe conditions in accordance with the International Fire Code, as adopted. Components or portions thereof determined to be unsafe shall be repaired or replaced to conform to that code under which the building was constructed or altered.

***Subsection 703.3, Maintenance,* is changed to read as follows:**
The required fire-resistance rating of fire-resistance rated construction, including walls, firestops, shaft enclosures, partitions, smoke barriers, floors, fire-resistive coatings and sprayed fire-resistant materials applied to structural members and joint systems, shall be maintained in accordance with the International Fire Code, as adopted.

***Subsection 703.3.2, Smoke barriers and smoke partitions,* is changed to read as follows:**
Required smoke barriers and smoke partitions shall be maintained to prevent the passage of smoke.

***Subsection 703.4, Opening protectives,* is changed to read as follows:**
Opening protectives shall be maintained in an operative condition. The application of field-applied labels associated with the maintenance of opening protectives shall follow the requirements of the approved third-party certification organization accredited for listing the opening protective. Fire doors and smoke barrier doors shall not be blocked or obstructed, or otherwise made inoperable. Fusible links shall be replaced whenever fused or damaged. Fire door assemblies shall not be modified.

***Subsection 704.1, Inspection, testing and maintenance,* is deleted in its entirety.**

***Subsection 704.2, Standards,* is deleted in its entirety.**

***Subsection 704.3, System out of service,* is deleted in its entirety.**

***Subsection 704.4, Removal of or tampering with equipment,* is deleted in its entirety.**

***Subsection 704.5, Fire department connection,* is deleted in its entirety.**

Secs. 6-56—6-59. - Reserved."

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section IV. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any phrase, clause, sentence, or section of this Ordinance shall be declared unconstitutional or invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any other remaining phrase, clause, sentence, paragraph or section of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective immediately upon its passage and publication as required by law.

DULY PASSED AND APPROVED ON THIS THE 24th DAY OF JANUARY, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas, repealing in its entirety City of Plano Ordinance No. 2018-11-11, codified as Division 2, Plumbing Code, of Article VIII, Plumbing and Mechanical Equipment, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Plumbing Code, with certain additions, deletions and amendments, as the Plumbing Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

WHEREAS, on November 26, 2018, by Ordinance No. 2018-11-11, the City Council of the City of Plano amended Ordinance No. 2016-3-10 to reflect changes to the International Plumbing Code, and such were codified as Division 2, Plumbing Code, of Article VIII, Plumbing and Mechanical Equipment, of Chapter 6 of the Code of Ordinances of the City of Plano ("City"); and

WHEREAS, on November 16, 2021, the Building Standards Commission held a public hearing to discuss the adoption of the 2021 Edition of the International Plumbing Code, a publication of the International Code Council (I.C.C.), and receive input from the general public and all persons who may be affected by the proposed adoption; and

WHEREAS, upon recommendation of the Building Standards Commission and upon full review and consideration of all matters attendant and related thereto, the City Council is of the opinion that the 2021 Edition of the International Plumbing Code, and the additions, deletions, and amendments thereto, should be approved and adopted as the Plumbing Code of the City.

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

Section I. Ordinance No. 2018-11-11, duly passed and approved by the City Council of the City of Plano on November 26, 2018, is hereby repealed in its entirety.

Section II. A new Division 2, Plumbing Code, of Article VIII, Plumbing and Mechanical Equipment, of Chapter 6 of the Code of Ordinances is hereby adopted and shall read in its entirety as follows:

"DIVISION 2. PLUMBING CODE

Sec. 6-236. Penalty.

(a) Criminal penalties. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

(b) Civil penalties. The City may file a civil action for enforcement of this Division with civil penalties up to $1,000.00 per day for each offense as authorized by Subchapter B of Chapter 54 of the Texas Local Government Code, as amended.

Sec. 6-237. Adopted.

The 2021 Edition of the International Plumbing Code, a publication of the International Code Council (I.C.C.), is hereby adopted and designated as the Plumbing Code of the City, to the same extent as if such code were copied verbatim in this Section, subject to the deletions, additions and amendments prescribed in this Division. A copy of the 2021 Edition of the International Plumbing Code is on file in the office of the City Secretary.

Sec. 6-238. Administrative authority.

For purposes of this Division and interpreting the Code adopted in this Division, the term "Administrative Authority" shall mean the Building Official of the City, and his agents and employees who are hereby empowered with the authority to administer and enforce the provisions of this Division and the Plumbing Code.

Sec. 6-239. Deletions, Additions, Amendments.

The following deletions, additions, and amendments to the International Plumbing Code adopted in this Division are hereby approved and adopted:

Table of Contents, Chapter 7, Section 713*;* *change to read as follows:*

713 Engineered Drainage Design.....7-12

Section 102.8.2*;* *change to read as follows:*

102.8.2 Provisions in referenced codes and standards. Where the extent of the reference to a referenced code or standard includes subject matter that is within the scope of this code, the provisions of this code, as applicable, shall take precedence over the provisions in the referenced code or standard. Any reference to NFPA 70 shall mean the National Electrical Code as adopted.

Section 114*;* *delete entire section and insert the following:*

SECTION 114 BUILDING STANDARDS COMMISSION

114.1 General. In order to hear and decide appeals of orders, decisions or determinations made by the code official relative to the application and interpretation of this code, there shall be and is hereby created a Building Standards Commission ("board"). The board shall be appointed by the Plano City Council and shall hold office at its pleasure. The board shall adopt rules of procedure for conducting its business and shall render all decisions in writing to the appellant with a duplicate copy to the code official.

114.2 Limitations of authority. An application for appeal shall be based on a claim that the true intent of this code or the rules legally adopted thereunder have been incorrectly interpreted,

the provisions of this code do not fully apply, or an equivalent or better form of construction is proposed. The board shall not have the authority to waive requirements of this code or interpret the administration of this code.

114.3 Qualifications. The board shall consist of members who are qualified by experience and training and are not employees of the City of Plano.

114.4 Administration. The code official shall take immediate action in accordance with the decision of the board.

Section 301.6; *changed to read as follows:*

301.6 Prohibited locations. Plumbing systems shall not be located in an elevator shaft or in an elevator equipment room.

> **Exemption**: Floor drains, sumps and sump pumps shall be permitted at the base of the shaft, provided that they are indirectly connected to the plumbing system and comply with Sections 317 and 1003.4.

Section 305.1*;* *change to read as follows:*

305.1 Protection against contact. Metallic piping, except for cast iron, ductile iron and galvanized steel, shall not be placed in direct contact with steel framing members, concrete or cinder walls and floors or other masonry. Metallic piping shall not be placed in direct contact with corrosive soil. Where sheathing is used to prevent direct contact, the sheathing shall have a thickness of not less than 0.008 inch (8 mil) (0.203 mm) and the sheathing shall be made of approved material. Where sheathing protects piping that penetrates concrete or masonry walls or floors, the sheathing shall be installed in a manner that allows movement of the piping within the sheathing.

Section 305.4.1; *change to read as follows:*

305.4.1 Sewer depth. Building sewers shall be a minimum of 12 inches (304 mm) below grade.

Section 306.2; *add Section 306.2.4 to Section 306.2 to read as follows:*

306.2.4 Plastic sewer and DWV piping installation. Plastic sewer and DWV piping installed underground shall be installed in accordance with the manufacturers' installation instructions. Trench width shall be controlled to not exceed the outside the pipe diameter plus 16 inches or in a trench which has a controlled width equal to the nominal diameter of the diameter of the piping multiplied by 1.25 plus 12 inches. The piping shall be bedded in 4 inches of granular fill and then backfilled compacting the side fill in 6-inch layers on each side of the piping. The compaction shall be to minimum of 85 percent standard proctor density and extend to a minimum of 6 inches above the top of the pipe.

Section 317 ELEVATOR DRAINAGE; *add Section 317 to Chapter 3 to read as follows:*

SECTION 317 ELEVATOR DRAINAGE

317.1 Elevator Drainage. Drainage shall be provided in the elevator pits as required by the Elevator Code and as listed in this section. Drainage discharge, whether drainage is required or voluntary, shall comply with Section 317.4.

317.2 Pits. (ASME A17.1-Section 2.2.1; Inquiry 07-50) A pit shall be provided for each individual elevator.

317.3 Drainage. **(ASME A17.1-Section 2.2.2.3 thru 2.2.2.6):**

2.2.2.3 Permanent provisions shall be made to prevent accumulation of ground water in the pit.

2.2.2.4 Drains and sump pumps, where provided, shall comply with the applicable plumbing code, and they shall be provided with a positive means to prevent water, gases, and odors from entering the hoistway.

2.2.2.5 In elevators provided with Firefighters' Emergency Operation, a drain or sump pump shall be provided. The sump pump/drain shall have the capacity to remove a minimum of 11.4 m3/h (3,000 gal/h) per elevator.

2.2.2.6 Sumps and sump pumps in pits, where provided, shall be covered. The cover shall be secured and level with the pit floor.

317.4 Discharge. Discharge shall comply with the following:

1. The sump shall discharge into the sanitary sewer system.
2. If installed in a location with possible contamination, a trap or interceptor rated for the expected flow rate with a minimum "storage" capacity equivalent to the volume of hydraulic fluid or oil that could be leaked into the sump, will be required prior to discharge into the sanitary sewer.
3. Discharge to the storm drainage system is not permitted.

317.5 Other pipes, ducts or electrical wiring. See Building Code, Sections 3004.4 and 3005.6 and the following **ASME A17.1-Sections 2.8.2.2 and 2.8.3.4**:

(ASME A17.1-Section 2.8.2.2) Only such electrical wiring, raceways, cables, coaxial wiring, and antennas used directly in connection with the elevator, including wiring for signals, for communication with the car, for lighting, heating, air conditioning, and ventilating the car, for fire detecting systems, for pit sump pumps, and for heating and lighting the hoistway and/or the machinery space, machine room, control space, or control room shall be permitted to be installed inside the hoistway, machinery space, machine room, control space, or control room.

(ASME A17.1-Section 2.8.3.4) Other pipes or ducts conveying gases, vapors or liquid and not used in connection with the operation of the elevator shall not be installed in any hoistway, machinery space, machine room, control space or control room. Where a machinery space, machine room, control space, control room, or hoistway extend above the roof of a building, pipes shall be permitted from roof drains to the closest point where they can be diverted out of this space. Pipes shall be covered to prevent leakage or condensate from entering the machine space, machine room, control space, control room, or hoistway.

Table 403.1; *change Nos. 2 and 6 of Table 403.1 to add a footnote "g" to read as follows (remainder of table remains as written):*

TABLE 403.1 - MINIMUM NUMBER OF REQUIRED PLUMBING FIXTURES

NO.	CLASSIFICATION	DESCRIPTION	WATER CLOSETS (URINALS: SEE SECTION 424.2)		LAVATORIES		BATHTUBS/ SHOWERS	DRINKING FOUNTAINS (SEE SECTION 410)	OTHER
			MALE	FEMALE	MALE	FEMALE			
2	Business[g]	Buildings for the transaction of business, professional services, other services involving merchandise, office buildings, banks, ambulatory care, light industrial and similar uses	1 per 25 for the first 50 and 1 per 50 for the remainder exceeding 50		1 per 40 for the first 80 and 1 per 80 for the remainder exceeding 80		-	1 per 100[g]	1 service sink[e]
6	Mercantile[g]	Retail stores, service stations, shops, salesrooms, markets and shopping centers	1 per 500		1 per 750		-	1 per 1,000[g]	1 service sink[e]

g. Drinking fountains are not required in M Occupancies with an occupant load of 100 or less, B Occupancies with an occupant load of 25 or less, and for dining and/or drinking establishments.

Section 413.4; *change to read as follows:*

413.4 Required location for floor drains. Floor drains shall be installed in the following areas:

1. Public laundries and in the central washing facilities of multiple family dwellings. In public laundries and in the central washing facilities of multiple family dwellings, the rooms containing automatic clothes washers shall be provided with floor drains located to readily drain the entire floor area. Such drains shall have a minimum outlet of not less than 3 inches (76 mm) in diameter.

2. Commercial kitchens. In lieu of floor drains in commercial kitchens, the code official may accept floor sinks.

3. Public restrooms.

Section 502.3; *change to read as follows:*

502.3 Water heaters installed attics. Attics containing a water heater shall be provided with an opening and unobstructed passageway large enough to allow removal of the water heater. The passageway shall be not less than 30 inches (762 mm) in height and 22 inches (559 mm) in width and not more than 20 feet (6096 mm) in length when measured along the centerline of the passageway from the opening to the water heater. The passageway shall have continuous solid flooring not less than 24 inches (61) mm) in width. A level service space not less than 30 inches (762 mm) in length and 30 inches (762 mm) in width shall be present at the front or service side of the water heater. The clear access opening dimensions shall be not less than 20 inches by 30 inches (508 mm by 762 mm) where such dimensions are large enough to allow removal of the water heater. At a minimum, for access to the attic space, provide one of the following:

1. A permanent stair. A pull-down stair with a minimum 300 lb. (136 kg) capacity.

2. An access door from an upper floor level.

3. Access Panel may be used in lieu of items 1, 2, and 3 with prior approval of the Code Official due to building conditions.

Exception: The passageway and level service space are not required where the appliance is capable of being serviced and removed.

Section 502; *add Section 502.6 to Section 502 to read as follows:*

502.6 Water heaters above ground or floor. When the attic, roof, mezzanine or platform in which a water heater installed is more than eight (8) feet (2438 mm) above the ground or floor level, it shall be made accessible by a stairway or permanent ladder fastened to the building.

Exception: A maximum 10-gallon water heater (or larger with approval) is capable of being accessed through a lay-in ceiling and a water heater installed is not more than ten (10) feet (3048 mm) above the ground or floor level and may be reached with a portable ladder.

Section 504.7.1; *change to read as follows:*

504.7.1 Pan size and drain. The pan shall be not less than 1 ½ inches (38 mm) in depth and shall be of sufficient size and shape to receive all dripping or condensate from the tank or water heater. The pan shall be drained by an indirect waste pipe having a diameter of not less than ¾ inch (19 mm). Piping for safety pan drains shall be of those materials listed in Table 605.4. Multiple pan drains may terminate to a single discharge piping system when approved by the administrative authority and permitted by the manufactures installation instructions and installed in accordance with those instructions.

Section 608.1; *change to read as follows:*

608.1 General. A potable water supply system shall be designed, installed and maintained in

such a manner so as to prevent contamination from non-potable liquids, solids or gases being introduced into the potable water supply through cross-connections or any other piping connections to the system. Backflow preventer applications shall conform to applicable local regulations, Table 608.1, and as specifically stated in Sections 608.2 through 608.17.10.

Section 608.17.5; *change to read as follows:*

608.17.5 Connections to lawn irrigation systems. The potable water supply to lawn irrigation systems shall be protected against backflow by an atmospheric-type vacuum breaker, a pressure-type vacuum breaker, a double-check assembly, or a reduced pressure principle backflow preventer. A valve shall not be installed downstream from an atmospheric vacuum breaker. Where chemicals are introduced into the system, the potable water supply shall be protected against backflow by a reduced pressure principle backflow preventer.

Section 608.18; *change to read as follows:*

608.18 Protection of individual water supplies. An individual water supply shall be located and constructed so as to be safeguarded against contamination in accordance with applicable local regulations. Installation shall be in accordance with Sections 608.17.1 through 608.17.8.

Section 703.6 Combined Sanitary and Storm Public Sewer; *Delete in its entirety.*

Section 704; *add Section 704.5 to Section 704 to read as follows:*

704.5 Single stack fittings. Single stack fittings with internal baffle, PVC schedule 40, or cast-iron single stack shall be designed by a registered engineer and comply with a national recognized standard.

Section 712.4; *add Section 712.4.3 to Section 712.4 to read as follows:*

712.4.3 Dual Pump System. All sumps shall be automatically discharged and, when in any "public use" occupancy where the sump serves more than 10 fixture units, shall be provided with dual pumps or ejectors arranged to function independently in case of overload or mechanical failure. For storm drainage sumps and pumping systems, see Section 1113.

Section 713; *change the title of Section 713 to read as follows:*

SECTION 713 ENGINEERED DRAINAGE DESIGN

Section 713.1; *change Section 713.1 to read as follows:*

713.1 Design of drainage system. The sizing, design and layout of the drainage system shall be designed by a registered engineer using *approved* design methods.

Section 903.1; *change to read as follows:*

903.1 Roof extension unprotected. Open vent pipes that extend through a roof shall terminate not less than six (6) inches (152 mm) above the roof.

Section 1003.4; *change the exception under 1003.4 to read as follows:*

Exception: For oil separators in elevator pits, see Section 317.

Section 1106.1; *change to read as follows:*

1106.1 General. The size of the vertical conductors and leaders, building storm drains, building storm sewers, and any horizontal branches of such drains or sewers shall be based on six (6) inches per hour rainfall rate.

Section 1108.3; *change to read as follows:*

1108.3 Sizing of secondary drains. Secondary (emergency) roof drain systems shall be sized in accordance with Section 1106. Scuppers shall be sized to prevent the depth of ponding water from exceeding that for which the roof was designed as determined by Section 1101.7. Scuppers shall not have an opening dimension of less than 4 inches (102 mm). The flow through the primary system shall not be considered when sizing the secondary roof drain system.

Section 1109, COMBINED SANITARY AND STORM PUBLIC SEWER; *delete the section in its entirety.*

Section 1202.1 Nonflammable medical gases; *delete Exceptions 1 and 2*."

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code ofOrdinances of the City of Plano, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section IV. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section orprovisions of any Ordinances at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective February 1, 2022 and after its passage and publication as required by law.

DULY PASSED AND APPROVED this, the 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

ORDINANCE NO. 2022-1-13

An Ordinance of the City of Plano Texas, repealing in its entirety City of Plano Ordinance No. 2018-11-12, codified as Division 3, Mechanical Code, of Article VIII, Plumbing and Mechanical Equipment, of Chapter 6 of the Code of Ordinances of the City; adopting the 2021 Edition of the International Mechanical Code, with certain additions, deletions, and amendments, as the Mechanical Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

WHEREAS, on November 26, 2018, by Ordinance No. 2018-11-12, the City Council of the City of Plano amended Ordinance No. 2016-3-9 to reflect changes to the Mechanical Code, and such were codified as Division 3, Mechanical Code, of Article VIII, Plumbing and Mechanical Equipment, of Chapter 6 of the Code of Ordinances of the City of Plano ("City"); and

WHEREAS, on November 16, 2021, the Building Standards Commission held a public hearing to discuss the adoption of the 2021 Edition of the International Mechanical Code, a publication of the International Code Council (I.C.C.), and to receive input from the general public and all persons who may be affected by the proposed adoption; and

WHEREAS, upon recommendation of the Building Standards Commission and upon full review and consideration of all matters attendant and related thereto, the City Council is of the opinion that the 2021 Edition of the International Mechanical Code and the additions, deletions, and amendments thereto, should be approved and adopted as the Mechanical Code of the City.

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

Section I. Ordinance No. 2018-11-12, duly passed and approved by the City Council of the City of Plano on November 26, 2018, is hereby repealed in its entirety.

Section II. A new Division 3, Mechanical Code, of Article VIII, Plumbing and Mechanical Equipment, of Chapter 6 of the Code of Ordinances is hereby adopted and shall read in its entirety as follows:

"DIVISION 3. MECHANICAL CODE

Sec. 6-251 Penalty.

Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Sec. 6-252 Adopted.

The 2021 Edition of the International Mechanical Code, a publication of the International Code Council (I.C.C.), is hereby adopted and designated as the Mechanical Code of the City, to the same extent as if such Code were copied verbatim in this section, subject to the deletions, amendments, and additions prescribed in this Division. A copy of the 2021 Edition of the International Mechanical Code is on file in the office of the City Secretary.

Sec. 6-253 Administrative Authority.

For purposes of this Division and interpreting the Code adopted in this Division, the term "Administrative Authority" shall mean the Building Official of the City, his agents, and employees who are hereby empowered with the authority to administer and enforce the provisions of this Division and the Mechanical Code.

Sec. 6-254 Deletions, Additions, Amendments.

The following deletions, additions, and amendments to the 2021 International Mechanical Code adopted in this Division are hereby approved and adopted:

Section 102.8.2*;* *change to read as follows:*

102.8.2 Provisions in referenced codes and standards. Where the extent of the reference to a referenced code or standard includes subject matter that is within the scope of this code, the provisions of this code, as applicable, shall take precedence over the provisions in the referenced code or standard. Any reference to NFPA 70 shall mean the National Electrical Code as adopted.

Section 103.1; *change to read as follows:*

103.1 Creation of agency. The City of Plano Building Inspections Department is hereby created and the official in charge thereof shall be known as the code official. The function of the agency shall be the implementation, administration and enforcement of the provisions of this code.

Section 114; *delete the entire section and change to read as follows:*

SECTION 114 BUILDING STANDARDS COMMISSION

114.1 General. In order to hear and decide appeals of orders, decisions or determinations made by the code official relative to the application and interpretation of this code, there shall be and is hereby created a Building Standards Commission ("board"). The board shall be appointed by the Plano City Council and shall hold office at its pleasure. The board shall adopt rules of procedure for conducting its business and shall render all decisions in writing to the appellant with a duplicate copy to the code official.

114.2 Limitations of authority. An application for appeal shall be based on a claim that the true intent of this code or the rules legally adopted thereunder have been incorrectly interpreted, the provisions of this code do not fully apply, or an equivalent or better form of construction is proposed. The board shall not have the authority to waive requirements of this code or interpret the administration of this code.

114.3 Qualifications. The board shall consist of members who are qualified by experience and training and are not employees of the City of Plano.

114.4 Administration. The code official shall take immediate action in accordance with the decision of the board.

Section 306.3*; change to read as follows:*

306.3 Appliances in Attics. Attics containing *appliances* shall be provided with an opening and unobstructed passageway large enough to allow removal of the largest *appliance*. The passageway shall be not less than 30 inches (762 mm) high and 22 inches (559 mm) wide and not more than 20 feet (6096 mm) in length measured along the centerline of the passageway from the opening to the *appliance*. The passageway shall have continuous solid flooring not less than 24 inches (610 mm) wide. A level service space not less than 30 inches (762 mm) deep and 30 inches (762mm) wide shall be present at the front or service side of the *appliance*. The clear access opening dimensions shall be a minimum of 20 inches by 30 inches (508 mm by 762 mm), and large enough to allow removal of the largest *appliance*. At a minimum, for access to the attic space, provide one of the following:

1. A permanent stair.
2. A pull-down stair with a minimum 300 lb. (136 kg) capacity.
3. An access door from an upper floor level.
4. An access panel may be used in lieu of items 1, 2, and 3 with prior approval of the code official due to building conditions.

*[**Exceptions and Section 306.3.1 Electrical requirements** to remain unchanged.]*

Section 306.5; *change the first paragraph of Section 306.5 to read as follows:*

306.5 Equipment and Appliances on Roofs or Elevated Structures. Where *equipment* requiring access or *appliances* are located on an elevated structure or the roof of a building such that personnel will have to climb higher than 16 feet (4877 mm) above grade to access such *equipment* or *appliances*, an interior or exterior means of access shall be provided. Exterior ladders providing roof access need not extend closer than 12 feet (2438 mm) to the finish grade or floor level below and shall extend to the *equipment* and *appliances'* level service space. Such access shall not require climbing over obstructions greater than 30 inches (762 mm) in height or walking on roofs having a slope greater than four units vertical in 12 units horizontal (33-percent slope). Such access shall not require the use of portable ladders. Where access involves climbing over parapet walls, the height shall be measured to the top of the parapet wall.

Section 306.5.1; *change to read as follows:*

306.5.1 Sloped Roofs. Where *appliances*, *equipment*, fans or other components that require service are installed on a roof having a slope of three units vertical in 12 units horizontal (25- percent slope) or greater and having an edge more than 30 inches (762 mm) above grade at such edge, a catwalk at least 16 inches in width with substantial cleats spaced not more than 16 inches apart shall be provided from the roof access to a level platform at the *appliance*. The level platform shall be provided on each side of the *appliance* or *equipment* to which access is required for service, repair or maintenance. The platform shall be not less than 30 inches (762 mm) in any dimension and shall be provided with guards. The guards shall extend not less than 42 inches (1067 mm) above the platform, shall be constructed so as to prevent the passage of a 21-inch-diameter (533 mm) sphere and shall comply with the loading requirements for guards specified in the *International Building Code.* Access shall not require walking on roofs having a slope greater than four units vertical in 12 units horizontal (33-percent slope). Where access involves obstructions greater than 30 inches (762 mm) in height, such obstructions shall be provided with ladders installed in accordance with Section 306.5 or stairways installed in accordance with the requirements specified in the *International Building Code* in the path or travel to and from *appliances*, fans or *equipment* requiring service.

Section 306; *add Section 306.6 to read as follows:*

306.6 Water Heaters above Ground or Floor. When the mezzanine or platform in which a water heater is installed is more than eight (8) feet (2438 mm) above the ground or floor level, it shall be made accessible by a stairway or permanent ladder fastened to the building.

Exception: A maximum 10-gallon water heater (or larger with approval) is capable of being accessed through a lay-in ceiling and the water heater installed is not more than ten (10) feet (3048 mm) above the ground or floor level and may be reached with a portable ladder.

Section 307.2.3; *amend item 2 in Section 307.2.3 to read as follows:*

2. A separate overflow drain line shall be connected to the drain pan provided with the *equipment*. Such overflow drain shall discharge to a conspicuous point of disposal to alert occupants in the event of a stoppage of the primary drain. The overflow drain line shall connect to the drain pan at a higher level than the primary drain connection. The conspicuous point shall not create a hazard such as dripping over a walking surface or other areas so as to create a nuisance.

Section 403.2.1; *add an item 5 to Section 403.2.1 to read as follows:*

5. Toilet rooms within private dwellings that contain only a water closet, lavatory, or combination thereof may be ventilated with an *approved* mechanical recirculating fan or similar device designed to remove odors from the air.

Section 501.3; *add a fourth exception to Section 501.3 to read as follows:*

4. Toilet room exhaust ducts may terminate in a warehouse or shop area when infiltration of outside air is present."

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section IV. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any Ordinances at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this Ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective February 1, 2022, and after its passage and publication as required by law.

DULY PASSED AND APPROVED this, the 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas repealing Ordinance No. 2018-11-13, codified as Article IX, Electrical Code, Chapter 6 of the Code of Ordinances of the City of Plano, Texas; adopting the 2020 National Electrical Code with certain additions, deletions, and amendments as the Electrical Code for the City of Plano, Texas; and providing a repealer clause, a severabilityclause, a penalty clause, a savings clause, a publication clause and an effective date.

WHEREAS, on November 26, 2018, by Ordinance No. 2018-11-13, the City Council of the Cityof Plano amended Ordinance No. 2014-11-15 to reflect the changes to the National Electric Code, and such were codified as Article IX, Electrical Code, of Chapter 6 of the Code of Ordinances of the City of Plano; and

WHEREAS, on September 21, 2021, and on January 18, 2022, the Building Standards Commission held public hearings to discuss the adoption of the 2020 National Electrical Code, a publication of the National Fire Protections Association, along with the appendices of such Code, and to receive input from the general public and all persons who may be affected by the proposed adoption; and

WHEREAS, upon the recommendation of the Building Standards Commission and upon full review and consideration of all matters attendant and related thereto, the City Council is of the opinion that the 2020 Edition of the National Electrical Code, and the local amendments thereto, should be approved and adopted as the Electrical Code of the City.

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

Section I. Ordinance No. 2018-11-13, duly passed and approved by the City Council of the City of Plano on November 26, 2018, is hereby repealed in its entirety.

Section II. A new Article IX, Electrical Code, of Chapter 6 of the Code of Ordinances of the City of Plano, Texas, is hereby replaced to read as follows:

"Article IX. ELECTRICAL CODE

DIVISION 1. GENERALLY.

Sec. 6-271. Penalty.

Any person, firm or corporation found to be violating any term or provision of this Ordinance, shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Sec. 6-272 Adopted.

The 2020 Edition of the National Electrical Code, as published by the National Fire Protection Association, a copy of which is on file in the office of the City Secretary, is hereby adopted and designated as the Electrical Code of the City to the same extent as if such code were copied verbatim in this Article.

Sec. 6-273. Short title.

The title of this Article shall be the "Electrical Code of the City of Plano," and it may be cited as such.

Sec. 6-274. Definitions.

For the purposes of this Article certain terms, phrases, works and their derivatives shall be defined and meanings construed as set out in this section.

Authorized person means an individual or authorized representative of a firm or corporation who is currently licensed under the provisions of this Article to do the work as permitted under the specific provisions of this Article.

Board means the Building Standards Commission as constituted in this Article.

Electrical construction means and includes all work and material used in installing, maintaining and extending a system of electrical wiring and all appurtenances, apparatus, and equipment used in connection therewith, inside of or attached to any building or structure, lot or premises.

Electrical contractor means any person engaged in the business of installing, maintaining or altering, by contract, electrical conductors or equipment.

Electrician means a person who is engaged in the work of electrical construction, maintenance, or repair and who is qualified under the terms and provisions of this Article.

Engineering Supervision means supervision by a qualified State of Texas Licensed Professional Engineer engaged primarily in the design or maintenance of electrical installations.

Inspector means an individual who has been designated by the city as an electrical inspector.

Intersystem Bonding Termination means a device that provides a means for connecting intersystem bonding conductors for communication systems and other systems to the grounding electrode system. Bonding conductors for other systems shall not be larger than 6 AWG.

Kitchen means an area with a sink and permanent facilities for food preparation and cooking.

Maintenance means the act of keeping in a state of safe operating condition any conductor or piece of equipment used inside or outside, attached or connected to any building electrical system by replacement of units or elements thereof, but shall not include extensions of, or additions or alterations to an existing system or branch thereof.

Owner means any person, firm, partnership, or corporation holding legal title to or in any real property, building, or premises within the city limits.

Plans Examiner means an individual who has been designated by the City of Plano to perform code review on plans submitted to the building inspections department for permitting.

Registered (Licensed) means that the person has made application to the building inspections department and has satisfied the department that the person is qualified to do the work stated in the application, the necessary registration fees to date have been paid, and that the person's name is carried in the records of the electrical inspector as a person authorized to do electrical work as defined in this Article.

Repair means the act of restoring to a safe and sound condition as an operating unit or element any conductor or piece of equipment used either inside or outside, attached or connected to a building electrical system, but shall not include extensions of or additions to an existing system or branch thereof.

Special permission means the written consent of the electrical inspector. Such permission shall be based upon a reasonable interpretation of this Article with respect to a specific problem where a strict interpretation would create an injustice.

Texas Department of Licensing and Regulation (TDLR) is the umbrella licensing agency for the State of Texas that is responsible for regulating the Texas Electrical Safety and Licensing Act.

DIVISION 2. AMENDMENTS.

Sec. 6-275. Amendments.

The following amendments to the National Electrical Code adopted herein are hereby approved and adopted:

Article 110.2; *change to read as follows:*

110.2 Approval. The conductors and equipment required or permitted by this *Code* shall be acceptable only if approved. Approval of equipment may be evident by listing and labeling of equipment by a Nationally Recognized Testing Lab (NRTL) with a certification mark of that laboratory or a qualified third party inspection agency or a field evaluation by a Field Evaluation Body accredited by either the International Code Council International Accreditation Service AC354 or ANSI National Accreditation Board programs and approved by the AHJ.

Exception: *Unlisted equipment that is relocated to another location within a jurisdiction or is field modified is subject to the approval by the AHJ. This approval may be by a field*

evaluation by a NRTL or qualified third-party inspection agency or a field evaluation by a Field Evaluation Body accredited by either the ICC IAS AC354 or ANAB programs and approved by the AHJ.

Informational Note No. 1: See 90.7, Examination of Equipment for Safety, and 110.3, Examination, Identification, Installation, and Use of Equipment. See definitions of *Approved, Identified, Labeled*, and *Listed*.

Informational Note No. 2: Manufacturer's self-certification of equipment may not necessarily comply with US product safety standards as certified by a Nationally Recognized Testing Lab (NRTL).

Informational Note No. 3: National Fire Protection Association (NFPA) 790 and 791 provide an example of an approved method for qualifying a third-party inspection agency.

Article 250.50; *change to read as follows:*

250.50 Grounding electrode System. All grounding electrodes as described in 250.52(A)(1) through (A)(7) that are present at each building or structure served shall be bonded together to form the grounding electrode system. Where none of these grounding electrodes exist, one or more of the grounding electrodes specified in 250.52(A)(4) through (A)(8) shall be installed and used. Any building or structure supplied by a service or feeder with a foundation, footing or piers shall have either a concrete encased electrode, ground ring, 2/0 AWG grounding electrode conductor connecting two eight (8) foot driven ground rods spaced a minimum of twenty (20) feet apart connected by a 2/0 AWG bonding conductor buried in a trench at least 30 inches deep, or chemical electrode installed.

Exception: *Concrete-encased electrodes of existing buildings or structures shall not be required to be part of the grounding electrode system where the steel reinforcing bars or rods are not accessible for use without disturbing the concrete.*

Article 408.4; *change to read as follows:*

408.4 Field Identification Required.

(A) Circuit Directory or Circuit Identification. Every circuit and circuit modification shall be legibly identified as to its clear, evident, and specific purpose or use. The identification shall include an approved degree of detail that allows each circuit to be distinguished from all others. Spare positions that contain unused overcurrent devices or switches shall be described accordingly. The identification shall be included in a circuit directory that is located on the face or inside of, or in an approved location adjacent *and permanently affixed* the panel door in the case of a panelboard and at each switch or circuit breaker in a switchboard or switchgear. No circuit shall be described in a manner that depends on transient conditions of occupancy.

(B) Source of Supply. All switchboards, switchgear, and panelboards supplied by a feeder(s) in other than one- or two-family dwellings shall be permanently marked to indicate each device or equipment where the power originates. The label shall be permanently affixed, of sufficient durability to withstand the environment involved, and not handwritten.

Article 410.118; *change to read as follows:*

410.118 Access to Other Boxes. Luminaires recessed in the ceilings, floors, or walls shall not be used to access outlet, pull, or junction boxes or conduit bodies, unless the box or conduit body is an integral part of the listed luminaire.

> ***Exception:*** *Removable luminaires with a minimum measurement of 22 in. x 22 in. shall be permitted to be used as access to outlet, pull, junction boxes or conduit bodies.*

Article 422.31; *change to read as follows:*

422.31 Disconnection of Permanently Connected Appliances.

(A) Rated at Not over 300 Volt-Amperes or ⅛ Horsepower. For permanently connected appliances rated at not over 300 volt-amperes or ⅛ hp, the branch-circuit overcurrent device shall be permitted to serve as the disconnecting means where the switch or circuit breaker is within sight from the appliance or be capable of being locked in the open position in compliance with 110.25.

(B) Appliances Rated over 300 Volt-Amperes. For permanently connected appliances rated over 300 volt-amperes, the branch-circuit switch or circuit breaker shall be permitted to serve as the disconnecting means where the switch or circuit breaker is within sight from and is readily accessible to the appliance it serves or is capable of being locked in the open position in accordance with 110.25 and is readily accessible to the appliance it serves.

> Informational Note No. 1: For appliances employing unit switches, see 422.34.
>
> Informational Note No 2: The following means of access are considered to constitute readily accessible for this code change when conforming to the additional access requirements of the I Codes:
> (1) A permanent stair.
> (2) A pull-down stair with a minimum 300 lb. (136 kg) capacity.
> (3) An access door from an upper floor level.

(C) Motor-Operated Appliances Rated over ⅛ Horsepower. The disconnecting means shall comply with 430.109 and 430.110. For permanently connected motor-operated appliances with motors rated ⅛ hp, the disconnecting means shall be within sight from the appliance or be capable of being locked in the open position in compliance with 110.25.

> ***Exception:*** *If an appliance of more than ⅛ hp is provided with a unit switch that complies with 422.34 (A), (B), (C), or (D), the switch or circuit breaker serving as the other disconnecting means shall be permitted to be out of sight from the appliance.*

Article 500.8 (A); *change to read as follows:*

(A) Suitability. Suitability of identified equipment shall be determined by one of the following:

(1) Equipment listing or labeling;
(2) Evidence of equipment evaluation from a qualified testing laboratory or inspection agency concerned with product evaluation; or
(3) Evidence acceptable to the authority having jurisdiction such as a manufacturer's self-evaluation or an engineering judgment signed and sealed by a qualified licensed Professional Engineer in the State of Texas.

Informational Note: Additional documentation for equipment may include certificates demonstrating compliance with applicable equipment standards, indicating special conditions of use, and other pertinent information.

Article 505.7 (A); *change to read as follows:*

(A) Implementation of Zone Classification System. Classification of areas, engineering and design, selection of equipment and wiring methods, installation, and inspection shall be performed by a qualified licensed Professional Engineer in the State of Texas.

Article 695.6 (A)(1); *delete the exception and change to read as follows:*

(1) Services and On-Site Power Production Facilities. Service conductors and conductors supplied by on-site power production facilities shall be physically routed outside a building(s) and shall be installed as service-entrance conductors in accordance with 230.6, 230.9, and Parts III and IV of Article 230. Where supply conductors cannot be physically routed outside of buildings, the conductors shall be permitted to be routed through the building(s) where installed in accordance with 230.6(1) or (2).

Article 710.15 (A); *delete the information note and change to read as follows:*

710.15(A) Supply Output. Power supply to premises wiring systems fed by stand-alone or isolated microgrid power sources shall have adequate capacity to meet the calculated load in accordance with Article 220.

Informational Note: For general-use loads the system capacity can be calculated using the sum of the capacity of the firm sources, such as generators and ESS inverters. For specialty loads intended to be powered directly from a variable source, the capacity can be calculated using the sum of the variable sources, such as PV or wind inverters, or the combined capacity of both firm and variable sources.

Secs. 6-276 - 6-279. Reserved.

Sec. 6-280 Electrical signs.

All electrical display signs shall meet the requirements of other sections of this Article and any rule or regulation of any other ordinance or code issued by authority of the governing body of the city and the National Electrical Code, and shall be constructed and installed in accordance with the special regulations set forth in this section. Permits for installation of signs shall be obtained from the building inspections department before any signs are installed. Permit fees shall be obtained and paid for in the manner and in the amount set forth in the fee schedule as adopted by the city council.

Sec. 6-281. Supervision of work; limitation on employment of apprentices.

(a) In the actual work of installing, maintaining, altering or repairing any electric conductors or equipment for which this Article or other ordinance requires a permit, there shall be present and in direct supervision a qualified electrician of the proper classification. An electrical contractor or master electrician shall be liable and responsible for layout and technical supervision of any work which requires a permit and a journeyman or higher classified grade electrician shall be in direct "on the job" supervision of work carried on specified in this Article. Should it come to the attention of the electrical inspector or his assistants that such supervision and control are not being maintained, the Inspector may order the work to be discontinued and the person to whom the permit has been issued shall discontinue further work until proper supervision has been employed or supplied. Nothing in this section shall be construed as prohibiting the employment of apprentices assisting a person duly registered and qualified under the provisions of this Article. It shall be unlawful to have more than four (4) apprentice electricians working under the supervision of a duly registered person on any one job.

(b) A homeowner may personally install electrical conductors or equipment within his place of residence if the owner applies for and receives a permit, pays required fees, does work in accordance with this code, and applies for an inspection. Work performed by a homeowner, under the provisions of this section must be done by himself on homestead premises owned and occupied by him without compensation. The homeowner shall not employ another person to assist him in any way on work done under the provisions of this section.

Sec. 6-282. Inspection and approval or rejection of rough work.

(a) When the rough wiring or installation work authorized by a permit issued under this Article is complete on any permit issued under this Article, the person responsible therefore shall notify the electrical inspector that the job is ready for inspection giving proper identification of the work and address. The electrical inspector shall then make an inspection of the electrical installation within twenty-four (24) hours from the time of notification (exclusive of Saturdays, Sundays and legal holidays).

(b) If such wiring or installation work has been installed in accordance with the terms or provisions of this Article, the electrical inspector shall sign an inspection notice noting thereon the date of approval of the work. More than one (1) rough inspection may be made without charge when the progress of construction requires such inspection.

(c) If the electric wiring or installation of fixtures or equipment inspected under this section is found to be faulty or incorrectly or defectively installed, the electrical inspector shall attach an inspection notice showing rejection of the work and make available to the responsible person who installed such work information as to the changes necessary to be made in order that the work may conform to this Article. The person responsible for such work shall, within twenty-four (24) hours from the time of notification; make or start to make changes ordered and shall proceed with the work until the same is completed. Upon completion thereof, he shall notify the electrical inspector to the effect that the defective work has been corrected. The latter then shall cause a re-inspection to be made, and if the work is found to comply with this Article he shall sign the inspection card noting thereon the date of approval of the work. If the electrical inspector shall again find the work incorrectly installed, they shall notify the responsible person of the necessary changes and shall again re-inspect the work. If the responsible electrician does not make the required changes before the permit expires, contractor registration shall be cancelled and the inspector shall refuse to issue to any such person any further permits until the work in question is corrected and approved.

Sec. 6-283. Final Inspection and approval or rejection of new work.

Upon completion of all electrical wiring or installations of fixtures or equipment in any building or on any premises for which a permit has been issued under this Article, the permittee shall notify the electrical inspector that the work is ready for final inspection, giving the permit number and street address. The electrical inspector shall then cause inspection to be made within twenty- four (24) hours from time of notification (exclusive of Sundays and legal holidays). If any faulty wiring or equipment is found, the electrician in charge shall be notified of the changes to be made in order that such work shall conform to this Article. If such work is found to be correctly installed, replaced or repaired, the electrical inspector shall endorse his approval upon the inspection certificate stating that the wiring and installation work has been installed in accordance with the provisionsof this Article.

Sec. 6-284. Work not to be covered until approved.

It shall be unlawful for any person to cover or cause to be covered any part of a wiring installation with flooring, lath, wallboard, or other material until the electrical inspector has approved the wiring installation, in part or as a whole, as required by this Article.

Sec. 6-285. Connection prior to issuance of certificate of approval.

(a) It shall be unlawful for any person to make connections from a source of electrical energy to any electrical wiring, devices or equipment on an installation for which a permit is requiredby this Article, until a certificate of approval has been issued by the electrical inspector authorizing such connection, and the use of such wiring, devices or equipment.

(b) It shall be unlawful for any person to make connections from a source of electrical energy to any electrical wiring, devices or equipment which has been disconnected by order of the electrical inspector or the use of which has been prohibited for reasons set forth in this Article until a certificate of approval has been issued by the inspector authorizing the reconnection and use of such wiring, devices or equipment.

Sec. 6-286. Removal of abandoned wire and unused poles and apparatus.

It shall be the duty of the electrical inspector to cause all abandoned wire, unused poles or electrical apparatus on the outside of the building or in streets or alleys to be removed at the expense of the owners thereof by giving such owners written notice.

Sec. 6-287. Inspections of existing installation – complaint driven.

Upon receipt of a complaint of suspected violations of this Article, the electrical inspector shall inspect/re-inspect electric wiring, electric devices and electric equipment previously installed, or that may be installed in any building of the city and within the scope of this Article. If the installation of any such wiring, devices or equipment is found to be defective, dangerous or in an unsafe condition, the electrical inspector shall notify the owner in writing of such condition. The person owning, using or operating the same shall make the necessary repairs or changes required to place such wiring, devices or equipment in a safe condition, within five (5) days or any longer period specified by the electrical inspector. The electrical inspector shall immediately order the disconnection or discontinuance of electrical service to such wiring, device or equipment until the same has been made safe as directed.

Sec. 6-288. Unauthorized alternation of conductors or equipment.

It shall be unlawful for any unauthorized person to, in any manner, change or alter electrical conductors or equipment in or on any building. If, in the course of erecting a building or structure, electrical conductors or equipment have previously been installed in such a position as to interfere with the erection or completion of the structure, notice shall immediately be given the authorized person or firm using the electrical conductors or equipment, and shall be required to accomplish this needed change in accordance with this Article.

Sec. 6-289. Service of notices or orders.

If the person to whom any order or notice issued pursuant to the provisions of this Article is directed, cannot be found after reasonable search has been made, such order or notice may be served by posting the same in a conspicuous place upon the premises occupied by him or where the defects recited in the order or notice are alleged to exist, or on the premises which may be deemed unsafe or dangerous. Such service shall be equivalent to personal service of such order or notice. Any order to comply with the terms of such order or notice may be sent by mail in a sealed envelope with postage prepaid and directed to the address of the electrician, owner, lessee or occupant of the premises where the defects recited in the order are alleged to exist, and shall be equivalent to personal service of such order.

Sec. 6-290. Modification or waiver.

The electrical regulations of this Article may be modified or waived in writing by the electrical inspector pursuant to Section 90-4 of the Electrical Code, as amended, when such modification or waiver is reasonable and does not differ from the intent of this Article and does not create an injustice. In all cases such waiver shall be obtained from electrical inspector prior to starting the work, and a copy of the waiver shall be filed in the office of the electrical inspector. A denial of such a waiver may be appealed to the Building Standards Commission.

Sec. 6-291. Liability of City and owner of property for damages.

The regulations of this Article shall not be construed to relieve from or lessen the responsibility or liability of any person owning, operating or installing electrical conductors, devices, appliances, fixtures, apparatus, motors, or equipment for damages to persons or buildings caused by any defect therein by reason of the inspection authorized in this division or the certificate of approved inspection issued by the electrical inspection section as provided in this division. The city shall not be held liable for any damages by reason of the enforcement of this Article.

Sec. 6-292. Liability of Electrical Inspectors.

Where action is taken by the electrical inspectors to enforce the provisions of this Article, such acts shall be done in the name of and on behalf of the city, and the inspectors, in so acting for the city, shall not render themselves personally liable for any damage which may accrue to person or property as a result of any act committed in the discharge of their duties.

Secs. 6-293 – 6-300. Reserved.

DIVISION 3. APPLICATION

Sec. 6-301. Compliance generally.

(a) The provisions of this Article shall apply to all installations of and work done on electrical conductors, fittings, devices, motors, controls, appliances, fixtures, electronic devices, signs and gaseous tubing, within or on public and private buildings and premises, with exceptions as provided in this Article.

(b) All installations of electrical conductors or equipment and all existing installations which are altered shall conform to the requirements for a sufficient and safe electrical structure and system under this Article.

(c) Repair and maintenance work shall be such that if any electrical conductor or equipment is removed and later replaced, the same shall be replaced in accordance with the provision of this Article

Sec. 6-302. Radio and television transmitting equipment.

The provisions of this Article shall apply to electrical equipment used for supplying electrical power for radio transmission in amateur radio transmitting stations and shall apply to all electrical equipment used for power supply to radio and television transmitting equipment, but shall not apply to other electrical equipment used for radio transmission.

Sec. 6-303. City, county and school districts departments and buildings.

The various departments and buildings of the city, the county, and of the Plano Independent School District shall be subject to the provisions of this Article, but shall be exempt from the requirements of fees.

Sec. 6-304. Low voltage conductors and equipment.

This Article shall not apply to low voltage, electrical conductors or equipment when served from a source of supply which is limited by design or construction, other than fuses, so that the voltage shall never exceed fifty (50) volts, and so that current in excess of ten (10) amperes on short circuit would not be possible.

Secs. 6-305 – 6-317. Reserved.

DIVISION 4. ELECTRICAL INSPECTOR

Sec. 6-318. Powers generally.

The electrical inspector shall have the following powers:

(1) To enforce the provisions of this Article and issue citation to any person who violates any of such provisions.

(2) To enter any house by due process of law, if necessary, during reasonable hours, to examine any electrical wiring or installation of electrical wiring, fixtures or equipment therein, in the performance of his official duties.

(3) To order the electric disconnection of service where improper or defective wiring exists or where electrical construction or equipment has been installed without a permit as required in this Article.

(4) To order compliance with provisions of this Article where a change of occupancy occurs in a building which requires changes or alterations to existing wiring.

(5) To disconnect electrical service or services in cases of emergency where necessary, for safety of persons or property or where electrical equipment may interfere with the work of the fire department.

(6) To attach to electrical equipment or electrical meters any official notice or seal which might be necessary to prevent the use of electricity. It shall be unlawful for any person to use any such seal or break, change, destroy, tear, mutilate, cover or otherwise deface or injure any such notice or seal posted by an electrical inspector.

Sec. 6-319. Special rulings.

If a special ruling by the electrical inspector is necessary to govern electrical construction of some particular occupancy or building not covered by this chapter or by the National Electrical Code, as approved by the National Fire Protection Association and adopted in this Article, whereby all wiring for similar types of occupancy or building will be changed in the future, a copy of such ruling shall be filed in the office of the electrical inspector, and such special ruling shall be approved by the board before it becomes effective.

Sec. 6-320 Conflicts of Interest

It shall be unlawful for city electrical inspectors to engage in the business of the sale, installation or maintenance of electrical conductors, devices, appliances, fixtures, or other electrical equipment, either directly or indirectly, and they shall have no financial interest in any concern engaged in such business at any time while in the employ of the city as an electrical inspector without prior approval by the department head.

Secs. 6-321 – 6-326. Reserved.

DIVISION 5. REGISTRATION (LICENSING) OF ELECTRICIANS

Sec. 6-327. Required.

(a) It shall be unlawful for any person to engage in the business of installing, maintaining, altering or repairing any wiring, fixtures, or equipment used for conducting electricity for which a permit is required by this Article, or for any person to in any manner undertake to execute such work, unless such person is licensed in accord with the Texas Department of Licensing and Regulation (TDLR) and has a current certificate of registration per Sec. 6-328.

(b) Only persons who are employed by a registered electrical contractor or a registered electrical sign contractor with the appropriate license category may perform electrical work under the supervision of the master electrician, or master sign electrician, whichever is applicable.

(c) Persons who are not licensed electricians may carry out the following classes of work:

(1) The replacement of lamps, fuses and connection of portable devices to suitable receptacles, which have been permanently installed.

(2) The installation, alteration or repairing of any wiring, devices or equipment for the operation of a signal or the transmission of intelligence, where such wiring, devices,

appliances, or equipment are operated at a voltage not exceeding fifty (50) volts between conductors and do not include generating equipment.

(3) The installation, alteration or repair of electrical wiring, devices, appliances and equipment by or for an electrical public service corporation operating under a franchise from the city when for the use of such corporation in the generation, transmission, distribution or metering of electrical energy or for the use of such a corporation in the operation of street railways, signals or transmission of intelligence as specified in Sec. 6-302.

Sec. 6-328. Classifications.

There shall be two (2) classes of local electrical registration as follows:

(1) Electrical Contractor Registration.

(2) Electrical Sign Contractor Registration.

Sec. 6-329. Application.

(a) *Generally*. To secure a registration, as a qualified and competent electrician in either of the classes set out in this division, an application shall be made in writing and addressed to the building inspections department. The application shall show the applicant's name and address, and such other information as may be prescribed by the building inspections department and shall be made out on forms available in the office of the electrical inspector.

(b) *Electrical Contractor.* An applicant for a registration as an electrical contractor shall file with the application an affidavit setting forth the name of the person who is the owner of the business, his address and that of the place of business; or if the business is a firm, partnership or corporation, the names of officers who own or operate the business and their addresses, the address of the business, and the name and address of the person who shall be responsible for the conduct and in charge of the business for all work done under this Article. The applicant shall further state the method of supervision of work to be contracted by the firm and the name of the registered master electrician who is legally proficient as specified in this Article, and shall be responsible for the actual installation, repair and/or maintenance of the electrical conductors and equipment which is to be carried on by the person, firm or corporation.

(c) *Electrical Sign Contractor.* An applicant for a registration as an electrical sign contractor shall file with the application an affidavit setting forth the name of the person who is the owner of the business, his address and that of the place of business; or if the business is a firm, partnership or corporation, the names of officers who own or operate the business and their addresses, the address of the business, and the name and address of the person who shall be responsible for the conduct and in charge of the business for all work done under this Article. The applicant shall further state the method of supervision of work to be contracted by the firm and the name of the registered master sign electrician who is legally proficient as specified in this Article, and shall be responsible for the actual installation, repair and/or maintenance of the electrical conductors and equipment which is to be carried on by the person, firm or corporation.

Sec. 6-330. Reserved.

Sec. 6-331. Reserved.

Sec. 6-332. Expiration and renewal of certificates.

City registration issued under this division shall expire one (1) year after the date of renewal of registration.

Sec. 6-333. Reserved.

Sec. 6-334. Registration not transferable.

Registration issued under this division shall not be transferable. It shall be unlawful for any person to lend, rent or transfer his registration or any rights thereunder to any other person, or for any person to make use of any such rights which are not actually his own.

Sec. 6-335. Reserved.

Sec. 6-336. Altering Registration.

It shall be unlawful for any person other than the electrical inspector at the direction of the building inspections department to alter or amend in any manner any registration issued under this division.

Sec. 6-337. Cards to be carried on person and exhibited upon request.

Every holder of a license issued by the Texas Department of Licensing and Regulation (TDLR) shall carry the license on their person at all times while doing electrical work and shall produce and exhibit it when requested by an electrical inspector or proper official of the city.

Sec. 6-338. False representations as to registration.

It shall be unlawful for any person to falsely represent themselves as a registered electrician of any class set forth in this division or to use the words “electrical contractor,” “electrical sign contractor”, or words of similar import or meaning on signs, cards, stationery, or by any other manner whatsoever, unless such person is properly registered within the meaning of the words used as provided in this Article.

Sec. 6-339. Record of registration.

The building inspections department shall keep a record of the name and place of business of all persons to whom registration have been issued under this division, provided that the department shall not be responsible for the record of any person whose registration has not been renewed or has lapsed for a period in excess of twelve (12) months.

Sec. 6-340. License not transferable.

It shall be unlawful for any licensed master electrician, or master sign electrician to allow their license to be used by another electrician to permit any job of electrical wiring in the city.

Sec. 6-341. Suspension or revocation of registration.

(a) The chief building official, or the official's designee, shall have the power to temporarily suspend the registration of any electrical contractor, or electrical sign contractor who:

(1) Obtains a certificate by fraud or deceit;

(2) Takes out electrical permits in the name of some person, firm, or corporation authorized by law to do electrical work and thereafter permits an unauthorized person to do the work;

(3) Engages in any gross negligence, incompetence, or misconduct in the performance of electrical work within the jurisdiction of the city;

(4) Fails to obtain a permit for electrical work that is performed within the jurisdiction of the city; or

(5) Fails to obtain all necessary inspection approval required to complete the work as described in the permit.

(b) The building inspections department shall inform the board in writing of any temporary suspensions and the basis thereof within two (2) business days of issuing the temporary suspension. A hearing will be scheduled before the board not later than ten (10) business days from the date the temporary suspension was issued. The alleged violator shall be notified in writing via certified mail of the date, time and location of the hearing. The alleged violator may appear in person or thru counsel or both, at the time and place named in the notice and make defense to the same.

(c) The board shall have the power, through its chairman or secretary to administer oaths and to compel the attendance of witnesses before it by subpoena issued over the signature of the secretary of the board. The city attorney shall provide counsel for the board.

(d) If the accused admits liability or if upon a hearing the board, by vote of five (5) or more of its members, shall find them to be true, it shall enter a finding suspending or revoking the registration of such electrical contractor or electrical sign contractor. The board shall render a decision within forty-eight (48) hours of the hearing.

(e) The board shall, in reciting its decision after a hearing under this section, make provisions for reinstatement. Such reinstatement provisions shall be filed as a part of the record and a copy shall be made and given or mailed within twenty-four (24) hours to the electrical

contractor or electrical sign contractor. Once the requirements have been fulfilled the electrical contractor or electrical sign contractor may notify the chief building official in writing of compliance. If the chief building official determines that all requirements have been fulfilled, the registration shall be reinstated. If the chief building official determines that all requirements have not been fulfilled, the registration shall not be reinstated. Failure to reinstate can be appealed to the board.

(f) The building inspections department shall inform the board in writing of any failure to reinstate within two (2) business days of issuing the denial. A hearing will be scheduled before the board not later than ten (10) business days from the date of the denial of reinstatement. The violator shall be notified in writing via certified mail of the date, time and location of the hearing. The violator may appear in person or by counsel or both, at the time and place named in the notice and make defense to the same.

(g) The board shall render a decision not later than forty-eight (48) hours after a hearing and a copy shall be made and given to the electrical contractor or electrical sign contractor within twenty-four (24) hours of the rendering of the decision.

(h) An electrical contractor or electrical sign contractor adversely affected by a decision of the board shall have the right to appeal the decision to the district court.

(i) It shall be unlawful for any person whose rights under a registration have been suspended or revoked to engage in or do electrical work for which this Article requires a permit.

Sec. 6-342. Termination of registration.

Each registration, when issued under this division, shall be issued to a person, firm or corporation to be known as the holder of the registration, and should such firm or corporation dissolve or surrender its charter; such registration shall become null and void. No refund shall ever be made for the un-expired portion of the registration.

Sec. 6-343-350. Reserved.

DIVISION 6. WORK PERMITS

Sec. 6-351. Required.

(a) It shall be unlawful for any person to install or cause to be installed, or to permit any person to install, any electrical wiring, fixtures or equipment, or to make any alterations, additions, changes or repairs, within the scope of this Article, without first having procured a permit therefore issued by the electrical inspector. One (1) permit shall be allowed for each building for which rough work for electrical conductors or electrical equipment is installed.

(b) Notwithstanding the provisions of subsection (a), no permit shall be required for the making of a minor repair or for maintenance work, the replacement of lamps, or the connection of portable electrical equipment to suitable permanently installed receptacles. No permit shall

be required of an appropriately registered person for the replacing of a refrigeration motor by another motor of the same horsepower and ampere rating, solenoid valves, low pressure controls, or other controls that are a part of the refrigeration system when the electrical supply to same is or has been properly installed by a registered electrician.

Sec. 6-352. Application.

Application for a permit required by this division shall be made in writing upon forms provided by the electrical inspection section for that purpose. With such application there shall be filed, when requested by the electrical inspector, a diagram or plan showing clearly the character and kind of wiring or installation of fixtures or equipment to be done. The plan or diagram shall show the manner in which the electrical installation is to be made, or the character of any repairs to any existing electric installation. Such application shall include the following information; street and house number, name of addition where the work is to be done, name of the owner, kind of building, number of stories in the building, and a list of electrical fixtures and appliances to be installed.

Sec. 6-353. Fee.

Prior to issuance of a permit required by this division, the applicant therefore shall pay a permit fee in accordance with the schedule as adopted by the city council.

Sec. 6-354. To whom issued.

Permits may be issued to registered electrical contractors or electrical sign contractors qualified to secure permits as set forth in this Article, or their duly authorized agents, and to owners to personally perform repair, maintenance or electrical construction work upon premises owned by them. Qualified registered electricians shall certify their duly authorized agents to the electrical inspector in the form of an affidavit stating that such registered electrician assumes all and full responsibility for any permit taken out or applied for by such agents. The certification shall be kept in the files of the building inspections department.

Sec. 6-355. Issuance or refusal.

When the plans examiner finds the application for a permit under this division to be correct and the diagram or plan and specifications, when requested are approved, and all fees have been paid, the permit will be issued. Upon receipt of such permit, the permittee may start or cause to start the proposed job and make the installation described, in the application, requesting inspection by the city inspectors in the proper sequence as the work progresses. If the plans relating to electrical wiring or installation of fixtures or equipment and the permit application are found to be incorrect or faulty, they shall be disapproved and the permit refused, and the electrical inspector shall notify the applicant, listing the corrections necessary to comply with this Article and rules and regulations of the inspection section.

Sec. 6-356. Permits for part jobs.

When one (1) electrical contractor completes the rough work, in whole or in part, on any electrical

wiring or installation of fixtures or equipment and a second electrical contractor is called upon to complete the work, regular fees prescribed by this division shall be paid for the work to be done. Each electrical contractor shall be held responsible only for the work installed by the contractor. Before the second electrical contractor is issued a permit for the completion of electrical wiring or installation of fixtures or equipment, the electrical inspector shall first notify the electrician holding the original or first permit, if the electrician can be found, that the second permit is to be issued. The issuance of the second permit shall cancel the first permit and no refund of fees shall be made.

Sec. 6-357. Revocation of permit.

The electrical inspector shall have the right to revoke a permit issued under this division if there has been misrepresentation of facts or any violation of the provisions of this Article.

Sec. 6-358 – 6-435. Reserved."

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section IV. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any Ordinances at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective February 1, 2022 and after its passage and publication as required by law.

DULY PASSED AND APPROVED this, the 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas, repealing in its entirety City of Plano Ordinance No. 2018-11-14 codified as Article XVIII, Energy Conservation Code, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Energy Conservation Code, with certain additions, deletions and amendments, as the Energy Conservation Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

WHEREAS, on November 26, 2018, by Ordinance No. 2018-11-14, the City Council of the City of Plano amended Ordinance No. 2016-3-7 to reflect changes to the International Energy Conservation Code, and such were codified as Article XVIII, Energy Conservation Code, of Chapter 6 of the Code of Ordinances of the City of Plano ("City"); and

WHEREAS, on November 16, 2021 the Building Standards Commission held a public hearing to discuss the adoption of the 2021 Edition of the International Energy Conservation Code, a publication of the International Code Council (I.C.C.), and to receive input from the general public and all persons who may be affected by the proposed adoption; and

WHEREAS, upon recommendation of the Building Standards Commission and upon full review and consideration of all matters attendant and related thereto, the City Council is of the opinion that the 2021 Edition of the International Energy Conservation Code, and the additions, deletions, and amendments thereto, should be approved and adopted as the Energy Conservation Code of the City.

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

Section I. Ordinance No. 2018-11-14, duly passed and approved by the City Council of the City of Plano on November 26, 2018, is hereby repealed in its entirety.

Section II. A new Article XVIII, Energy Conservation Code, of Chapter 6 of the Code of Ordinances of City of Plano is hereby adopted and shall read in its entirety as follows:

"ARTICLE XVIII. ENERGY CONSERVATION CODE

DIVISION 1. GENERALLY

Sec. 6-684. Penalty.

Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Sec. 6-685. Adopted.

The 2021 Edition of the International Energy Conservation Code, a publication of the International Code Council (I.C.C.), is hereby adopted and designated as the Energy Conservation Code of the City to the same extent as if such Code were copied verbatim in this Article, subject to deletions, additions, and amendments prescribed in this Article. A copy of the 2021 Edition of the International Energy Conservation Code is on file in the office of the City Secretary.

DIVISION 2. AMENDMENTS

Sec. 6-686. Deletions, Additions, Amendments.

The following deletions, additions, and amendments to the International Energy Conservation Code adopted herein are hereby approved and adopted:

Section C102.1; *change section C102.1 by adding a new Section C102.1.2 to read as follows:*

C102.1.2 Alternative compliance. A building certified by a national, state, or local accredited energy efficiency program and determined by the Energy Systems Laboratory to be in compliance with the energy efficiency requirements of this section may, at the option of the *code official*, be considered in compliance. The United States Environmental Protection Agency's Energy Star Program certification of energy code equivalency shall be considered in compliance.

Section C402.5.2; *change to read as follows:*

C402.5.2 Dwelling and sleeping unit enclosure testing. The *building thermal envelope* shall be tested in accordance with ASTM E779, ANSI/RESNET/ICC 380, ASTM E1827 or an equivalent method approved by the *code official*. The measured air leakage shall not exceed 0.30 cfm/ft^2 (1.5 L/s m^2) of the testing unit enclosure area at a pressure differential of 0.2 inch water gauge (50 Pa). Where multiple dwelling units or sleeping units or other occupiable conditioned spaces are contained within one *building thermal envelope*, each unit shall be considered an individual testing unit, and the building air leakage shall be the weighted average of all testing unit results, weighted by each testing unit's enclosure area. Units shall be tested separately with an unguarded blower door test as follows:

1. Where buildings have fewer than eight testing units, each testing unit shall be tested.

2. For buildings with eight or more testing units, the greater of seven units or 20 percent of the testing units in the building shall be tested, including a top floor unit, a ground floor unit, a middle floor unit, and a unit with the largest testing unit enclosure area. For each tested unit that exceeds the maximum air leakage rate, an additional three units shall be tested, including a mixture of testing unit types and locations.

Section R102; *change section R102.1 by adding a new Section R102.1.2 (N1101.4.1) to read as follows:*

R102.1.2 (N1101.4.1) Alternative compliance. A building certified by a national, state, or local accredited energy efficiency program and determined by the Energy Systems Laboratory to be in compliance with the energy efficiency requirements of this section may, at the option of the *code official*, be considered in compliance. The United States Environmental Protection Agency's Energy Star Program certification of energy code equivalency shall be considered in compliance. Regardless of the program or the path to compliance, each one- and two-family dwelling shall be tested for air and duct leakage as prescribed in Section R402.4.1.2 (N1102.4.1.2) and R403.3.3 (N1103.3.3), respectively.

Section R105.2; *change to read as follows:*

R105.2 Required inspections. The *code official* or his or her designated agent, upon notification, shall make the inspections set forth in Sections R105.2.1 through R105.2.6.

R105.2.1 Footing and foundation inspection. Inspections associated with footings and foundations shall verify compliance with the code as to *R*-value, location, thickness, depth of burial and protection of insulation as required by the code and *approved* plans and specifications.

R105.2.2 Framing and air barrier rough-in inspection. Inspections at framing and rough-in shall be made before application of insulation and shall verify compliance with the code as to air leakage controls as required by the code, and *approved* plans and specifications.

R105.2.3 Insulation and fenestration rough-in inspection. Inspections at framing and rough-in shall be made before application of interior finish and shall verify compliance with the code as to types of insulation and corresponding *R*-values and their correct location and proper installation, and fenestration properties such as *U*-factor and SHGC and proper installation.

R105.2.4 Plumbing rough-in inspection. Inspections at plumbing rough-in shall verify compliance as required by the code and *approved* plans and specifications as to types of insulation and corresponding *R*-values and protection and required controls.

R105.2.5 Mechanical rough-in inspection. Inspections at mechanical rough-in shall verify compliance as required by the code and *approved* plans and specifications as to installed HVAC equipment type and size, required controls, system insulation and corresponding *R*-value, system air leakage control, programmable thermostats, dampers, whole-house ventilation, and minimum fan efficiency.

> **Exception:** Systems serving multiple dwelling units shall be inspected in accordance with Section C105.2.4.

R105.2.6 Final inspection. The *building* shall have a final inspection and shall not be occupied until *approved*. The final inspection shall include verification of the installation of all required *building* systems, equipment and controls and their proper operation and the required number of high-efficiency lamps and fixtures.

Section R202 (N1101.6); *change Section R202 by adding the following two definitions:*

PROJECTION FACTOR. The ratio of the horizontal depth of the overhang, eave or permanently attached shading device, divided by the distance measured vertically from the bottom of the fenestration glazing to the underside of the overhang, eave or permanently attached shading device.

DYNAMIC GLAZING. Any fenestration product that has the fully reversible ability to change its performance properties, including *U*-factor, solar heat gain coefficient (SHGC), or visible transmittance (VT).

Section R401.2.5; *delete Section R401.2.5 "Additional energy efficiency" in its entirety.*

Table R402.1.2; *change a portion of Table R402.1.2 "Maximum Assembly U-Factors and Fenestration Requirements" to read as follows (remainder of Table is unchanged):*

Climate Zone	Fenestration U-Factor[f]	Ceiling U-Factor
3	0.32	0.29

Table R402.1.3; *change a portion of Table R402.1.3 "Insulation Minimum R-Values and Fenestration Requirements by Component" to read as follows (remainder of Table is unchanged):*

Climate Zone	Fenestration U-Factor[b,i]	Ceiling R-Value	Wood Frame Wall R-Value	Slab R-Value & Depth
3	0.32	42	19 or 13+3ci, 0+15	0

Section R402.4.1; *change Section R402.4.1 by adding a new Section R402.4.1.4 to read as follows:*

R402.4.1.4 Sampling options for R2 multifamily dwelling units. For buildings with eight or more testing units that must be tested as required by Sections R402.4.1.2 or R402.4.1.3, the greater of seven units or 20 percent of the testing units in the building shall be tested, including a top floor unit, a ground floor unit, a middle floor unit, and a unit with the largest testing unit enclosure area. For each tested unit that exceeds the maximum air leakage rate, an additional three units shall be tested, including a mixture of testing unit types and locations. Where buildings have fewer than eight testing units, each testing unit shall be tested.

Section R403.3; *change Section R403.3 by adding a new Section R403.3.8 to read as follows:*

R403.3.8 Sampling options for R2 multifamily dwelling units. For buildings with eight or more testing units that must be tested as required by Section R403.3.5, the greater of seven units or 20 percent of the testing units in the building shall be tested, including a top floor unit, a ground floor unit, a middle floor unit, and a unit with the largest testing unit floor area. For each tested unit that exceeds the maximum duct leakage rate, an additional three units shall be tested, including a mixture of testing unit types and locations. Where buildings have fewer than eight testing units, each testing unit shall be tested.

Section R403.6; *change Section R403.6 by adding a new Section R403.6.4 to read as follows:*

R403.6.4 Sampling options for R2 multifamily dwelling units. For buildings with eight or more testing units that must be tested as required by Section R403.6.3, the greater of seven units or 20 percent of the testing units in the building shall be tested, including a top floor unit, a ground floor unit, a middle floor unit, and a unit with the largest testing unit floor area. For each tested unit that does not meet the ventilation rate, an additional three units shall be tested, including a mixture of testing unit types and locations. Where buildings have fewer than eight testing units, each testing unit shall be tested.

Section R404.2; *Section R404.2 "Interior lighting controls" is deleted in its entirety.*

Section R405.2; *change to read as follows:*

R405.2 Performance-based compliance. Compliance based on total building performance requires that a proposed design meets all of the following:

1. The requirements of the sections indicated within Table R405.2.

2. The building thermal envelope greater than or equal to levels of efficiency and solar heat gain coefficients in Table R402.1.1 or R402.1.3 of the *2009 International Energy Conservation Code*.

3. Annual energy cost that is less than or equal to the annual energy cost of the *2021 standard reference design* or 8% less than the annual energy cost of the *2018 standard reference design*. Energy prices shall be taken from a source approved by the *code official*, such as the Department of Energy, Energy Information Administration's State Energy Data System Prices and Expenditures reports. Code officials shall be permitted to require time-of-use pricing in energy cost calculations.

   Exception: The energy use based on source energy expressed in Btu or Btu per square foot of *conditioned floor* area shall be permitted to be substituted for the energy cost. The source energy multiplier for electricity shall be 3.16. The source energy multiplier for fuels other than electricity shall be 1.1.

Table R406.5; *change a portion of Table R406.5 "Maximum Energy Rating Index" to read as follows (remainder of Table is unchanged):*

TABLE R406.5 [1]
MAXIMUM ENERGY RATING INDEX

CLIMATE ZONE	ENERGY RATING INDEX
3	63

[1] This table is effective until August 31, 2022.

TABLE R406.5 [2]
MAXIMUM ENERGY RATING INDEX

CLIMATE ZONE	ENERGY RATING INDEX
3	59

[2] The table is effective from September 1, 2022 to August 31, 2025.

TABLE R406.5 [3]
MAXIMUM ENERGY RATING INDEX

CLIMATE ZONE	ENERGY RATING INDEX
3	57

[3] This table is effective from September 1, 2025 to August 31, 2028.

TABLE R406.5 [4]
MAXIMUM ENERGY RATING INDEX

CLIMATE ZONE	ENERGY RATING INDEX
3	55

[4] This table is effective on or after September 1, 2028.

Section 408; delete the section in its entirety."

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section IV. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section orprovisions of any Ordinances at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective February 1, 2022 and after its passage and publication as required by law.

DULY PASSED AND APPROVED this, the 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas, repealing in its entirety City of Plano Ordinance No. 2018-11-15, codified as Article XIX, Fuel Gas Code, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Fuel Gas Code, with certain additions, deletions, and amendments, as the Fuel Gas Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

WHEREAS, on November 26, 2018, by Ordinance No. 2018-11-15, the City Council of the City of Plano amended Ordinance No. 2016-3-8 to reflect changes to the Fuel Gas Code, as such were codified as Article XIX, Fuel Gas Code, of Chapter 6 of the Code of Ordinances of the City of Plano ("City"); and

WHEREAS, on September 21, 2021, the Building Standards Commission held a public hearing to discuss the adoption of the 2021 Edition of the International Fuel Gas Code, a publication of the International Code Council (I.C.C.), and to receive input from the general public and all persons who may be affected by the proposed adoption; and

WHEREAS, upon recommendation of the Building Standards Commission and upon full review and consideration of all matters attendant and related thereto, the City Council is of the opinion that the 2021 Edition of the International Fuel Gas Code, and the additions, deletions, and amendments thereto, should be approved and adopted as the Fuel Gas Code of the City.

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

Section I. Ordinance No. 2018-11-15, duly passed and approved by the City Council of the City of Plano on November 26, 2018, is hereby repealed in its entirety.

Section II. A new Article XIX, Fuel Gas Code, of Chapter 6 of the Code of Ordinances is hereby adopted and shall read in its entirety as follows:

"ARTICLE XIX. FUEL GAS CODE

DIVISION 1. GENERALLY

Sec. 6-696. Penalty.

Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Sec. 6-697. Adopted.

The 2021 Edition of the International Fuel Gas Code, a publication of the International Code Council (I.C.C.) is hereby adopted and designated as the Fuel Gas Code of the City of Plano to

the same extent as if such Code were copied verbatim in this Article, subject to deletions, additions, and amendments prescribed in this Article. A copy of the 2021 Edition of the International Fuel Gas Code is on file in the office of the City Secretary.

DIVISION 2. AMENDMENTS

Sec. 6-698. Deletions, additions, amendments.

Section 102.2; *add an exception to read as follows:*

Exception: Existing dwelling units shall comply with Section 621.2.

Section 102.8.2; *change to read as follows:*

102.8.2 Provisions in referenced codes and standards. Where the extent of the reference to a referenced code or standard includes subject matter that is within the scope of this code, the provisions of this code, as applicable, shall take preference over the provisions in the referenced code or standard. Any reference to NFPA 70 shall mean the National Electrical Code as adopted.

Section 306.5; *change the first paragraph of Section 306.5 to read as follows:*

Equipment and Appliances on Roofs or Elevated Structures. Where equipment requiring access or appliances are located on an elevated structure or the roof of a building such that personnel will have to climb higher than 16 feet (4877 mm) above grade to access such equipment or appliances, an interior or exterior means of access shall be provided. Exterior ladders providing roof access need not extend closer than 12 feet (2438 mm) to the finish grade or floor level below and shall extend to the equipment and appliances' level service space. Such access shall not require climbing over obstructions greater than 30 inches (762 mm) in height or walking on roofs having a slope greater than four units vertical in 12 units horizontal (33-percent slope). Such access shall not require the use of portable ladders.

Section 306.5.1; *change to read as follows:*

306.5.1 Sloped roofs. Where appliances, equipment, fans or other components that require service are installed on a roof having a slope of 3 units vertical in 12 units horizontal (25-percent slope) or greater and having an edge more than 30 inches (762 mm) above grade at such edge, a catwalk, at least 16 inches in width with substantial cleats spaced not more than 16 inches apart, shall be provided from the roof access to a level platform at the appliance. The level platform shall be provided on each side of the appliance to which access is required for service, repair or maintenance. The platform shall be not less than 30 inches (762 mm) in any dimension and shall be provided with guards. The guards shall extend not less than 42 inches (1067 mm) above the platform, shall be constructed so as to prevent the passage of a 21-inch-diameter (533 mm) sphere and shall comply with the loading requirements for guards specified in the International Building Code.

Section 401.5; *add a second paragraph to Section 401.5 to read as follows:*

Both ends of each section of medium pressure gas piping shall identify its operating gas pressure with an approved tag. The tags are to be composed of aluminum or stainless steel and the following wording shall be stamped into the tag:

"WARNING
1/2 to 5 psi gas pressure
Do Not Remove"

Section 404.12; *change to read as follows:*

404.12 Minimum burial depth. Underground piping systems shall be installed a minimum depth of 18 inches (458 mm) top of pipe below grade.

Section 404.12.1; *delete in its entirety.*

Section 406.4; *change to read as follows:*

406.4 Test pressure measurement. Test pressure shall be measured with a manometer or with a pressure-measuring device designed and calibrated to read, record, or indicate a pressure loss caused by leakage during the pressure test period. The source of pressure shall be isolated before the pressure tests are made. Mechanical gauges used to measure test pressures shall have a range such that the highest end of the scale is not greater than five times the test pressure. Spring type gauges do not meet the requirement of a calibrated gauge.

Section 406.4.1; *change to read as follows:*

406.4.1 Test pressure. The test pressure to be used shall be no less than 3 psig (20 kPa gauge), or at the discretion of the Code Official, the piping and valves may be tested at a pressure of at least six (6) inches (152 mm) of mercury, measured with a manometer or slope gauge. For tests requiring a pressure of 3 psig, diaphragm gauges shall utilize a dial with a minimum diameter of three and one half inches (3 ½"), a set hand, 1/10 pound incrementation and pressure range not to exceed 15 psi for tests requiring a pressure of 3 psig. For tests requiring a pressure of 10 psig, diaphragm gauges shall utilize a dial with a minimum diameter of three and one-half inches (3 ½"), a set hand, a minimum of 2/10 pound incrementation and a pressure range not to exceed 50 psi. For welded piping, and for piping carrying gas at pressures in excess of fourteen (14) inches water column pressure (3.48 kPa) (1/2 psi) and less than 200 inches of water column pressure (52.2 kPa) (7.5 psi), the test pressure shall not be less than ten (10) pounds per square inch (69.6 kPa). For piping carrying gas at a pressure that exceeds 200 inches of water column (52.2 kPa) (7.5 psi), the test pressure shall be not less than one and one-half times the proposed maximum working pressure.

Diaphragm gauges used for testing must display a current calibration and be in good working condition. The appropriate test must be applied to the diaphragm gauge used for testing.

Section 408.2 Drips; *delete this section.*

Section 408.3 Location of Drips; *delete this section.*

Section 408.4 Sediment Trap; *delete this section.*

Section 409.1; *add a new Section 409.1.4 to Section 409.1 to read as follows:*

409.1.4 Valves in CSST installations. Shutoff valves installed with corrugated stainless steel (CSST) piping systems shall be supported with an approved termination fitting, or equivalent support, suitable for the size of the valves, of adequate strength and quality, and located at intervals so as to prevent or damp out excessive vibration but in no case greater than 12-inches from the center of the valve. Supports shall be installed so as not to interfere with the free expansion and contraction of the system's piping, fittings, and valves between anchors. All valves and supports shall be designed and installed so they will not be disengaged by movement of the supporting piping.

Section 410.1; *add a second paragraph and exception to read as follows:*

Access to regulators shall comply with the requirements for access to appliances as specified in Section 306.

Exception: A passageway or level service space is not required when the regulator is capable of being serviced and removed through the required attic opening.

Section 621.2; *add an exception to Section 621.2 to read as follows:*

Exception: Existing approved unvented heaters may continue to be used in dwelling units, in accordance with the code provisions in effect when installed, when approved by the Code Official unless an unsafe condition is determined to exist as described in Section 108.7."

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano, not in conflict with the provisions of this Ordinance, shall remainin full force and effect.

Section IV. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any Ordinances at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this Ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective February 1, 2022, and after its passage and publication as required by law.

DULY PASSED AND APPROVED this, the 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas repealing City of Plano Ordinance No. 2018-11-16 codified as Article XX, Residential Code, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Residential Code with certain additions, deletions, and amendments, as the Residential Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

WHEREAS, on November 26, 2018, by Ordinance No. 2018-11-16, the City Council of the City of Plano amended Ordinance No. 2016-3-12 to reflect changes to the International Residential Code, and such were codified as Article XX, Residential Code, of Chapter 6 of the Code of Ordinances of the City of Plano ("City"); and

WHEREAS, on November 16, 2021, the Building Standards Commission held a public hearing to discuss the adoption of the 2021 Edition of the International Residential Code, a publication of the International Code Council (I.C.C.), and to receive input from the general public and all persons who may be affected by the proposed adoption; and

WHEREAS, for regulatory purposes due to changes in state law, the City Council is of the opinion that Section 6-710, Chapter 3, Section R325 of Article XX of Chapter 6 of the City Code of Ordinances regarding Automatic Sprinkler Systems, originally established by Ordinance No. 2008-4-39 and retained in the City's Residential Code since that time, should be retained as codified in the City Code of Ordinances and that all remaining provisions of Ordinance No. 2018-11-16 should be repealed; and

WHEREAS, upon recommendation of the Building Standards Commission and upon full review and consideration of all matters attendant and related thereto, the City Council is of the opinion that the 2021 Edition of the International Residential Code, and the local amendments thereto, should be approved and adopted as the Residential Code of the City.

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

Section I. Ordinance No. 2018-11-16, duly passed and approved by the City Council of the City of Plano on November 26, 2018, is repealed with the exception of the below referenced section which is hereby explicitly retained and shall remain codified in its entirety:

Section 6-710, Chapter 3, Section R325 of Article XX of Chapter 6 of the City of Plano Code of Ordinances established by Ordinance No. 2008-4-39 regarding Automatic Sprinkler Systems as follows:

"**Section R325, Automatic Sprinkler Systems.** An automatic sprinkler system shall be installed in all new buildings 6,000 square feet and greater, and in all existing buildings that are enlarged to be 6,000 square feet or greater, and in building greater than 6,000 square feet which are enlarged. Only gross floor area within the exterior walls shall be used to calculate the building area.

Exception:

a. The floor areas of covered patios and porches open entirely on at least one side, except for guardrails, need not be included in the calculation of the area of the building."

Section II. A new Article XX, Residential Code, of Chapter 6 of the Code of Ordinances is hereby adopted and shall read in its entirety as follows:

"**ARTICLE XX. RESIDENTIAL CODE**

DIVISION 1. GENERALLY

Sec. 6-708. Penalty.

Any person, firm or corporation found to be violating any term or provision of this Ordinance, shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Sec. 6-709. Adopted.

The 2021 Edition of the International Residential Code, a publication of the International Code Council (I.C.C.), is hereby adopted and designated as the Residential Code of the City of Plano to the same extent as if such Code were copied verbatim in this Article, subject to deletions, additions, and amendments prescribed in this Article. A copy of the 2021 Edition of the International Residential Code is on file in the office of the City Secretary.

DIVISION 2. AMENDMENTS

Section 6-710. Deletions, Additions, Amendments.

The following deletions, additions, and amendments to the International Residential Code adopted herein are hereby approved and adopted:

Section R101.1; *change the section to read as follows:*

R101.1 Title. These regulations shall be known as the *Residential Code for One- and Two-family Dwellings* of the City of Plano, Texas hereinafter referred to as "this *code*."

Section R102.4; *change to read as follows:*

R102.4 Referenced codes and standards. The *codes*, when specifically adopted, and standards referenced in this *code* shall be considered part of the requirements of this *code* to the prescribed extent of each such reference and as further regulated in Sections R102.4.1 and R102.4.2. Whenever amendments have been adopted to the referenced *codes* and standards, each reference to said *code* and standard shall be considered to reference the amendments as well. Any reference made to NFPA 70 or the *Electrical Code* shall mean the *Electrical Code* as adopted.

Section R103 and R103.1*; change to read as follows [Sections R103.2 and R103.3 to remain unchanged]:*

SECTION R103
BUILDING INSPECTIONS DEPARTMENT

R103.1 Creation of enforcement agency. The Building Inspections Department is hereby created and the official in charge thereof shall be known as the *building official*.

Section R104.10.1 Flood Hazard areas; *delete this section.*

Section R105.2; *change the Building category to read as follows (all other provisions and text of Section 105.2 to remain unchanged):*

Building:

1. One-*story* detached *accessory structures*, provided that the floor area does not exceed 120 square feet.
2. *[Deleted.]*
3. Retaining walls that are not over 4 feet (1219 mm) in height measured from the bottom of the footing to the top of the wall, unless supporting a surcharge.
4. Water tanks supported directly upon *grade* if the capacity does not exceed 5,000 gallons (18 927 L) and the ratio of height to diameter or width does not exceed 2 to 1.
5. *[Deleted.]*
6. Painting, papering, tiling, carpeting, cabinets, counter tops and similar finish work.
7. Prefabricated swimming pools that are less than 24 inches (610 mm) deep.
8. Swings and other playground equipment.
9. Window awnings supported by an exterior wall that do not project more than 54 inches (1372 mm) from the exterior wall and do not require additional support.
10. Decks not exceeding 200 square feet (18.58 m^2) in area, that are not more than 30 inches (762 mm) above *grade* at any point, are not attached to a dwelling and do not serve the exit door required by Section R311.4.

Section R105.3; *change Section R105.3 "Application for a permit" by adding the following at the end of the section to read as follows:*

Registration: To obtain a permit, the applicant shall be registered as a contractor.

1. Registration requirements: Contractors may register by making application on forms provided by the *building official*.

2. Licenses and insurance: Electrical, irrigation, mechanical, and plumbing contractors shall provide proof of required State of Texas licenses and insurance.

3. Revocation/suspension: A contractor's registration may be suspended for the following causes:

    a. The contractor fails to finalize permits by obtaining the required, approved inspections.

b. The contractor allows use or occupancy of a structure for which a permit was obtained without first obtaining the required authorization.

c. Expiration, suspension or revocation of required license, bond or insurance.

Exception: Homeowners may obtain permits to do work at their residence without being registered.

Section R105.3.1; *change to read as follows:*

R105.3.1 Action on application. The *building official* shall examine or cause to be examined applications for *permits* and amendments thereto within a reasonable time after filing. If the application or the *construction documents* do not conform to the requirements of pertinent laws, the *building official* shall reject such application in writing stating the reasons thereof. If the *building official* is satisfied that the proposed work conforms to the requirements of this code and laws and ordinances applicable thereto, the *building official* shall issue a *permit* therefor as soon as practicable.

A demolition permit may be withheld for any building or structure within the Plano Historic Building and Site Survey, as designated in the Preservation Plan, for a period not exceeding thirty (30) days pending review by the Heritage Commission.

Section R105.3.1.1; *delete this section in its entirety.*

Section R105.10; *change Section R105 by adding a new Section R105.10 to read as follows:*

R105.10 Withdrawn permits. Permits may be withdrawn by the applicant if no work has commenced on the project. Permit fees exceeding $100.00 may be partially refunded. Where applicable, fees will be refunded at 80 percent of their original value, excluding the plan review and fire protection plan review deposits.

Permits for which work has commenced may not be withdrawn unless a subsequent permittee has obtained a permit to complete the work, or when work has started unless an inspection has been made and the *building official* has determined that the existing work has created no violation of any code or ordinance.

Expired permits may be withdrawn if determined by the *building official* that no work has commenced

Withdrawn permits with fees of less than one hundred ($100) dollars are nonrefundable.

Section R106.1; *change to add the following new paragraphs at the end of the section to read as follows:*

Foundation plans and braced wall plans shall be submitted with each application. These plans shall be designed by an engineer licensed by the State of Texas and shall bear that engineer's seal, signature, and date. Braced wall design plans may be approved by the building official.

All structural plans, 6,000 square feet and greater under roof, shall be designed by an engineer licensed by the State of Texas and shall bear that engineer's seal, signature, and date.

Section R106.1.3; *change to read as follows:*

R106.1.3 Information on braced wall design. For buildings and structures utilizing braced wall design, and where required by the *building official*, *braced wall lines* shall be identified on the *construction documents* and shall be designed by an engineer licensed by the State of Texas. Pertinent information including, but not limited to, bracing methods, location and length of *braced wall panels* and foundation requirements of *braced wall panels* at top and bottom shall be provided.

Section R106.1.4; *delete this section in its entirety.*

Section R106.3.1; *change to read as follows:*

R106.3.1 Approval of construction documents. When the building official issues a permit, the construction documents shall be approved, in writing, or by a stamp which states "APPROVED and APPROVED AS NOTED BY THE BUILDING OFFICIAL." One set of *construction documents* so reviewed shall be retained by the *building official*. The other set shall be returned to the applicant, shall be kept at the site of work and shall be open to inspection by the *building official* or a duly authorized representative.

Section R107; *change by adding a new Section R107.2.1 to read as follows:*

R107.2.1 Adequate toilet facilities. In partially completed phased subdivisions or projects, more than one permanent or temporary toilet may be required, but not less than one shall be provided and at least one permanent or temporary toilet facility shall be maintained in each subdivision or project for the employees or subcontractors of each builder holding a permit for a building in that subdivision or project. A toilet facility must be provided by each builder as long as the builder holds an active building permit in the subdivision or project.

Permanent toilet facility is defined as a room in an existing building or in the building being constructed with a water closet installed in such a room that conforms to the Plumbing Code and is continuously available to all workers involved in a construction project. Temporary toilet facility is defined as a portable, fully enclosed, chemically sanitized toilet, which is serviced and cleaned at least once each week.

A Stop Work Order may be issued for any project not in compliance with this section.

Section R108; *change by adding a new Section 108.7 to read as follows*:

R108.7 Re-inspection fee. A re-inspection fee may be charged but not be limited to the following:

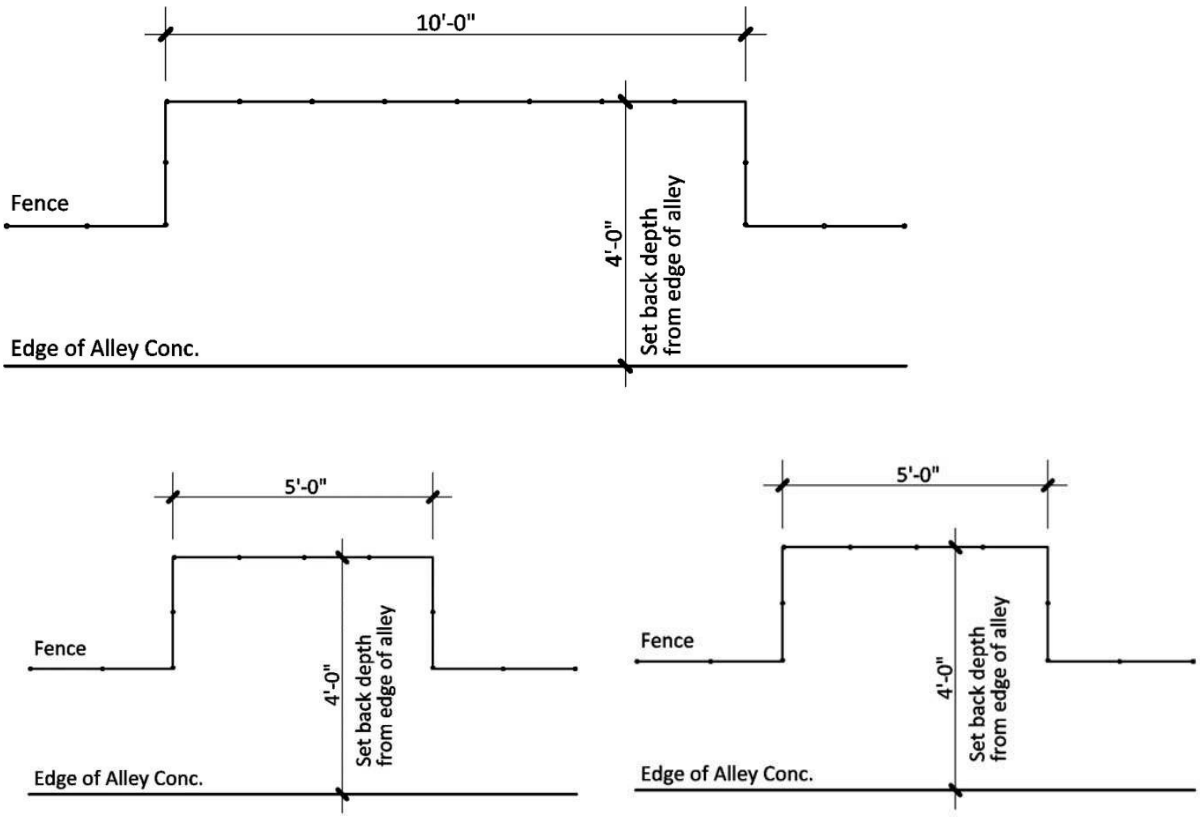
1. The inspection called for is not ready when the inspector arrives.
2. No building address or permit card is clearly posted.

3. Approved plans are not on the job site available to the inspector.
4. The building is locked or work otherwise not available for inspection when called.
5. The job site is red-tagged twice for the same item.
6. Violations exist on the property including failure to maintain erosion control, trash control or tree protection.

Section R109.1.5; *change to add a new Section 109.1.5.2 and Figure R109.1.5.2 to read as follows:*

R109.1.5.2 Fences with rolling gates. Where a fence with a rolling gate is constructed, a trash dumpster service access pad shall be installed. The trash dumpster service access pad shall be a ten foot by four foot (10x4) space, setback four (4) feet from the edge of the alley, or shall be two (2) five foot by four foot (5x4) spaces, setback four (4) feet from the edge of the alley. *See Figure 109.1.5.2.*

FIGURE R 109.1.5.2 - FENCE LAYOUTS FOR ROLLING GATES



Section R110*;* *delete Section R110 is its entirety.*

Section R112; *change the title of the section to read as follows:*

SECTION R112
BUILDING STANDARDS COMMISSION

Section R112.3; *delete in its entirety.*

Section R114; *change section by adding a new Section R114.5 to read as follows:*

R114.5 Construction debris.

1. Whenever work is being done that is authorized by a permit, and construction debris from that work is not confined to a container or to a site on the property approved by the *building official* or his designee, and such construction debris poses a threat to public health, safety and comfort so that it constitutes a nuisance, the *building official* or his designee may order the work stopped and the contractor shall clean up the construction debris within thirty-six (36) hours of receiving notice of the violation. After the expiration of the thirty-six (36) hour period, contractor shall pay the city a re-inspection fee to off-set costs incurred by the city due to the necessary re-inspection before the stop work order is lifted.

2. As used herein, the term "construction debris" shall include all materials utilized in the construction process, including all litter and debris deposited and left remaining upon the premises of a job site by a contractor, subcontractor, and their employees, agents, and assigns.

3. As used herein "costs" shall mean all expense incurred by the city for the cleaning of the job site and the amount of any unpaid municipal court fine.

Section R202; *change the definition of "Townhouse" to read as follows:*

TOWNHOUSE. A single-family dwelling unit separated by property lines in a townhouse that extends from foundation to roof and that has a *yard* or *public way* on at least two sides.

Section R202; *add definitions of "Floor Area, Gross" and "Recreation Room" to read as follows:*

FLOOR AREA, GROSS. The floor area within the inside perimeter of the exterior walls of the building under consideration, exclusive of vent shafts and courts, without deduction for corridors, stairways, closets, the thickness of interior walls, columns, or other features. The floor area of a building, or portion thereof, not provided with surrounding exterior walls shall be usable area under the horizontal projection of the roof or floor above. The gross floor area shall not include shafts with no openings or interior courts

RECREATION ROOM. A room in a dwelling unit, which is intended for such uses as viewing television or films, listening to recordings, or participating in video or similar games. The area of this room is not to exceed one-tenth of the floor area of the habitable space of the dwelling unit.

Table R301.2 (1); *change to read as follows:*

TABLE R-301.2
CLIMATIC AND GEOGRAPHIC DESIGN CRITERIA

GROUND SNOW LOAD	WIND DESIGN				SEISMIC DESIGN CATEGORY[f]	SUBJECT TO DAMAGE FROM			WINTER DESIGN TEMP[e]	ICE BARRIER UNDER-LAYMENT[h]	FLOOD HAZARDS[g]	AIR FREEZING INDEX[i]	MEAN ANNUAL TEMP[j]
	SPEED[d] (MPH)	Topographic Effects[k]	Special Wind Region[L]	Windborne Debris Zone[m]		Weathering[a]	Frost Line Depth[b]	Termite[c]					
5 lb/ft	115 (3 sec-gust)/ 76 fastest mile	No	No	No	A	Moderate	6"	Very Heavy	22^0 F	No	Local Code	150	64.9^0 F

Delete remainder of table Manual J Design Criteria and footnote N

Section R302.1; *change by adding an Exception 6 to read as follows:*

6. Open non-combustible carport structures may be constructed when also approved within adopted ordinances.

Section R302.3; change by *adding an Exception 3 to read as follows:*

3. Two-family dwelling units that are also divided by a property line through the structure shall be separated as required for townhouses.

Section R302.2.6; *change by deleting Exception 6 (remainder of section and exceptions unchanged).*

Section R302.5.1; *change to read as follows:*

R302.5.1 Opening protection. Openings from a private garage directly into a room used for sleeping purposes shall not be permitted. Other openings between the garage and residence shall be equipped with solid wood doors not less than $1^{3/8}$ inches (35 mm) in thickness, solid or honeycomb-core steel doors not less than $1^{3/8}$ inches (35 mm) thick, or 20-minute fire-rated doors.

Section R303.3; *change the exception to read as follows:*

Exception: The glazed areas shall not be required where artificial light and a local exhaust system are provided. The minimum local exhaust rates shall be determined in accordance with Section M1505. Exhaust air from the space shall be exhausted directly to the outdoors. Spaces containing only a water closet or water closet and a lavatory may be ventilated with an approved mechanical recirculating fan or similar device designed to remove odors from the air.

Section R307; *change by adding new Sections R307.2.1 and R307.3 and new Figures 307.4 and 307.5 to read as follows:*

R307.2.1 Blocking locations. Required at one toilet at grade level. Blocking per Section R307.3 and Figure 307.4, shall be installed at a rear wall and one wall adjacent to toilet at the lowest living level where toilet is provided. Blocking shall also be provided per Figure 307.5 at one tub or shower at the lowest living level where a tub or shower is provided.

R307.3 Wall blocking. Blocking may be ½" plywood let in flush with wall or 2 x solid wood blocking flush with wall.

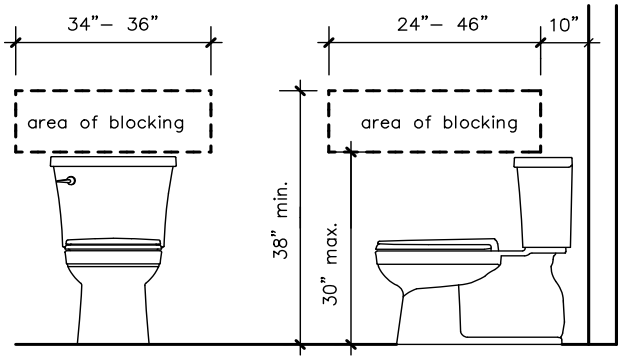


Figure 307.4

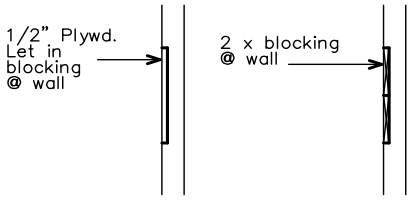


Figure 307.4

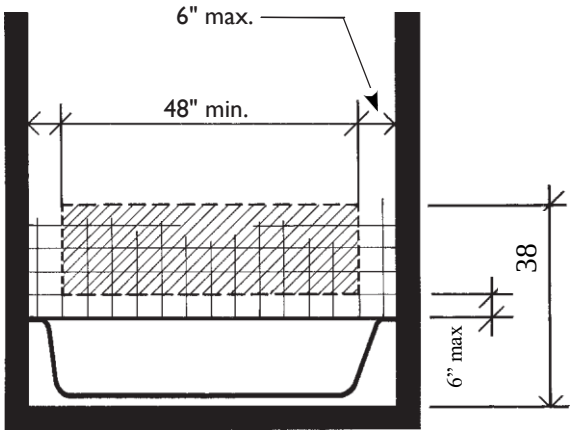


Figure 307.5

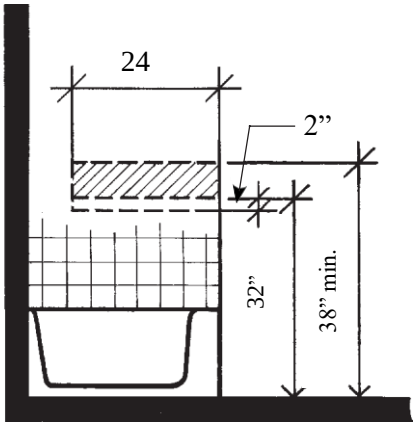


Figure 307.5

Section R313.2; *delete Sections R313.2, Exception, and R313.2.1 in their entirety.*

Section R315.2.2; *change to read as follows:*

R315.2.2 Alterations, repairs and additions. Where *alterations*, *repairs* or *additions* requiring a *permit* occur, the individual *dwelling unit* shall be equipped with carbon monoxide alarms located as required for new *dwellings*.

Exception:

1. Work involving the exterior surfaces of *dwellings*, such as the replacement of roofing or siding, or the addition or replacement of windows or doors, or the addition of a porch or deck.
2. Installation, *alteration* or repairs of plumbing systems.
3. Installation, alteration or repairs of all electrically powered mechanical systems or plumbing appliances.

Section R319.1; *change to read as follows:*

R319.1 Address identification. Buildings shall be provided with *approved* address identification. The address identification shall be legible and placed in a position that is visible from the street or road fronting the property, and from rear alleyways adjacent to the property. Address identification characters shall contrast with their background. Address numbers shall be Arabic numbers or alphabetical letters. Numbers shall not be spelled out. Each character shall be not less than 4 inches (102 mm) in height with a stroke width of not less than 0.5 inch (12.7 mm). Where required by the fire code official, address identification shall be provided in additional *approved* locations to facilitate emergency response. Where access is by means of a private road and the building address cannot be viewed from the *public way*, a monument, pole or other sign or means shall be used to identify the structure. Address identification shall be maintained.

Section R322; *delete the section in its entirety.*

Section R326; *delete the section in its entirety.*

Section R327.1; *change by adding a new Section R327.1.1 to read as follows:*

R327.1.1 Adjacency to structural foundation. Depth of the swimming pool and spa shall maintain a ratio of 1:1 from the nearest building foundation or footing of a retaining wall.

Exception: A sealed engineered design drawing of the proposed new structure shall be submitted for approval.

Section R401.2, *change to read as follows.*

R401.2. Requirements. Foundation construction shall be capable of accommodating all loads in accordance with Section R301 and of transmitting the resulting loads to the supporting soil. Fill soils that support footings and foundations shall be designed, installed and tested in accordance with accepted engineering practice. Every foundation and/or footing, or any size addition to an existing post-tension foundation, regulated by this code shall be designed and sealed by a Texas-registered engineer.

Section R602.6; *change to read as follows.*

R602.6 Drilling and notching of studs. Drilling and notching of studs shall be in accordance with the following:

1. Notching. A stud in an exterior wall or bearing partition shall not be cut or notched to a depth exceeding 25 percent of its depth. Studs in nonbearing partitions shall not be notched to a depth exceeding 40 percent of a single stud depth. Studs that are drilled or notched for plumbing pipes shall be 2x6 or larger.

2. Boring. The diameter of bored holes on studs shall not exceed 60 percent of the stud depth, the edge of the hole shall not be less than 5/8 inch (16 mm) from the edge of the stud, and the hole shall not be located in the same section as a cut or notch. Where the diameter of a bored hole in a stud located in exterior walls or bearing partitions is over 40 percent, such stud shall be doubled and not more than two successive doubled studs shall be so bored. See Figures R602.6(1) and R606.6(2).

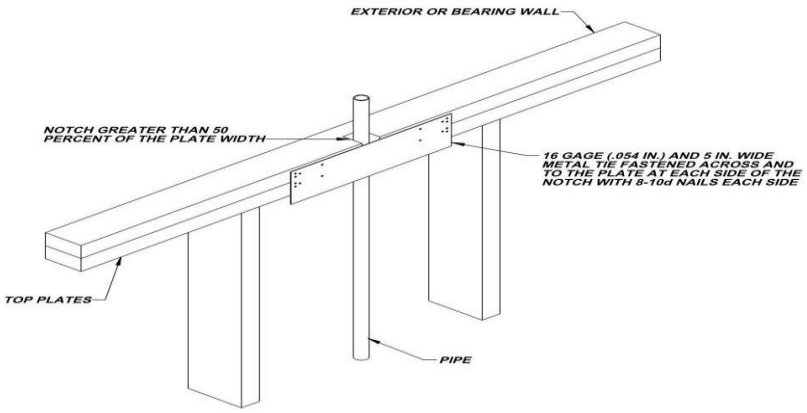
   Exception: Where approved, stud shoes are installed in accordance with the manufacturer's instructions.

Section R602.6.1; *change to read as follows:*

R602.6.1 Drilling and notching of top plate. When piping or ductwork is placed in or partly in an exterior wall or interior load-bearing wall, necessitating cutting, drilling or notching of the top plate by more than 50 percent of its width, a galvanized metal tie not less than 0.054 inch thick (1.37 mm) (16 Ga) and 5 inches (127 mm) wide shall be fastened across and to the plate at each side of the opening with not less than eight 10d (0.148 inch diameter) having a minimum length of 1 ½ inches (38 mm) at each side or equivalent. Fasteners will be offset to prevent splitting of the top plate material. The metal tie must extend a minimum of 6 inches past the opening. See figure R602.6.1.

Exception: Where the entire side of the wall with the notch or cut is covered by wood structural panel sheathing.

Figure R602.6.1; *delete the figure and insert the following figure:*



Section R703.8.4.1; *change by adding a Section R703.8.4.1.2 to read as follows:*

R703.8.4.1.2 Veneer Ties for Wall Studs. In stud framed exterior walls, all ties may be anchored to studs as follows:

1. When studs are 16 in (407 mm) o.c., stud ties shall be spaced no further apart than 24 in (737 mm) vertically starting approximately 12 in (381 mm) from the foundation; or

2. When studs are 24 in (610 mm) o.c., stud ties shall be spaced no further apart than 16 in (483 mm) vertically starting approximately 8 in (254 mm) from the foundation.

Section R902.1; *change to read as follows:*

R902.1 Roofing covering materials. Roofs shall be covered with materials as set forth in Sections R904 and R905. Class A, B, or C roofing shall be installed. Class A, B and C roofing required by this section to be *listed* shall be tested in accordance with ASTM E108 or UL 790.

Exceptions:

1. Class A *roof assemblies* include those with coverings of brick, masonry and exposed concrete *roof* deck.

2. Class A *roof assemblies* include ferrous or copper shingles or sheets, metal sheets and shingles, clay or concrete roof tile, or slate installed on noncombustible decks.

3. Class A *roof assemblies* include minimum 16 ounces per square foot (4.882 kg/m^2) copper sheets installed over combustible decks.

4. Class A *roof assemblies* include slate installed over *underlayment* over combustible decks.

5. Non-classified roof coverings shall be permitted on one-story detached *accessory structures* used as tool and storage sheds, playhouses and similar uses, provided the floor area does not exceed 120 square feet.

Chapter 11 [RE]; *delete the chapter in its entirety and insert the following:*

CHAPTER 11 [RE]
Refer to the 2021 International Energy and Conservation Code for energy code provisions and recommended amendments.

Section M1305.1.2; *change to read as follows:*

M1305.1.2 Appliances in attics. Attics containing *appliances* shall be provided with an opening and a clear and unobstructed passageway large enough to allow removal of the largest *appliance*, but not less than 30 inches (762 mm) high and 22 inches (559 mm) wide and not more than 20 feet (6096 mm) long measured along the centerline of the passageway from the opening to the

appliance. The passageway shall have continuous solid flooring in accordance with Chapter 5 not less than 24 inches (610 mm) wide. A level service space not less than 30 inches (762 mm) deep and 30 inches (762 mm) wide shall be present along all sides of the *appliance* where access is required. The clear access opening dimensions shall be not less than 20 inches by 30 inches (508 mm by 762 mm), and large enough to allow removal of the largest *appliance*. At a minimum, for access to the attic space, provide one of the following:

1. A permanent stair.
2. A pull-down stair with a minimum 300 lb. (136 kg) capacity.
3. An access door from an upper floor level.

*[**Exceptions and Section M1305.1.2.1 Electrical requirements** to remain unchanged.]*

Section M1411.3; *change to read as follows:*

M1411.3 Condensate disposal. Condensate from all cooling coils or evaporators shall be conveyed from the drain pan outlet to a sanitary sewer through a trap, by means of a direct or indirect drain. Such piping shall maintain a minimum horizontal slope in the direction of discharge of not less than 1/8 unit vertical in 12 units horizontal (1-percent slope). Condensate shall not discharge into a street, alley or other area where it would cause a nuisance.

Section M1411.3.1; *change by revising the text of Items 3 and 4 to read as follows:*

3. An auxiliary drain pan without a separate drain line shall be installed under the coils on which condensation will occur. This pan shall be equipped with a water level detection device conforming to UL 508 that will shut off the *equipment* served prior to overflow of the pan. The pan shall be equipped with a fitting to allow for drainage. The auxiliary drain pan shall be constructed in accordance with Item 1 of this section. A waterlevel detection device may be installed only with prior approval of the *building official*.

4. A water level detection device conforming to UL 508 shall be installed that will shut off the *equipment* served in the event that the primary drain is blocked. The device shall be installed in the primary drain line, the overflow drain line or the *equipment*-supplied drain pan, located at a point higher than the primary drain line connection and below the overflow rim of such pan. A water level detection device may be installed only with prior approval of the *building official*.

Section M1411.3.1.1; *change to read as follows:*

M1411.3.1.1 Water-level monitoring devices. On down-flow units and other coils that do not have secondary drain or provisions to install a secondary or auxiliary drain pan, a water-level monitoring device shall be installed inside the primary drain pan. This device shall shut off the *equipment* served in the event that the primary drain becomes restricted. Devices shall not be installed in the drain line. A water level detection device may be installed only with prior approval of the *building official.*

Section M1503.6; *change section and exception to read as follows (Sections M1503.6.1 and M1503.6.2 remain unchanged):*

M1503.6 Makeup air required. Where one or more gas, liquid or solid fuel-burning appliance that is neither direct-vent nor uses a mechanical draft venting system is located within a dwelling unit's air barrier, each exhaust system capable of exhausting in excess of 400 cubic feet per minute (0.19 m^3/s) shall be mechanically or passively provided with makeup air at a rate approximate to the difference between exhaust air rate and 400 cubic feet per minute. Such makeup air systems shall be equipped with not fewer than one damper complying with Section M1503.6.2.

> **Exception***:* Makeup air is not required for exhaust systems installed for the exclusive purpose of space cooling and intended to be operated only when windows or other air inlets are open**.** Where all appliances in the house are of sealed combustion, power-vent, unvented, or electric, the exhaust hood system shall be permitted to exhaust up to 600 cubic feet per minute (0.28m3/s) without providing makeup air. Exhaust hood systems capable of exhausting in excess of 600 cubic feet per minute (0.28 m3/s) shall be provided with a makeup air at a rate approximately to the difference between the exhaust air rate and 600 cubic feet per minute.

Section M2005.2; *change to read as follows:*

M2005.2 Prohibited locations. Fuel-fired water heaters shall not be installed in a room used as a storage closet. Water heaters located in a bedroom or bathroom shall be installed in a sealed enclosure so that *combustion air* will not be taken from the living space. Access to such enclosure may be from the bedroom or bathroom when through a solid door, weather-stripped in accordance with the exterior door air leakage requirements of the *International Energy Conservation Code* and equipped with an *approved* self-closing device. Installation of direct-vent water heaters within an enclosure is not required.

Section G2408.3 (305.5); *delete section in its entirety.*

Section G2415.2 (404.2); *change to read as follows:*

G2415.2.1 (404.2) CSST. CSST piping systems shall be installed in accordance with the terms of their approval, the conditions of listing, the manufacturer's instructions and this code. Both ends of each section of medium pressure gas piping shall identify its operating gas pressure with an *approved* tag. The tags are to be composed of aluminum or stainless steel and the following wording shall be stamped into the tag:

> "WARNING: 1/2 to 5 psi gas pressure - Do Not Remove"

Sections G2415.12 (404.12) and **G2415.12.1 (404.12.1);** *change sections to read as follows:*

G2415.12 (404.12) Minimum burial depth. Underground *piping systems* shall be installed a minimum depth of 18 inches (457 mm) below grade.

G2415.12.1 (404.12.1) Individual outdoor appliances; *deleted in its entirety.*

Section G2417.1 (406.1); *change to read as follows:*

G2417.1 (406.1) General. Prior to acceptance and initial operation, all *piping* installations shall be inspected and *pressure tested* to determine that the materials, design, fabrication, and installation practices comply with the requirements of this *code*. The *permit* holder shall make the applicable tests prescribed in Sections 2417.1.1 through 2417.1.5 to determine compliance with the provisions of this *code*. The *permit* holder shall give reasonable advance notice to the *building official* when the *piping system* is ready for testing. The *equipment*, material, power and labor necessary for the inspections and test shall be furnished by the *permit* holder and the *permit* holder shall be responsible for determining that the work will withstand the test pressure prescribed in the following tests.

Section G2417.4; *change to read as follows:*

G2417.4 (406.4) Test pressure measurement. Test pressure shall be measured with a monometer or with a pressure-measuring device designed and calibrated to read, record, or indicate a pressure loss caused by leakage during the pressure test period. The source of pressure shall be isolated before the pressure tests are made.

Section G2417.4.1; *change to read as follows:*

G2417.4.1 (406.4.1) Test pressure. The test pressure to be used shall be no less than 3 psig (20 kPa gauge), or at the discretion of the code official, the piping and valves may be tested at a pressure of at least six (6) inches (152 mm) of mercury, measured with a manometer or slope gauge. For tests requiring a pressure of 3 psig, diaphragm gauges shall utilize a dial with a minimum diameter of three and one half inches (3 ½"), a set hand, 1/10 pound incrementation and pressure range not to exceed 6 psi for tests requiring a pressure of 3 psig. For tests requiring a pressure of 10 psig, diaphragm gauges shall utilize a dial with a minimum diameter of three and one-half inches (3 ½"), a set hand, a minimum of 2/10 pound incrementation and a pressure range not to exceed 20 psi. For welded piping, and for piping carrying gas at pressures in excess of fourteen (14) inches water column pressure (3.48 kPa) (1/2 psi) and less than 200 inches of water column pressure (52.2 kPa) (7.5 psi), the test pressure shall not be less than ten (10) pounds per square inch (69.6 kPa). For piping carrying gas at a pressure that exceeds 200 inches of water column (52.2 kPa) (7.5 psi), the test pressure shall be not less than one and one-half times the proposed maximum working pressure.

Diaphragm gauges used for testing must display a current calibration and be in good working condition. The appropriate test must be applied to the diaphragm gauge used for testing.

Section G2417.4.2; *change to read as follows:*

G2417.4.2 (406.4.2) Test duration. The test duration shall be held for a length of time satisfactory to the *building official*, but in no case for less than fifteen (15) minutes. For welded *piping*, and for *piping* carrying gas at pressures in excess of fourteen (14) inches water column pressure

(3.48 kPa), the test duration shall be held for a length of time satisfactory to the *building official*, but in no case for less than thirty (30) minutes.

Section G2420.1 (406.1); *change by adding Section G2420.1.4 to read as follows:*

G2420.1.4 Valves in CSST installations. Shutoff *valves* installed with corrugated stainless steel (CSST) *piping systems* shall be supported with an approved termination fitting, or equivalent support, suitable for the size of the *valves*, of adequate strength and quality, and located at intervals so as to prevent or damp out excessive vibration but in no case greater than 12-inches from the center of the *valve*. Supports shall be installed so as not to interfere with the free expansion and contraction of the system's *piping*, fittings, and *valves* between anchors. All *valves* and supports shall be designed and installed so they will not be disengaged by movement of the supporting *piping*.

Section G2420.5.1 (409.5.1); *add text to read as follows:*

G2420.5.1 (409.5.1) Located within the same room. The shutoff valve shall be located in the same room as the *appliance*. The shutoff valve shall be within 6 feet (1829 mm) of the *appliance*, and shall be installed upstream of the union, connector or quick disconnect device it serves. Such shutoff *valves* shall be provided with *access*. Shutoff valves serving movable *appliances*, such as cooking *appliances* and clothes dryers, shall be considered to be provided with access where installed behind such *appliances*. *Appliance shutoff valves* located in the firebox if a *fireplace* shall be installed in accordance with the *appliance* manufacturer's instructions. A secondary shutoff valve must be installed within 3 feet (914 mm) of the firebox if *appliance* shutoff is located in the firebox.

Section G2421.1 (410.1); *change text to read as follows:*

G2421.1 (410.1) Pressure regulators. A line *pressure regulator* shall be installed where the *appliance* is designed to operate at a lower pressure than the supply pressure. *Line gas pressure regulators* shall be *listed* as complying with ANSI Z21.80. *Access* shall be provided to *pressure regulators*. *Pressure regulators* shall be protected from physical damage. *Regulators* installed on the exterior of the building shall be *approved* for outdoor installation. Access to *regulators* shall comply with the requirements for access to *appliances* as specified in Section M1305.

> **Exception:** A passageway or level service space is not required when the *regulator* is capable of being serviced and removed through the required *attic* opening.

Section G2422.1.2.3 (411.1.3.3) Prohibited locations and penetrations; *delete Exceptions 1 and 4.*

Section G2445.2 (621.2); *change to read as follows:*

G2445.2 (621.2) Prohibited use. One or more *unvented room heaters* shall not be used as the sole source of comfort heating in a *dwelling unit*.

Exception: Existing *approved unvented room heaters* may continue to be used in *dwelling units*, in accordance with the *code* provisions in effect when installed, when *approved* by the *building official* unless an unsafe condition is determined to exist as described in Section 108.7 of the *International Fuel Gas Code*.

Section G2448.1.1 (624.1.1); *change to read as follows:*

G2448.1.1 (624.1.1) Installation requirements. The requirements for *water heaters* relative to access, sizing, *relief valves*, drain pans and scald protection shall be in accordance with this *code.*

Section P2603.3; *change to read as follows:*

P2603.3 Protection against corrosion. Metallic piping, except for cast iron, ductile iron and galvanized steel, shall not be placed in direct contact with steel framing members, concrete or cinder walls and floors or other masonry. Metallic piping shall not be placed in direct contact with corrosive soil. Where sheathing is used to prevent direct contact, the sheathing shall have a thickness of not less than 0.008 inch (8 mil) (0.203 mm) and the sheathing shall be made of approved material. Where sheathing protects piping that penetrates concrete or masonry walls or floors, the sheathing shall be installed in a manner that allows movement of the piping within the sheathing.

Section P2603.5.1; *change to read as follows:*

P2603.5.1 Sewer depth. Building sewers that connect to private sewage disposal systems shall be a minimum of 12 inches (304 mm) below finished grade at the point of septic tank connection. Building sewers shall be a minimum of 12 inches (304 mm) below grade.

Section P2604.2.1; add to read as follows:

P2604.2.1 Plastic sewer and DWV piping installation. Plastic sewer and DWV piping installed underground shall be installed in accordance with the manufacturer's installation instructions. Trench width shall be controlled to not exceed the outside the pipe diameter plus 16 inches or in a trench which has a controlled width equal to the nominal diameter of the piping multiplied by 1.25 plus 12 inches. The piping shall be bedded in 4 inches of granular fill and then backfilled compacting the side fill in 6-inch layers on each side of the piping. The compaction shall be to minimum of 85 percent standard proctor density and extend to a minimum of 6 inches above the top of the pipe.

Section P2801.6; *change to read as follows:*

P2801.6 Required pan. Where a storage tank-type water heater or a hot water storage tank is installed in a location where water leakage from the tank will cause damage, the tank shall be installed in a pan constructed of one of the following:

1. Galvanized steel or aluminum of not less than 0.0236 inch (0.6010 mm) in thickness.
2. Plastic not less than 0.036 inch (0.9 mm) in thickness.
3. Other *approved* materials.

Section P2801.6.1; *change to read as follows:*

Section P2801.6.1 Pan size and drain. The pan shall be not less than 1 1/2 inches (38 mm) in depth and shall be of sufficient size and shape to receive all dripping or condensate from the tank or water heater. The pan shall be drained by an indirect waste pipe having a diameter of not less than 3/4 inch (19 mm). Piping for safety pan drains shall be of those materials listed in Table P2906.5.

Multiple pan drains may terminate to a single discharge piping system when *approved* by the administrative authority and permitted by the manufactures installation instructions and installed with those instructions. Where a pan drain was not previously installed, a pan drain shall not be required for a replacement water heater installation.

Section P2801.7; *change the exception to read as follows:*

Exception: Elevation of the ignition source is not required for appliances that are listed as flammable vapor ignition-resistant. In addition, electric water heaters.

Section P2804.6.1; *change to read as follows:*

Section P2804.6.1 Requirements for discharge piping. The discharge piping serving a pressure relief valve, temperature relief valve or combination thereof shall:

1. Not be directly connected to the drainage system.

2. Discharge through an air gap.

3. Not be smaller than the diameter of the outlet of the valve served and shall discharge full size to the air gap.

4. Serve a single relief device and shall not connect to piping serving any other relief device or equipment.

   Exception: Multiple relief devices may be installed to a single T & P discharge piping system when approved by the administrative authority and permitted by the manufactures installation instructions and installed with those instructions.

5. Discharge to an approved location or to the outdoors.

6. Discharge in a manner that does not cause personal injury or structural damage.

7. Discharge to a termination point that is readily observable by the building occupants.

8. Not be trapped.

9. Be installed to flow by gravity.

10. Terminate not more than 6 inches (152 mm) and not less than two times the discharge pipe diameter above the floor or waste receptor flood level rim.

11. Not have a threaded connection at the end of the piping.

12. Not have valves or tee fittings.

13. Be constructed of those materials indicated in Section P2906.5 or materials tested, rated and *approved* for such use in accordance with ASME A112.4.1.

14. Be one nominal size larger than the size of the relief-valve outlet, where the relief-valve discharge piping is installed with insert fittings. The outlet end of such tubing shall be fastened in place.

Section P2902.5.3; *change to read as follows:*

P2902.5.3 Lawn irrigation systems. The potable water supply to lawn irrigation systems shall be protected against backflow by an atmospheric-type vacuum breaker, a pressure-type vacuum breaker, a double-check assembly or a reduced pressure principle backflow preventer. A valve shall not be installed downstream from an atmospheric vacuum breaker. Where chemicals are introduced into the system, the potable water supply shall be protected against backflow by a reduced pressure principle backflow preventer.

Section P3111 Combination waste and vent systems; *delete section in its entirety.*

Section P3112.2 Vent Collection; *delete and replace with the following:*

P3112.2 Installation. Traps for island sinks and similar equipment shall be roughed in above the floor and may be vented by extending the vent as high as possible, but not less than the drainboard height and then returning it downward and connecting it to the horizontal sink drain immediately downstream from the vertical fixture drain. The return vent shall be connected to the horizontal drain through a wye-branch fitting and shall, in addition, be provided with a foot vent taken off the vertical fixture vent by means of a wye-branch immediately below the floor and extending to the nearest partition and then through the roof to the open air or may be connected to other vents at a point not less than six (6) inches (152 mm) above the flood level rim of the fixtures served. Drainage fittings shall be used on all parts of the vent below the floor level and a minimum slope of one-quarter (1/4) inch per foot (20.9 mm/m) back to the drain shall be maintained. The return bend used under the drain-board shall be a one (1) piece fitting or an assembly of a forty-five (45) degree (0.79 radius), a ninety (90) degree (1.6 radius) and a forty-five (45) degree (0.79 radius) elbow in the order named. Pipe sizing shall be as elsewhere required in this Code. The island sink drain, upstream of the return vent, shall serve no other fixtures. An accessible cleanout shall be installed in the vertical portion of the foot vent."

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section IV. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any Ordinances at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective February 1, 2022 and after its passage and publication as required by law.

DULY PASSED AND APPROVED this, the 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas, repealing in its entirety City of Plano Ordinance No. 2018-11-17, codified as Article XXII, Existing Building Code, of Chapter 6 of the Code of Ordinances; and adopting the 2021 Edition of the International Existing Building Code, with certain additions, deletions and amendments, as the Existing Building Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

WHEREAS, on November 26, 2018, by Ordinance No. 2018-11-17, the City Council of the City of Plano amended Ordinance No. 2016-3-6 to reflect changes to the Existing Building Code, and such were codified as Article XXII, Existing Building Code, of Chapter 6 of the Code of Ordinances of the City of Plano ("City"); and

WHEREAS, on November 16, 2021, the Building Standards Commission held a public hearing to discuss the adoption of the 2021 Edition of the International Existing Building Code, a publication of the International Code Council (I.C.C.), and to receive input from the general public and all persons who may be affected by the proposed adoption; and

WHEREAS, upon recommendation of the Building Standards Commission and upon full review and consideration of all matters attendant and relate thereto, the City Council is of the opinion that the 2021 Edition of the International Existing Building Code and the additions, deletions, and amendments thereto, should be approved and adopted as the Existing Building Code of the City of Plano.

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

Section I. Ordinance No. 2018-11-17, duly passed and approved by the City Council of the City of Plano on November 26, 2018, is hereby repealed in its entirety.

Section II. A new Article XXII, Existing Building Code, of Chapter 6 of the Code of Ordinances is hereby adopted and shall read in its entirety as follows:

"ARTICLE XXII. EXISTING BUILDING CODE

DIVISION 1. GENERALLY

Sec. 6-716. Penalty.

(a) Criminal. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

(b) Civil. The city may file a civil action for enforcement of this Division with civil penalties up to $1,000.00 per day for each offense as authorized by Subchapter B of Chapter 54 of the Texas Local Government Code, as amended.

Sec. 6-717. Adopted.

The 2021 Edition of the International Existing Building Code, a publication of the International Code Council (I.C.C.) is hereby adopted and designated as the Existing Building Code of the City, to the same extent as if such code were copied verbatim in this section, subject to the deletions, additions and amendments prescribed in this Division. A copy of the 2021 Edition of the International Existing Building Code is on file in the office of the City Secretary.

Sec. 6-718. Administrative authority.

For purposes of this Division and interpreting the Code adopted in this Division, the term "Administrative Authority" shall mean the Building Official of the City, and his agents and employees who are hereby empowered with the authority to administer and enforce the provisions of this Division and the Existing Building Code.

Sec. 6-719. Deletions, Additions, Amendments.

The following deletions, additions, and amendments to the International Existing Building Code adopted in this Division are hereby approved and adopted:

Section 102.4; *change to read as follows:*

102.4 Referenced codes and standards. The codes, when specifically adopted, and standards referenced in this code shall be considered part of the requirements of this code to the prescribed extent of each such reference and as further regulated in Sections 102.4.1 and 102.4.2.
[Remainder of section unchanged.]

Section 202; *change definition of "Existing Structure" to read as follows:*

Existing Structure. A building, structure, or space, with an approved final inspection issued under a code edition which is at least 2 published code editions preceding the currently adopted building code; or a change of occupancy.

Section 306.1; *change to read as follows:*

306.1 Scope. The provisions of Section 306.1 through 306.7.16 apply to maintenance and *repair, change of occupancy, additions* and *alterations* to *existing buildings*, including those identified as *historic buildings*.

> **Exception:** Components of projects regulated by and registered with Architectural Barriers Division of Texas Department of Licensing and Regulation shall be deemed to be in compliance with the requirements of this chapter.

Section 401.3 Flood hazard areas*;* *delete this section.*

Section 405.2.6 Flood hazard areas; *delete this section.*

Section 406.1; *change to read as follows:*

406.1 Material. Existing electrical wiring and equipment undergoing *repair* shall be allowed to be repaired or replaced with like material, in accordance with the requirements of NFPA 70.

Section 502.3 Flood hazard areas; *delete this section.*

Section 503.2 Flood hazard areas; *delete this section.*

Section 503.16; *change to read as follows:*

503.16 Enhanced classroom acoustics. In Group E occupancies, where the work area exceeds 50 percent of the building area, enhanced classroom acoustics shall be provided in all classrooms with a volume of 20,000 cubic feet (565 m^3) or less. Enhanced classroom acoustics shall comply with the reverberation time in Section 808 of ICC A117.1.

> **Exception:** Compliance with the Texas Accessibility Standards is not considered equivalent compliance for the purpose of enforcement of this code section.

Section 504.1.2; *change to read as follows:*

504.1.2 Existing fire escapes. Existing fire escapes shall continue to be accepted as a component in the means of egress in existing buildings only. Existing fire escapes shall be permitted to be repaired or replaced.

Section 504.1.3; *delete this section.*

Section 507.3 Flood hazard areas; *delete this section.*

Section 701.3 Flood hazard areas; *delete this section.*

Section* 702.7*; *change to read as follows:*

702.7 Materials and methods. All new work shall comply with the materials and methods requirements in the *International Building Code*, *International Energy Conservation Code*, *International Mechanical Code*, *National Electrical Cod*e, and *International Plumbing Code*, as applicable, that specify material standards, detail of installation and connection, joints, penetrations and continuity of any element, component, or system in the building.

Section 802.5.1; *change to read as follows:*

802.5.1 Minimum requirement. Every portion of open-sided walking surfaces, including *mezzanines, equipment platforms, aisles, stairs, ramps* and landings that are more than 30 inches (762 mm) above the floor or grade below and are not provided with guards, or those in which the existing guards are judged to be in danger of collapsing, shall be provided with guards.

Section 803.1; *change to read as follows:*

803.1 Scope. The requirements of this section shall be limited to *work areas* in which Level 2 *alterations* are being performed, and where specified they shall apply throughout the floor on which the *work areas* are located or otherwise beyond the *work area*. For the purpose of fire sprinkler protection and fire alarm requirements included in this section, the *work area* shall be extended to include at least the entire tenant space or spaces bounded by walls capable of resisting the passage of smoke containing the subject *work area*, and if the *work area* includes a corridor, hallway, or other exit access, then such corridor, hallway, or other exit access shall be protected in its entirety on that particular floor level.

Section 803.2.6; *change to read as follows:*

803.2.6 Supervision. Fire sprinkler systems required by this section shall be supervised by one of the following methods:

1. *Approved* central station system in accordance with NFPA 72.

2. *Approved* proprietary system in accordance with NFPA 72.

3. *Approved* remote station system of the jurisdiction in accordance with NFPA 72.

4. Where *approved* by the *code official*, *approved* local alarm service that will cause the sounding of an alarm in accordance with NFPA 72.

Exception: Supervision is not required where the Fire Code does not require such for new construction.

Section 803.3*;* *change section to read as follows (Exceptions deleted):*

803.3 Standpipes. Refer to Section 1103.6 of the Fire Code for retroactive standpipe requirements.

Section 804.2; *change to read as follows:*

804.2 General. The means of egress shall comply with the requirements of this section.

Exception: Means of egress complying with the requirements of the building code under which the building was constructed shall be considered to be compliant means of egress if, in the opinion of the *code official*, they do not constitute a distinct hazard to life.

Section 804.4.1.2*;* *change to read as follows:*

804.4.1.2 Fire escapes required. For other than Group I-2, where more than one exit is required an existing fire escape complying with section 805.3.1.2.1 shall be accepted as providing one of the required means of egress.

Section 804.4.1.2.1; *change to read as follows:*

804.4.1.2.1 Fire escape access and details. Fire escapes shall comply with all of the following requirements:

1. Occupants shall have unobstructed access to the fire escape without having to pass through a room subject to locking.

2. Access to a fire escape shall be through a door, except that windows shall be permitted to provide access from single dwelling units or sleeping units in Group R-1, R-2 and I-1 occupancies or to provide access from spaces having a maximum occupant load of 10 in other occupancy classifications.

    2.1. The window shall have a minimum net clear opening of 5.7 square feet (0.53 m^2) or 5 square feet (0.46 m^2) where located at grade.

    2.2. The minimum net clear opening height shall be 24 inches (610 mm) and net clear opening width shall be 20 inches (508 mm).

    2.3. The bottom of the clear opening shall not be greater than 44 inches (1118 mm) above the floor.

    2.4. The operation of the window shall comply with the operational constraints of the *International Building Code*.

3. *[Item deleted.]*

4. Openings within 10 feet (3048 mm) of fire escape stairways shall be protected by fire assemblies having minimum ¾-hour fire-resistance ratings.

    Exception: Opening protection shall not be required in buildings equipped throughout with an *approved* automatic sprinkler system.

5. In all buildings of Group E occupancy up to and including the 12th grade, buildings of Group I occupancy, boarding houses, and childcare centers, ladders of any type are prohibited on fire escapes used as a required means of egress.

Section 904.1; *change to read as follows:*

904.1 Automatic sprinkler systems. An automatic sprinkler system shall be provided in a work area where required by Section 803.2 of this section. For the purpose of fire sprinkler protection and fire alarm requirements included in this section, the *work area* shall be extended to include at least the entire tenant space or spaces bounded by walls containing the subject *work area*, and if the *work area* includes a corridor, hallway, or other exit access, then such corridor, hallway, or other exit access shall be protected in its entirety on that particular floor level.

Section 904.1.1; *change to read as follows:*

904.1.1 High-rise buildings. An automatic sprinkler system shall be provided in work areas of high-rise buildings.

Section 1011.2.1; *change to read as follows:*

1011.2.1 Fire sprinkler system. Where a change in occupancy classification occurs or where there is a *change of occupancy* within a space where there is a different fire protection system threshold requirement in Chapter 9 of the *International Building Code* that requires an automatic fire sprinkler system to be provided based on the new occupancy in accordance with Chapter 9 of the *International Building Code*. The installation of the automatic sprinkler system shall be required within the area of the *change of occupancy* and areas of the building not separated horizontally and vertically from the *change of occupancy* by one of the following:

1. Nonrated permanent partition and horizontal assemblies.
2. Fire partition.
3. Smoke partition.
4. Smoke barrier.
5. Fire barrier, as required by Section 707 of the *International Building Code*.
6. Fire wall, as required by Section 706 of the *International Building Code*.

Exceptions:

1. An automatic sprinkler system shall not be required in a one- or two-family dwelling constructed in accordance with the *International Residential Code*.
2. Automatic sprinkler system shall not be required in a townhouse constructed in accordance with the *International Residential Code*.
3. The townhouse shall be separated from adjoining units in accordance with Section R302.2 of the *International Residential Code*.

Section 1103.3 Flood hazard areas; *delete the section in its entirety.*

Section 1201.4 Flood hazard areas; *delete the section in its entirety.*

Section 1301.3.3 Compliance with flood hazard provisions; *delete the section in its entirety.*

Section 1402.6 Flood hazard areas; *delete the section in its entirety."*

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section IV. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any Ordinances at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective February 1, 2022 and after its passage and publication as required by law.

DULY PASSED AND APPROVED this, the 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas, repealing in its entirety City of Plano Ordinance No. 2018-11-18, codified as Article XXIII, Swimming Pool and Spa Code, of Chapter 6 of the Code of Ordinances and adopting the 2021 Edition of the International Swimming Pool and Spa Code, with certain additions, deletions and amendments, as the Swimming Pool and Spa Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date.

WHEREAS, on November 26, 2018, by Ordinance No. 2018-11-18, the City Council of the City of Plano amended Chapter 6 of the Code of Ordinances of the City of Plano ("City"), creating a new Article XXIII, Swimming Pool and Spa Code, and adopting the 2018 Edition of the International Swimming Pool and Spa Code, with certain additions, deletions, and amendments, as the Swimming Pool and Spa Code of the City; and

WHEREAS, on September 21, 2021 the Building Standards Commission held a public hearing to discuss the adoption of the 2021 Edition of the International Swimming Pool and Spa Code, a publication of the International Code Council (I.C.C.), and to receive input from the general public and all persons who may be affected by the proposed adoption; and

WHEREAS, upon recommendation of the Building Standards Commission and upon full review and consideration of all matters attendant and related thereto, the City Council is of the opinion that the 2021 Edition of the International Swimming Pool and Spa Code, and the additions, deletions, and amendments hereto, should be approved and adopted as the Swimming Pool and Spa Code of the City.

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

Section I. Ordinance No. 2018-11-18, duly passed and approved by the City Council of the City of Plano on November 26, 2018, is hereby repealed in its entirety.

Section II. A new Article XXIII, Swimming Pool and Spa Code, of Chapter 6 of the Code of Ordinances is hereby adopted and shall read in its entirety as follows:

"**ARTICLE XXIII. SWIMMING POOL AND SPA CODE**

DIVISION 1. GENERALLY

Sec. 6-720. Penalty.

Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Sec. 6-721. Adopted.

The 2021 Edition of the Swimming Pool and Spa Code, a publication of the International Code Council (I.C.C.), is hereby adopted and designated as the Swimming Pool and Spa Code of the City of Plano to the same extent as if such Code were copied verbatim in this Article, subject to deletions, additions, and amendments prescribed in this Article. A copy of the 2021 Edition of the International Swimming Pool and Spa Code is on file in the office of the City Secretary.

DIVISION 2. AMENDMENTS

Sec. 6-722. Deletions, Additions, Amendments.

The following deletions, additions, and amendments to the International Building Code adopted herein are hereby approved and adopted:

Section 102.9; *change to read as follows:*

102.9 Other laws. The provisions of this code shall not be deemed to nullify any provisions of local, state or federal law, to include but not limited to:

1. Texas Department of State Health Services (TDSHS); *Standards for Public Pools and Spas;* §285.181 through §285.208, (TDSHS rules do not apply to pools serving one- and two-family dwellings or townhouses).

2. *Texas Department of Licensing and Regulation (TDLR); 2012 Texas Accessibility Standards (TAS*), TAS provide the scoping and technical requirements for accessibility for Swimming Pool, wading pools and spas and shall comply with *2012 TAS, Section 242* (TAS rules do not apply to pools serving one- and two-family dwellings or townhouses).

Exception: Elements regulated under Texas Department of Licensing and Regulation (TDLR) and built in accordance with TDLR approved plans, including any variances or waivers granted by the TDLR, shall be deemed to be in compliance with the requirements of this Chapter.

Section 103.1; *change to read as follows:*

103.1 Creation of enforcement agency. The Building Inspections Department ("agency") is hereby created and the official in charge thereof shall be known as the *code official*. The function of the agency shall be the implementation, administration and enforcement of the provisions of this code.

Section 113.4; *change to read as follows:*

113.4 Violation penalties. Any person who shall violate a provision of this code or shall fail to comply with any of the requirements thereof or who shall erect, install, alter or repair a pool or spa in violation of the *approved* construction documents or directive of the *code official*, or of a permit or certificate issued under the provisions of this code, may be punishable for each day of the violation set forth by the authority having jurisdiction.

Section 202; Environmental Health Department; *insert definition to read as follows:*

ENVIRONMENTAL HEALTH DEPARTMENT regulates the operation of public pools. Routine inspections on pools and spas open to the public are conducted to document compliance with the standards set forth in State law.

Section 305.1; *change to read as follows:*

305.1 General. The provisions of this section shall apply to the design of barriers for restricting entry into areas having pools and spas. In only one-and two-family dwellings and townhouses, where spas or hot tubs are equipped with a lockable safety cover complying with ASTM F1346 and swimming pools are equipped with a powered safety cover that complies with ASTM F1346, the areas where those spas,hot tubs or pools are located shall not be required to comply with Sections 305.2 through 305.7.

Section 305.2; *change to read as follows:*

305.2 Outdoor swimming pools and spas. Outdoor pools and spas and indoor swimming pools shall be surrounded by a barrier that complies with Sections 305.2.1 through 305.7 and in accordance with the Texas Administrative Code, Texas Health and Safety Code 757 for public pools.

Section 305.2.7.1; *add a Section 305.2.7.1 to Section 305.2.7 to read as follows:*

305.2.7.1 Chain link fencing prohibited. Chain link fencing is not permitted as a barrier in public pools built after January 1, 1994.

Section 305.4; *change to read as follows:*

305.4 Structure wall as a barrier. Where a wall of a dwelling or structure of a one- or two-family dwelling or townhouse or its accessory structure serves as part of the barrier and where doors provide direct access to the pool or spa through that wall, one of the following shall be required:

1. Operable windows having a sill height of less than 48 inches (1219 mm) above the indoor finished floor, doors and gates shall have an alarm that produces an audible warning when the window, door or their screens are opened. The alarm shall be *listed* and labeled as a water hazard entrance alarm in accordance with UL 2017.

2. In dwellings not required to be Accessible units, Type A units or Type B units, the operable parts of the alarm deactivation switches shall be located at not less than 54 inches (1372 mm) above the finished floor.

3. In dwellings that are required to be Accessible units, Type A units or Type B units, the operable parts of the alarm deactivation switches shall be located not greater than 54 inches (1372 mm) and not less than 48 inches (1219 mm) above the finished floor.

4. In structures other than dwellings, the operable parts of the alarm deactivation switches shall be located not greater than 54 inches (1372 mm) and not less than 48 inches (1219 mm) above the finished floor.

5. A *safety cover* that is *listed* and *labeled* in accordance with ASTM F1346 is installed for the pools and spas.

6. An *approved* means of protection, such as self-closing doors with self-latching devices, is provided. Such means of protection shall provide a degree of protection that is not less than the protection afforded by Item 1 or 2.

The wall of a building with windows in accordance with *2021 International Building Code, Section 1030* in Group R2 occupancies shall not be used as part of a pool enclosure. Other windows that are part of a pool yard enclosure shall be permanently closed and unable to be opened for public pools.

Section 305.6; *change to read as follows:*

305.6 Natural barriers used in a one- and two-family dwelling or townhouse. In the case where the pool or spa area abuts the edge of a lake or other natural body of water, public access is not permitted or allowed along the shoreline, and required barriers extend to and beyond the water's edge a minimum of eighteen (18) inches, a barrier is not required between the natural body of water shoreline and the pool or spa.

Section 307.1.4 Accessibility; *add an exception to Section to 307.1.4 to read as follows*:

> **Exception:** Components of projects regulated by and registered with Architectural Barriers Division of the Texas Department of Licensing and Regulation shall be deemed to be in compliance with the requirements of this chapter.

Section 307.2.2.2; *add a Section 307.2.2.2 and an exception to Section 307.2.2 to read as follows:*

307.2.2.2 Adjacency to Structural Foundation. Depth of the swimming pool and spa shall maintain a ratio of 1:1 from the nearest building foundation or footing of a retaining wall.

> **Exception:** A sealed engineered design drawing of the proposed new structure shall be submitted for approval.

Section 310.1; *change to read as follows and delete the exception:*

310.1 General. Suction entrapment avoidance for pools and spas shall be provided in accordance with APSP7 or for public swimming pools in accordance with State of Texas Rules for Public Swimming Pools and Spas, Title 25 TAC Chapter 265 Subchapter L, Rule §265.190.

Section 313.7; *change to read as follows and delete the exception:*

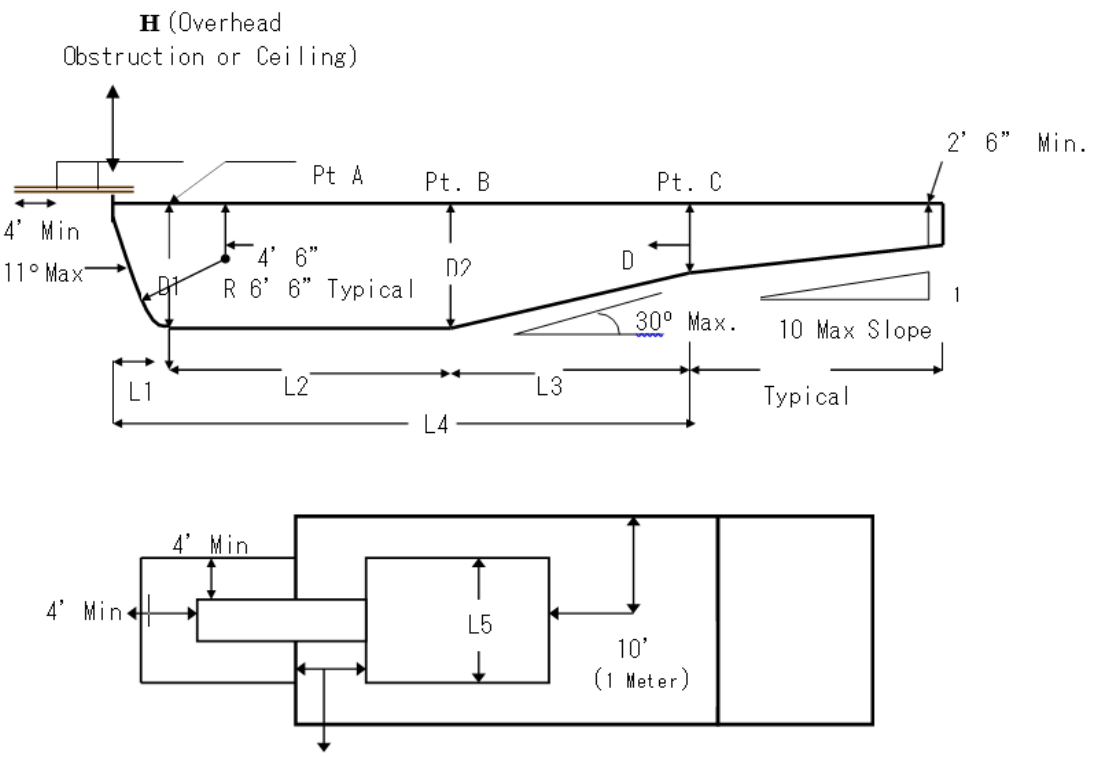
313.7 Emergency shutoff switch for spas and hot tubs. A clearly labeled emergency shutoff or control switch for the purpose of stopping the motor(s) that provide power to the recirculation system and jet system shall be installed at a point readily accessible to the users and not less than 1.5 m (5 ft.) away, adjacent to, and within sight of the spa or hot tub. This requirement shall not apply to one- and two-family dwellings and townhouses.

Section 402.12; *change to read as follows (delete Table 402.12 and Figure 402.12):*

402.12 Water envelopes. The minimum diving water envelopes shall be in accordance with Texas department of State Health services, Administrative Code Title 25, Chapter 265, Section 186(e) and Figure 25 TAC 256.186(e)(6).

Figure 25 TAC 256.186(e)(6)

Maximum Diving Board Height Over Water	¾ Meter	1 Meter	3 Meters
Max. Diving Board Length	12 ft.	16 ft.	16 ft.
Minimum Diving Board Overhang	2 ft. 6 in.	5 ft.	5 ft.
D1 Minimum	8 ft. 6 in.	11 ft. 2 in.	12 ft. 2 in.
D2 Minimum	9 ft.	10 ft. 10 in.	11 ft. 10 in.
D3 Minimum	4 ft.	6 ft.	6 ft.
L1 Minimum	4 ft.	5 ft.	5 ft.
L2 Minimum	12 ft.	16 ft. 5 in.	19 ft. 9 in.
L3 Minimum	14 ft. 10 in.	13 ft. 2 in.	13 ft. 11 in.
L4 Minimum	30 ft. 10 in.	34 ft. 7 in.	38 ft. 8 in.
L5 Minimum	8 ft.	10 ft.	13 ft.
H Minimum	16 ft.	16 ft.	16 ft.
From Plummet to Pool Wall at Side	9 ft.	10 ft.	11 ft. 6 in.
From Plummet to Adjacent Plummet	10 ft.	10 ft.	10 ft.


H (Overhead
Obstruction or Ceiling)
Pt A
Pt. B
Pt. C
2' 6" Min.
4' Min
11° Max
D1
4' 6"
R 6' 6" Typical
D2
D
30° Max.
10 Max Slope
1
L1
L2
L3
L4
Typical
4' Min
4' Min
L5
10'
(1 Meter)

Sections 411.2.1 and 411.2.2; *change to read as follows:*

411.2.1 Tread dimensions and area. Treads shall have a minimum unobstructed horizontal depth (i.e., horizontal run) of 12 inches and a minimum width of 20 inches.

411.2.2 Risers. Risers for steps shall have a maximum uniform height of 10 inches, with the bottom riser height allowed to taper to zero.

Sections 411.5.1 and 411.5.2; *change to read as follows:*

411.5.1 Swimouts. Swimouts, located in either the deep or shallow area of a pool, shall comply with all of the following:

1. The horizontal surface shall be not greater than 20 inches (508 mm) below the waterline.

2. An unobstructed surface shall be provided that is equal to or greater than that required for the top tread of the pool stairs in accordance with Section 411.2.

3. Where used as an entry and exit access, swimouts shall be provided with steps that comply with the pool stair requirements of Section 411.2.

4. The leading edge shall be visibly set apart and provided with a horizontal solid or broken stripe at least 1 inch wide on the top surface along the front leading edge of each step. This stripe shall be plainly visible to persons on the pool deck. The stripe shall be a contrasting color to the background on which it is applied, and the color shall be permanent in nature and shall be a slip-resistant surface.

411.5.2 Underwater seats and benches. Underwater seats and benches, whether used alone or in conjunction with pool stairs, shall comply with all of the following:

1. The horizontal surface shall be not greater than 20 inches (508 mm) below the waterline.

2. An unobstructed surface shall be provided that is not less than 10 inches (254 mm) in depth and not less than 24 inches (607 mm) in width.

3. Underwater seats and benches shall not be used as the required entry and exit access.

4. Where underwater seats are located in the deep area of the pool where manufactured or constructed diving equipment is installed, such seats shall be located outside of the minimum diving water envelope for diving equipment.

5. The leading edge shall be visually set apart and provided with a horizontal solid or broken stripe at least 1 inch wide on the top surface along the front leading edge of each step. This stripe shall be plainly visible to persons on the pool deck. The stripe shall be a contrasting color to the background on which it is applied, and the color shall be permanent in nature and shall be a slip- resistant surface.

6. The horizontal surface shall be at or below the waterline.

7. A tanning edge or sun shelf used as the required entry and exit access shall be located not greater than 12 inches (305 mm) below the waterline.

Section 610.5.1; *change to read as follows:*

610.5.1 Uniform height of 10 inches. Except for the bottom riser, risers at the centerline shall have a maximum uniform height of 10 inches (254 mm). The bottom riser height shall be permitted to vary from the other risers.

Section 804.1; *change to read as follows:*

Section 804.1 General. The minimum diving water envelopes shall be in accordance with Table 804.1 and Figure 804.1, or the manufacturer's specifications, whichever is greater. Negative construction tolerances shall not be applied to the dimensions of the minimum diving water envelopes given in Table 804.1.

Sections 6-723 through 6-731. Reserved. "

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section IV. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any Ordinances at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section l-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective February 1, 2022, and after its passage and publication as required by law.

DULY PASSED AND APPROVED this, the 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas, repealing Ordinances Nos. 2018-11-19 and 2020-7-3, codified as Article II, Fire Code, of Chapter 8, Fire Prevention and Protection, of the Code of Ordinances of the City; adopting the 2021 Edition of the International Fire Code, with certain revised additions, deletions and amendments as the Fire Code of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause, and an effective date.

WHEREAS, on November 26, 2018, the City Council enacted Ordinance No. 2018-11-19 adopting the 2018 Edition of the International Fire Code with certain additions, deletions and amendments as the Fire Code of the City of Plano; and

WHEREAS, on July 27, 2020, the City Council enacted Ordinance No. 2020-7-3 adopting staff recommended amendments of sections of Article II of Chapter 8, Fire Prevention and Protection, of the Code of Ordinances of the City of Plano; and

WHEREAS, upon full review and consideration of all matters related and attendant thereto, the City Council is of the opinion that Ordinance Nos. 2018-11-19 and 2020-7-3 should be repealed and the 2021 Edition of the International Fire Code, along with the revised local amendments thereto, should be adopted as the Fire Code for the City of Plano and that regulations and fees should be established thereunder.

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

Section I. Ordinance No. 2018-11-19 duly passed and approved by the City Council of the City of Plano on November 26, 2018, and codified as Article II, Fire Code, of Chapter 8 of the Code of Ordinances, is hereby repealed in its entirety.

Section II. Ordinance No. 2020-7-3 duly passed and approved by the City Council of the City of Plano on July 27, 2020, and codified as Article II, Fire Code, of Chapter 8 of the Code of Ordinances, is hereby repealed in its entirety.

Section III. Section 8-16 of Article II of Chapter 8, Fire Prevention and Protection is hereby amended to read as follows:

"Sec. 8-16. Penalty.

Sec. 8-16 Enforcement, Abatement.

(a) The Fire Code Official and his designees are authorized to enforce this Article through all available criminal and civil remedies.

(b) It shall be an offense for any person, corporation, or association to intentionally, knowingly, or recklessly violate any provision in this Article.

(c) Any person, corporation, or association adjudged guilty of violating any provision in this Article shall be fined in an amount not to exceed TWO THOUSAND AND NO/100 ($2,000) DOLLARS for each offense, unless a different penalty is specified for violation of a specific provision in this Article. Each and every day a violation continues constitutes a separate offense.

(d) In addition to criminal enforcement for violation of any provision in this Article, the Fire Code Official and his designees are authorized to institute appropriate actions to prevent unlawful construction or to restrain, correct, or abate a condition in violation of a provision in this Article; to prevent illegal occupancy of a structure or premises; and to stop an illegal act or conduct of business or occupancy of a structure on or about any premises."

Section IV. The 2021 Edition of the International Fire Code with certain revised additions, deletions and amendments is hereby adopted as the Fire Code of the City of Plano and shall read in its entirety as follows:

"ARTICLE II. FIRE CODE

Penalty.

Any person, firm, or corporation violating any of the provisions or terms of this Article or the Code adopted herein shall be guilty of a misdemeanor and, upon conviction in the Municipal Court, shall be subject to a fine not to exceed TWO THOUSAND AND NO/100 ($2000.00) DOLLARS for each offense, and each and every day any such violation shall continue shall be deemed to constitute a separate offense.

Sec. 8-17 Adoption of International Fire Code.

There is hereby adopted by the City Council of the City of Plano, Texas, for the purpose of prescribing regulations governing conditions hazardous to life and property from fire or explosion, that certain Code known as the 2021 Edition of the International Fire Code including Appendix B, E, F and L of the 2021 Edition of the International Fire Code published by the International Fire Code Institute and the International Conference of Building Officials, being particularly the 2021 Edition thereof and the whole thereof, save and except such portions as are hereinafter deleted, modified, or amended by this Ordinance, of which code and standards copies have been and are now filed in the office of the City Secretary and the same are hereby adopted and incorporated as fully as if set out at length herein, and from the date on which this Ordinance shall take effect, the provisions thereof shall be controlling within the limits of the City of Plano.

Section 101 Scope and General Requirements

Sec. 101.1 is amended to read as follows:

Section 101.1 Title. These regulations shall be known as the Fire Code of the City of Plano, hereinafter referred to as "this code."

Section 102 Applicability

Sec. 102.1 amend #3 to read as follows:

3. Existing structures, facilities and conditions when required in Chapter 11 or in specific sections of this code.

Sec. 103 Code Compliance Agency

Sec. 103.1 is amended to read as follows:

Sec. 103.1 Creation of agency. Plano Fire-Rescue's Fire Prevention Section is hereby created and the official in charge thereof shall be known as the *fire code official*. The function of the agency shall be the implementation, administration and enforcement of the provisions of this code.

Sec. 104 Duties and Powers of the Fire Code Official.

Sec. 104 add new section 104.13 to read as follows:

Sec. 104.13 Fire prevention bureau personnel and police. The chief and members of the fire prevention bureau shall have the power to issue citations for violations of this code. When requested to do so by the fire chief, the chief of police is authorized to assign such available police officers as necessary to assist the fire department in enforcing the provisions of this code.

Section 107 Fees

Sec. 107 is amended by deleting Section 107.3

107.3 Permit valuations. The applicant for a permit shall provide an estimated permit value at the time of application. Permit valuations shall include the total value of work, including materials and labor, for which the permit is being issued, such as electrical, gas, mechanical, plumbing equipment and permanent systems. If, in the opinion of the *fire code official*, the valuation is underestimated on the application, the permit shall be denied unless the applicant can show detailed estimates to meet the approval of the *fire code official*. Final permit valuation shall be set by the *fire code official*.

Section 112 Violations

Sec. 112.3, Notice of violation, is deleted in its entirety.

Subsection 112.3.1, Service, is deleted in its entirety.

Subsection 112.3.2, Compliance with orders and notices, is deleted in its entirety.

Subsection 112.3.3, Prosecution of violations, is deleted in its entirety.

Sec. 112.4, Violations Penalties, is deleted in its entirety.

Sec. 202 General Definitions

Sec. 202; the following are amended to read as follows:

ATRIUM. An opening connecting three or more stories, other than enclosed *stairways*, elevators, hoist ways, escalators, plumbing, electrical, air-conditioning or other equipment, which is closed at the top and not defined as a mall. Stories, as used in this definition, do not include balconies within assembly groups or *mezzanines* that comply with Section 505 of the International Building Code.

HIGH-PILED COMBUSTIBLE STORAGE.

Sec. 202; add a second paragraph to the definition of "High-Piled Combustible Storage" to read as follows:

Any building exceeding 6,000 sq. ft. that has a clear height in excess of 12 feet, shall be considered to be high-piled storage and shall comply with the provisions of this section. When a specific product cannot be identified, a fire protection system shall be installed as for Class IV commodities, to the maximum pile height.

HIGH-RISE BUILDING. A building having floors used for human occupancy located more than 55 feet (16,764 mm) above the lowest level of fire department vehicle access.

REPAIR GARAGE. A building, structure or portion thereof used for servicing or repairing motor vehicles. This occupancy shall also include garages involved in minor repair, modification, and servicing of motor vehicles for items such as lube changes, inspections, windshield repair or replacement, shocks, minor part replacement, and other such minor repairs.

STANDPIPES, TYPES OF. MANUAL DRY. A dry standpipe system that does not have a permanent water supply attached to the system. Manual dry standpipe systems require water from a fire department pumper to be pumped into the system through the fire department connection in order to supply the system demand. The system must be supervised as specified in Section 905.9.

Sec. 202 ***is amended by the addition of the following:***

SELF-SERVICE STORAGE FACILITY. Real property designed and used for the purpose of renting or leasing individual storage spaces to customers for the purpose of storing and removing personal property on a self-service basis.

STANDBY PERSONNEL. Qualified fire service personnel, approved by the Fire Chief. When utilized, the number required shall be as directed by the Fire Chief. Charges for the utilization of fire service personnel shall be as normally calculated by the jurisdiction.

Section 307 Open Burning, Recreational Fire and Portable Outdoor Fireplaces.

Sec. 307.1.1 is amended to read as follows:

Sec. 307.1.1 Prohibited Open Burning. Open burning shall be prohibited within the City of Plano.

Exceptions:

1. Permits may be issued for ceremonial campfires not to exceed 3 feet in diameter and 2 feet in height, and located a minimum of 25 feet from any structure or property line.
2. Permits may be issued for warming fires when the following are met:
    a. The fire is placed in a barrel not to exceed 55 gallons in size.
    b. The barrel must have a screen secured to the top of the barrel.
    c. The barrel must be located a minimum of 25 feet from any structure or property line.

Sec. 308 Open Flames.

Sec. 308.1.4 is amended to read as follows:

308.1.4 Open-flame cooking devices. Charcoal grills and other similar devices used for cooking shall not be located or used on combustible balconies, decks, or within 10 feet (3048 mm) of combustible construction.

Exceptions:

1. One- and two-family dwellings, except that LP-gas containers are limited to a water capacity not greater than 50 pounds (22.68 kg) [nominal 20 pound (9.08 kg) LP-gas capacity] with an aggregate LP-gas capacity not to exceed 100 lbs. (5 containers).

2. Where buildings, balconies and decks are protected by an approved automatic sprinkler system, except that LP-gas containers are limited to a water capacity not greater than 50 pounds (22.68 kg) [nominal 20 pound (9.08 kg) LP-gas capacity], with an aggregate LP-gas capacity not to exceed 40 lbs. (2 containers).

Section 308.1.6.2, Exception #3 is amended to read as follows:

Exception:

3. Torches or flame-producing devices in accordance with Section 308.1.3.

Section 311 Vacant Premises

Section 311.5 is amended to read as follows:

Sec. 311.5 Placards. The Fire Code Official is authorized to require marking of any vacant or abandoned buildings or structures determined to be unsafe pursuant to Section 114 of this code relating to structural or interior hazards, shall be marked as required by Section 311.5.1 through 311.5.5.

Section 401 General

Sec. 401.3; add Section 401.3.4 to read as follows:

Sec. 401.3.4 False Alarms and Nuisance Alarms. False alarms, nuisance alarms, and unwanted alarms shall not be given, signaled or transmitted or caused or permitted to be given, signaled or transmitted in any manner.

Section 501 General

Sec. 501.4 is amended to read as follows:

Sec. 501.4 Timing of installation. When fire apparatus access roads and a water supply for fire protection is required to be installed for any structure or development, they shall be installed, tested, and approved prior to the time of which construction has progressed beyond completion of the foundation of any structure.

Section 503 Fire Apparatus Access Roads.

Sec. 503.1.1 is amended by the addition of the following to the first paragraph:

Sec. 503.1.1 Building and Facilities. The 150 feet (150') shall be measured along a ten foot (10') wide unobstructed pathway around the external walls of the structure. The grade shall not exceed six (6) percent. The provision of this section notwithstanding, fire lanes may be required to be located within thirty feet (30') of a building if deemed to be

reasonably necessary by the Fire Chief to enable proper protection of the building. A five (5) foot wide level pathway shall be provided unobstructed through all barriers. A continuous row of parking between the fire lane and the structure shall be considered a barrier.

Fire lane and access easements shall be provided to serve all buildings through parking areas, to service entrances of buildings, loading areas and trash collection areas, and other areas deemed necessary to be available to fire and emergency vehicles. The Fire Chief is authorized to designate additional requirements for fire lanes where the same is reasonably necessary so as to provide access for fire and rescue personnel.

Fire lanes provided during the platting process shall be so indicated on the plat as an easement. Where fire lanes are provided and a plat is not required, the limits of the fire lane shall be shown on a site plan and placed on permanent file with the Fire Marshal and City Planning Department.

No owner or person in charge of any premises served by a fire lane or access easement shall abandon, restrict or close any fire lane or easement without first securing from the City of Plano approval of an amended plat or other acceptable legal instrument showing the removal of the fire lane.

Sec. 503.1.2 is amended by the addition of the following to the first paragraph:

Sec. 503.1.2 Additional Access. All structures and subdivisions shall provide two points of access. The two points of access shall be a minimum of 140 feet apart. The maximum block length shall be 1200' and the maximum cul-de-sac length shall not exceed 600' in length as measured from the centerline of the intersection, street to the center point of the radius.

Sec. 503.2.1 is amended to read as follows:

503.2.1 Dimensions. Fire apparatus access roads shall have an unobstructed width of not less than 24 feet (7,315 mm), except for approved security gates in accordance with Section 503.6, and an unobstructed vertical clearance of not less than 14 feet (4,267 mm).

Any such fire lane easement shall either connect both ends to a dedicated street or be provided with a turnaround having a minimum outer radius of 50 feet. If two or more interconnecting lanes are provided, interior radius for that connection shall be required in accordance with the following:

For 90 degree or greater turns only

24' fire lane – minimum radius 20'
30' fire lane – minimum radius 10'

For turns tighter than 90 degrees, American Association of State and Highway Transportation Officials (AASHTO) Geometric Design of Highways and Streets shall be utilized.

Sec 503.2.2 is amended to read as follows:

Sec 503.2.2 Authority. The *fire code official* shall have the authority to require an increase in the minimum access widths and vertical clearances where they are inadequate for fire or rescue operations.

Sec. 503.2.3 Surface is amended to read as follows:

Sec. 503.2.3 Surface. Fire lanes shall be constructed of an asphalt or concrete surface capable of supporting the imposed loads of 85,000 pounds for fire apparatus and meeting the requirements of the City of Plano parking lot standards. Those portions of the fire lane within sixty feet (60') of the structure to be protected shall be constructed with 6-inch thick, 3000 psi concrete or 5-inch thick, 3600 psi concrete reinforced with No. 3 bars spaced 24 inches on centers both ways and with sub-grade to a density not less than 95 percent as determined by TSDHPT Test Method Tex-113. Portions of the fire lane constructed of asphalt shall be ninety-five (95) percent compaction with a 6-inch asphalt stabilized base and 2-inch type D hot mix asphalt concrete. (State Highway specification number 292.) Whenever forty percent (40%) of existing, non-conforming fire lanes are replaced within a twelve month period, the entire fire lane shall be replaced according to current standards.

All fire lanes shall be maintained and kept in a good state of repair at all times by the owner and the City of Plano shall not be responsible for the maintenance thereof. It shall further be the responsibility of the owner to insure that all fire lane markings required by Sec. 503.3 be kept so that they are easily distinguishable by the public.

Sec. 503.2 is amended by the deleting Section 503.2.5

503.2.5 Dead ends. Dead-end fire apparatus access roads in excess of 150 feet (45 720 mm) in length shall be provided with and *approved* area for turning around fire apparatus.

Sec. 503.2.6 is amended by the addition of the following:

Sec. 503.2.6 Bridges and elevated surfaces. All bridges and fire lane grades shall meet the City of Plano Engineering specifications.

Sec. 503.3 is amended to read as follows:

Sec. 503.3 Marking. Approved striping or, when allowed by the code official, signs, or both shall be provided for fire apparatus access roads to identify such roads or

prohibit the obstruction thereof. Signs and striping shall be maintained in a clean and legible condition at all times and be replaced or repaired when necessary to provide adequate visibility.

(1) STRIPING – Fire apparatus access roads shall be marked by painted lines of red traffic paint six inches (6") in width to show the boundaries of the lane. The words "NO PARKING FIRE LANE" or "fire lane no parking" shall appear in four inch (4") white letters at 25 foot intervals on the red border markings along both sides of the fire lanes. Where a curb is available, the striping shall be on the vertical face of the curb.

(2) SIGNS – shall read "NO PARKING FIRE LANE" or "FIRE LANE NO PARKING" and shall be 12" wide and 18" high. Signs shall be painted on a white background with letters and borders in red, using not less than 2" lettering. Signs shall be permanently affixed to a stationary post and the bottom of the sign shall be six feet, six inches (6'6") above finished grade. Signs shall be spaced not more than fifty feet (50') apart. Signs may be installed on permanent buildings or walls or as approved by the Fire Chief.

Sec. 503.4 is amended to read as follows:

Sec. 503.4 Obstruction of fire apparatus access road or fire lane.

(a) It shall be an offense for any person to obstruct any portion of a fire apparatus access road or fire lane.
(b) It shall be an offense for any person, corporation, or association with ownership in or care, custody, or control over property to intentionally, knowingly, or recklessly cause or allow any obstruction of any portion of a fire apparatus access road or fire lane on the property.
(c) It shall be an offense for any person, corporation, or association with ownership in or care, custody, or control over property to intentionally, knowingly, or recklessly fail to mark or maintain a fire apparatus access road in compliance with Section 503 of this Article.
(d) Obstruction with Motor Vehicle.
    a. *Presumption*. In a prosecution under Sec. 503.4 (a), where the obstruction resulted from the parking, standing, or stopping of a motor vehicle, it is presumed that the registered owner of the motor vehicle is the person who left the vehicle standing at the time of offense.
    b. *Penalty for Obstruction with Motor Vehicle*. In a prosecution under Sec. 503.4 (a), where the obstruction resulted from the parking, standing, or stopping of a motor vehicle, a person adjudged guilty shall be fined in an amount not to exceed five hundred dollars ($500.00), notwithstanding any other penalty in the City of Plano Code of Ordinances. Each and every day any such violation continues constitutes a separate offense.

(e) General Penalty. A person, corporation or association adjudged guilty of violating Sec. 503.4 (a) where the obstruction did not result from the parking, standing or stopping of a motor vehicle, or adjudged guilty of violating Sec. 503.4 (b) or (c), shall be fined in an amount not to exceed two thousand dollars ($2,000), in accordance with City of Plano Code of Ordinances, Sec. 8-16. Each and every day any such violation continues constitutes a separate offense.

Sec. 503.6 is amended to read as follows:

Sec. 503.6 Security gates. Where security fencing is necessary, the owner shall provide gates or openings which may be secured. Gates when provided must open fully in either direction or be of a sliding or raised arm type. The main entry gates serving Group R & I occupancies shall be equipped with an approved automated entry system. All other entry points along the fire lane must be automated or Knox compatible as approved by the Fire Chief, to permit immediate access by fire personnel and equipment in the event of fire or emergency.

Section 505 Premises Identification.

Sec. 505.1 is amended to read as follows:

Sec. 505.1 Address Identification. Approved numerals of a minimum 6" height and of a color contrasting with the background designating the address shall be placed on all new and existing buildings or structures in such a position as to be plainly visible and legible from the street or road fronting the property and from all rear alleyways where said alleyways exist. Where buildings do not immediately front a street, approved 6 inch height building numerals or address and 3-inch height suite/apartment numerals of a color contrasting with the background of the building shall be placed on all new and existing buildings or structures. Numerals or addresses shall be posted on a minimum 20 inch by 30 inch background or border. Address numbers shall be Arabic numerals or alphabet letters. The minimum stroke width shall be 0.5 inches. Where required by the fire code official, address identification shall be provided in additional approved locations to facilitate emergency response.

Exception 1. R-3 Single Family occupancies shall have approved numerals of a minimum 4-inches in height and a color contrasting with the background clearly visible and legible from the street fronting the property and rear alleyway where such alleyway exists.

Sec. 505. Is amended by the addition of the following:

Sec. 505.3 Address Marking in Parking Garages. An approved sign displaying the building name and address with a minimum 1 inch high letters and numerals on a contrasting background in new and existing parking garages. The signs shall be located in each elevator lobby and at the entrance to each stairwell.

Sec. 506 Key Boxes

Sec. 506.1 add new Section 506.1.3 to read as follows:

Sec. 506.1.3 Knox Box approved locations. A key box shall be provided at the entrances to each sprinkler riser room and pump room. An additional key box shall be provided at the main entrance of large facilities typically where the remote annunciator or fire alarm control panel is located.

Section 507 Fire Protection Water Supplies

Sec. 507.4 is amended to read as follows:

Sec. 507.4 Water supply test date and information. The water supply test used for hydraulic calculation of fire protection systems shall be conducted in accordance with NFPA 291 "Recommended Practice for Fire Flow Testing and Marking of Hydrants" and within one year of sprinkler plan submittal. The exact location of the static/residual hydrant and the flow hydrant shall be indicated on the design drawings.

Sec. 507.5.1 is amended to read as follows:

Sec. 507.5.1 Where Required. As properties develop, fire hydrants shall be located at all intersecting streets and at the maximum spacing indicated in Table 903.4.2. Distances between hydrants shall be measured along the route that fire hose is laid by a fire vehicle from hydrant to hydrant.

Maximum Distance Between Hydrants

OCCUPANCY	SPRINKLERED	NOT SPRINKLERED
Residential (1 & 2 Family)	600 feet	500 feet
Residential (Multi Family)	400 feet	300 feet
All Other	500 feet	300 feet

Table 903.4.2

1. *PROTECTED PROPERTIES.* Fire hydrants required to provide a supplemental water supply for automatic fire protection system shall be within 100 feet of the fire department connection for such system and shall have an isolation valve located between the connections to a looped main.

2. *FIRE HYDRANT LOCATIONS.* Fire hydrants shall be located 4 feet to 7 feet back of curb or fire lane and shall not be located in the bulb of a cul-de-sac.

3. *MINIMUM NUMBER OF FIRE HYDRANTS.* There shall be a minimum of two (2) fire hydrants serving each property within the prescribed distances listed above.

Sec. 509 Fire Protection and Utility Equipment Identification and Access

Sec 509; add new Section 509.1.2 to read as follows:

Sec. 509.1.2 Sign Requirements. Unless more stringent requirements apply, lettering for signs required by this section shall have a minimum height of 3/4 inch when located inside a building and 2 inches when located outside, or as approved by the *fire code official.* The letters shall be of a color that contrasts with the background.

Section 605 Fuel-Fired Appliances

Section 605.4 through 605.4.2.2; is amended to read as follows:

605.4 Fuel oil storage systems. Fuel oil storage systems shall be installed and maintained in accordance with this code. Tanks and fuel-oil piping systems shall be installed in accordance with Chapter 13 of the International Mechanical Code and Chapter 57.

605.4.1 Fuel oil storage in outside, above-ground tanks. Where connected to a fuel-oil piping system, the maximum amount of fuel oil storage allowed outside above ground without additional protection shall be 660 gallons (2498 L). The storage of fuel oil above ground in quantities exceeding 660 gallons (2498 L) shall comply with NFPA 31 and Chapter 57.

605.4.1.1 Approval. Outdoor fuel oil storage tanks shall be in accordance with UL 142 or UL 2085, and also listed as double-wall/secondary containment tanks.

605.4.2 Fuel oil storage inside buildings. Fuel oil storage inside buildings shall comply with Sections 605.4.2.2 through 605.4.2.8 and Chapter 57.

605.4.2.1 Approval. Indoor fuel oil storage tanks shall be in accordance with UL 80, UL 142 or UL 2085.

605.4.2.2 Quantity limits. One or more fuel oil storage tanks containing Class II or III combustible liquid shall be permitted in a building. The aggregate capacity of all tanks shall not exceed the following:

1. 660 gallons (2498 L) in non-sprinkled buildings, where stored in a tank complying with UL 80, UL 142 or UL 2085, and also listed as a double-wall/secondary containment tank for Class II liquids.

2. 1,320 gallons (4996 L) in buildings equipped with an automatic sprinkler system in accordance with Section 903.3.1.1, where stored in a tank complying with UL 142 or UL 2085. The tank shall be listed as a secondary containment tank, and the secondary containment shall be monitored visually or automatically.

3. 3,000 gallons (11 356 L) in buildings equipped with an automatic sprinkler system in accordance with Section 903.3.1.1, where stored in protected above-ground tanks complying with UL 2085 and Section 5704.2.9.7. The tank shall be listed as a secondary containment tank, as required by UL 2085, and the secondary containment shall be monitored visually or automatically.

Section 807 Decorative Materials other than Decorative Vegetation in New and Existing Buildings

Sections. 807.5.2.2 and 807.5.5.2 are amended by the addition of an exception:

Section 807.5.2.2 Artwork in corridors. Artwork and teaching materials shall be limited on the walls of *corridors* to not more than 20 percent of the wall area.

Exception: Corridors protected by an approved automatic sprinkler system installed in accordance with Section 903.3.1.1 shall be limited to 50 percent of the wall area.

Section 807.5.5.2 Artwork in corridors. Artwork and teaching materials shall be limited on the walls of *corridors* to not more than 20 percent of the wall area.

Exception: Corridors protected by an approved automatic sprinkler system installed in accordance with Section 903.3.1.1 shall be limited to 50 percent of the wall area.

Section 901 General

Sec. 901.5; amended by the addition of the following to the first paragraph:

Sec. 901.5 Installation acceptance testing. All required tests shall be conducted by and at the expense of the owner or his representative. The Fire Department shall not be held responsible for any damages incurred in such test. Where it is required that the Fire Department witness any such test, such test shall be scheduled with a minimum of 48 hour notice to the Fire Chief or his representative.

Sec. 901.7 is amended to read as follows:

Sec. 901.7 Systems out of service. Where a required fire alarms system is out of service or in the event of an excessive number of activations, alarms or unwanted alarms, the fire department and the code official shall be notified immediately and, where required by the code official, the building shall either be evacuated or standby personnel shall be provided for all occupants left unprotected by the shut down until the fire protection system has been returned to service.

Where utilized, standby personnel shall be provided with at least one approved means for notification of the fire department and their only duty shall be to perform constant patrols of the protected premises and keep watch for fires.

Section 903 Automatic Sprinkler Systems

Sec. 903.1.1 is amended to read as follows:

Sec. 903.1.1 Alternative protection. Alternative automatic fire-extinguishing systems complying with Section 904 shall be permitted in addition to automatic sprinkler protection where recognized by the applicable standard and, or as approved by the *fire code official*.

Sec. 903.2 is amended to read as follows:

Sec. 903.2 Where required. Approved automatic sprinkler systems in new buildings and structures shall be provided in the locations described in Sections 903.2.1 through 903.2.12. Automatic Sprinklers shall not be installed in elevator machine rooms, elevator machines spaces, and elevator hoist ways. Storage shall not be allowed within the elevator machine room.

Sec. 903.2 is amended by deleting the Exception:

Exception: Spaces or areas in telecommunications buildings used exclusively for telecommunications equipment, associated electrical power distribution equipment, batteries and standby engines, provided those spaces or areas are equipped throughout with an automatic smoke detection system in accordance with Section 907.2 and are separated from the remainder of the building by not less than 1-hour *fire barriers* constructed in accordance with Section 707 of the *International Building Code* or not less than 2-hour horizontal assemblies constructed in accordance, with Section 711 of the *International Building Code*, or both.

Sec. 903.2.1.1, 903.2.1.3, 903.2.1.4, 903.2.3, 903.2.4, 903.2.4.2, 903.2.7, 903.2.9, 903.2.9.1, 903.2.9.3, and 903.2.10 are amended to read as follows:

Sec. 903.2.1.1 Group A-1. An automatic sprinkler system shall be provided for Group A-1 Occupancies where one of the following conditions exists:

1. The fire area exceeds 6,000 square feet (557.4m^2).

2. The fire area has an occupant load of 300 or more.

3. The fire area is located on a floor other than the level of exit discharge.

4. The fire area contains a multi theater complex.

Sec. 903.2.1.3 Group A-3. An automatic sprinkler system shall be for Group A-3 Occupancies where one of the following conditions exists:

1. The fire area exceeds 6,000 square feet (557.4m2).

2. The fire area has an occupant load of 300 or more.

3. The fire area is located on a floor other than the level of exit discharge.

Sec. 903.2.1.4 Group A-4. An automatic sprinkler system shall be provided for Group A-4 Occupancies where one of the following conditions exists:

1. The fire area exceeds 6,000 square feet (557.4m^2).

2. The fire area has an occupant load of 300 or more

3. The fire area is located on a floor other than the level of exit discharge.

Sec. 903.2.3 Group E. An automatic sprinkler system shall be provided for Group E Occupancies where one of the following conditions exists:

1. Throughout all Group E fire areas greater than 6,000 square feet (557.4m^2) in area;

2. Throughout every portion of educational building below the level of exit discharge.

   Exception: An automatic sprinkler system is not required in any fire area or area below the level of exit discharge where every classroom throughout the building has at least one exterior exit door at ground level.

Sec. 903.2.4 Group F-1. An automatic sprinkler system shall be provided throughout all buildings containing a Group F-1 Occupancy where one of the following conditions exists:

1. Where a Group F-1 fire area exceeds 6,000 square feet (557.4m^2);

2. Where a Group F-1 fire area is located more than three stories above grade plane; or

3. Where combined area of all Group F-1 fire areas on all floors, including any mezzanines, exceeds 24,000 square feet (2230m^2).

Sec. 903.2.4.2 Group F-1. Distilled Spirits: An automatic sprinkler system shall be provided throughout a Group F-1 fire area used for the manufacture of distilled spirits involving more than 120 gallons of distilled spirits (>16% alcohol) in the fire area at any one time.

Sec. 903.2.7 Group M. An automatic sprinkler system shall be provided throughout all buildings containing a Group M Occupancy where one of the following conditions exists:

1. Where a Group M fire area exceeds 6,000 square feet (557.4m^2);

2. Where a Group M fire area is located more than three stories above grade plane; or

3. Where the combined area of all Group M fire areas on all floors, including any mezzanines, exceeds 24,000 square feet (2230m^2).

Sec. 903.2.9 Group S-1. An automatic sprinkler system shall be provided throughout all buildings containing a Group S-1 Occupancy where one of the following conditions exists:

1. A Group S-1 fire area exceeds 6,000 square feet (557.4m^2);

2. A Group S-1 fire area is located more than three stories above grade plane; or

3. The combined area of all Group S-1 fire areas on all floors, including any mezzanines, exceeds 24,000 square feet (2230m^2).

4. A Group S-1 *fire area* used for the storage of commercial trucks or buses where the *fire area* exceeds 5,000 square feet (464m^2).

Sec. 903.2.9.1 Repair Garages. An automatic sprinkler system shall be provided throughout all buildings used as Repair Garages where one of the following conditions exists:

1. Buildings two or more stories in height, including basements, with a fire area containing a repair garage exceeding 6,000 square feet (557.4m^2);

2. One-story buildings with a fire area containing a repair garage exceeding 6,000 square feet (557.4m^2);

3. Buildings with a repair garage servicing vehicles parked in the basement.

4. A Group S-1 *fire area* used for the repair of commercial trucks or buses where the *fire area* exceeds 5,000 square feet (464m^2).

903.2.9.3 Group S-1 distilled spirits or wine. An automatic sprinkler system shall be provided throughout a Group S-1 fire area used for the bulk storage of distilled

spirits or wine involving more than 120 gallons of distilled spirits or wine (>16% alcohol) in the fire area at any one time.

Sec. 903.2.9.4 is amended by the deleting the exception.

Exception. Self-service storage facilities not greater than one story above grade plane where all storage spaces can be accessed directly from the exterior.

Sec. 903.2.9; add new Section 903.2.9.5 to read as follows:

Sec. 903.2.9.5 Self-service storage facility. An automatic sprinkler system shall be installed throughout all self-service storage facilities. A screen shall be installed at eighteen (18) inches below the level of the sprinkler heads to restrict storage above that level. This screen shall be a mesh of not less than one (1) inch nor greater than six (6) inches in size. The screen and its supports shall be installed such that all elements are at least eighteen (18) inches below any sprinkler heads.

Sec. 903.2.10 is amended be the addition of a 4th condition:

Sec. 903.2.10 Group S-2 parking garages. An *automatic sprinkler system* shall be provided throughout buildings classified as parking garages where any of the following conditions exist:

1. Where the *fire area* of the enclosed parking garage, in accordance with Section 406.6 of the *International Building Code*, exceeds 12,000 square feet (1115 m²).
2. Where the enclosed parking garage, in accordance with Section 406.6 of the *International Building Code*, is located beneath other groups.
   Exception: Enclosed parking garages located beneath Group R-3 occupancies.
3. Where the *fire area* of the open parking garage, in accordance with Section 406.6 of the *International Building Code*, exceeds 48,000 square feet (4460 m²).
4. Where two or more sides of the garage are not accessible by the Fire Department ladder truck.

Sec. 903.2.11.3 is amended to read as follows:

903.2.11.3 Buildings 35 feet or more in height. An automatic sprinkler system shall be installed throughout buildings that have one or more stories other than penthouses in compliance with Section 1511 of the *International Building Code*, located 35 feet (10 688 mm) or more above the lowest level of fire department vehicle access, measured to the finished floor.

Sec. 903.2.11; add new Sections 903.2.11.7, 903.2.11.8, 903.2.11.9, and 903.2.11.10 to read as follows:

Sec. 903.2.11.7 High Piled Combustible Storage. For any building with a clear height exceeding 12 feet (4,572 mm), see Chapter 32 to determine if those provisions apply.

Sec. 903.2.11.8 Spray Booths and Rooms. New and existing spray booths and spraying rooms shall be protected by an approved automatic fire-extinguishing system.

Sec. 903.2.11.9 Buildings Over 6,000 sq. ft. An automatic sprinkler system shall be installed throughout all buildings over 6,000 sq. ft. and greater, and in all existing buildings that are enlarged to be 6,000 square feet or greater, and in buildings greater than 6,000 square feet which are enlarged. For the purpose of this provision, fire walls, fire barriers, or horizontal assemblies shall not define separate buildings.

Exceptions:

1. Parking garages in compliance with Section 903.2.10 of the *International Fire Code.*

2. When of non-combustible construction, the area of awning extension or free-standing canopies, both sides, and not used for display or storage shall not be considered for requiring sprinkler protection for areas greater than 6,000 square feet but less than otherwise required in this code.

Sec. 903.2.11.10 Expanded Tenant Spaces. Fire sprinklers shall be installed in all tenant spaces where the total fire area exceeds 6,000 square feet. For the purpose of fire sprinklers, fire walls, fire barriers, or horizontal assemblies shall not be used to separate single tenant fire areas.

Sec. 903.3.1.1.1 is amended to read as follows:

Sec. 903.3.1.1.1 Exempt locations. When approved by the fire code official, automatic sprinklers shall not be required in the following rooms or areas where such rooms or areas are protected with an approved automatic fire detection system in accordance with Section 907.2 that will respond to visible or invisible particles of combustion. Sprinklers shall not be omitted from any room merely because it is damp, of fire-resistance-rated construction or contains electrical equipment.

1. Any room where the application of water, or flame and water, constitutes a serious life or fire hazard.

2. Generator and transformer rooms, under the direct control of a public utility, separated from the remainder of the building by walls and floor/ceiling or roof/ceiling assemblies having a fire-resistance rating of not less than 2 hours.

3. Elevator machine rooms, machinery spaces, and hoist ways, other than pits where such sprinklers would not necessitate shunt trip requirements under any circumstances.

Sec. 903.3.1.2 is amended to read as follows:

Sec 903.3.1.2 NFPA 13 R Sprinkler Systems. *Automatic sprinkler systems* in Group R occupancies shall be permitted to be installed throughout in accordance with NFPA 13R where the Group R occupancy meets all of the following conditions:

1. Four stories or less above grade plane.
2. The floor level of the highest story is 35 feet (9144 10668 mm) or less above the lowest level of fire department vehicle access.
3. The floor level of the lowest story is 35 feet (9144 10668 mm) or less below the lowest level of fire department vehicle access.

The number of stories of Group R occupancies constricted in accordance with Sections 510.2 and 510.4 of the *International Building Code* shall be measured from grade *plane.*

Where allowed in buildings of Group R, up to and including four stories in height, automatic sprinklers shall be installed throughout in accordance with NFPA 13R. Sprinkler systems installed in accordance with 13R shall include sprinkler protection in combustible attics of buildings two (2) or more stories in height.

Sec. 903.3.1; add new Sections 903.3.1.4 and 903.3.1.5 to read as follows:

Sec. 903.3.1.4 Freeze Protection. Freeze protection systems for automatic fire sprinkler systems shall be in accordance with the requirements of the applicable referenced NFPA standard and this section.

903.3.1.4.1 Attics. Only dry-pipe, preaction, or listed antifreeze automatic fire sprinkler systems shall be allowed to protect attic spaces.

Exception: Wet-pipe fire sprinkler systems shall be allowed to protect non-ventilated attic spaces where:

1. The attic sprinklers are supplied by a separate floor control valve assembly to allow ease of draining the attic system without impairing sprinklers throughout the rest of the building, and
2. Adequate heat shall be provided for freeze protection as per the applicable referenced NFPA standard, and

3. The attic space is a part of the building's thermal, or heat, envelope, such that insulation is provided at the roof deck, rather than at the ceiling level.

903.3.1.4.2 Heat trace/insulation. Heat trace/insulation shall only be allowed where approved by the fire code official for small sections of large diameter water-filled pipe.

Sec. 903.3.1.5 Installation. Automatic sprinkler and standpipe systems shall be installed with the following:

1. A single underground supply from a looped water main and point for the Fire Department Connection (FDC) shall be provided for all buildings.

2. Fire department connections shall be provided with one 5-inch Storz connection. For system demands greater than 150 psi an additional 2 ½ inch Siamese connection and sign identifying pressure demand shall be required. Each shall have an independent check valve.

3. All inspectors' test, ball-drips, and main-drains shall be piped directly to the outside of the building.

4. At least one inspection test valve shall be located at the remote system area.

5. Fire pumps shall be equipped with a properly sized test header.

6. Underground piping shall have a 10-foot minimum separation from all other utilities and placed in a separate trench. Underground piping within 5 feet of the building may be combined with other utilities for entrance to the building.

7. Porches and balconies shall be sprinkled on all Group R-2 and R-3 occupancies.

8. A minimum of 4-feet of pipe between the check valve and inside wall of the Fire Department Connection.

Sec. 903.3.5 is amended to include a second paragraph to read as follows:

Sec. 903.3.5 Water supplies. Water supply as required for such systems shall be provided in conformance with the supply requirements of the respective standards; however, every fire protection system shall be designed with a 10 psi safety factor.

Sec. 903.4 is amended to include a second paragraph after the exceptions to read as follows:

Sec. 903.4 Sprinkler system monitoring and alarms. Sprinkler and standpipe system water-flow detectors shall be provided for each floor tap to the sprinkler system

and shall cause an alarm upon detection of water flow for a minimum of 45 seconds and not more than 90 seconds. All control valves in the sprinkler and standpipe systems except for fire department hose connection valves shall be electrically supervised to initiate a supervisory signal at the central station upon tampering.

Sec. 903.4.2 is amended to include a second paragraph to read as follows:

Sec. 903.4.2 Alarms. The alarm device required on the exterior of the building shall be a weatherproof horn/strobe notification appliance with a minimum 75 candela strobe rating, installed as close as practicable to the fire department connection.

Sec. 903.4.3 is amended to read as follows:

903.4.3 Floor control valves. Approved supervised indicating control valves shall be provided at the point of connection to the riser on each floor.

Section 905 Standpipe Systems

Sec. 905.2 is amended to read as follows:

Sec. 905.2 Installation standards. Standpipe system shall be installed in accordance with this section and NFPA 14. Manual dry standpipe systems shall be supervised with a minimum of 10 psig and a maximum of 40 psig air pressure with a high/low alarm.

Sec. 905.3 Required Installations.

Sec. 905.3.2 Group A; is amended by deleting exceptions 1 and 2.

1. Open-air-seating spaces without enclosed spaces.

2. Class I automatic dry and semiautomatic dry standpipes or manual wet standpipes are allowed in buildings that are not high-rise buildings.

Sec. 905.3 is amended by deleting Section 905.3.4 including the Exception.

Sec. 905.3.4 Stages. Stages greater than 1,000 square feet (93 m^2) in area shall be equipped with a Class III wet stand-pipe system with 1 ½ -inch and 2 ½ -inch (38mm and 64mm) hose connections on each side of the stage.

Exception: where the building or area is equipped throughout with an *automatic sprinkler system*, a 1 ½ -inch (38mm) hose connection shall be installed in accordance with NFPA 13 or in accordance with NFPA 14 for Class II or III standpipes.

Sec 905.3 add new Section 905.3.9 to read as follows:

Sec. 905.3.9 Travel Distance. Class I standpipes shall also be required on all occupancies in which the distance from accessible points for Fire Department ingress to any point in the structure exceeds two hundred fifty feet (250') along the route that a fire hose is laid as measured from the fire lane.

Sec. 905.4 Location of Class I standpipe hose connections *item 5 is amended to read as follows:*

5. Where the roof has a slope less than four units vertical in 12 units horizontal (33.3-percent slope), each standpipe shall be provided with a two-way hose connection located either on the roof or at the highest landing of stairways with stair access to the roof. An additional hose connection shall be provided at the top of the most hydraulically remote standpipe for testing purposes.

Sec. 905.4 is amended to by the addition of item 7 as follows:

Sec. 905.4 Location of Class I standpipe hose connections.

7. When required by this Chapter, standpipe connections shall be placed adjacent to all required exits to the structure and at two hundred feet (200') intervals along major corridors or pathways thereafter.

Sec. 905; is amended by deleting Section 905.5.

Sec. 905; is amended by deleting Section 905.6

Sec. 905.9 is amended to add a second paragraph after the exceptions to read as follows:

Sec. 905.9 Valve Supervision. Sprinkler and standpipe system water-flow detectors shall be provided for each floor tap to the sprinkler system and shall cause an alarm upon detection of water flow for a minimum of 45 seconds and not more than 90 seconds. All control valves in the sprinkler and standpipe systems except for fire department hose connection valves shall be electrically supervised to initiate a supervisory signal at the central station upon tampering.

Sec. 905.11; is amended to read as follows:

Sec. 905.11 Locking Standpipe Outlet Caps. Locking standpipe caps are on the outlets of dry standpipe connections where the responding fire department carries appropriate key wrenches for removal that are compatible with locking FDC connection caps. Locking caps are required on all new systems and existing systems where caps are missing.

Section 906 Portable Fire Extinguishers

Sec. 906.1 ***is amended by deleting 906.1(1) exception 3.***

Section 907 Fire Alarm and Detection Systems

Sec. 907.1.1 is amended by adding the following sentence:

Sec. 907.1.1 Construction documents. Plans for fire alarm systems shall be in accordance with Plano Fire Department Fire Alarm Submittal Guidelines.

Sec. 907.1; add new Section 907.1.4 to read as follows:

Sec. 907.1.4 Design Standards. All alarm systems new or replacement shall be addressable. Alarm systems serving more than 20 smoke detectors shall be analog addressable.

Exception: Existing systems need not comply unless the total building remodel or expansion initiated after January 1, 1998, as adopted, exceeds 30% of the building. When cumulative building remodel or expansion exceeds 50% of the building must comply within 18 months of permit application.

Sec. 907.2.1 is amended to read as follows:

Sec. 907.2.1 Group A. A manual fire alarm system that activates the occupant notification system in accordance with new Section 907.5 shall be installed in Group A occupancies having an occupant load of 300 or more persons or more than 100 persons above or below the lowest level of exit discharge. Group A occupancies not separated from one another in accordance with Section 707.3.10 of the *International Building Code* shall be considered as a single occupancy for the purposes of applying this section. Portions of Group E occupancies occupied for assembly purposes shall be provided with a fire alarm system as required for the Group E occupancy.

Exception: Manual fire alarm boxes are not required where the building is equipped throughout with an automatic sprinkler system installed in accordance with Section 903.3.1.1 and the occupant notification appliances will activate throughout the notification zones upon sprinkler water flow.

Activation of fire alarm notification appliances shall:

1. Cause illumination of the *means of egress* with light of not less than 1 foot-candle (11 lux) at the walking surface level, and
2. Stop any conflicting or confusing sounds and visual distractions.

Sec. 907.2.3 is amended to read as follows, Exceptions to remain:

Sec. 907.2.3 Group E. A manual alarm system that initiates the occupant notification signal utilizing an emergency voice/alarm communication system meeting the requirements of Section 907.5.2.2 and installed in accordance with Section 907.6 shall be installed in Group E educational occupancies. When *automatic sprinkler systems* or smoke detectors are installed, such systems or detectors shall be connected to the building fire alarm system. An approved smoke detection system shall by installed in Group E day care occupancies. Unless separated by a minimum of 100' open space, all buildings, whether portable buildings or the main building, will be considered one building for alarm occupant load consideration and interconnection of alarm systems. Where automatic fire sprinklers are not provided, a full-coverage smoke detection system shall be provided in all Group E occupancies.

Sec. 907.2.3, Exception 1 is amended to read as follows:

1. A manual fire alarm system is not required in Group E educational and day care occupancies with an occupant load of less than 50 when provided with an approved automatic sprinkler system.

Sec. 907.2.3; add new Section 907.2.3.1 to read as follows:

Sec. 907.2.3.1 **In-Home Daycare.** Residential In-Home daycare with not more than 12 children shall use interconnected single station detectors in all habitable rooms.

Sec. 907.2.6; add new Section 907.2.6.4 to read as follows:

Sec. 907.2.6.4 Group I-4 Occupancies. An approved smoke detection system shall be installed in Group I-4 occupancies. Where automatic fire sprinklers are not provided, a full-coverage smoke detection system shall be provided in all Group I-4 occupancies.

Sec. 907.2.10, is amended to read as follows, Exception to remain:

A manual fire alarm system that activates the occupant notification system in accordance with Section 907.5 shall be installed in Group S public– and self–storage occupancies for interior *corridors* and interior common areas. Visible notification appliances are not required within storage units.

Sec. 907.2.13, exception 3 is amended to read as follows:

3. Buildings with an occupancy in Group A-5 in accordance with Section 303.1 of the *International Building Code*, when used for open air seating; however, this exception does not apply to accessory uses including but not limited to sky boxes, restaurants and similarly enclosed areas.

Sec. 907.4.2: Manual Fire Alarm Boxes

Sec. 907.4.2; add new Section 907.4.2.7 to read as follows:

Sec. 907.4.2.7 Type. Manual alarm actuating devices shall be an approved double action type.

Sec. 907.5.2; add new Section 907.5.2.4 to read as follows:

***Sec. 907.5.2.4* I-2 and Group B Occupancies**

Occupant notification systems are not required where private mode fire alarm systems are needed in critical care areas of I-2 and Group B Ambulatory Occupancies. A Chime sound shall be used as the audible notification at the constantly attended location and public areas where audible notification is required.

A visible alarm notification appliance installed in a nurses control station or other continuously attended staff location shall be provided as an acceptable alternative to the installation of audible alarm notification appliances throughout the occupancy.

In areas where private mode fire alarm system is being installed, audible alarm notification appliances are not required in critical care areas of Group I-2 and Group B-Ambulatory Occupancies.

Visible alarm notification appliances are not required in critical care areas of Group I-2 and Group B – Ambulatory Occupancies.

The private mode area and public mode area of the occupancy shall be identified on the plans for review.

Sec. 907.6.1; add new Section 907.6.1.1 to read as follows:

Sec. 907.6.1.1 Wiring. All fire alarm systems shall be installed in such a manner that a failure of any single initiating device or single open in an signaling line circuit conductor will not interfere with the normal operation of other such devices. All signaling line circuits (SLC) shall be installed in such a way that a single open will not interfere with the operation of any addressable devices (Class A). Outgoing and return SLC conductors shall be installed in accordance with NFPA 72 requirements for Class A circuits and shall have a minimum of four feet of separation horizontal and one foot vertical between supply and return circuit conductors. Notification appliance circuits (NAC) may be installed as Class B circuits.

Sec. 907.6.3; is amended by deleting all four (4) exceptions.

Sec. 907.6.3; add new Sections 907.6.3.2 and 907.6.3.3 to read as follows:

Sec. 907.6.3.2 Communication Requirements. All alarm systems, new or replacement, shall transmit alarm, supervisory, and trouble signals descriptively to the approved central station, remote supervisory station or proprietary supervising station as defined in NFPA 72, with the device designation and location of addressable device identification. Alarms shall not be permitted to be transmitted as a General Alarm or Zone condition.

Sec. 907.6.3.3 Flow detectors and electronic monitoring. Sprinkler and standpipe system water flow detectors shall be provided for each floor zone to the sprinkler system and shall cause an alarm upon detection of water flow for a minimum of 45 seconds and not more than 90 seconds. All control valves in the sprinkler and standpipe systems except for fire department hose connection valves shall be electrically supervised to initiate a trouble signal at the central station upon tampering.

Section 910 Smoke and Heat Removal

Sec. 910.2; add new Section 910.2.3 to read as follows:

Sec. 910.2.3 Group H. Buildings and portions thereof used as a Group H occupancy as follows:

1. In occupancies classified as Group H-2 or H-3, any of which are more than 15,000 square feet (1394m^2) in single floor area.

   Exception: Buildings of noncombustible construction containing only noncombustible materials.

2. In areas of buildings in Group H used for storing Class 2, 3 and 4 liquid and solid oxidizers, Class 1 and unclassified detonable organic peroxides, Class 3 and 4 unstable (reactive) materials, or Class 2 or 3 water-reactive materials as required for a high-hazard commodity classification.

Exception. Buildings of noncombustible construction containing only noncombustible materials.

Sec. 910.3 is amended as follows:

Sec 910.3.1 is amended by the addition of the following: Gravity operated drop out vents are prohibited.

Section 912.2 Fire Department Connections

Sec.912.2; add new Section 912.2.3 to read as follows:

Section 912.2.3 Hydrant distance. An approved fire hydrant shall be located within 100 feet of the fire department connection as the fire hose lays along an unobstructed path.

Sec. 912.4.1 is amended to read as follows:

Sec. 912.4.1 Locking Fire Department Connection Caps. All new fire department connections and existing where caps are missing shall be protected by Knox locking caps.

Section 913 Fire Pumps

Sec. 913.2.1 is amended to include the following:

Sec. 913.2.1: Protection of Fire Pump Room. When located on the ground level, the fire pump room shall be provided with an exterior fire department access door that is not less than 3 ft. in width and 6 ft. in height, regardless of any interior doors that are provided. A key box shall be provided at this door, as required by Section 506.1.

Exception: When it is necessary to locate the fire pump room on other levels or not at an exterior wall, the corridor leading to the fire pump room access from the exterior of the building shall be provided with equivalent fire resistance as that required for the pump room, or as approved by the fire code official. Access keys shall be provided in the key box as required by Section 506.1.

Sec. 913.4 is amended to read as follows:

Sec. 913.4 Valve Supervision. Where provided, the fire pump suction, discharge and bypass valves, and the isolation valves on the backflow prevention devices or assembly shall be supervised open by a central-station, proprietary, or remote-station signaling service.

The fire-pump system shall also be supervised for “loss of power”, and “phase reversal” on supervisory circuits, and “pump running” as an alarm condition and shall report individually to the monitoring station.

Section 1004 Occupant Load

Sec. 1004.5 is amended by deletion of the exception as follows:

Sec 1004.5 Areas without Fixed Seating.

Exception: Where approved by the building official, the actual number of occupants for whom each occupied space, floor or building is designed, although

less than those determined by calculation shall be permitted to be used in the determination of the design occupant load.

Section 1006.2.1 exception 3 is amended to read as follows:

Unoccupied rooftop mechanical rooms and penthouses are not required to comply with common path of egress travel distance measurements.

Section 1006.2.2.7; add Section 1006.2.2.7 as follows:

1006.2.2.7 Electrical Rooms. For electrical rooms, special exiting requirements may apply. Reference the electrical code as adopted.

Section 1009.1; add the following Exception 3:

Exceptions:
3. Buildings regulated under State Law and built in accordance with State registered plans, including variances or waivers granted by the State, shall be deemed to be in compliance with the requirements of Section 1009 and chapter 11.

Section 1009.8 Two Way Communication is amended by the addition of an exception 7.

Exceptions:
7. Buildings regulated under State Law and built in accordance with State registered plans, including variances or waivers granted by the State, shall be deemed to be in compliance with the requirements of Section 1009 and Chapter 11.

Section 1010.2.5 Bolt Locks; amend exceptions 3 and 4 as follows:

Exceptions:
3. Where a pair of doors serves an occupant load of less than 50 persons in a Group B, F, M or S occupancy. (remainder unchanged)
4. Where a pair of doors serves a Group A, B, F, M *or S occupancy (remainder unchanged)*

Section 1015.8 Window Openings; *amend subsection 1 as follows:*

1. Operable windows where the top of the sill of the opening is located more than 55 feet (16 764 mm) above the finished grade or other surface below and that are provided with window fall prevention devices that comply with ASTM F 2006.

Section 1020 Corridors

Sec. 1020.2 is amended by the addition of Exception 6 to read as follows:

6. In non-sprinkled group B occupancies, corridor walls and ceilings need not be of fire-resistive construction within a single tenant space when the space is equipped with approved automatic smoke-detection within the corridor. The actuation of any detector must activate self-annunciating alarms audible in all areas within the corridor. Smoke detectors must be connected to an approved automatic fire alarm system where such system is provided.

Section 1030.1.1.1 Spaces under grandstands and bleachers; is amended by the deletion of this section.

Section 1032 Maintenance of the Means of Egress

Section 1032.2 is amended to read as follows:

Section 1032.2 Reliability. Required *exit accesses, exits, and exit* discharges shall be continuously maintained free from obstructions or impediments to full instant use in the case of fire or other emergency. An *exit or exit passageway* shall not be used for any purpose that interferes with a means of egress.

Section 1103 Fire Safety Requirement for Existing Buildings

Sec. 1103; add new Sections 1103.5.6, 1103.5.7, and 1103.7.7 to read as follows:

Sec. 1103.5.6 Spray booths and rooms. Existing spray booths and spray rooms shall be protected by an approved automatic fire-extinguishing system in accordance with Section 2404.

Sec. 1103.5.7 Existing R-1, 2, 3, and 4 Occupancies: In R-1, 2, 3, and 4 occupancies where a fire has occurred and displaces one or more occupants, the affected building shall be fire-sprinkled prior to re-occupancy of the unit/building**.**

Sec. 1103.7.7 Fire Alarm System Design Standards. All alarm systems new or replacement shall be addressable. Alarm systems serving more than 20 smoke detectors shall be analog addressable.

Exception: Existing systems need not comply unless the total building remodel or expansion initiated after January 1, 1998, as adopted, exceeds 30% of the building. When cumulative building remodel or expansion exceeds 50% of the building must comply within 18 months of permit application.

Section 1201 General

Section 1201 is amended by the addition of the following:

Section 1201.4 New and existing Energy Systems including emergency and standby power systems, solar photovoltaic power systems, stationary fuel cell power systems, Electrical energy storage systems, shall have a remote power shut down box. The location of the remote power shut down box shall be in area approved by the fire department. The box shall only be accessible by the fire department and shall be keyed to the fire departments Key Box as outlined in section 506 on the International Fire Code.

Section 3311 Access for Fire Fighting

Sec. 3311.1; is amended to read as follows:

Sec. 3311.1 Required access. When fire apparatus access roads are required to be installed for any structure or development, they shall be approved and installed prior to the time of which construction has progressed beyond completion of the foundation of any structure.

Section 5601 General

Sec. 5601.1.3; is amended to read as follows:

5601.1.3 Fireworks. The possession, manufacture, storage, sale, handling and use of fireworks are prohibited.

Exceptions:

1. Only when approved for fireworks displays, storage and handling of fireworks as provided in Section 5604 and 5608.

2. The use of fireworks for approved display as permitted in Section 5608.

The presence or use of fireworks within the jurisdiction of the City of Plano in violation of this ordinance is hereby declared to be a common and public nuisance. The restrictions of this Section shall be applicable and in force throughout the territory of the City of Plano, Texas, and extending for a distance outside the City limits for a total of 5,000 feet; provided that this Section shall not be in effect within any portion of such 5,000 feet area which is contained within the territory of any other municipal corporation.

Sec. 5601.3 is amended to read as follows:

Sec. 5601.3 Prohibited explosives. Permits shall not be issued or renewed for possession, manufacture, storage, handling, sale or use of explosives within the city limits of Plano.

Section 5608 Fireworks Display

Sec. 5608; add new Section 5608.11 to read as follows:

Sec. 5608.11 ***Marking of shells***. Each aerial shell shall have printed directly on its outer casing the following minimum warning 1/8 inch high letters which contrast to the background:

WARNING
EXPLOSIVES CLASS "C"
FIRE WORKS
DO NOT HANDLE – CALL "911"

Sec. 5608; add new Section 5608.12 to read as follows:

Sec. 5608.12 Ignition. Aerial shells shall be ignited by lighting the tips of fuses by an electrical ignition source except when manual ignition is approved by the Fire Chief. Operators shall not place any part of their bodies over the throat of the mortar.

Section 5703 General Requirements

Sec. 5703.6 is amended to add the following sentence:

An approved method of secondary containment shall be provided for underground tank and piping systems.

Section 5704 Storage

Sec. 5704.2.7; is amended by the addition of the following:

Secondary containment shall be provided for all Above and Underground Storage Tanks (UST) and product lines in the form of double wall tanks and piping. Alternate methods of secondary containment may be used if approved by the Chief.

Sec. 5704.2.9.6.1 is amended to read as follows:

Sec. 5704.2.9.6.1 Location Where Above-Ground Tanks are Prohibited. The storage of flammable or combustible liquids in outside above ground tanks is prohibited within each and every zoning district within the City of Plano with the exception of those districts which are zoned for light industrial zoning use. Installation of above ground tanks in other than light industrial zoning districts shall be permitted at the discretion of the Fire Chief following his review of the proposed installation location, and the fire protection for the storage area. Tanks shall not be located within one hundred feet (100') of the property line of any Group E, I or R occupancies.

Exception: Above-Ground UL 142 fuel tanks up to 3,000 gal. containing Class II combustible liquid suppling only generators. Above-ground UL 2085 fuel tanks

from 3,001 to 12,000 gal. containing Class II combustible liquid suppling only generators.

5704.2.11.4; is amended to read as follows:

Sec 5704.2.11.4 Leak prevention. Leak prevention for underground tanks shall comply with Sections 5704.2.11.4.1 through 5704.2.11.4.3. An approved method of secondary containment shall be provided for underground tank and piping systems.

Sec. 5704.2.11.4.2; is amended to read as follows:

Sec. 5704.2.11.4.2 Leak detection. Underground storage tank systems shall be provided with an approved method of leak detection from any component of the system that is designed and installed in accordance with NFPA 30 and as specified in Section 5704.2.11.4.3.

Sec. 5704.2.11.4 is amended by the addition of the following :

Sec. 5704.2.11.4.3 Observation Wells. Approved sampling tubes of a minimum 6 inches in diameter shall be installed in the backfill material of each underground flammable or combustible liquid storage tank. The tubes shall extend from a point 12 inches below the average grade of the excavation to ground level and shall be provided with suitable surface access caps. Each tank site shall provide a sampling sump at the corners of the excavation with a minimum of 4 sumps. Sampling tubes shall be placed in the product line excavation within 10 feet of the tank excavation and one every 50 feet routed along product lines towards the dispensers. A minimum of two are required.

Section 5804 Storage

Sec. 5804.2; is amended by the addition of the following:

Sec. 5804.2.1 Maximum capacity within established limits. Tanks shall not be located within one hundred feet (100') of the property line of any Group A, E, I, or R occupancies.

Section 6103 Installation of Equipment

Sec. 6103.2.1; add new Section 6103.2.1.8 to read as follows:

Sec. 6103.2.1.8 Jewelry Repair, Dental Labs and Similar Occupancies. Where natural gas service is not available, portable LP-Gas containers are allowed to be used to supply approved torch assemblies or similar appliances. Such containers shall not exceed 20 pounds (9.0 kg) water capacity. Aggregate capacity shall not exceed 60 pounds (27.2 kg) water capacity. Each device shall be separated from other containers by not less than 20 feet.

Appendix L Requirements for Fire Fighter Air Replenishment Systems

Sec. L101; add new Section L101.2 to read as follows:

Sec. L101.2 Required Location. In new buildings, fill stations shall be required when any of the following conditions occur:

1. Any new building 5 or more stories in height.
2. Any new building with 2 or more floors below grade.
3. Any new building 500,000 square feet or more in size.

Each stairwell shall have a supply riser. SCBA fill stations shall be located on odd numbered floors in the primary stairwell and on even numbered stairs in the secondary stairwells. The primary stairwell will be the stair located closest to the main entrance.

Sec. L104; is amended by deleting Section L104.13.1 Location.

Sec. L104.5 is amended to read as follows:

Sec. L104.5 Breathing air supply. Where a fire department mobile air unit is available, the FARS shall be supplied by an external mobile air connection in accordance with Section L104.14. A stored pressure air supply shall be provided in accordance with Section L104.5.1. A stored pressure air supply shall be added to a system supplied by an external mobile air connection provided that a means to bypass the stored pressure air supply is located at the external mobile air connection.

Sec. L104.13.2 (5) is amended to read as follows:

Sec. L104.13.2 (5) Fill stations providing for the direct refilling of the fire fighters' breathing air cylinders using Rapid Intervention Crew/Company Universal Air Connection (RIC/UAC) fittings shall be used in lieu of cylinder fill stations that utilize containment areas.

Sec. L104.14; add paragraph to read as follows:

Sec. L104.14 External mobile air connection.

The external mobile air connection shall be located with approved separation from the Fire Department Connection (FDC) to allow functionality of both devices by first responders: shall be visible from and within 50ft. of a fire apparatus access road along an unobstructed path: and shall be located in an approved signed and secured cabinet.

Section 8-18 Authorizing suits for injunctive relief."

Any person, firm, or corporation violating any of the provisions of this article or the International Fire Code as adopted is subject to a civil lawsuit, including injunctive relief, in addition to and exclusive of any other available legal remedies.

Section V. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section VI. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any phrase, clause, sentence, or section of this Ordinance shall be declared unconstitutional or invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any other remaining phrase, clause, sentence, paragraph or section of this Ordinance.

Section VII. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions at the time of passage of this Ordinance.

Section VIII. Any violation of the provisions or terms of this Ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section IX. This Ordinance shall become effective immediately upon its passage and publication as required by law.

DULY PASSED AND APPROVED on this 24th day of January, 2022.

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

An Ordinance of the City of Plano, Texas, accepting and approving a Service and Assessment Plan and Assessment Roll for the Downtown Plano Public Improvement District; making a finding of special benefit to the property in the District; levying Assessments against property within the District and establishing a lien on such property; providing for the method of assessment and the payment of the Assessments in accordance with Chapter 372, Texas Local Government Code, as amended; providing penalties and interest on delinquent Assessments; providing for severability; resolving matters incident and related thereto; and providing an effective date.

WHEREAS, a petition was submitted and filed with the City Secretary (the "City Secretary") of the City of Plano, Texas (the "City") pursuant to the Public Improvement District Assessment Act, Texas Local Government Code, Chapter 372, as amended (the "PID Act"), requesting the creation of a public improvement district located within the corporate limits of the City to be known as the Downtown Plano Public Improvement District (the "District"); and

WHEREAS, the petition contained the signature of the owners of taxable property representing more than fifty percent of the appraised value of taxable real property liable for assessment within the District, as determined by the then current ad valorem tax rolls of the Collin Central Appraisal District; and

WHEREAS, on October 13, 2014, after due notice, the City Council of the City (the "City Council") held the public hearing in the manner required by law on the advisability of the improvement projects and services described in the petition as required by Section 372.009 of the PID Act, and on October 13, 2014, the City Council made the findings required by Section 372.009(b) of the PID Act and, by adopting Resolution No. 2014-10-8(R) (the "Authorization Resolution") adopted by a majority of the members of the City Council, authorized the District in accordance with its finding as to the advisability of the improvement projects and services for the District (the "Public Improvements"); and

WHEREAS, on November 24, 2014, after due process, the City Council adopted Resolution No. 2014-11-17(R), which approved the Preliminary 2014 Operation and Maintenance ("O&M") Service and Assessment Plan for the District and called a public hearing for the levy of the Operations and Maintenance Assessment; and

WHEREAS, on December 8, 2014, after due process, the City Council approved the 2014 O&M Service and Assessment Plan for the District by adopting Ordinance No. 2014-12-6, which levied the Operations and Maintenance Assessment on Assessed Property within the District to finance the costs of operations and maintenance and approved an Assessment Roll; and

WHEREAS, on December 14, 2015, after due process, the City Council approved the 2015 O&M Annual Service Plan Update by adopting Ordinance No. 2015-12-12, which levied the Operations and Maintenance Assessments and approved an Assessment Roll; and

WHEREAS, on December 20, 2016, after due process, the City Council approved the 2016 O&M Annual Service Plan Update by adopting Ordinance No. 2016-12-1, which levied the Operations and Maintenance Assessments and approved an Assessment Roll; and

WHEREAS, on November 13, 2017, after due process, the City Council adopted Resolution No. 2017-11-2(R), which authorized the renewal of the District through December 31, 2023; and

WHEREAS, on January 22, 2018, after due process, the City Council approved the 2017 O&M Service and Assessment Plan for the District by adopting Resolution No. 2018-1-7(R) and adopted Ordinance No. 2018-1-9, which levied the Operations and Maintenance Assessment on Assessed Property within the District to finance the costs of operations and maintenance and approved an Assessment Roll; and

WHEREAS, on December 18, 2018, after due process, the City Council approved the 2018 O&M Annual Service Plan Update by adopting Resolution No. 2018-12-1(R) and adopted Ordinance No. 2018-12-6, which levied the Operations and Maintenance Assessments and approved an Assessment Roll; and

WHEREAS, on December 9, 2019, after due process, the City Council adopted Resolution No. 2019-12-6(R), which authorized the inclusion of approximately 32.897 acres of additional properties as Improvement Area #2 into the District, which made total combined area of approximately 75.82 acres; and

WHEREAS, on January 13, 2020, after due process, the City Council approved the 2019 O&M Service and Assessment Plan for the District by adopting Resolution No. 2020-1-1(R) and adopted Ordinance No. 2020-1-9, which levied the Operations and Maintenance Assessment on Assessed Property within the District to finance the costs of operations and maintenance and approved an Assessment Roll; and

WHEREAS, on November 9, 2020, after due process, the City Council approved the 2020 O&M Annual Service Plan Update by adopting Resolution No. 2020-11-1(R); and

WHEREAS, on January 11, 2021, after due process, the City Council adopted Ordinance No. 2021-1-7, which levied the Operations and Maintenance Assessments and approved an Assessment Roll; and

WHEREAS, on December 16, 2021, the District Advisory Board met and recommended approval of the *City of Plano, Texas, Downtown Plano Public Improvement District 2021 Operations and Maintenance (O&M) Service and Assessment Plan* (the "2021 O&M Service and Assessment Plan" or "Service and Assessment Plan"); and

WHEREAS, on December 22, 2021, the City prepared and mailed public hearing notices to property owners in accordance with the PID Act for the levy of the Operations and Maintenance Assessment within the District; and

WHEREAS, on January 6, 2022, the City published notice of the public hearing and proposed levy and assessments in a newspaper of general circulation in accordance with the PID Act; and

WHEREAS, the City Council desires to levy a special assessment to fund improvements and services within the District for the 2020-2021 fiscal year at a rate of $0.15 per $100 of

appraised value of real property in the District, as determined by the Collin County Central Appraisal District; and

WHEREAS, on January 24, 2022, the City Council conducted and closed the public hearing, and, after considering all written and documentary evidence presented at the hearing, including all written comments and statements filed with the City, determined to proceed with the adoption of this Ordinance in conformity with the requirements of the PID Act.

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

Section I. **Terms**.

Terms not otherwise defined herein, including in the preambles to this Ordinance, have the meanings ascribed thereto as set forth in the Service and Assessment Plan.

Section II. Findings.

The findings and determinations set forth in the preambles hereof are hereby incorporated by reference and made a part of this Ordinance for all purposes as if the same were restated in full in this Section. The City Council hereby finds, determines, and ordains, as follows:

(a) The apportionment of the operations and maintenance costs (as reflected in the 2021 O&M Service and Assessment Plan) is fair and reasonable, reflects an accurate presentation of the special benefit each parcel of Assessed Property will receive from the operations and maintenance costs identified in the 2021 O&M Service and Assessment Plan, and is hereby approved;

(b) The Service and Assessment Plan apportions the operations and maintenance costs to be assessed against the Assessed Property and such apportionment is made on the basis of special benefits accruing to the property because of the operations and maintenance;

(c) The 2021 O&M Service and Assessment Plan should be approved as the service plan and assessment plan for the District as described in Sections 372.013 and 372.014 of the PID Act;

(d) The Assessment Roll should be approved as the assessment roll for the District;

(e) The provisions of the Service and Assessment Plan relating to due and delinquency dates for the Assessments, interest on Annual Installments, interest and penalties on delinquent Assessments and delinquent Annual Installments, and procedures in connection with the imposition and collection of Assessments are hereby approved and will expedite collection of the Assessments in a timely manner in order to provide the services and improvements needed and required for the area within the District; and

(f) A written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public for the time required by law preceding this meeting, as required by the Open Meetings Act, Chapter 551, Texas

Government Code, as amended, and this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter hereof has been discussed, considered, and formally acted upon.

Section III. Service and Assessment Plan.

Pursuant to the requirements of the Act, the City Council, after being presented with the 2021 O&M Service and Assessment Plan for the District developed by the Executive Committee of the Advisory Board and approved by the Advisory Board, hereby approves and adopts the 2021 O&M Service and Assessment Plan, attached as Exhibit "A".

Section IV. Assessment Roll.

The Assessment Roll is hereby accepted and approved pursuant to Section 372.016 of the PID Act as the assessment roll for the District.

Section V. Levy and Payment of Assessments for Actual Costs of the Public Improvements.

(a) The City Council hereby approves the levy of a special assessment on all taxable real property within the District by the City at a rate of $0.15 per $100 valuation of real property, as determined by the Collin County Central Appraisal District, to fund improvements and services in the District, in accordance with the approved assessment roll, attached as Exhibit "B". Annual assessments shall be capped at $25,000 per development project (property of one or more lots owned or managed as a single unit).

(b) The City Council finds that the assessments should be made and levied against the respective parcels of property within the District, as shown in Exhibit "B" and against the owners thereof, and further finds that in each case the property assessed is especially benefited by means of the said services and improvements in the District, and further finds that the apportionment of costs of the services and improvements is in accordance with the law in force in this City and the State and in the proceedings of the City heretofore with reference to the formation of the District.

(c) The real property of entities that have obtained an exemption from the City of Plano real property taxes pursuant to the Texas Tax Code (except under the provisions of Sections 11.24 and 11.28 of the Tax Code) will not be subject to an assessment on that portion of the assessed value of the property exempt from City real property taxes.

(d) The several sums above-mentioned and assessed against the said parcels of property and the owners thereof, together with reasonable fees and the costs of collection, if incurred, are hereby declared to be and are made a first and prior lien against the property assessed, superior to all other liens and claims except liens and claims for state, county, community college, school district and municipal ad valorem taxes and is a personal liability of and charge against the owners of the property regardless of whether the owners are named. The lien is effective from the date of this ordinance until the assessment is paid and may be enforced by the governing body in the same manner that an ad valorem tax lien against real property may be enforced by the City Council.

(e) The assessments levied herein shall be due and payable in full on or before February 28, 2022. Delinquent payment of assessments shall incur interest, penalties, and attorney fees in the same manner as delinquent ad valorem taxes. If default be made in the payment of any of the said sums hereby assessed against said property owners and their property, collection hereof, including costs and fees, shall be enforced by the governing body in the same manner that an ad valorem tax lien against real property may be enforced by the City Council. The owner of the assessed property may pay at any time the entire assessment, with interest that has accrued on the assessment, on any lot or parcel. All assessments levied are a personal liability and charge against the real and true owners of the premises described, notwithstanding such owners may not be named, or may be incorrectly named.

(f) The City will collect and disburse the District funds, and may contract with non-profit corporations to conduct District activities and programs. The Management Committee of the Board shall manage the service plan and improvements undertaken by the District and shall oversee expenditure of District funds that are to be undertaken by contract with non-profit corporations.

Section VI. **Applicability of Tax Code.**

To the extent not inconsistent with this Ordinance, and not inconsistent with the PID Act or the other laws governing public improvement districts, the provisions of the Texas Tax Code shall be applicable to the imposition and collection of Assessments by the City.

Section VII. **Filing in Land Records**. The City Secretary is directed to cause a copy of this Ordinance, including the Service and Assessment Plan and the Assessment Roll attached thereto, to be recorded in the real property records of Collin County. The City Secretary is further directed to similarly file each Annual Service Plan Update approved by the City Council.

Section VIII. Severability.

If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this Ordinance or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council that no portion hereof, or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, or invalidity or any other portion hereof, and all provisions of this ordinance are declared to be severable for that purpose.

Section IX. Effective Date.

This Ordinance shall take effect, and the levy of the Assessments, and the provisions and terms of the Service and Assessment Plan shall be and become effective upon passage and execution hereof.

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DULY PASSED AND APPROVED on this the 24th day of January, 2022

John B. Muns, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

EXHIBIT A

Service and Assessment Plan

Downtown Plano Public Improvement District

2021 O&M SERVICE AND ASSESSMENT PLAN

JANUARY 24, 2022

P3 WORKS

AUSTIN, TX | NORTH RICHLAND HILLS, TX

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INTRODUCTION

Capitalized terms used in this 2021 Amended and Restated O&M Service and Assessment Plan shall have the meanings given to them in **Section I** unless otherwise defined in this 2021 Amended and Restated O&M Service and Assessment Plan or unless the context in which a term is used clearly requires a different meaning. Unless otherwise defined, a reference to a "Section" or an "Exhibit" shall be a reference to a Section of this 2021 Amended and Restated O&M Service and Assessment Plan or an Exhibit attached to and made a part of this 2021 Amended and Restated O&M Service and Assessment Plan for all purposes.

On October 13, 2014, after due process, the City Council approved Resolution No. 2014-10-8(R) authorizing the establishment of the District in accordance with the PID Act, which authorization was effective upon publication as required by the PID Act. The purpose of the District is to finance the costs of Operations and Maintenance Costs that confer a special benefit on approximately 42.923 acres located within the corporate limits of the City.

On November 24, 2014, after due process, the City Council adopted Resolution No. 2014-11-17(R), which approved the Preliminary 2014 O&M Service and Assessment Plan for the District and called public hearing for the levy of the Operations and Maintenance Assessment.

On December 8, 2014, after due process, the City Council approved the 2014 O&M Service and Assessment Plan for the District by adopting Ordinance No. 2014-12-6, which levied the Operations and Maintenance Assessment on Assessed Property within the District to finance the costs of Operations and Maintenance Costs and approved an Assessment Roll.

On December 14, 2015, after due process, the City Council approved the 2015 O&M Annual Service Plan Update by approving Ordinance No. 2015-12-12, which levied the Operations and Maintenance Assessments and approved an Assessment Roll.

On December 20, 2016, after due process, the City Council approved the 2016 O&M Annual Service Plan Update by approving Ordinance No. 2016-12-1, which levied the Operations and Maintenance Assessments and approved an Assessment Roll.

On November 13, 2017, after due process, the City Council adopted Resolution No. 2017-11-2(R), which approved the Preliminary 2017 O&M Service and Assessment Plan for the District and called public hearing for the levy of the Operations and Maintenance Assessment.

On January 22, 2018, after due process, the City Council approved the 2017 O&M Service and Assessment Plan for the District by adopting Ordinance No. 2018-1-9, which levied the

Operations and Maintenance Assessment on Assessed Property within the District to finance the costs of Operations and Maintenance Costs and approved an Assessment Roll.

On December 18, 2018, after due process, the City Council approved the 2018 O&M Annual Service Plan Update by approving Ordinance No. 2018-12-6, which levied the Operations and Maintenance Assessments and approved an Assessment Roll.

On December 9, 2019, after due process, the City Council adopted Resolution No. 2019-12-6(R), which authorized the inclusion of approximately 32.897 acres of additional properties as Improvement Area #2 into the District, which made total combined area of approximately 75.82 acres as shown on **Exhibit A** and described on **Exhibit E**.

On January 13, 2020, after due process, the City Council approved the 2019 O&M Service and Assessment Plan for the District by adopting Ordinance No. 2020-1-9, which levied the Operations and Maintenance Assessment on Assessed Property within the District to finance the costs of Operations and Maintenance Costs and approved an Assessment Roll.

On January 11, 2021, after due process, the City Council approved the 2020 O&M Annual Service Plan Update by approving Ordinance No. 2021-1-7, which levied the Operations and Maintenance Assessments and approved an Assessment Roll.

On December 22, 2021, the City prepared and mailed public hearing notices to property owners in accordance with the PID Act for the levy of the Operations and Maintenance Assessment within the District.

On January 24, 2022, the City Council approved this 2021 Amended and Restated O&M Service and Assessment Plan by adopting Ordinance No. _____ and levied the Operations and Maintenance Assessment on Assessed Property within the District to finance the costs of Operations and Maintenance Costs and approved an Assessment Roll

The PID Act requires a Service Plan covering a period of at least five years and defining the annual indebtedness and projected Operation and Maintenance Costs. The Service Plan is contained in **Section IV**.

The PID Act requires that the Service Plan include an Assessment Plan that assesses the Operation and Maintenance Costs against the District based on the special benefits conferred on the District by the Operations and Maintenance Costs. The Assessment Plan is contained in **Section V**.

The PID Act requires an Assessment Roll that states the Operations and Maintenance Assessment against each Parcel determined by the method chosen by the City Council. The Operations and

Maintenance Assessment against each Parcel must be sufficient to pay the share of the Operations and Maintenance Costs apportioned to the Parcel and cannot exceed the special benefit conferred on the Parcel by such Operations and Maintenance Costs. The Improvement Area #1 and Improvement Area #2 Assessment Roll are included in this 2021 Amended and Restated O&M Service and Assessment Plan as **Exhibit D-1** and **Exhibit D-2**, respectively.

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SECTION I: DEFINITIONS

"2021 Amended and Restated O&M Service and Assessment Plan" means this Downtown Plano Public Improvement District 2021 Amended and Restated Operations and Maintenance Service and Assessment Plan as updated and amended from time to time.

"Administrator" means the City or independent firm designated by the City who shall have the responsibilities provided in this 2021 Amended and Restated O&M Service and Assessment Plan. The current Administrator is P3Works, LLC.

"Annual Installment" means the annual installment payment of the Operations and Maintenance Assessment as calculated by the Administrator and approved by the City Council.

"Assessed Property" means any Parcel within the District other than Non-Assessed Property against which an Operations and Maintenance Assessment is levied.

"Assessment Plan" means the methodology employed to assess the Operations and Maintenance Costs against the Assessed Property within the District based on the special benefits conferred on such property by the operations and maintenance of the Authorized Improvements**,** more specifically described in **Section V**.

"Assessment Roll" means any assessment roll for the Assessed Property within the District, as updated, modified, or amended from time to time in accordance with the procedures set forth herein and in the PID Act, including any amended and restated operations and maintenance service and assessment plan. The Assessment Roll is included in **Exhibit A**.

"Authorized Improvements" means improvements authorized by Section 372.003 of the PID Act, as listed in **Section III.**

"City" means the City of Plano, Texas.

"City Council" means the governing body of the City.

"County" means Collin County, Texas.

"Delinquent Collection Costs" mean costs related to the collection of delinquent Operations and Maintenance Assessments, delinquent Annual Installments, or any other delinquent amounts due under this 2021 Amended and Restated O&M Service and Assessment Plan including penalties and reasonable attorney's fees actually paid but excluding amounts representing interest and penalty interest.

"Development Project" or **"Development Projects"** means property of one or more lots that are (1) contiguous project Lots or owned by the same individual or entity, and (2) served or involved in the same business function.

"District" means the Downtown Plano Public Improvement District containing approximately 75.82 acres located within the corporate limits of the City, as more specifically described in **Exhibit E** and depicted on **Exhibit A**.

"Improvement Area #1" means the real property for Improvement Area #1 as provided by Collin Central Appraisal District to City staff, and as reviewed and corrected by City Staff in accordance with this 2021 Amended and Restated O&M Service and Assessment Plan, as more specifically depicted on **Exhibit A**.

"Improvement Area #1 Annual Installment" means the annual installment payment of the Operations and Maintenance Assessment for Improvement Area #1 properties as calculated by the Administrator and approved by the City Council.

"Improvement Area #1 O&M Assessment" means an assessment levied annually against a Parcel based on Improvement Area #1 Base Value within the District and imposed pursuant to an O&M Assessment Ordinance to fund the costs of the Authorized Improvements and the Operations and Maintenance Costs.

"Improvement Area #1 Base Value" means the 2017 real property appraisals for Improvement Area #1 as provided by the Collin Central Appraisal District or as further limited by the Plano City Council.

"Improvement Area #2" means the real property for Improvement Area #2 as provided by Collin Central Appraisal District to City staff, and as reviewed and corrected by City Staff in accordance with this 2021 Amended and Restated O&M Service and Assessment Plan, as more specifically depicted on **Exhibit A**.

"Improvement Area #2 Annual Installment" means the annual installment payment of the Operations and Maintenance Assessment for Improvement Area #2 properties as calculated by the Administrator and approved by the City Council.

"Improvement Area #2 O&M Assessment" means an assessment levied annually against a Parcel based on Improvement Area #2 Base Value within the District and imposed pursuant to an O&M Assessment Ordinance to fund the costs of the Authorized Improvements and the Operations and Maintenance Costs.

"Improvement Area #2 Base Value" means the 2019 real property appraisals for Improvement Area #2 as provided by the Collin Central Appraisal District or as further limited by the Plano City Council.

"Lot" or "**Lots"** means for any portion of the District for which a final subdivision plat has been recorded in the official public records of the County, a tract of land described by "lot" in such final and recorded subdivision plat.

"Maximum Assessment" means assessment when calculated under **Section V**, generates greater than $25,000 per Development Project or Parcel, will be capped at $25,000 assessment, and will not owe for the remaining. The Assessment Roll attached at **Exhibit D-1** and **Exhibit D-2** for Improvement Area #1 and Improvement Area #2, respectively with depictions of Maximum Assessment.

"Non-Assessed Property" means Parcels within the boundaries of the District that accrue no special benefit from the operations and maintenance of the Authorized Improvements as determined by the City Council and Parcels within the boundaries of the District that are owned by the City**,** including but not limited to, Dallas Area Rapid Transit (DART), not-for-profit owners, religious institutions, and single-family residences.

"O&M Assessment Ordinance" means an ordinance adopted by the City Council in accordance with the PID Act that levies the Operations and Maintenance Assessments.

"O&M Annual Service Plan Update" means an update to this 2021 Amended and Restated O&M Service and Assessment Plan prepared no less frequently than annually by the Administrator and approved by the City Council.

"Operations and Maintenance Assessment" means an assessment levied annually against a Parcel within the District and imposed pursuant to an Assessment Ordinance to fund the costs of the Operations and Maintenance Costs.

"Operations and Maintenance Costs" means the costs to fund the Authorized Improvements and to operate and maintain the Authorized Improvements that benefit the District based on a budget prepared annually by the City and provided to the Administrator.

"Parcel" or **"Parcels"** means a specific property within the District identified by either a tax map identification number assigned by the Collin Central Appraisal District for real property tax purposes, by metes and bounds description, or by lot and block number in a final subdivision plat recorded in the official public records of the County, or by any other means determined by the City.

"PID Act" means Chapter 372, Texas Local Government Code, as amended.

"Service Plan" covers a period of at least five years and defines the annual indebtedness and projected Operations and Maintenance Costs more specifically described in **Section IV**.

[Remainder of page intentionally left blank.]

SECTION II: THE DISTRICT

The District includes approximately 75.82 contiguous acres located within the corporate limits of the City, as more particularly described by the legal description on **Exhibit E** and depicted on **Exhibit A**. Development of the District includes approximately 118 commercial and public Parcels.

Improvement Area #1 includes approximately 42.923 contiguous acres located within the City, as depicted on **Exhibit A**. Development of Improvement Area #1 is comprised of approximately 58 Commercial Lots.

Improvement Area #2 includes approximately 32.897 contiguous acres located within the City, as depicted on **Exhibit A**. Development of Improvement Area #1 is comprised of approximately 60 Commercial Lots.

SECTION III: AUTHORIZED IMPROVEMENTS

The City Council established the District to help increase public improvements and expand opportunities to attract people to the District. The Authorized Improvements of the District include:

- *Marketing/Advertising*
  Improvements include commercial media advertising, printed material, social media, web-based information, messaging, signs, billboards, banners, and souvenirs. The marketing/advertising improvements will provide benefit to all Lots within the District.

- *Events*
  Improvements include entertainment, celebrations, support services, equipment/venue charges, and fees. The events improvements will provide benefit to all Lots within the District.

- *Beautification*
  Improvements include landscaping, streetscaping, lighting, and other decorative improvements. The beautification improvements will provide benefit to all Lots within the District.

- *PID Management*
  Improvements include services and costs related to coordinating and administering the PID program and budget by persons and organizations other than the city.

- *City Administration*
  Improvements include contract services related to assessment administration and collection.

- *Security*
  Improvements include security matters related to events and lighting projects. The security improvements will provide benefit to all Lots within the District.

SECTION IV: SERVICE PLAN

The PID Act requires the Service Plan to cover a period of at least five years. The Service Plan is required to define the annual indebtedness and projected Operations and Maintenance Costs of the District during the five-year period. The Service Plan must be reviewed and updated in each O&M Annual Service Plan Update. **Exhibit B** summarizes the Service Plan for the District.

SECTION V: ASSESSMENT PLAN

The PID Act allows the City Council to apportion the Operations and Maintenance Costs of the Authorized Improvements of the District to the Assessed Property based on the special benefit received from the provision of the operations and maintenance. The PID Act provides that such costs may be apportioned in any manner approved by the City Council that results in imposing equal shares of such costs on property similarly benefitted.

The Operations and Maintenance Assessment will be levied annually on all Parcels of Assessed Property to pay for Operations and Maintenance Costs. Operations and Maintenance Assessments calculation will be based on the Improvement Area #1 Base Value and Improvement Area #2 Base Value for Improvement Area #1 and Improvement Area #2, respectively. As provided by the City Staff annually, Operations and Maintenance Assessments are subject to change to be updated to the current year's appraisal value if either (1) there are changes in property owner's ownership, or (2) $200,000 or more in improvements are made to the Lots.

For all Parcels of Assessed Property, the Operations and Maintenance Assessment will initially be an amount that results in a tax rate equivalent equal to $0.15 per $100 of taxable assessed value with applicable Parcels or Lots with Maximum Assessment. In no event will the Operations and Maintenance Assessments exceed the City's actual costs for operating and maintaining the Authorized Improvements.

Additionally, the City agrees to deposit a minimum of $50,000 annually to the PID fund for Operations and Maintenance Assessment, for all City parcels within the District.

The Operations and Maintenance Assessments shall be subject to penalties and procedures for the Annual Installments as authorized by the PID Act. All Authorized Improvements were designed and constructed in accordance with City standards and specifications and are owned and operated by the City.

A. Assessment Methodology

1. The City will prepare or cause to be prepared and provide to the Administrator a budget for the Operations and Maintenance Costs.
2. The Operations and Maintenance Assessment will initially be an amount that results in a tax rate equivalent equal to $0.15 per one hundred dollars of Improvement Area #1 Base Value and Improvement Area #2 Base Value for Improvement Area #1 and Improvement Area #2 properties, respectively, benefited within the District, with applicable Parcels or Lots with Maximum Assessment, but in no event will the Operations and Maintenance Assessment be greater than the Operations and Maintenance Costs.
3. Evaluation will be performed annually for an increase in value between 2021 and 2022 to identify any increase in improvements greater than $200,000, which will trigger the Operations and Maintenance Assessment to be calculated based on the current 2021 Appraised Value.

4A. PID Assessments are calculated on the Improvement Area #1 Base Value, or 2021 based on the foregoing for Improvement Area #1 properties.

4B. PID Assessments are calculated on the Improvement Area #2 Base Value, or 2021 based on the foregoing for Improvement Area #2 properties.

5. Properties that are exempt from property taxes under state law, are also exempt from Operations and Maintenance Assessment, including but not limited to, Dallas Area Rapid Transit (DART), not-for-profit owners, and religious institutions.
6. Properties that are Non-Assessed Properties and do not benefit from the District are single family residences.
7. The City agrees to deposit a minimum of $50,000 annually to the PID fund for Operations and Maintenance Assessment, for all City parcels within the District.

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SECTION VI: TERMS OF THE ASSESSMENTS

A. Operations and Maintenance Assessments and Annual Installments.

Operations and Maintenance Assessments and the Annual Installments thereof shall be calculated and collected each year in an amount sufficient to pay the Operations and Maintenance Costs.

B. Payment of Operations and Maintenance Assessments in Annual Installments

1. Operations and Maintenance Assessments are subject to adjustment in each O&M Annual Service Plan Update based on the Operations and Maintenance Costs as directed by the City Council.
2. The Administrator shall prepare and submit to the City Council for its review and approval a preliminary O&M Annual Service Plan Update, including a preliminary Assessment Roll based on the budgeted Operations and Maintenance Costs.
3. The preliminary O&M Annual Service Plan Update will be placed in the City Secretary's office for inspection, and the City Council will consider a resolution to call a public hearing and will cause notices to be mailed to all property owners within the District and published in the newspaper of record in accordance with the PID Act.
4. The Administrator shall prepare and submit to the City Council for its review and approval a final O&M Annual Service Plan Update to allow for the billing and collection of Annual Installments. Each O&M Annual Service Plan Update shall include an updated Assessment Roll, and updated calculations of Annual Installments. Annual Installments shall be mailed at the direction of the City and collected per instruction on the invoice. Annual Installments shall be subject to the penalties and procedures in case of delinquencies as set forth in the PID Act and in the same manner as ad valorem taxes for the City; the City Council may provide for other means of collecting Annual Installments. Operations and Maintenance Assessments shall have the lien priority specified in the PID Act.
5. As provided by the City Staff annually, Operations and Maintenance Assessments are subject to change to be updated to the current year's appraisal value if either (1) there are changes in property owner's ownership, or (2) $200,000 or more in improvements are made to the property.
6. The District will receive special benefit equal to or greater than the Operations and Maintenance Assessment as a result of the City performing the operations and maintenance of the Authorized Improvements.

7. Each Operations and Maintenance Assessment and the Annual Installments thereof shall be delinquent if not paid prior to March 16 of the year following the O&M Annual Service Plan Update levying the Operations and Maintenance Assessment.

SECTION VII: ASSESSMENT ROLL

The list of current Lots within the District, the corresponding Operations and Maintenance Assessment, and total Annual Installment are shown on Improvement Area #1 Assessment Roll and Improvement Area #2 Assessment Roll in **Exhibit D-1** and **Exhibit D-2**, respectively. The Lots shown on the Assessment Rolls will receive the bills for the 2021 Annual Installments which will be delinquent if not paid by March 15, 2022.

SECTION VIII: ADDITIONAL PROVISIONS

A. Calculation Errors

If the owner of a Parcel claims that an error has been made in any calculation required by this 2021 Amended and Restated O&M Service and Assessment Plan, including, but not limited to, any calculation made as part of any O&M Annual Service Plan Update, the owner's sole and exclusive remedy shall be to submit a written notice of error to the City within 30 days of the mailing of a bill for the Annual Installment resulting from the O&M Annual Service Plan Update; otherwise, the owner shall be deemed to have unconditionally approved the calculation. Upon receipt of a written notice of error from an owner, the City shall refer the notice to the Administrator who shall provide a written response to the City and the owner within 30 days of such referral. The City Council shall consider the owner's notice of error and the Administrator's response, and within 30 days the City Council shall make a final determination as to whether or not an error has been made. If the City Council determines that an error has been made, the City Council shall take such corrective action as is authorized by the PID Act, this 2021 Amended and Restated O&M Service and Assessment Plan, the O&M Assessment Ordinance levying the Operations and Maintenance Assessments, or the Indenture, or as otherwise authorized by the discretionary power of the City Council. The determination by the City Council as to whether an error has been made, and any corrective action taken by the City Council, shall be final and binding on the owner and the Administrator.

B. Amendments

Amendments to this 2021 Amended and Restated O&M Service and Assessment Plan must be made by the City Council in accordance with the PID Act. To the extent permitted by the PID Act, this 2021 Amended and Restated O&M Service and Assessment Plan may be amended without notice to owners of the Assessed Property: (1) to correct mistakes and clerical errors; (2) to clarify

ambiguities; and (3) to provide procedures to collect Operations and Maintenance Assessments, Annual Installments, and other charges imposed by this 2021 Amended and Restated O&M Service and Assessment Plan.

C. Administration and Interpretation

The Administrator shall: (1) perform the obligations of the Administrator as set forth in this 2021 Amended and Restated O&M Service and Assessment Plan; (2) administer the District for and on behalf of and at the direction of the City Council; and (3) interpret the provisions of this 2021 Amended and Restated O&M Service and Assessment Plan. Interpretations of this 2021 Amended and Restated O&M Service and Assessment Plan by the Administrator shall be in writing and shall be appealable to the City Council by owners or developers adversely affected by the interpretation. Appeals shall be decided by the City Council after holding a public hearing at which all interested parties have an opportunity to be heard. Decisions by the City Council shall be final and binding on the owners and developers and their successors and assigns.

D. Severability

If any provision of this 2021 Amended and Restated O&M Service and Assessment Plan is determined by a governmental agency or court to be unenforceable, the unenforceable provision shall be deleted and, to the maximum extent possible, shall be rewritten to be enforceable. Every effort shall be made to enforce the remaining provisions.

EXHIBITS

The following Exhibits are attached to and made a part of this 2021 Amended and Restated O&M Service and Assessment Plan for all purposes:

Exhibit A	District Boundary Map
Exhibit B	Service Plan
Exhibit C	Operations and Maintenance Budget
Exhibit D-1	Improvement Area #1 Assessment Roll
Exhibit D-2	Improvement Area #2 Assessment Roll
Exhibit E	Legal Description

[Remainder of page intentionally left blank.]

EXHIBIT A – DISTRICT BOUNDARY MAP

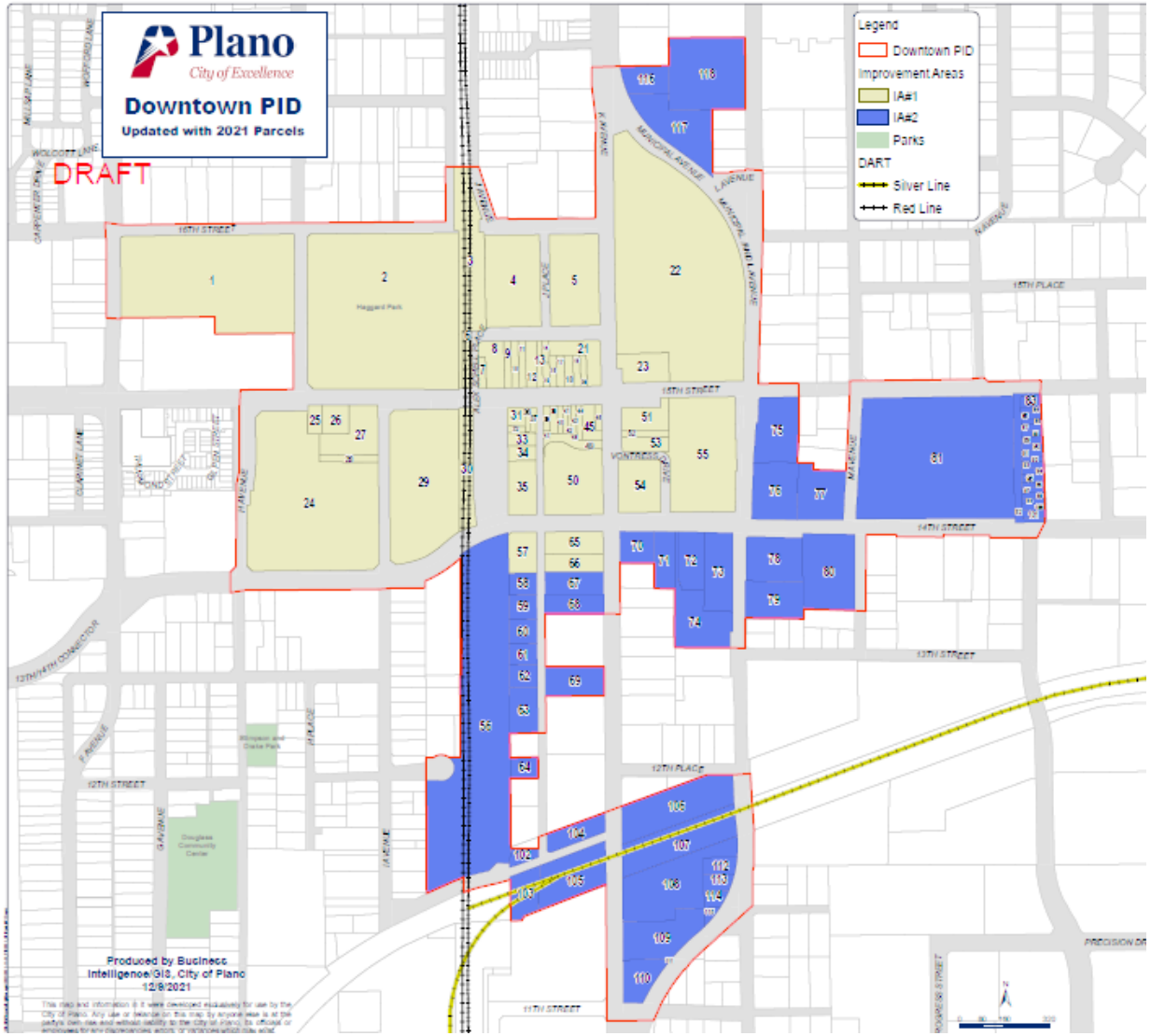

EXHIBIT B – SERVICE PLAN

Improvement Area #1						
Annual Installment Due		**1/31/2022**	**1/31/2023**	**1/31/2024**	**1/31/2025**	**1/31/2026**
Assessed Value [a] [e]	A	$ 88,069,645	$ 88,069,645	$ 88,069,645	$ 88,069,645	$ 88,069,645
Operations and Maintenance Assessment [b]	B	$ 0.15	$ 0.15	$ 0.15	$ 0.15	$ 0.15
City Deposit to PID funds [c]	C	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Annual Installments [d]	**D = (A ÷ 100) × B + C**	**$ 182,104**	**$ 182,104**	**$ 182,104**	**$ 182,104**	**$ 182,104**

Improvement Area #2						
Annual Installment Due		**1/31/2022**	**1/31/2023**	**1/31/2024**	**1/31/2025**	**1/31/2026**
Assessed Value [a] [e]	A	$ 7,883,110	$ 7,883,110	$ 7,883,110	$ 7,883,110	$ 7,883,110
Operations and Maintenance Assessment [b]	B	$ 0.15	$ 0.15	$ 0.15	$ 0.15	$ 0.15
Total Annual Installments [d]	**C = (A ÷ 100) × B**	**$ 11,825**	**$ 11,825**	**$ 11,825**	**$ 11,825**	**$ 11,825**

Notes:

[a] Assuming the Improvement Area #1 Base Value and Improvement Area #2 Base Value remain in place unless (1) there is a change in property owner's ownership, or (2) $200,000 or more in improvements are made to the property. Actual ssessed value shall be determined and provided by the City each year for O&M Annual Service Plan Update.

[b] Per the 2021 Amended and Restated O&M Service and Assessment Plan, the Operations and Maintenance Assessment (per $100 of Assessed Value).

[c] The City agrees to deposit a minimum of $50,000 annually to the PID fund for Operations and Maintenance Assessment, for all City parcels within the District.

[d] Anticipated total PID assessments with Development Projects capped at $25,000.

[e]Portion control by single owned properties and Development Projects capped at $25,000

EXHIBIT C – OPERATIONS AND MAINTENANCE BUDGET

Authorized Improvements	FY 2021/2022 Budget [a]
Marketing/Advertising	$ 40,000
Events	$ 60,000
Beautification	$ 28,929
PID Management	$ 50,000
City Administration	$ 10,000
Security	$ 5,000
Total Budget	**$ 193,929**

Notes:

[a] As provided by City staff. The budget will be updated annually in each O&M Annual Service Plan Update.

EXHIBIT D-1 – IMPROVEMENT AREA #1 ASSESSMENT ROLL

			A	B	C	D = (A ÷ 100) × B + C
Property ID	Ownership	Property Address	Assessed Value[a]	Operation & Maintenance Assessment	City Deposit to PID Fund	Annual Installment Due 1/31/2022[b]
1	PLANO ISD	1509 H AVE	$ -	$ 0.15	$ -	$ -
2	PLANO CITY OF	901 E 15TH ST	$ -	$ 0.15	$ -	$ -
3	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -	$ -
4 [c] [e]	PLANO CITY OF	1013 15TH PL	$ -	$ 0.15	$ -	$ -
5 [c] [e]	PLANO CITY OF	1013 15TH PL	$ 16,666,667.00	$ 0.15	$ -	$ 25,000.00
6	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -	$ -
7	SCHELL FAMILY TRUST B	1001 E 15TH ST	$ 559,733.00	$ 0.15	$ -	$ 839.60
8	ENG & WONG PLANO DOWNTOWN LLC	1005 E 15TH ST	$ 2,492,243.00	$ 0.15	$ -	$ 3,738.36
9	N A T PROPERTIES LLC	1011 E 15TH ST	$ 520,413.00	$ 0.15	$ -	$ 780.62
10	PIERCE FAMILY LIVING TRUST THE	1013 E 15TH ST	$ 473,827.00	$ 0.15	$ -	$ 710.74
11	1015 METROPOLITAN PLANO LTD	1015 E 15TH ST	$ 292,733.00	$ 0.15	$ -	$ 439.10
12	COMERT ESTATES LLC	1017 E 15TH ST	$ 1,102,627.00	$ 0.15	$ -	$ 1,653.94
13	TVG HOLDINGS LLC	1021 E 15TH ST	$ 330,427.00	$ 0.15	$ -	$ 495.64
14	PLANO CITY OF	1020 15TH PL	$ -	$ 0.15	$ -	$ -
15	ROBERT M F	1023 E 15TH ST	$ 249,920.00	$ 0.15	$ -	$ 374.88
16	LAMAN/STARK JV	1027 E 15TH ST	$ 266,853.00	$ 0.15	$ -	$ 400.28
17	LYNCH ROBERT A	1029 E 15TH ST	$ 367,987.00	$ 0.15	$ -	$ 551.98
18	MKNS LLC	1031 E 15TH ST	$ 274,853.00	$ 0.15	$ -	$ 412.28
19	AUDIENCE INC	1035 E 15TH ST	$ 544,703.00	$ 0.15	$ -	$ 817.05
20	FERCHER JOERG W & CATHY A	1037 E 15TH ST	$ 213,613.00	$ 0.15	$ -	$ 320.42
21	BEDROCK BUILDING LP THE	1039 E 15TH ST	$ 1,429,453.00	$ 0.15	$ -	$ 2,144.18
22	PLANO CITY OF	1520 K AVE	$ -	$ 0.15	$ -	$ -
23	GTE SOUTHWEST INC	1508 K AVE	$ 501,625.00	$ 0.15	$ -	$ 752.44
24	PLANO CITY OF	900 E 15TH ST	$ -	$ 0.15	$ -	$ -
25	STICE LLC	908 E 15TH ST	$ 76,641.00	$ 0.15	$ -	$ 114.96
26	STICE LLC	912 E 15TH ST	$ 320,106.00	$ 0.15	$ -	$ 480.16
27	STICE LLC	916 E 15TH ST	$ 280,094.00	$ 0.15	$ -	$ 420.14
28	STICE LLC	1421 I AVE	$ 365,637.00	$ 0.15	$ -	$ 548.46
29 [c]	CLPF - JUNCTION 15 LP	930 E 15TH ST	$ 16,666,667.00	$ 0.15	$ -	$ 25,000.00
30	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -	$ -
31	METROPOLITAN MAMMOTH JACK LTD	1004 E 15TH ST	$ 443,080.00	$ 0.15	$ -	$ 664.62
32	HISTORIC PLANO-25 LTD	1416 J AVE	$ 270,360.00	$ 0.15	$ -	$ 405.54
33	PLANO LODGE 768 AF & AM	1414 J AVE	$ -	$ 0.15	$ -	$ -
34	BRODHEAD FAMILY LIMITED PARTNERSHIP	1410 J AVE	$ 401,760.00	$ 0.15	$ -	$ 602.64
35 [c] [f]	14TH AND J LLC	1400 J AVE	$ -	$ 0.15	$ -	$ -
36	BLACK GOLD PARTNERS LLC	1006 E 15TH ST	$ 615,080.00	$ 0.15	$ -	$ 922.62
37	CRIDER LIVING TRUST	1008 E 15TH ST	$ 360,467.00	$ 0.15	$ -	$ 540.70
38	LPW REAL ESTATE INVESTMENTS LLC	1010 E 15TH ST	$ 367,440.00	$ 0.15	$ -	$ 551.16
39	JSMTX PROPERTIES LLC	1012 E 15TH ST	$ 234,307.00	$ 0.15	$ -	$ 351.46
40	JSMTX PROPERTIES LLC	1016 E 15TH ST	$ 158,547.00	$ 0.15	$ -	$ 237.82

			A	B	C	D = (A ÷ 100) × B + C
Property ID	Ownership	Property Address	Assessed Value[a]	Operation & Maintenance Assessment	City Deposit to PID Fund	Annual Installment Due 1/31/2022[b]
41	JSMTX PROPERTIES LLC	1018 E 15TH ST	$ 110,973.00	$ 0.15	$ -	$ 166.46
42	CRH RENTALS LTD	1020 E 15TH ST	$ 80,107.00	$ 0.15	$ -	$ 120.16
43	15TH STREET REAL PROPERTY HOLDINGS LLC	1022 E 15TH ST	$ 525,693.00	$ 0.15	$ -	$ 788.54
44	JSMTX PROPERTIES LLC	1024 E 15TH ST	$ 233,640.00	$ 0.15	$ -	$ 350.46
45	SUTTON-1012 LLC	1026 E 15TH ST	$ 560,947.00	$ 0.15	$ -	$ 841.42
46	CHADDICK CENTER LEASING OFFICE	1032 E 15TH ST	$ 430,280.00	$ 0.15	$ -	$ 645.42
47	PLANO CITY OF	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -	$ -
48	PLANO CITY OF	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -	$ -
49	PLANO CITY OF	K AVE	$ -	$ 0.15	$ -	$ -
50[c] [f]	14TH AND J LLC	1400 J AVE	$ 16,666,667.00	$ 0.15	$ -	$ 25,000.00
51	LAS BRISAS PROPERTIES INC	1422-1426 K AVE	$ 1,467,547.00	$ 0.15	$ -	$ 2,201.32
52	PMM ENTERPRISES LLC	1418 K AVE	$ 228,307.00	$ 0.15	$ -	$ 342.46
53	COPELAND SCOTT	1416 K AVE	$ 219,198.00	$ 0.15	$ -	$ 328.80
54 [c] [d]	BEL AIR MULTI 50 LLC &	1404 VONTRESS ST	$ -	$ 0.15	$ -	$ -
55 [c] [d]	BEL AIR MULTI 50 LLC &	1404 VONTRESS ST	$ 16,666,667.00	$ 0.15	$ -	$ 25,000.00
57	EASTSIDE 14TH STREET LLC	1000 14TH ST	$ 4,031,756.00	$ 0.15	$ -	$ 6,047.63
65	PLANO CITY OF	1317 K AVE	$ -	$ 0.15	$ -	$ -
66	PLANO CITY OF	1313 K AVE	$ -	$ 0.15	$ -	$ -
N/A [g]	PLANO CITY OF	CITY OF PLANO			$ 50,000.00	$ 50,000.00
Total			**$ 88,069,645.00**			**$ 182,104.46**

Notes:

[a] Assuming the Improvement Area #1 Base Value remains in place unless (1) there is a change in property owner's ownership, or (2) $200,000 or more in improvements are made to the property. Actual assessed value shall be determined and provided by the City each year for O&M Annual Service Plan Update.

[b] Totals may not match the Annual Installment due to rounding.

[c] Development Project capped at $25,000 Operations and Maintenance Assessment.

[d] Bel Air Downtown is a Development Project consisting of two (2) parcels and capped at $25,000 Operations and Maintenance Assessment.

[e] Bel Air Station is a Development Project consisting of two (2) parcels and capped at $25,000 Operations and Maintenance Assessment.

[f] Morada is a Development Project consisting of two (2) parcels and capped at $25,000 Operations and Maintenance Assessment.

[g] The City agrees to deposit a minimum of $50,000 annually to the PID fund for Operations and Maintenance Assessment, for all City parcels within the District.

EXHIBIT D-2 – IMPROVEMENT AREA #2 ASSESSMENT ROLL

			A	B	C = (A ÷ 100) × B
Property ID	Ownership	Property Address	Assessed Value[a]	Operation & Maintenance Assessment	Annual Installment Due 1/31/2022[b]
56	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
58	EASTSIDE 14TH STREET LLC	1318 J AVE	$ 350,111.00	$ 0.15	$ 525.17
59	HYATT HOLDINGS LTD	1316 J AVE	$ 75,134.00	$ 0.15	$ 112.70
60	HYATT HOLDINGS LTD	1316 J AVE	$ 94,816.00	$ 0.15	$ 142.22
61	AMERICAN LEGION POST #321	1300 J AVE	$ -	$ 0.15	$ -
62	AMERICAN LEGION POST #321	1236 J AVE	$ -	$ 0.15	$ -
63	AMERICAN LEGION POST #321	1236 J AVE	$ -	$ 0.15	$ -
64	DART ROW	SITE ADDRESS NOT GIVEN	$ -	$ 0.15	$ -
67	SMITH LISLE HOLDING INC	1311 K AVE	$ 138,848.00	$ 0.15	$ 208.27
68	SMITH-LISLE HOLDINGS LTD	1307 K AVE	$ 241,553.00	$ 0.15	$ 362.33
69	SMITH - LISLE HOLDINGS LTD	1219 K AVE	$ 436,614.00	$ 0.15	$ 654.92
70	SMITH MARITAL TRUST	1100 14TH ST	$ 366,558.00	$ 0.15	$ 549.84
71	EASTSIDE 14TH STREET LLC	1104 14TH ST	$ 475,017.00	$ 0.15	$ 712.53
72	1106 14TH ST LLC	1106 14TH ST	$ 331,144.00	$ 0.15	$ 496.72
73	NEWMAN DONALD T	1114 14TH ST	$ 571,182.00	$ 0.15	$ 856.77
74	PLANO CITY OF	MUNICIPAL AVE	$ -	$ 0.15	$ -
75	2016 OLD TOWN PLANO EAST LTD	1200 E 15TH ST	$ 705,672.00	$ 0.15	$ 1,058.51
76	PROSPERITY BANK	1201 14TH ST	$ 1,040,649.00	$ 0.15	$ 1,560.97
77	MA & SA LLC	1211 14TH ST	$ 713,472.00	$ 0.15	$ 1,070.21
78	YDR INVESTMENTS LLC	1200 14TH ST	$ 789,919.00	$ 0.15	$ 1,184.88
79	PLANO CITY OF	L AVE	$ -	$ 0.15	$ -
80	JJ PLANO PROPERTIES LLC	1208 14TH ST	$ 1,552,421.00	$ 0.15	$ 2,328.63
81	TWCP WESTHEIMER WILCREST LTD	14TH ST	$ -	$ 0.15	$ -
82	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
83	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
84	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
85	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
86	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
87	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
88	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
89	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
90	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
91	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
92	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
93	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
94	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
95	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
96	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
97	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
98	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -

			A	B	C = (A ÷ 100) × B
Property ID	Ownership	Property Address	Assessed Value[a]	Operation & Maintenance Assessment	Annual Installment Due 1/31/2022[b]
99	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
100	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
101	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
102	ST LOUIS SOUTHWESTERN RR CO	IN RR ROW	$ -	$ 0.15	$ -
103	ST LOUIS SOUTHWESTERN RR CO	IN RR ROW	$ -	$ 0.15	$ -
104	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
105	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
106	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
107	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
108	PLANO CITY OF	1106 K AVE	$ -	$ 0.15	$ -
109	PLANO CITY OF	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
110	PLANO CITY OF	1100 K AVE	$ -	$ 0.15	$ -
111	PLANO CITY OF	1109 11TH ST	$ -	$ 0.15	$ -
112	PLANO CITY OF	1119 L AVE	$ -	$ 0.15	$ -
113	PLANO CITY OF	1117 L AVE	$ -	$ 0.15	$ -
114	PLANO CITY OF	1106 K AVE	$ -	$ 0.15	$ -
115	PLANO CITY OF	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
116	PLANO CITY OF	1620 K AVE	$ -	$ 0.15	$ -
117	PLANO CITY OF	K AVE	$ -	$ 0.15	$ -
118	PLANO CITY OF	L AVE	$ -	$ 0.15	$ -
Total			**$ 7,883,110.00**		**$ 11,824.67**

Notes:

[a] Assuming the Improvement Area #2 Base Value remains in place unless (1) there is a change in property owner's ownership, or (2) $200,000 or more in improvements are made to the property. Actual assessed value shall be determined and provided by the City each year for O&M Annual Service Plan Update.

[b] Totals may not match the Annual Installment due to rounding.

[c] Development Project capped at $25,000 Operations and Maintenance Assessment.

[d] Bel Air Downtown is a Development Project consisting of two (2) parcels and capped at $25,000 Operations and Maintenance Assessment.

[e] Bel Air Station is a Development Project consisting of two (2) parcels and capped at $25,000 Operations and Maintenance Assessment.

[f] Morada is a Development Project consisting of two (2) parcels and capped at $25,000 Operations and Maintenance Assessment.

EXHIBIT E – LEGAL DESCRIPTION

Boundaries of the Public Improvement District – The boundary of the proposed District is as illustrated in Exhibit "A." The outer boundary roughly depicted as G Avenue to the west, 12th Street to the south, N Avenue to the east and 18th Street to the north.

Exhibit "A" to Ordinance No. 2022-1-21

EXHIBIT B

Approved Assessment Roll

EXHIBIT "B"
APPROVED ASSESSMENT ROLL

EXHIBIT "B" SECTION 1 – IMPROVEMENT AREA #1 ASSESSMENT ROLL

			A	B	C	D = (A ÷ 100) × B + C
Property ID	Ownership	Property Address	Assessed Value[a]	Operation & Maintenance Assessment	City Deposit to PID Fund	Annual Installment Due 1/31/2022[b]
1	PLANO ISD	1509 H AVE	$ -	$ 0.15	$ -	$ -
2	PLANO CITY OF	901 E 15TH ST	$ -	$ 0.15	$ -	$ -
3	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -	$ -
4 [c] [e]	PLANO CITY OF	1013 15TH PL	$ -	$ 0.15	$ -	$ -
5 [c] [e]	PLANO CITY OF	1013 15TH PL	$ 16,666,667.00	$ 0.15	$ -	$ 25,000.00
6	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -	$ -
7	SCHELL FAMILY TRUST B	1001 E 15TH ST	$ 559,733.00	$ 0.15	$ -	$ 839.60
8	ENG & WONG PLANO DOWNTOWN LLC	1005 E 15TH ST	$ 2,492,243.00	$ 0.15	$ -	$ 3,738.36
9	N A T PROPERTIES LLC	1011 E 15TH ST	$ 520,413.00	$ 0.15	$ -	$ 780.62
10	PIERCE FAMILY LIVING TRUST THE	1013 E 15TH ST	$ 473,827.00	$ 0.15	$ -	$ 710.74
11	1015 METROPOLITAN PLANO LTD	1015 E 15TH ST	$ 292,733.00	$ 0.15	$ -	$ 439.10
12	COMERT ESTATES LLC	1017 E 15TH ST	$ 1,102,627.00	$ 0.15	$ -	$ 1,653.94
13	TVG HOLDINGS LLC	1021 E 15TH ST	$ 330,427.00	$ 0.15	$ -	$ 495.64
14	PLANO CITY OF	1020 15TH PL	$ -	$ 0.15	$ -	$ -
15	ROBERT M F	1023 E 15TH ST	$ 249,920.00	$ 0.15	$ -	$ 374.88
16	LAMAN/STARK JV	1027 E 15TH ST	$ 266,853.00	$ 0.15	$ -	$ 400.28
17	LYNCH ROBERT A	1029 E 15TH ST	$ 367,987.00	$ 0.15	$ -	$ 551.98
18	MKNS LLC	1031 E 15TH ST	$ 274,853.00	$ 0.15	$ -	$ 412.28
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20	FERCHER JOERG W & CATHY A	1037 E 15TH ST	$ 213,613.00	$ 0.15	$ -	$ 320.42
21	BEDROCK BUILDING LP THE	1039 E 15TH ST	$ 1,429,453.00	$ 0.15	$ -	$ 2,144.18
22	PLANO CITY OF	1520 K AVE	$ -	$ 0.15	$ -	$ -
23	GTE SOUTHWEST INC	1508 K AVE	$ 501,625.00	$ 0.15	$ -	$ 752.44
24	PLANO CITY OF	900 E 15TH ST	$ -	$ 0.15	$ -	$ -
25	STICE LLC	908 E 15TH ST	$ 76,641.00	$ 0.15	$ -	$ 114.96
26	STICE LLC	912 E 15TH ST	$ 320,106.00	$ 0.15	$ -	$ 480.16
27	STICE LLC	916 E 15TH ST	$ 280,094.00	$ 0.15	$ -	$ 420.14
28	STICE LLC	1421 I AVE	$ 365,637.00	$ 0.15	$ -	$ 548.46
29 [c]	CLPF - JUNCTION 15 LP	930 E 15TH ST	$ 16,666,667.00	$ 0.15	$ -	$ 25,000.00
30	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -	$ -
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32	HISTORIC PLANO-25 LTD	1416 J AVE	$ 270,360.00	$ 0.15	$ -	$ 405.54
33	PLANO LODGE 768 AF & AM	1414 J AVE	$ -	$ 0.15	$ -	$ -
34	BRODHEAD FAMILY LIMITED PARTNERSHIP	1410 J AVE	$ 401,760.00	$ 0.15	$ -	$ 602.64
35 [c] [f]	14TH AND J LLC	1400 J AVE	$ -	$ 0.15	$ -	$ -
36	BLACK GOLD PARTNERS LLC	1006 E 15TH ST	$ 615,080.00	$ 0.15	$ -	$ 922.62
37	CRIDER LIVING TRUST	1008 E 15TH ST	$ 360,467.00	$ 0.15	$ -	$ 540.70
38	LPW REAL ESTATE INVESTMENTS LLC	1010 E 15TH ST	$ 367,440.00	$ 0.15	$ -	$ 551.16
39	JSMTX PROPERTIES LLC	1012 E 15TH ST	$ 234,307.00	$ 0.15	$ -	$ 351.46
40	JSMTX PROPERTIES LLC	1016 E 15TH ST	$ 158,547.00	$ 0.15	$ -	$ 237.82

			A	B	C	D = (A ÷ 100) × B + C
Property ID	Ownership	Property Address	Assessed Value[a]	Operation & Maintenance Assessment	City Deposit to PID Fund	Annual Installment Due 1/31/2022[b]
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43	15TH STREET REAL PROPERTY HOLDINGS LLC	1022 E 15TH ST	$ 525,693.00	$ 0.15	$ -	$ 788.54
44	JSMTX PROPERTIES LLC	1024 E 15TH ST	$ 233,640.00	$ 0.15	$ -	$ 350.46
45	SUTTON-1012 LLC	1026 E 15TH ST	$ 560,947.00	$ 0.15	$ -	$ 841.42
46	CHADDICK CENTER LEASING OFFICE	1032 E 15TH ST	$ 430,280.00	$ 0.15	$ -	$ 645.42
47	PLANO CITY OF	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -	$ -
48	PLANO CITY OF	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -	$ -
49	PLANO CITY OF	K AVE	$ -	$ 0.15	$ -	$ -
50[c] [f]	14TH AND J LLC	1400 J AVE	$ 16,666,667.00	$ 0.15	$ -	$ 25,000.00
51	LAS BRISAS PROPERTIES INC	1422-1426 K AVE	$ 1,467,547.00	$ 0.15	$ -	$ 2,201.32
52	PMM ENTERPRISES LLC	1418 K AVE	$ 228,307.00	$ 0.15	$ -	$ 342.46
53	COPELAND SCOTT	1416 K AVE	$ 219,198.00	$ 0.15	$ -	$ 328.80
54[c] [d]	BEL AIR MULTI 50 LLC &	1404 VONTRESS ST	$ -	$ 0.15	$ -	$ -
55[c] [d]	BEL AIR MULTI 50 LLC &	1404 VONTRESS ST	$ 16,666,667.00	$ 0.15	$ -	$ 25,000.00
57	EASTSIDE 14TH STREET LLC	1000 14TH ST	$ 4,031,756.00	$ 0.15	$ -	$ 6,047.63
65	PLANO CITY OF	1317 K AVE	$ -	$ 0.15	$ -	$ -
66	PLANO CITY OF	1313 K AVE	$ -	$ 0.15	$ -	$ -
N/A[g]	PLANO CITY OF	CITY OF PLANO			$ 50,000.00	$ 50,000.00
Total			**$ 88,069,645.00**			**$ 182,104.46**

Notes:

[a] Assuming the Improvement Area #1 Base Value remains in place unless (1) there is a change in property owner's ownership, or (2) $200,000 or more in improvements are made to the property. Actual assessed value shall be determined and provided by the City each year for O&M Annual Service Plan Update.

[b] Totals may not match the Annual Installment due to rounding.

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[f] Morada is a Development Project consisting of two (2) parcels and capped at $25,000 Operations and Maintenance Assessment.

[g] The City agrees to deposit a minimum of $50,000 annually to the PID fund for Operations and Maintenance Assessment, for all City parcels within the District.

EXHIBIT "B" SECTION 2 – IMPROVEMENT AREA #2 ASSESSMENT ROLL

			A	B	C = (A ÷ 100) × B
Property ID	Ownership	Property Address	Assessed Value[a]	Operation & Maintenance Assessment	Annual Installment Due 1/31/2022[b]
56	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
58	EASTSIDE 14TH STREET LLC	1318 J AVE	$ 350,111.00	$ 0.15	$ 525.17
59	HYATT HOLDINGS LTD	1316 J AVE	$ 75,134.00	$ 0.15	$ 112.70
60	HYATT HOLDINGS LTD	1316 J AVE	$ 94,816.00	$ 0.15	$ 142.22
61	AMERICAN LEGION POST #321	1300 J AVE	$ -	$ 0.15	$ -
62	AMERICAN LEGION POST #321	1236 J AVE	$ -	$ 0.15	$ -
63	AMERICAN LEGION POST #321	1236 J AVE	$ -	$ 0.15	$ -
64	DART ROW	SITE ADDRESS NOT GIVEN	$ -	$ 0.15	$ -
67	SMITH LISLE HOLDING INC	1311 K AVE	$ 138,848.00	$ 0.15	$ 208.27
68	SMITH-LISLE HOLDINGS LTD	1307 K AVE	$ 241,553.00	$ 0.15	$ 362.33
69	SMITH - LISLE HOLDINGS LTD	1219 K AVE	$ 436,614.00	$ 0.15	$ 654.92
70	SMITH MARITAL TRUST	1100 14TH ST	$ 366,558.00	$ 0.15	$ 549.84
71	EASTSIDE 14TH STREET LLC	1104 14TH ST	$ 475,017.00	$ 0.15	$ 712.53
72	1106 14TH ST LLC	1106 14TH ST	$ 331,144.00	$ 0.15	$ 496.72
73	NEWMAN DONALD T	1114 14TH ST	$ 571,182.00	$ 0.15	$ 856.77
74	PLANO CITY OF	MUNICIPAL AVE	$ -	$ 0.15	$ -
75	2016 OLD TOWN PLANO EAST LTD	1200 E 15TH ST	$ 705,672.00	$ 0.15	$ 1,058.51
76	PROSPERITY BANK	1201 14TH ST	$ 1,040,649.00	$ 0.15	$ 1,560.97
77	MA & SA LLC	1211 14TH ST	$ 713,472.00	$ 0.15	$ 1,070.21
78	YDR INVESTMENTS LLC	1200 14TH ST	$ 789,919.00	$ 0.15	$ 1,184.88
79	PLANO CITY OF	L AVE	$ -	$ 0.15	$ -
80	JJ PLANO PROPERTIES LLC	1208 14TH ST	$ 1,552,421.00	$ 0.15	$ 2,328.63
81	TWCP WESTHEIMER WILCREST LTD	14TH ST	$ -	$ 0.15	$ -
82	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
83	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
84	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
85	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
86	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
87	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
88	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
89	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
90	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
91	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
92	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
93	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
94	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
95	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
96	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
97	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
98	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -

			A	B	C = (A ÷ 100) × B
Property ID	Ownership	Property Address	Assessed Value[a]	Operation & Maintenance Assessment	Annual Installment Due 1/31/2022[b]
99	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
100	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
101	INTOWNHOMES LTD	1300 E 15TH ST	$ -	$ 0.15	$ -
102	ST LOUIS SOUTHWESTERN RR CO	IN RR ROW	$ -	$ 0.15	$ -
103	ST LOUIS SOUTHWESTERN RR CO	IN RR ROW	$ -	$ 0.15	$ -
104	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
105	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
106	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
107	DALLAS AREA RAPID TRANSIT	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
108	PLANO CITY OF	1106 K AVE	$ -	$ 0.15	$ -
109	PLANO CITY OF	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
110	PLANO CITY OF	1100 K AVE	$ -	$ 0.15	$ -
111	PLANO CITY OF	1109 11TH ST	$ -	$ 0.15	$ -
112	PLANO CITY OF	1119 L AVE	$ -	$ 0.15	$ -
113	PLANO CITY OF	1117 L AVE	$ -	$ 0.15	$ -
114	PLANO CITY OF	1106 K AVE	$ -	$ 0.15	$ -
115	PLANO CITY OF	SITE ADDRESS NOT ASSIGNED	$ -	$ 0.15	$ -
116	PLANO CITY OF	1620 K AVE	$ -	$ 0.15	$ -
117	PLANO CITY OF	K AVE	$ -	$ 0.15	$ -
118	PLANO CITY OF	L AVE	$ -	$ 0.15	$ -
Total			**$ 7,883,110.00**		**$ 11,824.67**

Notes:

[a] Assuming the Improvement Area #2 Base Value remains in place unless (1) there is a change in property owner's ownership, or (2) $200,000 or more in improvements are made to the property. Actual assessed value shall be determined and provided by the City each year for O&M Annual Service Plan Update.

[b] Totals may not match the Annual Installment due to rounding.

[c] Development Project capped at $25,000 Operations and Maintenance Assessment.

[d] Bel Air Downtown is a Development Project consisting of two (2) parcels and capped at $25,000 Operations and Maintenance Assessment.

[e] Bel Air Station is a Development Project consisting of two (2) parcels and capped at $25,000 Operations and Maintenance Assessment.

[f] Morada is a Development Project consisting of two (2) parcels and capped at $25,000 Operations and Maintenance Assessment.