



**AGENDA  
ELGIN CITY COUNCIL  
REGULAR MEETING  
TUESDAY, APRIL 7, 2015  
CITY ANNEX COUNCIL CHAMBERS, 310 NORTH MAIN STREET  
7:00 PM**

**CALL TO ORDER**

**INVOCATION**

**Recess REGULAR MEETING and call to order PUBLIC HEARING**

**PUBLIC HEARING**

1. Proposed zoning change request from Sheryl Jones Wright for property located at 308 Harris Street from R-3 residential to S-P specific use permit for five (5) years.  
**Gary N. Cooke, Planning and Development Director (Pages 5-13)**
2. Proposed zoning change request from Jackie Mabry for the property located at 1512 North Avenue C from R-1 residential to S-P specific use permit for five (5) years.  
**Gary N. Cooke, Planning and Development Director (Pages 14-22)**

**Close PUBLIC HEARING and Reconvene REGULAR MEETING**

**PUBLIC COMMENT**

Individuals may request to speak on items on the agenda, and items not on the agenda, by requesting to speak during the meeting and under "PUBLIC COMMENT" and will be required to fill out a "PUBLIC COMMENT FORM" and present it, along with any material, handouts or information for Council, to the City Secretary prior to commencement of the Council meeting. Speaker comments are limited to three (3) minutes.

No formal action can be taken by the City Council on items not posted on the agenda. Items requiring a Public Hearing will allow a member of the public an opportunity to speak during the Public Hearing and does not require submission of a "PUBLIC COMMENT FORM". Speakers must address their comments to the Mayor or Presiding Officer rather than to an individual Council Member or member of Staff. All speakers must limit their comments to the specific subject matter noted on the "PUBLIC COMMENT FORM" and refrain from personal attacks or derogatory comments directed at any Council Member, member of Staff, other individual or group.

**PRESENTATIONS**

1. Proclamation for Purple and White Jubilee Day  
**Amy Miller, Community Development Director (Pages 23-24)**
2. Proclamation for Fair Housing Month in April  
**Amy Miller, Community Development Director (Pages 25-26)**  
**Lucretia Alvarez, City Secretary**

## REPORTS

1. Monthly Reports for February 2015  
**Kerry Lacy, City Manager (Pages 27-54)**

## CONSENT AGENDA

All of the items on the consent agenda are considered to be self-explanatory by the Council and will be enacted with one motion, one second, and one vote. There will be no separate discussion of these items unless a council member removes an item from the Consent Agenda and places it on the New Business section for Discussion and action.

1. Approval of minutes of the regular council meeting and public hearing March 3, 2015.  
**Lucretia Alvarez, City Secretary (Pages 55-62)**
2. Approval of Washington School Elgin Local Landmark Application.  
**Amy Miller, Community Development Director (Pages 63-64)**
3. Approval of a request to waive the open container ordinance for the 27th Annual Elgin Volunteer Fire Department Barbecue Cook-off from Thursday, April 16 12:00 noon to Saturday, April 18 12:00 midnight in Elgin Memorial Park.  
**Michael Gonzalez, Parks and Recreation Program Manager (Pages 65-66)**  
**Amy Miller, Community Development Director**  
**Justin Gwinn, Elgin Volunteer Fire Department**
4. Approval of a request to waive the open container ordinance for the 1st Annual Paint the Town Purple Softball Tournament held on Friday, April 24 from 5:00 p.m. to 11:59 p.m. and on Saturday, April 25 from 7:00 a.m. to 11:59 p.m. at the Highway 95 Baseball Field.  
**Michael Gonzalez, Parks and Recreation Program Manager (Pages 67-70)**

## UNFINISHED BUSINESS

None

## NEW BUSINESS

1. Discussion and action to consider the acceptance of the audit report for the Fiscal Year ending September 30, 2014.  
**George Chester Draper III, CPA (Pages 71-139)**
2. Discussion and action to consider an Ordinance 2015-04-07-18 for a zoning change request from Sheryl Jones Wright for the property located at 308 Harris Street from R-3 residential to S-P specific use permit for five (5) years.  
**Gary N. Cooke, Planning and Development Director (Pages 140-144)**
3. Discussion and action to consider an Ordinance 2015-04-07-19 for a zoning change request from Jackie Mabry for the property located at 1512 North Avenue C from R-1 residential to S-P specific use permit for five (5) years.  
**Gary N. Cooke, Planning and Development Director (Pages 145-149)**
4. Discussion and action to consider proposal from Days Inn Hotel, located in the J.S. Smith Addition, lot 56, PID R12722, in the 700 block of MLK Blvd.  
**Gary N. Cooke, Planning and Development Director (Pages 150-160)**  
**Michael Gonzales, Parks and Recreation Manager**

5. Discussion and action to consider adoption of an Ordinance 2015-04-07-16 by the City Council of the City of Elgin, Texas amending Chapter 28, Article V, Section 28-129, Section 28-130, Section 28-133 of the Revised Code of Ordinances, City of Elgin, Texas, 2013 and providing that all Ordinances in conflict herewith are hereby repealed to the extent that they are in conflict; providing a savings clause; providing an effective date.

**Michael Gonzalez, Parks and Recreation Program Manager (Pages 161-166)**

**Kerry Lacy, City Manager**

**Chris Cannon, City Council**

6. Discussion and action to consider the extension of the existing solid waste contract with Republic Services, Inc. for the collection of solid waste for an additional two (2) years beginning September 18, 2015 or not grant the extension and authorize staff to proceed with bidding the collection services out to additional providers with a beginning date of September 18, 2015.

**Kerry Lacy, City Manager (Page 167)**

7. Discussion and action to consider an Ordinance 2015-04-07-17 on the Certificate of Unopposed Council Candidate status for May 9, 2015 City of Elgin General Election.

**Lucretia Alvarez, City Secretary (Pages 168-171)**

8. Discussion and action to consider the appointment of a representative to the CAPCOG Clean Air Coalition.

**Amy Miller, Community Development Director (Page 172)**

## **EXECUTIVE SESSION**

The City Council may announce that it will adjourn the public meeting at any time during the meeting and convene in Executive Session pursuant to Chapter 551 of the Texas Government Code to discuss any matter as specifically listed on the agenda and/or as permitted by Chapter 551 of the Texas Government Code.

**Recess the Regular Council meeting and call to order Executive Session in a closed session.**

1. The City Council will convene into Executive Session pursuant to Section 551.072 Deliberation Regarding Real Property for possible future expansion of facilities.

**Adjourn Executive Session and call public back in to Reconvene Regular Council meeting.**

## **RECONVENE**

The City Council will return to open session for possible discussion and action as a result of the Executive Session.

1. Discussion and action to consider authorizing the City Manager to negotiate with property owners on the possible purchase of real property by the City of Elgin.

## **ANNOUNCEMENTS**

## **ADJOURNMENT**

## NOTICE

Notice of Assistance at Public Meetings, the City of Elgin is committed to compliance with the Americans with Disabilities Act. Elgin City Hall and Council Chambers are wheelchair accessible and special marked parking is available. Persons with Disabilities who plan to attend this meeting and who may need assistance are requested to contact the City Secretary's Office at (512) 281-5724. Please provide forty-eight hours notice when feasible.

I, Lucretia Alvarez, City Secretary for the City of Elgin, hereby certify this notice was posted at the City Hall Annex of the City of Elgin, Texas on or before the 3rd day of April, 2015 before 5:00 p.m. in accordance with Chapter 551 of the Texas Government Code.

Lucretia Alvarez  
Lucretia Alvarez, City Secretary



**COUNCIL MEETING:** April 7, 2015

**ITEM:** 1. Proposed zoning change request from Sheryl Jones Wright for property located at 308 Harris Street from R-3 residential to S-P specific use permit for five (5) years.

**RESOURCE PERSON(S):** Gary N. Cooke, Planning and Development Director (Pages 5-13)

**SUMMARY:** Zoning change request from Sheryl Jones Wright for the property located at 308 Harris Street from R-3 to S-P specific use permit for five (5) years for Alcoholic Anonymous.

**RECOMMENDATION(S):**

**ATTACHMENT:**

- 1-Agenda
- 2-minutes
- 3-Letter of request
- 4-200ft letter
- 5-Address list
- 6-Map



**AGENDA**  
**ELGIN PLANNING AND ZONING COMMISSION**  
**PUBLIC HEARING/REGULAR MEETING**  
**MONDAY, MARCH 30, 2015, 6:30 P.M.**  
**CITY HALL ANNEX COUNCIL CHAMBERS**  
**310 NORTH MAIN STREET**

**CALL TO ORDER**

**PUBLIC COMMENT**

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**CONSENT**

1. Approval of minutes, February 23, 2015.

**UNFINISHED BUSINESS**

**NEW BUSINESS**

1. REVIEW AND MAKE POSSIBLE RECOMMENDATIONS TO THE ELGIN CITY COUNCIL FOR A ZONING CHANGE REQUEST FOR A SPECIFIC USE PERMIT (RENEWAL) FROM SHERYL JONES WRIGHT FOR FIVE (5) YEARS FOR THE PROPERTY LOCATED AT 308 HARRIS STREET, J.S. SMITH ADDITION, LOT 75 & 76 CITY OF ELGIN, BASTROP COUNTY, TEXAS FOR THE ELGIN ALCOHOLICS ANONYMOUS GROUP.
2. REVIEW AND MAKE POSSIBLE RECOMMENDATIONS TO THE ELGIN CITY COUNCIL FOR A ZONING CHANGE REQUEST FOR A SPECIFIC USE PERMIT (RENEWAL) FROM JACKIE MABRY FOR FIVE (5) YEARS FOR THE PROPERTY LOCATED AT 1512 NORTH AVENUE C, ELGIN WEST COUNTRYSIDE ADDITION, LOT 11, CITY OF ELGIN, BASTROP COUNTY, TEXAS FOR USE AS A DAYCARE FACILITY, MABRY'S MUNCHKINS.
3. REVIEW AND TAKE ACTION ON A REVISED CONCEPTUAL PLAN REQUEST SUBMITTED BY RONNIE MOORE, CARLSON, BRIGANCE AND DOERING, INC. FOR THE PROPERTY LOCATED IN THE SARATOGA FARMS SUBDIVISION AND BEING APPROXIMATELY 85 ACRES OUT OF THE ELIZABETH STANDIFER A59 SURVEY AND APPROXIMATELY 4 ACRES OUT OF THE JONATHAN BURLESON A18 SURVEY, CITY OF ELGIN, BASTROP COUNTY, TEXAS TO BE KNOWN AS "SARATOGA FARMS SUBDIVISION CONCEPT PLAN".
4. REVIEW AND TAKE ACTION ON A REVISED PRELIMINARY PLAT REQUEST SUBMITTED BY RONNIE MOORE, CARLSON, BRIGANCE AND DOERING, INC. FOR THE PROPERTY LOCATED IN THE SARATOGA FARMS SUBDIVISION AND BEING APPROXIMATELY 85 ACRES OUT OF THE ELIZABETH STANDIFER A59 SURVEY AND APPROXIMATELY 4 ACRES OUT OF THE JONATHAN BURLESON A18 SURVEY, CITY OF ELGIN, BASTROP COUNTY, TEXAS TO BE KNOWN AS "SARATOGA FARMS SUBDIVISION PRELIMINARY PLAT REVISION #2".
5. REVIEW AND TAKE ACTION ON AN AMENDED PLAT IN THE ELGIN BUSINESS PARK SUBMITTED BY JOE NEWMAN, ELGIN ECONOMIC DEVELOPMENT, FOR APPROXIMATELY A 4.65 ACRE TRACT OUT OF LOT 1, IN THE ELGIN BUSINESS PARK TO BE KNOWN AS "AMENDED PLAT OF A PORTION OF LOT 1".

Planning and Zoning Meeting  
March 30, 2015

**EXECUTIVE SESSION**

The board may adjourn the public meeting at any time during the meeting and convene in Executive Session pursuant to Chapter 551 of the Texas Government Code to discuss any matter as specifically listed on the agenda and/or as permitted by Chapter 551 of the Texas Government Code.

**RECONVENE**

The board returns to open session for possible discussion and action as a result of the Executive Session.

**ANNOUNCEMENTS**

**ADJOURNMENT**

**NOTICE**

I, Gary N. Cooke, Director Planning & Development for the City of Elgin, hereby certify this notice was posted at the City Hall Annex of the City of Elgin, Texas on or before the 10<sup>th</sup> of March, 2015 before 5:00 p.m. in accordance with Chapter 551 of the Texas Government Code. The Elgin City Council will hold a public hearing on item 1&2 in the City Council Chambers, Elgin City Hall Annex, 310 N. Main Street, Elgin, Texas on April 7, 2015.



Gary N. Cooke, Director Planning & Development

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**MINUTES  
PLANNING AND ZONING COMMISSION  
PUBLIC HEARING- REGULAR- SPECIAL MEETING  
MONDAY MARCH 30, 2015 - 6:30 PM**

**1. CALL TO ORDER:** 6:30pm

**ABSENT:** Dorothy McCarther, Rudy Ramirez

**GUEST:** Dana Fisher, Lynn Cottle, Lance Parish, TRC, Beau Perry, TRC, Tom Abernathy, Ronnie Moore, CBD, Emily Swenson

**2. MINUTES:** Joe Cottle made a motion to approve the February 23, 2015 minutes, Scott Mackay seconds, motion passed unanimously.

**3.. REVIEW AND MAKE POSSIBLE RECOMMENDATIONS TO THE ELGIN CITY COUNCIL FOR A ZONING CHANGE REQUEST FOR A SPECIFIC USE PERMIT (RENEWAL) FROM SHERYL JONES WRIGHT FOR FIVE (5) YEARS FOR THE PROPERTY LOCATED AT 308 HARRIS STREET, J.S. SMITH ADDITION, LOT 75 &76 CITY OF ELGIN, BASTROP COUNTY, TEXAS FOR THE ELGIN ALCOHOLICS ANONYMOUS GROUP.** After brief discussion, Scott Mackay made a motion to recommend to council to renew the zoning change request for S-P, special use, for another five years, Joe Cottle seconds, motion passed unanimously.

**4. REVIEW AND MAKE POSSIBLE RECOMMENDATIONS TO THE ELGIN CITY COUNCIL FOR A ZONING CHANGE REQUEST FOR A SPECIFIC USE PERMIT (RENEWAL) FROM JACKIE MABRY FOR FIVE (5) YEARS FOR THE PROPERTY LOCATED AT 1512 NORTH AVENUE C, ELGIN WEST COUNTRYSIDE ADDITION, LOT 11, CITY OF ELGIN, BASTROP COUNTY, TEXAS FOR USE AS A DAYCARE FACILITY, MABRY'S MUNCHKINS.** After a brief discussion, Scott Mackay made a motion to recommend to council to renew the zoning change request for S-P, special use, for another five years, Joe Cottle seconds, motion passed unanimously.

**5. REVIEW AND TAKE ACTION ON A REVISED CONCEPTUAL PLAN REQUEST SUBMITTED BY RONNIE MOORE, CARLSON, BRIGANCE AND DOERING, INC. FOR THE PROPERTY LOCATED IN THE SARATOGA FARMS SUBDIVISION AND BEING APPROXIMATELY 85 ACRES OUT OF THE ELIZABETH STANDIFER A59 SURVEY AND APPROXIMATELY 4 ACRES OUT OF THE JONATHAN BURLESON A18 SURVEY, CITY OF ELGIN, BASTROP COUNTY, TEXAS TO BE KNOWN AS "SARATOGA FARMS SUBDIVISION CONCEPT PLAN".** Ronnie Moore with CBD, asked to have the item tabled.

**6. REVIEW AND TAKE ACTION ON A REVISED PRELIMINARY PLAT REQUEST SUBMITTED BY RONNIE MOORE, CARLSON, BRIGANCE AND DOERING, INC. FOR THE PROPERTY LOCATED IN THE SARATOGA FARMS SUBDIVISION AND BEING APPROXIMATELY 85 ACRES OUT OF THE ELIZABETH STANDIFER A59 SURVEY AND APPROXIMATELY 4 ACRES OUT OF THE JONATHAN BURLESON A18 SURVEY, CITY OF ELGIN, BASTROP COUNTY, TEXAS TO BE KNOWN AS "SARATOGA FARMS SUBDIVISION PRELIMINARY PLAT REVISION #2".** Ronnie Moore with CBD, asked to have the item tabled.

**7. REVIEW AND TAKE ACTION ON AN AMENDED PLAT IN THE ELGIN BUSINESS PARK SUBMITTED BY JOE NEWMAN, ELGIN ECONOMIC DEVELOPMENT, FOR APPROXIMATELY A 4.65 ACRE TRACT OUT OF LOT 1, IN THE ELGIN BUSINESS PARK TO BE KNOWN AS "AMENDED PLAT OF A PORTION OF LOT 1".** WITHDRAWN

**ANNOUNCEMENTS:** Will have a meeting April 27<sup>th</sup> with several S-P requests and possibly Saratoga Farms and Elgin Business Park.

**ADJOURN:** 7:15



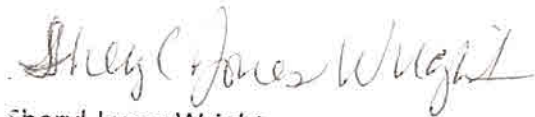
February 24, 2015

To Whom It May Concern:

Sheryl Jones Wright, Executrix, of the property located at 308 Harris St, Elgin, Texas, would like to request renewal of the Specific Use permit which allows the Elgin A.A. Group to operate at this location. Please consider this my written request for renewal for five (5) more years. I also request the fee for the meeting be waived due to the Elgin A.A Group being a non-profit organization that provides a considerable service to this town and has at this location for more than 15 years.

Thank you for your consideration in this matter. If you need any further information from me, please do not hesitate to contact me at 512-229-8222.

Thank you,

A handwritten signature in cursive script that reads "Sheryl Jones Wright".

Sheryl Jones Wright  
P.O. Box 1460  
Elgin, TX 78621



March 3, 2015

### NOTICE OF A ZONING CHANGE REQUEST RENEWAL

A REQUEST HAS BEEN SUBMITTED BY SHERYL JONES WRIGHT FOR A RENEWAL OF THE SPECIFIC USE ZONING FOR THE PROPERTY LOCATED AT 308 HARRIS STREET, J. S. SMITH ADDITION, CITY OF ELGIN, BASTROP COUNTY, TEXAS FOR THE ELGIN ALCOHOLICS ANONYMOUS GROUP.

Notice is hereby given of a regular/special public hearing to be held in the City Council Chambers at the Elgin City Hall Annex, 310 N. Main St. in the City of Elgin, Texas on March 30, 2015 at 6:30 p.m. by the Planning and Zoning Commission.

You are being notified because your property is located within two-hundred feet (200) of the property requesting a subdivision and /or zoning change. This hearing is open to any interested person. Opinions, objections and or comments relative to this matter may be expressed in writing or in person at the hearings. You may also be represented by another person, neighbor, or attorney.

The attached map shows the area of the request. Property owners within two hundred (200') feet are required by law to be notified.

For more information please contact Gary N. Cooke at 512-281-0119

“This institution is an equal opportunity provider”



| first               | last                    | address                      | city    | state | zip   | prop #              |
|---------------------|-------------------------|------------------------------|---------|-------|-------|---------------------|
| Jack W Jones C/O    | Wayne W Jones           | P.O. Box 1460                | Elgin   | TX    | 78621 | 12948               |
| Whole Dudes         | LLC                     | 1108 Lavaca St. Ste #110-208 | Austin  | TX    | 78701 | 125418 125417 11783 |
| Debra & Kathry      | Gassaway                | 209 Harris                   | Elgin   | TX    | 78621 | 12800               |
| Elousie             | Wise                    | 1401 Rundgerg Ln #69         | Austin  | TX    | 78753 | 12760               |
| Sandra              | Bouldwin                | 12504 Gristmill Cv           | Austin  | TX    | 78750 | 12658               |
| Elgin Opera         | House Inc.              | P.O. Box 322                 | Elgin   | TX    | 78621 | 11787               |
| Manuel H            | Beltran                 | 400 Harris                   | Elgin   | TX    | 78621 | 11781               |
| Mary L Beltran Tony | Beltran & Joann Vasquez | 520 S Ave A                  | Elgin   | TX    | 78621 | 11781               |
| Luisa M             | Sanchez                 | 514 A Ave A                  | Elgin   | TX    | 78621 | 12700               |
| Pedro               | Rodriquez               | 508 S Ave A                  | Elgin   | TX    | 78621 | 13066               |
| Cordelia            | Nyman                   | 2406 San Pedro Dr            | Del Rio | TX    | 78840 | 12918               |
| Jose Torres         | Torres                  | P.O. Box 506                 | Elgin   | TX    | 78621 | 58716               |
| Pedro T.            | Tores                   | 509 S Ave A                  | Elgin   | TX    | 78621 | 12916               |
| Julio               | Gonzales                | 1602 Cloverleaf Dr           | Austin  | TX    | 78723 | 12922               |
| Ernest & Yolanda V. | Sanchez                 | 311 W Cleveland              | Elgin   | TX    | 78621 | 58717 13078         |
| Gary Pena &         | Francisco Villarreal    | P.O. Box 998                 | Elgin   | TX    | 78621 | 53252 12954         |
| Genaro Salazar      | Tobar                   | 118 Reyna                    | Elgin   | TX    | 78621 | 12440               |

[illegible]

1:1,908

0 0.015 0.03 0.06 mi  
0 0.025 0.05 km

This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

Bastrop County Appraisal District & BIS Consulting - [www.bisconsultants.com](http://www.bisconsultants.com)



**COUNCIL MEETING:** April 7, 2015

**ITEM:** 2. Proposed zoning change request from Jackie Mabry for the property located at 1512 North Avenue C from R-1 residential to S-P specific use permit for five (5) years.

**RESOURCE PERSON(S):** Gary N. Cooke, Planning and Development Director (Pages 14-22)

**SUMMARY:** Zoning change request from Jackie Mabry for the property located at 1512 North Avenue C from R-1 residential to S-P specific use permit for five (5) years for a child care center.

**RECOMMENDATION(S):**

**ATTACHMENT:**

- 1-Agenda
- 2-Minutes
- 3-Letter of request
- 4-200ft letter
- 5-Address list
- 6-Map



**AGENDA**  
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**CALL TO ORDER**

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**CONSENT**

1. Approval of minutes, February 23, 2015.

**UNFINISHED BUSINESS**

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Planning and Zoning Meeting  
March 30, 2015

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PLANNING AND ZONING COMMISSION  
PUBLIC HEARING- REGULAR- SPECIAL MEETING  
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**1. CALL TO ORDER:** 6:30pm

**ABSENT:** Dorothy McCarther, Rudy Ramirez

**GUEST:** Dana Fisher, Lynn Cottle, Lance Parish, TRC, Beau Perry, TRC, Tom Abernathy, Ronnie Moore, CBD, Emily Swenson

**2. MINUTES:** Joe Cottle made a motion to approve the February 23, 2015 minutes, Scott Mackay seconds, motion passed unanimously.

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**5. REVIEW AND TAKE ACTION ON A REVISED CONCEPTUAL PLAN REQUEST SUBMITTED BY RONNIE MOORE, CARLSON, BRIGANCE AND DOERING, INC. FOR THE PROPERTY LOCATED IN THE SARATOGA FARMS SUBDIVISION AND BEING APPROXIMATELY 85 ACRES OUT OF THE ELIZABETH STANDIFER A59 SURVEY AND APPROXIMATELY 4 ACRES OUT OF THE JONATHAN BURLESON A18 SURVEY, CITY OF ELGIN, BASTROP COUNTY, TEXAS TO BE KNOWN AS "SARATOGA FARMS SUBDIVISION CONCEPT PLAN".** Ronnie Moore with CBD, asked to have the item tabled.

**6. REVIEW AND TAKE ACTION ON A REVISED PRELIMINARY PLAT REQUEST SUBMITTED BY RONNIE MOORE, CARLSON, BRIGANCE AND DOERING, INC. FOR THE PROPERTY LOCATED IN THE SARATOGA FARMS SUBDIVISION AND BEING APPROXIMATELY 85 ACRES OUT OF THE ELIZABETH STANDIFER A59 SURVEY AND APPROXIMATELY 4 ACRES OUT OF THE JONATHAN BURLESON A18 SURVEY, CITY OF ELGIN, BASTROP COUNTY, TEXAS TO BE KNOWN AS "SARATOGA FARMS SUBDIVISION PRELIMINARY PLAT REVISION #2".** Ronnie Moore with CBD, asked to have the item tabled.

**7. REVIEW AND TAKE ACTION ON AN AMENDED PLAT IN THE ELGIN BUSINESS PARK SUBMITTED BY JOE NEWMAN, ELGIN ECONOMIC DEVELOPMENT, FOR APPROXIMATELY A 4.65 ACRE TRACT OUT OF LOT 1, IN THE ELGIN BUSINESS PARK TO BE KNOWN AS "AMENDED PLAT OF A PORTION OF LOT 1".** WITHDRAWN

**ANNOUNCEMENTS:** Will have a meeting April 27<sup>th</sup> with several S-P requests and possibly Saratoga Farms and Elgin Business Park.

**ADJOURN:** 7:15

Mabry's Munchkins Learning Center

1512 North Ave C

Elgin, Texas 78621

City of Elgin

February 26, 2015

P&Z Commission

P.O.Box 591

Elgin, Texas 78621

To Whom It May Concern:

My property located at 1512 N Ave C, Elgin, Texas is used as a licenced daycare. I would like to renew my special use permit for 5 years.

Thank you,

A handwritten signature in cursive script, appearing to read "Jackie Mabry".

Jackie Mabry



March 3, 2015

### NOTICE OF A ZONING CHANGE REQUEST RENEWAL

A REQUEST HAS BEEN SUBMITTED BY JACKIE MABRY FOR A RENEWAL OF THE SPECIFIC USE ZONING FOR THE PROPERTY LOCATED AT 1512 NORTH AVENUE C, ELGIN WEST COUNTRYSIDE ADDITION, CITY OF ELGIN, BASTROP COUNTY, TEXAS FOR USE AS A DAYCARE FACILITY, MABRY'S MUNCHKINS.

Notice is hereby given of a regular/special public hearing to be held in the City Council Chambers at the Elgin City Hall Annex, 310 N. Main St. in the City of Elgin, Texas on March 30, 2015 at 6:30 p.m. by the Planning and Zoning Commission.

You are being notified because your property is located within two-hundred feet (200) of the property requesting a subdivision and /or zoning change. This hearing is open to any interested person. Opinions, objections and or comments relative to this matter may be expressed in writing or in person at the hearings. You may also be represented by another person, neighbor, or attorney.

The attached map shows the area of the request. Property owners within two hundred (200') feet are required by law to be notified.

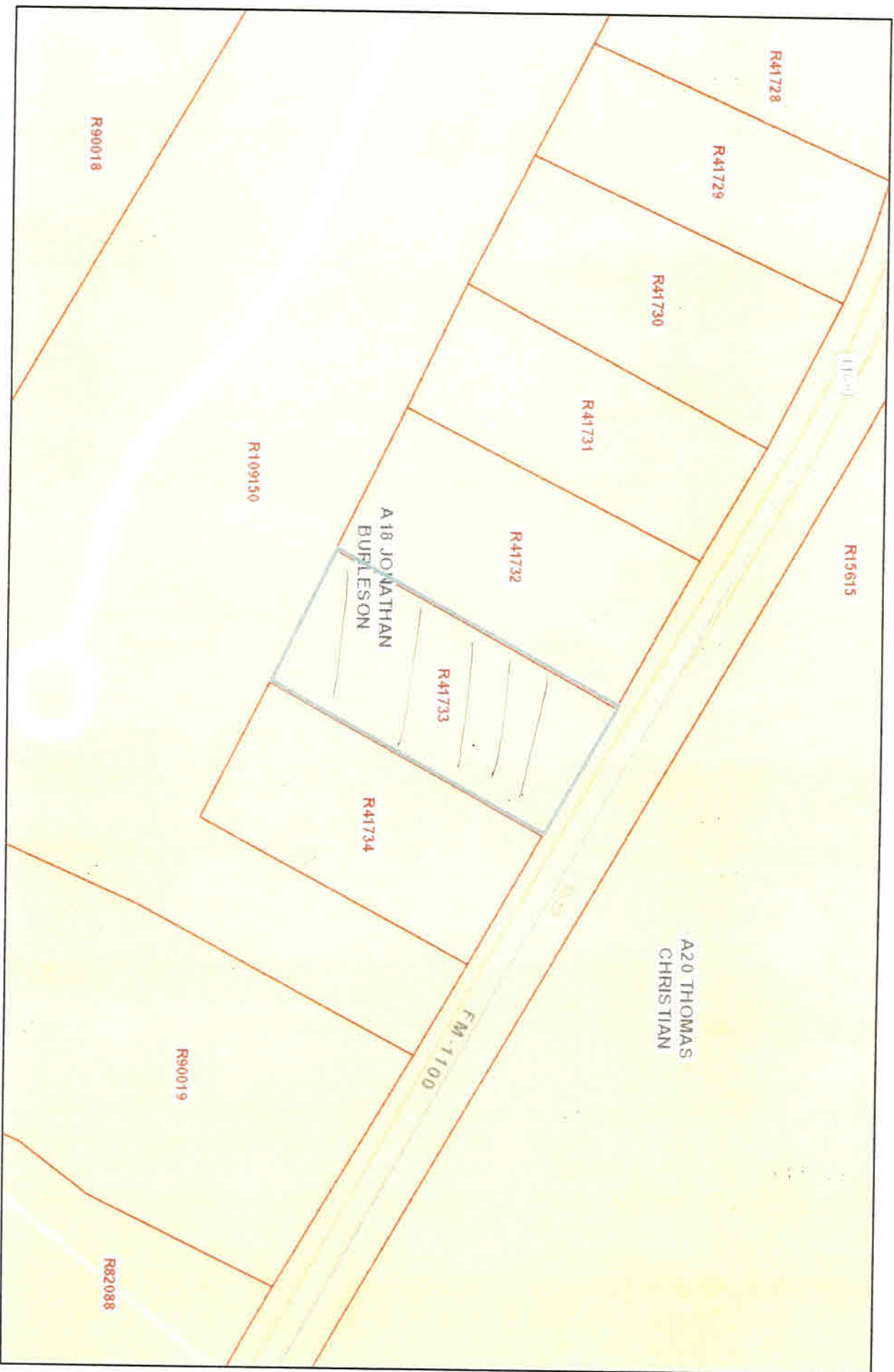
For more information please contact Gary N. Cooke at 512-281-0119

“This institution is an equal opportunity provider”



| first                 | last                | address                      | city     | state | zip   | prop #      |
|-----------------------|---------------------|------------------------------|----------|-------|-------|-------------|
| James & Jackie        | Mabry               | 577 Hwy 95 S                 | Elgin    | TX    | 78621 | 41733 41732 |
| New Covenant          | Pentecostal Church  | 1462 Old Lytton Springs Rd   | Lockhart | TX    | 78644 | 41731       |
| John M & Gwen T       | Boucher             | 1800 FM 100                  | Elgin    | TX    | 78621 | 41734       |
| Cynthia Johnson Krieg | Sheldon Ray Johnson | 600 CR 464                   | Elgin    | TX    | 78621 | 15615       |
| Crescent Village      | II LTD              | 912 S Capital of Tx Hwy #200 | Austin   | TX    | 78746 | 109150      |

# 1512 N Ave C

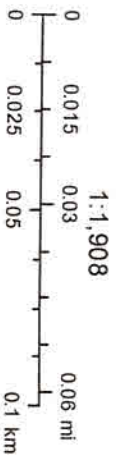


March 2, 2015

Parcels

Abstracts

Disclaimer: This product is for informational purposes only and has not been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of boundaries.



Sources: Esri, HERE, DeLorme, USGS, Intermap, increment P Corp., NRCAN, Esri Japan, METI, Esri China (Hong Kong), Esri (Ireland).

This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

Bastrop County Appraisal District & BIS Consulting - www.bisconsultants.com



**COUNCIL MEETING:** April 7, 2015

**ITEM:** 1. Proclamation for Purple and White Jubilee Day

**RESOURCE PERSON(S):** Amy Miller, Community Development Director (Pages 23-24)

**SUMMARY:** Elgin Alumni Association and Elgin ISD Education Foundation have planned a variety of celebrations for the Purple And White Jubilee on Saturday April 25. Proclamation recognizes April 25 as Purple and White Jubilee Day.

**RECOMMENDATION(S):** Present proclamation to representatives of the Elgin Alumni Association.

**ATTACHMENT:** 1-Purple and White Jubilee Day Proclamation

## PROCLAMATION

*Whereas, the Purple and White Jubilee is an all-class reunion for former Elgin High School and Washington High School students and staff, which is held every five years; and*

*Whereas, the Purple and White Jubilee is an event sponsored by the Elgin High School Alumni Association, a division of the Elgin ISD Foundation;*

*Whereas, the purpose of the Alumni Association is to provide activities, communications and other services for graduates and former students of Elgin ISD and other members of the Association; and to support the purpose of the Elgin ISD Education Foundation; and*

*Whereas, April 25<sup>th</sup>, 2015 is the second Purple and White Jubilee celebration where festivities include, Fish Fry, Kay and Friends Concert, Distinguished Alumni Awards, Reception Honoring former Elgin ISD Superintendents and School Board Members, and a Duck Soup Concert/Street Dance; and*

*Whereas, former Elgin High and Washington High students and staff will gather from all over the world to celebrate; and*

*Whereas, Elgin is the home of the Elgin Wildcats and the Washington Eagles; and*

*Whereas, businesses in Elgin will fly purple flags to honor alumni;*

*Now, therefore, in official recognition whereof, this 7<sup>th</sup> day of April, I declare the day of April 25<sup>th</sup>, 2015 to be Purple and White Jubilee Day in Elgin, Texas and encourage all citizens to welcome our alumni home to Elgin, Texas.*

---

Marc Holm  
Mayor





**COUNCIL MEETING:** April 7, 2015

**ITEM:** 2. Proclamation for Fair Housing Month in April

**RESOURCE PERSON(S):** Amy Miller, Community Development Director (Pages 25-26)  
Lucretia Alvarez, City Secretary

**SUMMARY:** April is considered Fair Housing Month and the City of Elgin honors it with a proclamation as one of the public awareness activities to support fair housing month.

**RECOMMENDATION(S):** Read and present the proclamation to council.

**ATTACHMENT:** 1-Proclamation for Fair Housing Month in April

*Proclamation*  
*April is FAIR HOUSING MONTH*

*WHEREAS, April marks the anniversary of the passage of the Fair Housing Act of 1968, which sought to eliminate discrimination in housing opportunities and to affirmatively further housing choices for all Americans; and*

*WHEREAS, the ongoing struggle for dignity and housing opportunity for all is not the exclusive province of the Federal government; and*

*WHEREAS, vigorous local efforts to combat discrimination can be as effective, if not more so, than Federal efforts; and*

*WHEREAS, illegal barriers to equal opportunity in housing, no matter how subtle, diminish the rights of all;*

*NOW, THEREFORE, BE IT RESOLVED, that in the pursuit of the shared goal and responsibility of providing equal housing opportunities for all men and women, the City Council of Elgin, Texas does hereby join in the national celebration by proclaiming APRIL, 2015 as FAIR HOUSING MONTH and encourages all agencies, institutions and individuals, public and private, in Elgin to abide by the letter and the spirit of the Fair Housing law.*

*Signed and sealed this 7<sup>th</sup> day of April, 2015*

---

*Marc Holm*  
*Mayor*



**COUNCIL MEETING:** April 7, 2015

**ITEM:** 1. Monthly Reports for February 2015

**RESOURCE PERSON(S):** Kerry Lacy, City Manager (Pages 27-54)

**SUMMARY:** Monthly Departmental Reports for February 2015 are for informational purposes only. No action is required by Council.

**RECOMMENDATION(S):** NA

**ATTACHMENT:**

- 1-Public Works Monthly Report
- 2-Elgin Main Street Program Monthly Report
- 3-PCD Monthly Report
- 4-Utility Billing Monthly Report
- 5-Building, Development and Code Enforcement Monthly Report
- 6-Parks and Recreation Monthly Report
- 7-Water and Wastewater Monthly Report
- 8-EDC Monthly Report
- 9-PD Monthly Report
- 10-Municipal Court Monthly Report
- 11-Library Monthly Report

## Public Works- February 2015

### Utility – Cut Street Repairs:

- 1 ea. Church Street
- 1 ea. West Cleveland Street

### Lawn Maintenance – City Owned Buildings:

- Elgin Public Library
- City Hall
- Elgin Police Department
- Elgin Industrial Park

### Grounds Maintenance- Parks:

- Elgin Memorial Park
- Veterans Memorial Park
- Thomas Memorial Park
- Morris Memorial Park
- Goins Picnic Area
- Shenandoah Greenbelt / Soccer Fields

### Miscellaneous:

- Roy Rivers Road project is ongoing, will reach substantial completion in March, 2015
- Shenandoah Trail Project ongoing and experiencing weather delays.
- Street and drainage work on the 2015 Street Paving Project is ongoing and experiencing weather delays.
- Removed and relayed 65' of 4" sewer line at the concession stand / restrooms at Elgin Memorial Park
- Installed 6 ea. new speed limit signs on West Cleveland Street from South Avenue C to U.S.-290
- Removed and replaced 18" storm sewer pipe on South Avenue A at railroad tracks.

### Trees and Brush:

- Trimmed brush/ trees on Taylor Lane
- Trimmed brush / on Central Avenue
- Trimmed brush / trees on Lexington Road

*Joe Parten*

Director, Public Works  
City of Elgin  
1137 Swenson Blvd  
PO Box 591, Elgin, TX 78621  
512-281-0119 ext 107  
Fax 512-285-4267  
[www.elgintx.com](http://www.elgintx.com)



# MONTHLY REPORT

The Monthly Report is **due no later than the 10<sup>th</sup> of each month**. Please use electronic version, type or print legibly. This report is designed to help you keep track of your program's incremental progress. Please share it with your board. The report also helps us keep up to date on the activities of the programs in the large Texas Main Street network. **The report should only take you 15 to 30 minutes to complete each month. Even if your program does not follow the traditional Four Point framework, you should still be achieving overall Main Street goals by completing projects in the Four Point focus areas so please include your activities within each area as appropriate.**

**CITY:** Elgin

**MONTH:** February 2015

**DATE SUBMITTED:** March 10, 2015

1. Please list **meeting dates** and **activities** for the following committees:

**ORGANIZATION:** *(After typing, TAB to the next cell)*

|                |                                                                                                                                                                                                                                    |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Meeting Dates: | Update on projects or activities                                                                                                                                                                                                   |
| 2-25-15        | Editorial completed for spring issue of Downtown 78621, to be mailed in early April.<br>Articles on Spring Art Studio Tour, Purple and White Jubilee, Pearls of Youth art show, farmers market, spring events, park projects, etc. |

**PROMOTION:**

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Meeting Dates: | Update on projects or activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2-9-15         | Sip Shop Stroll planning – February Valentine/chocolate theme, March Spring Fling, April Gardening. Balloons mark participating vendors.<br>Taste the Town – planned for April 30 – Elgin Caregivers fundraising event held throughout downtown.<br>Bottled Water with Sip Shop Stroll logo ordered for March Fun Run event.<br>Art Studio Tour and Pearls of youth art show have started organizing for April.<br>Table tents ordered to promote sip shop stroll and other upcoming spring activities.<br>Coordinating with Purple and White Jubilee committee. They have scheduled a street dance on Depot Street Saturday April 25 and activities during the afternoon at Railroad Ranch in downtown. |

**DESIGN:**

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Meeting Dates: | Update on projects or activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 2-25-15        | Downtown Gazebo – obtained estimate for repairs to fix roof and repaint.<br>Union Pacific Property – a master plan has been presented for consideration for this 10 acre downtown property. Plan would transform area into a public park with areas for an arbor, water plaza, pavilion, public restrooms, and more. To be presented to City council in March. Boards reviewed the project last week of February and all recommended for adoption by Council. Reviewed by Main Street, Historic Review Board, and Parks Board. Very exciting project! |
| 2-27-15        | Window Display Seminar & one-on-one consultations by THC provided to downtown businesses. 20 attendees. Very positive comments and businesses and City immediately started putting new displays together. Six one on one meetings with Sarah and Marie.                                                                                                                                                                                                                                                                                               |

### **ECONOMIC RESTRUCTURING:**

|                |                                                                                                                                                                                                                                                                                                                                                                    |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Meeting Dates: | Update on projects or activities                                                                                                                                                                                                                                                                                                                                   |
| 2-26-15        | Met with Brian, THC office on February 26 to discuss downtown business opportunities. Looking forward to working with him in future.<br>Realtors' Showcase is still in the works, but no date set yet.<br>101 N. Main is being renovated. Owner has submitted plans to THC for review for state and federal tax credits. HRB reviewed the project and approved it. |

2. Program Commentary (*list critical issues, problems, and successes of the past month*):

Master Plan for UP property is very exciting. It shows some great opportunities for growth.

Sip, Shop, Stroll is getting stores to be more creative and creating chances for new people to come downtown.

3. Outlook (*list goals and challenges of the future*):

Planning to host a tax credit workshop in April or May. Completed a direct mailing of the Zoning overlay to property owners. Now starting to meet with Realtors and Bank loan officers about the zoning options and tax credit programs. Working on improved window displays that engage and provide information about events and businesses. Continuing to grow Sip, Shop, Stroll attendance and participation.

4. Do you have any plans for upcoming public improvement projects (i.e. infrastructure, streetscapes)? If so, please describe the project and funding sources.

TXDOT will be complete ADA Ramp improvements this summer at 2<sup>nd</sup> street, First Street, Depot Street, Central and Austin Streets. Elgin is approved for a Texas Capital Fund grant for sidewalks that will target work at Austin Street and Avenue C as well as a few ramps in other parts of downtown. Union Pacific Property – a master plan has been presented for consideration for this 10 acre downtown property. Plan would transform the area into a public park with areas for an arbor, water plaza, pavilion, public restrooms, and more. To be presented to City council in March. Boards reviewed the project last week of February and all recommended for adoption by Council. Reviewed by Main Street, Historic Review Board, and Parks Board. Very exciting project!

5. Suggestions for Texas Main Street Center (*list suggestions on services or training topics; new resources; questions*):

The Window display class was really outstanding. We could use a hands on class about merchandising. Had a great meeting with Brian – looking forward to more time with him analyzing options for how to make properties work for owners so that they will make improvements and lease them at a market rate.

6. If there is a newsworthy event or announcement that would be appropriate for the *Main Street Matters* e-newsletter, please email [kimberly.klein@thc.state.tx.us](mailto:kimberly.klein@thc.state.tx.us) with the information (with “For Main Street Matters” in the Subject line.)

Thursday, March 12 – Sip, Shop & Stroll

5pm-8pm, Historical Downtown Elgin

Monday, March 16-Friday, March 20 – Spring Break Children’s Activities

Thursday, April 9 – Sip, Shop & Stroll

5pm-8pm, Historical Downtown Elgin

Saturday, April 18 – Art Studio Tour

Downtown Elgin

Saturday, April 18-Sunday, April 19 – Pearls of Youth Art Show

107 N. Main Street

Saturday April 25 - Purple and White Jubilee

Celebrating Wildcat Spirit and an alumni homecoming weekend - Street Dance on Depot Street,  
afternoon reception and activities at Railroad Ranch, downtown

Saturday, May 2 – Local Lore

10am-1pm, Downtown Elgin

Local Landmark Presentation of historical Booker T Washington School at the old site, followed by  
reception at the Depot Museum

Thursday, May 14 – Sip, Shop & Stroll

5pm-8pm, Historical Downtown Elgin

Friday, May 15 – Music in the Park, Sponsored by Friends of Elgin Parks

Beto y los Fairlaines

8:00pm, Veterans' Memorial Park, Friends of Elgin Parks

Friday, May 22 – Music in the Park, Sponsored by Friends of Elgin Parks

Chubby Knuckle Choir

8:00pm, Veterans' Memorial Park, Friends of Elgin Parks

Friday, May 29 – Music in the Park, Sponsored by Friends of Elgin Parks

Patty Finney and Friends

8:00pm, Veterans' Memorial Park, Friends of Elgin Parks

Friday, June 5 – Music in the Park, Sponsored by Friends of Elgin Parks

Weldon Henson

8:00pm, Veterans' Memorial Park, Friends of Elgin Parks

Thursday, June 11 – Sip, Shop & Stroll

5pm-8pm, Historical Downtown Elgin

Friday, June 12 – Juneteenth Street Dance

8pm-12am, Depot Street, Downtown

Saturday, June 13 – Juneteenth Parade & Celebration

10am-6pm Veterans' Memorial Park, Downtown

Friday, June 19 – Music in the Park, Sponsored by Friends of Elgin Parks

Damn Torpedoes

8:00pm, Veterans' Memorial Park, Friends of Elgin Parks

Monday, June 22-Saturday, June 27 – Western Days

Visit [www.elgintxchamber.com](http://www.elgintxchamber.com) to learn more

Elgin Memorial Park & Downtown



## Memorandum

**To:** Kerry Lacy, City Manager  
**From:** Amy Miller, Community Development Director  
**Date:** March 10, 2015  
**Re:** Parks & Community Development Department report February 2015

### Projects

McCann Adams Studio presented Master Plan for Union Pacific Property  
Master plan presented to and reviewed by Historic Review Board, Parks & Recreation Advisory Board, Main Street Board.  
Working with new owners of 101 North Main Street on state and federal tax credits and historic preservation reviews.  
Planning a property showcase for early 2015 with Bastrop County Board of Realtors.  
Working with city council members to develop a community clean-up program.  
Window Display Seminar and One-on-One Consultations provided to downtown businesses through the Texas Historic Commission  
Working with Bob Haisler to implement HHW public awareness grant  
City of Elgin will offer Invention Project a week long STEM based camp for middle school students in July 2015, in cooperation with Elgin ISD. Elgin ISD will offer Camp Invention for elementary school students in July too.  
Met with Elgin Arts Association about art classes and art show locations. Art Classes to be included as part of Spring Break Activities. Working with them on Pearls of Youth Art Show April 18-19  
Art Studio Tour planning underway for April 18  
Lone Star Car club cruise in with Lone Star car Club to host downtown on April 18 in museum parking lot.  
Sip, Shop, Stroll - Businesses to stay open 'til 8pm and offer specials, samples, live music, every 2<sup>nd</sup> Thursday.  
Increased promotional push with table tents as well as flyers. Water with logo ordered for Fun Run.  
Planning for Local Lore event Saturday, May 2 with Elgin Historical Association  
Hogeye Festival Committee Planning meeting  
Completed editorial content for spring issue of Downtown 78621  
Coordination with JDRF Run for a Cure fun run planning team  
Attended Winter Training for Texas Historic Commission Main Street program  
City of Elgin E-News, City of Elgin Facebook page, Hogeye Facebook Page, Visit Elgin Facebook page

### Boards & Committees

CAMPO TAC meeting  
Historic Review Board  
Main Street Board  
Parks & Recreation Advisory Board  
Promotion Tourism committee  
Organization Committee (Downtown 78621)



Design Committee  
Business Retention & Recruitment Committee  
Hogeye Festival Committee  
City Council meeting

**Upcoming events**

Sip Shop & Stroll events 2<sup>nd</sup> Thursdays February through June  
Super Hero JDRF Fun Run Saturday March 7 in downtown  
Art Studio Tour and Pearls of Youth Art Show – April 18 and 19  
Car Club Cruise-In – April 18  
Purple and White Jubilee Saturday April 25  
Local Lore May 2  
Music in the Parks Series at Veteran's Memorial Park starting at 8pm  
    Friday, May 15...Beto y los Fairlanes  
    Friday, May 22...Chubby Knuckle Choir  
    Friday, May 29...Patty Finney and Friends  
    Friday, June 5..... Weldon Henson  
    Friday, June 19...Damn Torpedoes - Tom Petty Cover Band

**UTILITY BILLING 2015****February**

|                          |              |             |
|--------------------------|--------------|-------------|
| Billed out               | \$344,263.88 |             |
| Past due notices         | 570          | \$63,560.06 |
| Work orders-Cut offs     | 87           |             |
| Disconnected for non pmt | 76           |             |
| Extension to pay 1st     | 19           |             |
| Meter tamper fee         | none         |             |
| After Hour turn on       | 3/\$50       | \$150.00    |
| Accounts set to final    | 4            | for non pmt |
| <br>Credit Card Fees:    |              |             |
| In-house collected       | \$19,747.47  |             |
| In-house paid out        | \$429.87     |             |
| Online collected         | \$67,765.30  |             |
| Online paid out          | \$1,531.36   |             |

*Submitted by:  
Dodie Thomas  
Utility Billing Supervisor  
Customer Service/A/R Supervisor  
512-285-5721 office*

**Monthly Report to Administrative Manager**  
***Building Department***  
**For the Month of FEBRUARY 2015**

| <b>Type of Inspections:</b> | <b>Feb 14</b>     | <b>Feb 15</b>      | <b>Fiscal Yr. To Date</b> | <b>Calendar Yr. To Date</b> |
|-----------------------------|-------------------|--------------------|---------------------------|-----------------------------|
| Building                    | 23                | 48                 | 141                       | 83                          |
| Electrical                  | 28                | 57                 | 146                       | 99                          |
| Plumbing                    | 31                | 45                 | 191                       | 81                          |
| Gas                         | 22                | 38                 | 70                        | 61                          |
| Mechanical                  | 13                | 26                 | 64                        | 40                          |
| <b>TOTAL</b>                | <b>117</b>        | <b>214</b>         | <b>612</b>                | <b>364</b>                  |
|                             |                   |                    |                           |                             |
| <b>Building Permits</b>     | <b>6</b>          | <b>6</b>           | <b>87</b>                 | <b>24</b>                   |
| Value                       | \$86,887.43       | \$1,218,495        | \$8,842,060               | \$2,950,630                 |
| Fees                        | \$973.25          | \$6,133.85         | \$58,899.15               | \$18,436.25                 |
|                             |                   |                    |                           |                             |
| <b>Electrical Permits</b>   | <b>11</b>         | <b>14</b>          | <b>86</b>                 | <b>44</b>                   |
| Fees                        | \$1,880           | \$2,742.50         | \$15,835                  | \$8,085                     |
|                             |                   |                    |                           |                             |
| <b>Plumbing Permits</b>     | <b>10</b>         | <b>9</b>           | <b>77</b>                 | <b>28</b>                   |
| Fees                        | \$1,800           | \$1,637.50         | \$14,355                  | \$5,212.50                  |
|                             |                   |                    |                           |                             |
| <b>Gas Permits</b>          | <b>11</b>         | <b>7</b>           | <b>69</b>                 | <b>25</b>                   |
| Fees                        | \$1,157.50        | \$957.50           | \$7,630                   | \$2,892.50                  |
|                             |                   |                    |                           |                             |
| <b>Mechanical Permits</b>   | <b>7</b>          | <b>8</b>           | <b>70</b>                 | <b>29</b>                   |
| Fees                        | \$1,137.50        | \$1,415            | \$11,902.50               | \$4,832.50                  |
|                             |                   |                    |                           |                             |
| <b>Total All Fees</b>       | <b>\$6,948.25</b> | <b>\$12,886.35</b> | <b>\$108,621.65</b>       | <b>\$39,458.75</b>          |

**Feb 2015**  
**Building Permits**

| Number of Permits       |        | Type/Classification | Permit Fees                            |               | Valuation     |             |
|-------------------------|--------|---------------------|----------------------------------------|---------------|---------------|-------------|
| Feb 14                  | Feb 15 |                     | Feb 14                                 | Feb 15        | Feb 14        | Feb 15      |
|                         | 2      | New Single Family   | \$496                                  | \$1,526.60    | \$60,000      | \$204,295   |
|                         |        | New Duplex          |                                        |               |               |             |
|                         |        | New Manufactured    |                                        |               |               |             |
|                         |        | New Multi-Family    |                                        |               |               |             |
|                         |        | New Commercial      |                                        |               |               |             |
|                         |        | New Industrial      |                                        |               |               |             |
|                         |        | New Swimming Pools  |                                        |               |               |             |
|                         |        | Moving Permit       |                                        |               |               |             |
|                         | 1      | New Signs           | \$150                                  | \$0           | \$12,000      | \$0         |
|                         |        |                     |                                        |               |               |             |
|                         |        |                     |                                        |               |               |             |
|                         |        | Residential         | \$143                                  |               | \$4,795       |             |
|                         | 3      | Non-Residential     | \$184.25                               | \$4,607.25    | \$10,092.43   | \$1,014,200 |
|                         |        | Demolitions         |                                        |               |               |             |
|                         |        |                     |                                        |               |               |             |
|                         | 6      |                     | \$973.25                               | \$6,133.85    | \$86,887.43   | \$1,218,495 |
|                         |        |                     |                                        |               |               |             |
| <b>BOA* Request</b>     |        | None                |                                        |               |               |             |
| <b>Rezoning Request</b> |        | 121 Anderson Rivers | Rezone R-1 to C-3<br>recommend council |               |               |             |
|                         |        |                     |                                        |               |               |             |
| <b>Code Enforcement</b> |        | <b>ACTIVE</b>       | <b>ACTIVE</b>                          | <b>CLOSED</b> | <b>CLOSED</b> |             |
|                         |        | Feb 14              | Feb 15                                 | Feb 14        | Feb 15        |             |
| Abandoned/Junked        |        |                     |                                        |               |               |             |
| Vehicles                |        | 6                   | 2                                      | 13            | 1             |             |
| Animal Control          |        |                     |                                        |               | 2             |             |
| Permits                 |        |                     |                                        |               |               |             |
| Environmental           |        |                     |                                        |               |               |             |
| Code                    |        |                     |                                        | 4             | 5             |             |
| Health and Sanitation   |        |                     |                                        | 9             | 1             |             |
| Bill Signs              |        |                     |                                        | 40            | 12            |             |
| Property Maintenance    |        | 1                   | 1                                      |               | 2             |             |
| Life Structures         |        | 1                   |                                        | 1             | 1             |             |
| Water/Sewer             |        | 1                   |                                        | 3             | 6             |             |
| Licensing               |        | 1                   |                                        | 5             | 4             |             |

|              |    |  |   |  |    |  |    |  |
|--------------|----|--|---|--|----|--|----|--|
| <b>Total</b> | 10 |  | 3 |  | 75 |  | 34 |  |
|--------------|----|--|---|--|----|--|----|--|

\*Zoning Board of Adjustments

Submitted By: Jim Cazares

Date: March 9, 2015

Michael Gonzalez  
Parks and Recreation Program Manager  
[mgonzalez@ci.elgin.tx.us](mailto:mgonzalez@ci.elgin.tx.us) 512-285-6190



| February Parks Summary 2015 |                |
|-----------------------------|----------------|
| Facility                    | Number of uses |
| Park/ Pavilion Rental       | 5              |
| Ball Field Rental           | 40             |
| Fleming Community Center    | 56             |
|                             |                |
| Deposits                    | \$1,643.00     |

#### Projects:

Construction projects at Morris and Shenandoah are moving forward the City manager and other City Staff are updated on these projects regularly.

I am also reporting on park use and how to best manage our cost recovery efforts. For the first time in this department we will be tracking park use and different trends and we will be able to give a more detailed report on how the park is used and who is renting the facilities.

We are also coordinating with Jodi Lopez in putting the finishing touches on the Juvenile Diabetes Research Foundation Austin chapter Super Hero Fun Run. This event is set for March 7<sup>th</sup>. This event will bring runners and supporters from around Texas to participate in the run here in downtown Elgin.

Spring Break is March 16<sup>th</sup> -20<sup>th</sup> we will have all free programming for youth and adults. To see a complete list of spring break programs see the spring break events flyer.

#### Goals for March 2015

- Monitor and report on Morris Park and Shenandoah Park construction projects
- Organize data for park use set cost recovery goals
- Plan and execute great spring break programming

## Report on Fleming Community Center use

**Goals for the Community center:** Provide a clean safe recreation facility that allows the community to gather in a central location. A facility that would not be exclusive to any individual or organization, but would be for the benefit and use of the community.

**Summary:** The Fleming Community Center was renovated in the summer of 2013. In September 2013 it hosted some of the first events for the public. This report is a look at the use by the community and the City from September 2013 to March 2015.

### Definitions of users:

**Private events** Include, Birthday parties, family reunions, anniversary parties, funeral gatherings, graduation celebrations and baby showers, classes or meetings that are not open to the public and company retreats are considered private events these events pay full price.

**Recreation contractors/Repeat user's:** Individuals who partner with the parks department to provide recreation programming with a fee. These instructors would not otherwise use the facility without the parks department prorating the fees. These instructors agree to allow their classes to be open enrollment to the community. They act as partners in our access to recreation programming. (Art classes, Zumba, Yoga and dance classes.)

**Non-profit organizations:** these organizations must have proof of 501c3 status their programs must be open to the public and free or minimal cost to attend. Nonprofit organizations that receive a discount serve an overall good and contribute positively to the community.

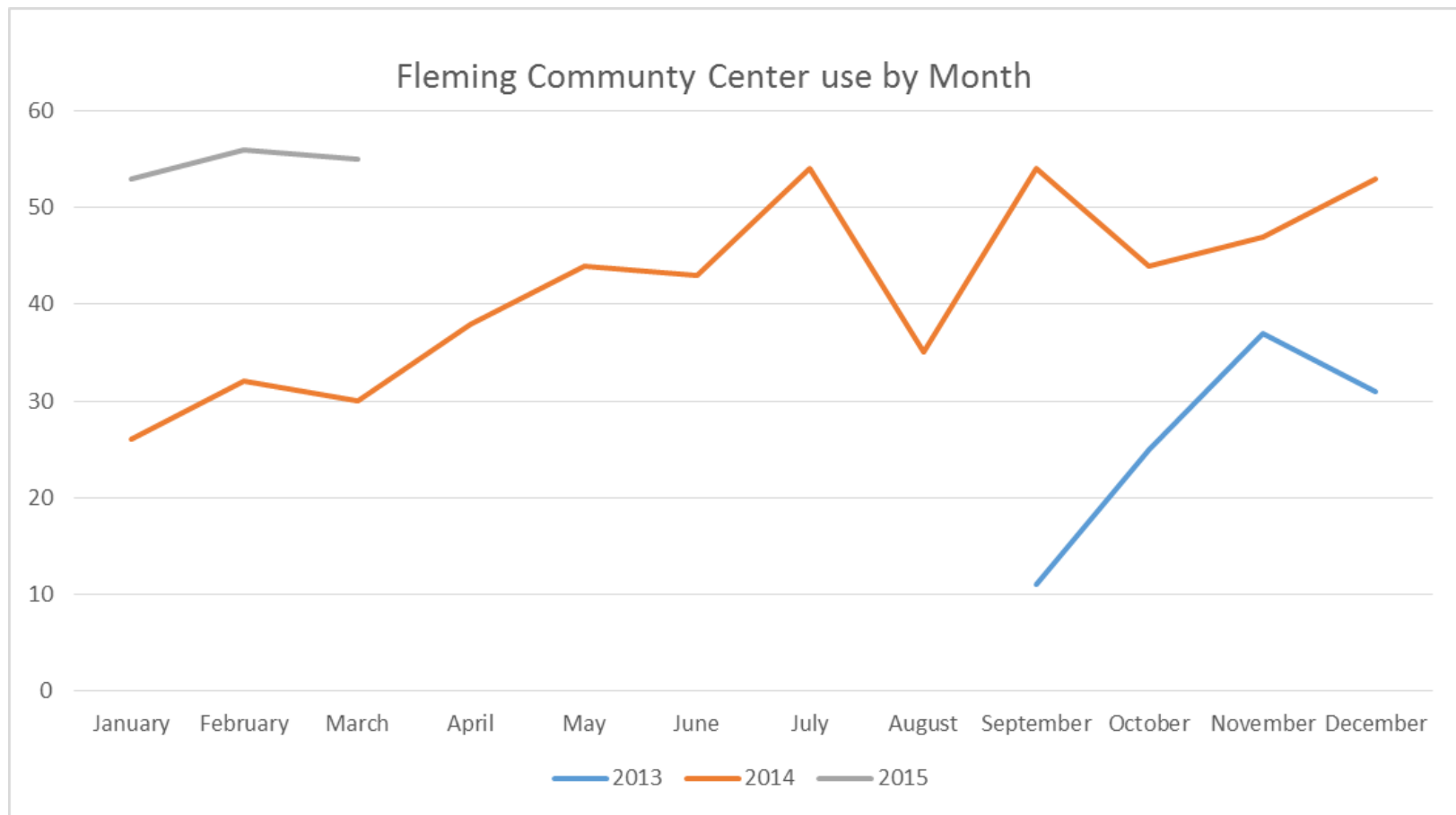
**City Trainings:** These programs include: Lifeguard training, Water Department training, Police testing and other benefits to city staff. City departments are not charged.

**Recreation programming:** Free events put on but on by the Parks Department or volunteers that that are open to the public and contribute to the community by providing access to recreation. (Seniors domino club, free recreation demonstrations and free spring break events)

**Boards and Commissions:** Government or appointed boards that contribute directly to the City's operations. These include: Parks and Recreation Advisory Board, City Counsel, Bastrop County breakfast meetings McCann Adams studios design committee meetings.

**Other city meetings:** Department meetings, police interviews, architect interviews and general meeting space.

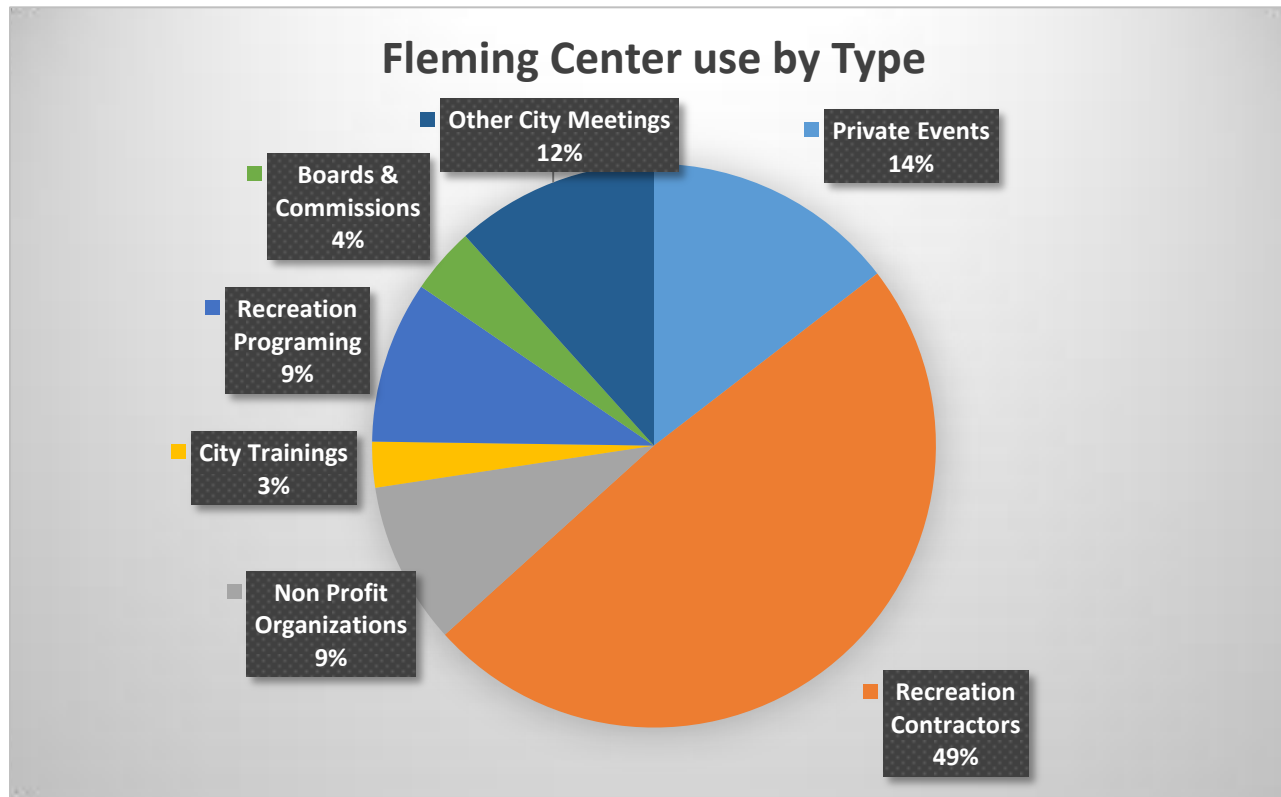
| Fleming Community Center use September 2013- Current |         |          |       |       |     |      |      |        |           |         |          |          |
|------------------------------------------------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
|                                                      | January | February | March | April | May | June | July | August | September | October | November | December |
| 2013                                                 |         |          |       |       |     |      |      |        | 11        | 25      | 37       | 31       |
| 2014                                                 | 26      | 32       | 30    | 38    | 44  | 43   | 54   | 35     | 54        | 44      | 47       | 53       |
| 2015                                                 | 53      | 56       | 55    |       |     |      |      |        |           |         |          |          |
| Total                                                |         | 768      |       |       |     |      |      |        |           |         |          |          |





| Number of Fleming Center uses since opening<br>September 2013 -Present |                |             |
|------------------------------------------------------------------------|----------------|-------------|
| Types of uses                                                          | Number of uses | Amount      |
| Private Events                                                         | 111            | \$ 5,229.00 |
| Recreation Contractors                                                 | 372            | \$ 4,400.00 |
| Non Profit Organizations                                               | 71             | \$ 1,065.00 |
| City Trainings                                                         | 20             | No Charge   |
| Recreation Programing                                                  | 71             | No Charge   |
| Boards & Commissions                                                   | 29             | No Charge   |
| Other City Meetings                                                    | 89             | No Charge   |
| Totals                                                                 | 763            | \$10,694.00 |

| Fees Deposited by Month |           |             |
|-------------------------|-----------|-------------|
| 2013                    | August    | \$ 125.00   |
|                         | September | \$ 82.00    |
|                         | October   | \$ 309.00   |
|                         | November  | \$ 515.00   |
|                         | December  | \$ 315.00   |
| 2014                    | January   | \$ 700.00   |
|                         | February  | \$ 480.00   |
|                         | March     | \$ 275.00   |
|                         | April     | \$ 690.00   |
|                         | May       | \$ 445.00   |
|                         | June      | \$ 520.00   |
|                         | July      | \$ 800.00   |
|                         | August    | \$ 275.00   |
|                         | September | \$ 1,050.00 |
|                         | October   | \$ 405.00   |
|                         | November  | \$ 475.00   |
|                         | December  | \$ 265.00   |
| 2015                    | January   | \$ 737.50   |
|                         | February  | \$ 1,443.00 |
|                         | March     | \$ 787.50   |
|                         | Totals    | \$10,694.00 |



## Monthly Reports February 2015

### Department 023 Water Treatment

|                                     |                           |
|-------------------------------------|---------------------------|
| Well # 10                           | 8,950,,000 Gallons        |
| Well # 11                           | 0 Gallons                 |
| Well # 14                           | 14,600,000 Gallons        |
| Well # 15                           | 0 Gallons                 |
| Water loss due to leaks or flushing | 50,000 Gallons            |
| <b>Total Water Pumped</b>           | <b>23,600,000 Gallons</b> |

#### Chemicals Used

|          |            |
|----------|------------|
| Chlorine | 282 Pounds |
| Sequest  | 300 Pounds |

#### Distribution Samples

|                               |           |
|-------------------------------|-----------|
| Bacteriological Samples Taken | 10        |
| Average Chlorine Residual     | 1.91 mg/l |
| Violations                    | 0         |

### Department 024 Distribution

#### Line Repairs/New installations

|                                       |    |
|---------------------------------------|----|
| Main Line Breaks                      | 1  |
| Service Line Breaks                   | 2  |
| Miscellaneous Repairs/Complaint Calls | 15 |
| New Connections/Taps                  | 1  |
| Installation of New Water Main        | 0  |

### Department 026 Wastewater

#### Collections

#### Backups

|                       |    |
|-----------------------|----|
| Main Lines            | 4  |
| Service Lines         | 11 |
| After Hours Call-Outs | 12 |

#### Line Repairs/New Installations

|                                  |   |
|----------------------------------|---|
| Curb Side Cleanout Caps Replaced | 1 |
| Curb Side Cleanouts Installed    | 5 |
| Main Line Repairs                | 1 |
| New Main Line Installed          | 0 |
| New Taps Installed               | 1 |
| Lines TV'd                       | 3 |
| Manholes Installed/Repaired      | 0 |

**Lift Station Maintenance/Repairs**

|                                          |         |
|------------------------------------------|---------|
| Hour Meter Reads/Daily Site Checks       | 9 Daily |
| Pumps Pulled                             | 0       |
| Pumps Installed                          | 0       |
| Pumps De-raged                           | 1       |
| Motors Pulled                            | 2       |
| Motors Installed                         | 0       |
| Electrical Issues (Repair/Replace Parts) | 1       |
| Floats Cleaned/Replaced                  | 1       |
| Grass/Weed Maintenance                   | 0       |
| After Hours Call Outs                    | 5       |

**Wastewater Treatment Plant****Maintenance/Repairs**

|                                   |    |
|-----------------------------------|----|
| Pumps Pulled                      | 1  |
| Pumps Installed                   | 1  |
| Motors Pulled                     | 0  |
| Motors Installed                  | 0  |
| Control System/Electrical Repairs | 2  |
| Cleaned Wet Well Floats           | 2  |
| Miscellaneous Repairs             | 12 |
| After Hours Call-Outs             | 2  |

**Chemicals Used**

|                          |       |
|--------------------------|-------|
| Alum/Gallons             | 4,000 |
| Bleach 10%/ Gallons      | 2,000 |
| Polymer/ 55 gallon drums | 2     |

**Monthly Plant Flows and Test Results**

|                    |                    |
|--------------------|--------------------|
| Minimum Daily Flow | 518,900 Gallons    |
| Maximum Daily Flow | 731,900 Gallons    |
| Average Daily Flow | 624,600 Gallons    |
| Total Monthly Flow | 18,112,100 Gallons |

|                                                       |           |
|-------------------------------------------------------|-----------|
| Effluent DO (Dissolved Oxygen) Average                | 7.45      |
| Effluent Chlorine Residual Average                    | 1.62 mg/l |
| Effluent pH Average                                   | 7.25      |
| Total Phosphorus Average                              | 0.11      |
| CBOD (Carbonaceous Biochemical Oxygen Demand) Average | 2.5       |
| TSS (Total Suspended Solids) Average                  | 2         |
| Ammonia/Nitrates Average                              | 0.324     |

**Remarks**

Decision on Well #15 repairs has been reached. Waiting on final estimate on repairs.



TO: Elgin City Council and City Manager

RE: Economic Development Corp. Monthly Report by Joe Newman

Date: Tuesday, April 7, 2015 council meeting

- The CAPCOG Economic Development District held its quarterly board meeting to discuss the Federal guidelines of our economic development plan for the region. Mayor Holm chaired the meeting.
- Several Bastrop County officials had a private meeting with the officials of the proposed Lone Star Rail District to learn more about the freight rail that is being planned along the Bastrop/Travis County boundary. LSR is narrowing the various routes and will begin environmental study soon. A high speed train coming thru Bastrop County probably won't benefit us unless Union Pacific allows an off-freight terminal to be built that would handle shipping containers, etc.
- Senator Lois Kolkhorst invited about 20 key economic developers from around Texas to meet with her in Austin to discuss various bills that affect economic development. Lois and I have been friends for many years. She is the former chamber and EDC executive in Brenham.
- I attended the Real Estate Council of Austin (RECA) luncheon with Austin Mayor Steve Adler and heard his views on the future of Austin and especially how he plans to streamline the permitting process.
- The Texas Legislative Conference was held in New Braunfels. The statewide group selects a new "Texan of the Year" and this time it was Speaker of the House, Joe Strauss. In the past we've honored governors, senators, presidents and other outstanding Texans for their contributions to the State.
- The City & EDC's sales tax revenues continue upward. March 2015 was up 18.49% over last March.
- The Elgin EDC board met and heard a presentation by Sue Beckwith concerning possible Food Hubs here in Elgin. Very informative. We also met in executive session and discussed two possible tenants who want to build in the Elgin Business Park's new lots which were recently purchased.
- I was asked to work the Bastrop County Tourism Booth at the South By Southwest event in Austin. Huge crowds and we distributed lots of info on our county and three cities.
- I was invited by Camp Swift officials to attend a briefing and demonstration day at the base. Learned a lot and got to shoot M-16s! In the next few months, Matrix Design Group consultants will be conducting a Joint Land Use Study (JLUS) for Camp Swift. The goal of JLUS is to reduce potential conflicts between the camp and new growth and economic vitality, protecting public health and safety, and protecting the operational mission of the camp.
- I was asked to testify before a Texas House of Representative Ways & Means Committee on the Tax Code Chapter 313 dealing with Independent School District's ability to abate ad valorem taxes on mega-projects that impact economic development when two ISD's territory overlap. More or less a clean-up or clarification of existing legislation.
- Kerry Lacy and I met with the Matrix Design Group who are the lead consultants for Camp Swift's Joint Land Use Study. They are meeting with officials from all parts of the county and region. As the area grows, they want to make sure subdivisions and businesses don't get too close to the base and cause regrets from either party.
- Opportunity Austin (branch of the chamber of commerce) invited me to attend a breakfast in which five area County Judges were the program. Judge Pape spoke mainly on water resources and growth of the region.
- A large delegation turned out for the CARTS Maintenance Barn grand opening named in honor of former County Commissioner Lee Dildy.

If anyone needs specific information or hear unfounded rumors, please don't hesitate to contact me.

Please let me know if I can be of any assistance whatsoever.

THANKS!

Joe Newman

Elgin Economic Development Corporation, Cell: 512-581-2332

Elgin Police Department  
Monthly Report

February 2015

| CATEGORY                      | Feb-15 | 14-Feb | 13-Feb | 12-Feb | 11-Feb |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Calls for Service</b>      |        |        |        |        |        |
| Total Calls for Service       | 746    | 556    | 634    | 667    | 642    |
| Police calls                  | 521    | 531    | 532    | 442    | 382    |
| Fire calls                    | 36     | 23     | 31     | 27     | 52     |
| Animal calls                  | 87     | 81     | 60     | 42     | 48     |
| Activity logs                 | 96     | 154    | 229    | 151    | 142    |
| City calls                    | 6      | 11     | 4      | 5      | 9      |
| <b>Offense Reports</b>        |        |        |        |        |        |
| Total Offense Reports         | 75     | 64     | 80     | 64     | 63     |
| Active (Open) cases           | 21     | 15     | 23     | 19     | 23     |
| Cases Inactivated             | 22     | 16     | 12     | 11     | 17     |
| Cases Closed                  | 1      | 4      | 0      | 4      | 3      |
| Documentation (no crime)      | 0      | 0      | 3      | 2      | 3      |
| Other                         | 0      | 0      | 1      | 8      | 0      |
| Unfounded                     | 2      | 0      | 1      | 2      | 1      |
| Referred to other agency      | 2      | 1      | 3      | 0      | 0      |
| <b>Citations</b>              |        |        |        |        |        |
| Total Citations               | 156    | 319    | 319    | 213    | 184    |
| Citations for violations      | 90     | 158    | 131    | 124    | 103    |
| Warnings                      | 66     | 161    | 179    | 89     | 81     |
| <b>Collisions</b>             |        |        |        |        |        |
| Total Accidents               | 29     | 17     | 25     | 23     | 30     |
| Major accidents (with injury) | 4      | 0      | 2      | 3      | 4      |
| Minor accidents (no injury)   | 16     | 12     | 19     | 17     | 19     |
| Leaving the scene accidents   | 9      | 5      | 4      | 3      | 7      |
| <b>Alarms</b>                 |        |        |        |        |        |
| Business alarms               | 6      | 18     | 8      | 11     | 11     |
| Residential alarms            | 1      | 1      | 9      | 3      | 7      |
| Fire alarms                   | 3      | 1      | 0      | 2      | 6      |
| <b>Arrests</b>                |        |        |        |        |        |
| Felony arrests                | 5      | 4      | 7      | 7      | 4      |
| Misdemeanor arrests           | 20     | 26     | 27     | 15     | 20     |
| Other arrests                 | 2      | 3      | 3      | 3      | 0      |
| <b>Animal Control</b>         |        |        |        |        |        |
| Total Animal Control calls    | 87     | 64     | 60     | 42     | 48     |
| Animal Cruelty calls          | 0      | 0      | 0      |        | 0      |
| Canine Impounds               | 19     | 18     | 14     |        | 19     |
| Feline Impounds               | 5      | 6      | 10     |        | 2      |
| Citations issued              | 5      | 10     | 11     | 0      | 0      |

Elgin Police Department  
Monthly Report

February 2015

|                   |    |    |    |   |   |
|-------------------|----|----|----|---|---|
| Bite Cases        | 0  | 0  | 1  | 1 | 2 |
| Dead animal calls | 5  | 10 | 7  |   | 4 |
| Wildlife calls    | 0  | 4  | 0  |   | 0 |
| Rabies cases      | 0  | 0  | 0  |   | 0 |
| Other             | 57 | 16 | 17 |   |   |



OFFICE OF COURT ADMINISTRATION

TEXAS JUDICIAL COUNCIL



OFFICIAL MUNICIPAL COURT MONTHLY REPORT

Month February

Year 2015

Municipal Court for the City CITY OF ELGIN

Presiding Judge Larry Dunne

If new, date assumed office

Court Mailing Address P.O. BOX 591

City ELGIN

, TX Zip 7-8621

Phone Number (512) 281-0318

Fax Number

Courts Public Email

Court's Website

THE ATTACHED IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS COURT

Prepared by Lillie Griffin

Date Mar 20, 2015

Phone Number (512) 281-0318

PLEASE RETURN THIS FORM NO LATER THAN 20 DAYS FOLLOWING THE END OF THE MONTH REPORTED TO:

OFFICE OF COURT ADMINISTRATION

P O BOX 12066

AUSTIN, TX

# CRIMINAL SECTION

City of CITY OF ELGIN

Month February Year 2015

|                                                           | Traffic Misdemeanors |         |                | Non-Traffic Misdemeanors |                 |                |
|-----------------------------------------------------------|----------------------|---------|----------------|--------------------------|-----------------|----------------|
|                                                           | Non-Parking          | Parking | City Ordinance | Penal Code               | Other State Law | City Ordinance |
| <b>1. Total Cases Pending First of Month:</b>             | 12,842               | 12      | 0              | 0                        | 2,534           | 6              |
| a. Active Cases                                           | 9,044                | 11      | 0              | 0                        | 1,402           | 0              |
| b. Inactive Cases                                         | 3,798                | 1       | 0              | 0                        | 1,132           | 6              |
| <b>2. New Cases Filed</b>                                 | 79                   | 0       | 0              | 2                        | 50              | 2              |
| <b>3. Cases Reactivated</b>                               | 44                   | 0       | 0              | 0                        | 24              | 0              |
| <b>4. All Other Cases Added</b>                           | 0                    | 0       | 0              | 0                        | 0               | 0              |
| <b>5. Total Cases on Docket</b>                           | 9,167                | 11      | 0              | 2                        | 1,476           | 2              |
| <b>6. Dispositions Prior to Court Appearance or Trial</b> |                      |         |                |                          |                 |                |
| a. Uncontested Dispositions                               | 80                   | 0       | 0              | 0                        | 26              | 2              |
| b. Dismissed by Prosecution                               | 15                   | 0       | 0              | 0                        | 12              | 0              |
| <b>7. Dispositions at Trial:</b>                          |                      |         |                |                          |                 |                |
| a: Convictions                                            |                      |         |                |                          |                 |                |
| 1) Guilty Plea or Nolo Contendere                         | 5                    | 0       | 0              | 0                        | 5               | 0              |
| 2) By the Court                                           | 0                    | 0       | 0              | 0                        | 0               | 0              |
| 3) By the Jury                                            | 0                    | 0       | 0              | 0                        | 0               | 0              |
| b: Acquittals:                                            |                      |         |                |                          |                 |                |
| 1) By the Court                                           | 0                    | 0       | 0              | 0                        | 0               | 0              |
| 2) By the Jury                                            | 0                    | 0       | 0              | 0                        | 0               | 0              |
| c. Dismissed by Prosecution                               | 0                    | 0       | 0              | 0                        | 0               | 0              |
| <b>8. Compliance Dismissals:</b>                          |                      |         |                |                          |                 |                |
| a: After Driver Safety Course                             | 15                   |         |                |                          |                 |                |
| b: After Deferred Disposition                             | 3                    | 0       | 0              | 0                        | 3               | 0              |
| c: After Teen Court                                       | 0                    | 0       | 0              | 0                        | 0               | 0              |
| d: After Tobacco Awareness Course                         |                      |         |                |                          | 0               |                |
| e: After Treatment for Chemical Dependency                |                      |         |                | 0                        | 0               |                |
| f: After Proof of Financial Responsibility                | 4                    |         |                |                          |                 |                |
| g: All Other Transportation Code Dismissals               | 1                    | 0       | 0              | 0                        | 0               | 0              |
| <b>9. All Other Dispositions</b>                          | 16                   | 0       | 0              | 0                        | 3               | 0              |
| <b>10. Total Cases Disposed</b>                           | 139                  | 0       | 0              | 0                        | 49              | 2              |
| <b>11. Cases Placed On Inactive Status</b>                | 83                   | 1       | 0              | 0                        | 50              | 0              |
| <b>12. Total Cases Pending End of Month:</b>              | 12,782               | 12      | 0              | 2                        | 2,535           | 6              |
| a: Active Cases                                           | 8,945                | 10      | 0              | 2                        | 1,377           | 0              |
| b: Inactive Cases                                         | 3,837                | 2       | 0              | 0                        | 1,158           | 6              |
| <b>13. Show Cause Hearings Held</b>                       | 4                    | 0       | 0              | 0                        | 9               | 0              |
| <b>14. Cases Appealed:</b>                                |                      |         |                |                          |                 |                |
| a: After Trial                                            | 0                    | 0       | 0              | 0                        | 0               | 0              |

## JUVENILE / MINOR ACTIVITY

|                                                                                        |              |
|----------------------------------------------------------------------------------------|--------------|
| <b>Court</b> CITY OF ELGIN                                                             | <b>TOTAL</b> |
| <b>Month</b> February <b>Year</b> 2015                                                 |              |
| <b>1. Transportation Code Cases Filed</b>                                              | 0            |
| <b>2. Non-Driving Alcoholic Beverage Code Cases Filed</b>                              | 0            |
| <b>3. Driving Under the Influence of Alcohol Cases Filed</b>                           | 0            |
| <b>4. Drug Paraphernalia Cases Filed</b>                                               | 0            |
| <b>5. Tobacco Cases Filed</b>                                                          | 1            |
| <b>6. Failure to Attend School Cases Filed</b>                                         | 6            |
| <b>7. Education Code (Except Failure to Attend) Cases Filed</b>                        | 0            |
| <b>8. Violation of Local Daytime Curfew Ordinance Cases Filed</b>                      | 1            |
| <b>9. All Other Non-Traffic Fine-Only Filed</b>                                        | 0            |
| <b>10. Transfer to Juvenile Court:</b><br>a. Mandatory Transfer                        | 0            |
| b. Discretionary Transfer                                                              | 0            |
| <b>11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct)</b>     | 0            |
| <b>12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges)</b> | 0            |
| <b>13. Juvenile Statement Magistrate Warning:</b><br>a. Warnings Administered          | 0            |
| b. Statements Certified                                                                | 0            |
| <b>14. Detention Hearings Held</b>                                                     | 0            |
| <b>15. Orders for Non-Secure Custody Issued</b>                                        | 0            |
| <b>16. Parent Contributing to Nonattendance Cases Filed</b>                            | 0            |

## ADDITIONAL ACTIVITY

| Court CITY OF ELGIN                                                                      |           | Number Given | Number Requests For Counsel |
|------------------------------------------------------------------------------------------|-----------|--------------|-----------------------------|
| Month February                                                                           | Year 2015 |              |                             |
| <b>1. Magistrate Warnings:</b>                                                           |           |              |                             |
| a. Class C Misdemeanors                                                                  |           | 16           |                             |
| b. Class A and B Misdemeanors                                                            |           | 14           |                             |
| c. Felonies                                                                              |           | 4            |                             |
|                                                                                          |           |              | TOTAL                       |
| <b>2. Arrest Warrants Issued:</b>                                                        |           |              | 144                         |
| a. Class C Misdemeanors                                                                  |           |              |                             |
| b. Class A and B Misdemeanors                                                            |           |              | 0                           |
| c. Felonies                                                                              |           |              | 0                           |
| <b>3. Capiases Pro Fine Issued</b>                                                       |           |              | 14                          |
| <b>4. Search Warrants Issued</b>                                                         |           |              | 0                           |
| <b>5. Warrants for Fire, Health and Code Inspections Filed</b>                           |           |              | 0                           |
| <b>6. Examining Trials Conducted</b>                                                     |           |              | 0                           |
| <b>7. Emergency Mental Health Hearings Held</b>                                          |           |              | 0                           |
| <b>8. Magistrate's Orders for Emergency Protection Issued</b>                            |           |              | 0                           |
| <b>9. Magistrate's Orders for Ignition Interlock Device Issued</b>                       |           |              | 0                           |
| <b>10. All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond</b> |           |              | 0                           |
| <b>11. Driver's License Denial, Revocation or Suspension Hearings Held</b>               |           |              | 0                           |
| <b>12. Disposition of Stolen Property Hearings Held</b>                                  |           |              | 0                           |
| <b>13. Peace Bond Hearings Held</b>                                                      |           |              | 0                           |
| <b>14. Cases in Which Fine and Court Costs Satisfied by Community Service:</b>           |           |              | 0                           |
| a. Partial Satisfaction                                                                  |           |              |                             |
| b. Full Satisfaction                                                                     |           |              | 1                           |
| <b>15. Cases in Which Fine and Court Costs Satisfied by Jail Credit</b>                  |           |              | 12                          |
| <b>16. Cases in Which Fine and Court Costs Waived for Indigency</b>                      |           |              | 1                           |
| <b>17. Amount of Fines and Court Costs Waived for Indigency</b>                          |           |              | \$529.00                    |
| <b>18. Fines, Court Costs and Other Amounts Collected:</b>                               |           |              |                             |
| a. Kept by City                                                                          |           |              | \$21,970.98                 |

## Library Report for March 2015

**Circulation** was up 9.8% in December, down 4.5% in January, up 4% in February compared to the previous year. Circulation for the first 5 months of the year is up 4.2% with the increased use in video and children's materials.

**Collection:** Our collection size is 37,992 items. Staff continues with inventorying and weeding (culling books) projects. It runs on a two-year cycle but if we have a crowded area we weed the area to make room.

**Programs:** A Texas Workforce Commission workforce specialist, Denise Ross, is in the library on Wednesday to help job seeker with resumes, receive unemployment, set up e-mail accounts to use Work-In-Texas website, improve their application, etc. She stays busy helping job seekers. TSLAC is asking the legislature for funds to train librarians in workforce and economic development skills.

Dual Language (English/Spanish) classes restarted in January with volunteer teachers and are going strong again Monday from 6-8.

Bethel Oestman and John VanMetre are teaching the ESL (English as a second language) classes on Tuesday and Thursday evenings. They tutor one-on-one before class, too.

Melinda Torres, children's librarian, and Jan Raby, library volunteer, are planning the summer reading program with Sandy Ott planning for the young adult summer program. Melinda has worked with Michael Gonzales of the Parks Department to have Spring Break activities all week. A special needs parent support group is meeting in the library on the 2<sup>nd</sup> Friday of the month from 2-4.

**Staff:** Melissa Lipiec and Judy Maiewski will attend the Texas Library Association Conference in April in Austin. Sandy Ott will go to the exhibits and Bluebonnet Luncheon Thursday of conference. Judy has been working toward clearing out records that are not needed. We learned from our City Secretary and Texas State Library how to go about removing the excess. By the way, minutes from meetings are kept forever. A lot is kept as long as it is administratively valuable.

**Grants:** Grant reports for the Tocker Foundation materials grant, Texas Book Festival Literacy Initiative grant, TSLAC Special Projects grant, and Trull Foundation are completed. We have no current grants with the exception of the Keep Bastrop County Beautiful/Lowe's gift card and \$500.00 grant funds for Wildcat Garden.

**Technology:** The library's server was crashing with 2 out of 3 arrays not working. On-Technology will replace hard drives in server with more memory. We are told that will also help our network run smoother.

| Categories                      | Units   | Feb. '14 | Feb. '15 | Fiscal YTD '14 | Fiscal YTD '15 |
|---------------------------------|---------|----------|----------|----------------|----------------|
| <b>Total Circulation</b>        |         | 6,724    | 7,012    | 37,227         | 37,992         |
| + or - Same month previous year | Percent | 3%-      | 4.2%+    |                |                |

|                           |       |         |         |          |          |
|---------------------------|-------|---------|---------|----------|----------|
|                           |       |         |         |          |          |
| <b>Additions</b>          |       |         |         |          |          |
| Interlibrary Loans        | Each  | 0       | 2       | 10       | 9        |
| New Patrons               | Each  | 79      | 84      | 401      | 421      |
|                           |       |         |         |          |          |
| <b>Collection</b>         |       |         |         |          |          |
| Items Added               | Each  | 190     | 360     | 1,386    | 1,696    |
| Items Withdrawn           | Each  | 306     | 408     | 1,508    | 1,584    |
| Total Collection          | Each  | 38,109  | 37,933  | 38,109   | 37,933   |
|                           |       |         |         |          |          |
| <b>General Statistics</b> |       |         |         |          |          |
| Gate Count                | Each  | 4,388   | 3,929   | 22,584   | 20,385   |
| Hours Open                | Hours | 154     | 154     | 801      | 783      |
| Library Tours             | Each  | 0       | 1       | 1        | 2        |
| Program Visitors          | Each  | 363     | 337     | 2,664    | 2,529    |
| Public Computer Use       | Hours | 662     | 695     | 3,685    | 3,129    |
| Patrons using computers   | Each  | 662     | 637     | 3,256    | 2,960    |
| Volunteer Hours           | Each  | 340     | 352     | 1,713    | 1,827    |
|                           |       |         |         |          |          |
| <b>Receipts</b>           |       |         |         |          |          |
|                           |       | \$5,589 | \$5,422 | \$12,942 | \$11,341 |
|                           |       |         |         |          |          |
| <b>Civic Center Use</b>   |       |         |         |          |          |
| City                      | Each  | 1       | 4       | 15       | 15       |
| Library                   | Each  | 9       | 14      | 71       | 64       |
| Public Rental             | Each  | 2       | 3       | 15       | 11       |
| Other - not for profit    | Each  | 13      | 14      | 43       | 48       |
| Total Civic Center Use    |       | 25      | 35      | 144      | 138      |
|                           |       |         |         |          |          |



**COUNCIL MEETING:** April 7, 2015

**ITEM:** 1. Approval of minutes of the regular council meeting and public hearing March 3, 2015.

**RESOURCE PERSON(S):** Lucretia Alvarez, City Secretary (Pages 55-62)

**SUMMARY:** Presented for review and approval are the minutes of the regular council meeting March 3, 2015.

**RECOMMENDATION(S):** Approve the minutes of the regular council meeting March 3, 2015.

**ATTACHMENT:** 1-Minutes of March 3, 2015 Regular Meeting & Public Hearing

**MINUTES  
ELGIN CITY COUNCIL  
REGULAR MEETING & PUBLIC HEARING  
TUESDAY, MARCH 3, 2015, 7:00 P.M.  
CITY ANNEX COUNCIL CHAMBERS, 310 NORTH MAIN STREET**

**CALL TO ORDER**

Mayor Marc Holm called the meeting to order at 7:10 p.m. with all members present except Council Member Keith Joesel.

Marc Holm, Mayor  
Chris Cannon, Mayor Pro-Tem  
Keith Joesel, Council Member (absent)  
Sue Brashar, Council Member  
Edward Maldonado, Council Member  
Juan Gonzalez, Council Member  
Mary Penson, Council Member  
Jessica Bega, Council Member  
Craig Fromme, Council Member  
Kerry Lacy, City Manager  
Lucretia Alvarez, City Secretary  
Charlie Crossfield, City Attorney

**INVOCATION**

Council Member Mary Penson gave the invocation.

REGULAR MEETING was recessed at 7:12 p.m. and the PUBLIC HEARING was called to order at 7:12 p.m.

**PUBLIC HEARING**

1. Conduct a public hearing to consider whether the property located at 423 West Brenham Street, Elgin, Texas 78621 is an unsafe building in violation of the City of Elgin's Code of Ordinances and whether such Property should be ordered to be demolished in accordance with the City's ordinances. Gary N. Cooke, Planning and Development Director

Public hearing was called to order at 7:12 p.m., and with no public comments the public hearing was closed at 7:13 p.m.

2. Conduct a public hearing to consider whether the property located at 111-113 Reyna Street, Elgin, Texas 78621 is an unsafe building in violation of the City of Elgin's Code of Ordinances and whether such Property should be ordered to be demolished in accordance with the City's ordinances.



Gary N. Cooke, Planning and Development Director

Public hearing was called to order at 7:13 p.m., and with no public comments the public hearing was closed at 7:14 p.m.

3. Conduct a public hearing to consider whether the property located at 602 Alley A, Elgin, Texas 78621 is an unsafe building in violation of the City of Elgin's Code of Ordinances and whether such Property should be ordered to be demolished in accordance with the City's ordinances.

Gary N. Cooke, Planning and Development Director

Public hearing was called to order at 7:14 p.m., and with no public comments the public hearing was closed at 7:15 p.m.

4. Conduct a public hearing for a proposed zoning change request from William E. Rivers for his property located at 121 Anderson Drive from R-1 residential to C-3 commercial.

Gary N. Cooke, Planning and Development Director

Public hearing was called to order at 7:15 p.m., and with no public comments the public hearing was closed at 7:18 p.m.

Mayor Marc Holm Closed the PUBLIC HEARING and reconvened the REGULAR MEETING at 7:18 p.m.

### **PUBLIC COMMENT**

Jeanette Shelby, 409 North Main Street, Elgin supports agenda item 7 to bring more people to the downtown area and generate more residents downtown as well. As a realtor with current prospective property buyers, investors express to her they would like to see the downtown properties succeed and would invest even more with the downtown area improvement plans approved. Downtown businesses have a better chance of growing alongside a brighter looking park area downtown.

Lynn Cottle, 104 Terra Drive, Elgin has inquiries on agenda item 7 in regards to the art orchard and the demonstration garden. She has concerns regarding the number of trees, the lack of tables, the maintenance that will be required, and the cost going into this area for the number of people who may use it. She prefers to see the money spent on street repairs.

Ed Rivers, 22 North Main Street, Elgin supports agenda item 7 on behalf of the Main Street Board and the Historical Review Board, as well as a business owner and property owner. He expressed that this plan will go through changes as this is an ongoing project which will have various funding along the way.

Renee Girling, 650 County Road 468, Elgin supports agenda item 7 as a business owner, property owner, and Main Street Board member. She and her husband believe this as a great opportunity to develop the downtown area in a way for the both the downtown and Elgin community to continue to grow.

### **PRESENTATIONS**

1. Presentation Elgin recognized as a Nationally Accredited Texas Main Street Program.  
Amy Miller, Community Development Director

Elgin has earned this distinguished honor every year since it became a Main Street community in 1998. Amy thanked those present and recognized them for their support of the Main Street Program. Ed Rivers, Jeanette Shelby, Renee Girling, and Gena Carter serve in various capacities on the board and committees

## **REPORTS**

1. Monthly Reports for January 2015  
Kerry Lacy, City Manager
2. Presentation of Elgin Police Department 2014 Racial Profiling Report  
Chris Bratton, Chief of Police

Dr. Del Carmen will be correcting the tables for any data mistakes. Chief Bratton stated they deal with many travelers through our city, and they hope to create better tracking for visitors versus citizens on the report. The greatest number of arrests were made from warrants for Municipal Court. Probable cause consent forms are offered in both English and Spanish. In all, 1263 contacts were made for violations, but 99 percent of the time they do not know the specific race of the drivers until they approach the car. Officers perception of race is by visual check, as most Hispanic names until recently were registered in the state of Texas as Caucasians. Hiring in Elgin is competitive being close to Austin, but we are actively looking for a diversity of applicants.

## **CONSENT AGENDA**

Mayor Pro-Tem Chris Cannon made a motion to approve the Consent Agenda as presented, Council Member Craig Fromme seconded, and motion approved unanimously.

1. Approval of minutes of the regular council meeting February 3, 2015.  
Lucretia Alvarez, City Secretary
2. Approval of minutes of the special council meeting February 10, 2015.  
Lucretia Alvarez, City Secretary
3. Approval of open container ordinance waiver request from Drive-a-Senior for Taste the Town on Main Street from Second Street to Depot Street on Thursday, April 30, 2015 from 5:30 p.m. until 9:00 p.m.  
Lucretia Alvarez, City Secretary

Amy Miller, Community Development Director

4. Approval of an appointment of Brad Kilgore to the Parks and Recreation Advisory Board for a two year term that expires December 31, 2017.

Michael Gonzalez, Parks and Recreation Program Manager

5. Approval of Ordinance Number 2015-03-03-09 amending Ordinance Number 2014-03-04-02 providing for a 2% increase in the rate Republic Services charge for collection of solid waste as authorized and approved in the original contract with the City of Elgin.

Kerry Lacy, City Manager

**ORDINANCE NO. 2015-03-03-09**

**AN ORDINANCE AMENDING ORDINANCE 2014-03-04-02 ESTABLISHING NEW RATES FOR THE COLLECTION OF WASTE DISPOSAL FOR RESIDENTIAL AND COMMERCIAL CUSTOMERS BASED ON THE ANNUAL CONSUMER PRICE INDEX ADJUSTMENT TO THE REPUBLIC SERVICES CONTRACT FOR COLLECTION OF SOLID WASTE FOR THE CITY OF ELGIN.**

**UNFINISHED BUSINESS**

1. Discussion and action adopting an Ordinance 2015-03-03-10 in accordance with, Chapter 46, Section 46-3 Elgin City Code of Ordinances for a zoning change request for Micah and Michelle Erwin for 414 East 8th Street for a specific use permit for three (3) years.

Gary N. Cooke, Planning and Development Director

Mayor Pro-Tem Chris Cannon made a motion to approve Ordinance 2015-03-03-10 as presented, Council Member Sue Brashar seconded, and motion approved unanimously.

**ORDINANCE NO. 2015-03-03-10**

**AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF ELGIN, TEXAS ADOPTED IN CHAPTER 46, SECTION 46-3, CODE OF ORDINANCES, CITY OF ELGIN, TEXAS AND MAKING THIS AMENDMENT A PART OF SAID OFFICIAL ZONING MAP, TO WIT: TO REZONE PROPERTY BEING LOT 3A, BLOCK H, IN THE GARRETT'S SECOND ADDITION, LOCATED AT 414 EAST 8<sup>TH</sup> STREET, CITY OF ELGIN, BASTROP COUNTY, TEXAS FROM R-2 RESIDENTIAL TO S-P FOR A SPECIFIC USE PERMIT FOR A MEADERY.**

2. Discussion and action adopting an Ordinance 2015-03-03-11 in accordance with, Chapter 46, Section 46-3, Elgin City Code of Ordinances for a zoning change for Roseanne Cullen for property located at 515 North Highway 95 from C-3 commercial to R-1 residential.

Gary N. Cooke, Planning and Development Director

Council Member Sue Brashar made a motion to approve Ordinance 2015-03-03-11 as presented, Mayor Pro-Tem Chris Cannon seconded, and motion approved unanimously.

**ORDINANCE NO. 2015-03-03-11**

**AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF ELGIN, TEXAS ADOPTED IN CHAPTER 46, SECTION 46-3, CODE OF ORDINANCES, CITY OF ELGIN, TEXAS AND MAKING THIS AMENDMENT A PART OF SAID OFFICIAL ZONING MAP, TO WIT: TO REZONE PROPERTY BEING IN THE THOMAS CHRISTIAN A20 SURVEY, 1.4810 ACRES, LOCATED AT 515 NORTH STATE HIGHWAY 95, CITY OF**

**NEW BUSINESS**

1. Discussion and action after the public hearing to determine whether the property located at 423 West Brenham, Elgin, Texas 78621 is an unsafe building and a public nuisance in violation of the City's Code of Ordinances and to consider approval and adoption of an Ordinance 2015-03-03-12 to order the demolition of the property.

Gary N. Cooke, Planning and Development Director

Council Member Sue Brashar made a motion to approve Ordinance 2015-03-03-12 as presented, Council Member Craig Fromme seconded, and motion approved.

7 ayes, 0 nays, Gonzalez abstained, Joesel absent.

**ORDINANCE NO. 2015-03-03-12**

**AN ORDINANCE MAKING FINDINGS OF FACT; FINDING A STRUCTURE OR BUILDING TO BE DILAPIDATED, SUBSTANDARD, UNSAFE, AND UNFIT FOR HUMAN HABITATION; FINDING THE STRUCTURE TO BE A PUBLIC NUISANCE AND A HAZARD TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE CITY; ORDERING THE NUISANCE TO BE ABATED; ORDERING THAT THE PROPERTY BE DEMOLISHED; AND MAKING OTHER PROVISIONS.**

2. Discussion and action after the public hearing to determine whether the property located at 111-113 Reyna Street, Elgin, Texas 78621 is an unsafe building and a public nuisance in violation of the City's Code of Ordinances and to consider approval and adoption of an Ordinance 2015-03-03-13 to order the demolition of the property.

Gary Cooke, Planning and Development Director

Mayor Pro-Tem Chris Cannon made a motion to approve Ordinance 2015-03-03-13 as presented, Council Member Mary Penson seconded, and motion approved.

7 ayes, 0 nays, Gonzalez abstained, Joesel absent.

**ORDINANCE NO. 2015-03-03-13**

**AN ORDINANCE MAKING FINDINGS OF FACT; FINDING A STRUCTURE OR BUILDING TO BE DILAPIDATED, SUBSTANDARD, UNSAFE, AND UNFIT FOR HUMAN HABITATION; FINDING THE STRUCTURE TO BE A PUBLIC NUISANCE AND A HAZARD TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE CITY; ORDERING THE NUISANCE TO BE ABATED; ORDERING THAT THE PROPERTY BE DEMOLISHED; AND MAKING OTHER PROVISIONS.**

3. Discussion and action after the public hearing to determine whether the property located at 602 Alley A, Elgin, Texas 78621 is an unsafe building and a public nuisance in violation of the City's Code of Ordinances and to consider approval and adoption of an Ordinance 2015-03-03-14 to order the demolition of the property.

Gary N. Cooke, Planning and Development Director

Mayor Pro-Tem Chris Cannon made a motion to approve Ordinance 2015-03-03-14 as presented,

Council Member Sue Brashar seconded, and motion approved.  
7 ayes, 0 nays, Gonzalez abstained, Joesel absent.

**ORDINANCE NO. 2015-03-03-14**

**AN ORDINANCE MAKING FINDINGS OF FACT; FINDING A STRUCTURE OR BUILDING TO BE DILAPIDATED, SUBSTANDARD, UNSAFE, AND UNFIT FOR HUMAN HABITATION; FINDING THE STRUCTURE TO BE A PUBLIC NUISANCE AND A HAZARD TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE CITY; ORDERING THE NUISANCE TO BE ABATED; ORDERING THAT THE PROPERTY BE DEMOLISHED; AND MAKING OTHER PROVISIONS.**

4. Discussion and action to consider adopting an Ordinance 2015-03-03-15 for a proposed zoning change request from William E. Rivers for his property located at 121 Anderson Drive from R-1 residential to C-3 commercial.

Gary N. Cooke, Planning and Development Director

Council Member Sue Brashar made a motion to approve Ordinance 2015-03-03-15 as presented, Council Member Craig Fromme seconded, and motion approved.  
7 ayes, 0 nays, Gonzalez abstained, Joesel absent.

**ORDINANCE NO. 2015-03-03-15**

**AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF ELGIN, TEXAS ADOPTED IN CHAPTER 46, SECTION 46-3 CODE OF ORDINANCES, CITY OF ELGIN, TEXAS AND MAKING THIS AMENDMENT A PART OF SAID OFFICIAL ZONING MAP, TO WIT: TO REZONE PROPERTY BEING LOT 1, BLOCK 2, IN THE JACK ANDERSON ADDITION, LOCATED AT 121 ANDERSON DRIVE, CITY OF ELGIN, BASTROP COUNTY, TEXAS FROM R-1 RESIDENTIAL TO C-3 HIGHWAY COMMERCIAL.**

5. Discussion and action to consider approving the Investment Policy for the City of Elgin.

Buck LaQuey, Finance Director

Laura Schwartz, Purchasing Agent and Finance Assistant

Mayor Pro-Tem Chris Cannon made a motion to approve the Investment Policy for the City of Elgin, Council Member Jessica Bega seconded, and motion approved.  
8 ayes, 0 nays, 1 absent.

6. Discussion and action to consider approving an extension of the Depository Contract with Prosperity Bank for one year.

Buck LaQuey, Finance Director

Laura Schwartz, Purchasing Agent and Finance Assistant

Mayor Pro-Tem Chris Cannon made a motion to approve the extension of the Depository Contract with Prosperity Bank for one year, Council Member Jessica Bega seconded, and motion approved.  
8 ayes, 0 nays, 1 absent.

7. Discussion and action to consider accepting Master Plan for Union Pacific property in Downtown Elgin from McCann Adams Studio.  
Amy Miller, Community Development Director

Mayor Pro-Tem Chris Cannon made a motion to accept the conceptual Master Plan for the Union Pacific property in Downtown Elgin from McCann Adams Studio, City of Elgin, Council Member Sue Brashar seconded, and motion approved.  
8 ayes, 0 nays, 1 absent.

### **EXECUTIVE SESSION**

None

### **RECONVENE**

None

### **ANNOUNCEMENTS**

- Keep the families in your thoughts for the car accident fatalities of two Elgin teenagers.
- Senator Watson and Representative Cyrier both called to support the community in tragic loss.
- Several surrounding schools paused for silence in respect for the students lost in the accident.
- Little League fundraiser is Saturday.
- Counties are not solely allowed to create a TIRZ, but municipalities are.
- Easter Egg Hunt will be at Thomas Park.
- Daylight savings time changes this weekend.
- Super Heroes Run Saturday morning fundraiser for Juvenile Diabetes Research Foundation.
- Chamber of Commerce lunch will be on Thursday.

### **ADJOURNMENT**

Mayor Marc Holm adjourned the meeting at 8:55 p.m.

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MARC HOLM  
Mayor of Elgin, Texas

**ATTEST:**

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LUCRETIA ALVAREZ  
City Secretary of Elgin, Texas



**COUNCIL MEETING:** April 7, 2015

**ITEM:** 2. Approval of Washington School Elgin Local Landmark Application.

**RESOURCE PERSON(S):** Amy Miller, Community Development Director (Pages 63-64)

**SUMMARY:** The Elgin Local Landmark Program exists to capture the stories of our community and share them with future generations. Applications are filed with the City of Elgin and reviewed by representatives from the Elgin Historical Association and Historic Review Board, and are approved by City Council. Existing local landmarks include Westbrook Cemetery, Mary Christian Burleson homestead, Mount Zion AME, and Mount Moriah.

The marker review committee included Donna Snowden, Elgin Historical Association and Melissa Cole, Historic Review Board. The committee recommended approval to the Historic Review Board. The HRB reviewed it in February and recommended approval of the Washington School Application for a local landmark marker to the City Council. The local landmark marker would be installed at the property at Madison and Houston Street, designating the primary location of the Washington School.

In 1882 Arthur Westbrook, an ex-slave and landowner, purchased land near the site of the Westbrook cemetery and established the school with twenty five Negro pupils. Located on Beukiss lane, in the northeast section of town it was named 'Colored School'. In 1925, a white frame building was erected at Carter Street, now known as Madison St. The school's agriculture students built a brick

building at this site which served as classrooms in 1952. In 1960 the school moved to a new campus on South Avenue F, now called Martin Luther King Boulevard. In 1967 the Washington School closed due to school integration. Robert Robertson led the school initially, followed by J.W. Patton, succeeded by J.C. Madison in 1914, and D.P. Johnson in 1940 who served until its closing in 1967. Today the campus is Booker T. Washington Elementary School.

**RECOMMENDATION(S): Approve the Washington School Elgin Local Landmark application.**

**ATTACHMENT:**





**COUNCIL MEETING:** April 7, 2015

**ITEM:** 3. Approval of a request to waive the open container ordinance for the 27th Annual Elgin Volunteer Fire Department Barbecue Cook-off from Thursday, April 16 12:00 noon to Saturday, April 18 12:00 midnight in Elgin Memorial Park.

**RESOURCE PERSON(S):** **Michael Gonzalez, Parks and Recreation Program Manager (Pages 65-66)**  
**Amy Miller, Community Development Director**  
**Justin Gwinn, Elgin Volunteer Fire Department**

**SUMMARY:** The Elgin Volunteer Department is hosting their 27th Annual Barbeque Cook-off fund raiser and is requesting that city council waive open container ordinance for their event.

**RECOMMENDATION(S):** Approve the request to waive the open container ordinance for the 27th annual Elgin Volunteer Fire Department Barbecue Cook-off From Thursday April 16th 12:00 midnight to Saturday April 18th 11:59 pm, 2015 in Elgin Memorial Park.

**ATTACHMENT:** 1-Letter of Request

February 26, 2015

To: Amy Miller – Community Development Director  
Michael Gonzalez – Parks and Recreation Director  
Lucretia Alvarez – City Secretary

From: Justin Gwinn – EVFD BBQ Cook-Off Chair

Re: Open Container Ordinance  
27<sup>th</sup> Elgin Volunteer Fire Department BBQ Cook-Off

The Elgin Volunteer Fire Department is hosting its 27<sup>th</sup> annual BBQ Cook-Off on April 17<sup>th</sup> and 18<sup>th</sup> and the Elgin Volunteer Fire Department is requesting a waiver of the open container ordinance for this event. The Event will take place at the Memorial Park by the ball fields. Starting Thursday 12am when personnel start setting up through Saturday 11:59pm.

Elgin Volunteer Fire Department organization has proudly been serving the citizens and community of Elgin for over 100 years. This Event brings 50 plus cook-off teams and individuals, that will average over 1000 people to Elgin Memorial Park. This event and participants of it help the Fire Dept. receive the funding that it does to help the Fire Dept. have the annual events, from the annual BBQ feed to the Christmas dinner banquet where awards are handed out to firefighter that excel throughout the year with serving the Elgin community. Throughout the years this event has grown and would like to see it grow for several many years to come.

Please feel free to contact me if you were to have any question regarding this. Thank you for your considerations.

Justin Gwinn  
BBQ Cook-Off Chair  
(512) 294-8267

Jason Horelica  
BBQ Cook-Off Co-Chair  
(512) 289-4558



**COUNCIL MEETING:** April 7, 2015

**ITEM:** 4. Approval of a request to waive the open container ordinance for the 1st Annual Paint the Town Purple Softball Tournament held on Friday, April 24 from 5:00 p.m. to 11:59 p.m. and on Saturday, April 25 from 7:00 a.m. to 11:59 p.m. at the Highway 95 Baseball Field.

**RESOURCE PERSON(S):** Michael Gonzalez, Parks and Recreation Program Manager (Pages 67-70)

**SUMMARY:** Relay For Life, an international grassroots fundraiser for the fight against cancer has been a part of the Elgin community for a decade, raising over half a million dollars for the American Cancer Society's 3-pronged endeavor in the cancer battle to find cures, educate and raise awareness for prevention and early detection, and patient services. Each spring for the past 10 years, Elginite's have gathered at Wildcat Stadium and walked the night away in the fight. Average attendance includes 35-40 teams of registered participants and countless guests who fill the field in numbers ranging as high as 600 at peak times. Through these efforts and those of our partners in BastropSmithville, Bastrop County has routinely ranked in the top 10% of per capita giving for our population bracket. By expanding the Relay fundraising season and experience with the 1st annual Paint the Town Purple softball tournament, Elgin Relayers plan to make an even bigger impact in the fight and ultimately save more lives.

**RECOMMENDATION(S):** Review and approve the request to waive the open container ordinance for the 1<sup>st</sup> Annual Paint the Town Purple Softball Tournament held on Friday April 24<sup>th</sup> from 5:00pm to 11:59pm and on Saturday April 25<sup>th</sup> from 7:00am to 11:59pm at the Highway 95 Baseball Field.

**ATTACHMENT:**                   1-Letter of Request

February 13, 2015

To: Amy Miller - Community Development Director  
Michael Gonzalez - Parks and Recreation

From: Stacey Gruetzner - Relay for Life Elgin Chair  
Jamie Lundgren - Relay for Life Elgin Co-Chair

Re: Open Container Ordinance  
Relay for Life Elgin - Softball Tournament

The Relay for Life of Elgin Committee requests a waiver of the open container ordinance for the 1<sup>st</sup> Annual Paint the Town Purple Softball Tournament held on Friday April 24<sup>th</sup> from 5pm to 11:59pm and on Saturday April 25th from 7am to 11:59pm at the Highway 95 Baseball Field.

Relay For Life, an international grassroots fundraiser for the fight against cancer has been a part of the Elgin community for a decade, raising over half a million dollars for the American Cancer Society's 3-pronged endeavor in the cancer battle to find cures, educate and raise awareness for prevention and early detection, and patient services. Each Spring for the past 10 years, Elginite's have gathered at Wildcat Stadium and walked the night away in the fight. Average attendance includes 35-40 teams of registered participants and countless guests who fill the field in numbers ranging as high as 600 at peak times. Through these efforts and those of our partners in Bastrop\Smithville, Bastrop County has routinely ranked in the top 10% of per capita giving for our population bracket. By expanding the Relay fundraising season and experience with the 1st annual Paint the Town Purple softball tournament, Elgin Relayers plan to make an even bigger impact in the fight and ultimately save more lives.

Please feel free to contact either of us at the numbers listed below if you should have any questions. Thank you for your consideration.

Stacey Gruetzner  
Relay for Life Chair  
(512) 731-7872

Jamie Lundgren  
Relay for Life Co-Chair  
(512) 633-0640





**COUNCIL MEETING:** April 7, 2015

**ITEM:** 1. Discussion and action to consider the acceptance of the audit report for the Fiscal Year ending September 30, 2014.

**RESOURCE PERSON(S):** George Chester Draper III, CPA (Pages 71-139)

**SUMMARY:** Mr. Draper, auditor for the Fiscal Year ending September 30, 2014 will present the audit to Council for acceptance. Copies of the audit are included in Attachment 1.

**RECOMMENDATION(S):** Accept the audit for the Fiscal Year ending September 30, 2014 as presented.

**ATTACHMENT:** 1-Audit Report for Fiscal Year 2014

**CITY OF ELGIN, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**For the Year Ended September 30, 2014**

***GEORGE CHESTER DRAPER III***

Certified Public Accountant



# **CITY OF ELGIN, TEXAS**

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# GEORGE CHESTER DRAPER III

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CERTIFIED PUBLIC ACCOUNTANT

8900 Shattuck Cove  
Austin, Texas 78717-2905

Telephone: (512) 244-6478

## Independent Auditor's Report

To the Honorable Mayor and City Council  
City of Elgin, Texas

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elgin, Texas, as of and for the year ended September 30, 2014, 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***

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***

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### ***Opinions***

In my 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elgin, Texas, as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund 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 on pages 3-11 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

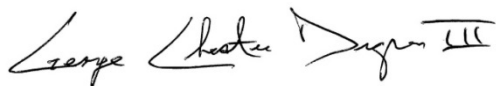
***Supplementary and Other Information***

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Elgin's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards on page 56 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. The supplementary information combining statements on pages 50-53 are also presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards and the combining statements 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 my opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, I have also issued my report dated March 26, 2015, on my consideration of the City of Elgin's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 of Elgin's internal control over financial reporting and compliance.



George Chester Draper, III  
Austin, Texas  
March 26, 2015

## **CITY OF ELGIN, TEXAS**

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

September 30, 2014

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As Management of the City of Elgin, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2014. This information is not intended to be a complete statement of the City's financial condition. We recommend and encourage readers to consider the information presented here in conjunction with the basic financial statements.

#### **Financial Highlights**

- The City's total assets and deferred outflows of resources exceeded the City's total liabilities at the close of the fiscal year by \$18,426,904 (net position). Of this amount \$3,004,135 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$2,235,919 during 2014.
- As of September 30, 2014, the City of Elgin's governmental funds reported combined ending fund balances of \$3,129,060. Of the ending fund balance, \$1,646,464 is restricted under laws external to the City for specific purposes (e.g., debt service, capital projects, municipal court, red light camera purposes, hotel/motel tax purposes, cable channel 10 restrictions); \$49,923 is committed by the City for specific purposes (e.g., Elgin Main Street, and the local portion of the sidewalk grants); \$1,426,104 is unassigned fund balance and is available to meet the government's ongoing obligations.
- A grant totaling over \$1,900,000 from the Department of Transportation for the Centers project accounted for the largest single difference in revenues reported during 2014 versus 2013. That grant along with money from the 2013 bond issue was used to fund engineering and construction costs related to the TxDOT Centers project of \$2,509,000 during the fiscal year.
- The prior year bond issue was also used for engineering and construction costs of \$312,000 related to booster station upgrades, \$89,000 related to water tank repainting, and \$22,000 related to lift station and force main improvements, along with the purchase of two police vehicles, a public works truck, a dump truck, and a double drum roller

#### **Overview of the Financial Statements**

The management discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise 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.

## CITY OF ELGIN, TEXAS

### MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

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#### 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 a private-sector business.

The Statement of Net Position presents information on all of the City's assets and liabilities, with the difference between the two 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. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations. Other non-financial factors should also be taken into consideration, such as changes in the City's property tax base and the condition of the City's infrastructure (i.e. roads, drainage improvements, storm sewer and water lines, etc.) to assess the overall financial condition of the City.

The Statement of Activities presents information showing how the City's net position changed during the fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences). Both the statement of net position and the statement of activities are prepared utilizing the accrual basis of accounting as opposed to the modified accrual basis used in the fund financial statements.

In the Statement of Net Position and the Statement of Activities, the City is divided between three kinds of activities:

- **Governmental activities:** Most of the City's basic services are reported here, including police, animal control, library, community development, public works, parks, pool, municipal court, and general administration. Property taxes, sales taxes, and franchise fees primarily finance these activities.
- **Business-type activities:** The City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's water and wastewater system are reported here.
- **Component Unit:** The City includes activities for the Elgin Economic Development Corporation here.

#### Fund financial statements

Fund financial statements are used to present more detailed information about the City's most significant funds. Separate fund financial statements are prepared for governmental funds, proprietary funds, and fiduciary funds (of which the City has none), as opposed to the government-wide statements which reflect the City as a whole.

## **CITY OF ELGIN, TEXAS**

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

(Continued)

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Fund financial statements are prepared using the measurement focus and basis of accounting applicable to each broad fund category. Governmental fund financial statements are presented on a spending or "financial flow" measurement focus using the modified accrual basis of accounting. Proprietary fund financial statements are presented on a cost of services or "capital maintenance" measurement focus using the accrual basis of accounting. Because the proprietary fund financial statements are presented using the same measurement focus and basis of accounting as the government-wide financial statements, the totals from the proprietary fund financial statements flow directly into the business-type activities column of the government-wide financial statements. For the governmental funds, a reconciliation is presented to describe the differences between the fund balance, and change in fund balance reported in the governmental fund financial statements and the net position, and change in net position reported in the governmental activities column of the government-wide financial statements.

#### **Notes to the financial statements**

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

#### **Condensed Financial Information**

##### **Government-wide net position**

As noted earlier, net position and especially net position by category may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities by \$18,426,904 as of September 30, 2014.

The largest portion of the City's net position \$13,506,649 (73.3%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. It should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot generate revenues to liquidate these liabilities.

An additional portion of the City's net position \$1,916,120 (10.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$3,004,135 (16.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

# CITY OF ELGIN, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

|                                  | Governmental<br>Activities |             | Business-type<br>Activities |              | Total<br>Primary Government |              |
|----------------------------------|----------------------------|-------------|-----------------------------|--------------|-----------------------------|--------------|
|                                  | 2014                       | 2013*       | 2014                        | 2013*        | 2014                        | 2013*        |
| Current and other assets         | \$ 4,290,963               | 4,246,343   | 3,359,244                   | 4,258,888    | 7,650,207                   | 8,505,231    |
| Capital assets                   | 11,387,685                 | 9,626,537   | 24,900,477                  | 24,827,692   | 36,288,162                  | 34,454,229   |
| Total assets                     | 15,678,648                 | 13,872,880  | 28,259,721                  | 29,086,580   | 43,938,369                  | 42,959,460   |
| Deferred outflows of resources   | 14,866                     | 25,832      | 2,213                       | 2,726        | 17,079                      | 28,558       |
| Long-term liabilities            | (8,243,189)                | (9,113,651) | (15,975,438)                | (16,514,398) | (24,218,627)                | (25,628,049) |
| Other liabilities                | (746,887)                  | (523,474)   | (563,030)                   | (645,510)    | (1,309,917)                 | (1,168,984)  |
| Total liabilities                | (8,990,076)                | (9,637,125) | (16,538,468)                | (17,159,908) | (25,528,544)                | (26,797,033) |
| Net position:                    |                            |             |                             |              |                             |              |
| Net investment in capital assets | 3,983,878                  | 2,247,471   | 9,522,771                   | 9,472,877    | 13,506,649                  | 11,720,348   |
| Restricted                       | 1,140,034                  | 580,039     | 776,086                     | 613,514      | 1,916,120                   | 1,193,553    |
| Unrestricted                     | 1,579,526                  | 1,434,077   | 1,424,609                   | 1,843,007    | 3,004,135                   | 3,277,084    |
| Total net position               | \$ 6,703,438               | 4,261,587   | 11,723,466                  | 11,929,398   | 18,426,904                  | 16,190,985   |

\* as restated for the effects of prior period adjustment

### Government-wide changes in net position

The following table provides a summary of the City's operations for the year ended September 30, 2014. The City's net position increased by \$2,235,919. The Governmental activities increased the City's net position by \$2,441,851 and the Business-type activities decreased the City's net position by \$(205,932). Details of those changes are discussed below.

|                          | Governmental<br>Activities |             | Business-type<br>Activities |             | Total<br>Primary Government |             |
|--------------------------|----------------------------|-------------|-----------------------------|-------------|-----------------------------|-------------|
|                          | 2014                       | 2013*       | 2014                        | 2013*       | 2014                        | 2013*       |
| Change in net position   |                            |             |                             |             |                             |             |
| Total revenues           | \$ 8,303,330               | 6,614,368   | 4,457,217                   | 4,338,094   | 12,760,547                  | 10,952,462  |
| Total expenses           | (6,841,399)                | (6,724,685) | (3,683,229)                 | (3,182,569) | (10,524,628)                | (9,907,254) |
| Change before transfers  | 1,461,931                  | (110,317)   | 773,988                     | 1,155,525   | 2,235,919                   | 1,045,208   |
| Transfers                | 979,920                    | 1,363,053   | (979,920)                   | (1,363,053) | -0-                         | -0-         |
| Change in net position   | 2,441,851                  | 1,252,736   | (205,932)                   | (207,528)   | 2,235,919                   | 1,045,208   |
| Net position - beginning | 4,261,587                  | 3,008,851   | 11,929,398                  | 12,136,926  | 16,190,985                  | 15,145,777  |
| Net position - ending    | \$ 6,703,438               | 4,261,587   | 11,723,466                  | 11,929,398  | 18,426,904                  | 16,190,985  |

\* As restated for the effects of prior period adjustment

The table above shows significant changes in the revenues and expenses of Governmental activities and Business-type activities. Details of those changes are shown in the tables below.

# CITY OF ELGIN, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

|                                    | Governmental<br>Activities |           | Business-type<br>Activities |           | Total<br>Primary Government |            |
|------------------------------------|----------------------------|-----------|-----------------------------|-----------|-----------------------------|------------|
|                                    | 2014                       | 2013      | 2014                        | 2013      | 2014                        | 2013       |
| Revenues                           |                            |           |                             |           |                             |            |
| Program revenues:                  |                            |           |                             |           |                             |            |
| Charges for services               | \$ 2,152,694               | 1,836,678 | 3,891,714                   | 3,951,277 | 6,044,408                   | 5,787,955  |
| Operating grants and contributions | 426,006                    | 341,246   | -0-                         | -0-       | 426,006                     | 341,246    |
| Capital grants and contributions   | 1,528,525                  | 395,584   | 554,916                     | 382,936   | 2,083,441                   | 778,520    |
| General revenues:                  |                            |           |                             |           |                             |            |
| Property taxes                     | 2,679,810                  | 2,664,788 | -0-                         | -0-       | 2,679,810                   | 2,664,788  |
| Sales tax                          | 1,072,642                  | 916,876   | -0-                         | -0-       | 1,072,642                   | 916,876    |
| Franchise and other taxes          | 433,707                    | 420,099   | -0-                         | -0-       | 433,707                     | 420,099    |
| Investment earnings                | 7,838                      | 5,460     | 2,515                       | 3,881     | 10,353                      | 9,341      |
| Miscellaneous                      | 2,108                      | 33,637    | 8,072                       | -0-       | 10,180                      | 33,637     |
| Total revenues                     | \$ 8,303,330               | 6,614,368 | 4,457,217                   | 4,338,094 | 12,760,547                  | 10,952,462 |

A grant totaling over \$1,900,000 from the Department of Transportation for the Centers project accounted for the largest single difference in revenues reported during 2014 versus 2013. Fine revenue (which is included in the classification of charges for services in the table above) reflected an increase of \$260,000. Part of that is due to the prior year change in the estimate of net collectible fines receivable which reduced revenues in that year, and part of the increase is due to the continued increase in fines from the red light cameras. Growth and expansion account for sales tax revenue increases totaling around \$156,000.

The table below provides a comparison of expenses for 2014 and 2013.

|                            | Governmental<br>Activities |           | Business-type<br>Activities |           | Total<br>Primary Government |           |
|----------------------------|----------------------------|-----------|-----------------------------|-----------|-----------------------------|-----------|
|                            | 2014                       | 2013      | 2014                        | 2013      | 2014                        | 2013      |
| Expenses                   |                            |           |                             |           |                             |           |
| General government         | \$ 2,264,872               | 2,054,981 | -0-                         | -0-       | 2,264,872                   | 2,054,981 |
| Public safety              | 2,489,994                  | 2,296,063 | -0-                         | -0-       | 2,489,994                   | 2,296,063 |
| Public works               | 1,258,155                  | 1,523,535 | -0-                         | -0-       | 1,258,155                   | 1,523,535 |
| Parks and recreation       | 349,168                    | 303,851   | -0-                         | -0-       | 349,168                     | 303,851   |
| Other current              | 156,420                    | 182,862   | -0-                         | -0-       | 156,420                     | 182,862   |
| Interest on long-term debt | 322,790                    | 363,393   | -0-                         | -0-       | 322,790                     | 363,393   |
| Utility system             | -0-                        | -0-       | 3,683,229                   | 3,182,569 | 3,683,229                   | 3,182,569 |
| Total expenses             | \$ 6,841,399               | 6,724,685 | 3,683,229                   | 3,182,569 | 10,524,628                  | 9,907,254 |



## **CITY OF ELGIN, TEXAS**

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

(Continued)

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General government expenses included almost \$100,000 related to computer upgrades in 2014, and sanitation costs were up \$25,000. General government expenses also reflected a net increase of approximately \$40,000 in the categories of salaries and professional contracted services as new personnel who were hired towards the end of 2013 were in place for all of 2014.

Operating expenses in the red light camera fund were up around \$60,000 (corresponding to the revenue increase of about \$110,000). Personnel expenses were up \$63,000 for public safety with the bulk of that being the cost of living increase.

The public works department reported expenses of \$310,000 in the prior year related to the CDBG grant which did not continue into 2014, accounting for the decrease on that line.

Repair and maintenance expenses were up \$300,000 in the utility fund with a large portion of that being payments for water well maintenance. Interest expense was up \$34,000 as a result of the new debt added during the previous year. A new meter reader position was added which increase salaries for the utility fund and a new temporary position increased contract costs. Additionally, many more customers began using credit cards to pay their utility bills which resulted in higher fees to the City and which prompted the addition of a service charge to customers when using a credit card.

#### **Financial Analysis of the City's Funds**

Governmental fund financial statements are presented on a spending or "financial flow" measurement focus using the modified accrual basis of accounting. Because of that difference in measurement focus, the results of operations of the governmental funds are significantly different from the results of operations of governmental activities reported in the government-wide statements discussed above. Significant changes between the current and prior year activities of the utility fund are essentially the same as the comparisons discussed above for the government-wide financial statements.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$3,129,060. Approximately 46% of this total amount, \$1,426,104 is unassigned fund balance. The remainder of the fund balance \$1,702,956 is un-spendable, restricted, or committed.

The General Fund reported an increase in unassigned fund balance of \$157,911. At the end of the year, the general fund had an unassigned fund balance of \$1,426,104. That amount represents a little over 3 months in terms of the general fund's annual expenditures.

Total revenues of the General Fund showed a bit of a decline as the overall property tax rate was allocated more to debt service and less to general operations for fiscal year 2014. Total expenditures of the General Fund showed about a 6% increase.

## **CITY OF ELGIN, TEXAS**

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

(Continued)

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The Debt Service Fund has a fund balance of \$343,732, which is 29% of the annual debt service requirement of that fund. Debt service fund balance is up \$206,000 as a result of allocating a larger portion of the total tax rate to debt service.

A significant portion of the total fund balance of the 2013 certificates of obligation construction fund was spent down during fiscal 2014 as the City's portion of the Centers project. The remaining monies are restricted for use on capital projects.

The utility fund has a net position of \$11,723,466 at the end of the year. However, \$9,522,771 is invested in capital assets, net of related debt. The total also includes amounts restricted for debt service of \$235,955 and restricted for capital projects of \$540,131. The remaining \$1,424,609 represents 3.6 months of utility fund expenses including interest and recurring transfers out.

#### **General Fund Budgetary Highlights**

The City did not make any significant revisions to the original appropriations approved by the City Council. The City did report a significant unfavorable budget variance in the general fund in the revenue category of property taxes. A significant budget variance was also reported on the line item for transfers out for the general fund. Overall, though, the City did not expend more than the total budget for the general fund and the actual increase in fund balance of the general fund exceeded the budget by a positive variance of \$203,000.

#### **Capital Asset and Debt Administration**

##### **Capital assets**

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2014, amounts to \$36,288,162 (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, improvements, and infrastructure and construction in progress. Major capital asset events occurring during the current fiscal year included the following:

- Engineering and construction costs related to the TxDOT Centers project of \$2,509,000 (\$1,915,000 of which was grant funded)
- Engineering and construction costs of \$312,000 related to booster station upgrades, \$89,000 related to water tank repainting, and \$22,000 related to lift station and force main improvements
- Purchase of two police vehicles, a public works truck, a dump truck, and a double drum roller

# CITY OF ELGIN, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

|                                        | Governmental<br>Activities |                  | Business-type<br>Activities |                   | Total<br>Primary Government |                   |
|----------------------------------------|----------------------------|------------------|-----------------------------|-------------------|-----------------------------|-------------------|
|                                        | 2014                       | 2013             | 2014                        | 2013              | 2014                        | 2013              |
| Land                                   | \$ 232,620                 | 232,620          | 191,176                     | 191,176           | 423,796                     | 423,796           |
| Construction in progress               | 27,326                     | 1,075,619        | -0-                         | 2,763,215         | 27,326                      | 3,838,834         |
| Distribution and collection<br>systems | -0-                        | -0-              | 23,989,396                  | 21,036,075        | 23,989,396                  | 21,036,075        |
| Buildings and improvements             | 3,375,532                  | 2,561,581        | -0-                         | -0-               | 3,375,532                   | 2,561,581         |
| Equipment                              | 442,613                    | 327,335          | 719,905                     | 837,226           | 1,162,518                   | 1,164,561         |
| Infrastructure                         | 7,309,594                  | 5,429,382        | -0-                         | -0-               | 7,309,594                   | 5,429,382         |
| Totals at historical cost              | \$ <u>11,387,685</u>       | <u>9,626,537</u> | <u>24,900,477</u>           | <u>24,827,692</u> | <u>36,288,162</u>           | <u>34,454,229</u> |

More detailed information can be found in the notes to the financial statements.

### Debt

At the end of the current fiscal year, the City had total bonded debt and capital leases of \$23,554,897.

|                                         | Governmental<br>Activities |                  | Business-type<br>Activities |                   | Total<br>Primary Government |                   |
|-----------------------------------------|----------------------------|------------------|-----------------------------|-------------------|-----------------------------|-------------------|
|                                         | 2014                       | 2013             | 2014                        | 2013              | 2014                        | 2013              |
| Bonds and certificates<br>of obligation | \$ 7,407,030               | 8,192,827        | 15,696,970                  | 16,221,174        | 23,104,000                  | 24,414,001        |
| Capital leases payable                  | 450,897                    | 521,404          | -0-                         | -0-               | 450,897                     | 521,404           |
| Totals                                  | \$ <u>7,857,927</u>        | <u>8,714,231</u> | <u>15,696,970</u>           | <u>16,221,174</u> | <u>23,554,897</u>           | <u>24,935,405</u> |

The City did not issue any new debt in fiscal year 2014. The City did make scheduled principal payments of \$1,380,508 on outstanding debt.

The City's general obligation bond rating was upgraded in 2010 to "A1" as assigned by the national rating agency Moody's Investors Service. There is no direct debt limitation under state law. The Texas Constitution does limit the maximum tax rate for all City purposes to \$2.50 per \$100 of assessed valuation, and administratively, the Attorney General will permit allocation of \$1.50 of the \$2.50 maximum tax rate to the payment of debt service. The actual amount of debt the City might be able to fund with that tax rate depends on the term over which the debt is to be repaid, the interest rate on the debt, and the amount of taxes which are not collected. The City's current debt service tax rate of \$0.35619 is approximately 24% of the maximum debt service tax rate.

## **CITY OF ELGIN, TEXAS**

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

(Continued)

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#### **Economic Factors and Next Year's Budgets and Rates**

Elgin continues to show good growth and prosperity as evidenced by new buildings being constructed such as: Large climate-controlled warehouse storage, a Mexican meat market downtown and a new gasoline station in front of the new Walmart SuperCenter.

The historic downtown area has also seen several buildings being purchased and remodeled into retail space and upscale apartments. More are under contract.

Housing subdivisions are being replatted for expected growth coming our way and one homebuilder (DR Horton) has purchased all the remaining lots in an older subdivision and is quickly selling all the homes under construction.

Another good measure of growth is percentage of sales tax increases as compared to the month a year ago. For instance, March 2015 was up 18.49% over March of 2014; Feb. '15 up 37.2%; Jan. '15 up 20.74%; Dec. '14 up 15.49%; Nov. '14 up 8.66%; Oct. '14 up 22.87%; Sept. '14 up 25.62% and Aug. '14 was up 15.94% over Aug. 2013.

Recently CapMetro announced they are seeking bids for someone to lay fiber optic lines along their rail lines. The proposed fiber will include their rail going from Austin to Elgin. This will greatly enhance our telecommunication capabilities and spur even more growth.

#### **Contacting the City's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, please direct your requests to the Director of Finance, City of Elgin, P.O. Box 591, 310 N. Main Street, Elgin, Texas, 78621.

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**CITY OF ELGIN, TEXAS**

**STATEMENT OF NET POSITION**

September 30, 2014

|                                                                        | Primary Government      |                          |                   | Component Unit   |
|------------------------------------------------------------------------|-------------------------|--------------------------|-------------------|------------------|
|                                                                        | Governmental Activities | Business-type Activities | Total             |                  |
| <b>ASSETS</b>                                                          |                         |                          |                   |                  |
| Cash and cash equivalents (note 2)                                     | \$ 2,143,573            | 496,119                  | 2,639,692         | 438,530          |
| Investments (note 2)                                                   | 772,415                 | 999,142                  | 1,771,557         | 441,854          |
| Receivables (net, where applicable, of allowances for uncollectibles): |                         |                          |                   |                  |
| Accounts receivable                                                    | 134,388                 | 490,780                  | 625,168           | 500              |
| Property taxes                                                         | 185,696                 | -0-                      | 185,696           | -0-              |
| Sales tax receivable                                                   | 197,960                 | -0-                      | 197,960           | 98,980           |
| Fines receivable                                                       | 288,267                 | -0-                      | 288,267           | -0-              |
| Other receivables                                                      | 562,095                 | 945                      | 563,040           | -0-              |
| Prepaid expenses                                                       | 6,569                   | 2,400                    | 8,969             | -0-              |
| Restricted cash and investments (note 2)                               | -0-                     | 1,369,858                | 1,369,858         | -0-              |
| Capital assets (note 6):                                               |                         |                          |                   |                  |
| Land                                                                   | 232,620                 | 191,176                  | 423,796           | 737,845          |
| Construction in progress                                               | 27,326                  | -0-                      | 27,326            | -0-              |
| Other capital assets, net of depreciation                              | 11,127,739              | 24,709,301               | 35,837,040        | -0-              |
| <b>Total assets</b>                                                    | <u>15,678,648</u>       | <u>28,259,721</u>        | <u>43,938,369</u> | <u>1,717,709</u> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                  |                         |                          |                   |                  |
| Deferred amount on refunding                                           | <u>14,866</u>           | <u>2,213</u>             | <u>17,079</u>     | <u>16,466</u>    |
| <b>LIABILITIES</b>                                                     |                         |                          |                   |                  |
| Accounts payable                                                       | 674,569                 | 181,046                  | 855,615           | 82               |
| Accrued liabilities                                                    | 72,318                  | 134,902                  | 207,220           | 7,953            |
| Customer deposits                                                      | -0-                     | 247,082                  | 247,082           | -0-              |
| Noncurrent liabilities (note 8):                                       |                         |                          |                   |                  |
| Due within one year                                                    | 848,327                 | 540,075                  | 1,388,402         | 120,000          |
| Due in more than one year                                              | 7,394,862               | 15,435,363               | 22,830,225        | 655,000          |
| <b>Total liabilities</b>                                               | <u>8,990,076</u>        | <u>16,538,468</u>        | <u>25,528,544</u> | <u>783,035</u>   |
| <b>NET POSITION</b>                                                    |                         |                          |                   |                  |
| Net investment in capital assets                                       | 3,983,878               | 9,522,771                | 13,506,649        | -0-              |
| Restricted for:                                                        |                         |                          |                   |                  |
| Debt service                                                           | 422,671                 | 235,955                  | 658,626           | 34,148           |
| Capital improvements                                                   | -0-                     | 540,131                  | 540,131           | -0-              |
| Other purposes (note 10)                                               | 717,363                 | -0-                      | 717,363           | -0-              |
| Unrestricted (deficit)                                                 | 1,579,526               | 1,424,609                | 3,004,135         | 916,992          |
| <b>Total net position</b>                                              | <u>\$ 6,703,438</u>     | <u>11,723,466</u>        | <u>18,426,904</u> | <u>951,140</u>   |

*The accompanying notes are an integral part of the financial statements.*

**CITY OF ELGIN, TEXAS****STATEMENT OF ACTIVITIES**

For the Year Ended September 30, 2014

| <u>Functions/Programs</u>                  | <u>Expenses</u>      | <u>Program Revenues</u>             |                                                   |                                                 |
|--------------------------------------------|----------------------|-------------------------------------|---------------------------------------------------|-------------------------------------------------|
|                                            |                      | <u>Charges<br/>for<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Capital<br/>Grants and<br/>Contributions</u> |
| Primary government:                        |                      |                                     |                                                   |                                                 |
| Governmental activities:                   |                      |                                     |                                                   |                                                 |
| General government                         | \$ 2,264,872         | 907,436                             | 163,152                                           | -0-                                             |
| Public safety                              | 2,489,994            | 1,021,630                           | 149,336                                           | -0-                                             |
| Public works                               | 1,258,155            | 145,044                             | 30,124                                            | 1,528,525                                       |
| Parks and recreation                       | 349,168              | 24,314                              | -0-                                               | -0-                                             |
| Other current                              | 156,420              | 54,270                              | 83,394                                            | -0-                                             |
| Interest on long-term debt                 | 322,790              | -0-                                 | -0-                                               | -0-                                             |
| Total governmental activities              | <u>6,841,399</u>     | <u>2,152,694</u>                    | <u>426,006</u>                                    | <u>1,528,525</u>                                |
| Business-type activities:                  |                      |                                     |                                                   |                                                 |
| Utility system                             | <u>3,683,229</u>     | <u>3,891,714</u>                    | <u>-0-</u>                                        | <u>554,916</u>                                  |
| Total primary government                   | <u>\$ 10,524,628</u> | <u>6,044,408</u>                    | <u>426,006</u>                                    | <u>2,083,441</u>                                |
| Component unit:                            |                      |                                     |                                                   |                                                 |
| Elgin Economic Develop. Corp.              | <u>\$ 265,974</u>    | <u>-0-</u>                          | <u>-0-</u>                                        | <u>-0-</u>                                      |
| General revenues:                          |                      |                                     |                                                   |                                                 |
| Property taxes levied for general purposes |                      |                                     |                                                   |                                                 |
| Property taxes levied for debt service     |                      |                                     |                                                   |                                                 |
| Sales tax                                  |                      |                                     |                                                   |                                                 |
| Franchise and other taxes                  |                      |                                     |                                                   |                                                 |
| Investment earnings                        |                      |                                     |                                                   |                                                 |
| Miscellaneous                              |                      |                                     |                                                   |                                                 |
| Transfers                                  |                      |                                     |                                                   |                                                 |
| Total general revenues and transfers       |                      |                                     |                                                   |                                                 |
| Change in net position                     |                      |                                     |                                                   |                                                 |
| Net position - beginning                   |                      |                                     |                                                   |                                                 |
| Prior period adjustment (note 16)          |                      |                                     |                                                   |                                                 |
| Net position - ending                      |                      |                                     |                                                   |                                                 |

*The accompanying notes are an integral part of the financial statements.*

| Net (Expense) Revenue and<br>Changes in Net Position |                             |                    |                   |
|------------------------------------------------------|-----------------------------|--------------------|-------------------|
| Primary Government                                   |                             |                    | Component<br>Unit |
| Governmental<br>Activities                           | Business-type<br>Activities | Total              |                   |
| (1,194,284)                                          | -0-                         | (1,194,284)        | -0-               |
| (1,319,028)                                          | -0-                         | (1,319,028)        | -0-               |
| 445,538                                              | -0-                         | 445,538            | -0-               |
| (324,854)                                            | -0-                         | (324,854)          | -0-               |
| (18,756)                                             | -0-                         | (18,756)           | -0-               |
| (322,790)                                            | -0-                         | (322,790)          | -0-               |
| <u>(2,734,174)</u>                                   | <u>-0-</u>                  | <u>(2,734,174)</u> | <u>-0-</u>        |
| <br>                                                 |                             |                    |                   |
| <u>-0-</u>                                           | <u>763,401</u>              | <u>763,401</u>     | <u>-0-</u>        |
| <br>                                                 |                             |                    |                   |
| <u>(2,734,174)</u>                                   | <u>763,401</u>              | <u>(1,970,773)</u> | <u>-0-</u>        |
| <br>                                                 |                             |                    |                   |
| <u>-0-</u>                                           | <u>-0-</u>                  | <u>-0-</u>         | <u>(265,974)</u>  |
| <br>                                                 |                             |                    |                   |
| \$ 1,419,376                                         | -0-                         | 1,419,376          | -0-               |
| 1,260,434                                            | -0-                         | 1,260,434          | -0-               |
| 1,072,642                                            | -0-                         | 1,072,642          | 531,645           |
| 433,707                                              | -0-                         | 433,707            | -0-               |
| 7,838                                                | 2,515                       | 10,353             | 2,577             |
| 2,108                                                | 8,072                       | 10,180             | 100               |
| 979,920                                              | (979,920)                   | -0-                | -0-               |
| <u>5,176,025</u>                                     | <u>(969,333)</u>            | <u>4,206,692</u>   | <u>534,322</u>    |
| <br>                                                 |                             |                    |                   |
| 2,441,851                                            | (205,932)                   | 2,235,919          | 268,348           |
| <br>                                                 |                             |                    |                   |
| 4,275,576                                            | 12,288,131                  | 16,563,707         | 682,792           |
| <br>                                                 |                             |                    |                   |
| <u>(13,989)</u>                                      | <u>(358,733)</u>            | <u>(372,722)</u>   | <u>-0-</u>        |
| <br>                                                 |                             |                    |                   |
| <u>\$ 6,703,438</u>                                  | <u>11,723,466</u>           | <u>18,426,904</u>  | <u>951,140</u>    |



**CITY OF ELGIN, TEXAS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

September 30, 2014

|                                                                                    | <u>General</u>      | <u>Red Light<br/>Camera<br/>Special Rev</u> | <u>2013 CO<br/>Construction</u> |
|------------------------------------------------------------------------------------|---------------------|---------------------------------------------|---------------------------------|
| <b>ASSETS</b>                                                                      |                     |                                             |                                 |
| Cash and cash equivalents                                                          | \$ 706,674          | 770,846                                     | 47,310                          |
| Investments                                                                        | 576,007             | -0-                                         | 141,510                         |
| Receivables (net, where applicable,<br>of allowances for uncollectibles):          |                     |                                             |                                 |
| Accounts receivable                                                                | 134,388             | -0-                                         | -0-                             |
| Property taxes                                                                     | 106,757             | -0-                                         | -0-                             |
| Sales tax receivable                                                               | 197,960             | -0-                                         | -0-                             |
| Fines receivable                                                                   | 288,267             | -0-                                         | -0-                             |
| Other receivables                                                                  | -0-                 | -0-                                         | 553,591                         |
| Due from other funds                                                               | 99,737              | -0-                                         | -0-                             |
| Prepaid expenses                                                                   | 6,569               | -0-                                         | -0-                             |
| <b>Total assets</b>                                                                | <b>\$ 2,116,359</b> | <b>770,846</b>                              | <b>742,411</b>                  |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b>           |                     |                                             |                                 |
| <b>Liabilities</b>                                                                 |                     |                                             |                                 |
| Accounts payable                                                                   | \$ 270,990          | 234,909                                     | 157,042                         |
| Accrued liabilities                                                                | 13,371              | -0-                                         | -0-                             |
| Due to other funds                                                                 | -0-                 | 99,737                                      | -0-                             |
| <b>Total liabilities</b>                                                           | <b>284,361</b>      | <b>334,646</b>                              | <b>157,042</b>                  |
| <b>Deferred Inflows of Resources</b>                                               |                     |                                             |                                 |
| Deferred property tax revenue                                                      | 106,757             | -0-                                         | -0-                             |
| Deferred fine revenue                                                              | 288,267             | -0-                                         | -0-                             |
| <b>Total deferred inflows of resources</b>                                         | <b>395,024</b>      | <b>-0-</b>                                  | <b>-0-</b>                      |
| <b>Fund Balances</b>                                                               |                     |                                             |                                 |
| Nonspendable:                                                                      |                     |                                             |                                 |
| Prepaid expenses                                                                   | 6,569               | -0-                                         | -0-                             |
| Restricted for:                                                                    |                     |                                             |                                 |
| Debt service                                                                       | -0-                 | -0-                                         | -0-                             |
| Capital projects                                                                   | -0-                 | -0-                                         | 585,369                         |
| Other purposes (note 10)                                                           | 4,301               | 436,200                                     | -0-                             |
| Committed to:                                                                      |                     |                                             |                                 |
| Various purposes (note 10)                                                         | -0-                 | -0-                                         | -0-                             |
| Unassigned                                                                         | 1,426,104           | -0-                                         | -0-                             |
| <b>Total fund balances</b>                                                         | <b>1,436,974</b>    | <b>436,200</b>                              | <b>585,369</b>                  |
| <b>Total liabilities, deferred inflows of<br/>    resources, and fund balances</b> | <b>\$ 2,116,359</b> | <b>770,846</b>                              | <b>742,411</b>                  |

Fund balance of governmental funds on the modified accrual basis above  
Add recognition of revenue from long-term receivables which was deferred above  
Add net capital assets which are not treated as financial resources on the modified accrual basis  
Add deferred amount on refunding not reported under the modified accrual basis above  
Subtract long-term liabilities not reported under the modified accrual basis above  
Subtract accrued interest not reported under the modified accrual basis until due  
Net position of governmental activities as reported on the Statement of Net Position

*The accompanying notes are an integral part of the financial statements.*

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| Debt<br>Service | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-----------------|--------------------------------|--------------------------------|
| 289,084         | 329,659                        | 2,143,573                      |
| 54,898          | -0-                            | 772,415                        |
| -0-             | -0-                            | 134,388                        |
| 78,939          | -0-                            | 185,696                        |
| -0-             | -0-                            | 197,960                        |
| -0-             | -0-                            | 288,267                        |
| -0-             | 8,504                          | 562,095                        |
| -0-             | -0-                            | 99,737                         |
| -0-             | -0-                            | 6,569                          |
| <u>422,921</u>  | <u>338,163</u>                 | <u>4,390,700</u>               |

|               |               |                |
|---------------|---------------|----------------|
| 250           | 11,378        | 674,569        |
| -0-           | -0-           | 13,371         |
| -0-           | -0-           | 99,737         |
| <u>250</u>    | <u>11,378</u> | <u>787,677</u> |
| 78,939        | -0-           | 185,696        |
| -0-           | -0-           | 288,267        |
| <u>78,939</u> | <u>-0-</u>    | <u>473,963</u> |

|                |                |                  |
|----------------|----------------|------------------|
| -0-            | -0-            | 6,569            |
| 343,732        | -0-            | 343,732          |
| -0-            | -0-            | 585,369          |
| -0-            | 276,862        | 717,363          |
| -0-            | 49,923         | 49,923           |
| -0-            | -0-            | 1,426,104        |
| <u>343,732</u> | <u>326,785</u> | <u>3,129,060</u> |
| <u>422,921</u> | <u>338,163</u> | <u>4,390,700</u> |

|    |                  |
|----|------------------|
| \$ | 3,129,060        |
|    | 473,963          |
|    | 11,387,685       |
|    | 14,866           |
|    | (8,243,189)      |
|    | (58,947)         |
| \$ | <u>6,703,438</u> |

**CITY OF ELGIN, TEXAS****STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2014

|                                                      | <u>General</u>      | <u>Red Light<br/>Camera<br/>Special Rev</u> | <u>2013 CO<br/>Construction</u> |
|------------------------------------------------------|---------------------|---------------------------------------------|---------------------------------|
| <b>REVENUES</b>                                      |                     |                                             |                                 |
| Property taxes                                       | \$ 1,441,983        | -0-                                         | -0-                             |
| Sales tax                                            | 1,072,642           | -0-                                         | -0-                             |
| Franchise and other taxes                            | 433,707             | -0-                                         | -0-                             |
| Licenses and permits                                 | 130,099             | -0-                                         | -0-                             |
| Fines                                                | 255,127             | 715,149                                     | -0-                             |
| Intergovernmental                                    | 273,858             | -0-                                         | 1,528,525                       |
| Charges for services                                 | 926,348             | -0-                                         | -0-                             |
| Investment earnings                                  | 4,616               | 1,842                                       | 825                             |
| Miscellaneous                                        | 24,995              | -0-                                         | -0-                             |
| Total revenues                                       | <u>4,563,375</u>    | <u>716,991</u>                              | <u>1,529,350</u>                |
| <b>EXPENDITURES</b>                                  |                     |                                             |                                 |
| Current:                                             |                     |                                             |                                 |
| General government                                   | 2,183,799           | -0-                                         | -0-                             |
| Public safety                                        | 1,884,956           | 500,166                                     | -0-                             |
| Public works                                         | 854,725             | -0-                                         | -0-                             |
| Parks and recreation                                 | 311,327             | -0-                                         | -0-                             |
| Other current                                        | -0-                 | -0-                                         | 37,781                          |
| Capital outlay                                       | -0-                 | -0-                                         | 2,355,501                       |
| Debt service:                                        |                     |                                             |                                 |
| Principal                                            | -0-                 | -0-                                         | -0-                             |
| Interest and other charges                           | -0-                 | -0-                                         | -0-                             |
| Total expenditures                                   | <u>5,234,807</u>    | <u>500,166</u>                              | <u>2,393,282</u>                |
| Excess (deficiency) of revenues<br>over expenditures | <u>(671,432)</u>    | <u>216,825</u>                              | <u>(863,932)</u>                |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                     |                                             |                                 |
| Insurance proceeds on vehicle                        | 27,723              | -0-                                         | -0-                             |
| Transfers in                                         | 863,484             | -0-                                         | -0-                             |
| Transfers out                                        | (98,683)            | -0-                                         | (7,896)                         |
| Total other financing sources (uses)                 | <u>792,524</u>      | <u>-0-</u>                                  | <u>(7,896)</u>                  |
| Net change in fund balances                          | 121,092             | 216,825                                     | (871,828)                       |
| Fund balances - beginning                            | <u>1,315,882</u>    | <u>219,375</u>                              | <u>1,457,197</u>                |
| Fund balances - ending                               | <u>\$ 1,436,974</u> | <u>436,200</u>                              | <u>585,369</u>                  |

*The accompanying notes are an integral part of the financial statements.*

---

| Debt<br>Service  | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|------------------|--------------------------------|--------------------------------|
| 1,265,101        | -0-                            | 2,707,084                      |
| -0-              | -0-                            | 1,072,642                      |
| -0-              | 54,270                         | 487,977                        |
| -0-              | -0-                            | 130,099                        |
| -0-              | 10,636                         | 980,912                        |
| -0-              | 34,625                         | 1,837,008                      |
| -0-              | -0-                            | 926,348                        |
| 485              | 70                             | 7,838                          |
| 22               | 89,800                         | 114,817                        |
| <u>1,265,608</u> | <u>189,401</u>                 | <u>8,264,725</u>               |
| -0-              | -0-                            | 2,183,799                      |
| -0-              | 7,482                          | 2,392,604                      |
| -0-              | 30,460                         | 885,185                        |
| -0-              | -0-                            | 311,327                        |
| -0-              | 118,639                        | 156,420                        |
| -0-              | -0-                            | 2,355,501                      |
| 856,304          | -0-                            | 856,304                        |
| 327,242          | -0-                            | 327,242                        |
| <u>1,183,546</u> | <u>156,581</u>                 | <u>9,468,382</u>               |
| <u>82,062</u>    | <u>32,820</u>                  | <u>(1,203,657)</u>             |
| -0-              | -0-                            | 27,723                         |
| 123,971          | 106,579                        | 1,094,034                      |
| -0-              | -0-                            | (106,579)                      |
| <u>123,971</u>   | <u>106,579</u>                 | <u>1,015,178</u>               |
| 206,033          | 139,399                        | (188,479)                      |
| <u>137,699</u>   | <u>187,386</u>                 | <u>3,317,539</u>               |
| <u>343,732</u>   | <u>326,785</u>                 | <u>3,129,060</u>               |

## CITY OF ELGIN, TEXAS

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

For the Year Ended September 30, 2014

|                                                                                                                                                                                                                                                                                                                                  |                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Net change in fund balances - total governmental funds                                                                                                                                                                                                                                                                           | \$ (188,479)               |
| 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 as depreciation expense.                                                                                                                             |                            |
| Add back capital outlays.                                                                                                                                                                                                                                                                                                        | 2,355,501                  |
| Subtract depreciation expense.                                                                                                                                                                                                                                                                                                   | (551,413)                  |
| Offset book value of wrecked vehicle against insurance proceeds                                                                                                                                                                                                                                                                  | (35,405)                   |
| Include transfer of the book value of vehicle from governmental to utility                                                                                                                                                                                                                                                       | (7,535)                    |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.                                                                                                                                                                                               |                            |
| Property tax revenues:                                                                                                                                                                                                                                                                                                           |                            |
| Add deferred property tax revenues at the end of the year.                                                                                                                                                                                                                                                                       | 185,696                    |
| Subtract deferred property tax revenues at the beginning of the year.                                                                                                                                                                                                                                                            | (212,970)                  |
| Fine revenues:                                                                                                                                                                                                                                                                                                                   |                            |
| Add noncurrent receivables at the end of the year.                                                                                                                                                                                                                                                                               | 288,267                    |
| Subtract noncurrent receivables at the beginning of the year.                                                                                                                                                                                                                                                                    | (250,111)                  |
| Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. |                            |
| Add back principal payments on long-term debt.                                                                                                                                                                                                                                                                                   | 856,304                    |
| 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.                                                                                                                                                |                            |
| Interest expense:                                                                                                                                                                                                                                                                                                                |                            |
| Add amortization of bond premium                                                                                                                                                                                                                                                                                                 | 16,615                     |
| Subtract amortization of deferred amount on refunding                                                                                                                                                                                                                                                                            | (10,966)                   |
| Subtract unmatured accrued interest at the end of the year.                                                                                                                                                                                                                                                                      | (58,947)                   |
| Add unmatured accrued interest at the beginning of the year.                                                                                                                                                                                                                                                                     | 57,751                     |
| Compensated absences:                                                                                                                                                                                                                                                                                                            |                            |
| Subtract noncurrent liability at the end of the year.                                                                                                                                                                                                                                                                            | (104,968)                  |
| Add noncurrent liability at the beginning of the year.                                                                                                                                                                                                                                                                           | 100,178                    |
| Net pension obligation:                                                                                                                                                                                                                                                                                                          |                            |
| Subtract noncurrent liability at the end of the year.                                                                                                                                                                                                                                                                            | (149,045)                  |
| Add noncurrent liability at the beginning of the year.                                                                                                                                                                                                                                                                           | 151,378                    |
| Change in net position of governmental activities                                                                                                                                                                                                                                                                                | \$ <u><u>2,441,851</u></u> |

*The accompanying notes are an integral part of the financial statements.*

**CITY OF ELGIN, TEXAS****BUDGETARY COMPARISON STATEMENT  
GENERAL FUND**

For the Year Ended September 30, 2014

|                                                      | Budgeted Amounts           |                         | Actual                        | Variance              |
|------------------------------------------------------|----------------------------|-------------------------|-------------------------------|-----------------------|
|                                                      | Original                   | Final                   | Amounts<br>Budgetary<br>Basis | With Final<br>Budget  |
| <b>REVENUES</b>                                      |                            |                         |                               |                       |
| Property taxes                                       | \$ 1,639,298               | 1,639,298               | 1,441,983                     | (197,315)             |
| Sales tax                                            | 1,000,000                  | 1,000,000               | 1,072,642                     | 72,642                |
| Franchise and other taxes                            | 400,000                    | 400,000                 | 433,707                       | 33,707                |
| Licenses and permits                                 | 93,585                     | 93,585                  | 130,099                       | 36,514                |
| Fines                                                | 270,000                    | 270,000                 | 255,127                       | (14,873)              |
| Intergovernmental                                    | 265,418                    | 265,418                 | 273,858                       | 8,440                 |
| Charges for services                                 | 879,760                    | 879,760                 | 926,348                       | 46,588                |
| Investment earnings                                  | 4,000                      | 4,000                   | 4,616                         | 616                   |
| Miscellaneous                                        | 23,200                     | 23,200                  | 24,995                        | 1,795                 |
| Total revenues                                       | <u>4,575,261</u>           | <u>4,575,261</u>        | <u>4,563,375</u>              | <u>(11,886)</u>       |
| <b>EXPENDITURES</b>                                  |                            |                         |                               |                       |
| Current:                                             |                            |                         |                               |                       |
| General government                                   | 2,289,505                  | 2,293,723               | 2,183,799                     | 109,924               |
| Public safety                                        | 1,940,828                  | 1,940,828               | 1,884,956                     | 55,872                |
| Public works                                         | 891,150                    | 891,150                 | 854,725                       | 36,425                |
| Parks and recreation                                 | 329,016                    | 329,016                 | 311,327                       | 17,689                |
| Total expenditures                                   | <u>5,450,499</u>           | <u>5,454,717</u>        | <u>5,234,807</u>              | <u>219,910</u>        |
| Excess (deficiency) of revenues<br>over expenditures | (875,238)                  | (879,456)               | (671,432)                     | 208,024               |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                            |                         |                               |                       |
| Insurance proceeds on vehicle                        | -0-                        | -0-                     | 27,723                        | 27,723                |
| Transfers in                                         | 797,527                    | 797,527                 | 863,484                       | 65,957                |
| Transfers out                                        | -0-                        | -0-                     | (98,683)                      | (98,683)              |
| Total other financing<br>sources (uses)              | <u>797,527</u>             | <u>797,527</u>          | <u>792,524</u>                | <u>(5,003)</u>        |
| Net change in fund balances                          | (77,711)                   | (81,929)                | 121,092                       | 203,021               |
| Fund balances - beginning                            | <u>1,315,882</u>           | <u>1,315,882</u>        | <u>1,315,882</u>              | <u>-0-</u>            |
| Fund balances - ending                               | \$ <u><u>1,238,171</u></u> | <u><u>1,233,953</u></u> | <u><u>1,436,974</u></u>       | <u><u>203,021</u></u> |

*The accompanying notes are an integral part of the financial statements.*

**CITY OF ELGIN, TEXAS****STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

September 30, 2014

|                                                                           | Business-type Activities<br>Enterprise Funds |
|---------------------------------------------------------------------------|----------------------------------------------|
|                                                                           | Utility<br>Fund                              |
| <b>ASSETS</b>                                                             |                                              |
| Current assets:                                                           |                                              |
| Cash and cash equivalents                                                 | \$ 496,119                                   |
| Investments                                                               | 999,142                                      |
| Receivables (net, where applicable,<br>of allowances for uncollectibles): |                                              |
| Accounts receivable                                                       | 490,780                                      |
| Other receivables                                                         | 945                                          |
| Prepaid expenses                                                          | 2,400                                        |
| Total current assets                                                      | <u>1,989,386</u>                             |
| Noncurrent assets:                                                        |                                              |
| Restricted cash and investments                                           | 1,369,858                                    |
| Capital assets:                                                           |                                              |
| Land                                                                      | 191,176                                      |
| Other capital assets,<br>net of depreciation                              | <u>24,709,301</u>                            |
| Total noncurrent assets                                                   | <u>26,270,335</u>                            |
| <b>Total assets</b>                                                       | <u><u>28,259,721</u></u>                     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                                              |
| Deferred amount on refunding                                              | <u>2,213</u>                                 |
| <b>LIABILITIES</b>                                                        |                                              |
| Current liabilities:                                                      |                                              |
| Accounts payable                                                          | 181,046                                      |
| Accrued liabilities                                                       | 134,902                                      |
| Customer deposits                                                         | 247,082                                      |
| Current portion of long-term debt                                         | 540,075                                      |
| Total current liabilities                                                 | <u>1,103,105</u>                             |
| Noncurrent liabilities:                                                   |                                              |
| Accrued vacation                                                          | 36,252                                       |
| Long-term debt, excluding current portion                                 | <u>15,399,111</u>                            |
| Total noncurrent liabilities                                              | <u>15,435,363</u>                            |
| <b>Total liabilities</b>                                                  | <u><u>16,538,468</u></u>                     |
| <b>NET POSITION</b>                                                       |                                              |
| Net investment in capital assets                                          | 9,522,771                                    |
| Restricted for debt service                                               | 235,955                                      |
| Restricted for capital projects                                           | 540,131                                      |
| Unrestricted (deficit)                                                    | <u>1,424,609</u>                             |
| <b>Total net position</b>                                                 | <u><u>\$ 11,723,466</u></u>                  |

*The accompanying notes are an integral part of the financial statements.*

**CITY OF ELGIN, TEXAS****STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS**

For the Year Ended September 30, 2014

|                                                         | <u>Business-type Activities<br/>Enterprise Funds</u> |
|---------------------------------------------------------|------------------------------------------------------|
|                                                         | <u>Utility<br/>Fund</u>                              |
| <b>OPERATING REVENUES</b>                               |                                                      |
| Charges for services (pledged to secure debt)           | \$ 3,891,714                                         |
| <b>OPERATING EXPENSES</b>                               |                                                      |
| Personnel services                                      | 945,207                                              |
| Materials and supplies                                  | 44,817                                               |
| Maintenance                                             | 564,005                                              |
| Contractual services                                    | 669,412                                              |
| Depreciation                                            | 843,391                                              |
| Total operating expenses                                | <u>3,066,832</u>                                     |
| Operating income (loss)                                 | <u>824,882</u>                                       |
| <b>NONOPERATING REVENUES (EXPENSES)</b>                 |                                                      |
| Investment earnings                                     | 2,515                                                |
| Other nonoperating revenues                             | 8,072                                                |
| Interest expense                                        | (616,397)                                            |
| Total nonoperating revenues (expenses)                  | <u>(605,810)</u>                                     |
| Net income (loss) before contributions<br>and transfers | 219,072                                              |
| Capital contributions - impact fees                     | 166,949                                              |
| Capital contributions - other governments               | 387,967                                              |
| Transfers in                                            | 7,535                                                |
| Transfers out                                           | <u>(987,455)</u>                                     |
| Change in net position                                  | (205,932)                                            |
| Net position - beginning                                | 12,288,131                                           |
| Prior period adjustment (note16)                        | <u>(358,733)</u>                                     |
| Net position - ending                                   | \$ <u><u>11,723,466</u></u>                          |

*The accompanying notes are an integral part of the financial statements.*



**CITY OF ELGIN, TEXAS****STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended September 30, 2014

|                                                                         | Business-type Activities<br>Enterprise Funds |
|-------------------------------------------------------------------------|----------------------------------------------|
|                                                                         | Utility<br>Fund                              |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                             |                                              |
| Receipts from customers                                                 | \$ 3,896,273                                 |
| Payments to suppliers                                                   | (1,339,207)                                  |
| Payments to employees                                                   | (935,692)                                    |
| Net cash provided (used) by<br>operating activities                     | 1,621,374                                    |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>              |                                              |
| Operating transfers to other funds                                      | (987,455)                                    |
| Net cash provided (used) by<br>noncapital financing activities          | (987,455)                                    |
| <b>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES</b>     |                                              |
| Capital contributions                                                   | 554,916                                      |
| Purchases of capital assets                                             | (908,641)                                    |
| Interest payments on outstanding debt                                   | (635,558)                                    |
| Principal payments on outstanding debt                                  | (524,204)                                    |
| Net cash provided (used) by capital<br>and related financing activities | (1,513,487)                                  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                             |                                              |
| Purchase of investments                                                 | (2,515)                                      |
| Liquidation of investments                                              | 535,156                                      |
| Investment earnings                                                     | 2,515                                        |
| Net cash provided (used) by<br>investing activities                     | 535,156                                      |
| Net increase (decrease) in cash<br>and cash equivalents                 | (344,412)                                    |
| Balances - beginning of the year                                        | 840,531                                      |
| Balances - end of the year                                              | \$ 496,119                                   |

*The accompanying notes are an integral part of the financial statements.*

**CITY OF ELGIN, TEXAS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

(Continued)

|                                                                                                           |    | Business-type Activities<br>Enterprise Funds |
|-----------------------------------------------------------------------------------------------------------|----|----------------------------------------------|
|                                                                                                           |    | Utility<br>Fund                              |
| <b>Reconciliation of operating income (loss) to net cash<br/>provided (used) by operating activities:</b> |    |                                              |
| Operating income (loss)                                                                                   | \$ | 824,882                                      |
| Adjustments to reconcile operating income to net cash<br>provided (used) by operating activities:         |    |                                              |
| Depreciation                                                                                              |    | 843,391                                      |
| Bad debt expense                                                                                          |    | 35,754                                       |
| Other nonoperating revenues                                                                               |    | 8,072                                        |
| Changes in assets and liabilities:                                                                        |    |                                              |
| Accounts receivable                                                                                       |    | (12,218)                                     |
| Other receivables                                                                                         |    | (945)                                        |
| Accounts payable                                                                                          |    | (96,727)                                     |
| Accrued liabilities                                                                                       |    | 4,534                                        |
| Customer deposits                                                                                         |    | 9,650                                        |
| Accrued vacation                                                                                          |    | 5,681                                        |
| Net pension obligation                                                                                    |    | (700)                                        |
| Net cash provided (used) by operating activities                                                          | \$ | <u>1,621,374</u>                             |

*The accompanying notes are an integral part of the financial statements.*

# **CITY OF ELGIN, TEXAS**

## **NOTES TO THE FINANCIAL STATEMENTS**

September 30, 2014

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### **1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Elgin, Texas (the City) was incorporated in 1872. The City operates under a Council-Manager form of government and provides the following services: public safety, street maintenance, sanitation, culture-recreation, public improvements, planning and zoning, general administrative, and water and wastewater services.

The accounting policies of the City conform to generally accepted accounting principles applicable to governments as promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant policies.

#### **A. GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The Statement of Net Position and the Statement of Activities are government-wide financial statements. The government-wide financial statements provide information about the activities of the City as a whole presenting all assets, liabilities, and changes in net position of the City and its component units except for information about any fiduciary activities and component units which are fiduciary in nature. These statements are prepared using the accrual basis of accounting.

Separate rows and columns are used in the government-wide statements to distinguish between governmental activities, business-type activities, and activities of component units, with a total column for the governmental and business-type activities of the primary government before any discretely presented component units.

#### **B. SCOPE OF THE REPORTING ENTITY**

The City has used the criteria detailed in GASB Statement 14 as amended by GASB 61 to determine whether or not certain entities should be included in the accompanying financial statements. The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The following agencies were considered in determining the scope of the reporting entity.

(Continued)

# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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### 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Elgin Economic Development Corporation. The Elgin Economic Development Corporation (the Corporation) was established under the Development Corporation Act of 1979, as amended. Directors of the Corporation are removable by the City Council of the City of Elgin at will, the overall economic development plan of the corporation must be approved by the City Council of the City of Elgin, and the budget for each forthcoming fiscal year must be approved by the City Council of the City of Elgin. Since the Corporation is financially accountable to the City, it is treated as a component unit of the City and is reported as part of the overall financial reporting entity of the City.

#### C. FUND FINANCIAL STATEMENTS

Fund financial statements are used to present more detailed information about the City's most significant funds. Separate fund financial statements are prepared for governmental funds, and proprietary funds. The governmental and proprietary fund financial statements place an emphasis on major funds. Those funds which are determined to be major funds are presented in separate columns, with all nonmajor funds being aggregated and displayed in a single column. Interfund receivable and payable balances and transfers between funds have not been eliminated in the fund financial statements.

The City has reported the following major governmental funds.

**General Fund** – The General Fund accounts for all revenues and expenditures of the City which are not accounted for in other funds. It is the largest of the City's funds and receives a greater variety and number of taxes and other general revenues than any other fund. The General Fund's resources also finance a wider range of activities than any other fund. Major functions financed by the General Fund include administration, finance, library, police, sanitation, park maintenance and street maintenance.

**Red Light Camera Special Revenue Fund** – This fund accounts for revenues received from red light camera fines, expenditures to operate the system, and the use of those funds for allowable purposes.

**2013 Certificates of Obligation Governmental Construction Fund** – This fund accounts for the portion of the proceeds from the issuance of certificates of obligation to be used for the purpose of repairing, improving, upgrading, and equipping City buildings, City streets and drainage, and City parks, including engineering and other related costs, and for the acquisition of equipment for general governmental purposes.

**Debt Service Fund** – This fund is used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal, interest, and related costs.

(Continued)

# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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### 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City has reported the following major proprietary fund.

Utility Fund – This fund's function is to provide for a source of supply of water, its purification and distribution to customers and to provide for the sanitary collection and disposal of sewage on a user charge basis.

#### D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus refers to whether a particular type of transaction will be recorded in the financial statements. The economic resources measurement focus recognizes all resources and obligations and the changes in them. The current financial resources measurement focus recognizes only current resources and obligations and transactions affecting current resources and obligations. 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 measurements made, regardless of the measurement focus applied.

##### Government-wide financial statements

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements specific to the class of nonexchange transaction. For the government-wide financial statements prepared on the accrual basis, property tax revenues are recognized in the period for which the taxes are levied.

##### Fund financial statements – governmental funds

The fund financial statements for the governmental funds are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. This measurement focus affects the accounting and reporting treatment of capital assets and long-term liabilities. The capital assets and long-term liabilities of the governmental activities are not recorded on the balance sheet of the fund financial statements of the governmental funds. Transactions for the purchase of assets, the issuance of debt, and the payment of debt principal are reflected in the governmental funds, but they are reported on the statement of revenues, expenditures, and changes in fund balances as capital outlay and debt service principal expenditures and proceeds from debt.

(Continued)

# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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### 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become measurable and available and recognizes expenditures in the accounting period in which the fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due.

Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. All revenues of the City are considered susceptible to accrual except for revenue from delinquent property taxes receivable, and revenue from fines.

While the City expects all taxes on real property to ultimately be collectible, the bulk of delinquent property taxes receivable at the end of the fiscal year are not anticipated to be collected soon enough thereafter to be used to pay liabilities of the current period. Therefore, revenue from delinquent property taxes receivable is not recognized in the fund financial statements unless collected during the current period.

Fines receivable but not past due at the end of the fiscal year may be subsequently reduced when the offender attends a defensive driving course, provides proof of insurance, has the offense dismissed by the municipal court, or serves jail time. Current fines receivable thus do not meet the measurability criterion required to be susceptible to accrual. A significant portion of past due fines receivable is not anticipated to be collected soon enough to meet the criterion that the revenue be available.

#### Fund financial statements – proprietary funds

The fund financial statements for the proprietary funds are prepared using the economic resources measurement focus and the accrual basis of accounting.

#### E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents for purposes of the statement of cash flows represent unrestricted demand accounts and petty cash. Investments in local government investment pools are recorded as investments and are not treated as cash or cash equivalents.

(Continued)

# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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### 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### F. INVESTMENTS

Investments are stated at fair value. The City is authorized to invest in certificates of deposit at the City's depository bank, obligations of the United States of America, and investment pools and no-load money market mutual funds which meet the conditions of the State of Texas Public Funds Investment Act. Money market mutual funds must be no-load funds which are regulated by the Securities and Exchange Commission, have a dollar-weighted average stated maturity of 90 days or fewer, and include the investment objective of the maintenance of a stable net asset value of \$1 for each share.

#### G. RECEIVABLES

Unbilled service receivables have been accrued in the proprietary funds to record the estimated amount of revenues earned but not billed as of the end of the fiscal year. The estimate is based on the pro rata number of days in the billing cycle before and after the fiscal year end.

#### H. CAPITAL ASSETS

Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date donated.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

|                           |             |
|---------------------------|-------------|
| Infrastructure            | 40 years    |
| Distribution & Collection | 20-50 years |
| Buildings                 | 25-50 years |
| Improvements              | 20 years    |
| Machinery and Equipment   | 3-20 years  |

(Continued)

# **CITY OF ELGIN, TEXAS**

## **NOTES TO THE FINANCIAL STATEMENTS**

(Continued)

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### **1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **I. ACCUMULATED UNPAID VACATION AND SICK PAY AMOUNTS**

Vacation leave may be accumulated at the rate of 10 days for each continuous year of employment for full-time employees with between 1 and 5 years of service. For employees with more than 5 years of service, an additional day of vacation per year is earned for each year of service in excess of 5 years, up to a maximum of 20 days per year. The amount of unused vacation leave which may be carried over at the end of the calendar year is limited to one year's accrual.

Sick leave credits accrue to all full-time employees at the rate of 12 days per year. Additionally, all full-time employees receive one day of personal holiday per year which does not carry over from one year to the next. Employees are not paid for accumulated sick leave or personal holiday time; therefore, no liability is accrued.

The liability for the Governmental Fund's accumulated vacation benefits is reflected in the government-wide financial statements. It is not reported in the fund financial statements because it is not a current liability.

#### **J. LONG-TERM DEBT**

In the government-wide financial statements, bonds payable are reported net of the applicable bond premium or discount. Bond premiums and discounts are deferred and amortized over the life of the bonds as an adjustment to interest expense. Bond issuance costs are reported as expenses when incurred.

In the fund financial statements, the face amount of debt issued and any premium received are reported as other financing sources, while discounts on debt issued are reported as other financing uses, and issuance costs are reported as debt service expenditures.

#### **K. COMMITTED FUND BALANCE**

The government's highest level of decision-making authority is the City Council, and a formal resolution of the City Council is required to establish or rescind a fund balance commitment.

#### **L. USE OF RESTRICTED RESOURCES AND COMMITTED RESOURCES**

When an expense is incurred for purposes for which both restricted fund balance or net position and unrestricted fund balance or net position are available, City policy is to first apply restricted resources. When an expense is incurred for purposes for which both committed fund balance and unassigned fund balance are available, City policy is to first apply committed resources.

(Continued)



# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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### 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### M. PROGRAM REVENUES AND INDIRECT EXPENSES

The government-wide statement of activities is presented in a format that identifies the net cost of the City's individual functions. The expenses of each function are reduced by the functions program revenues. Program revenues are revenues which derive directly from the program itself and include charges for services, program-specific operating grants and contributions, and program specific capital grants and contributions.

Some governmental functions such as administration and finance are in essence indirect expenses of other functions. Governments are not required to allocate those indirect expenses to other functions, but if they do, indirect expenses should be presented in a separate column from direct expenses. The City has chosen not to allocate those indirect expenses.

#### N. OPERATING AND NONOPERATING REVENUES AND EXPENSES

The City's policy in distinguishing proprietary fund operating and nonoperating revenues and expenses follows the guidance for distinguishing types of cash flows. Transactions for capital and related financing activities, noncapital financing activities, or investing activities are normally not treated as operating revenues or expenses.

#### O. ESTIMATES

Preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. Items for which estimates are necessary include the amount of receivables which may not be collectible, inventory obsolescence, and service lives and salvage values of depreciable assets. Estimates also include the likelihood of loss and potential loss amount from contingencies such as litigation.

### 2 DEPOSITS AND INVESTMENTS

Custodial Credit Risk of 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 maintains a depository contract which requires its bank to pledge securities to the City in an amount sufficient to secure the total amount of the City's funds on deposit, less any portion of the deposit balance which is secured by FDIC coverage. The carrying amount of the City's and the Elgin Economic Development Corporation's deposits, was \$4,040,209 at year end and the bank balance was \$4,264,010. Of the bank balance, \$298,498 was insured by federal depository insurance and the remaining \$3,965,512 was collateralized with securities held by the City's agent (safekeeping bank) in the City's name.

(Continued)

## CITY OF ELGIN, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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## 2 DEPOSITS AND INVESTMENTS (Continued)

As of the end of the fiscal year, all of the investments of the City and the Economic Development Corporation were in TexPool or TexSTAR and are carried at fair value.

| <u>Investment</u>                           | <u>Credit<br/>Rating</u> | <u>Weighted Average<br/>Maturity</u> | <u>Fair<br/>Value</u> |
|---------------------------------------------|--------------------------|--------------------------------------|-----------------------|
| City of Elgin:                              |                          |                                      |                       |
| TexPool local government<br>investment pool | AAAm                     | 48 days                              | \$ <u>1,236,817</u>   |
| TexSTAR local government<br>investment pool | AAAm                     | 51 days                              | \$ <u>1,043,118</u>   |
| Elgin Economic Development Corp.:           |                          |                                      |                       |
| TexPool local government<br>investment pool | AAAm                     | 48 days                              | \$ <u>341,349</u>     |

Interest Rate Risk. In accordance with its investment policy, the city manages its exposure to declines in fair values by limiting the weighted average maturity of its investments of operating funds to no greater than 270 days.

Credit Risk. The City's investment policy does not restrict investments in pools to a specific credit rating, but does require the pool to meet the requirements of the Public Funds Investment Act of the Texas Government Code. TexPool and TexSTAR were both rated AAAm by Standard & Poor's at year end.

Concentration of Credit Risk. Investments in pools are excluded from any requirement related to disclosure of concentration of credit risk in any one issuer.

Both TexPool and TexSTAR are local government investment pools created under the Interlocal Cooperation Act of the Texas Government Code, and invest all pooled funds in accordance with the Public Funds Investment Act of the Texas Government Code. The fair value of the position in the pool is the same as the value of the pool shares. The State Comptroller of Public Accounts oversees TexPool. TexSTAR is governed by a five member board composed of three government officials or employees and a member each from First Southwest Company and JPMorgan Investment Management. First Southwest and JPMorgan Investment Management serve as co-administrators for TexSTAR.

(Continued)

## CITY OF ELGIN, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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#### 3 AD VALOREM PROPERTY TAXES

Property taxes are levied on October 1 on assessed values as of January 1 for all real and personal property located in the City. Taxes are due in January of the following year and become delinquent on February 1. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. The October 1, 2013 levy was based upon 100 percent of the assessed market value of \$344,009,555. The maximum tax rate permitted by the Constitution of the State of Texas is \$2.50 per \$100.00 of assessed valuation and the City Charter provides no limitation within the \$2.50. The tax rate for the October 1, 2013 levy was \$.7539. If the effective tax rate, excluding tax rates for bonds and other contractual obligations and adjusted for new improvements, exceeds the rate for the previous year by more than 8 percent, qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than 8 percent above the tax rate of the previous year.

The county-wide Appraisal District is required under the Property Tax Code to assess all property within the Appraisal District on the basis of 100 percent of its appraised value. The value of property within the Appraisal District must be reviewed at least every five years. The City may challenge appraised values established by the Appraisal District through various appeals and, if necessary, legal action.

#### 4 RECEIVABLES

Receivables are recorded net of allowances for uncollectible accounts as follows:

|                                |    | Gross       | Allowance<br>for | Net         |
|--------------------------------|----|-------------|------------------|-------------|
|                                |    | Receivables | Uncollectibles   | Receivables |
| General Fund                   |    |             |                  |             |
| Sanitation accounts receivable | \$ | 208,900     | (75,197)         | 133,703     |
| Property taxes receivable      |    | 125,597     | (18,840)         | 106,757     |
| Fines receivable               |    | 443,488     | (155,221)        | 288,267     |
| Debt Service Fund              |    |             |                  |             |
| Property taxes receivable      |    | 92,869      | (13,930)         | 78,939      |
| Utility Fund                   |    |             |                  |             |
| Utility accounts receivable    |    | 727,928     | (262,723)        | 465,205     |

(Continued)

## CITY OF ELGIN, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

#### 5 INTERFUND RECEIVABLES AND PAYABLES

The following is a summary of amounts due from and due to other funds by individual major fund and nonmajor governmental funds in the aggregate.

Due to general fund from:

|                                       |    |               |
|---------------------------------------|----|---------------|
| Red Light Camera special revenue fund | \$ | <u>99,737</u> |
| Total governmental funds              | \$ | <u>99,737</u> |

The general fund's receivable from the Red Light Camera special revenue fund represents the use of the consolidated cash account to make expenditures by the Red Light Camera special revenue fund prior to transferring cash into the consolidated cash account out of that fund's other bank account.

#### 6 CAPITAL ASSETS

|                                                  | Primary Government    |                  |                           |                    |
|--------------------------------------------------|-----------------------|------------------|---------------------------|--------------------|
|                                                  | Beginning<br>Balance* | Additions        | Transfers/<br>Retirements | Ending<br>Balance  |
| Governmental activities:                         |                       |                  |                           |                    |
| Land                                             | \$ 232,620            | -0-              | -0-                       | 232,620            |
| Construction in progress                         | 1,075,619             | 2,103,692        | (3,151,985)               | 27,326             |
| Total undepreciated assets                       | <u>1,308,239</u>      | <u>2,103,692</u> | <u>(3,151,985)</u>        | <u>259,946</u>     |
| Other capital assets:                            |                       |                  |                           |                    |
| Buildings and improvements                       | 4,050,498             | -0-              | 933,632                   | 4,984,130          |
| Equipment                                        | 774,094               | 251,809          | (53,710)                  | 972,193            |
| Infrastructure                                   | 10,053,245            | -0-              | 2,218,353                 | 12,271,598         |
| Total other capital assets<br>at historical cost | <u>14,877,837</u>     | <u>251,809</u>   | <u>3,098,275</u>          | <u>18,227,921</u>  |
| Less accumulated depreciation for:               |                       |                  |                           |                    |
| Buildings and improvements                       | (1,488,917)           | (119,681)        | -0-                       | (1,608,598)        |
| Equipment                                        | (446,759)             | (93,591)         | 10,770                    | (529,580)          |
| Infrastructure                                   | (4,623,863)           | (338,141)        | -0-                       | (4,962,004)        |
| Total accumulated depreciation                   | <u>(6,559,539)</u>    | <u>(551,413)</u> | <u>10,770</u>             | <u>(7,100,182)</u> |
| Other capital assets, net                        | <u>8,318,298</u>      | <u>(299,604)</u> | <u>3,109,045</u>          | <u>11,127,739</u>  |
| Governmental activities capital assets, net      | <u>\$ 9,626,537</u>   | <u>1,804,088</u> | <u>(42,940)</u>           | <u>11,387,685</u>  |

\* Restated for prior period adjustment

Depreciation expense was charged to governmental functions as follows:

|                      |                   |
|----------------------|-------------------|
| General government   | \$ 83,068         |
| Public safety        | 58,426            |
| Public works         | 373,465           |
| Parks and recreation | 36,454            |
|                      | <u>\$ 551,413</u> |

(Continued)

# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

### 6 CAPITAL ASSETS (Continued)

|                                                  | Primary Government    |           |                           |                   |
|--------------------------------------------------|-----------------------|-----------|---------------------------|-------------------|
|                                                  | Beginning<br>Balance* | Additions | Transfers/<br>Retirements | Ending<br>Balance |
| Business-type activities:                        |                       |           |                           |                   |
| Land                                             | \$ 191,176            | -0-       | -0-                       | 191,176           |
| Construction in progress                         | 2,763,215             | 423,682   | (3,186,897)               | -0-               |
| Total undepreciated assets                       | 2,954,391             | 423,682   | (3,186,897)               | 191,176           |
| Other capital assets:                            |                       |           |                           |                   |
| Distribution and collection systems              | 25,156,193            | 484,959   | 3,186,897                 | 28,828,049        |
| Buildings and improvements                       | -0-                   | -0-       | -0-                       | -0-               |
| Equipment                                        | 1,690,352             | -0-       | 15,071                    | 1,705,423         |
| Total other capital assets<br>at historical cost | 26,846,545            | 484,959   | 3,201,968                 | 30,533,472        |
| Less accumulated depreciation for:               |                       |           |                           |                   |
| Distribution and collection systems              | (4,120,118)           | (718,535) | -0-                       | (4,838,653)       |
| Buildings and improvements                       | -0-                   | -0-       | -0-                       | -0-               |
| Equipment                                        | (853,126)             | (124,856) | (7,536)                   | (985,518)         |
| Total accumulated depreciation                   | (4,973,244)           | (843,391) | (7,536)                   | (5,824,171)       |
| Other capital assets, net                        | 21,873,301            | (358,432) | 3,194,432                 | 24,709,301        |
| Business-type activities capital assets, net     | \$ 24,827,692         | 65,250    | 7,535                     | 24,900,477        |
| * Restated for prior period adjustment           |                       |           |                           |                   |
|                                                  | Component Unit        |           |                           |                   |
|                                                  | Beginning<br>Balance  | Additions | Retirements               | Ending<br>Balance |
| Component unit activities:                       |                       |           |                           |                   |
| Land                                             | \$ 737,845            | -0-       | -0-                       | 737,845           |

### 7 INTERFUND TRANSFERS

The following is a summary of transfers to and from other funds by individual major fund and nonmajor governmental funds in the aggregate.

Transfers to general fund from:

Utility fund \$ 863,484

Transfers to debt service fund from:

Utility fund 123,971

(Continued)

# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

### 7 INTERFUND TRANSFERS (Continued)

Transfers to nonmajor governmental funds from:

|                           |              |
|---------------------------|--------------|
| General fund              | 98,683       |
| 2013 CO construction fund | <u>7,896</u> |

Total transfers to governmental funds \$ 1,094,034

Transfers to utility fund from:

Governmental activities \$ 7,535

The utility fund provides annual support to the general fund and to a lesser extent to the debt service fund.

The general fund provides local funding to various special revenue funds included in the nonmajor governmental funds, and the 2013 CO construction fund paid for some local funding to close out the TCF sidewalk project.

A vehicle with a book value of \$7,535 was transferred from governmental activities capital assets to the utility fund.

### 8 LONG-TERM DEBT

The following is a summary of long-term debt activity for September 30, 2014.

|                                       | Beginning<br>Balance       | Additions           | Reductions              | Ending<br>Balance       | Amounts<br>Due Within<br>One Year |
|---------------------------------------|----------------------------|---------------------|-------------------------|-------------------------|-----------------------------------|
| Governmental activities               |                            |                     |                         |                         |                                   |
| Bonds, notes and leases payable:      |                            |                     |                         |                         |                                   |
| General obligation bonds              | \$ 8,192,827               | -0-                 | (785,797)               | 7,407,030               | 766,925                           |
| Capital leases payable                | 521,404                    | -0-                 | (70,507)                | 450,897                 | 81,402                            |
|                                       | <u>8,714,231</u>           | <u>-0-</u>          | <u>(856,304)</u>        | <u>7,857,927</u>        | <u>848,327</u>                    |
| Add unamortized bond premium          | 147,864                    | -0-                 | (16,615)                | 131,249                 | -0-                               |
| Total bonds, notes and leases payable | <u>8,862,095</u>           | <u>-0-</u>          | <u>(872,919)</u>        | <u>7,989,176</u>        | <u>848,327</u>                    |
| Other liabilities:                    |                            |                     |                         |                         |                                   |
| Accrued vacation                      | 100,178                    | 4,790               | -0-                     | 104,968                 | -0-                               |
| Net pension obligation                | 151,378                    | -0-                 | (2,333)                 | 149,045                 | -0-                               |
| Total other liabilities               | <u>251,556</u>             | <u>4,790</u>        | <u>(2,333)</u>          | <u>254,013</u>          | <u>-0-</u>                        |
| Governmental activities               |                            |                     |                         |                         |                                   |
| long-term liabilities                 | \$ <u><u>9,113,651</u></u> | <u><u>4,790</u></u> | <u><u>(875,252)</u></u> | <u><u>8,243,189</u></u> | <u><u>848,327</u></u>             |

(Continued)

# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

### 8 LONG-TERM DEBT (Continued)

|                                                   | Beginning<br>Balance | Additions    | Reductions       | Ending<br>Balance | Amounts<br>Due Within<br>One Year |
|---------------------------------------------------|----------------------|--------------|------------------|-------------------|-----------------------------------|
| Business-type activities                          |                      |              |                  |                   |                                   |
| Bonds and leases payable:                         |                      |              |                  |                   |                                   |
| Bonds and certificates of obligation              | \$ 16,221,174        | -0-          | (524,204)        | 15,696,970        | 540,075                           |
| Add unamortized bond premium                      | 226,145              | -0-          | (19,737)         | 206,408           | -0-                               |
| Total bonds and leases payable                    | <u>16,447,319</u>    | <u>-0-</u>   | <u>(543,941)</u> | <u>15,903,378</u> | <u>540,075</u>                    |
| Other liabilities:                                |                      |              |                  |                   |                                   |
| Accrued vacation                                  | 30,571               | 5,681        | -0-              | 36,252            | -0-                               |
| Net pension obligation                            | 36,508               | -0-          | (700)            | 35,808            | -0-                               |
| Total other liabilities                           | <u>67,079</u>        | <u>5,681</u> | <u>(700)</u>     | <u>72,060</u>     | <u>-0-</u>                        |
| Business-type activities<br>long-term liabilities | <u>\$ 16,514,398</u> | <u>5,681</u> | <u>(544,641)</u> | <u>15,975,438</u> | <u>540,075</u>                    |
|                                                   | Beginning<br>Balance | Additions    | Reductions       | Ending<br>Balance | Amounts<br>Due Within<br>One Year |
| Component unit activities                         |                      |              |                  |                   |                                   |
| Revenue bonds payable                             | <u>\$ 890,000</u>    | <u>-0-</u>   | <u>(115,000)</u> | <u>775,000</u>    | <u>120,000</u>                    |

Long-term debt at September 30, 2014, is composed of the following items:

Payable out of the Debt Service Fund through ad valorem taxes:

|                                                                                                                                                                                                                                                                                               |            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| \$3,860,000 Series 2005 general obligation refunding bonds due in annual installments of \$330,000 to \$345,000 through July 15, 2016; interest at 3.625 percent to 3.70 percent; outstanding bonds may be redeemed on or after July 15, 2015 at par plus accrued interest                    | \$ 675,000 |
| \$2,000,000 Series 2007 combination tax and revenue certificates of obligation due in annual installments of \$85,000 to \$140,000 through July 15, 2027; interest at 4.10 percent to 4.40 percent; outstanding bonds may be redeemed on or after July 15, 2017, at par plus accrued interest | 1,445,000  |

(Continued)

## CITY OF ELGIN, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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#### 8 LONG-TERM DEBT (Continued)

|                                                                                                                                                                                                                                                                                                                                              |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| \$1,250,000 Series 2009 combination tax and revenue certificates of obligation due in annual installments of \$55,000 to \$100,000 through July 15, 2028; interest at 4.99 percent; outstanding bonds may be redeemed on or after July 15, 2019, at par plus accrued interest                                                                | 1,060,000           |
| \$9,235,000 (\$1,157,278 for the general governmental portion) Series 2011 combination tax and revenue certificates of obligation due in annual installments of \$36,875 to \$74,375 through July 15, 2034; interest at 2.0 percent to 4.4 percent; outstanding certificates may be redeemed on July 15, 2021, at par plus accrued interest  | 1,049,375           |
| Unamortized premium on the Series 2011 certificates of obligation                                                                                                                                                                                                                                                                            | 21,332              |
| \$2,210,000 (\$1,489,888 for the general governmental portion) Series 2013 limited tax refunding bonds due in annual installments of \$117,978 to \$202,247 through July 15, 2022; interest at 2.0 percent to 3.0 percent                                                                                                                    | 1,311,236           |
| Unamortized premium on the Series 2013 refunding bonds                                                                                                                                                                                                                                                                                       | 40,474              |
| \$2,980,000 (\$1,934,584 for the general governmental portion) Series 2013 combination tax and revenue certificates of obligation due in annual installments of \$74,657 to \$136,328 through July 15, 2033; interest at 2.0 percent to 4.5 percent; outstanding certificates may be redeemed on July 15, 2023, at par plus accrued interest | 1,866,419           |
| Unamortized premium on the Series 2013 certificates of obligation                                                                                                                                                                                                                                                                            | 69,443              |
| Capital leases payable from the debt service fund (Note 9)                                                                                                                                                                                                                                                                                   | 450,897             |
| Accrued vacation related to governmental fund employees                                                                                                                                                                                                                                                                                      | 104,968             |
| Net pension obligation related to governmental fund employees                                                                                                                                                                                                                                                                                | <u>149,045</u>      |
| Total governmental activities long-term debt                                                                                                                                                                                                                                                                                                 | \$ <u>8,243,189</u> |

(Continued)



## CITY OF ELGIN, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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#### 8 LONG-TERM DEBT (Continued)

Payable out of the Utility Fund through revenues:

\$4,307,000 Series 2005 combination tax and limited surplus revenue certificates of obligation due in annual installments of \$110,000 to \$115,000 through July 15, 2045; interest at 4.375 percent; outstanding certificates may be redeemed at any time at par plus accrued interest \$ 3,537,000

\$2,556,000 Series 2008 combination tax and limited surplus revenue certificates of obligation due in annual installments of \$32,000 to \$135,000 through January 15, 2048; interest at 4.375 percent; outstanding certificates may be redeemed at any time at par plus accrued interest 2,415,000

\$800,000 Series 2009 combination tax and limited surplus revenue certificates of obligation due in annual installments of \$10,000 to \$42,000 through January 15, 2048; interest at 3.625 percent; outstanding certificates may be redeemed at any time at par plus accrued interest 757,000

\$9,235,000 (\$8,077,722 for the utility fund portion) Series 2011 combination tax and revenue certificates of obligation due in annual installments of \$258,125 to \$520,625 through July 15, 2034; interest at 2.0 percent to 4.4 percent; outstanding certificates may be redeemed on July 15, 2021, at par plus accrued interest 7,345,625  
Unamortized premium on the Series 2011 certificates of obligation 149,319

\$2,210,000 (\$720,112 for the utility fund portion) Series 2013 limited tax refunding bonds due in annual installments of \$57,022 to \$97,753 through July 15, 2022; interest at 2.0 percent to 3.0 percent 633,764  
Unamortized premium on the Series 2013 refunding bonds 19,563

\$2,980,000 (\$1,045,416 for the utility fund portion) Series 2013 combination tax and revenue certificates of obligation due in annual installments of \$40,343 to \$73,672 through July 15, 2033; interest at 2.0 percent to 4.5 percent; outstanding certificates may be redeemed on July 15, 2023, at par plus accrued interest 1,008,581  
Unamortized premium on the Series 2013 certificates of obligation 37,526

(Continued)

## CITY OF ELGIN, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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#### 8 LONG-TERM DEBT (Continued)

|                                                          |                      |
|----------------------------------------------------------|----------------------|
| Accrued vacation related to utility fund employees       | 36,252               |
| Net pension obligation related to utility fund employees | <u>35,808</u>        |
| Total business-type activities long-term debt            | \$ <u>15,975,438</u> |

Payable by the component unit Economic Development Corporation through sales tax revenues:

\$565,000 Series 2007 sales tax revenue refunding bonds due in annual installments of \$45,000 to \$65,000 through July 15, 2024; interest at 4.34 percent; the bonds may be redeemed at any time prior to their scheduled maturities at par plus accrued interest plus a prepayment fee

|  |            |
|--|------------|
|  | \$ 530,000 |
|--|------------|

\$680,000 Series 2007 sales tax revenue bonds due in annual installments of \$75,000 to \$90,000 through July 15, 2017; interest at 6.125 percent; the bonds may be redeemed at any time prior to their scheduled maturities at par plus accrued interest plus a prepayment fee

|  |                |
|--|----------------|
|  | <u>245,000</u> |
|--|----------------|

|                                     |                   |
|-------------------------------------|-------------------|
| Total component unit long-term debt | \$ <u>775,000</u> |
|-------------------------------------|-------------------|

The City is in compliance with all significant limitations and restrictions contained in the City's debt agreements. The Economic Development Corporation Series 1999 bonds contain a covenant that the EDC shall make a monthly transfer of 1/60<sup>th</sup> of the required reserve amount into a reserve fund until the required reserve has been met. The balance in the reserve account at September 30, 2014, was \$34,148, which meets the reserve requirement.

(Continued)

## CITY OF ELGIN, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

#### 8 LONG-TERM DEBT (Continued)

Debt service requirements on outstanding long-term debt are as follows:

| Year Ended<br>September 30 | Governmental Activities<br>Bonds and Notes |                  | Business-Type Activities<br>Bonds, CO's and Notes |                  | Component Unit<br>Bonds and Notes |                |
|----------------------------|--------------------------------------------|------------------|---------------------------------------------------|------------------|-----------------------------------|----------------|
|                            | Principal                                  | Interest         | Principal                                         | Interest         | Principal                         | Interest       |
| 2015                       | \$ 766,925                                 | 281,719          | 540,075                                           | 623,571          | 120,000                           | 38,008         |
| 2016                       | 791,546                                    | 257,589          | 552,454                                           | 609,191          | 125,000                           | 31,462         |
| 2017                       | 463,788                                    | 231,976          | 562,212                                           | 591,852          | 140,000                           | 24,608         |
| 2018                       | 480,150                                    | 217,175          | 577,850                                           | 573,553          | 50,000                            | 16,926         |
| 2019                       | 425,601                                    | 201,689          | 559,399                                           | 554,789          | 50,000                            | 14,756         |
| 2020 - 2024                | 2,037,195                                  | 767,100          | 2,911,805                                         | 2,449,281        | 290,000                           | 39,060         |
| 2025 - 2029                | 1,589,713                                  | 370,868          | 3,176,287                                         | 1,847,845        | 0                                 | 0              |
| 2030 - 2034                | 852,112                                    | 104,244          | 3,684,888                                         | 1,142,582        | 0                                 | 0              |
| 2035 - 2039                | 0                                          | 0                | 1,118,000                                         | 563,047          | 0                                 | 0              |
| 2040 - 2044                | 0                                          | 0                | 1,247,000                                         | 310,341          | 0                                 | 0              |
| 2045 - 2049                | 0                                          | 0                | 767,000                                           | 61,635           | 0                                 | 0              |
|                            | <u>\$ 7,407,030</u>                        | <u>2,432,360</u> | <u>15,696,970</u>                                 | <u>9,327,687</u> | <u>775,000</u>                    | <u>164,820</u> |

#### 9 CAPITAL LEASES PAYABLE

The City is obligated under certain lease agreements which have been classified as capital leases. Property under capital lease consists of equipment totaling \$1,075,865. The annual amortization has been included in depreciation expense and a total accumulated depreciation of \$564,830 has been recorded against the assets under capital lease. The leases are payable out of the debt service fund.

Capital lease obligations at September 30, 2014, are composed of the following:

Governmental activities debt payable out of the debt service fund:

|                                                                                                                                                                                                                           |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| \$998,002 lease payable to Government Capital Corporation for RF meter system and various equipment; monthly installments of \$7,846 including principal and interest through September 1, 2019; interest at 4.91 percent | \$ 417,320 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|

|                                                                                                                                                                                                          |               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| \$77,863 lease payable to Government Capital Corporation for performance contracting; monthly installments of \$637 including principal and interest through September 1, 2019; interest at 5.23 percent | <u>33,577</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|

|                                                |                   |
|------------------------------------------------|-------------------|
| Governmental activities capital leases payable | \$ <u>450,897</u> |
|------------------------------------------------|-------------------|

(Continued)

## CITY OF ELGIN, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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#### 9 CAPITAL LEASES PAYABLE (Continued)

Future minimum lease payments under capital leases are as follows:

| <u>Fiscal Year</u>                      | <u>Governmental</u> |
|-----------------------------------------|---------------------|
| 2015                                    | \$ 101,793          |
| 2016                                    | 101,793             |
| 2017                                    | 101,793             |
| 2018                                    | 101,793             |
| 2019                                    | <u>101,793</u>      |
|                                         | 508,965             |
| Less amount representing interest       | <u>(58,068)</u>     |
| Present value of minimum lease payments | \$ <u>450,897</u>   |

#### 10 FUND BALANCE RESTRICTED FOR OR COMMITTED TO OTHER PURPOSES

Some fund balance restrictions and commitments have been grouped together under the heading of other purposes. Those amounts are detailed below.

Restricted for other purposes:

General fund:

|                    |          |
|--------------------|----------|
| Blue Santa program | \$ 1,189 |
| Seizure funds      | 3,112    |

Red light camera fund:

|                                  |         |
|----------------------------------|---------|
| Police/Red light camera purposes | 436,200 |
|----------------------------------|---------|

Nonmajor governmental funds:

|                                     |                   |
|-------------------------------------|-------------------|
| Hotel Motel Tax purposes            | 76,715            |
| Municipal court                     | 41,106            |
| Frontier Crossing 380               | 59,911            |
| Channel 10 public safety purposes   | <u>99,130</u>     |
| Total restricted for other purposes | \$ <u>717,363</u> |

Committed to other purposes:

Nonmajor governmental funds:

|                                    |                  |
|------------------------------------|------------------|
| Elgin Main street                  | 49,098           |
| TCF sidewalk grant                 | <u>825</u>       |
| Total committed for other purposes | \$ <u>49,923</u> |

(Continued)

## CITY OF ELGIN, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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#### 11 CAPITAL CONTRIBUTIONS

The City collects impact fees for new connections to the utility system. These are one time fees and may only be used for additions or improvements to the utility system. Impact fees are reported as capital contributions.

Developers pay for the costs of construction of utility system extensions and street and drainage systems in new subdivisions. Once construction by the developer has been completed and accepted by the City, the City takes over ownership as well as the maintenance and repair of the system. Those additions are reported as capital contributions at the time of acceptance by the City.

#### 12 PENSION PLAN

##### Plan description

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

TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained from TMRS' website at [www.TMRS.com](http://www.TMRS.com).

The plan provisions for the City are adopted by the governing body of the City from the options available in the state statutes governing TMRS. Because the TMRS plan year is a calendar year and the City fiscal year ends on September 30, each fiscal year includes two different TMRS plan years. Plan provisions for the City were as follows:

|                                                                       | Plan Year 2013               | Plan Year 2014               |
|-----------------------------------------------------------------------|------------------------------|------------------------------|
| Employee deposit rate                                                 | 6.00%                        | 6.00%                        |
| Employer phase-in pension rate paid                                   | 11.33%                       | 11.33%                       |
| Employer actuarially determined pension rate                          | 10.78%                       | 11.33%                       |
| Matching ratio (city to employee)                                     | 2 to 1                       | 2 to 1                       |
| Years required for vesting                                            | 5                            | 5                            |
| Service retirement eligibility<br>(expressed as age/years of service) | 60/5, 0/20                   | 60/5, 0/20                   |
| Updated Service Credit                                                | 100% Repeating,<br>Transfers | 100% Repeating,<br>Transfers |
| Annuity Increase (to retirees)                                        | 70% of CPI Repeating         | 70% of CPI Repeating         |

(Continued)

## CITY OF ELGIN, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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#### 12 PENSION PLAN (Continued)

##### Contributions

Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) cost method (EAN was first used in the December 31, 2013 valuation; previously, the Projected Unit Credit actuarial cost method had been used). This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate for an employee is the contribution rate which, if applied to a member's compensation throughout their period of anticipated covered service with the municipality, would be sufficient to meet all benefits payable on their behalf. The salary-weighted average of the individual rates is the total normal cost rate. The prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for that City. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Service Credits and Annuity Increases.

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

|                                                      |                |
|------------------------------------------------------|----------------|
| 1. Annual Required Contribution (ARC)                | 325,772        |
| 2. Interest on Net Pension Obligation                | 13,152         |
| 3. Adjustment to the ARC                             | ( 11,826)      |
| 4. Annual Pension Cost (APC)                         | 327,098        |
| 5. Contributions Made                                | <u>330,131</u> |
| 6. Increase (decrease) in net pension obligation     | (3,033)        |
| 7. Net Pension Obligation/(Asset), beginning of year | <u>187,887</u> |
| 8. Net Pension Obligation/(Asset), end of year       | <u>184,854</u> |

(Continued)

# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

### 12 PENSION PLAN (Continued)

| Trend Information<br>Annual Pension Cost |                                 |                                |                                     |                              |
|------------------------------------------|---------------------------------|--------------------------------|-------------------------------------|------------------------------|
| Accounting<br>Year<br>Ending             | Annual<br>Pension<br>Cost (APC) | Actual<br>Contribution<br>Made | Percentage<br>of APC<br>Contributed | Net<br>Pension<br>Obligation |
| 9/30/12                                  | \$287,737                       | \$249,609                      | 86.7%                               | \$160,624                    |
| 9/30/13                                  | \$276,227                       | \$248,964                      | 90.1%                               | \$187,887                    |
| 9/30/14                                  | \$327,098                       | \$330,131                      | 100.9%                              | \$184,854                    |

The required contribution rates for fiscal year 2014 were determined as part of the December 31, 2011 and 2012 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2013, also follows:

| Valuation Date                                   | 12/31/11                     | 12/31/12                     | 12/31/13                     |
|--------------------------------------------------|------------------------------|------------------------------|------------------------------|
| Actuarial Cost Method                            | Projected Unit Credit        | Projected Unit Credit        | Entry Age Normal             |
| Amortization Method                              | Level Percent<br>of Payroll  | Level Percent<br>of Payroll  | Level Percent<br>of Payroll  |
| GASB 25 Equivalent<br>Single Amortization Period | 26.8 years;<br>closed period | 25.8 years;<br>closed period | 27.0 years;<br>closed period |
| Amortization Period for<br>new Gains/Losses      | 30 years                     | 30 years                     | 30 years                     |
| Asset Valuation Method                           | 10-year Smoothed<br>Market   | 10-year Smoothed<br>Market   | 10-year Smoothed<br>Market   |
| Actuarial Assumptions:                           |                              |                              |                              |
| Investment Rate of Return*                       | 7.0%                         | 7.0%                         | 7.0%                         |
| Projected Salary Increases*                      | Varies by<br>age and service | Varies by<br>age and service | Varies by<br>age and service |
| * Includes Inflation at                          | 3.00%                        | 3.00%                        | 3.00%                        |
| Cost-of-Living Adjustments                       | 2.1%                         | 2.1%                         | 2.1%                         |

(Continued)

# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

### 12 PENSION PLAN (Continued)

#### Funded Status and Funding Progress

In October 2013, the TMRS Board approved actuarial changes in (a) the funding method from Projected Unit Credit to Entry Age Normal, (b) the post-retirement mortality assumptions used in calculating liabilities and contribution rates and in the development of the Annuity Purchase Rate factors, and (c) the amortization policy. These actuarial changes were effective with the December 31, 2013 actuarial valuation. For a complete description of the new actuarial cost method and assumptions, please see the December 31, 2013 TMRS Comprehensive Annual Financial Report (CAFR).

#### Schedule of Funding Progress for the Retirement Plan for the Employees of the City of Elgin, Texas

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>( a ) | Actuarial<br>Accrued<br>Liability<br>(AAL)<br>( b ) | Unfunded<br>AAL<br>(UAAL)<br>( b-a ) | Funded<br>Ratio<br>( a/b ) | Annual<br>Covered<br>Payroll <sup>1</sup><br>( c ) | UAAL as a<br>Percentage<br>of Covered<br>Payroll<br>((b-a)/c) |
|--------------------------------|------------------------------------------|-----------------------------------------------------|--------------------------------------|----------------------------|----------------------------------------------------|---------------------------------------------------------------|
| 12/31/11                       | 4,882,894                                | 6,147,239                                           | 1,264,345                            | 79.4%                      | 2,742,621                                          | 46.1%                                                         |
| 12/31/12                       | 5,557,447                                | 6,734,639                                           | 1,177,192                            | 82.5%                      | 2,738,688                                          | 43.0%                                                         |
| 12/31/13                       | 6,256,609                                | 7,836,755                                           | 1,580,146                            | 79.8%                      | 2,662,963                                          | 59.3%                                                         |

<sup>1</sup>The annual covered payroll is based on the employee contributions paid to TMRS for the year ending with the valuation date.

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

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

(Continued)



# CITY OF ELGIN, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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### 13 SUPPLEMENTAL DEATH BENEFITS FUND

#### Plan description

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB.

#### Contributions

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

The City's contributions to the TMRS SDBF for the years ended 2014, 2013, and 2012 were \$6,410, \$5,280, and \$5,797, respectively, which equaled the required contributions each year.

#### Schedule of Contribution Rates (Retiree-only portion of the rate)

| Plan/<br>Calendar<br>Year | Annual Required<br>Contribution<br>Rate | Actual<br>Contribution Made<br>(Rate) | Percentage of<br>ARC<br>Contributed |
|---------------------------|-----------------------------------------|---------------------------------------|-------------------------------------|
| 2012                      | .02%                                    | .02%                                  | 100.0%                              |
| 2013                      | .02%                                    | .02%                                  | 100.0%                              |
| 2014                      | .03%                                    | .03%                                  | 100.0%                              |

(Continued)

## **CITY OF ELGIN, TEXAS**

### **NOTES TO THE FINANCIAL STATEMENTS**

(Continued)

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#### **14 RISK MANAGEMENT**

The City's risk management program includes coverage for property, general liability, automobile liability, public officials liability and employee dishonesty bonds. The City participates in the Texas Municipal League joint self insurance fund, which is a public entity risk pool. The premiums paid to TML result in the transfer of risk to the pool.

#### **15 CONCENTRATIONS OF CREDIT RISK**

Utility accounts receivable are concentrated within the geographic service area of the utility system, which is within the City of Elgin. Those receivables are not concentrated within any individually significant customers. The City requires a deposit from each utility customer prior to establishing service. The net amount of utility accounts receivable at year end after reducing receivables for the allowance for doubtful accounts and after including estimated amounts for service provided but not yet billed at year end was \$598,908. Utility customer deposits held at year end totaled \$247,082.

#### **16 PRIOR PERIOD ADJUSTMENTS**

The City's depreciation schedule did not previously have sufficient detail to adequately identify and inventory the City's capital assets. Existing assets were inventoried and the listing of property, plant and equipment was corrected to agree to the revised inventory of capital assets. The effect of this correction was to reduce beginning balances of capital assets and net position of the City's Governmental Activities by \$13,989, and to reduce beginning balances of capital assets and net position of the City's Business-Type Activities and the Utility Fund by \$358,733.

#### **17 SIGNIFICANT BUDGET VARIANCES**

The City reported a significant unfavorable budget variance in the general fund in the revenue category of property taxes. A significant budget variance was also reported on the line item for transfers out for the general fund. Overall, though, the City did not expend more than the total budget for the general fund and the actual increase in fund balance of the general fund exceeded the budget by a positive variance of \$203,000.

**CITY OF ELGIN, TEXAS**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

September 30, 2014

|                                                |    | Hotel<br>Motel<br>Tax | Restricted<br>Municipal<br>Court<br>Revenues | Elgin<br>Main<br>Street<br>Board | TX Book<br>Festival<br>Literacy<br>Grant |
|------------------------------------------------|----|-----------------------|----------------------------------------------|----------------------------------|------------------------------------------|
| <b>ASSETS</b>                                  |    |                       |                                              |                                  |                                          |
| Cash and cash equivalents                      | \$ | 70,320                | 41,106                                       | 49,406                           | 1,804                                    |
| Investments                                    |    | -0-                   | -0-                                          | -0-                              | -0-                                      |
| Other receivables                              |    | 7,079                 | -0-                                          | 600                              | -0-                                      |
| <b>Total assets</b>                            | \$ | <u>77,399</u>         | <u>41,106</u>                                | <u>50,006</u>                    | <u>1,804</u>                             |
| <b>LIABILITIES AND<br/>FUND BALANCES</b>       |    |                       |                                              |                                  |                                          |
| Liabilities                                    |    |                       |                                              |                                  |                                          |
| Accounts payable                               | \$ | 684                   | -0-                                          | 908                              | 1,804                                    |
| Due to other funds                             |    | -0-                   | -0-                                          | -0-                              | -0-                                      |
| <b>Total liabilities</b>                       |    | <u>684</u>            | <u>-0-</u>                                   | <u>908</u>                       | <u>1,804</u>                             |
| Fund Balances                                  |    |                       |                                              |                                  |                                          |
| Restricted for:                                |    |                       |                                              |                                  |                                          |
| Other purposes                                 |    | 76,715                | 41,106                                       | -0-                              | -0-                                      |
| Committed to:                                  |    |                       |                                              |                                  |                                          |
| Other purposes                                 |    | -0-                   | -0-                                          | 49,098                           | -0-                                      |
| Unassigned                                     |    | -0-                   | -0-                                          | -0-                              | -0-                                      |
| <b>Total fund balances</b>                     |    | <u>76,715</u>         | <u>41,106</u>                                | <u>49,098</u>                    | <u>-0-</u>                               |
| <b>Total liabilities and<br/>fund balances</b> | \$ | <u>77,399</u>         | <u>41,106</u>                                | <u>50,006</u>                    | <u>1,804</u>                             |

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| Frontier<br>Crossing<br>380 | Police/<br>Channel 10<br>Special<br>Revenue | Section<br>125 Fund | TCF<br>Sidewalk<br>Grant | Total<br>Nonmajor<br>Governmental<br>Funds |
|-----------------------------|---------------------------------------------|---------------------|--------------------------|--------------------------------------------|
| 59,911                      | 99,130                                      | 7,982               | -0-                      | 329,659                                    |
| -0-                         | -0-                                         | -0-                 | -0-                      | -0-                                        |
| -0-                         | -0-                                         | -0-                 | 825                      | 8,504                                      |
| <u>59,911</u>               | <u>99,130</u>                               | <u>7,982</u>        | <u>825</u>               | <u>338,163</u>                             |
| -0-                         | -0-                                         | 7,982               | -0-                      | 11,378                                     |
| -0-                         | -0-                                         | -0-                 | -0-                      | -0-                                        |
| <u>-0-</u>                  | <u>-0-</u>                                  | <u>7,982</u>        | <u>-0-</u>               | <u>11,378</u>                              |
| 59,911                      | 99,130                                      | -0-                 | -0-                      | 276,862                                    |
| -0-                         | -0-                                         | -0-                 | 825                      | 49,923                                     |
| -0-                         | -0-                                         | -0-                 | -0-                      | -0-                                        |
| <u>59,911</u>               | <u>99,130</u>                               | <u>-0-</u>          | <u>825</u>               | <u>326,785</u>                             |
| <u>59,911</u>               | <u>99,130</u>                               | <u>7,982</u>        | <u>825</u>               | <u>338,163</u>                             |

**CITY OF ELGIN, TEXAS****COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended September 30, 2013

|                                                         | Hotel<br>Motel<br>Tax | Restricted<br>Municipal<br>Court<br>Revenues | Elgin<br>Main<br>Street<br>Board | TX Book<br>Festival<br>Literacy<br>Grant |
|---------------------------------------------------------|-----------------------|----------------------------------------------|----------------------------------|------------------------------------------|
| <b>REVENUES</b>                                         |                       |                                              |                                  |                                          |
| Other taxes                                             | \$ 54,270             | -0-                                          | -0-                              | -0-                                      |
| Fines                                                   | -0-                   | 10,636                                       | -0-                              | -0-                                      |
| Intergovernmental                                       | -0-                   | -0-                                          | -0-                              | 4,501                                    |
| Investment earnings                                     | -0-                   | 70                                           | -0-                              | -0-                                      |
| Miscellaneous                                           | -0-                   | -0-                                          | 78,893                           | -0-                                      |
| Total revenues                                          | <u>54,270</u>         | <u>10,706</u>                                | <u>78,893</u>                    | <u>4,501</u>                             |
| <b>EXPENDITURES</b>                                     |                       |                                              |                                  |                                          |
| Current:                                                |                       |                                              |                                  |                                          |
| Public safety                                           | -0-                   | 7,482                                        | -0-                              | -0-                                      |
| Public works                                            | -0-                   | -0-                                          | -0-                              | -0-                                      |
| Other current                                           | 45,484                | -0-                                          | 59,708                           | 5,376                                    |
| Capital outlay                                          | -0-                   | -0-                                          | -0-                              | -0-                                      |
| Total expenditures                                      | <u>45,484</u>         | <u>7,482</u>                                 | <u>59,708</u>                    | <u>5,376</u>                             |
| Excess (deficiency)<br>of revenues over<br>expenditures | <u>8,786</u>          | <u>3,224</u>                                 | <u>19,185</u>                    | <u>(875)</u>                             |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>               |                       |                                              |                                  |                                          |
| Transfers in                                            | -0-                   | 37,561                                       | -0-                              | 875                                      |
| Transfers out                                           | -0-                   | -0-                                          | -0-                              | -0-                                      |
| Total other financing<br>sources (uses)                 | <u>-0-</u>            | <u>37,561</u>                                | <u>-0-</u>                       | <u>875</u>                               |
| Net change in fund<br>balances                          | 8,786                 | 40,785                                       | 19,185                           | -0-                                      |
| Fund balances - beginning                               | <u>67,929</u>         | <u>321</u>                                   | <u>29,913</u>                    | <u>-0-</u>                               |
| Fund balances - ending                                  | <u>\$ 76,715</u>      | <u>41,106</u>                                | <u>49,098</u>                    | <u>-0-</u>                               |

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| Frontier<br>Crossing<br>380 | Police/<br>Channel 10<br>Special<br>Revenue | Section<br>125 Fund | TCF<br>Sidewalk<br>Grant | Total<br>Nonmajor<br>Governmental<br>Funds |
|-----------------------------|---------------------------------------------|---------------------|--------------------------|--------------------------------------------|
| -0-                         | -0-                                         | -0-                 | -0-                      | 54,270                                     |
| -0-                         | -0-                                         | -0-                 | -0-                      | 10,636                                     |
| 30,124                      | -0-                                         | -0-                 | -0-                      | 34,625                                     |
| -0-                         | -0-                                         | -0-                 | -0-                      | 70                                         |
| -0-                         | 10,907                                      | -0-                 | -0-                      | 89,800                                     |
| <u>30,124</u>               | <u>10,907</u>                               | <u>-0-</u>          | <u>-0-</u>               | <u>189,401</u>                             |
| -0-                         | -0-                                         | -0-                 | -0-                      | 7,482                                      |
| 30,460                      | -0-                                         | -0-                 | -0-                      | 30,460                                     |
| -0-                         | -0-                                         | -0-                 | 8,071                    | 118,639                                    |
| -0-                         | -0-                                         | -0-                 | -0-                      | -0-                                        |
| <u>30,460</u>               | <u>-0-</u>                                  | <u>-0-</u>          | <u>8,071</u>             | <u>156,581</u>                             |
| <u>(336)</u>                | <u>10,907</u>                               | <u>-0-</u>          | <u>(8,071)</u>           | <u>32,820</u>                              |
| 60,247                      | -0-                                         | -0-                 | 7,896                    | 106,579                                    |
| -0-                         | -0-                                         | -0-                 | -0-                      | -0-                                        |
| <u>60,247</u>               | <u>-0-</u>                                  | <u>-0-</u>          | <u>7,896</u>             | <u>106,579</u>                             |
| 59,911                      | 10,907                                      | -0-                 | (175)                    | 139,399                                    |
| -0-                         | 88,223                                      | -0-                 | 1,000                    | 187,386                                    |
| <u>59,911</u>               | <u>99,130</u>                               | <u>-0-</u>          | <u>825</u>               | <u>326,785</u>                             |

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# GEORGE CHESTER DRAPER III

CERTIFIED PUBLIC ACCOUNTANT

8900 Shattuck Cove  
Austin, Texas 78717-2905

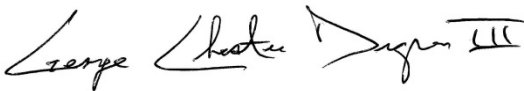
Telephone: (512) 244-6478

## Independent Auditor's Report on Supplementary Information - Schedule of Expenditures of Federal Awards

To the Honorable Mayor and City Council  
City of Elgin, Texas

I have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elgin, Texas, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. I have issued my report thereon dated March 26, 2015, which contained unmodified opinions on those financial statements.

My 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 awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, 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 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 my opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



George Chester Draper, III  
Austin, Texas  
March 26, 2015



**CITY OF ELGIN, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended September 30, 2014

| <u>Federal Grantor/<br/>Pass-Through Grantor/<br/>Program Title</u>                                                           | <u>Federal<br/>CFDA<br/>Number</u> | <u>Pass-Through<br/>Grantor's<br/>Number</u> | <u>Federal<br/>Expenditures</u> |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------------------|---------------------------------|
| U.S. Department of Transportation:<br>Passed through Texas Department of Transportation:<br>Highway Planning and Construction | 20.205*                            | CSJ#0914-18-094                              | <u>1,914,584</u>                |
| Total Federal Awards                                                                                                          |                                    |                                              | <u><u>1,914,584</u></u>         |

\* Denotes major program

*See accompanying notes to the schedule of expenditures of federal awards.*

## CITY OF ELGIN, TEXAS

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2014

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1. General - The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal assistance programs of the City of Elgin, Texas (the City). The City's reporting entity is defined in note 1 to the financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

2. Basis of Accounting - The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in note 1 to the City's financial statements.

3. Relationship to Financial Statements - Federal award revenues are reported in the City's statement of revenues, expenditures and changes in fund balances of governmental funds as intergovernmental revenues and the statement of revenues, expenses and changes in net position of proprietary funds as capital contributions from other governments.

4. Relationship to Federal Financial Reports - Amounts reported in the accompanying schedule may differ with the amounts reported in the related federal financial reports due to additional accruals or adjustments posted to the books after the submission of the original reports. Additionally, federal reports may include cumulative balances which include expenditures incurred in a prior fiscal year.

## CITY OF ELGIN, TEXAS

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended September 30, 2014

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#### Finding - 13-1

##### *Internal Controls and the Assessment of Control Risks*

In the fiscal 2013 audit I wrote up a fairly broad and generic finding relating to control procedures falling out of practice during a time of such extensive turnover in the accounting department as the City experienced during 2012 and 2013.

For the fiscal 2014 audit I found the bank reconciliation problems to have been resolved and found the staff to have put substantial time and effort into preparing and posting year-end adjustments. In discussions with the City's staff about the flow charts of processes and procedures, I also felt that staff members seem to have bought into the ownership of the assessment of risks and the identification of control procedures related to their particular areas of responsibility.

There were, however, several new and different errors which were detected during the audit process that had not been detected and corrected by City staff prior to the audit. I feel in general that this finding is primarily a continuation of the problems that arise when there has been a significant turnover of personnel, and I have updated and continued the finding related to the identifying of risks and establishment of control procedures in the current year as finding 2014-001.

#### Finding - 13-2

##### *Property, plant and equipment detail*

The City's depreciation schedule did not previously have sufficient detail to adequately identify and inventory the City's capital assets. Existing assets were inventoried and the listing of property, plant and equipment was corrected to agree to the revised inventory of capital assets.

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

Independent Auditor's Report

City Council  
City of Elgin, Texas

I 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elgin, Texas, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued my report thereon dated March 26, 2015.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, I do not express an opinion on the effectiveness of the City's internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, I identified certain deficiencies in internal control that I consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiencies described in the accompanying schedule of findings and questioned costs as finding 2014-001 to be material weaknesses.

**Compliance and Other Matters**

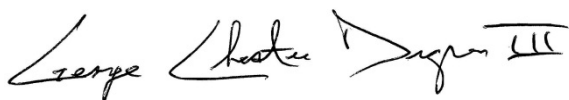
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**The City's Response to Findings**

The City's responses to the findings identified in my audit have been included in the accompanying schedule of findings and questioned costs. The responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on them.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the result 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.

A handwritten signature in black ink, reading "George Chester Draper III". The signature is fluid and cursive, with the last name "Draper" being the most prominent part.

George Chester Draper III  
Austin, Texas  
March 26, 2015

CERTIFIED PUBLIC ACCOUNTANT

8900 Shattuck Cove  
Austin, Texas 78717-2905

Telephone: (512) 244-6478

Report on Compliance for Each Major Federal Program; and Report on  
Internal Control Over Compliance in Accordance with OMB Circular A-133

Independent Auditor's Report

City Council  
City of Elgin, Texas

**Report on Compliance for Each Major Federal Program**

I have audited the compliance of the City of Elgin, Texas, with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2014. The City's major federal 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 the requirements of laws, regulations, contracts and grants applicable to its federal programs.

***Auditor's Responsibility***

My responsibility is to express an opinion on compliance for each of the City's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my 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; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I 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 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 I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of City of Elgin, Texas, compliance.

(Continued)

### ***Opinion on Each Major Federal Program***

In my opinion, the City of Elgin, Texas, 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 programs for the year ended September 30, 2014.

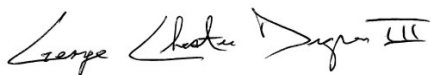
### **Report on Internal Control Over Compliance**

The management of the City of Elgin, Texas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I 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 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 program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the City of Elgin, Texas, 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 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 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 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.

My 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. I did not identify any deficiencies in internal control over compliance that I 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 my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



George Chester Draper, III  
Austin, Texas  
March 26, 2015

# CITY OF ELGIN, TEXAS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2014

---

### 1. Summary of the Auditor's Results

#### Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☒ yes ☐ no

Significant deficiency(ies) identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

#### Federal Awards

Internal control over major programs:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency(ies) identified? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs:

All major programs unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?

☐ yes ☒ no

Identification of major programs:

20.205 Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs:

\$300,000

Auditee qualified under OMB Circular A-133 as a low-risk auditee?

☐ yes ☒ no

(Continued)



## CITY OF ELGIN, TEXAS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

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#### 2. Findings Relating to the Financial Statements

Finding - 2014-001

CFDA # - None

Questioned Costs - \$-0-

##### *Internal Controls and the Assessment of Control Risks*

In the fiscal 2013 audit I wrote up a fairly broad and generic finding relating to control procedures falling out of practice during a time of such extensive turnover in the accounting department as the City experienced during 2012 and 2013. I didn't list out specific concerns in that 2013 finding, but a couple of my primary concerns at that time involved delays and problems with getting the consolidated cash bank account reconciled and the preparation and posting of year-end adjustments for things such as accruals and depreciation.

For the fiscal 2014 audit I found the bank reconciliation problems to have been resolved and found the staff to have put substantial time and effort into preparing and posting year-end adjustments. In discussions with the City's staff about the flow charts of processes and procedures, I also felt that staff members seem to have bought into the ownership of the assessment of risks and the identification of control procedures related to their particular areas of responsibility.

There were, however, several new and different errors which were detected during the audit process that had not been detected and corrected by City staff prior to the audit. Some of those errors included a mistake in the way sales tax being collected in the utility fund was being reported and remitted to the State, a mistake in the method of processing vacation time used by salaried employees, an accounts payable reversing entry posted in error to the revenue account in the red light camera fund and resulting in an overstatement in the amount of revenue reported to the State, and the delegation of preparing draws on a grant project to a third party who was not reporting and claiming all of the expenditures which were eligible for reimbursement and which could have resulted in leaving a significant amount of grant funding on the table if it had not been detected.

In each of these cases, the staff member has received guidance on how to correct the procedures that they are using.

I feel in general that this finding is primarily a continuation of the problems that arise when there has been a significant turnover of personnel, and that my advice is basically the same as that of the prior year. I would remind everyone that internal control procedures aren't something that you set and forget, and I would suggest that each staff member periodically review the flowcharts of the processes in which they are involved with an eye to seeing not just the generic descriptions of the risks and control procedures, but to associating those

(Continued)

## CITY OF ELGIN, TEXAS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

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generic descriptions with actual day to day problems they might encounter. And when errors are made, continue to try to use those as a training tool to help each employee gain more knowledge and experience in how to prevent the error from happening, or to detect and correct errors that have happened.

#### Management Response:

The errors which were detected during the FY14 audit included sales tax being reported and remitted to the State, vacation time overpayment paid to two exempt employees, overstatement in the amount of revenue reported to the Red Light Camera Fund, as well as the delegation of preparing draws on a grant project to a third party.

All discoveries pertaining to internal controls and control risks issues are a direct result of new personnel, and due to employee turnover and/or reassignment of duties within the Finance Department.

The significant employee turnovers from both 2012 and 2013 resulted in a large backlog of duties. As a result of the backlog additional staffing was required as well as the reassignment of various duties. This allowed the Finance Department to just complete the reconciliation of consolidated cash checking by September 2014 as well as begin year-end adjustments.

During the audit it was discovered a mistake in the way sales tax was being reported and remitted to the State. The error was a result of improper training during the reassignment of duties. Upon discovery of the error the corrected sales tax was immediately remitted to the State. Additional training was given to employees, as well as reporting validation from STW, the Utility Billing and Finance application software.

Also discovered during the audit was an overpayment of vacation time to two exempt employees. The processing error occurred while training new staff. The error occurred when an hourly vacation pay code was used to apply vacation hours to exempt associates which resulted in the overpayment. The overpayment was recouped from both employees in FY15. Processes have been modified to prevent any additional payroll errors. The new process involves one employee being responsible for processing payroll and a separate employee must then validate the process prior to the completion of each payroll.

An overstatement in the amount of revenue reported to the State for the Red Light Camera Fund was due to an erroneous Journal Entry. The employee who processed the original erroneous entry has since been removed from the Finance application of STW. Monthly financial audits are now being performed to account for all revenue reported.

(Continued)

## **CITY OF ELGIN, TEXAS**

### **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

(Continued)

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Prior grant management was being performed by non-financial personnel resulting in an eligible reimbursement not being submitted in a timely manner. Effective FY15 the Finance Department has taken over all financial aspects of grant management.

FY14 the Finance Department was unable to perform internal audit functions due to the lack of staffing during the allotted time. FY15 internal audit functions have already begun. This will allow the Finance Department ample time to identify and correct any discrepancies such as the ones noted above.

### **3. Findings and Questioned Costs for Federal Awards**

None



**COUNCIL MEETING:** April 7, 2015

**ITEM:** 2. Discussion and action to consider an Ordinance 2015-04-07-18 for a zoning change request from Sheryl Jones Wright for the property located at 308 Harris Street from R-3 residential to S-P specific use permit for five (5) years.

**RESOURCE PERSON(S):** Gary N. Cooke, Planning and Development Director (Pages 140-144)

**SUMMARY:** Zoning change request from Sheryl Jones Wright for the property located at 308 Harris Street from R-3 residential to S-P specific use permit (renewal) for the Elgin Alcoholics Anonymous Group for five (5) years.

**RECOMMENDATION(S):** Planning and Zoning Commission recommends the approval of an Ordinance 2015-04-07-18 for a zoning change request from Sheryl Jones Wright for the property located at 308 Harris Street from R-3 residential to S-P specific use permit (renewal) for the Elgin Alcoholics Anonymous Group for five (5) years.

**ATTACHMENT:** 1-Ordinance  
2-Exhibit A

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF ELGIN, TEXAS ADOPTED IN CHAPTER 46, SECTION 46-3, CODE OF ORDINANCES, CITY OF ELGIN, TEXAS AND MAKING THIS AMENDMENT A PART OF SAID OFFICIAL ZONING MAP, TO WIT: TO REZONE PROPERTY BEING LOT 75 & 76, IN THE J. S. SMITH ADDITION, LOCATED AT 308 HARRIS STREET, CITY OF ELGIN, BASTROP COUNTY, TEXAS FROM R-3 RESIDENTIAL TO S-P FOR A SPECIFIC USE FOR FIVE YEARS FOR ALCOHOLICS ANONYMOUS.**

**WHEREAS**, an application has been made to the City Council of the City of Elgin, Texas to amend the Official Zoning Map to rezone the property described in Exhibit “A”, attached hereto and incorporated herein, from R-3 Residential, to S-P, Specific Use and

**WHEREAS**, the City Council has submitted the request change in the Official Zoning Map to the Planning and Zoning Commission for its recommendation and report, and

**WHEREAS**, the Planning and Zoning Commission held a public hearing concerning the requested change on the 30th day of March, 2015, following lawful publication of the notice of said public hearing, and

**WHEREAS**, after considering the public testimony received at such hearing, the Planning and Zoning Commission has recommended that the Official Zoning Map be amended so that the zoning classification of the property described in Exhibit “A” be changed from R-3 Residential Zoning to S-P Specific Use, for (5) five years.

**WHEREAS**, on the 7th day of April, 2015, after proper notification, the City Council held a public hearing on the requested amendment, and

**WHEREAS**, the City Council has determined that substantial changes in conditions have occurred which justify the zoning classification change provided for herein, and

**WHEREAS**, the City Council determines that the zoning provided for herein promotes the health, safety, morals, and protects and preserves the general welfare of the community, and

**WHEREAS**, each and every requirement set forth in Chapter 211, Sub-Chapter A, Texas Local Government Code, and Chapter 46, Section 46-3, City of Elgin, Texas concerning public notices, hearings, and other procedural matters has been fully complied with, Now Therefore

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ELGIN, TEXAS, THAT:**

**I.**

That the Official Zoning Map adopted in Chapter 46, Section 46-3, City of Elgin, Texas is hereby amended so that the zoning classification of the property described in Exhibit (A) is hereby changed from R-3 Residential Zoning, to S-P Specific Use for five years to allow for the gathering of small groups of people totaling no more than twenty to discuss and receive information regarding the treatment of alcohol and drug abuse.

**II.**

- A. All ordinances, parts of ordinances, or resolutions in conflict herewith are expressly repealed.
- B. The invalidity of any section or provision of this ORDINANCE shall not invalidate other sections or provisions thereof.

**READ, PASSED, and ADOPTED** on first reading this the 7th day of April, 2015.

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MARC HOLM, MAYOR

ATTEST:

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LUCRETIA ALVAREZ, CITY SECRETARY

# DEED RECORD

338

## EXHIBIT A

to me to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they, each, executed the same for the purposes and consideration therein expressed,

And the said Mamie Wesson wife of said William Wesson, having been examined by me privily and apart from her husband, and having the same fully explained to her, she, the said Mamie Wesson acknowledged such instrument to be her act and deed, and declared that she had willingly signed the same for the purposes and consideration therein expressed, and that she did not wish to retract it.

GIVEN under my hand and seal of office on this the 12th day of July, 1945.

(Seal) #9304  
228

C. W. Webb, Notary Public in and for  
Bastrop County, Texas.

Filed for record at 8 o'clock A. M. July 20th, A. D. 1945, and recorded at 9 o'clock A. M. July 21st, A. D. 1945.

Tignal Jones, C.C.C.B.Co.,

By *Dimie Lee Alexander*, Deputy.

\*\*\*\*\*  
County of Travis.       \*  
                              \*  
State of Texas.       \*    I, Sarah Frances Smith, nee Gordon, of Travis County, Texas, being of  
sound mind and memory, hereby make and publish this my last will and testament, revoking any  
wills made if any there were.

First, I desire that the community property possessed by myself and my husband, D. H. Smith, consisting of Land, Houses, Interest-bearing Notes, Household effects etc, be realized either in cash, or by some convenient arrangement, to be effected by my Executor.

Second. I desire that my Son, Morgan V. Smith, be paid the sum of Four Hundred Dollars (\$400.00).

Third. The balance of the cash realization or its equivalent portion, to be equally divided, and my portion is to be equally divided between my seven children, Claude O. Smith, Van M. Smith, Forrest H. Smith, David P. Smith, Earnest L. Smith, Morgan V. Smith, and Mariema Hurst, nee Smith.

Fourth, All my personal effects I give and bequeath to my daughter, Mariema Hurst, nee Smith, to dispose of as she wishes.

Fifth, I hereby appoint Atty E. A. Camp of Rockdale, Tex., executor of this my will, and direct that no bond or security be required of him as executor, and I further direct that in the administration of our estate no action shall be had in any court having probate jurisdiction other than to probate this will and to return an inventory as required by law. I authorize and empower my said executor to make any and all sales or arrangements, as stated above, of our estate necessary to carry the foregoing provisions into effect and to make good and suf-

sents.



The State of Texas, \*  
County of Bastrop. \*

KNOW ALL MEN BY THESE PRESENTS:

114/337 DR

THAT WE, William Wesson and wife, Mumie Wesson, of the County of Travis and State of Texas for and in consideration of the sum of TWO HUNDRED TWENTY DOLLARS (\$220.00) paid and to be paid by J. W. Jones as follows:

The sum of \$85.00 in cash, the receipt of which is hereby acknowledged and the balance of \$135.00 evidenced by one promissory purchase money note, bearing even date herewith for said amount, executed by the said J. W. Jones and due and payable to Rivers and Arbuckle, or Order at Elgin, Texas, on November 1st, 1945, with interest thereon from maturity until paid, together with 10% additional for attorneys fee.

Have Granted, Sold and Conveyed and by these presents do Grant, Bargain, Sell and Convey unto the said J. W. Jones of the County of Bastrop and State of Texas, all that certain tract of land, a part of the Jonathan Burleson Survey, Smith Addition, Town of Elgin, Bastrop County, Texas, which was conveyed to William Wesson, one-half acre by Susie Adell Jennings and three-fourth acre by W. T. Wesson and wife, described as follows:

BEGINNING the Northwest corner of the tract now owned by J.W. Jones; Thence North along the alley line for the West end alley line 98 1/2 feet to a stake for corner in said line. Thence East parallel with the William Wesson lot of which this is a part about 405 feet to a stake for corner and new highway; Thence Southward along the highway line to a Northeast corner of the J. W. Jones tract stake for corner; Thence East along the J. W. Jones North line to the place of beginning.

TO HAVE AND TO HOLD the above described premises, together with all and singular the rights and appurtenances thereto in anywise belonging unto the said J. W. Jones and his heirs and assigns forever.

And we do hereby bind ourselves, our heirs, executors, and administrators to Warrant and Forever Defend, all and singular, the said premises unto the said J. W. Jones and his heirs and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof.

But it is expressly agreed and stipulated that the Superior Title and Vendor's Lien is herenow retained against the above described property, premises, and improvements until the above described note is fully paid according to their terms and conditions, when this deed shall become absolute, and said lien released at the cost and expense of Grantee.

For and in consideration of the sum of \$125.00 cash to us in hand paid by Rivers and Arbuckle, a firm composed of W. H. Rivers, Jr., and R. H. Arbuckle, the receipt of which is acknowledged, we have caused the purchase money notes above described to be made payable direct to said Rivers and Arbuckle or Order and have and do hereby Grant, Sell, and Convey unto the said Rivers and Arbuckle, a firm composed of W. H. Rivers, Jr., and R. H. Arbuckle, of County of Bastrop and State of Texas, the Superior Title, and Vendor's Lien in and to the lands and premises above conveyed as here above retained to secure said notes. TO HAVE AND TO HOLD the same unto the said Rivers and Arbuckle and their heirs and assigns forever, subject to the right of the said J. W. Jones to pay off and discharge said indebtedness, and receive a RELEASE from said incumbrance by paying the expenses incident thereto.

WITNESS our hands on this the 24th day of May, 1945.

U.S. Revenue Stamps \$ .55  
Cancelled.

William Wesson  
Mumie Wesson

The State of Texas, \*  
County of Bastrop \*

BEFORE ME, the undersigned authority, a Notary Public in and for Bastrop County, Texas, on this day personally appeared William Wesson and wife, Mumie Wesson, both known





**COUNCIL MEETING:** April 7, 2015

**ITEM:** 3. Discussion and action to consider an Ordinance 2015-04-07-19 for a zoning change request from Jackie Mabry for the property located at 1512 North Avenue C from R-1 residential to S-P specific use permit for five (5) years.

**RESOURCE PERSON(S):** Gary N. Cooke, Planning and Development Director (Pages 145-149)

**SUMMARY:** Zoning change request from Jackie Mabry for the property located at 1512 North Avenue C from R-1 residential to S-P specific use permit (renewal) for five (5) years for a child care center (Mabry's Munchkins).

**RECOMMENDATION(S):** Planning and Zoning Commission recommends the approval of an Ordinance 2015-04-07-19 for a zoning change request from Jackie Mabry for the property located at 1512 North Avenue C from R-1 residential to S-P specific use permit (renewal) for five (5) years for a child care center (Mabry's Munchkins)

**ATTACHMENT:** 1-Ordinance  
2-Exhibit A

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF ELGIN, TEXAS ADOPTED IN CHAPTER 46, SECTION 46-3, CODE OF ORDINANCES, CITY OF ELGIN, TEXAS AND MAKING THIS AMENDMENT A PART OF SAID OFFICIAL ZONING MAP, TO WIT: TO REZONE PROPERTY BEING LOT 11, IN THE ELGIN WEST COUNTRYSIDE SUBDIVISION, LOCATED AT 1512 NORTH AVENUE C, CITY OF ELGIN, BASTROP COUNTY, TEXAS FROM R-1 RESIDENTIAL TO S-P FOR A SPECIFIC USE FOR FIVE YEARS FOR A CHILD CARE CENTER.**

**WHEREAS**, an application has been made to the City Council of the City of Elgin, Texas to amend the Official Zoning Map to rezone the property described in Exhibit "A", attached hereto and incorporated herein, from R-1 Residential, to S-P, Specific Use and

**WHEREAS**, the City Council has submitted the request change in the Official Zoning Map to the Planning and Zoning Commission for its recommendation and report, and

**WHEREAS**, the Planning and Zoning Commission held a public hearing concerning the requested change on the 30th day of March, 2015, following lawful publication of the notice of said public hearing, and

**WHEREAS**, after considering the public testimony received at such hearing, the Planning and Zoning Commission has recommended that the Official Zoning Map be amended so that the zoning classification of the property described in Exhibit "A" be changed from R-1 Residential Zoning to S-P Specific Use, for (5) five years.

**WHEREAS**, on the 7th day of April, 2015, after proper notification, the City Council held a public hearing on the requested amendment, and

**WHEREAS**, the City Council has determined that substantial changes in conditions have occurred which justify the zoning classification change provided for herein, and

**WHEREAS**, the City Council determines that the zoning provided for herein promotes the health, safety, morals, and protects and preserves the general welfare of the community, and

**WHEREAS**, each and every requirement set forth in Chapter 211, Sub-Chapter A, Texas Local Government Code, and Chapter 46, Section 46-3, City of Elgin, Texas concerning public notices, hearings, and other procedural matters has been fully complied with, Now Therefore

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ELGIN, TEXAS, THAT:**

**I.**

That the Official Zoning Map adopted in Chapter 46, Section 46-3, City of Elgin, Texas is hereby amended so that the zoning classification of the property described in Exhibit (A) is hereby changed from R-1 Residential Zoning, to S-P Specific Use for five years for a child care center.

**II.**

- A. All ordinances, parts of ordinances, or resolutions in conflict herewith are expressly repealed.
- B. The invalidity of any section or provision of this ORDINANCE shall not invalidate other sections or provisions thereof.

**READ, PASSED, and ADOPTED** on first reading this the 7th day of April, 2015.

---

MARC HOLM, MAYOR

ATTEST:

---

LUCRETIA ALVAREZ, CITY SECRETARY

EXHIBIT A

"NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER."

GENERAL WARRANTY DEED WITH VENDOR'S LIEN

STATE OF TEXAS, \*  
COUNTY OF BASTROP. \* KNOW ALL MEN BY THESE PRESENTS:

That we, ROBERT A. LAURENZI and wife, KAREN LAURENZI, hereinafter referred to as GRANTORS, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other valuable consideration to the undersigned paid by the party herein named, the receipt of which is hereby acknowledged, and for the further consideration of the following:

Promissory note of even date herewith, in the original principal amount of ONE HUNDRED TWELVE THOUSAND AND NO/100 DOLLARS (\$112,000.00), payable to the order of First National Bank of Bastrop, Texas, payable as therein provided, the payment of said note being secured by the vendor's lien herein reserved and being additionally secured by a deed of trust filed of even date herewith executed by Grantors herein to Robert E. Jenkins, Jr., Trustee;

have Granted, Sold and Conveyed, and by these presents do Grant, Sell and Convey, subject to the conditions hereinafter described, unto:

JAMES E. MABRY and JACKIE MABRY,

of 577 Highway 95 South, Elgin, Texas 78621, hereinafter referred to as GRANTEES, the following described property, together with any improvements situated thereon, located in Bastrop County, Texas, to-wit:

Lot Eleven (11), ELGIN WEST, COUNTRYSIDE, SECTION 1, PHASE 2, a subdivision in Bastrop County, Texas, according to the map or plat recorded in Plat Cabinet 1, Page 178A, Plat Records of Bastrop County, Texas.

This conveyance is expressly made and accepted subject to any and all mineral and royalty reservations and leases, covenants, conditions, restrictions, easements, plats and all other conditions of record, if any, applicable to and enforceable against the above described property as reflected by the records of the County Clerk of Bastrop County, Texas, to the extent and only to the extent the same are valid and subsisting, and subject to any apparent easement not recorded of record and applicable to such property.

TO HAVE AND TO HOLD the above described premises together with all and singular the rights and appurtenances thereto in anywise belonging unto the said GRANTEES, their heirs and assigns, and GRANTORS do hereby bind themselves, their heirs and assigns, to warrant and forever defend, all and singular the said premises unto the said GRANTEES, their heirs and assigns, against every person whomsoever claiming or to claim the same, or any part thereof.

But it is expressly agreed and stipulated that the VENDOR'S LIEN and superior title are retained against the above described property, until the above-referenced note and all interest thereon is fully paid according to the face and tenor, effect and reading thereof, when this deed shall become absolute.

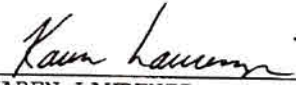
RETURN TO  
ALAMO TITLE COMPANY  
STONEBRIDGE PLAZA II  
9600 NORTH MO PAC EXPRESWAY  
SUITE 125  
AUSTIN, TEXAS 78759-6507  
GF# 7035060-5

-V1441-P406

In consideration of the payment of One Hundred Twelve Thousand and No/100 Dollars (\$112,000.00) by First National Bank of Bastrop, Texas, Lender, Grantors hereby assign, set over, transfer and convey unto said Lender and its assigns, the vendor's lien and Superior title herein retained and reserved against the property herein conveyed in the same manner and to the same extent as if said note had been executed in Grantors' favor and by said Grantors assigned to the Lender without recourse.

EXECUTED this 25<sup>th</sup> day of May, 2004.

  
ROBERT A. LAURENZI

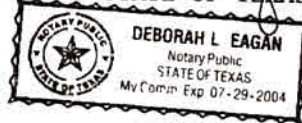
  
KAREN LAURENZI

STATE OF TEXAS, \*

COUNTY OF BASTROP. \*

THIS INSTRUMENT WAS ACKNOWLEDGED BEFORE ME on this the 25<sup>th</sup> day of May, 2004, by ROBERT A. LAURENZI and KAREN LAURENZI.

  
NOTARY PUBLIC STATE OF TEXAS



FILED AND RECORDED  
OFFICIAL PUBLIC RECORDS



2004 MAY 27 02:24 PM 200408848  
KRISTAB \$11.00  
ROSE PIETSCH, COUNTY CLERK  
BASTROP COUNTY, TEXAS





**COUNCIL MEETING:** April 7, 2015

**ITEM:** 4. Discussion and action to consider proposal from Days Inn Hotel, located in the J.S. Smith Addition, lot 56, PID R12722, in the 700 block of MLK Blvd.

**RESOURCE PERSON(S):** **Gary N. Cooke, Planning and Development Director (Pages 150-160)**  
**Michael Gonzales, Parks and Recreation Manager**

**SUMMARY:** Proposal for a 20 foot driveway, approximately 3100 sq. ft. across Goins Picnic area located in the 700 block of MLK Blvd. along with a recommendation of approval of the disposition of said area from the city's Park Board and negotiation with Mr. Alpesh Patel, he is in agreement to the following, in exchange for a 99 year transferable lease he will be responsible for the maintenance of the Goins Picnic area, lay down curbing and replacement of trees as directed by the city, payment of \$ 3,500.00 for the first year and \$ 500.00 for every year thereafter.

**RECOMMENDATION(S):** Approve the proposal as presented with terms.

**ATTACHMENT:** 1-Parks and Recreation Advisory Board minutes  
2-Summary  
3-Map  
4-Letter of terms from Mr. Alpesh Patel

## ELGIN PARKS & RECREATION ADVISORY BOARD

Tuesday, March 24, 2015

Fleming Community Center

ELGIN, TEXAS 78621

- I. **Call to Order:** The meeting was called to order at 7:10 pm  
Members Present:  
**Debbie Gaston**  
Tara Minor  
Erin Flores  
James Sides  
Patti Tatum  
Michael Gonzalez
- II. **Approval of Minutes:** Tara Minor made a motion to approve the minutes from the January 2015 meeting. Seconded by Erin Flores. Approved unanimously.
- III. **Citizen Communication:**  
Scott Mackay – asking for assistance. Lives on Central behind HEB. The city has trimmed trees near his home. Some were done poorly. At the HEB intersection there was a lot of clearing and that increased the sight line from his home to HEB greatly. He has talked to the city manager, but was told that the property is not city owned, so they cannot re-plant any trees or plants there. He needs to talk to Bubba Snowden, he was told. He wants to look at the tree trimming policy of the city.  
  
Request to create a wildflower corridor. Central used to be a great wildflower corridor, and he is interested in re-planting that with wildflowers. He works with scouts and could find some volunteers for this with the scouts. He would be interested in having maintenance done by interested parties.  
  
Mary Penson – Parking at Goins park – She is interested in what is going to happen to the park when the hotel creates a drive through the park. The trail riders use the entire park for parking their rigs at several times during the year.  
  
Pat Chisholm – has the property adjoining the hotel property and Goins park. There are trash issues and there are some drainage issues in her property off of those other properties. There are plans to pave that street this year (per councilwoman Mary Penson)

### Discussion and Possible Action

55 room hotel MLK and 290 intersection – 4 buildings. Original plan was to have access off of Thomas road and 290, but the light creates a barrier to doing those entrances. Did a preliminary traffic impact analysis and found that the best entrance would be (Alliance out of Austin) off of MLK. They knew there would be some issues in splitting the park. There is a right of way for an alley running along MLK to Thomas Road which may be a good access road. They can put in a ribbon curb so that the horses and rigs can cross over it. They are trying to save the 2 large trees in the park.

Passed out an appraisal of the property, which is \$18,942.00 / .75 cents per sq foot, they are looking at 3078 sq ft additional property along with the right of way along Thomas. Using that sq ft value, they are looking at from \$2308.00 to \$3500

**ELGIN PARKS & RECREATION ADVISORY BOARD**

**Tuesday, March 24, 2015**

**Fleming Community Center**

**ELGIN, TEXAS 78621**

Looking at how to provide/sell the land for the access to the hotel. The hotel is proposing that they would provide maintenance on the park. The buildings would be 2 or 3 stories tall. The sign would be a monument type along Thomas road (hwy 290 frontage rd).

The Parks Board is making a recommendation for or against to giving up the property for the driveway frontage. Patti motions to approve the recommendation to city council for the disposition of the City property to the hotel, seconded by James, ayes – 5, no nays, motion approved.

Joe Newman was present and assisted with the discussion.

**Artist Project**

Elizabeth Sullivan would like to do another mural on the Pavilion wall, facing Main Street. She will bring a plan for what she wants to paint to the board at a future meeting. Debbie lives right across from that wall and thinks that is a great idea. James makes a motion and Erin seconds that we give Elizabeth the go ahead to make a plan for a new mural. All in favor.

- A. New Park ordinance Article 5 – recognizes gaps in our insurance coverage, requiring the sports organizations Erin motioned to approve and Erin seconded, all approved.

**Program manager updates and reports**

Spring Break attendance was pretty good. Up to 17 attendees at the various activities. The bike rodeo was very impressive to Michael. Debbie did the nature walk and Zen garden.

Construction of the trails is moving along. Only 2 large drainage are yet to be started. Fill dirt was not able to be moved to the soccer fields.

Bathroom construction has started, having lots of delays, and problems with sand.

April 7<sup>th</sup> – Michael is giving a presentation to the City Council on the use of the Fleming Center for the 2 years. It is projecting about a 20% growth over last year.

There are about 8 different types of groups that use the center for events. Fleming is getting about 55% cost recovery, which is a good number.

Earth Day activity – mulch trees and water at Elgin Memorial and Morris Park. April 25<sup>th</sup>, Saturday at 9 am. City will provide mulch and wheelbarrows.

James motioned to adjourn, Patti seconded, meeting adjourned at 8:30pm.

Next meeting – April 28th at 7 pm at the Fleming Center. .



**ELGIN PARKS & RECREATION ADVISORY BOARD**

**Tuesday, March 24, 2015**

**Fleming Community Center**

**ELGIN, TEXAS 78621**

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Patti Tatum, Board Member  
Parks and Recreation Advisory Board

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Tara Minor  
Parks and Recreation Advisory Board

## Summary of Parks and Recreation Advisory Board Regular meeting Tuesday March 24<sup>th</sup>

The Parks and Recreation Advisory Board held their regular meeting on Tuesday March 24<sup>th</sup> at 7:00pm at the Fleming Community Center. The agenda included "Item B. Discussion and possible action on recommendation to City Council on disposition of City of Elgin property located in the 700 block of S. Martin Luther King Boulevard between Monroe and Madison St."

Reece Whitley Representing Alpesh Patel gave the board a presentation on the proposed Days Inn. The property proposed for development is adjacent to the Goins Picnic area. Access to the property is only gained through the Goins Picnic area. The proposed development calls for a 20 foot wide driveway approximately 3,078 square feet of affected property out of the Goins picnic area.

Comments were made from the board about access ability from the public to the Goins Picnic area and if that will still continue with the proposed development, Whitley expressed that access would continue. There was also a comment about overall trash in the picnic area and how trash would be maintained, Whitley expressed that the development could if needed maintain the Goins picnic area.

The parks and Recreation Advisory Board recommends to Elgin City Council to approve the proposal as presented with the terms presented by Reece Whitley representing Alpesh Patel in a written letter to council.

Meeting notes attached.

**ELGIN PARKS & RECREATION ADVISORY BOARD**

**Tuesday, March 24, 2015**

**Fleming Community Center**

**ELGIN, TEXAS 78621**

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Members Present:

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## ELGIN PARKS & RECREATION ADVISORY BOARD

Tuesday, March 24, 2015

Fleming Community Center

ELGIN, TEXAS 78621

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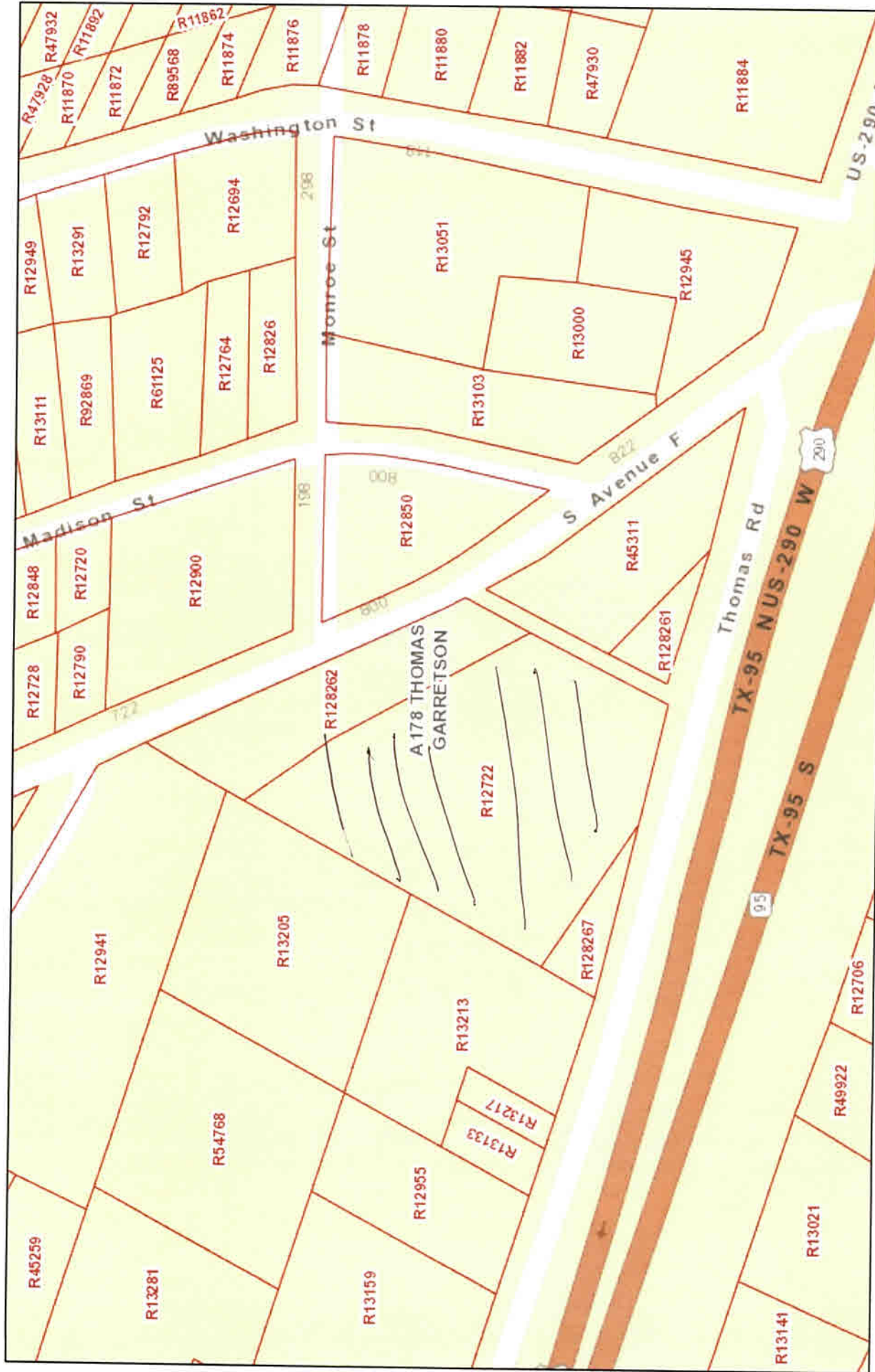
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Meeting notes attached.



# Goins Park

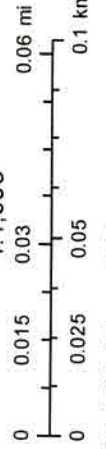


March 31, 2015

- Parcels
- Abstracts

Disclaimer: This product is for informational purposes only and has not been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of boundaries.

1:1,908



Sources: Esri, HERE, DeLorme, USGS, Intermap, increment P Corp., NRCAN, Esri Japan, METI, Esri China (Hong Kong), Esri (Thailand),

Alpesh Patel  
P.O. Box 1254  
Elgin, TX 78621  
512.587.3485  
apatel428@gmail.com

March 30, 2015

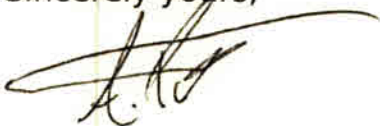
Kerry Lacy  
City Manager  
City of Elgin  
310 North Main St.  
Elgin, TX 78621

Dear Kerry,

In reference to the proposed Days Inn, Elgin Texas. I Alpesh Patel agree to a transferable 99 year lease for the driveway on goins picnic area. \$3,500.00 for the first year and \$500.00 for each year thereafter. Including maintenance of that portion of the picnic area, flat curbing for picnic area accessibility and tree replacement.

Thank You

Sincerely yours,

A handwritten signature in black ink, appearing to read 'A. Patel', with a long horizontal flourish extending to the right.



Alpesh Patel  
P.O. Box 1254  
Elgin, TX 78621  
512.587.3485  
apatel428@gmail.com

March 30, 2015

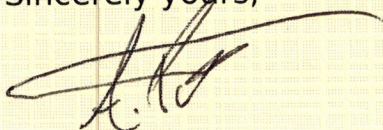
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Thank You

Sincerely yours,

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**COUNCIL MEETING:** April 7, 2015

**ITEM:** 5. Discussion and action to consider adoption of an Ordinance 2015-04-07-16 by the City Council of the City of Elgin, Texas amending Chapter 28, Article V, Section 28-129, Section 28-130, Section 28-133 of the Revised Code of Ordinances, City of Elgin, Texas, 2013 and providing that all Ordinances in conflict herewith are hereby repealed to the extent that they are in conflict; providing a savings clause; providing an effective date.

**RESOURCE PERSON(S):** Michael Gonzalez, Parks and Recreation Program Manager (Pages 161-166)  
Kerry Lacy, City Manager  
Chris Cannon, City Council

**SUMMARY:** This Ordinance updates the existing ordinance. This ordinance covers all organized sports and sets specific insurance requirements for organized groups that use City of Elgin Athletic Fields. The ordinance reads as follows in the attachments it strikes any red text with a line through it and adds all the red text that is underlined.

**RECOMMENDATION(S):** Approve the proposed Ordinance 2015-04-07-16 amending Chapter 28, Article V, Section 28-129, Section 28-130 and Section 28-133 of the Revised Code of Ordinances, City of Elgin, Texas, 2013.

**ATTACHMENT:**            **1-Copy of the proposed Ordinance**

CITY OF ELGIN, TEXAS  
ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS AMENDING CHAPTER 28, ARTICLE V, SECTION 28-129, SECTION 28-130, SECTION 28-133 OF THE REVISED CODE OF ORDINANCES, CITY OF ELGIN, TEXAS, 2013 AND PROVIDING THAT ALL ORDINANCES IN CONFLICT HERewith ARE HEREBY REPEALED TO THE EXTENT THAT THEY ARE IN CONFLICT; PROVIDING A SAVINGS CLAUSE; PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Elgin, Texas that Section 28-133 is hereby amended to read as follows:

I

ARTICLE V. PARK ~~EXCLUSIVE~~ USE REGULATIONS FOR ORGANIZED ~~YOUTH~~ SPORTS

II

**Sec. 28-129. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Organized sport* means participation in practice or competition of an activity that is associated with an organization that requests payment for participation in their activities.

~~Youth means a person who is 21 years or younger.~~

III

**Sec. 28-130. Policy.**

In order for ~~youth~~ sport organizations to reserve, ~~for exclusive use,~~ city park facilities for organized sport, the designated organization must comply with these regulations. Additional requests and agreements may be made by the city manager and his designee with approval of the city council.

IV

**Sec. 28-133. Reporting**

The organization must provide the City with a report or documentation of the following:

- (1) Registration information including total number of teams and players.

(2) A copy of the organizations insurance policy naming the City as an additional insured with a waiver of subrogation and minimum of \$1,000,000.00 coverage for property damage per occurrence, incident or accident and a minimum of \$15,000.00 coverage for medical and personal injury per occurrence, incident or accident.

(3) A copy of the organizations rules, regulations, policies and procedures.

II

All Ordinances, part of Ordinances or Resolutions in conflict herewith are expressly repealed.

III

The invalidity of any section or provision of this Ordinance shall not invalidate other sections or provisions thereof.

IV

The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance was considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

V

This Ordinance shall become effective and shall be in full force from and after the date of passage and adoption by the City Council of the City of Elgin, Texas.

**PASSED AND APPROVED** by the City Council of the City of Elgin, Texas this \_\_\_\_\_ day of \_\_\_\_\_ 2015.

**APPROVED:**

\_\_\_\_\_

**Marc Holm, Mayor**

**ATTEST:**

\_\_\_\_\_

**Lucretia Alvarez, City Secretary**







**COUNCIL MEETING:** April 7, 2015

**ITEM:** 6. Discussion and action to consider the extension of the existing solid waste contract with Republic Services, Inc. for the collection of solid waste for an additional two (2) years beginning September 18, 2015 or not grant the extension and authorize staff to proceed with bidding the collection services out to additional providers with a beginning date of September 18, 2015.

**RESOURCE PERSON(S):** Kerry Lacy, City Manager (Page 167)

**SUMMARY:** The current contract with Republic Services, Inc. will expire on September 17, 2015. Council has the authority to extend the contract for an additional two (2) year period or authorize staff to proceed in the development of bid documents and advertise for solid waste collections services to be provided for by a private contractor.

**RECOMMENDATION(S):** If Council decided to extend the contract , a Resolution to that effect will be drafted and presented for approval at the next Council meeting and should council elect to not extend the contract. Staff will immediately begin dating the documents needed to bid for collection services.

**ATTACHMENT:**



**COUNCIL MEETING:** April 7, 2015

**ITEM:** 7. Discussion and action to consider an Ordinance 2015-04-07-17 on the Certificate of Unopposed Council Candidate status for May 9, 2015 City of Elgin General Election.

**RESOURCE PERSON(S):** Lucretia Alvarez, City Secretary (Pages 168-171)

**SUMMARY:** Pursuant to Section 2.052 Texas Election Code, the City Secretary can certify in writing that certain candidates are unopposed for the City Election to be held May 9, 2015. Section 2.053 Texas Election Code provides that upon receipt of such a certificate the City Council may declare each unopposed candidate elected to the office. Candidates Mary Penson for Ward 1, Chris Cannon for Ward 3, and Keith Joesel for Ward 4 are unopposed.

**RECOMMENDATION(S):** Approve Ordinance 2015-04-07-17 declaring Mary Penson for Ward 1, Chris Cannon for Ward 3, and Keith Joesel for Ward 4, each unopposed candidate elected to the office.

**ATTACHMENT:** 1-Ordinance 2015-04-07-17



**ORDINANCE NO. 2015-04-07-17**

**AN ORDINANCE ACKNOWLEDGING RECEIPT OF "CERTIFICATE OF UNOPPOSED STATUS" PURSUANT TO SECTION 2.052 TEXAS ELECTION CODE; DECLARING UNOPPOSED CANDIDATES TO BE ELECTED TO THEIR RESPECTIVE OFFICES AND CANCELING THEIR RESPECTIVE ELECTIONS ON THE MAY 9, 2015 CITY COUNCIL ELECTION; PROVIDING FOR A SAVINGS CLAUSE AND REPEALING CONFLICTING ORDINANCES.**

**WHEREAS**, pursuant to Section 2.052 Texas Election Code, the City Secretary, who is also the authority responsible for having the official ballot for City Council elections prepared, has certified in writing that certain candidates are unopposed in the May 9, 2015 election, and

**WHEREAS**, Section 2.053 Texas Election Code provides that upon receipt of such a certificate that the Council may declare each unopposed candidate elected to the office, Now Therefore

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ELGIN, TEXAS:**

**I.**

The Elgin City Council hereby acknowledges receipt of a Certificate of Unopposed Status from the City Secretary that certain candidates whose names were to appear on the ballot for the May 9, 2015 City Council Election are unopposed. A copy of such Certificate is ordered to be attached to this ordinance as an exhibit "A".

**II.**

Pursuant to Section 2.053 Texas Election Code, the City Council hereby declares that the following unopposed candidates are elected to their respective offices:

- |    |              |                                         |
|----|--------------|-----------------------------------------|
| a) | Mary Penson  | Council Member, Ward 1<br>City of Elgin |
| b) | Chris Cannon | Council Member, Ward 3<br>City of Elgin |
| c) | Keith Joesel | Council Member, Ward 4<br>City of Elgin |

### **III.**

All other contested election shall be conducted pursuant to the Texas Election Code.

### **IV.**

- A. All ordinances, parts of ordinances, or resolutions in conflict herewith are expressly repealed.
- B. The invalidity of any section or provision of this ordinance shall not invalidate other sections or provisions thereof.

READ, PASSED and ADOPTED on this the 7th day of April, 2015.

---

MARC HOLM, MAYOR

ATTEST:

---

LUCRETIA ALVAREZ, City Secretary

Attachment "A"

**CERTIFICATE OF UNOPPOSED STATUS**

I, Lucretia Alvarez, City Secretary for the City of Elgin, Texas, and being also the authority responsible for having the official ballot prepared for City Council elections, do hereby certify, pursuant to '2.052 Texas Election Code, that certain candidates whose names are to appear on the ballot for the May 9, 2015 City Council Election is unopposed. The unopposed candidates and their respective offices are as follows:

- |    |              |                                         |
|----|--------------|-----------------------------------------|
| a) | Mary Penson  | Council Member, Ward 1<br>City of Elgin |
| b) | Chris Cannon | Council Member, Ward 3<br>City of Elgin |
| c) | Keith Joesel | Council Member, Ward 4<br>City of Elgin |

Signed and Certified this the 7th day of April, 2015.

---

Lucretia Alvarez, City Secretary  
City of Elgin, Texas



**COUNCIL MEETING:** April 7, 2015

**ITEM:** 8. Discussion and action to consider the appointment of a representative to the CAPCOG Clean Air Coalition.

**RESOURCE PERSON(S):** Amy Miller, Community Development Director (Page 172)

**SUMMARY:** The Clean Air Coalition is part of CAPCOG, the Capital Area Council of Governments. The group looks at EPA ozone standards, proposed new ozone standards, how EPA ozone standards affect the region, provides comments to the EPA and coordinates emission reduction measure commitments for the Ozone Advance Program Action Plan. Coalition members includes elected representatives from Bastrop, Caldwell, Travis, Williamson and Hays counties, Cities of Austin, San Marcos, Round Rock, Elgin, Bastrop, Luling and Lockhart.

**RECOMMENDATION(S):** Appoint Jessica Bega to serve as the Elgin representative for the CAPCOG Clean Air Coalition.

**ATTACHMENT:**