



AGENDA
ELGIN CITY COUNCIL
REGULAR MEETING
TUESDAY, SEPTEMBER 5, 2023
ELGIN PUBLIC LIBRARY ANNEX COUNCIL CHAMBERS
404 NORTH MAIN STREET
6:30 PM

Members of the public may watch the meeting at:

https://www.youtube.com/channel/UC3OGBV_loV0Nr3AqM1jJTzA

I. CALL TO ORDER

II. ROLL CALL

III. INVOCATION

IV. PLEDGE OF ALLEGIANCE

V. PUBLIC HEARING

1. Public Hearing On The Proposed FY23-24 Annual Budget

Documents:

[EX SUMMARY-BUDGET HEARING.PDF](#)
[FY2023-2024 BUDGET MESSAGE.PDF](#)

2. Public Hearing On The Proposed FY23-24 Tax Rate

Documents:

[EX SUMMARY-TAX HEARING.PDF](#)
[CITY OF ELGIN SIGNED FORM 50-856 AUGUST 2, 2023.PDF](#)
[NOTICE OF MEETING TO VOTE ON TAX RATE FINAL.PDF](#)

**3. PUBLIC HEARING ON A RESOLUTION OF THE CITY OF ELGIN, TEXAS
APPROVING A STRATEGIC PARTNERSHIP AGREEMENT WITH LUND FARM
MUNICIPAL UTILITY DISTRICT**

Documents:

[EX SUMMARY LUND FARMS SPA PUBLIC HEARING.PDF](#)
[STRATEGIC PARTNERSHIP AGREEMENT - LUND FARM.PDF](#)

VI. PUBLIC COMMENT

The "PUBLIC COMMENT" item posted on the agenda is reserved for members of the

public who would like to address the City Council regarding posted agenda items or non-agenda items. Individuals requesting to speak or address the City Council during the meeting shall do so under the "PUBLIC COMMENT" agenda item. Speakers shall 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. **As of May 1, 2022, all such public comments will be done IN PERSON. You may email public comments and they will be distributed to each of the Council Members but not read out loud.**

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 a "PUBLIC COMMENT FORM".

Speakers must address their comments to the Mayor or Presiding Officer rather than to an individual Council Member or Staff Member. All speakers must limit their comments to the specific subject matter noted on the "PUBLIC COMMENT FORM" and refrain from any personal attacks or derogatory comments directed at any Council Member, Staff Member, other individual, or group.

VII. PRESENTATION

1. A PROCLAMATION DECLARING SEPTEMBER 23, 2023, AS AUSTIN COMMUNITY COLLEGE DISTRICT DAY

Documents:

[A PROCLAMATION DECLARING SEPTEMBER 23, 2023, AS AUSTIN COMMUNITY COLLEGE DISTRICT DAY.PDF](#)

2. A PROCLAMATION RECOGNIZING THE CONTRIBUTION OF DR. RICHARD M. RHODES

Documents:

[A PROCLAMATION RECOGNIZING THE CONTRIBUTION OF DR. RICHARD M. RHODES.PDF](#)

3. A PROCLAMATION RECOGNIZING SEPTEMBER 18-22, 2023 AS FALLS PREVENTION AWARENESS WEEK

Documents:

[A PROCLAMATION RECOGNIZING SEPTEMBER 18-22, 2023 AS FALLS PREVENTION AWARENESS WEEK.PDF](#)
[6 STEPS TO PREVENT A FALL.PDF](#)

4. A PROCLAMATION DECLARING SEPTEMBER AS CAPCOG PREPAREDNESS MONTH

Documents:

[A PROCLAMATION DECLARING SEPTEMBER AS CAPCOG PREPAREDNESS MONTH.PDF](#)

VIII. CITY MANAGERS REPORT

1. Presentation Of The 2023 City Business Park Commercial Investment Status Report

Documents:

[EXSUMMARY- BUS PARK REPORT.PDF](#)

2. Building Standard Commission (BSC) Quarterly Report

Documents:

[BSC QUARTERLY REPORT.PDF](#)

3. Board Of Adjustments (BOA) Quarterly Report

Documents:

[BOA QUARTERLY REPORT.PDF](#)

4. Library Advisory Board Quarterly Report

Documents:

[LIBRARY QUARTERLY REPORT 8-28-23.PDF](#)

5. General Activity Report And/Or Project Update

Documents:

[EXSUMMARY - GENERAL ACTIVITY REPORT.PDF](#)

IX. CONSENT AGENDA

The Consent Agenda includes non-controversial and routine items that are considered to be self-explanatory by the City Council and will be enacted with one motion, one second, and one vote. Any member of the City Council may pull any item from the Consent Agenda in order that the City Council discuss and act upon it individually as a part of the Regular Agenda.

1. City Council Regular Meeting Minutes - August 15, 2023

Documents:

[EX SUMMARY- AUGUST 15, 2023 REGULAR MEETING MINUTES.PDF](#)
[8-15-2023 CITY COUNCIL REGULAR MEETING MINUTES.PDF](#)

2. CONSIDERATION OF OPEN CONTAINER WAIVER REQUEST FOR LUNA MARKET FRIDAY DECEMBER 1, 2023 FROM 5pm To 10pm IN THE ALLEYS OF 30 BLOCK OF NORTH MAIN STREET AND 100 BLOCK OF DEPOT STREET.

Documents:

[EXSUMMARYWINTERLUNAMARKETOPENCONTAINER23.PDF](#)
[WINTER LUNA MARKET OPEN CONTAINER WAIVER.PDF](#)

3. REQUEST TO CLOSE THE ALLEY 100 BLOCK OF DEPOT STREET FROM MAIN

3. REQUEST TO CLOSE THE ALLEY 100 BLOCK OF DEPOT STREET FROM MAIN STREET TO AVENUE C AND THE ALLEY ON WEST SIDE OF MAIN STREET FROM FIRST STREET TO DEPOT STREET 3:00 PM TO 9:00 PM ON FRIDAY DECEMBER 1, 2023 FOR LUNA MARKET.

Documents:

[EXSUMMARYWINTERLUNAMARKETALLEYCLOSURE23.PDF](#)
[COUNCIL LETTER ALLEY_LUNA MARKET.PDF](#)

4. CONSIDER WAIVING THE OPEN CONTAINER ORDINANCE ON MAIN STREET FROM LEXINGTON ROAD TO BRENHAM STREET; AND ON 2ND STREET, FIRST STREET, DEPOT STREET, CENTRAL AVENUE, AUSTIN STREET, BRENHAM STREET FROM MAIN STREET TO AVENUE C; AND ON AVENUE C FROM BRENHAM STREET TO 2ND STREET ON WEDNESDAY NOVEMBER 1, 2023 FROM 5:00 PM TO 9:00 PM FOR DIA DE LOS MUERTOS.

Documents:

[EXSUMMARYDIADELOSMUERTOSOPENCONTAINER23.PDF](#)
[DIA DE LOS MUERTOSPOSTER.PDF](#)

5. CONSIDER STREET CLOSURES FOR THE ELGIN ISD HOMECOMING COMMUNITY PARADE AND PEP RALLY WEDNESDAY SEPTEMBER 20, 2023, FROM 5:00PM To 8:00PM.

Documents:

[EXSUMMARYHOMECOMINGPARDEPEPRALLYSTREETCLOSURE.PDF](#)
[HOMECOMINGPARADEMAP2023.PDF](#)

6. CONSIDER WAIVING FEES FOR COSTS ASSOCIATED WITH STREET CLOSURES PARK RENTAL AND STAFF FOR THE ELGIN ISD HOMECOMING COMMUNITY PARADE AND PEP RALLY WEDNESDAY SEPTEMBER 14, 2022.

Documents:

[EXSUMMARYHOMECOMINGPARDEPEPRALLYFEEWAIVER.PDF](#)
[HOMECOMINGPARADEEISDREQUEST.PDF](#)
[HOMECOMINGPARADEMAP2023.PDF](#)

7. A RESOLUTION OF THE CITY OF ELGIN, TEXAS AUTHORIZING THE ISSUANCE OF REQUEST FOR PROPOSALS (RFP) FOR ADMINISTRATIVE SERVICES AND REQUEST FOR QUALIFICATIONS (RFQS) FOR ENGINEERING SERVICES FOR THE REGIONAL MITIGATION PROGRAM COUNCIL OF GOVERNMENTS METHOD OF DISTRIBUTION (COG-MOD) PROGRAM ADMINISTERED THROUGH THE TEXAS GENERAL LAND OFFICE; AND MAKING CERTAIN FINDINGS RELATED THERETO

Documents:

[EX SUMMARY-CAPCOG MOD.PDF](#)
[RES CAPCOG.PDF](#)
[REGIONAL MITIGATION PROGRAM CAPCOG MOD APPROVED FUNDING LETTER 8.10.2023.PDF](#)

8. A RESOLUTION OF THE CITY OF ELGIN, TEXAS, SELECTING AND AUTHORIZING THE AWARD OF A PROFESSIONAL SERVICES PROVIDER CONTRACT FOR GENERAL LAND OFFICE GRANT 22-085-029-D270; AND MAKING CERTAIN FINDINGS RELATED THERETO

FINDINGS RELATED THERETO

Documents:

EX SUMMARY-RESOLUTION TO APPROVE APPRAISER FOR COUNTY
LINE RD. AND KENNEDY ST..PDF
ELGIN-D270-APPRASIER SELECTION FOR COUNTY LINE RD AND
KENNEDY STREET RESOLUTION.PDF
ELGIN-D270 RPF SCORE TABULATION.PDF
ELGIN-D270-SELECTION COMMITTEE-APPRAISER.PDF

- 9. A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH HYDRO RESOURCES FOR CHANGE ORDER ONE, FOR THE WELL 17 PROJECT; AND MAKING CERTAIN FINDINGS RELATED THERETO.**

Documents:

EXSUMMARYWELL17CO.PDF
RESAUTHWELL17CO.PDF
WELL 17 CO 1 - GENERATOR AND ATS.PDF

X. NEW BUSINESS

- 1. A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT WITH AMANDA CARTER OF ELGIN, TEXAS RE-APPOINTING HER AS JUDGE OF THE CITY OF ELGIN MUNICIPAL COURT IN ACCORDANCE WITH THE CITY CHARTER; MAKING FINDINGS OF FACT; AND PROVIDING FOR RELATED MATTERS**

Documents:

EXSUMMARY - JUDGE AGREEMENT.PDF
RES AMANDA CARTER JUDGE AGREEMENT.PDF
PROFESSIONAL SERVICES AGREEMENT WITH JUDGE AMANDA
CARTER.PDF

- 2. A RESOLUTION OF THE CITY OF ELGIN, TEXAS, ADOPTING THE DOWNTOWN ELGIN CONSOLIDATED TRASH COLLECTION PILOT PROGRAM AND MAKING CERTAIN FINDINGS RELATED THERETO.**

Documents:

EXSUMMARYCONSOLIDATEDTRASHPILOT.PDF
RESOLUTION ADOPTING THE DOWNTOWN ELGIN CONSOLIDATED
TRASH COLLECTION PILOT PROGRAM.PDF

- 3. AN ORDINANCE OF THE CITY OF ELGIN, TEXAS APPROVING AND ADOPTING A PROPOSED BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2023, THROUGH SEPTEMBER 30, 2024, AND PROVIDING THAT EXPENDITURES FOR SAID BUDGET SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET.**

Documents:

EX SUMMARY-ORDINANCE TO ADOPT THE BUDGET.PDF
BUDGET ORDINANCE.PDF
FY 23-24 BUDGET FINAL 080123.PDF

- 4. AN ORDINANCE LEVYING TAXES FOR MAINTENANCE AND OPERATION OF THE**

**MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, AND PROVIDING
FOR THE INTEREST AND SINKING FUND FOR THE 2023-24 TAX YEAR.**

Documents:

[EX SUMMARY-ORDINANCE TO ADOPT THE TAX RATE.PDF](#)
[TAX RATE ORDINANCE.PDF](#)
[CITY OF ELGIN SIGNED FORM 50-856 AUGUST 2, 2023.PDF](#)
[NOTICE ABOUT 2023-24 TAX RATES.PDF](#)

XI. 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.

XII. RECONVENE

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

XIII. ANNOUNCEMENTS

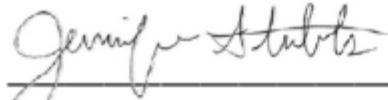
XIV. ADJOURMENT

The City Council may retire to executive session any time between the meeting's opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; deliberation regarding real property pursuant to Chapter 551.072 of the Texas Government Code; deliberation regarding economic development negotiations pursuant to Chapter 551.087 of the Texas Government Code; and/or deliberation regarding the deployment, or specific occasions for implementation of security personnel or devices pursuant to Chapter 551.076 of the Texas Government Code. Action, if any, will be taken in open session.

Attendance By Other Elected or Appointed Officials: It is anticipated that members of other city board, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions and/or committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the other boards, commissions and/or committees of the City, whose members may be in attendance. The members of the boards, commissions and/or committees may participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless such item and action is specifically provided for on an agenda for that board, commission or committee subject to the Texas Open Meetings Act.

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)229-3222. Please provide forty-eight hours notice when feasible.

I, Jennifer Stubbs, 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 Friday, September 1, 2023, in accordance with Chapter 551 of the Texas Government Code.

A handwritten signature in black ink, reading "Jennifer Stubbs", written over a horizontal line.

Jennifer Stubbs, City Secretary



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: Public Hearing on the Proposed FY23-24 Annual Budget

DEPARTMENT: City Manager

PROPOSED ACTION:

No Council action proposed; This item is to allow for public comments on the proposed FY23-24 Annual Budget prior to its consideration for adoption by the City Council.

BACKGROUND:

This hearing was scheduled as part of the Budget Development Calendar and represents one of the final steps in the development of the FY23-24 Annual Budget.

The proposed *FY23-24 Annual Budget* is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, and services. The proposed budget does not include deficit spending and/or utilization of fund balance for operating expenses.

Although the City's budget continues to evolve and expand in other ways, Real Estate and/or Property (Ad Valorem) Taxes still provide the foundation for supporting the General Fund. This stable source of income provides assured funding each year for essential city services- public safety, public works, parks and recreation programming, library, mobility, asset maintenance, etc.

The proposed *FY23-24 Annual Budget* is predicated on a reduction of the current property tax rate to \$0.498237/\$100 valuation.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION: N/A

ATTACHMENTS:

City Manager's Budget Message (*The Budget document is available for review by the public at City Hall, the Elgin Public Library, or at <https://www.elgintexas.gov/176/Tax-Rates-Budget-Info>.*)

- { } Staff will be making a detailed presentation on this agenda item at the meeting.
- { } Staff will provide brief comments and answer questions on this item at the meeting.
- {X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.



City of Elgin Office of the City Manager

City Hall • 310 North Main Street • P.O. Box 591
Elgin, Texas 78621

August 1, 2023

Mayor and City Council
City of Elgin
310 North Main Street
Elgin, Texas 78621

Re: City Manager's FY2023-24 Annual Budget Message

Dear Mayor McShan and City Councilmembers,

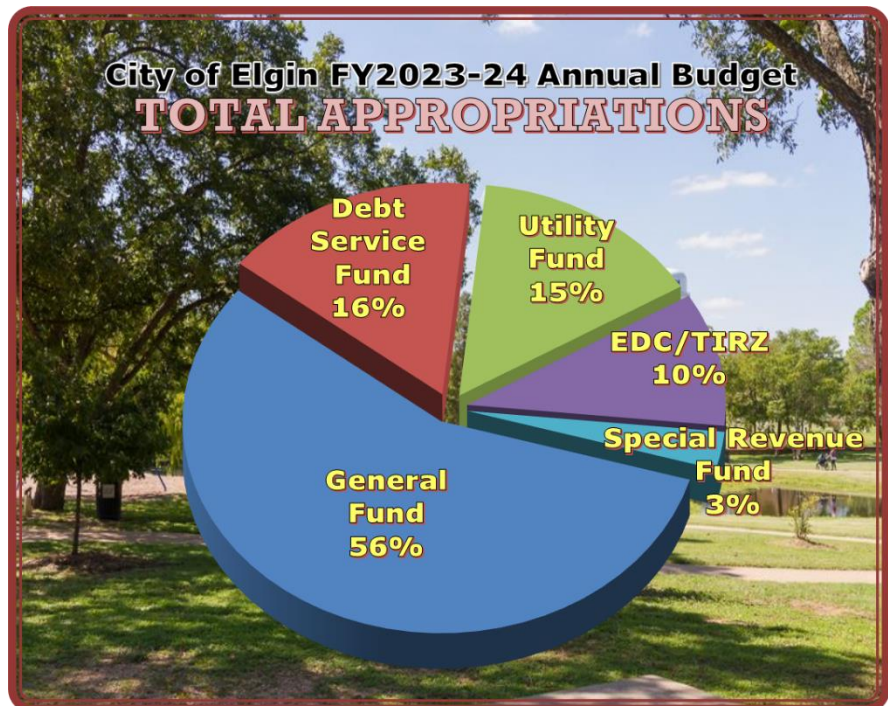
In accordance with the provisions of Article VII, Section 2 of the Elgin City Charter, the proposed *Annual Operating Budget* for the City of Elgin for the Fiscal Year of October 1, 2023 through September 30, 2024, is hereby presented for your consideration.

The grand total of all appropriations for all departments, operations, and functions proposed for the *FY2023-24 Annual Budget* is **\$26,326,454** to be distributed as described herein.

The proposed *FY2023-24 Annual Budget* is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, & services.

While the primary goal of the proposed budget is to maintain existing service levels, the staff remains focused on enhancing service levels wherever possible.

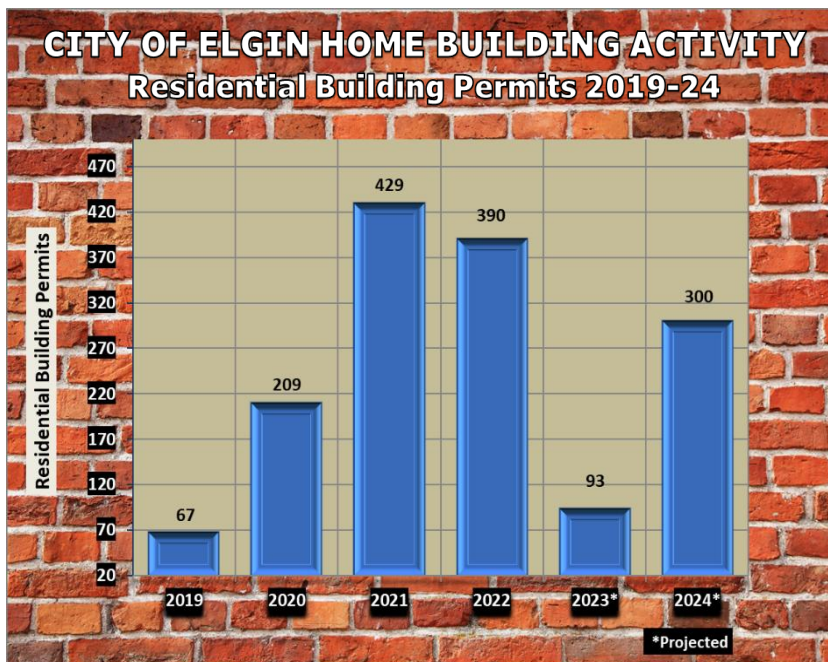
The proposed budget does not include deficit spending and/or utilization of fund balance for operating expenses. The *FY2023-24 Annual Budget* as proposed is delineated into five (5) basic funding categories:



- **General Fund (\$14.8M)** - revenues and expenditures related to the provision of primary or traditional city services whose main financial support comes from tax dollars.
- **Utility Fund (\$3.8M)** - an enterprise fund monitoring all financial transactions relating to the provision of potable water and sanitary sewer services through the city's systems.
- **Debt Management Fund (\$4.2M)** – all proceeds and expenditures related to servicing, annual debt payments, and/or management of various debt obligations.
- **EDC/TIRZ Fund (\$2.7M)** – funding of economic development efforts including the City Economic Development Corporation and the Tax Increment Reinvestment Zone
- **Special Revenue Funds (\$.75M)** revenues and expenditures related to various projects and programs that are supported by a dedicated revenue stream, including grant funds.

FY2023-24 ANNUAL BUDGET - Budget Highlights

The City of Elgin has experienced historic growth and development over the last five years and there is every indication that the trend will continue throughout the 2023-24 fiscal year. The City continues to reap financial and other benefits associated with growth but must also face a variety of challenges and service demands for city operations.



Currently, there are more than 10,000 single-family homes authorized for the City's service area that are in some phase of development (from platted lots to active construction to completed homes). Three new residential projects started in the last 60 days (Briarwood, Creek's Crossing, Poth) that will soon begin construction of homes, adding to this growth pattern.

By the end of the year, more than **1,200 new homes** will have been constructed in Elgin since 2020, resulting in an almost **40% growth** in the community's population over that period.

New commercial development is anticipated to follow residential development, although a few new projects have already occurred with others currently underway. Circle Brewing Company and Carr Lane Manufacturing are two major projects completed in the last 12 months.

The City has also continued to strengthen its overall financial position and viability:

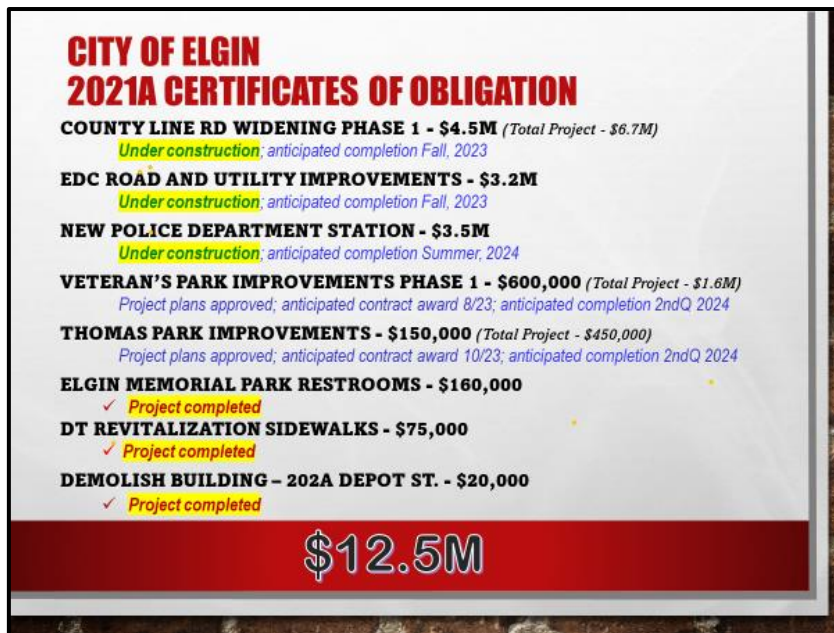
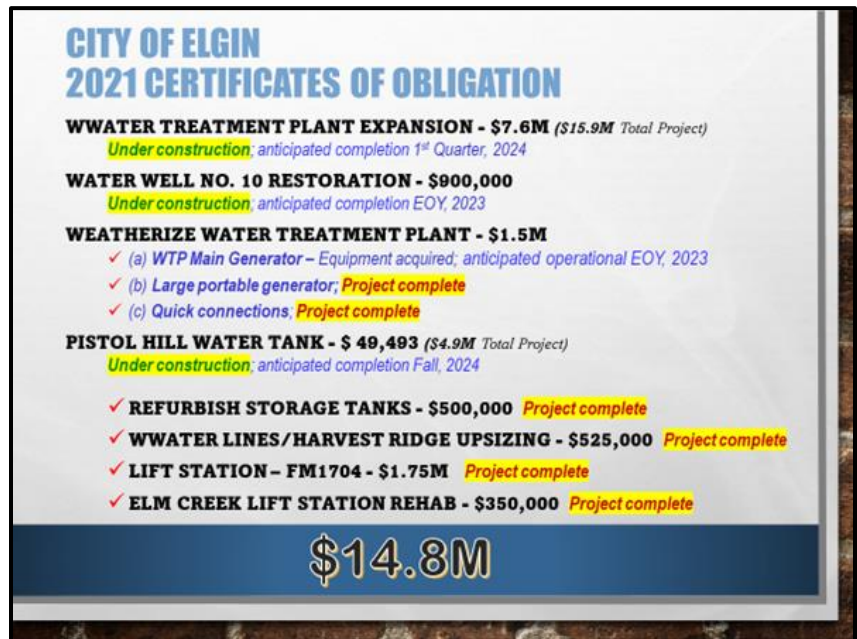
- The General Fund is projected to once again end the current fiscal year with a healthy operating surplus, continuing stabilization of its unencumbered fund balance,
- Moody's Investors Service recently announced two upgrades of the City's bond rating to **A1** (an independent analysis of the City's financial stability and creditworthiness) and
- The City's Independent Auditor submitted an unmodified opinion in their most recent annual audit report, the highest level of assurance that can be achieved through such analysis.

2021/2021A CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT PROGRAM

In late 2021, the majority of the City Council authorized a major step forward in city operations through the approved issuance of Certificates of Obligation (COs) to fund various capital improvements and upgrades.

While many of the projects funded through the COs are already completed, FY23-24 will see the completion and operation of essentially all major projects as planned.

Although these historic projects represent a significant financial investment for the City, their completion will have little impact on the *FY23-24 Annual Budget* due to the utilization of debt funding.



The new major capital improvement projects anticipated for completion in FY23-24 include the Elgin Police Department Station, the expanded Wastewater Treatment Plant, Weatherization of the Water Treatment Plant, the County Line Road Phase 1 Project, an expansion of Veteran's Park in Downtown Elgin, upgrades to Thomas Memorial Park, and infrastructure improvements at the Elgin Business Park.

The Pistol Hill Water Storage Tank – for which the City received a \$4.9M grant – is scheduled to be completed by EOY-2024.

PROPERTY TAX

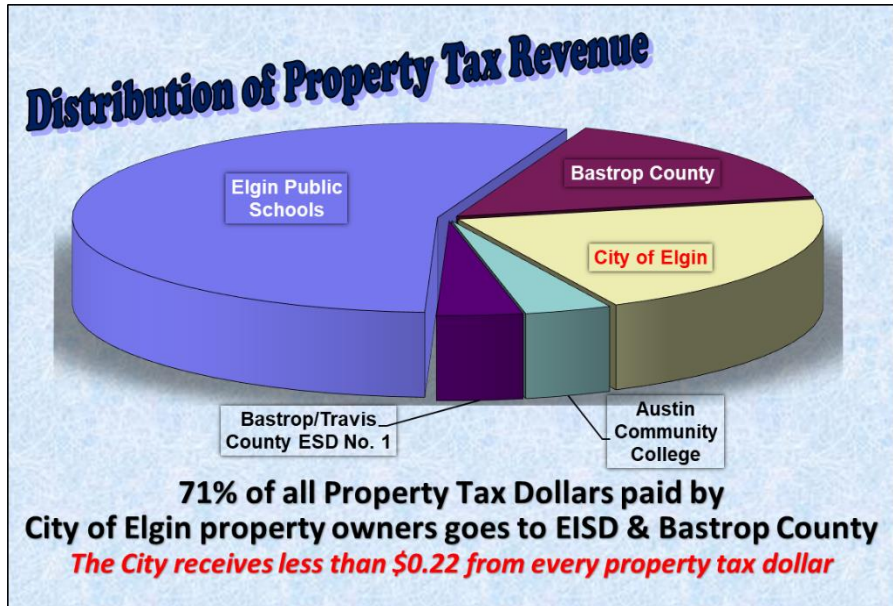
Property taxes typically provide the largest source of money local governments use to pay for schools, streets, roads, parks, police, fire protection and many other services. Texas law establishes the process followed by city officials in determining (a) the value for property, (b) ensuring that values are equal and uniform, (c) setting tax rates and (d) collecting taxes. **However, in the management of the overall cost to taxpayers, the only control exercised by the City of Elgin is the annual setting of the City tax rate.**

The proposed *FY23-24 Annual Budget* is predicated on the adoption of the “Voter Approval” property tax rate of **\$.498237/\$100 valuation** – a **reduction** of nearly \$.05 over the current rate. The proposed rate is also **more than \$.03 lower** than the rate the City could adopt without automatically triggering an election.

A variety of issues have come together to create this opportunity:

- Property tax revenue projected for FY23-24 assumes continuing moderate growth as home construction and development activity is anticipated to continue at the current rate.
- Total property tax revenue projected in the *FY23-24 Annual Budget* is just over \$4.4M, which will be the first time in 3 years that the City will not collect more overall revenue from Sales Tax than it does Property Tax.
- This proposed tax rate would continue to demonstrate the City’s commitment to lessen the struggle many Elgin homeowners are having with overall housing costs.

Adoption of the property tax as included in the proposed *FY23-24 Annual Budget* will result in the City having reduced its property tax rate by **more than 24% over the last four years.**



EMPLOYEE COMPENSATION

The City must continue to strive to provide appropriate and market-competitive compensation for all city employees in order to provide the highest possible level of services. The current state of the job market in central Texas, combined with the City’s need to grow staff and services, makes it imperative that our compensation levels be sufficient to recruit and retain a professional staff.

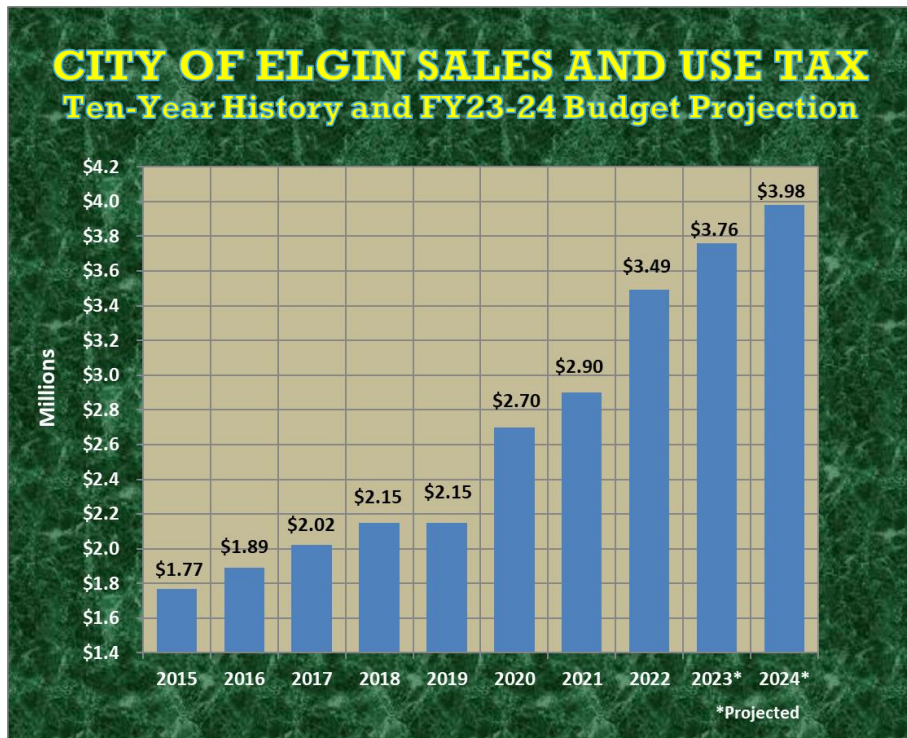
Accordingly, the proposed *FY23-24 Budget* includes a Cost-of-Living Adjustment (COLA) of **4.0%** in base salaries for all full-time civilian city employees that will take effect October 1.

In addition, staff is proposing a continuation of the compensation market analysis that has helped the City with this issue in recent years. Set-aside funding in support of this effort is included in the proposed *FY23-24 Budget*. Actual compensation adjustments, however, is currently anticipated to not occur until January 1 for most positions; when the analysis is complete and has been reviewed and approved by City Council.

Analysis is on-going, but it is currently anticipated that there will be a 15% increase in overall costs associated with Employee Health Insurance – for both the City and employees. The increase will include an upgrade in the current benefit plan.

SALES & USE TAX

The State of Texas imposes a 6.25% sales and use tax on “all retail sales, leases and rentals of most goods, as well as taxable services”. The City of Elgin, like nearly all Texas cities, imposes an additional 2.0% sales tax to create a maximum combined rate of 8.25%. Of that total, Bastrop County receives 0.5% and the City Economic Development Corporation (EDC) receives 0.5%. **Of the 8.25% sales and use tax all consumers pay in Elgin; the City receives just 1.0% in support of operations and services.**



The City has experienced steady growth in sales tax revenue over the last decade, but the last three years have produced historic income levels:

- Prior to October 2020, the City had a total of only five (5) different months - *in its history* - where combined Sales Tax Revenue exceeded \$200,000. Since then, the City has **averaged over \$260,000** in monthly total sales tax revenues.

- Total Sales Tax Revenue (including the

City EDC portion) is currently projected to exceed **\$3.7M** by the end of the fiscal year – the City’s highest one-year total ever.

- Total sales tax revenue for the month of February was \$371,413 – the highest one-month amount in the City’s history.

UTILITY RATES

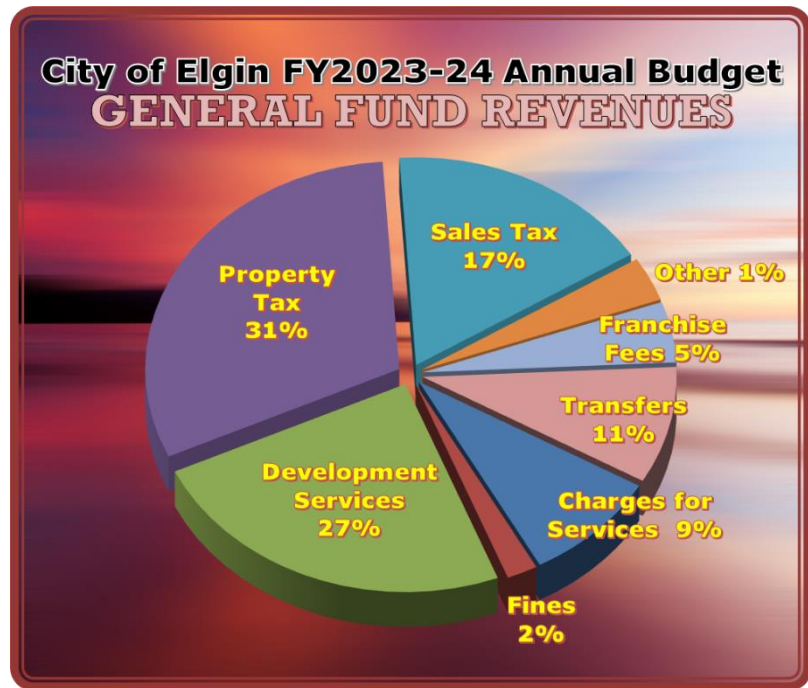
The City has stabilized its Utility Fund in recent years by addressing issues related to operating deficits and additional debt service. As part of that effort, the city has maintained a general policy of including small, annual inflationary adjustments to basic water and sewer rates. However, given the current overall status of the Utility Fund, the proposed FY22-23 Budget includes no water and/or sewer rate increase.

One change that could occur to monthly utility bills is related to fees for curbside collection of household trash and recyclables. Waste Management, the City’s service provider, is anticipated to exercise their option to increase rates by **2.85%**, which will be passed on to our utility customers.

GENERAL FUND REVENUE

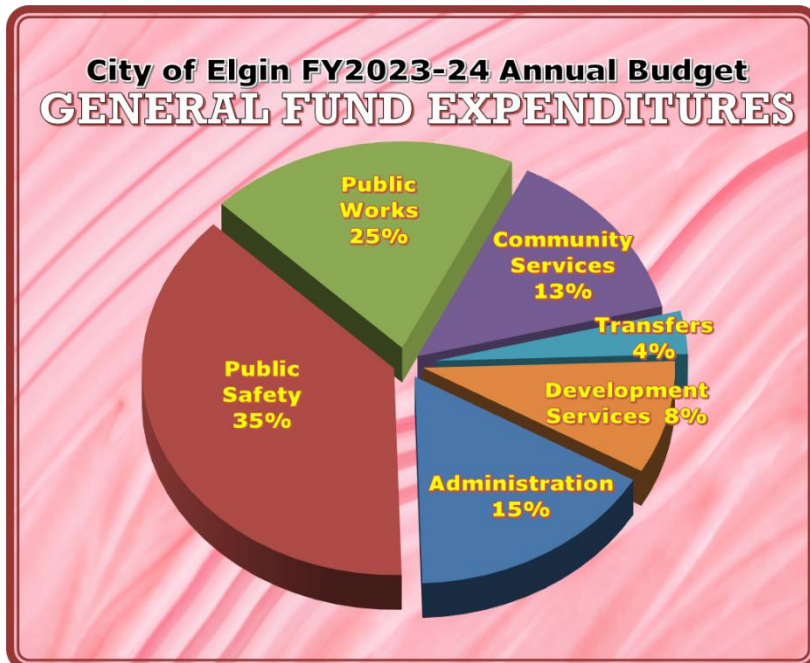
The General Fund is the City of Elgin's principal operating fund for essential city services. It is used to account for all financial resources except those required to be accounted for in other funds, such as the Water and Sewer Fund or Special Revenue Funds. All general tax revenues and other receipts that are not allocated by law or otherwise restricted to other funds are accounted for in this fund.

The General Fund is the City's largest fund and is supported by various revenue sources. Property (Ad Valorem) Taxes and Sales Tax, however, provide the primary funding.



GENERAL FUND EXPENDITURES

The General Fund is the primary operating fund of the City and is utilized to account for all costs traditionally associated with city government. It is similar to a private entity's providing resources to pay for the vast majority of administrative/operating expenses. The proposed *FY23-24 Annual Budget* includes total General Fund expenditures of **\$14.8M**.



Within City of Elgin operations, General Fund Expenditures are those costs associated with the provision of essential city services including, but not limited to public safety, parks, recreation, library, public works, mobility, and asset maintenance.

The proposed *FY23-24 Budget* also includes a continuation of our on-going efforts to upgrade and improve existing city streets, particularly in the "Original Town" area. The funding plan includes a commitment of

\$500,000 to street reconstruction and rehabilitation. This funding will position the city to invest **\$1.5M** in street improvements over a three-year period in the "Original Town" area - the highest commitment to street maintenance ever made by the City from operating revenues.

STAFFING

The proposed budget includes full-year funding for up to **one hundred sixty-nine (169) total city employees**: one hundred thirty-three (133) full-time, twelve (12) part-time positions, and twenty-four (24) seasonal positions.

Six (6) new positions are included in the proposed FY23-24 Annual Budget:

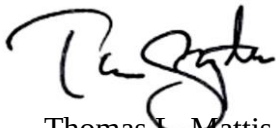
- One (1) Administrative Assistant Position in Police
- One (1) Detective Position in Police
- One (1) Circulation Clerk Position (PT) in Library
- One (1) Custodian Position in Building Maintenance
- One (1) Treatment Plant Operator Position in Wastewater Operations
- One (1) Assistant Director Position in Economic Development

It should also be noted that the FY22-23 (current year) Annual Budget included eighteen new positions. For a variety of reasons, thirteen of those positions are currently vacant, but are full-year funded in the proposed *FY23-24 Annual Budget*.

While it may first appear as if there is a relatively minimal increase in staffing proposed in the *FY23-24 Budget* for our growing operations, the City will still experience a significant increase in its overall workforce in the coming months.

These are both challenging and exciting times for the City of Elgin and this financial plan for the next fiscal year will allow our operation to continue moving forward. On behalf of the city staff, I thank the Mayor and City Council for the opportunity to serve the citizens of Elgin during this historic time.

Sincerely,



Thomas L. Mattis
City Manager



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: Public Hearing on the Proposed FY23-24 Tax Rate

DEPARTMENT: City Manager

PROPOSED ACTION:

No Council action proposed; This item is to allow for public comments on the proposed FY23-24 Annual Budget prior to its consideration for adoption by the City Council.

BACKGROUND:

This hearing was scheduled as part of the Budget Development Calendar and represents one of the final steps in the development of the FY23-24 Annual Budget.

The proposed *FY23-24 Annual Budget* is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, and services. The proposed budget does not include deficit spending and/or utilization of fund balance for operating expenses.

Although the City's budget continues to evolve and expand in other ways, Real Estate and/or Property (Ad Valorem) Taxes still provide the foundation for supporting the General Fund. This stable source of income provides assured funding each year for essential city services- public safety, public works, parks and recreation programming, library, mobility, asset maintenance, etc.

The proposed *FY23-24 Annual Budget* is predicated on a reduction of the current property tax rate to \$0.498237/\$100 valuation.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION: N/A

ATTACHMENTS:

Tax Rate Notice and Tax Sheet (The Budget document is available for review by the public at City Hall, the Elgin Public Library, or at <https://www.elgintexas.gov/176/Tax-Rates-Budget-Info>).

{ } Staff will be making a detailed presentation on this agenda item at the meeting.

{ } Staff will provide brief comments and answer questions on this item at the meeting.

{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ELGIN

(512) 281-2621

Taxing Unit Name

Phone (area code and number)

PO Box 591, Elgin, TX, 78621

www.elgintx.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,055,216,445
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,055,216,445
4.	2022 total adopted tax rate.	\$ 0.544664/\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. A. Original 2022 ARB values: \$ 11,883,488 B. 2022 values resulting from final court decisions: - \$ 11,883,488 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>1,055,216,445</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>384,607</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>1,459,079</u> C. Value loss. Add A and B. ⁶	\$ <u>1,843,686</u>
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>1,843,686</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>25,210,589</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,028,162,170</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>5,600,029</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>4,877</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>5,604,906</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>1,229,430,107</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>138,318,562</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>1,091,111,545</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>69,807,010</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>69,807,010</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,160,918,555</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>103,802,994</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>103,802,994</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,057,115,561</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.530207</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.000000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.364311</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,055,216,445</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>3,844,269</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>3,321</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>137,313</u> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>-133,992</u> E. Add Line 30 to 31D.	\$ <u>3,710,277</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,057,115,561</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.350981</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u> B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²³ [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u> B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u>/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u> B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u>/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u> B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u>/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u>/\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.350981</u> /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>0</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u>/\$100 C. Add Line 40B to Line 39.	\$ <u>0.350981</u>/\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.363265</u> /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>1,730,163</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>1,730,163</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>1,730,163</u>
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>101.00</u> % B. Enter the 2022 actual collection rate. <u>104.00</u> % C. Enter the 2021 actual collection rate. <u>102.00</u> % D. Enter the 2020 actual collection rate. <u>101.00</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	<u>101.00</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,713,032</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,160,918,555</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.147558</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.510823</u> /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(f)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(f)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**Not Applicable**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)..... \$ _____/100	
	B. Unused increment rate (Line 66)..... \$ _____/100	
	C. Subtract B from A..... \$ _____/100	
	D. Adopted Tax Rate..... \$ _____/100	
	E. Subtract D from C..... \$ _____/100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)..... \$ _____/100	
	B. Unused increment rate (Line 66)..... \$ _____/100	
	C. Subtract B from A..... \$ _____/100	
	D. Adopted Tax Rate..... \$ _____/100	
	E. Subtract D from C..... \$ _____/100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)..... \$ _____/100	
	B. Unused increment rate (Line 64)..... \$ _____/100	
	C. Subtract B from A..... \$ _____/100	
	D. Adopted Tax Rate..... \$ _____/100	
	E. Subtract D from C..... \$ _____/100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ _____/100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____/100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(B-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.350981</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,160,918,555</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.043069</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.147558</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.541608</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**Not Applicable**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.042(b)⁴⁷ Tex. Tax Code §26.042(f)⁴⁸ Tex. Tax Code §26.042(c)⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.530207 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.510823 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.541608 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

**print
here**

Ellen Owens, Tax Assessor / Collector

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

August 02, 2023

Date

⁵⁹ Tex. Tax Code §§26.04(c-2) and (d-2)

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ 0.498237 per \$100 valuation has been proposed by the governing body of
CITY OF ELGIN.

PROPOSED TAX RATE	\$	<u>0.498237</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.530207</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>0.510823</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for CITY OF ELGIN from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval tax rate is the highest tax rate that CITY OF ELGIN may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CITY OF ELGIN is not proposing to increase property taxes for the 2023 tax year. 09/5/2023 06:30 PM

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 09/19/2023 06:30 PM at Elgin Council Chambers, 404 N Main St, Elgin, TX.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CITY OF ELGIN is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of CITY OF ELGIN at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Mayor Theresa McShan, Mayor Pro-Tem Sue Brashar, Council Member Joy Casnovsky, Council Member Arthur Gibson, Council Member Chuck Swain, Council Member Yalecia Love, Council Member Al Rodriguez, Council Member Forest Dennis

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: Council Member Matthew Callahan

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF ELGIN last year to the taxes proposed to be imposed on the average residence homestead by CITY OF ELGIN this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.544664	\$0.498237	8.52% decrease
Average homestead taxable value	\$208,828	\$234,313	12.2% increase
Tax on average homestead	\$1,137	\$1,167	2.63% increase
Total tax levy on all properties	\$5,600,029	\$5,784,125	3.28% increase

For assistance with tax calculations, please contact the tax assessor for

at (512) 581-7161 or taxoffice@co.bastrop.tx.us or visit CITY OF ELGIN
co.bastrop.tx.us

for more information.



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: PUBLIC HEARING ON A RESOLUTION OF THE CITY OF ELGIN, TEXAS APPROVING A STRATEGIC PARTNERSHIP AGREEMENT WITH LUND FARM MUNICIPAL UTILITY DISTRICT AND MAKING CERTAIN FINDINGS RELATED THERETO.

DEPARTMENT: City Manager

PROPOSED ACTION: No Council Action Proposed or Requested at This Time; This Item is to Allow for Public Comments on the Requested Proposed Agreement.

BACKGROUND: State Law Requires a Strategic Partnership Agreement to Have Two (2) Public Hearings. This is The First Public Hearing on This Matter.

BUDGET/FINANCIAL IMPACT:

Funding for this item was ☐ included ☐ not included in the current-year budget ☒ N/A

Finance Approval:

Signature: _____ **Date:** _____

RECOMMENDATION: None.

ATTACHMENTS: Strategic Partnership Agreement

- ☐ Staff will be making a detailed presentation on this agenda item at the meeting.
- ☒ Staff will provide brief comments and answer questions on this item at the meeting.
- ☐ This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

STRATEGIC PARTNERSHIP AGREEMENT BETWEEN
THE CITY OF ELGIN, TEXAS AND
LUND FARM MUNICIPAL UTILITY DISTRICT

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

This Strategic Partnership Agreement (this “Agreement”) is entered into by and between the City of Elgin, Texas (the “City”) and Lund Farm Municipal Utility District (the “District”).

RECITALS

WHEREAS, the City is a home-rule municipal corporation created and existing under the laws of the State of Texas and situated in Travis and Bastrop Counties, Texas; and

WHEREAS, the District is a municipal utility district created under and subject to the authority, conditions, and restrictions of Article XVI, Section 59 of the Texas Constitution, and Chapters 49 and 54 of the Texas Water Code, all as amended; and

WHEREAS, the City and the District are individually referred to as a “Party” and collectively as the “Parties”; and

WHEREAS, Chapter 43 of the Texas Local Government Code (the “Act”) and, specifically, Section 43.0751 of the Act authorize the City and the District to negotiate and enter this Agreement; and

WHEREAS, the District encompasses approximately 569.717 acres, more or less, partially located within the extraterritorial jurisdiction of the City as depicted on **Exhibit A** and more fully described on **Exhibit B** attached to this Agreement (the “Development”); and

WHEREAS, Lund Farm Investment LLC (the “Owner”) is the current owner of the Development, as reflected in the current tax rolls of the appraisal district of Travis and Bastrop Counties; and

WHEREAS, pursuant to Section 43.0751 of the Act, the City desires to annex all of the land in the Development for limited purposes, including, but not limited to, imposing and collecting sales and use taxes within the Development and subjecting the Development to the development standards of the City, subject to the limitations set forth in Section 2.4 hereof; and

WHEREAS, subject to the terms and conditions of this Agreement and for the health, safety, and welfare of the residents within the District, the District is willing to allow the City to annex the Development for the limited purposes set forth herein; and

WHEREAS, to facilitate the limited purpose annexation by the City of the Development, and for the health, safety, and welfare of the residents of the District, the Owner

has submitted to the City a petition requesting and consenting to the limited purpose annexation of the Development; and

WHEREAS, pursuant to the Act and the Owner's petition for limited purpose annexation, the Parties desire to enter into this Agreement to accomplish the annexation by the City of the Development for the limited purposes set forth herein; and

WHEREAS, the District provided notice of two public hearings in accordance with all applicable laws; and

WHEREAS, the board of directors of the District (the "Board") conducted two public hearings in accordance with all applicable laws at which members of the public who wished to present testimony or evidence regarding this Agreement were given the opportunity to do so; and

WHEREAS, the Board approved and adopted this Agreement on _____, 20____ in open session at a meeting held in accordance with all applicable laws; and

WHEREAS, the City provided notice of two public hearings in accordance with all applicable laws; and

WHEREAS, the City Council of the City (the "City Council") conducted two public hearings in accordance with all applicable laws at which members of the public who wished to present testimony or evidence were given the opportunity to do so; and

WHEREAS, the City Council approved and adopted this Agreement on _____, 20____, in open session in accordance with all applicable laws, which approval and adoption occurred after the Board approved and adopted this Agreement; and

WHEREAS, all notices, hearings and other procedural requirements imposed by law for the adoption of this Agreement have been met; and

WHEREAS, in accordance with the requirements of Subsection (p)(1) of the Act, this Agreement does not require the District to provide revenue to the City solely for the purpose of obtaining an agreement with the City to forego annexation of the District; and

WHEREAS, in accordance with the requirements of Subsection (p)(2) of the Act, this Agreement provides benefits for the City and the District that are reasonable and equitable; and

WHEREAS, the Parties agree and acknowledge that this Agreement is not intended to and does not void, modify or impact in any manner the Development Agreement dated _____ between the Owner and the City (the "Development Agreement"); and

WHEREAS, it is the intention of the Parties that the District shall continue in existence during the period of limited purpose annexation and, if applicable, after any dis-annexation of the Development, should the City determine not to annex the Development for

full purposes as provided for herein.

NOW THEREFORE, for and in consideration of the mutual agreements contained in this Agreement, and for the good and valuable consideration the receipt and adequacy of which are hereby acknowledged, the District and the City agree as follows:

ARTICLE I. RECITALS

Section 1.1 The recitals set forth above are true and correct and are incorporated herein and made a part hereof as findings for all purposes.

ARTICLE II. ADOPTION OF AGREEMENT AND LIMITED PURPOSE ANNEXATION OF PROPERTY

Section 2.1 Public Hearings. The Parties acknowledge and agree that prior to the execution of this Agreement, the Board and the City Council conducted public hearings to consider the adoption of this Agreement and that such hearings were noticed and conducted in accordance with all applicable laws.

Section 2.2 Effective Date. The effective date of this Agreement (the “Effective Date”) is the date it is approved and adopted by the City Council.

Section 2.3 Filing in Property Records. This Agreement shall be filed in the Real Property Records of Travis County and Bastrop County, Texas.

Section 2.4 Limited Purpose Annexation of the Development. For the health, safety, and welfare of the residents of the District, the Parties agree that the City may annex the Development for the limited purposes of the following:

(a) Sales and Use Tax. Subject to the provisions set forth in this Agreement and to the extent permitted by applicable law, the City may impose and collect sales and use taxes authorized by Chapter 321 of the Texas Tax Code (the “Tax Code”) on sales consummated within the Development.

(b) Imposition of Development Standards. The limited purpose annexation contemplated in this Agreement shall specifically subject the Development to the City's jurisdiction in regards to development standards and land use regulations. From and after the date of the limited purpose annexation *and except as modified by the Development Agreement*, the Development shall be subject to all in-City development regulations, including zoning and subdivision regulations, as if the Development were completely within the municipal limits and had been annexed for full purposes. To the extent of a conflict between the Development Agreement and any development standards, land use or zoning regulations, or subdivision regulations of the City, the terms of the Development Agreement shall apply. It is understood by the Parties that except as modified in the Development Agreement, the Development shall be considered zoned MF4 from and after the date of the limited purpose annexation. '

The District acknowledges and agrees that the City Council may adopt a limited purpose annexation ordinance applicable to the Development at a meeting conducted in

accordance with Chapter 551 of the Texas Government Code and that no further notices, hearings, or other procedures shall be required to adopt such limited purpose annexation ordinance. The City may commence limited purpose annexation of the Development upon the Effective Date. The Parties further agree and acknowledge that this Agreement does not void, modify or otherwise impact the Development Agreement.

(c) Library and Police Services. From and after the date of the limited purpose annexation, the City shall provide library and police services to the Development to the same extent it provides such services to in-City properties. The Parties shall enter into an agreement for the provision of such services and for the payment of such services at a cost comparable to the costs incurred by the City for the provision of such services.

(d) Public Infrastructure. Subject to the subsections (a)-(c) above, from and after the date of the limited purpose annexation and except as modified by the Development Agreement, the District shall be fully responsible for all design, construction, funding, maintenance, and ownership of any and all infrastructure improvements within the boundaries of the District, including but not limited to streets, roadways, alleys, sidewalks, street lighting, public and private parkland facilities (unless conveyed to Home Owners Association {HOA} whereupon HOA is responsible), stormwater drainage facilities, retention walls, public landscaping/irrigation (unless conveyed to HOA whereupon HOA is responsible), and related engineering and design during the term of this Agreement or upon full annexation whichever occurs first. Upon the expiration of this Agreement resulting in full purpose annexation of the District, the City agrees to acquire, operate and maintain the Public Infrastructure.

Section 2.5 Limited Purpose Property and Sales and Use Tax Revenues. For purposes of this Agreement, all property within the Development may sometimes be referred to as “Limited Purpose Property”; and the sales and use taxes collected within the Limited Purpose Property shall be referred to as the “Sales and Use Tax Revenues”.

Section 2.6 Consent to Limited Purpose Annexation. The District on behalf of itself and all present and future owners of land within the District, hereby requests that the City annex the Limited Purpose Property solely for the purposes provided in this Agreement. The District consents to such limited purpose annexation and to the collection of sales and use tax revenues by the City within the Limited Purpose Property. Such consent shall bind the District and, upon recording of this Agreement in the appropriate county records, each Owner and future Owner of land within the District.

Section 2.7 Limited District. The District is not a limited district as defined in Subsection 43.0751(a)(2) of the Act and shall not be a limited district after the date of the limited purpose annexation. After the limited purpose annexation, the District shall continue in full force and effect under Subsection 43.0751(f)(2) of the Act, with all the powers and duties of the District surviving.

Section 2.8 Property Taxes and District Liability for Debts of the City. During the term of this Agreement, (i) neither the District, nor any owners of taxable property within the District, are liable for any present or future debts of the City; and (ii) the City's current and future ad valorem taxes will not be levied on any taxable property in the Development. The

City acknowledges that pursuant to Subsection 43.130(c) of the Act and other applicable law, the City is not permitted to impose a tax on any property annexed for limited purposes, including the Development.

Section 2.9 Powers and Functions Retained by the District. The District is authorized to exercise all powers and functions of a municipal utility district provided by existing law or any amendments or additions thereto. Nothing in this Agreement or the limited purpose annexation shall affect, modify or alter the District's power to finance and/or develop, own, operate or maintain a water, wastewater, drainage or roadway system to serve the District or to contract with entities to develop, own, operate or maintain water, wastewater, drainage and road systems to serve the District.

ARTICLE III. TAXATION

Section 3.1 Collection of Sales and Use Tax Revenues. The City may impose a sales and use tax within the Limited Purpose Property pursuant to Subsection 43.0751(k) of the Act. The sales and use tax may be imposed on all eligible commercial activities at the rate allowed under the Tax Code. Collection of Sales and Use Tax Revenues shall take effect on the date described in Section 321.102 of the Tax Code.

Section 3.2 Payment of Sales and Use Tax. The Parties agree and acknowledge that the District will not share directly in the revenue derived from the City's Sales and Use Tax on the Commercial Property.

ARTICLE IV. FULL PURPOSE ANNEXATION

Section 4.1 Subsection C-1 Full Purpose Annexation. The Development is exempt from the municipal annexation plan requirements pursuant to Section 43.052 of the Act. Consequently, the District consents, on its behalf and on behalf of all current and future owners of land included within the District, to the full purpose annexation of the Development in accordance with the procedures set forth in Chapter 43, Subchapter C-1, of the Texas Local Government Code upon the expiration of the term of this Agreement and on the Full Purpose Annexation Conversion Date, as defined in Section 4.2 of this Agreement.

Section 4.2 Full Purpose Annexation Conversion Date. Pursuant to Subsection (h) of the Act, the Limited Purpose Property shall be deemed to be within the full-purpose boundary limits of the City upon the Full Purpose Annexation Conversion Date without any further action by the City Council. The "Full Purpose Annexation Conversion Date" is the date upon which the City Council adopts an ordinance that includes the Development within the full-purpose boundary limits of the City, which date shall in no event occur prior to the expiration of the term of this Agreement. The Full Purpose Annexation Conversion Date may be altered only by mutual written agreement of the District and the City.

Section 4.3 No Full-Purpose Annexation During Term of Agreement. On the thirty-ninth anniversary date of the Effective Date, the City Manager shall evaluate whether the City should negotiate a new strategic partnership agreement with the District, annex the District for full purposes upon the termination of this Agreement, or allow this Agreement to expire.

Within six (6) months following the thirty-ninth anniversary date, the City Manager shall make a recommendation to the City Council regarding the negotiation of a new strategic partnership agreement, the full purpose annexation of the District, or the expiration of this Agreement. If the City Manager recommends that the City negotiate a new strategic partnership agreement or annex the District and the City Council approves the recommendation, the City shall begin negotiations to enter into a new strategic partnership agreement or commence annexation of the District for full purposes at the expiration of this Agreement, as applicable. If the City Manager recommends that the City neither negotiate a new strategic partnership agreement nor annex the District for full purposes, and the City Council agrees, or if the City Council rejects the City Manager's recommendation to negotiate a new strategic partnership agreement or to annex the District for full purposes, the City may begin proceeding to dis-annex the Limited Purpose Property, if authorized under the applicable provisions of the Local Government Code. If the City decides to dis-annex the Limited Purpose Property and has the authority to dis-annex, the City may institute proceedings to accomplish such dis-annexation to be effective upon the expiration of the term of this Agreement. Such dis-annexation of the Limited Purpose Property shall not affect the existence, powers, or duties of the District, which shall remain in full force and effect.

ARTICLE V. TERM

Section 5.1 This Agreement commences on the Effective Date and continues for forty (40) years.

ARTICLE VI. BREACH, NOTICE AND REMEDIES

Section 6.1 Notification of Breach. If either Party commits a breach of this Agreement, the non-breaching Party shall give Notice, as defined in Section 7.2 herein, to the breaching Party that describes the breach in reasonable detail.

Section 6.2 Cure of Breach. The breaching Party shall commence curing the breach within fifteen (15) calendar days after receipt of the Notice of the breach and shall complete the cure within thirty (30) days from the date of commencement of the cure; however, if the breach is not reasonably susceptible to cure within such thirty (30)-day period, the non-breaching Party shall not bring any action so long as the breaching Party has commenced to cure within such thirty (30) day period and diligently completes the work within a reasonable time without unreasonable cessation.

Section 6.3 Remedies for Breach. If the breaching Party does not substantially cure the breach within the stated period of time, the non-breaching Party may, in its sole discretion, and without prejudice to any other right under this Agreement, law, or equity, seek any relief available at law or in equity, including, but not limited to, an action under the Uniform Declaratory Judgment Act, specific performance, mandamus and injunctive relief; provided, however, that the non-breaching Party shall not be entitled to terminate this Agreement. The Parties specifically waive any right that they have or in the future may have to terminate this Agreement. Damages, if any, to which any non-breaching Party may be entitled shall be limited to actual damages and shall not include special or consequential damages. In addition, the prevailing party in any such action shall be entitled to reasonable attorney's fees and costs

of litigation as determined in a final, non- appealable order in a court of competent jurisdiction.

ARTICLE VII. ADDITIONAL PROVISIONS

Section 7.1 Voting; Municipal Office. Pursuant to Section 43.130(a) of the Act, the qualified voters of an area annexed for limited purposes are entitled to vote in municipal elections regarding the election or recall of members of the governing body of the municipality, the election or recall of the controller, if the office of controller is an elective position of the municipality, and the amendment of the municipal charter. The voters may not vote in any municipal bond election. Pursuant to Section 43.130(b) of the Act, residents of the Property will not be eligible to be a candidate for or to be elected to a municipal office until and unless the Development is annexed into the City for full purposes.

Section 7.2 Notices. Any notices, certifications, approvals, or other communications (a “Notice”) required to be given by one Party to another under this Agreement shall be given in writing addressed to the Party to be notified at the address set forth below and shall be deemed given: (i) when the Notice is delivered in person to the person to whose attention the Notice is addressed; (ii) 10 business days after the Notice is deposited in the United States Mail, certified or registered mail, return receipt requested, postage prepaid or; (iii) when the Notice is delivered by Federal Express, UPS, or another nationally recognized courier service with evidence of delivery signed by any person at the delivery address. If any date or period provided in this Agreement ends on a Saturday, Sunday, or legal holiday, the applicable period for calculating the Notice shall be extended to the first business day following the Saturday, Sunday, or legal holiday. For the purpose of giving any Notice, the addresses of the Parties are set forth below. The Parties may change the information set forth below by sending Notice of such change to the other Party as provided in this Section 7.2.

CITY: City of Elgin
PO Box 591
Elgin, Texas 78621
Attn: City Manager

With Copy to: Mark J. Schroeder
Hejl & Schroeder PC
311 Talbot Street
PO Box 192
Taylor, Texas 76574

DEVELOPER: Lund Farm Investment LLC
410 East 94th Street, Apartment 26A
New York, New York 10128

With Copy to: McLean & Howard LLP
Attn: Tony Corbett
4301 Bull Creek, Suite 150
Austin, Texas 78731

Section 7.3 No Waiver. Any failure by a Party to insist upon strict performance by the other Party of any provision of this Agreement shall not be deemed a waiver thereof, and the Party shall have the right at any time thereafter to insist upon strict performance of any and all of the provisions of this Agreement. No provision of this Agreement may be waived except by writing signed by the Parties. Any waiver shall be limited to the specific purpose for which it is given. No waiver by any Party of any term or condition of this Agreement shall be deemed or construed to be a waiver of any other term or condition or subsequent waiver of the same term or condition.

Section 7.4 Governing Law and Venue. This Agreement shall be construed and enforced in accordance with the laws of the State of Texas, as they apply to contracts performed within the State of Texas and without regard to any choice of law rules or principles to the contrary. The Parties hereby submit to the jurisdiction of the courts of Bastrop County, Texas and hereby agree that any such court shall be a proper forum for the determination of any dispute arising hereunder.

Section 7.5 Authority to Execute. The City represents and warrants to the District that the execution of this Agreement has been duly authorized by the City Council and that the person executing this Agreement on behalf of the City has been duly authorized to do so by the City Council. The District represents and warrants to the City that the execution of this Agreement has been duly authorized by the Board and that the person executing this Agreement on behalf of the District has been duly authorized to do so by the Board.

Section 7.6 Severability. The provisions of this Agreement are severable and, in the event any word, phrase, clause, sentence, paragraph, section, or other provision of this Agreement, or the application thereof to any person or circumstance, shall ever be held or determined to be invalid, illegal, or unenforceable for any reason, and the extent of such invalidity or unenforceability does not cause substantial deviation from the underlying intent of the Parties as expressed in this Agreement, then such provision shall be deemed severed from this Agreement with respect to such person, entity or circumstance, without invalidating the remainder of this Agreement or the application of such provision to other persons, entities or circumstances, and a new provision shall be deemed substituted in lieu of the provision so severed which new provision shall, to the extent possible, accomplish the intent of the Parties as evidenced by the provision so severed.

Section 7.7 Changes in State or Federal Laws. If any state or federal law changes so as to make it impossible for the City or the District to perform its obligations under this Agreement, the Parties will cooperate to amend this Agreement in such a manner that is most consistent with the original intent of this Agreement as legally possible.

Section 7.8 Additional Documents and Acts. The Parties agree that at any time after execution of this Agreement, they will, upon request of the other Party, execute and/or exchange any other documents necessary to effectuate the terms of this Agreement and perform any further acts or things as the other Party may reasonably request to effectuate the terms of this Agreement.

Section 7.9 Assignment. This Agreement shall not be assignable without the other Party's written consent. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective representatives, successors, and assigns as permitted by this Agreement.

Section 7.10 Amendment. This Agreement may be amended only with the written consent of the Parties and with approval of the City and the District.

Section 7.11 Interpretation. This Agreement has been negotiated by the Parties, each of which has been represented by counsel; consequently, the rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement.

Section 7.12 No Third Party Beneficiaries. This Agreement is solely for the benefit of the City and the District, and neither the City nor the District intends by any provision of this Agreement to create any rights in any third-party beneficiaries or to confer any benefit or enforceable rights under this Agreement or otherwise upon anyone other than the City and the District.

Section 7.13 Governmental Powers. Neither Party waives or surrenders any of its respective governmental powers, immunities or rights, except as specifically waived pursuant in this Section 7.13. Each Party waives its respective governmental immunity from suit and liability only as to any action brought by the other Party to pursue the remedies available under this Agreement. Nothing in this Section 7.13 shall waive any claims, defenses or immunities that either Party has with respect to suits against them by persons or entities not a party to this Agreement.

Section 7.14 Incorporation of Exhibits by Reference. All exhibits attached to this Agreement are incorporated into this Agreement by reference for the purposes set forth herein, as follows:

Exhibit A	Depiction of the Development
Exhibit B	Legal Description of the Development

Section 7.15 Counterpart Originals. The Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original.

**APPROVED AND ADOPTED BY THE CITY COUNCIL
OF THE CITY OF ELGIN ON _____, 20____.**

CITY OF ELGIN

Mayor
City of Elgin

ATTEST:

AMELIA SANCHEZ, City Secretary

ACKNOWLEDGEMENT

STATE OF TEXAS §

COUNTY OF BASTROP §

This instrument was acknowledged before me on the _____ day of _____,
_____, by _____, Mayor of the City
of Elgin, on behalf of said municipality.

(Seal and Expiration)

Notary Public, State of Texas

**APPROVED AND ADOPTED BY LUND FARM MUNICIPAL
UTILITY DISTRICT ON _____, 20____.**

**LUND FARM MUNICIPAL UTILITY
DISTRICT**

By:_____

Printed Name:_____

Title:_____

ATTEST:

District Secretary

ACKNOWLEDGEMENT

STATE OF TEXAS §

COUNTY OF BASTROP §

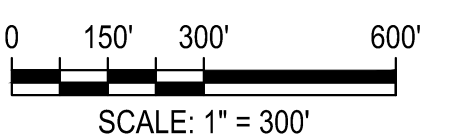
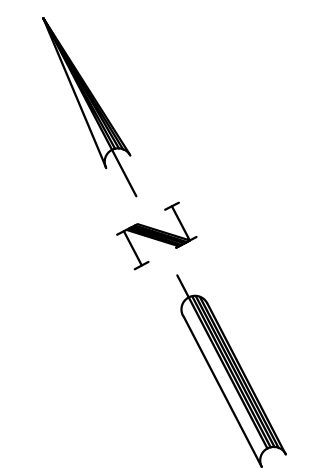
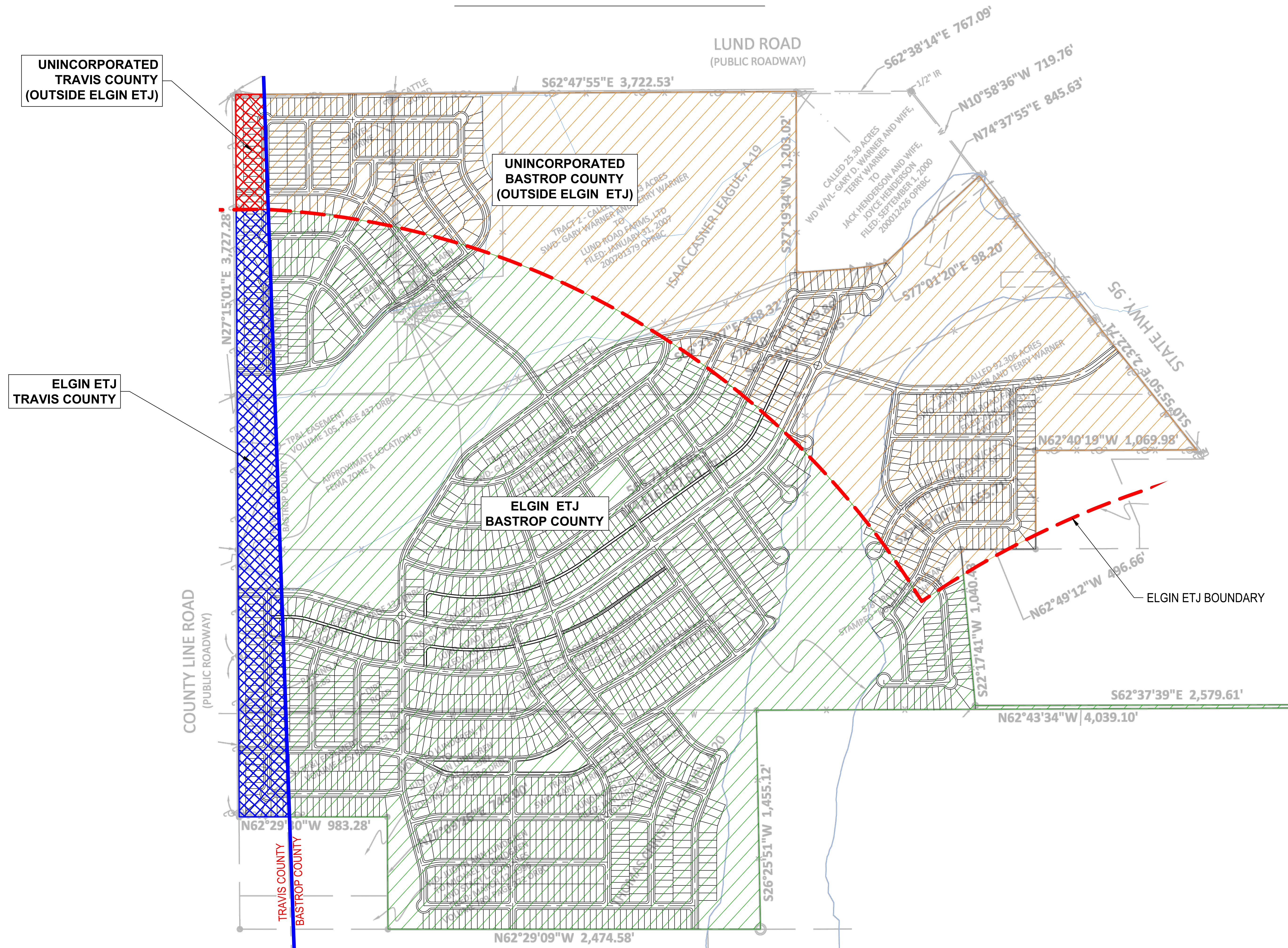
This instrument was acknowledged before me on the _____ day of _____,
_____, by _____,
_____ of Brushy Creek Municipal Utility District.

(Seal and Expiration)

Notary Public, State of Texas

**EXHIBIT “A” TO STRATEGIC PARTNERSHIP AGREEMENT
DEPICTION OF THE DEVELOPMENT**

LUND ROAD FARM

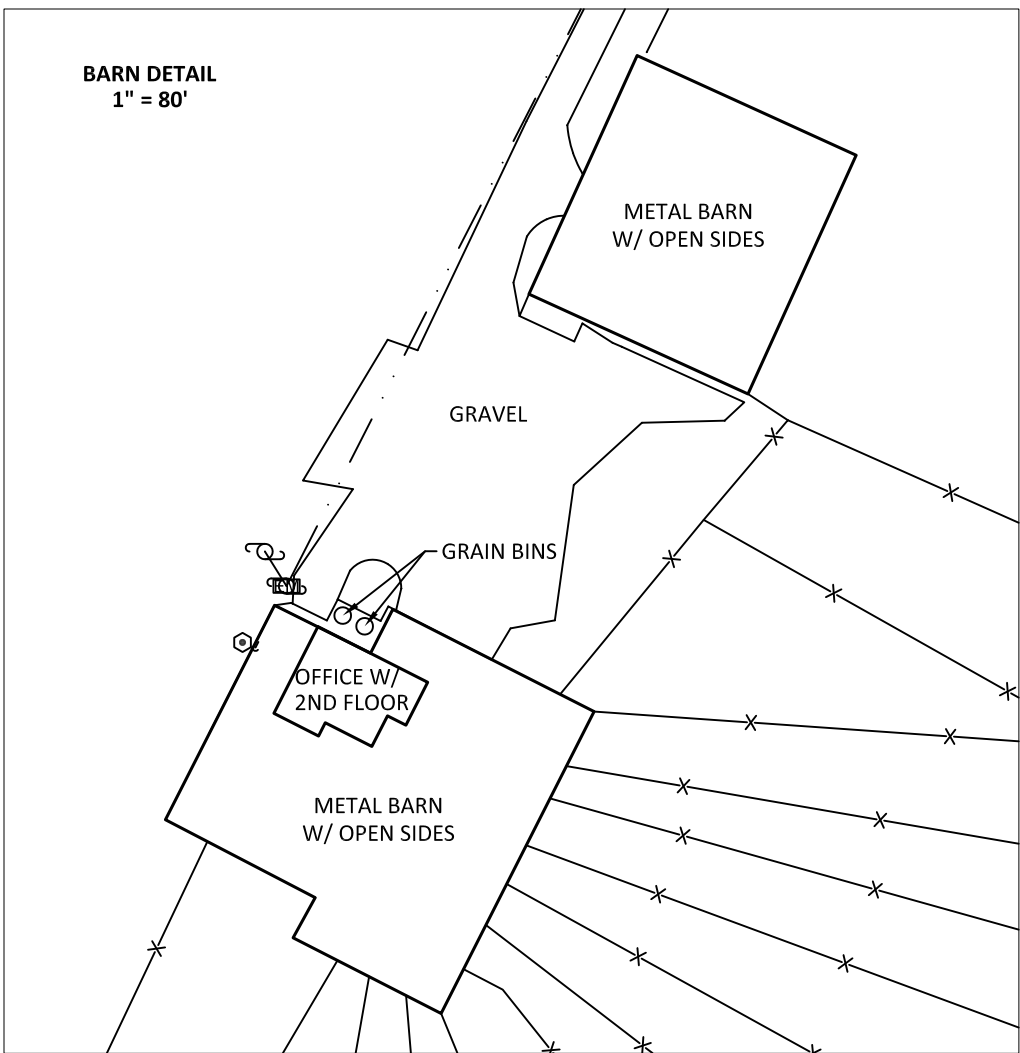


**EXHIBIT “B” TO STRATEGIC PARTNERSHIP AGREEMENT
LEGAL DESCRIPTION OF THE DEVELOPMENT**

NOTES:

- THIS SURVEY HAS BEEN PREPARED UTILIZING A COMMITMENT FOR TITLE INSURANCE PREPARED BY **HERITAGE TITLE COMPANY OF AUSTIN, INC.**, G.F. NO. **202103847**, EFFECTIVE DATE: **SEPTEMBER 13, 2021**. PARTIES TO THIS TRANSACTION ARE RESPONSIBLE FOR VERIFICATION OF ALL EASEMENTS, COVENANTS AND CONDITIONS WHICH MAY AFFECT THIS TRACT BUT ARE NOT SHOWN HEREON.
- THE BEARINGS SHOWN HEREON ARE BASED ON THE TEXAS COORDINATE SYSTEM, CENTRAL ZONE (4203) NAD 83.
- TITLE COMMITMENT SCHEDULE B, ITEM 10
 - EASEMENT DATED APRIL 21, 1941, GRANTED BY ED PEARSON TO TEXAS POWER & LIGHT COMPANY, RECORDED IN VOLUME 105, PAGE 437, DEED RECORDS, BASTROP COUNTY, TEXAS. **AFFECTS, SEE SURVEY**
 - EASEMENT DATED APRIL 29, 1947, GRANTED BY JIM MOGONYE AND WIFE, ALVINA MOGONYE, TO TEXAS POWER & LIGHT COMPANY, RECORDED IN VOLUME 124, PAGE 122, DEED RECORDS, BASTROP COUNTY, TEXAS. **AFFECTS, SEE SURVEY**
 - EASEMENT DATED MARCH 12, 1949, GRANTED BY W. C. RIVERS TO TEXAS POWER & LIGHT COMPANY, RECORDED IN VOLUME 125, PAGE 613, DEED RECORDS, BASTROP COUNTY, TEXAS. **AFFECTS, SEE SURVEY**
 - CHANNEL EASEMENT DATED SEPTEMBER 8, 1956, GRANTED BY JOHN L. NEWSTROM TO THE STATE OF TEXAS ACTING THROUGH THE STATE HIGHWAY COMMISSION, RECORDED IN VOLUME 144, PAGE 96, DEED RECORDS, BASTROP COUNTY, TEXAS. **AFFECTS, SEE SURVEY**
 - EASEMENT DATED OCTOBER 15, 1962, GRANTED BY JIM MOGONYE AND WIFE, ALBINA MOGONYE, TO TEXAS POWER & LIGHT COMPANY, RECORDED IN VOLUME 159, PAGE 167, DEED RECORDS, BASTROP COUNTY, TEXAS. **AFFECTS, SEE SURVEY**
 - RIGHT-OF-WAY EASEMENT DATED JULY 9, 1993, GRANTED BY FRED LUNDGREN, JR. TO AQUA WATER SUPPLY CORPORATION, INC., RECORDED IN VOLUME 694, PAGE 59, OFFICIAL RECORDS, BASTROP COUNTY, TEXAS. **AFFECTS, SEE SURVEY**
 - RIGHT-OF-WAY EASEMENT DATED JULY 9, 1993, GRANTED BY FRED LUNDGREN, JR. TO AQUA WATER SUPPLY CORPORATION, INC., RECORDED IN VOLUME 694, PAGE 60, OFFICIAL RECORDS, BASTROP COUNTY, TEXAS. **AFFECTS, SEE SURVEY**

DID NOT RESEARCH OIL, GAS AND MINERAL LEASES

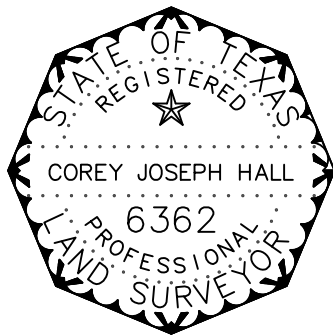


TO: HERITAGE TITLE COMPANY OF AUSTIN, INC.
RE: XIAOZHOU YANG

THE UNDERSIGNED HEREBY CERTIFIES:
THIS SURVEY WAS MADE ON THE GROUND UNDER MY SUPERVISION ON **AUGUST 28, 2020**, AND IS A TRUE, CORRECT AND ACCURATE REPRESENTATION OF THE PROPERTY AS DETERMINED BY SURVEY, THE LINES AND DIMENSIONS OF SAID PROPERTY BEING AS INDICATED BY THE PLAT; THE SIZE, LOCATION AND TYPE OF BUILDINGS ARE AS SHOWN, ALL IMPROVEMENTS BEING WITHIN THE BOUNDARIES OF THE PROPERTY, AND SET BACK FROM THE PROPERTY LINES THE DISTANCES INDICATED. THERE ARE NO ENCROACHMENTS, CONFLICTS OR PROTRUSIONS, EXCEPT AS SHOWN HEREON, AND SAID PROPERTY HAS ACCESS TO AND FROM A DEDICATED ROADWAY.

ACCORDING TO THE FLOOD INSURANCE RATE MAP (FIRM) FOR BASTROP COUNTY, TEXAS, COMMUNITY PANEL NUMBERS **48021C0025E** & **48021C0050E**, EFFECTIVE **JANUARY 19, 2006**, AND TRAVIS COUNTY, TEXAS COMMUNITY PANEL NUMBER **48453C0320H**, EFFECTIVE **SEPTEMBER 26, 2008**, THE SUBJECT TRACT IS LOCATED IN ZONES "X & A", WHICH IN THIS CASE IS **PARTIALLY** LOCATED IN A SPECIAL FLOOD HAZARD AREA.

Corey J. Hall
COREY J. HALL, RPLS
TEXAS REGISTRATION NO. 6362



- LEGEND
- 1/2 INCH IRON ROD FOUND (UNLESS NOTED)
 - 3/4 INCH IRON PIPE FOUND
 - ELECTRIC METER
 - METAL FENCE POST FOUND
 - FIBER OPTIC CABLE MARKER
 - GATE POST
 - GUY ANCHOR
 - MANHOLE (TELEPHONE)
 - POWER POLE
 - WATER METER
 - EXISTING FENCE
 - OVERHEAD ELECTRIC

- ABBREVIATIONS
- DRBC = DEED RECORDS OF BASTROP COUNTY, TEXAS
 - ORBC = OFFICIAL RECORDS OF BASTROP COUNTY, TEXAS
 - OPRBC = OFFICIAL PUBLIC RECORDS OF BASTROP COUNTY, TEXAS
 - WD = WARRANTY DEED
 - GWD = GENERAL WARRANTY DEED
 - SWD = SPECIAL WARRANTY DEED
 - W/VL = DEED WITH VENDOR'S LIEN

LAND TITLE SURVEY

BEING A 569.717 ACRE (24,816,887 SQUARE FEET) TRACT OF LAND OUT OF THE ISAAC CASNER LEAGUE, A-19 AND THOMAS CHRISTIAN SURVEY, A-20, LOCATED IN BASTROP COUNTY, TEXAS, AND OUT OF THE ISAAC CASNER LEAGUE, A-2295 AND THOMAS CHRISTIAN SURVEY, A-2296, LOCATED IN TRAVIS COUNTY, TEXAS, SAID 569.717 ACRE TRACT BEING ALL OF TRACTS 1-5 AS CONVEYED IN A SPECIAL WARRANTY DEED FROM GARY WARNER AND TERRY WARNER TO LUND ROAD FARMS, LTD, FILED JANUARY 31, 2007 AND RECORDED IN DOCUMENT NO. 200701379 OF THE OFFICIAL PUBLIC RECORDS OF BASTROP COUNTY (OPRBC),

NO.	DATE	REVISIONS	BY	DRAWN BY:	CJH
1	10/13/20	LABELED EASEMENTS/ROADWAYS	CJH	CHECKED BY:	CJH
2	10/4/21	UPDATE TITLE	BRC	DATE:	08/28/20
				SCALE:	1" = 500'
				JOB NO.:	4040.001

THE STATE OF TEXAS§
COUNTIES OF BASTROP & TRAVIS§

Being a 569.717 acre (24,816,887 square feet) tract of land out of the ISAAC CASNER LEAGUE, A-19 and THOMAS CHRISTIAN SURVEY, A-20, located in Bastrop County, Texas, and out of the ISAAC CASNER SURVEY No. 30, A-2295 and THOMAS CHRISTIAN SURVEY No. 26, A-2296, located in Travis County, Texas, said 569.717 acre tract as conveyed in a Special Warranty Deed from Gary Warner, Trustee of the Lund Road Farms Management Trust, General Partner of Lund Road Farms, Ltd. to Philip Boghosian, as Trustee of the Philip Boghosian Living Trust, Boghosian Raisin Packing Company, Inc., a California corporation, Howard A. Sagaser Earmarked Account of Sagaser, Watkins and Wieland PC 401(k) Plan, and TWR 183 Land, LLC, a Texas limited liability company, dated January 20, 2021 and recorded in Document No. 202101359 of the Official Public Records of Bastrop County (OPRBC), and Document No. 2021015475 of the Official Public Records of Travis County, (OPRTC), and said 569.717 acres being surveyed on the ground under the direct supervision of Corey Joseph Hall, Registered Professional Land Surveyor No. 6362, on August 28, 2020. All bearings and distances shown herein are based on the Texas Coordinate System, Central Zone (4203) NAD83, said 569.717 acre tract being more fully described as follows:

BEGINNING at a 1/2 inch iron rod found for the North corner of the said Tract 2 (called 171.253 acres) at the intersection of the South line of Lund Road and the East line of County Line Road, said iron rod marking the North corner of the herein described tract;

THENCE, South 62°47'55" East, with the South line of Lund Road and the North line of the said Tract 2, a distance of 3,722.53 feet, to a 1/2 iron rod found for the Northeast corner of the said Tract 2, the Northwest corner of a called 25.30 acre tract conveyed in a Warranty Deed with Vendor's Lien from Gary D. Warner and wife, Terry Warner to Jack Henderson and wife, Joyce Henderson, filed September 1, 2000 and recorded in Document No. 200012426 OPRBC, and being the Northeast corner of the said Tract 2 from which a 1/2 iron rod found for the Northeast corner of the 25.30 acre tract bears South 62°38'14" East, a distance of 767.09 feet;

THENCE, South 27°19'34" West, with the fenced East line of the said Tract 2 and the West line of the said 25.30 acre tract, a distance of 1,203.02 feet, to a metal fence post found for the Southwest corner of the said 25.30 acre tract, the Northwest corner of the said Tract 1 (called 92.306 acres), and being an interior corner of the herein described tract;

THENCE, with the fenced common line of the said 25.30 acre tract and the said Tract 1 the following courses and distances:

1. South 66°31'07" East, a distance of 368.32 feet, to a metal fence post found;
2. South 70°10'57" East, a distance of 109.86 feet, to a metal fence post found;
3. South 65°35'40" East, a distance of 20.45 feet, to a metal fence post found;
4. South 77°01'20" East, a distance of 98.20 feet, to a metal fence post found;

5. North 74°37'55" East, a distance of 845.63 feet, to a metal fence post found for the Southeast corner of the said 25.30 acre tract, the Northeast corner of the said Tract 1, being in the West right-of-way line of State Highway 95, and marking an exterior corner of the herein described tract;

THENCE, South 10°55'50" East, with the East line of said Tract 1 and the West line of the said State Highway 95, a distance of 2,322.71 feet, to a metal fence post found for the East corner of the said Tract 1, the Northeast corner of a called 9.99 acre tract conveyed in a General Warranty Deed with Vendor's Lien from Jarrod Miles Clark and Melissa Clark to Christopher M. Snow and wife, Cheryl V. Snow, filed February 11, 2015 and recorded in Document No. 201501823 OPRBC, and marking an exterior corner of the herein described tract;

THENCE, North 62°40'19" West, with the fenced common line of the said 9.99 acre tract and the said Tract 1, a distance of 1,069.98 feet, to a 5/8 inch iron rod with a blue plastic cap stamped "KONTUR TECH" set for the North corner of the said 9.99 acre tract, an interior corner of the said Tract 1, and marking an interior corner of the herein described tract;

THENCE, South 27°19'00" West, continuing with the fenced common line of the said 9.99 acre tract and the said Tract 1, a distance of 655.71 feet, to a 1/2 inch iron rod found for the Southwest corner of the said 9.99 acre tract, the South corner of the said Tract 1, said iron rod being in the North line of a called 56.440 acre tract conveyed in a Special Warranty Deed from the Estate of Alvina Sophia Mogonye Zotz, deceased to Patricia A. Scott, filed February 14, 2007 and recorded in Document No. 200702238 OPRBC, and marking an exterior corner of the herein described tract;

THENCE, North 62°49'12" West, with the fenced common line of the said Tract 1 and the said 56.440 acre tract, a distance of 496.66 feet, to a 5/8 inch iron rod with a blue plastic cap stamped "KONTUR TECH" set for the Northwest corner of the said 56.440 acre tract, the Northeast corner of the said Tract 5 (called 119.336 acres), and marking an interior corner of the herein described tract;

THENCE, South 22°17'41" West, generally along a fence with the common line of the said 56.440 acre tract and the said Tract 5, a distance of 1,040.43 feet, to a 5/8 inch iron rod with a blue plastic cap stamped "KONTUR TECH" set for the Southwest corner of the said 56.440 acre tract, an interior corner of the said Tract 5, and marking an interior corner of the herein described tract;

THENCE, South 62°37'39" East, with the common line of the said 56.440 acre tract and the said Tract 5, a distance of 2,579.61 feet, to a 1/2 inch iron rod found for the Southeast corner of the said 56.440 acre tract, an exterior corner of the said Tract 5, said iron rod being in the curving right-of-way of the aforesaid State Highway 95, and marking an exterior corner of the herein described tract;

THENCE, with said curve to the right, having a radius of 3,646.60, a tangent of 10.76, a delta of 00°20'17", and an arc length of 21.52 feet, whose chord bears South 11°53'23" West, a distance of 21.52 feet, to a 1/2 inch iron rod found for the Southeast corner of the said Tract 5, the Northeast corner of a called 68.423 acre tract conveyed in a Special Warranty Deed from the Estate of Alvina Sophia Mogonye Zotz, deceased to Carolyn Johnette Grove, filed February 14, 2007 and recorded in Document No. 200702239 OPRBC, and marking the Southeast corner of the herein described tract;

THENCE, North 62°43'34" West, with the common line of the said Tract 5, the said 68.423 acre tract, and a called 70.883 acre tract conveyed in a Special Warranty Deed with Vendor's Lien from Elgin Bank of Texas to Kerry Q. Taylor and Desiree E. Taylor, filed July 13, 1992 and recorded in Volume 637, Page 781 of the Deed Records of Bastrop County, Texas (DRBC), a distance of 4,039.10 feet, to a 1/2 inch iron rod found for the Northwest corner of the said 70.833 acre tract, the Northeast corner of the said Tract 4 (called 98.883 acres), and marking an interior corner of the herein described tract;

THENCE, South 26°25'51" West, generally along a fence with the common line of the said 70.883 acre tract and the said Tract 4, a distance of 1,455.12 feet, to a 3/4 inch iron pipe found for the Southeast corner of the said Tract 4, and the Southwest corner of the said 70.883 acre tract, said iron rod being in the North line of a called 84.89 acre tract conveyed in a Warranty Deed from Roger Mogonye and Suzanne Mogonye to RSM Real Estate LP, filed December 3, 2014 and recorded in Document No. 201414714 OPRBC, and marking the South corner of the herein described tract;

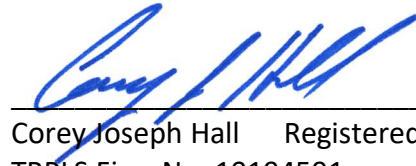
THENCE, North 62°29'09" West, with the common South line of Tract 4 and the North lines of the said 84.89 acre tract and a called 117 acre tract conveyed to Peter Boyd Wells in Volume 107, Page 367 DRBC, a distance of 2,474.58 feet, to a 1/2 iron rod found for the Southwest corner of the said Tract 4, the Southeast corner of a tract conveyed in a Warranty Deed from Judith Ann Lundgren to Michael B. Lundgren and Stacy L. Gonzales, filed March 12, 1996 and recorded in Volume 789, Page 372 of the Official Records of Bastrop County, Texas (ORBC), and marking the Southwest corner of the herein described tract;

THENCE, North 27°09'26" East, with the West line of the said Tract 4 and the East line of the said Michael Lundgren tract and another tract conveyed in a Warranty Deed from Fred Lundgren, III to Judith Ann Lundgren, filed May 27, 1987 and recorded in Volume 478, Page 9 DRBC, a distance of 746.00 feet, to a 1/2 inch iron rod found for the Northeast corner of the said Judith Lundgren tract, an interior corner of the said Tract 4, and marking an interior corner of the herein described tract;

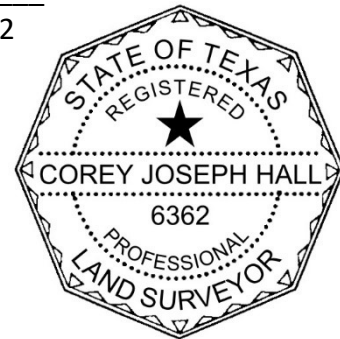
THENCE, North 62°29'30" West, with the common line of the said Judith Lundgren tract and the said Tract 4, a distance of 983.28 feet, to a 1/2 inch iron rod found for the Northwest corner of the said Judith Lundgren tract, and the West corner of the said Tract 4, said iron rod being in the East line of the aforesaid County Line Road, and marking the West corner of the herein described tract;

THENCE, North 27°10'12" East, with the East line of said road and the West line of said Tract 4, passing at a distance of 772.85 feet, the common West corner of Tract 4 and Tract 5, and continuing for a total distance of 1,071.28 feet, to a 1/2 iron rod found for an interior angle in the West line of Tract 5, and marking an interior corner of the herein described tract;

THENCE, North 27°15'01" East, with the common line of said Tract 5 and said road, passing at a distance of 703.49 feet, the common West corner of the said Tract 5 and the aforesaid Tract 3, passing at a distance of 1,732.75 feet, the common West corner of said Tract 3 and the aforesaid Tract 2, and continuing for a total distance of 3,727.28 feet, to the **PLACE OF BEGINNING**, containing within these metes and bounds 569.717 acres (24,816,887 square feet) of land, more or less.



Corey Joseph Hall Registered Professional Land Surveyor No. 6362
TBPLS Firm No. 10194591



**A PROCLAMATION DECLARING SEPTEMBER 23, 2023, AS AUSTIN COMMUNITY
COLLEGE DISTRICT DAY**

WHEREAS, in December 1972, Austin Community College (ACC) was established to serve the career, technical, and higher education needs of the community; and

WHEREAS, ACC opened its doors nine months later on September 17, 1973, with 1,726 students and 177 faculty/staff; and

WHEREAS, in the 50 years since its founding, ACC has served the Central Texas community; providing promising pathways to hundreds of thousands of high school students seeking early access to college, traditional college-aged students seeking to transfer to a four-year university, and adults seeking to skill-up and advance in their career; and

WHEREAS, over the years, ACC's service area has grown to a region that is geographically the size of Connecticut with a taxing district that includes seven school districts, including Elgin ISD. The college is now recognized as one of the largest community colleges in the nation, with 11 campuses, more than 100 programs of study, nearly 6,000 faculty/staff, and more than 70,000 students served each academic year; and

WHEREAS, in addition to offering workforce certificates and associate degrees, ACC also grants select bachelor's degrees in high-demand industries; and

WHEREAS, ACC emphasizes hands-on, experiential, and personalized learning opportunities, establishing innovative facilities like incubators in high-demand industries and the renowned ACCelerator learning lab; and

WHEREAS, ACC has long been a leader in providing free college to high school students through dual credit courses, Early College High Schools, Career Academies, and P-Tech programs — ultimately helping families save thousands of dollars in higher education costs and increasing the college-going rates of high school graduates; and

WHEREAS, ACC is recognized for its work to close equity gaps in higher education and is one of the nation's Achieving the Dream Leader Colleges for improving student outcomes and elevating the importance of completion milestones ACC was recognized and awarded the prestigious, national *Seal of Excelencia* for its high level of commitment and effort to successfully serve Latino students, and the college is proudly a Hispanic Serving Institution; and

WHEREAS, ACC is recognized by the Texas Higher Education Coordinating Board as having the best rate for academic transfer success for students seeking a bachelor's degree as a college, ACC works collaboratively with business and industry partners across Central Texas to help the region meet its diverse and growing workforce needs; and

NOW, THEREFORE, I, MAYOR THERESA Y. MCSHAN, Mayor of the City of Elgin, do hereby proclaim September 23, 2023, as Austin Community College District Day.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the City of Elgin, Texas to be affixed this 5th Day of September 2023.

Theresa Y. McShan
Mayor City of Elgin, Texas

A PROCLAMATION RECOGNIZING THE CONTRIBUTION OF DR. RICHARD M. RHODES

WHEREAS, Under the leadership of Dr. Richard M. Rhodes, Austin Community College District (ACC) has been recognized in the region, state, and nation for its innovation; and

WHEREAS, ACC passed two general obligation bonds totaling approximately \$1 billion and created new learning spaces for the community, growing to 11 campuses, including the redevelopment of the former Highland Mall into an advanced and state-of-the-art college campus with four incubators, performing arts spaces, art galleries, simulation centers, a student-run restaurant, and much more during his tenure. The college also established new ways of teaching and learning through collaborative learning spaces like the ACCelerator — a nationally-recognized learning emporium that delivers personalized learning and just-in-time intervention; and

WHEREAS, ACC evolved as a community college under his guidance — developing high-demand bachelor's degree programs to provide students with more affordable pathways to in-demand careers in the region; and

WHEREAS, the college expanded opportunities to all high school students in the ACC service area to earn college credit while still attending high school at little to no cost through dual credit, Early College High Schools, Career Academies, and P-Techs. Student persistence and success rates climbed through the launch of Guided Pathways, which provides students with easy-to-follow guides that ensure they take the right class at the right time and stay on track to completion; and

WHEREAS, ACC's graduation-rate improvements ranked as the fastest-growing in the state. The college earned multiple Star Awards from the Texas Higher Education Coordinating Board. The college made a push toward free college through its Career Scholars program which covers the cost of tuition and fees at ACC — up to \$5,000 per student — for eligible students engaged in high-demand workforce programs; and

WHEREAS, through Dr. Rhodes' leadership, ACC redefined what collaboration looks like in higher education. The college established partnerships with companies such as Samsung, Tesla, Toyota, NXP, Apple, Army Futures Command, University Federal Credit Union, St. David's Healthcare, Ascension Seton, Baylor Scott & White, and many more to connect students to good-paying jobs upon completion; and

WHEREAS, ACC made significant strides to close equity gaps in higher education, being awarded the prestigious Seal of Excelencia from Excelencia in Education, earning one of the first 10 Truth, Racial Healing, and Transformation Campus Center designations in the nation, being recognized as an Achieving the Dream leader college, and serving as a member of the League for Innovation in the Community College; and

NOW, THEREFORE, I, MAYOR THERESA Y. MCSHAN, Mayor of the City of Elgin, do hereby recognize and salute the contribution of Dr. Richard M. Rhodes during a career committed to education, collaboration, and building brighter futures for students across our region, the State of Texas, and the nation.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the City of Elgin, Texas to be affixed this 5th Day of September 2023.

Theresa Y. McShan, Mayor
City of Elgin, Texas

**A PROCLAMATION RECOGNIZING SEPTEMBER 18-22, 2023 AS FALLS
PREVENTION AWARENESS WEEK**

WHEREAS, the ten-county Capital Area Council of Governments (CAPCOG) region is home to more than 399,000 citizens aged 60 years or older who may be at risk of falls; and

WHEREAS, every 11 seconds, an older adult is seen in an emergency department for a fall related injury;

WHEREAS, falls are the most common cause of traumatic brain injuries; and can lead to depression, loss of mobility, and loss of functional independence; and

WHEREAS, the financial toll for older adult falls is expected to increase as the population ages and may reach \$101 billion nationally by 2030; and

WHEREAS, the fear of falling can cause many older adults to limit their activity level, which leads to reduced mobility and loss of physical fitness, and in turn, increases their risk of falling; and

WHEREAS, comprehensive clinical assessments, exercise programs to improve balance and health, management of medications, correction of vision, and reduction of home hazards all help to reduce the occurrence and severity of falls; and

WHEREAS, the Capital Area Council of Governments in its efforts to increase awareness and promote multidisciplinary strategies to prevent falls encourages older adults in the region to take steps to protect those who are at increased risk of falling to participate in evidence-based programs such as Matter of Balance; and reduce falls by utilizing strategies such as exercise programs to improve balance and strength, medication management, vision improvement, reduction of home hazards, in partnership with the Area Agency on Aging; and

NOW, THEREFORE, I, MAYOR THERESA Y. MCSHAN, Mayor of the City of Elgin, hereby declare the week of September 18-22, 2023, to be Falls Prevention Awareness Week in the CAPCOG region to support awareness of falls and encourage our citizens to commend its observance.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the City of Elgin on this 5th day of September 2023.

Theresa Y. McShan, Mayor
City of Elgin, Texas

Take Control of Your Health:

6 Steps to Prevent a Fall

Every **11 seconds**, an older adult is seen in an emergency department for a fall-related injury. **Many falls are preventable.**
Stay safe with these tips!



1

Find a good balance and exercise program

Look to build balance, strength, and flexibility. Contact your local Area Agency on Aging for referrals. Find a program you like and take a friend.



2

Talk to your health care provider

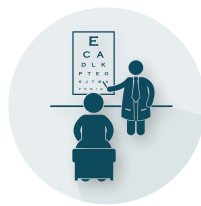
Ask for an assessment of your risk of falling. Share your history of recent falls.



3

Regularly review your medications with your doctor or pharmacist

Make sure side effects aren't increasing your risk of falling. Take medications only as prescribed.



4

Get your vision and hearing checked annually and update your eyeglasses

Your eyes and ears are key to keeping you on your feet.



5

Keep your home safe

Remove tripping hazards, increase lighting, make stairs safe, and install grab bars in key areas.



6

Talk to your family members

Enlist their support in taking simple steps to stay safe. Falls are not just a seniors' issue.

To learn more, visit ncoa.org/FallsPrevention.

A PROCLAMATION DECLARING SEPTEMBER AS CAPCOG PREPAREDNESS MONTH

WHEREAS, the Capital Area Council of Governments (CAPCOG) is a political subdivision of the State, serving Bastrop, Blanco, Burnet, Caldwell, Fayette, Hays, Lee, Llano, Travis, and Williamson Counties; and

WHEREAS, The State of Texas historically leads the nation in the number of federally-declared disasters; be they natural hazards, technological, or human-caused; and

WHEREAS, National Preparedness Month is an opportunity for CAPCOG to inform and educate residents, businesses, schools, and communities in the region to be more prepared by developing the capabilities needed to prevent, protect against, respond to, recover from, and mitigate against all threats and hazards; and

WHEREAS, preparedness is the responsibility of every resident of the ten-county CAPCOG region; and

WHEREAS, preparedness is a national priority with the goal of shared individual and community safety and resilience; and

WHEREAS, personal, business, animal, and private-sector preparedness may serve to mitigate the impacts of various emergencies, incidents, and disasters in the CAPCOG region; and

WHEREAS, the CAPCOG Executive Committee encourages all residents to participate in preparedness activities and are asked to review preparedness information at *Ready.gov*, and to sign up to receive emergency alerts via *Warn- CentralTexas.org* to become more knowledgeable and prepared; and

NOW, THEREFORE, I, MAYOR THERESA Y. MCSHAN, Mayor of the City of Elgin, hereby declare the month of September 2023, as CAPCOG Preparedness Month and encourage all residents, businesses, schools, and communities to develop emergency preparedness and resiliency plans and to register at *WarnCentralTexas.org* to receive emergency alerts.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the City of Elgin on this 5th day of September 2023.

Theresa Y. McShan, Mayor
City of Elgin, Texas



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: Presentation of the 2023 City Business Park Commercial Investment Status Report

DEPARTMENT: City Manager/Economic Development

PROPOSED ACTION:

No Council action proposed or requested at this time; This item is for presentation of a comprehensive status report on activity by the Economic Development Corporation (EDC) within the City Business Park west of the Saratoga Farms neighborhood.

BACKGROUND:

In a recent meeting with the Mayor, staff, Council's EDC Board members, and EDC Board Chair Bryan Bracewell, it was mutually agreed that all should strive for more effective overall communication between Council and the Board as to various EDC projects.

To initiate that effort, staff has prepared a detailed report on the status of all EDC development projects located within the City Business Park.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION:

Receive and consider the 2023 City Business Park Commercial Investment Status Report; and review same for further, detailed discussion in subsequent joint meetings with the EDC Board of Directors.

ATTACHMENTS:

None (*The Status Report will be provided to Council at the meeting; and will subsequently be available on the City website for viewing by the public*).

{X} Staff will be making a detailed presentation on this agenda item at the meeting.

{ } Staff will provide brief comments and answer questions on this item at the meeting.

{ } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.



Development Services Department

STAFF REPORT

Building Standards Commission (BSC) Quarterly Report

Date:

August 30, 2023

SUMMARY OF ACTIVITIES FROM JUNE 2023 - AUGUST 2023 MEETINGS

June 2023

No activity this month.

July 2023

No activity this month.

August 2023

- A. 112 Lexington Road (Case #20230185). - Structure was found to be unsafe and owner was given thirty days to pull a demolition permit.

PROPOSED ACTIVITIES FROM SEPTEMBER 2023 - NOVEMBER 2023 MEETINGS

Continue to perform their function as allowed by State law and City Code including items such as hear and determine cases concerning alleged violations of ordinances, consider appeal of interpretation regarding Chapter 6 of our Code of Ordinances, consider variances from Chapter 6, consider appeals of interpretation regarding adopted International Fire Code, and consider variances from adopted International Fire Code.

RECOMMENDED COUNCIL ACTION

None.



Development Services Department

STAFF REPORT

Board of Adjustments (BOA) Quarterly Report

Date:

September 1, 2023

SUMMARY OF ACTIVITIES FROM MAY 2023 - AUGUST 2023 MEETINGS

May 2023

No activity this month.

June 2023

No activity this month.

July 2023

- A. 209 E 2nd Street (Project #202300073) - Zoning variance to Sec. 46-635 reducing onsite minimum parking to zero- BOA approved.

August 2023

No activity this month.

PROPOSED ACTIVITIES FROM SEPTEMBER 2023 - NOVEMBER 2023 MEETINGS

Continue to perform their function as allowed by State law and City Code including items such as appeals, special exceptions, & zoning variances.

RECOMMENDED COUNCIL ACTION

None.

Library Advisory Board to City Council - August 28, 2023

The Library Advisory Board members are as follows: Chair Yenifer Ibarra, Vice-Chair Janet Gudenkauf, Nicole Roach, Mary Ann Clark, Denise Halter and Barabara Leeper.

Quarter Review:

- Adopted new Collection Development Policy
- Continued strategic efforts to meet the needs of the teens in the Elgin community and improve teen program attendance.
- Continue discussion on introducing an evening or Saturday book club that would accommodate individuals in the community that are not able to attend the afternoon book club.

As of July 31st, the library's collection size consisted of 31,178 items. This included all material in print, audiobooks, eBooks, and videos. During the summer reading program, which took place from June 6th through July 28th, the library held over 100 events / programs with each one having a successful attendance rate. There were over 5,300 people who visited the library during this time. Within the last three months, staff have handed out 168 new library cards and there have been over 800 patrons that have utilized the library's new patron computers. Many patrons came in to practice for their driving test, apply for jobs or just needed access to their email.

Quarter Ahead:

- Potential programs that will be sponsored by the St. David's Foundation Libraries for Health grant – program topics that are under consideration are: Grief/Loss and Healthy Eating.
- Begin focus on implementing new pre-teen programs – connect with Elgin Intermediate School
- Implement a Self-Checkout System – to improve patron / customer satisfaction by reducing wait times and increasing convenience. This will allow homeschool families, who usually have a larger amount of material, the option to check out their own material. All patrons will have the option to use this service. The library will continue to offer one on one customer service experience for the ones who choose not to use the self-checkout.

During the month of September, the Libraries for Health grant will fund an adult program that will be held once a week. The program will focus on “nurturing the nervous system.” This program will provide a combination of stretching, breathing, and mindfulness to help down-regulate the nervous system to assist in finding peace and calm.

Since the summer reading program has ended, the library's focus is now on the upcoming fall and winter events. While all normal programs will continue, the special events will be the annual Fall Festival, Dia de los Muertos, Holiday by the Tracks and Gingerbread House Decorating. If you are looking for something to do, come to the library!



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: General Activity Report and/or Project Update

DEPARTMENT: City Manager/Staff

PROPOSED ACTION:

No Council action proposed or requested; This item is to allow for general update and/or activities report relating to various on-going city projects or issues.

BACKGROUND:

This item is to provide opportunities for miscellaneous updates and comments by the staff; and general Q&A with the City Council relative to on-going projects and/or issues.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X}
N/A

RECOMMENDATION:

N/A

ATTACHMENTS:

None.

{ } Staff will be making a detailed presentation on this agenda item at the meeting.

{X} Staff will provide brief comments and answer questions on this item at the meeting.

{ } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: City Council Regular Meeting Minutes – August 15, 2023

DEPARTMENT: Administration

PROPOSED ACTION: Approval of the City Council Regular Meeting Minutes – August 15, 2023

BACKGROUND: N/A

BUDGET/FINANCIAL IMPACT:

Funding for this item was ☐ included ☐ not included in the current-year budget ☒ N/A

Finance Approval:

Signature: _____ Date: _____

RECOMMENDATION: Approval of the City Council Regular Meeting Minutes – August 15, 2023

ATTACHMENTS: Minutes

☐ Staff will be making a detailed presentation on this agenda item at the meeting.

☐ Staff will provide brief comments and answer questions on this item at the meeting.

☒ This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

MINUTES
ELGIN CITY COUNCIL REGULAR MEETING
ELGIN PUBLIC LIBRARY ANNEX CITY COUNCIL CHAMBERS
404 NORTH MAIN STREET
August 15, 2023

CALL TO ORDER

Mayor McShan called the meeting to order at 6:40 p.m.

Roll Call

Present:

Theresa McShan, Mayor
Sue Brashar, Mayor Pro Tem
Arthur Gibson III, Council Member
Joy Casnovsky, Council Member
Chuck Swain, Council Member
YaLecia Love, Council Member
Al Rodriguez, Council Member
Forest Dennis, Council Member
Al Rodriguez, Council Member

Absent: Matthew Callahan, Council Member

Mayor Pro Tem Brashar made a motion to excuse Council Member Callahan. Ms. Love seconded the motion. All voted in favor. The motion carried.

Staff:

Thomas L. Mattis, City Manager
Jennifer Stubbs, City Secretary
Amy Miller, Community Services Director
Chris Noble, Chief of Police
Todd Johnson, Commander
Pam Sanders, Human Resources Director
Michael Gonzalez, Public Works Director
Sonia Browder, Media Specialist
Beau Perry, City Engineer
Dodie Navejas, UB Customer Service Manager
Owen Rock, EDC Director

INVOCATION

Mr. Swain provided the invocation.

PLEDGE OF ALLEGIANCE

Mayor McShan led those in attendance in reciting the Pledge of Allegiance to the Flag of the United States of America and Pledge of Allegiance to the Texas Flag.

PUBLIC HEARING

Shirley Moczygamba, 823 Savannah Cv., stated that she was in support of the Planned Development for Sacred Heart Church and was a voting member of Ward 4. She urged the Council to vote yes so the City of Elgin and Bastrop County could finally get their Church going.

Marjorie Matetzscell, 1305 Meadow Cv., stated she was a lifelong resident and thanked the Council for their service. She stated she wanted to know the city's policy on homelessness and was told this issue needed to be addressed by the property owners. Ms. Matetzscell mentioned that homeless citizens were behind the old 7-Eleven Store, right across from Pizza Hut. She stated that she talked to 7-Eleven, and they informed her Dunkin Donuts owned the building. Mr. Mattis mentioned this Public Hearing was for the Sacred Heart's Application, and public comment was later in the meeting. Mayor McShan invited Ms. Matetzcell to speak during public comment later in the meeting.

Avis Cureton, address was not provided, stated that her land borders the Catholic Church land. She asked what the church was planning to build and if the PDD would affect the utility easement at the back of the property. She stated that metal tags were placed on her trees.

Linnelle Wilson, 1200 N. Avenue C., asked how this proposal to rezone would affect the right-of-way behind her property. She also asked how the rezoning would affect property values and taxation on the pieces of property.

Mark Clark, 202 W 12th, stated that there was infrastructure underneath the street, and it did not seem right for them to have Street C and any part of 12th Street. He stated that the Church had not been friendly to him and his family. Mr. Clark stated that a parking lot would be right by his fence, and he did not know what the 5-acre proposal was. He was told by an elder of the church they were given 50 acres to build a new church.

PUBLIC COMMENT

Marjorie Matetzscell, 1035 Meadow Cv., asked the Council to drive by the Holiday Inn because there was another camp and a lot of trash. Ms. Matetzscell stated that there was a vape store on Main Street. She stated that she hates the bars on the windows, and that was her opinion. She

wanted to know why the bars were permitted to be put up and stated that the flag in the window had been tampered with.

CITY MANAGER'S REPORT

1. Elgin Economic Development Corporation Quarterly Report

There were no questions from Council and no discussion on the item.

2. Planning & Zoning Commission (PZC) Quarterly Report

There were no questions from Council and no discussion on the item.

3. General Activity Report And/Or Project Update

Mr. Mattis stated that he only had a little to report on besides the quarterly reports. The budget worksession would be next Tuesday evening, and the first meeting in September would be the First Public Hearing for the Tax Rate and the Budget.

CONSENT AGENDA

1. City Council Regular Meeting Minutes - August 1, 2023

The minutes were approved on the consent agenda.

2. City Council Worksession Meeting Minutes - August 8, 2023

The minutes were approved on the consent agenda.

3. A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE CITY MANAGER TO APPROVE PROFESSIONAL SERVICES FEES WITH BAIRD/WILLIAMS CONSTRUCTION, LTD RELATED TO THE ELGIN POLICE DEPARTMENT STATION PROJECT; AND MAKING CERTAIN FINDINGS RELATED THERETO.

The resolution passed on the consent agenda.

4. A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH CECILIA WHITLEY FOR LEASE OF BILLBOARD AT HWY.290 AND 11th STREET AND MAKING CERTAIN FINDINGS RELATED THERETO.

The resolution passed on the consent agenda.

5. A RESOLUTION OF THE CITY OF ELGIN, TEXAS, ADOPTING THE LIBRARY COLLECTION DEVELOPMENT POLICY AND MAKING CERTAIN FINDINGS RELATED THERETO

The resolution passed on the consent agenda.

6. A RESOLUTION OF THE CITY OF ELGIN, TEXAS AUTHORIZING THE CITY MANAGER TO EXECUTE AN INTERLOCAL AGREEMENT WITH BASTROP COUNTY "COUNTY" TO SUPPORT THE 9-1-1 GEOGRAPHIC INFORMATION SYSTEM DATABASE MANAGEMENT AND MAKING CERTAIN FINDINGS RELATED THERETO

The resolution passed on the consent agenda.

Mr. Dennis made a motion to approve the consent agenda. Ms. Casnovsky seconded the motion. All voted in favor. The motion carried.

NEW BUSINESS

1. AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF ELGIN, TEXAS ADOPTED IN CHAPTER 46, SECTION 46-3, REVISED CODE OF ORDINANCES, CITY OF ELGIN, TEXAS, 2013 AND MAKING THIS AMENDMENT A PART OF SAID OFFICIAL ZONING MAP, TO WIT: TO REZONE APPROXIMATELY 10.3635 ACRES OF LAND FROM "R-1" SINGLE FAMILY DISTRICT TO "PDD" PLANNED DEVELOPMENT DISTRICT LOCATED ON PARCELS OF LAND KNOWN BY THE BASTROP CO. APPRAISAL DISTRICT AS PARCELS R14760, R57239, R13484, R51150, R13488, R13490, R13472, AND R73681 LOCATED ON OR NEAR THE INTERSECTION OF W. 11TH STREET AND N. AVENUE C WITHIN ALL OR PARTS OF THE RHONDA MOORE SUBDIVISION, AN ADDITION IN BASTROP COUNTY, TEXAS, ACCORINDG TO THE MAP OR PLAT THEREOF, RECORDED IN CABINET 2, PAGE 245B, OF THE PLAT RECORDS OF BASTROP COUNTY, TEXAS, THE J.P. TINGLE S

Mr. Mattis provided a presentation about the Sacred Heart Planned Development District. He stated that a PDD was a specific agreement between the City and property owner to build a specific project resulting in a partnership. Mr. Mattis invited Mr. Perry to the podium, and he answered the questions of the Council. Mr. Perry stated that this item went to the P&Z Commission. Discussion followed. Mayor Pro Tem Brashar made a motion to approve the Ordinance as presented. Mr. Rodriguez seconded the motion. All voted in favor. The motion carried.

2. A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH G. HYATT CONSTRUCTION. TO CONSTRUCT VETERANS MEMORIAL PARK EXPANSION AND MAKING CERTAIN FINDINGS RELATED THERETO.

Mr. Mattis provided a presentation on Veterans Memorial Park. He stated that the minimum recommendation for this project was about \$23,000 over the budget. He stated that the City Council aimed to hit the project number. Mr. Mattis provided additional project components for the Council's consideration. Discussion followed. Mr. Mattis invited Ms. Miller to the podium, and she answered questions of the Council. Mr. Rodriguez made a motion to approve the resolution

and to approve the additional expenditures on the project. Mr. Dennis seconded the motion. All voted in favor. The motion carried.

3. A RESOLUTION OF THE CITY OF ELGIN, TEXAS APPROVING A DEVELOPMENT AND CONSENT AGREEMENT WITH LUND FARM INVESTMENT LLC, AND THE LUND FARM MUNICIPAL UTILITY DISTRICT AND MAKING CERTAIN FINDINGS RELATED THERETO

Mr. Mattis provided a presentation on the Lund Farm Development and Consent Agreement. Mr. Mattis stated the MUD would not receive city services and would be required to pay for their services. He stated that the developer would pay for water and wastewater services to connect to the existing system. Discussion followed. Mr. Mattis invited Mr. Perry to the podium, and he answered the questions of the Council. Discussion followed. Mr. Rodriguez stated that an Elementary School might not be possible based on the demographic numbers and growth. The total acreage could strain the size of the school. Mr. Mattis stated that the agreement states the developer must complete one or the other and does not prevent the school from getting involved in the decision-making process. Discussion followed. Ms. Love made a motion to approve the resolution. Mr. Swain seconded the motion. The vote was: Mr. Love- yes, Mr. Rodriguez- yes, Mr. Dennis- yes, Mayor Pro Tem Brashar- yes, Mayor McShan- yes, Ms. Casnovsky- yes, Mr. Gibson III - no, and Mr. Swain- yes. The motion carried.

4. A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING AN AGREEMENT WITH LUND FARMS UTILITY DISTRICT FOR WHOLESALE WATER SERVICE; AND MAKING CERTAIN FINDINGS RELATED THERETO.

Mr. Mattis stated that the agreement was related to the Development and Consent Agreement. Mr. Perry provided comments. Mr. Mattis stated that the MUD sets their water rates. Mayor Pro Tem Brashar made a motion to approve the resolution. Ms. Casnovsky seconded the motion. The vote was: Mayor Pro Tem Brashar- yes, Mayor McShan- yes, Ms. Casnovsky- yes, Mr. Gibson III- no, Mr. Swain- yes, Mr. Love- yes, Mr. Rodriguez- yes, and Mr. Dennis- yes The motion carried.

5. A RESOLUTION OF THE CITY OF ELGIN, TEXAS AUTHORIZING THE LUND FARMS MUD WASTEWATER SERVICE AGREEMENT AND MAKING CERTAIN FINDINGS RELATED THERETO

Ms. Casnovsky made a motion to approve the resolution. Mayor Pro Tem Brashar seconded the motion. The vote was: Ms. Casnovsky- yes, Mr. Gibson III - no, Mr. Swain- yes, Mr. Love- yes, Mr. Rodriguez-yes, Mr. Dennis-yes, Mayor Pro Tem Brashar- yes, and Mayor McShan- yes. The motion carried.

6. A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS PLACING A PROPOSAL ON THE SEPTEMBER 5, 2023 AND SEPTEMBER 19, 2023 COUNCIL MEETING TO ADOPT A 2023 TAX YEAR PROPOSED PROPERTY TAX RATE THAT WILL NOT EXCEED THE NO NEW REVENUE TAX RATE OR THE VOTER APPROVAL TAX RATE NOR THE DE MINIMIS RATE FOR THE CITY OF ELGIN, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; CALLING A PUBLIC HEARING ON THE PROPOSED PROPERTY TAX RATE TO BE HELD ON SEPTEMBER 5, 2023 AND SEPTEMBER 19, 2023 AT 6:30 PM

Mr. Mattis provided comments and stated that the proposed tax rate was a reduction in the current tax rate. Mayor Pro Tem Brashar made a motion to approve the resolution. Mr. Rodriguez seconded the motion. All voted in favor. The motion carried.

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

There was no executive session.

ANNOUNCEMENTS

Mr. Rodriguez mentioned that school began the next day- and encouraged those in attendance to please drive slowly.

ADJOURNMENT

Mayor McShan adjourned the meeting at 8:54 p.m.

Theresa Y. McShan, Mayor

ATTEST:

Jennifer Stubbs, City Secretary



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: REQUEST TO WAIVE THE OPEN CONTAINER ORDINANCE IN THE ALLEY 100 BLOCK OF DEPOT STREET FROM MAIN STREET TO AVENUE C AND THE ALLEY ON WEST SIDE OF MAIN STREET FROM FIRST STREET TO DEPOT STREET 5:00 PM TO 10:00 PM ON FRIDAY DECEMBER 1, 2023 FOR LUNA MARKET.

DEPARTMENT: Community Services

PROPOSED ACTION: Consider request for Luna Market.

BACKGROUND: Luna Market is organized by She Creates Union a cooperative of women makers. The Winter Luna Market will include handcrafted items by local women makers, entertainment, food and beverages.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION: Take action on request.

ATTACHMENTS:

Letter request

{ } Staff will be making a detailed presentation on this agenda item at the meeting.

{ } Staff will provide brief comments and answer questions on this item at the meeting.

{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

Thursday, July 20, 2023

Dear Mayor McShan and City Council,

We are requesting a waiver to allow for open containers at Luna Market on Friday, December 1st from 6-10 pm. The event will be held in the alley between Avenue C and North Main Street, and up to 30 North Main. We are asking for the waiver to apply to the hours of 6-10 pm. Both Emma Clark and I will be on-site for the entire event.

Luna Market is hosted by She Creates as a showcase for local women artists & makers, local food, and entertainment, and of course a little bit of theater and whimsy.

She Creates hosts two Luna Markets a year on the first Friday of December and June. We also host creative workshops, quarterly community meetups, and free public events for people of all ages to participate.

Thank you,

Stacey Van Landingham
Emma Clark
Co-founders, She Creates
www.shecreatescommunity.org





Elgin City Council Meeting Agenda Item Executive Summary

ITEM: REQUEST TO CLOSE THE ALLEY 100 BLOCK OF DEPOT STREET FROM MAIN STREET TO AVENUE C AND THE ALLEY ON WEST SIDE OF MAIN STREET FROM FIRST STREET TO DEPOT STREET 3:00 PM TO 9:00 PM ON FRIDAY DECEMBER 1, 2023 FOR LUNA MARKET.

DEPARTMENT: Community Services

PROPOSED ACTION: Consider request to close alleys for Luna Market.

BACKGROUND: Luna Market is organized by She Creates Union a cooperative of women makers. The Winter Luna Market will include handcrafted items by local women makers, entertainment, food and beverages.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION: Take action on request.

ATTACHMENTS:

Letter request

{ } Staff will be making a detailed presentation on this agenda item at the meeting.

{ } Staff will provide brief comments and answer questions on this item at the meeting.

{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

July 20, 2023

Dear Mayor McShan and Council,

My name is Stacey Van Landingham. Emma Clark and I are co-founders of She Creates. We are writing today to ask for your permission to close the entrance to the alley at 20 N. Main Street thru Avenue C and up to 30 N. Main Street. on Friday, December 1st from 3 pm until 10pm for our Winter Luna Market.

The event will be held 6-9 pm but the additional time is needed for loading in and out. Luna Market is a seasonal night market showcasing local women artists, food, and entertainment with a little bit of theatre and whimsy.

We've spoken to all businesses and residents affected by this closure. Many of them plan to participate in the event by extending hours and hosting artists. Bathrooms will be available at Lo-Fi Coffee House and Studio.

We're happy to answer any questions you may have, so please contact us at staceyvee@gmail.com or ebclark@gmail.com

You can view photos of the previous Luna Market that took place in this alley in October of 2020.

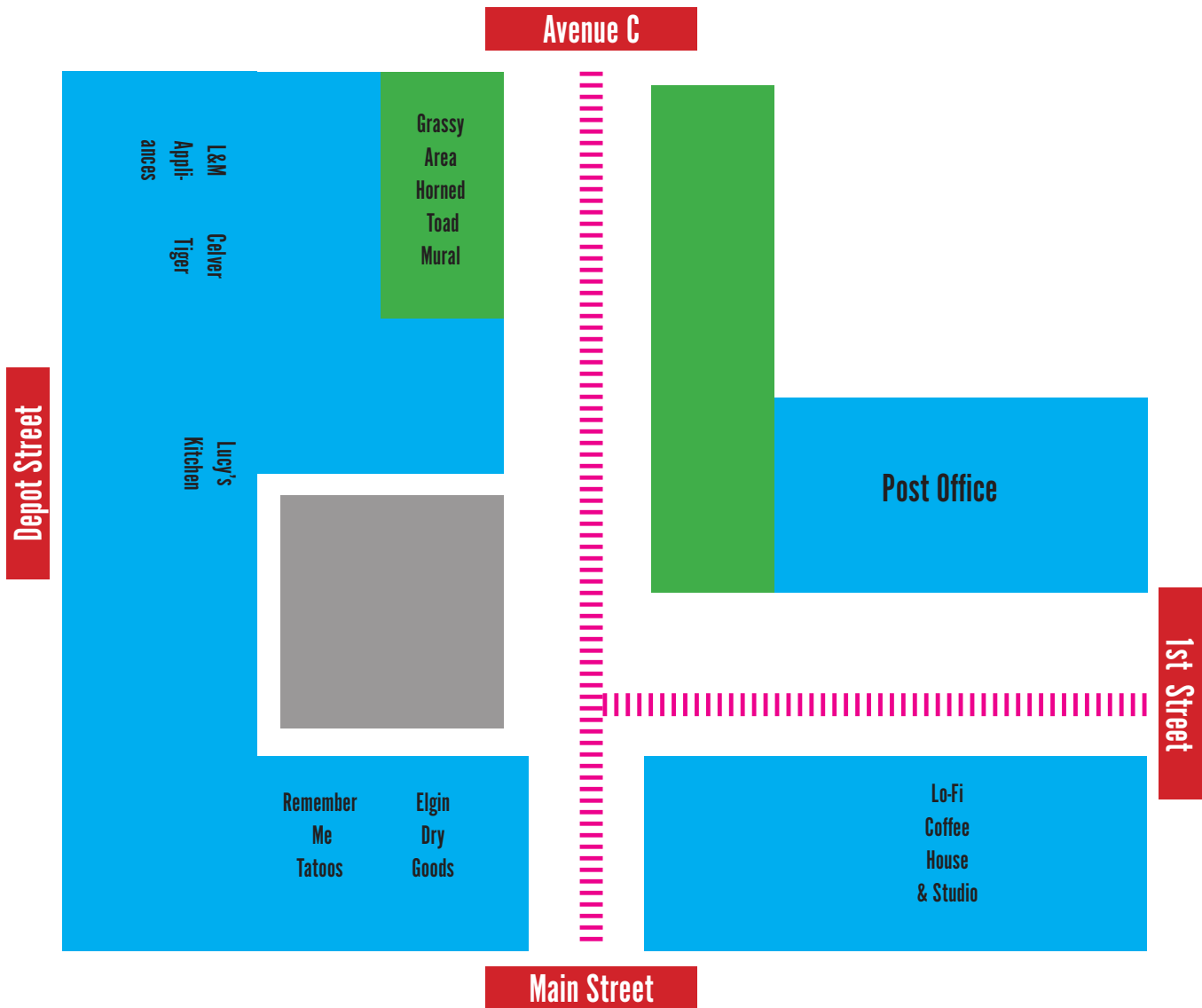
<https://www.instagram.com/p/CG-voewFVP3/>

<https://www.instagram.com/p/CHA2AMQF04F/>

Thank you for your time and consideration,
Stacey Van Landingham
Emma Clark
Co-founders, She Creates
www.shecreatescommunity.org



Requested Alley Closure Map





Elgin City Council Meeting Agenda Item Executive Summary

ITEM: CONSIDER WAIVING THE OPEN CONTAINER ORDINANCE ON MAIN STREET FROM LEXINGTON ROAD TO BRENHAM STREET; AND ON 2ND STREET, FIRST STREET, DEPOT STREET, CENTRAL AVENUE, AUSTIN STREET, BRENHAM STREET FROM MAIN STREET TO AVENUE C; AND ON AVENUE C FROM BRENHAM STREET TO 2ND STREET ON WEDNESDAY NOVEMBER 1, 2023 FROM 5:00 PM TO 9:00 PM FOR DIA DE LOS MUERTOS.

DEPARTMENT: Community Services

PROPOSED ACTION: Consider request to waive the Open Container ordinance for Dia De Los Muertos on Wednesday November 1, from 5:00 pm to 9:00 pm.

BACKGROUND: Dia De Los Muertos, sponsored by City of Elgin with Megan Stuart and Christina Velasquez as co-chairs, will be recognized in downtown Elgin on November 1, from 5pm to 9pm with family altars, music, food, activities, entertainment and a walking parade held throughout downtown at the library, Veterans Park and Depot Street. Dia de los Muertos (Day of the Dead) has gained rapid popularity in the United States over the last several decades. It originated in Mexico and has roots in both Aztec traditions and Catholic holidays (All Saints Day, Nov 1 and All Souls Day, Nov 2). Death is part of the human experience and the festival celebrates the lives of our ancestors. Because it is believed the dead would be offended by grieving and sadness, the festivals are full of color, music, art, food, fragrance and laughter. It is a time to celebrate the enduring love of family, those here and those before us. Families clean and decorate the graves of loved ones. Altars (ofrendas) are built inside of homes and businesses.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION: Take action on open container waiver request.

ATTACHMENTS:

Dia De Los Muertos flyer

{ } Staff will be making a detailed presentation on this agenda item at the meeting.

{ } Staff will provide brief comments and answer questions on this item at the meeting.

{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.



5-8PM

November 1, 2023

DIA DE LOS MUERTOS

DAY OF THE DEAD



www.elgintx.com

@visitelgintx



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: CONSIDER STREET CLOSURES FOR THE ELGIN ISD HOMECOMING COMMUNITY PARADE AND PEP RALLY WEDNESDAY SEPTEMBER 20, 2023.

DEPARTMENT: Community Services

PROPOSED ACTION: Approve request.

BACKGROUND:

Elgin ISD organizes the Homecoming Community Parade and Pep Rally in the fall. The community is invited to both events, which are free.

The parade line up will be on Elgin ISD property at the water tower on 2nd Street. Parade will proceed from the water tower east on 2nd street to the traffic light. It will turn south on Main Street and continue to Depot Street, where it will turn west and conclude at Veterans Memorial Park. The parade begins at 6:15 pm. Depot Street will be closed from 6:00 AM to 8:00 PM from Avenue C to Main Street.

The parade includes various units from Elgin High School and groups from other Elgin campuses walking or marching, and the Elgin Wildcat Band truck. After the parade a pep rally will be held in Veterans Memorial Park and Depot Street.

BUDGET/FINANCIAL IMPACT:

Funding for this item was {X} included {} not included in the current-year budget {} N/A

RECOMMENDATION: Approve Request.

ATTACHMENTS:

- { } Staff will be making a detailed presentation on this agenda item at the meeting.
- { } Staff will provide brief comments and answer questions on this item at the meeting.
- { X } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.



First United Methodist Church Elgin

Elgin City Municipal Court

Elgin Intermediate School

Parade staging area

First Baptist Church of Elgin, TX

Bus Parking

Elgin Depot Museum

Elgin Bethel United Methodist Church

3D



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: CONSIDER WAIVING FEES FOR COSTS ASSOCIATED WITH STREET CLOSURES PARK RENTAL AND STAFF FOR THE ELGIN ISD HOMECOMING COMMUNITY PARADE AND PEP RALLY WEDNESDAY SEPTEMBER 14, 2022.

DEPARTMENT: Community Services

PROPOSED ACTION: Approve request.

BACKGROUND: Veterans Park rental is \$300.00, street closures \$750.00. Staff costs associated with Elgin ISD Homecoming Community Parade and Pep Rally are \$1,270.00
Total fees to waive \$2,320.00.

The community is invited to both events, which are free.
Elgin ISD organizes the Homecoming Community Parade and Pep Rally in the fall. The parade includes various units from Elgin High School and groups from other Elgin campuses walking or marching, and the Elgin Wildcat Band truck. After the parade a pep rally will be held in Veterans Memorial Park and Depot Street. The parade line up will be on Elgin ISD property at the water tower on 2nd Street. Parade will proceed from the water tower east on 2nd street to the traffic light. It will turn south on Main Street and continue to Depot Street, where it will turn west and conclude at Veterans Memorial Park. The parade begins at 6:15 pm. Depot Street will be closed from 6:00 AM to 8:00 PM from Avenue C to Main Street.

BUDGET/FINANCIAL IMPACT:

Funding for this item was {X} included {} not included in the current-year budget {} N/A

RECOMMENDATION: Approve Request.

ATTACHMENTS:

- { } Staff will be making a detailed presentation on this agenda item at the meeting.
- { } Staff will provide brief comments and answer questions on this item at the meeting.
- { X } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.



Aug. 30, 2023

Dear City of Elgin Mayor McShan and City Council,

Elgin ISD respectfully requests to host its annual Homecoming Parade and Pep Rally on Wednesday, Sept. 20, starting at Elgin Intermediate School (902 W. 2nd St., Elgin) and ending at Veterans Memorial Park. Start time should be approximately 6:15 p.m., with end time approximately 15-20 minutes later.

The parade would follow a route beginning at Elgin Intermediate, continuing down 2nd Street to Main Street south to Depot Street and through downtown to the gazebo area at Veterans Memorial Park.

The parade will be walking-only, but will include our Elgin High School semi tractor-trailer at the conclusion. It will include no other vehicles.

- Street Closure: Depot Street to be closed 6am to 9pm
Wednesday Sept. 20
- Park Reservation: Veterans Memorial Park 109 Depot Street
Wednesday September 20 8am to 9pm

We also request a waiver of all associated fees.

If there are any questions or concerns, please feel free to contact me.

Amy Miller

Community Services
Director, Public
Information Officer

City of Elgin

PO Box 591 Elgin, Texas
78621

+512-801-5748

Best wishes,

Marcial Guajardo

Marcial Guajardo
Communications Coordinator
Elgin ISD

512-281-3434
1002 N. Avenue C Elgin, TX
78621
marcial.guajardo@elginisd.net



First United Methodist
Church Elgin

Elgin City
Municipal Court

Elgin Intermediate
School

Parade
staging
area

First Baptist Church
of Elgin, TX

Elgin Depot Museum

Bus
Parking

Elgin Bethel United
Methodist Church



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: A RESOLUTION OF THE CITY OF ELGIN, TEXAS AUTHORIZING THE ISSUANCE OF REQUEST FOR PROPOSALS (RFP) FOR ADMINISTRATIVE SERVICES AND REQUEST FOR QUALIFICATIONS (RFQS) FOR ENGINEERING SERVICES FOR THE REGIONAL MITIGATION PROGRAM COUNCIL OF GOVERNMENTS METHOD OF DISTRIBUTION (COG-MOD) PROGRAM ADMINISTERED THROUGH THE TEXAS GENERAL LAND OFFICE; AND MAKING CERTAIN FINDINGS RELATED THERETO.

DEPARTMENT: City Council

PROPOSED ACTION: Discussion and acceptance authorizing the issuance of Request for Proposals and Qualifications for Grant Management Services and Engineering Services for the CAPCOG-MOD Funding.

BACKGROUND: Under the Regional Mitigation Program (COG MODs), Councils of Governments (COG) will develop a local Method of Distribution (MOD) allocating CDBG-MIT funds to eligible entities. The entities to reduce risk related to hurricanes, tropical storms and depressions, flooding, wind, and other hazards. Central Texas is transected by several major river basins and miles of rivers subject to seasonal riverine and flash flooding. Four counties were the most severely impacted by Hurricane Harvey: Bastrop, Caldwell, Fayette, and Lee. The Capital Area Council of Governments (CAPCOG) has developed a consistent, understandable Method of Distribution (MOD) that reflects mitigation needs of the region and its communities. CAPCOG staff researched potential objective factors and explored various scenarios involving different formulas and funding options with the CAPCOG Homeland Security Task Force. Public comments and input from the Public Planning Meetings held on May 9, 2022, and May 13, 2022, were considered in the development of the MOD.

BUDGET/FINANCIAL IMPACT:

Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION: Acceptance authorizing the issuance of Request for Proposals and Qualifications for Grant Management Services and Engineering Services for the CAPCOG-MOD Funding.

ATTACHMENTS: CAPCOG Notification Letter

{} Staff will be making a detailed presentation on this agenda item at the meeting.

{X} Staff will provide brief comments and answer questions on this item at the meeting.

{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

RESOLUTION NO.

A RESOLUTION OF THE CITY OF ELGIN, TEXAS AUTHORIZING THE ISSUANCE OF REQUEST FOR PROPOSALS (RFP) FOR ADMINISTRATIVE SERVICES AND REQUEST FOR QUALIFICATIONS (RFQS) FOR ENGINEERING SERVICES FOR THE REGIONAL MITIGATION PROGRAM COUNCIL OF GOVERNMENTS METHOD OF DISTRIBUTION (COG-MOD) PROGRAM ADMINISTERED THROUGH THE TEXAS GENERAL LAND OFFICE; AND MAKING CERTAIN FINDINGS RELATED THERETO.

WHEREAS, The Texas General Land Office (GLO) has approved the Capital Area of Governments (CAPCOG) Method of Distribution (MOD) for the Regional Mitigation Program as part of the State of Texas CDBG Mitigation Action plan; and

WHEREAS, the City of Elgin has been allocated up to \$1,970,700 due to CDBG-MIT grant requirements. Due to CDBG-MIT grant requirements, the state is required to reach a certain threshold tied to benefitting low-and moderate-income (LMI) persons, therefore, \$985,300 of the funding must be used for projects that benefit LMI persons in Elgin; and

WHEREAS, The City of Elgin wishes to take advantage of the availability of such funds in a manner consistent with services currently provided by the City and within current staffing that may properly plan, implement and exercise control over the disbursement of such funds; and

WHEREAS, The City of Elgin intends to engage a Grant Management and Engineering Firm to help navigate the many aspects of the process, write the grant application and upon acceptance of grant award provide all Grant Management and Engineering Services throughout the lifetime of the grant.

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

Section 1. Findings. The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Authorization. The City Manager is hereby authorized to issue a request for proposals (RFP) for administrative services and request for qualifications (RFQs) for professional services for the Regional Mitigation of Distribution (COG-MOD) through the Texas General Land Office.

Section 3. Effective Date. This Resolution shall take effect immediately upon passage.

PASSED AND ADOPTED this 5th day of September 2023

ATTEST:

THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

JENNIFER STUBBS, City Secretary



Capital Area Council of Governments

6800 Burleson Road, Building 310, Suite 165

Austin, Texas 78744-2306

Ph: 512-916-6000 Fax: 512-916-6001

www.capcog.org

BASTROP BLANCO BURNET CALDWELL FAYETTE HAYS LEE LLANO TRAVIS WILLIAMSON

August 4, 2023

received
8/10/23 JH

The Honorable Theresa McShan
Mayor, City of Elgin
310 N. Main Street
P.O. Box 591
Elgin, TX 78621

RE: Regional Mitigation Program - CAPCOG MOD Approved Funding Notification

Dear Mayor McShan,

The Texas General Land Office (GLO) has approved the Capital Area Council of Governments (CAPCOG) Method of Distribution (MOD) for the Regional Mitigation Program as part of the State of Texas CDBG Mitigation Action Plan, as amended. City of Elgin was approved to receive funding in the amount of \$1,970,700. Due to CDBG-MIT grant requirements, the state is required to reach a certain threshold tied to benefitting low- and moderate-income (LMI) persons; therefore, \$985,300 of your funding must be used for projects that benefit LMI persons in your community. The approved MOD is currently posted on the CAPCOG website for your review.

The GLO will schedule an orientation meeting for approved jurisdiction officials and will post additional project application information at <https://recovery.texas.gov/mitigation/programs/regional-mitigation/index.html>.

I have enclosed a copy of the GLO MOD approved funding amounts for your convenience. If you have any questions or need further information, please contact Dee Harrison at dharrison@capcog.org.

Sincerely,

Betty Voights
Executive Director

Enc: 1

Allocation Summary Worksheet
CAPCOG

COG: **CAPCOG** \$ 52,253,000.00

Total Allocation: \$ **52,253,000.00**

HUD MID				
Entity	Allocation	Percentage of Total Allocation	LMI Portion	LMI Percentage
Fayette County	\$ 4,810,100	19.14%	\$ 2,405,100	50%
Carmine	\$ 2,548,300	10.14%	\$ 1,274,200	50%
Ellinger	\$ 1,588,300	6.32%	\$ 794,100	50%
Fayetteville	\$ 3,344,800	13.31%	\$ 1,672,400	50%
Flatonia	\$ 3,022,400	12.03%	\$ 1,511,200	50%
La Grange	\$ 4,556,000	18.13%	\$ 2,278,000	50%
Round Top	\$ 1,965,200	7.82%	\$ 982,600	50%
Schulenburg	\$ 3,289,900	13.09%	\$ 1,645,000	50%
Total	\$ 25,125,000	100.00%	\$ 12,562,600	50%
State MID				
Entity	Allocation	Percentage of Total Allocation	LMI Portion	LMI Percentage
Bastrop County	\$ 4,362,600	16.08%	\$ 2,181,300	50%
Bastrop	\$ 2,358,000	8.69%	\$ 1,179,000	50%
Elgin	\$ 1,970,700	7.26%	\$ 985,300	50%
Smithville	\$ 2,421,100	8.92%	\$ 1,210,600	50%
Caldwell County	\$ 3,499,500	12.90%	\$ 1,749,700	50%
Lockhart	\$ 1,889,900	6.97%	\$ 945,000	50%
Luling	\$ 1,527,800	5.63%	\$ 763,900	50%
Martindale	\$ 2,375,000	8.75%	\$ 1,187,500	50%
Lee County	\$ 2,548,800	9.40%	\$ 1,274,400	50%
Giddings	\$ 2,207,100	8.14%	\$ 1,103,500	50%
Lexington	\$ 1,967,500	7.25%	\$ 983,700	50%
Total	\$ 27,128,000	100.00%	\$ 13,563,900	50%



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: A RESOLUTION OF THE CITY OF ELGIN, TEXAS, SELECTING AND AUTHORIZING THE AWARD OF A PROFESSIONAL SERVICES PROVIDER CONTRACT FOR GENERAL LAND OFFICE GRANT 22-085-029-D270; AND MAKING CERTAIN FINDINGS RELATED THERETO

DEPARTMENT: City Manager/Finance

PROPOSED ACTION: Approval of the Resolution

BACKGROUND: This is an appointment for an appraiser for General Land Office grant contract 22-085-029-D270 as recommended by the selection committee.

BUDGET/FINANCIAL IMPACT:

Funding for this item was {} included {X} not included in the current-year budget {} N/A

RECOMMENDATION: Approval of the Resolution

ATTACHMENTS: Resolution, Score Tabulation, and Selection Committee

{ } Staff will be making a detailed presentation on this agenda item at the meeting.

{X} Staff will provide brief comments and answer questions on this item at the meeting.

{ } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

RESOLUTION NO.

**A RESOLUTION OF THE CITY OF ELGIN, TEXAS, SELECTING AND
AUTHORIZING THE AWARD OF A PROFESSIONAL SERVICES
PROVIDER CONTRACT FOR GENERAL LAND OFFICE GRANT 22-
085-029-D270; AND MAKING CERTAIN FINDINGS RELATED
THERE TO**

WHEREAS, the General Land Office grant contract 22-085-029-D270 project implementation requires professional appraisal services; and

WHEREAS, in order to identify qualified and responsive providers for these services a Request for Proposals (RFP) process for services to perform appraisal services for the City has been completed in accordance with federal and General Land Office requirements; and

WHEREAS, the proposals received by the due date and time have been reviewed to determine the most qualified and responsive provider, giving consideration to ability to perform successfully under the terms and conditions of the proposed procurement, integrity, compliance with public policy, record of past performance, and financial and technical resources.

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

- Section 1. Findings:** That Rials Appraisal Review and Consulting is selected to be awarded a contract to provide project-related appraisal services for the General Land Office grant contract 22-085-029-D270.
- Section 2. Contract Negotiations:** That any and all project-related service contracts or commitments made with the above-named service provider(s) are dependent on the successful negotiation of a contract with the service provider(s).
- Section 3. Authorization:** Upon successful negotiation, the City Council of the City of Elgin authorizes the City Manager to execute an agreement for professional appraisal services for General Land Office grant contract 22-085-029-D270.
- Section 4. Open Meetings:** That it is hereby officially found and determined that the meeting at which this Resolution is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Local Government Code.
- Section 5. Effective Date:** This Resolution shall take effect immediately upon passage.

PASSED AND ADOPTED this 5th day of September 2023

ATTEST:

THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

JENNIFER STUBBS, City Secretary

Atrium

Rials

75.00

88.67

SCORE TABULATION

GRANT RECIEPIENT: City of Elgin

CONTRACT NO: D270

PROFESSIONAL SERVICES RATING SHEET**GRANT RECIEPIENT: City of Elgin****CONTRACT NO: D270**

		<u>Atrium</u>	<u>Rials</u>
<u>EXPERIENCE</u>	<u>MAX POINTS</u>		
Related Experience / Background with federally funded projects	10	8	7
Related Experience / Background with specific project type	10	8	8
References from current/past clients	10	7	7
SUBTOTAL	30	23	22
<u>CAPACITY TO PERFORM</u>			
Experience of Staff	10	9	7
Adequacy of Resources	10	7	7
Quality of Proposal/Work Plan	10	7	8
Demonstrated understanding of scope of work	10	7	7
SUBTOTAL	40	30	29
<u>PROPOSED COST</u>			
A = Lowest Proposal \$		\$25,500.00	\$25,500.00
B = Bidder's Proposal \$		\$42,500.00	\$25,500.00
	30	18	30
A + B X 30 equals Respondent's Score			
<u>TOTAL SCORE</u>			
Experience	30	23	22
Capacity to Perform	40	30	29
Proposed Cost	30	20	29
TOTAL SCORE	100.00	73.00	80.00

PROFESSIONAL SERVICES RATING SHEET**GRANT RECIEPIENT: City of Elgin****CONTRACT NO: D270**

		<u>Atrium</u>	<u>Rials</u>
<u>EXPERIENCE</u>	<u>MAX POINTS</u>		
Related Experience / Background with federally funded projects	10	9	8
Related Experience / Background with specific project type	10	9	8
References from current/past clients	10	9	8
SUBTOTAL	30	27	24
<u>CAPACITY TO PERFORM</u>			
Experience of Staff	10	9	9
Adequacy of Resources	10	9	8
Quality of Proposal/Work Plan	10	9	9
Demonstrated understanding of scope of work	10	8	8
SUBTOTAL	40	35	34
<u>PROPOSED COST</u>			
A = Lowest Proposal \$		\$25,500.00	\$25,500.00
B = Bidder's Proposal \$		\$42,500.00	\$25,500.00
	30	18	30
A + B X 30 equals Respondent's Score			
<u>TOTAL SCORE</u>			
Experience	30	27	24
Capacity to Perform	40	35	34
Proposed Cost	30	18	30
TOTAL SCORE	100.00	80.00	88.00

PROFESSIONAL SERVICES RATING SHEET**GRANT RECIEPIENT: City of Elgin****CONTRACT NO: D270**

		<u>Atrium</u>	<u>Rials</u>
<u>EXPERIENCE</u>	<u>MAX POINTS</u>		
Related Experience / Background with federally funded projects	10	10	10
Related Experience / Background with specific project type	10	10	10
References from current/past clients	10	2	10
SUBTOTAL	30	22	30
<u>CAPACITY TO PERFORM</u>			
Experience of Staff	10	10	9
Adequacy of Resources	10	7	10
Quality of Proposal/Work Plan	10	8	10
Demonstrated understanding of scope of work	10	7	9
SUBTOTAL	40	32	38
<u>PROPOSED COST</u>			
A = Lowest Proposal \$		\$25,500.00	\$25,500.00
B = Bidder's Proposal \$		\$42,500.00	\$25,500.00
	30	18	30
A + B X 30 equals Respondent's Score			
<u>TOTAL SCORE</u>			
Experience	30	22	30
Capacity to Perform	40	32	38
Proposed Cost	30	18	30
TOTAL SCORE	100.00	72.00	98.00

Selection Committee – 22-085-029-D270 - Appraisal Services

RFPs Due 2:00 pm on Monday, July 24, 2023

Michael Gonzalez, Public Works Director

Karol Jarmon, Public Works Administrative Assistant

Amy Miller, Community Services Director



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH HYDRO RESOURCES FOR CHANGE ORDER ONE, FOR THE WELL 17 PROJECT; AND MAKING CERTAIN FINDINGS RELATED THERETO.

DEPARTMENT: City Manager/Public Works

PROPOSED ACTION: Approval of a Resolution authorizing an agreement with *Hydro Resources* of Creedmoor, Texas, in the amount of \$165,188.00 for well repairs related to well 14 rehab project.

BACKGROUND: The Well 17 project funded from Certificated of Obligation issued in 2021 is underway. The project was bid competitively, and staff received several bids for this project. In an effort to build a resilient municipal water system, it is now staff's recommendation to utilize water impact fees collected from new development over the years to purchase and install a generator at the well 17 site. The change order for this item is attached to this packet.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included {X} not included in the current-year budget { } N/A

RECOMMENDATION:

Adopt and approve a Resolution authorizing an agreement with *Hydro Resources*, of Creedmoor, Texas, in the amount of \$165,188.00, for an onsite generator at the well 17 project, and direction to staff, if any, regarding same.

ATTACHMENTS: (1) Resolution (2) Award Recommendation from TRC.

{ } Staff will be making a detailed presentation on this agenda item at the meeting.

{ } Staff will provide brief comments and answer questions on this item at the meeting.

{X} This is a routine procedural item, and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY OF ELGIN, TEXAS,
AUTHORIZING THE CITY MANAGER TO EXECUTE
AN AGREEMENT WITH HYDRO RESOURCES FOR
CHANGE ORDER ONE, FOR THE WELL 17 PROJECT;
AND MAKING CERTAIN FINDINGS RELATED
THERETO.**

WHEREAS, the Elgin City Municipal Water System is the sole source of drinking water for the City of Elgin and other wholesale water customers and;

WHEREAS, maintaining a resilient municipal water system is important to the council and staff;

WHEREAS, funds from water impact fees have been identified as good use for this change order to the well 17 project to add a generator;

WHEREAS, The Public Works Director has requested and received a reasonable change order from Hydro Resources for the addition of an onsite generator.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTY, TEXAS THAT:

Section 1. Findings. The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Authorization. The City Manager is hereby authorized to execute an agreement with *Hydro Resources* of Creedmoor, Texas, in the amount of \$165,188.00. for the addition of a onsite generator for well 17.

Section 3. Open Meetings. The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution and the subject matter hereof were discussed, considered, and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

Section 5. This Resolution shall take effect immediately upon passage.

PASSED AND ADOPTED this 5th day of September, 2023

ATTEST:

THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

JENNIFER STUBBS, City Secretary

CONTRACT CHANGE ORDER NO. 1
WATER WELL NO. 17 - 460216

OWNER: City of Elgin
CONTRACTOR: Hydro Resources Mid Continent, Inc.

ORIGINAL CONTRACT AMOUNT: \$1,756,379.00
PREVIOUSLY APPROVED CHANGE ORDER AMOUNT: \$0.00
CURRENT CONTRACT AMOUNT: \$1,756,379.00
ORIGINAL CONTRACT TIME (DAYS): 365
PREVIOUSLY APPROVED ADJUSTMENT TO CONTRACT TIME (DAYS): 0
CURRENT CONTRACT TIME (DAYS): 365
CURRENT FINAL COMPLETION DATE: 6/24/2024

Item No.	Item Description	Quantity	Units	Unit Price (+) Increase (-) Decrease	Amount (+) Increase (-) Decrease
P.A.1	For furnishing all materials, labor, and equipment for the installation of the generator and Automatic Transfer switch (ATS-1), as shown on the drawings, as described in these specifications, complete in place.	1	L.S.	\$165,188.00	\$165,188.00
TOTAL COST OF THIS CHANGE ORDER:					\$165,188.00

PROPOSED CHANGE ORDER AMOUNT (THIS CHANGE ORDER): \$165,188.00
REVISED CONTRACT AMOUNT: \$1,921,567.00
NET CHANGE IN CONTRACT TIME (DAYS): 0
REVISED CONTRACT TIME (DAYS): 365
REVISED FINAL COMPLETION DATE: 6/24/2024

THIS WILL BECOME A SUPPLEMENT TO THE CONTRACT AND ALL PROVISIONS WILL APPLY HERETO.

Michael Gonzalez, City of Elgin, Director of Public Works

Date

K. Beau Perry, P.E., Regional VP
TRC Engineers, Inc.

Date

Joshua Buse, Project Manager
Hydro Resources Mid Continent, Inc.

Date



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE MAYOR EXECUTE AN AGREEMENT WITH AMANDA CARTER OF ELGIN, TEXAS APPOINTING HER AS JUDGE OF THE CITY OF ELGIN MUNICIPAL COURT IN ACCORDANCE WITH THE CITY CHARTER; MAKING FINDINGS OF FACT; AND PROVIDING FOR RELATED MATTERS.

DEPARTMENT: City Manager

PROPOSED ACTION:

Approval of a Professional Services Agreement with Amanda Carter to re-affirm her appointment and continued services as the City of Elgin Municipal Judge; and determining compensation regarding same.

BACKGROUND:

Under the requirements of the City Charter and the Texas Local Government Code, the City is compelled to engage the services of a qualified individual to serve as the City of Elgin Municipal Judge; and to confirm said appointment every two years. Amanda Carter has served as Municipal Judge and has agreed to certain terms, conditions, and compensation to continue to serve in this capacity; all of which are contained in the attached Professional Services Agreement that is now proposed for formal Council authorization.

BUDGET/FINANCIAL IMPACT:

Funding for this item was {X} included { } not included in the current-year budget { } N/A

RECOMMENDATION:

Approval of the Resolution and Agreement as presented.

ATTACHMENTS:

Resolution
Agreement

- { } Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{ } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience

RESOLUTION NO.

**A RESOLUTION OF THE CITY OF ELGIN, TEXAS,
AUTHORIZING THE MAYOR TO EXECUTE AN
AGREEMENT WITH AMANDA CARTER OF ELGIN, TEXAS
RE-APPOINTING HER AS JUDGE OF THE CITY OF ELGIN
MUNICIPAL COURT IN ACCORDANCE WITH THE CITY
CHARTER; MAKING FINDINGS OF FACT; AND
PROVIDING FOR RELATED MATTERS**

WHEREAS, the Elgin City Charter Article 5, Section 6 requires the City of Elgin to provide a Municipal Court which shall have such jurisdictions, powers and duties as are prescribed by the laws of the State of Texas; and,

WHEREAS, the Elgin City Charter Article 5, Section 6 further stipulates that there shall be a Judge of the Municipal Court who shall be appointed and removed by the City Council; and shall receive a salary as may be fixed by the City Council; and,

WHEREAS, the Mayor and City Council have determined it to be in the interests of the City to re-appoint Amanda Carter as the Judge of the City of Elgin Municipal Court.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ELGIN, BASTROP COUNTY, TEXAS, THAT:

Section 1. Findings. The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Authorization. The Mayor is hereby authorized to execute A Professional Services Agreement with Amanda Carter of Elgin, Texas to serve as the Judge of the City of Elgin Municipal Court; a copy of said Agreement being attached hereto and marked Exhibit A; and made part of this Resolution as if copied verbatim herein.

Section 3. Open Meetings. That it is hereby officially found and determined that the meeting at which this Resolution is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Local Government Code.

PASSED AND ADOPTED this 5th day of September 2023

THERESA Y. MCSHAN, MAYOR

ATTEST:

JENNIFER STUBBS, City Secretary

PROFESSIONAL SERVICES AGREEMENT

WHEREAS, the City desires to enter into an agreement with Amanda Carter to provide professional services as the Municipal Judge for the City of Elgin, Texas: and

WHEREAS, Amanda Carter has the necessary expertise, training, background information and experience to act as the Municipal Judge:

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained and other good and valuable consideration, the parties hereby agree as follows:

- I. Amanda Carter shall provide professional services to the City of Elgin in the capacity of Municipal Judge. She shall perform all the duties of the Municipal Judge as set forth in the City Charter of Elgin, Texas and as set forth in all applicable sections of the Texas Code of Judicial Conduct and other applicable laws of the State of Texas.
2. Judge Carter shall be paid a bi-weekly fee of \$1,231.00 to be paid on the same day or days that employees of the City are paid.
3. Judge Carter shall be reimbursed for all reasonable and necessary expenses she incurs on behalf of the City. The City Manager shall have the right to impose reasonable restrictions on expenses Judge Carter may incur on behalf of the City.
4. Judge Carter shall be provided mileage at the same rate as paid to City employees, except for travel to and from work. Judge Carter will provide the City with a mileage report detailing miles driven for each day during the month.
5. Judge Carter shall magistrate all Elgin Police Department arrests whether misdemeanors or felonies; and shall be paid a \$75.00 trip charge to Bastrop for said magistrations, contingent upon submission to the Finance Director invoices indicating date of magistrations and person magistrated. The Municipal Judge shall only be paid for trips to adjudicate persons arrested by the Elgin Police Department or other agency by an Elgin Police Department warrant.
6. Judge Carter shall not be considered an employee of the City and shall not be provided City benefits. She is an independent contractor.
7. This agreement is for a term of two years, ending on September 30, 2025. The extension or termination of this Contract shall occur on or before the end of said two-year term.
8. In addition to the duties stated herein, Judge Carter shall perform the following actions:
 - a. All magistrations shall be conducted where the defendants are located, unless otherwise requested by the Elgin Chief of Police.

- b. Judge Carter shall exercise judicial discretion in signing all arrest warrants and sign them as soon as practicable. If an arrest warrant is not signed, Judge Carter will discuss why the warrant was not signed with the officer involved.
 - c. Judge Carter shall always endeavor to be available to assist the Elgin Police Department, although the City recognizes there are reasonable limitations to said availability. To assist in this regard, the City will consider the appointment of an Associate Judge to serve in a limited capacity as Municipal Judge at such times that Judge Carter is unavailable.
 - d. Judge Carter shall schedule quarterly meetings with the City Manager and the Chief of Police.
 - e. Judge Carter shall provide the Elgin Police Department and Municipal Court a listing of all prisoners magistrated each month and the date of magistrations.
9. This Agreement shall be construed under and in accordance with the laws of the State of Texas and the laws of the United States of America applicable to transactions in that state and all obligations of the parties created under this Agreement are performable in Bastrop County, Texas.
10. This Agreement shall be binding on and inure to the benefit of the parties to it and their respective heirs, executors, administrators, legal representatives, successors, and assigns, except as otherwise expressly provided with the Agreement.
11. In case any one or more of the provisions contained in this Agreement shall, for any reason, be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision of the Agreement, and the Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been a part of it.
12. This Agreement constitutes the sole and only agreement of the parties to it and supersedes any prior understandings or agreements whether written or verbal, between the parties regarding this subject matter.
13. If any action at law or in equity, including an action for declaratory relief, is brought to enforce or interpret the provisions of this Agreement, the prevailing party shall be entitled to recover reasonable attorney's fees from the other party. The amount of fees recoverable under this paragraph may be set by the court in the trial of the underlying action or may be enforced in a separate action brought for that purpose, and any fees recovered shall be in addition to any other relief that may be awarded.
14. This Agreement and all other copies of this Agreement, insofar as they relate to the rights, duties, and remedies of the parties, shall be deemed to be one agreement. This agreement may be executed concurrently in one or more counterparts each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

15. Unless otherwise provided within this Agreement, any notice, tender, or delivery to be given under this Agreement by either party to the other may be made by personal delivery in writing or by registered or certified mail, postage prepaid, return receipt requested and shall be deemed received as of the date of mailing.
16. This Agreement may not be changed, terminated, or modified verbally or in any manner other than by an Agreement in writing signed by all parties to this Agreement.

Dated: _____

City of Elgin:

By: _____

Theresa Y. McShan, Mayor

Date: _____

By: _____

Amanda L. Carter, Municipal Judge

Date: _____



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: A RESOLUTION OF THE CITY OF ELGIN, TEXAS, ADOPTING THE DOWNTOWN ELGIN CONSOLIDATED TRASH COLLECTION PILOT PROGRAM AND MAKING CERTAIN FINDINGS RELATED THERETO.

DEPARTMENT: Community Services

PROPOSED ACTION: Approve request.

BACKGROUND: Through the Downtown Zoning Overlay approved by Council in October 2015 the district has about 90% occupancy and the rear use of the many buildings have changed. There are now six apartments in the pilot area that have the rear of the building as their front door and businesses utilize the rear courtyard area for merchandise sales and activities. Removing the blue trash carts will open the alleys to support these new uses, allow for future improvements such as paving, public art, and more community engagement. The Main Street Board worked with staff to develop the Consolidated Trash Collection Pilot Program Pilot starting in the alleys on the west side of Main Street from 2nd to Depot and the 100 block Depot Street alley. City staff worked with Waste Management to determine size of dumpsters based on current use and determined a rate structure that addresses volume of use. The per cart rate of \$25 will be charged for each cart currently used. Rates are subject to change based on volume of use. This rate is less than what customers are currently paying in part to address that they are walking to a dumpster and shares the cost savings as dumpster collection is less expensive than blue trash carts. Dumpsters will have a numeric combo lock. Pilot Program is proposed for one year with a review at six months.

BUDGET/FINANCIAL IMPACT:

Funding for this item was {X} included {} not included in the current-year budget {} N/A

RECOMMENDATION: Approve Request.

ATTACHMENTS:

- { X } Staff will be making a detailed presentation on this agenda item at the meeting.
- { } Staff will provide brief comments and answer questions on this item at the meeting.
- { } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY OF ELGIN, TEXAS,
ADOPTING THE DOWNTOWN ELGIN CONSOLIDATED
TRASH COLLECTION PILOT PROGRAM AND MAKING
CERTAIN FINDINGS RELATED THERETO.**

WHEREAS, the City of Elgin has maintained a consistent effort to improve, restore, and enhance the historic downtown area through its Main Street and Downtown Development Programs; and,

WHEREAS, city staff has also worked with certain property owners and residents to enhance and improve the quality and functionality of alleys in the downtown area; and,

WHEREAS, city staff has now proposed a pilot program to consolidate trash removal services in a designated area of downtown Elgin that will improve safety and support a broader range of uses for the rear of downtown buildings.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTY, TEXAS THAT:

Section 1. Findings. The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Authorization. The Downtown Elgin Consolidated Trash Collection Pilot Program is hereby adopted; and made part of this Resolution as if copied verbatim herein.

Section 3. Authorization to Establish Rates. Through the adoption of this Resolution, the City Council hereby authorizes staff to establish a preliminary rate structure for the affected customers. Such revised rates shall not exceed current rates paid by all such customers.

Section 4. Pilot Program. The Downtown Elgin Consolidated Trash Collection Pilot Program will continue insofar as it achieves the desired goals. City staff will periodically review and report to City Council as to its effectiveness.

Section 5. Open Meetings. The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution and the subject matter hereof were discussed, considered, and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

Section 6. This Resolution shall take effect immediately upon passage.

PASSED AND ADOPTED this 5th day of September 2023

THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

JENNIFER STUBBS, City Secretary



ELGIN MAIN STREET ADVISORY BOARD



August 2023

Downtown Elgin Consolidated Trash Collection Pilot Program

Where:

Alley from 2nd Street to Depot Street – from 14 N Main Street to 116 N Main Street
Alley for 100 block of Depot Street

Who:

All businesses and residents located in the buildings adjacent to these alleys and who have trash service access in these alleys.

What:

Dumpsters will be used as assigned and located as noted on the attached map. Residents and businesses will have a code for the lock on the assigned dumpster. Restaurants will continue to have their own dumpster and are not included in the pilot project.

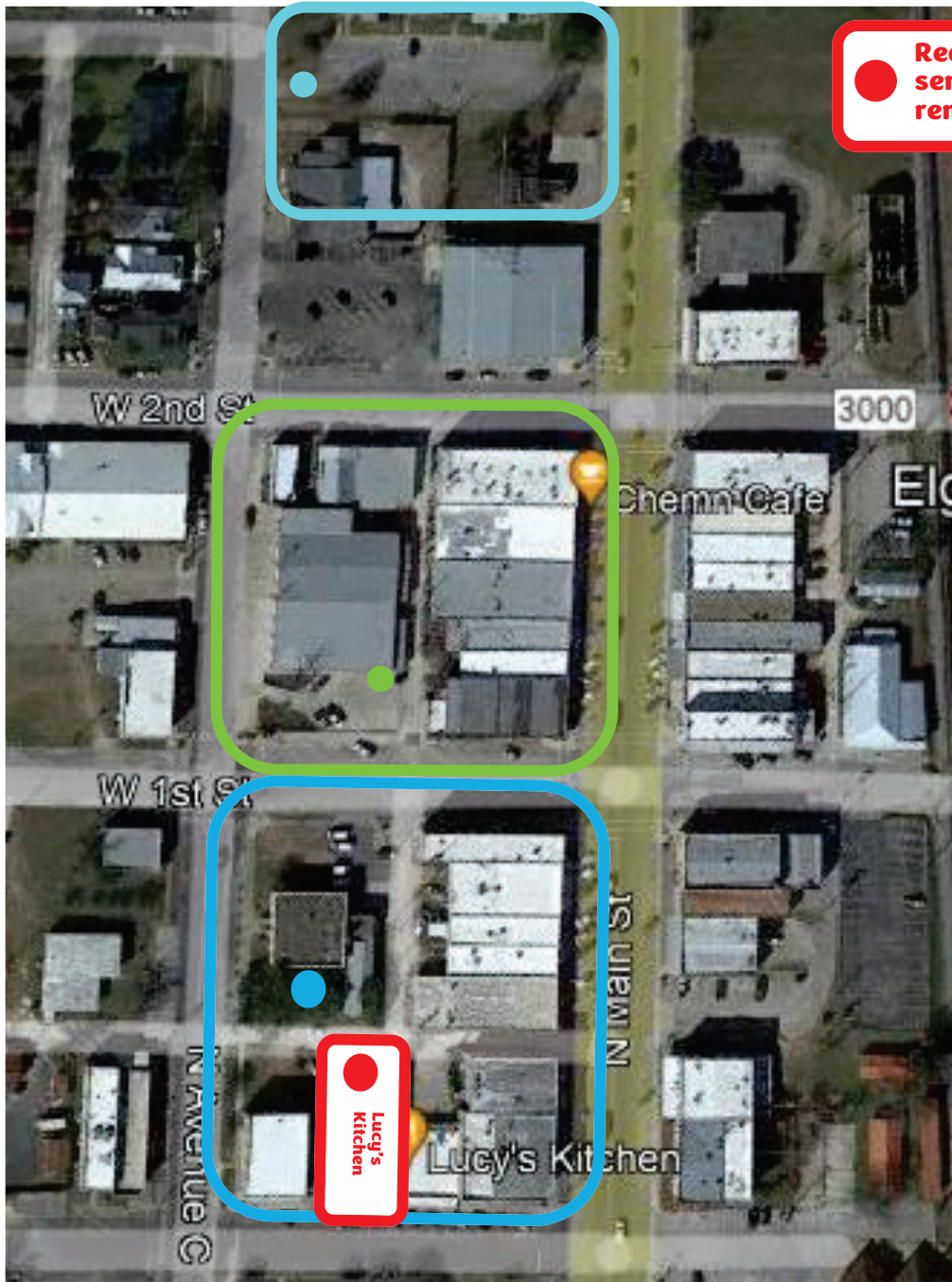
Why:

To remove the blue trash carts and increase visibility, safety, emergency vehicle access, and the uses of the rear of the buildings in this area. Future implementation of the Five Year Capital Improvement Plan includes paving the alleys downtown. Trash service must be consolidated as a first step in this improvement.

When:

Pilot program to begin after approval by City Council and in coordination with Waste Management, target start date: October 2023 for 12 months, to be reviewed at 6 months.

City of Elgin
Downtown Trash Consolidation - Pilot Project





Elgin City Council Meeting Agenda Item Executive Summary

ITEM: AN ORDINANCE OF THE CITY OF ELGIN, TEXAS APPROVING AND ADOPTING A PROPOSED BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024, AND PROVIDING THAT EXPENDITURES FOR SAID BUDGET SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET

DEPARTMENT: City Manager

PROPOSED ACTION: Approval of the First Reading

BACKGROUND:

This hearing was scheduled as part of the Budget Development Calendar and represents one of the final steps in the development of the FY23-24 Annual Budget. The proposed FY23-24 Annual Budget is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, and services.

The proposed budget does not include deficit spending and/or utilization of fund balance for operating expenses. Although the City's budget continues to evolve and expand in other ways, Real Estate and/or Property (Ad Valorem) Taxes still provide the foundation for supporting the General Fund. This stable source of income provides assured funding each year for essential city services- public safety, public works, parks and recreation programming, library, mobility, asset maintenance, etc. The proposed FY23-24 Annual Budget is predicated on a reduction of the current property tax rate to \$0.498237/\$100 valuation.

BUDGET/FINANCIAL IMPACT:

Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION: Approval of the First Reading

ATTACHMENTS: Proposed Budget

- {}** Staff will be making a detailed presentation on this agenda item at the meeting.
- {X}** Staff will provide brief comments and answer questions on this item at the meeting.
- {}** This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF ELGIN, TEXAS APPROVING AND ADOPTING A PROPOSED BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2023, THROUGH SEPTEMBER 30, 2024, AND PROVIDING THAT EXPENDITURES FOR SAID BUDGET SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET.

WHEREAS, the City Manager of the City of Elgin, Texas has filed with the City Secretary a proposed budget for the City covering the fiscal year October 1, 2023, through September 30, 2024, (the Budget), and a copy of the Budget is attached to this ordinance as Exhibit "A"; and

WHEREAS, notice of a public hearing on the proposed budget, stating the date, time, place and subject matter of said public hearing has duly and legally been given as required by the laws of the State of Texas; and

WHEREAS, the governing body of the City has this date held and concluded said public hearing, having heard comments from the public on the proposed budget;

THE PROPOSED BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$728,537 OR 13.66%, AND OF THAT AMOUNT \$517,185 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR."

SECTION 1.

The proposed budget of revenue and expenses for conducting the affairs of the City of Elgin, providing a financial plan for the ensuing fiscal year beginning October 1, 2023, and ending September 30, 2024, as submitted to the City Council by the City Manager of said City, and which budget is attached hereto as Exhibit "A", and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2023, and ending September, 30, 2024.

SECTION 2.

The sums below are hereby appropriated from the prospective funds for the payment of expenditures on behalf of the city government as established in the approved budget document for the fiscal year ending September 30, 2024.

General Fund	\$14,789,922
Debt Service Fund	\$ 4,223,204
Special Revenue Funds	\$ 754,900
Utility Fund	\$ 3,877,084
EDC Fund	\$ 2,338,302
TRIZ Fund	<u>\$ 343,042</u>
 Total Appropriations	 \$26,326,454

SECTION 3.

In accordance with § **102.008(1)**, Local Government Code, The Director of Finance is directed to file with the City Secretary a true copy of the final budget as adopted by the City Council, and the City Secretary is directed to certify as a true copy said budget and file it with this Ordinance in the official records of the City.

SECTION 4.

A copy of the approved Budget, including the cover page, shall be posted on the City's website, along with the record vote of each member of the City Council, as required by law. In addition, the City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, with the City Secretary.

SECTION 5.

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

Section 6. This Ordinance shall be and remain in full force and effective on October 1, 2023, in accordance with state law and after its adoption.

DULY PASSED ON THE FIRST READING by affirmative Record Vote of the City Council of the City of Elgin, Texas on this 5th day of September 2023.

Record Vote:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

APPROVED:

THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

JENNIFER STUBBS, City Secretary

APPROVED AS TO FORM:

MARK SCHROEDER, City Attorney

Proposed
City of Elgin
Bastrop/Travis County

FY2023-24
ANNUAL
OPERATING
BUDGET



Thomas L. Mattis
City Manager

Belen Pena
Director of Finance

August 1, 2023



As required by section 102.005 (d) of the Texas Local Government Code, the City of Elgin provides the following statement on this cover page of its budget:

This Budget will raise more revenue from property taxes than last year's budget by an amount of \$728,537, which is a 13.66% increase from last year's budget. Of that amount, \$517,185 is property tax revenue from new property added to the tax roll this year.

Title	Name	Vote
Mayor	Theresa Y. McShan	
Mayor Pro Tem, Ward 4	Sue Brashar	
Councilmember, Ward 1	Joy Casnovsky	
Councilmember, Ward 1	Arthur Gibson III	
Councilmember, Ward 2	YaLecia Love	
Councilmember, Ward 2	Chuck Swain	
Councilmember, Ward 3	Al Rodriguez	
Councilmember, Ward 3	Matthew Callahan	
Councilmember, Ward 4	Forest L. Dennis	

Tax rate per \$100 in value	FY 2023	FY 2024
Property Tax Rate	\$ 0.544664	\$ 0.498237
No-New-Revenue Tax Rate	\$ 0.492225	\$ 0.530207
No-New-Revenue M&O Tax Rate	\$ 0.351975	\$ 0.363265
Voter-Approval Tax Rate	\$ 0.544664	\$ 0.498237
Debt Rate	\$ 0.180353	\$ 0.134972
Di Minimis Rate	\$ 0.585707	\$ 0.529022

Total municipal debt obligation secured by property taxes: \$1,730,163.00.



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FY2023-24 ANNUAL OPERATING BUDGET



Mayor and City Council



**Theresa Y. McShan
Mayor At-Large**



**Joy Casnovsky
Ward 1**



**Arthur Gibson III
Ward 1**



**YaLecia Love
Ward 2**



**Chuck Swain
Ward 2**



**Matthew Callahan
Ward 3**



**Al Rodriguez
Ward 3**



**Sue Brashar
Mayor Pro Tem
Ward 4**



**Forest L. Dennis
Ward 4**



Council-Appointed Advisory Groups, Organizations, and Representative Agencies

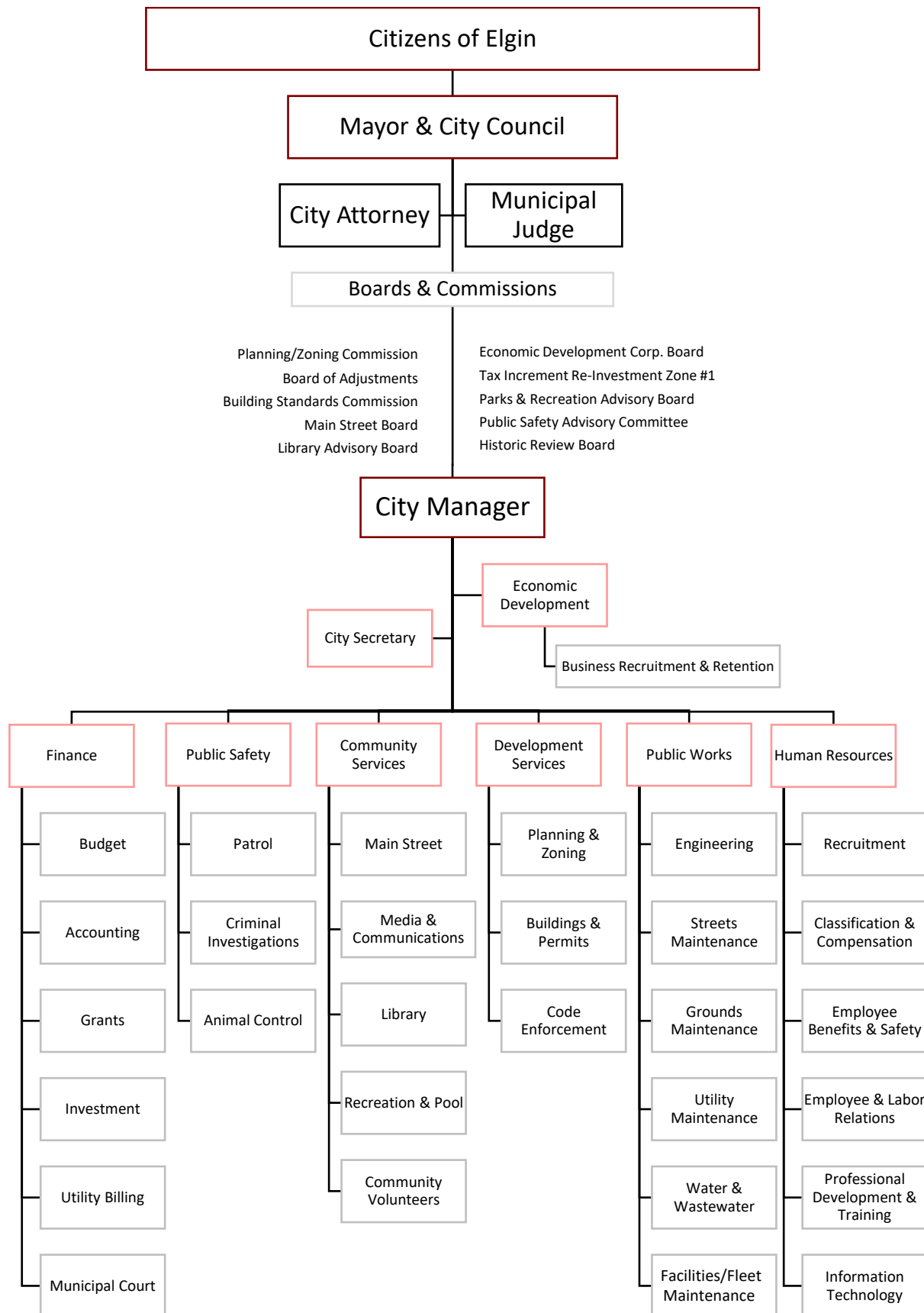
CITY

BOARD OF ADJUSTMENTS
PLANNING & ZONING COMMISSION
LIBRARY ADVISORY BOARD
PARKS AND RECREATION ADVISORY BOARD
HISTORIC REVIEW BOARD
MAIN STREET BOARD OF DIRECTORS
ECONOMIC DEVELOPMENT CORPORATION BOARD OF DIRECTORS
PUBLIC SAFETY ADVISORY COMMITTEE
BUILDING STANDARDS COMMISSION
TAX INCREMENT REINVESTMENT ZONE BOARD OF DIRECTORS

REGION

CAPITAL AREA COUNCIL OF GOVERNMENTS (CAPCOG)
CAPITAL AREA REGIONAL TRANSPORTATION ORGANIZATION
CAPITAL AREA METROPOLITAN PLANNING ORGANIZATION (CAMPO)
AUSTIN COMMUNITY COLLEGE DISTRICT
CAPITAL AREA RURAL TRANSIT SYSTEM (CARTS)
CAPITAL METRO
LOST PINES GROUNDWATER CONSERVATION DISTRICT
CLEAN AIR COALITION
NORTH BASTROP COUNTY FIRE RESCUE
FRIENDS OF ELGIN PARKS
FRIENDS OF ELGIN LIBRARY
BASTROP COUNTY TOURISM & ECONOMIC DEVELOPMENT
BASTROP COUNTY OFFICE OF EMERGENCY MANAGEMENT
TRAVIS COUNTY
BEST (BASTROP, ELGIN, SMITHVILLE, TEXAS) TOURISM GROUP
TEXAS FILM COMMISSION
TEXAS HISTORIC COMMISSION—MAIN STREET OFFICE
AQUA WATER SUPPLY CORPORATION

Organizational Chart





Senior Management Team

Thomas L. Mattis.....City Manager

Belen Peña.....Director of Finance

Jennifer Stubbs.....City Secretary

Chris Noble.....Chief of Police

Michael Gonzalez Director of Public Works

Pamela SandersDirector of Human Resources

Amy Miller.....Director of Community Services

Vacant.....Director of Development Services

Owen Rock.....Director of Economic Development

Dodie Navejas.....Utility Billing Manager



City of Elgin Office of the City Manager

City Hall • 310 North Main Street • P.O. Box 591
Elgin, Texas 78621

August 1, 2023

Mayor and City Council
City of Elgin
310 North Main Street
Elgin, Texas 78621

Re: City Manager's FY2023-24 Annual Budget Message

Dear Mayor McShan and City Councilmembers,

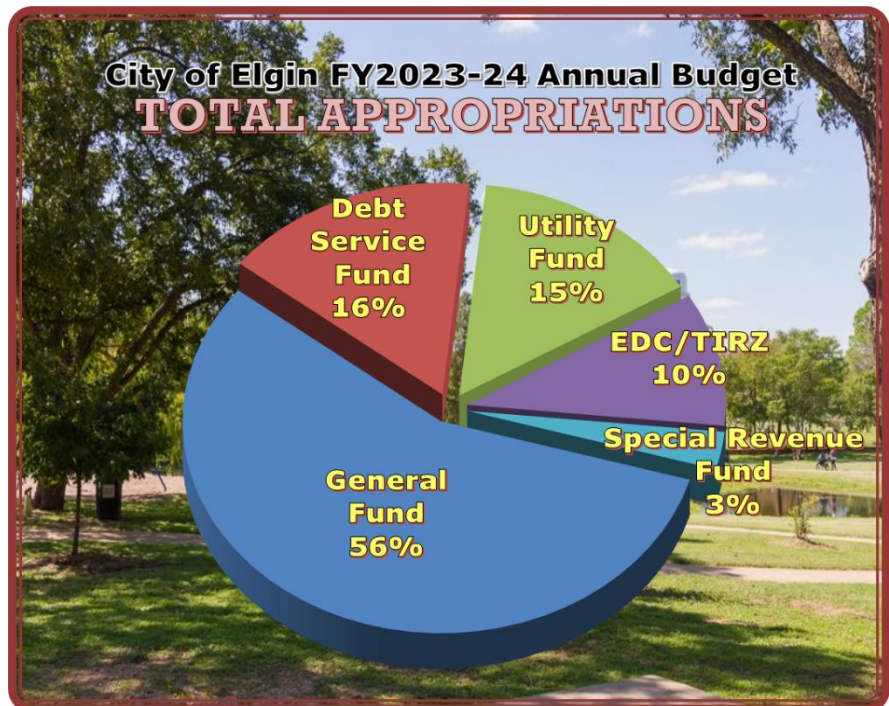
In accordance with the provisions of Article VII, Section 2 of the Elgin City Charter, the proposed *Annual Operating Budget* for the City of Elgin for the Fiscal Year of October 1, 2023 through September 30, 2024, is hereby presented for your consideration.

The grand total of all appropriations for all departments, operations, and functions proposed for the *FY2023-24 Annual Budget* is **\$26,326,454** to be distributed as described herein.

The proposed *FY2023-24 Annual Budget* is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, & services.

While the primary goal of the proposed budget is to maintain existing service levels, the staff remains focused on enhancing service levels wherever possible.

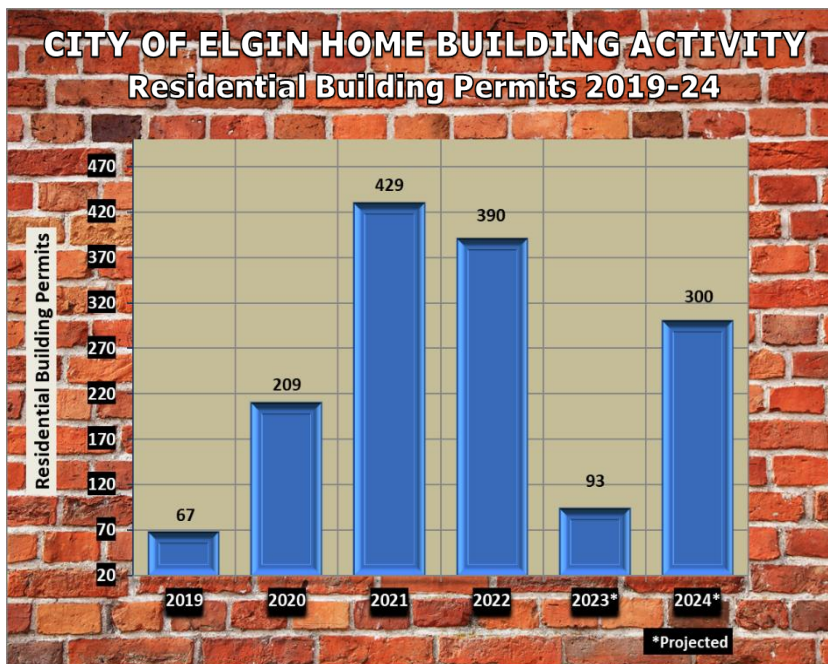
The proposed budget does not include deficit spending and/or utilization of fund balance for operating expenses. The *FY2023-24 Annual Budget* as proposed is delineated into five (5) basic funding categories:



- **General Fund (\$14.8M)** - revenues and expenditures related to the provision of primary or traditional city services whose main financial support comes from tax dollars.
- **Utility Fund (\$3.8M)** - an enterprise fund monitoring all financial transactions relating to the provision of potable water and sanitary sewer services through the city's systems.
- **Debt Management Fund (\$4.2M)** – all proceeds and expenditures related to servicing, annual debt payments, and/or management of various debt obligations.
- **EDC/TIRZ Fund (\$2.7M)** – funding of economic development efforts including the City Economic Development Corporation and the Tax Increment Reinvestment Zone
- **Special Revenue Funds (\$.75M)** revenues and expenditures related to various projects and programs that are supported by a dedicated revenue stream, including grant funds.

FY2023-24 ANNUAL BUDGET - Budget Highlights

The City of Elgin has experienced historic growth and development over the last five years and there is every indication that the trend will continue throughout the 2023-24 fiscal year. The City continues to reap financial and other benefits associated with growth but must also face a variety of challenges and service demands for city operations.



Currently, there are more than 10,000 single-family homes authorized for the City's service area that are in some phase of development (from platted lots to active construction to completed homes). Three new residential projects started in the last 60 days (Briarwood, Creek's Crossing, Poth) that will soon begin construction of homes, adding to this growth pattern.

By the end of the year, more than **1,200 new homes** will have been constructed in Elgin since 2020, resulting in an almost **40% growth** in the community's population over that period.

New commercial development is anticipated to follow residential development, although a few new projects have already occurred with others currently underway. Circle Brewing Company and Carr Lane Manufacturing are two major projects completed in the last 12 months.

The City has also continued to strengthen its overall financial position and viability:

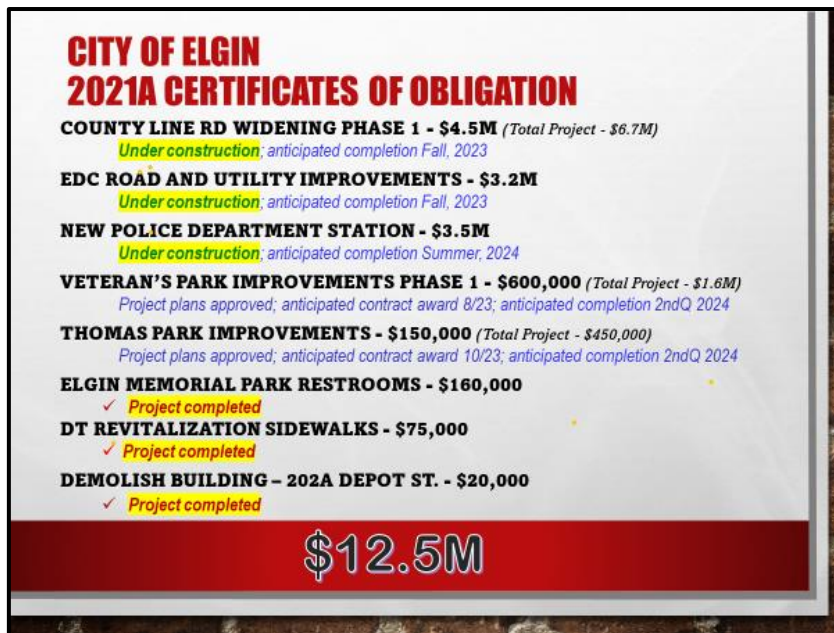
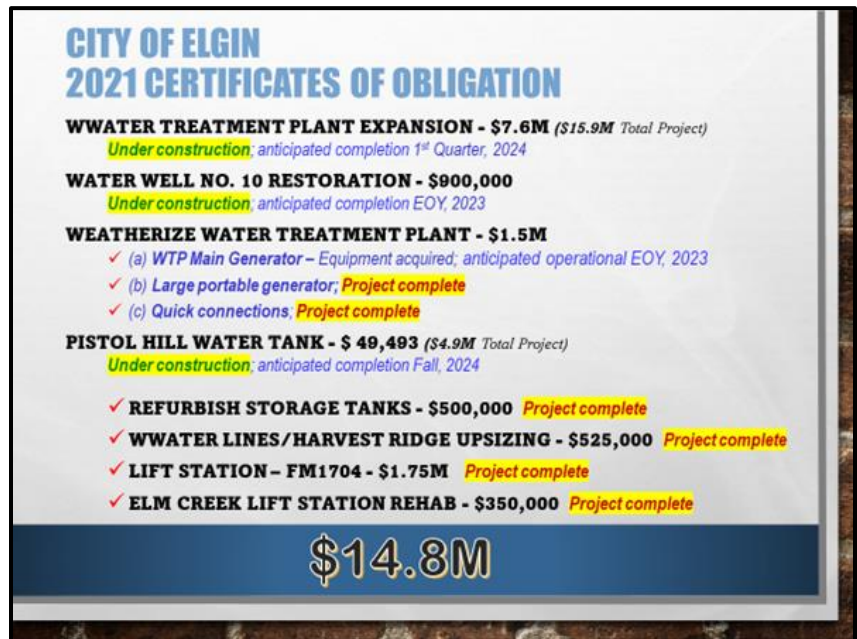
- The General Fund is projected to once again end the current fiscal year with a healthy operating surplus, continuing stabilization of its unencumbered fund balance,
- Moody's Investors Service recently announced two upgrades of the City's bond rating to **A1** (an independent analysis of the City's financial stability and creditworthiness) and
- The City's Independent Auditor submitted an unmodified opinion in their most recent annual audit report, the highest level of assurance that can be achieved through such analysis.

2021/2021A CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT PROGRAM

In late 2021, the majority of the City Council authorized a major step forward in city operations through the approved issuance of Certificates of Obligation (COs) to fund various capital improvements and upgrades.

While many of the projects funded through the COs are already completed, FY23-24 will see the completion and operation of essentially all major projects as planned.

Although these historic projects represent a significant financial investment for the City, their completion will have little impact on the *FY23-24 Annual Budget* due to the utilization of debt funding.



The new major capital improvement projects anticipated for completion in FY23-24 include the Elgin Police Department Station, the expanded Wastewater Treatment Plant, Weatherization of the Water Treatment Plant, the County Line Road Phase 1 Project, an expansion of Veteran's Park in Downtown Elgin, upgrades to Thomas Memorial Park, and infrastructure improvements at the Elgin Business Park.

The Pistol Hill Water Storage Tank – for which the City received a \$4.9M grant – is scheduled to be completed by EOY-2024.

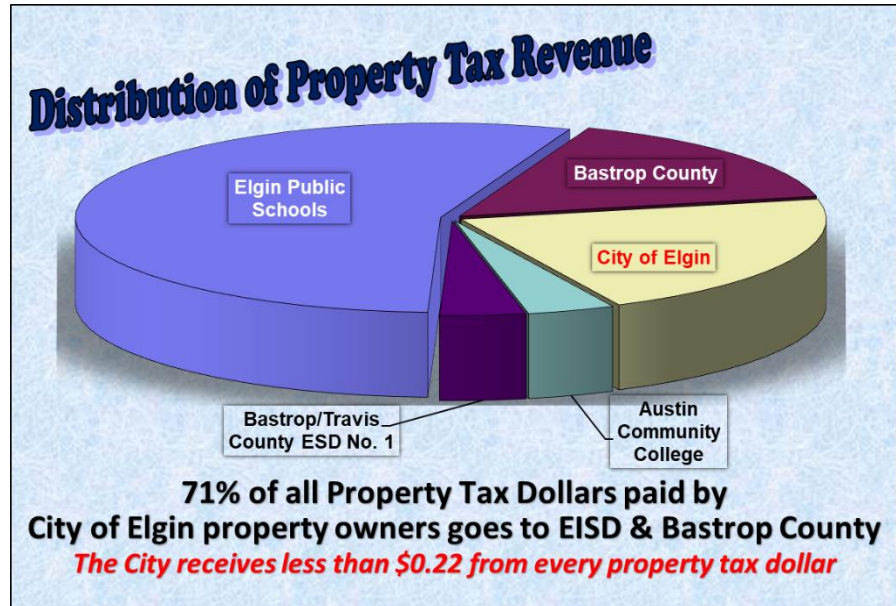
PROPERTY TAX

Property taxes typically provide the largest source of money local governments use to pay for schools, streets, roads, parks, police, fire protection and many other services. Texas law establishes the process followed by city officials in determining (a) the value for property, (b) ensuring that values are equal and uniform, (c) setting tax rates and (d) collecting taxes. **However, in the management of the overall cost to taxpayers, the only control exercised by the City of Elgin is the annual setting of the City tax rate.**

The proposed *FY23-24 Annual Budget* is predicated on the adoption of the “Voter Approval” property tax rate of **\$.498237/\$100 valuation** – a **reduction** of nearly \$.05 over the current rate. The proposed rate is also **more than \$.03 lower** than the rate the City could adopt without automatically triggering an election.

A variety of issues have come together to create this opportunity:

- Property tax revenue projected for FY23-24 assumes continuing moderate growth as home construction and development activity is anticipated to continue at the current rate.
- Total property tax revenue projected in the *FY23-24 Annual Budget* is just over \$4.4M, which will be the first time in 3 years that the City will not collect more overall revenue from Sales Tax than it does Property Tax.
- This proposed tax rate would continue to demonstrate the City’s commitment to lessen the struggle many Elgin homeowners are having with overall housing costs.



Adoption of the property tax as included in the proposed *FY23-24 Annual Budget* will result in the City having reduced its property tax rate by **more than 24% over the last four years.**

EMPLOYEE COMPENSATION

The City must continue to strive to provide appropriate and market-competitive compensation for all city employees in order to provide the highest possible level of services. The current state of the job market in central Texas, combined with the City’s need to grow staff and services, makes it imperative that our compensation levels be sufficient to recruit and retain a professional staff.

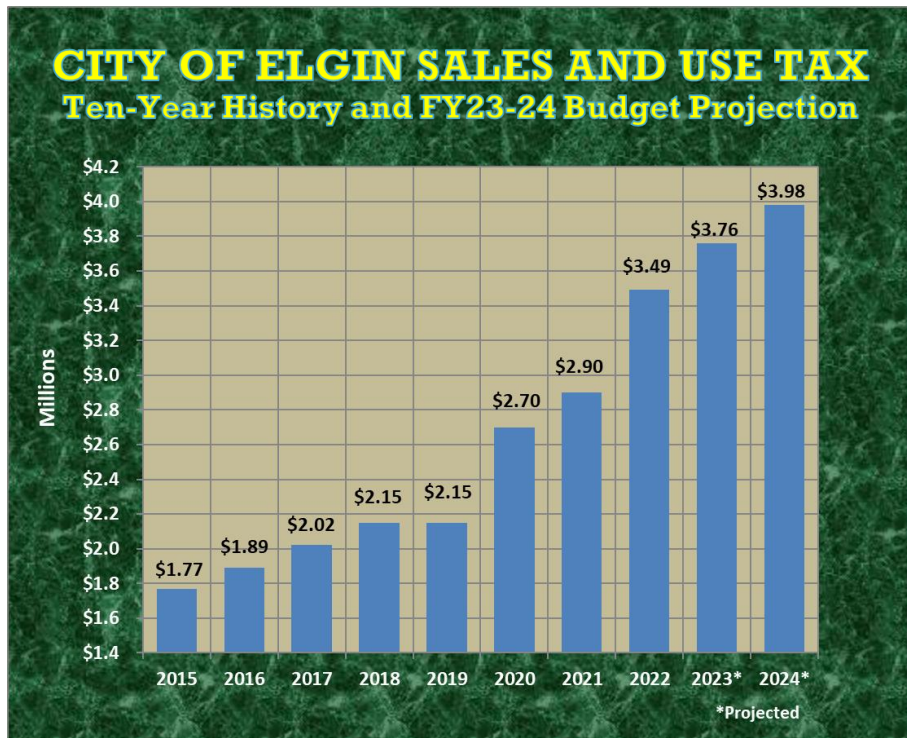
Accordingly, the proposed *FY23-24 Budget* includes a Cost-of-Living Adjustment (COLA) of **4.0%** in base salaries for all full-time civilian city employees that will take effect October 1.

In addition, staff is proposing a continuation of the compensation market analysis that has helped the City with this issue in recent years. Set-aside funding in support of this effort is included in the proposed *FY23-24 Budget*. Actual compensation adjustments, however, is currently anticipated to not occur until January 1 for most positions; when the analysis is complete and has been reviewed and approved by City Council.

Analysis is on-going, but it is currently anticipated that there will be a 15% increase in overall costs associated with Employee Health Insurance – for both the City and employees. The increase will include an upgrade in the current benefit plan.

SALES & USE TAX

The State of Texas imposes a 6.25% sales and use tax on “all retail sales, leases and rentals of most goods, as well as taxable services”. The City of Elgin, like nearly all Texas cities, imposes an additional 2.0% sales tax to create a maximum combined rate of 8.25%. Of that total, Bastrop County receives 0.5% and the City Economic Development Corporation (EDC) receives 0.5%. **Of the 8.25% sales and use tax all consumers pay in Elgin; the City receives just 1.0% in support of operations and services.**



The City has experienced steady growth in sales tax revenue over the last decade, but the last three years have produced historic income levels:

- Prior to October 2020, the City had a total of only five (5) different months - *in its history* - where combined Sales Tax Revenue exceeded \$200,000. Since then, the City has **averaged over \$260,000** in monthly total sales tax revenues.

- Total Sales Tax Revenue (including the

City EDC portion) is currently projected to exceed **\$3.7M** by the end of the fiscal year – the City’s highest one-year total ever.

- Total sales tax revenue for the month of February was \$371,413 – the highest one-month amount in the City’s history.

UTILITY RATES

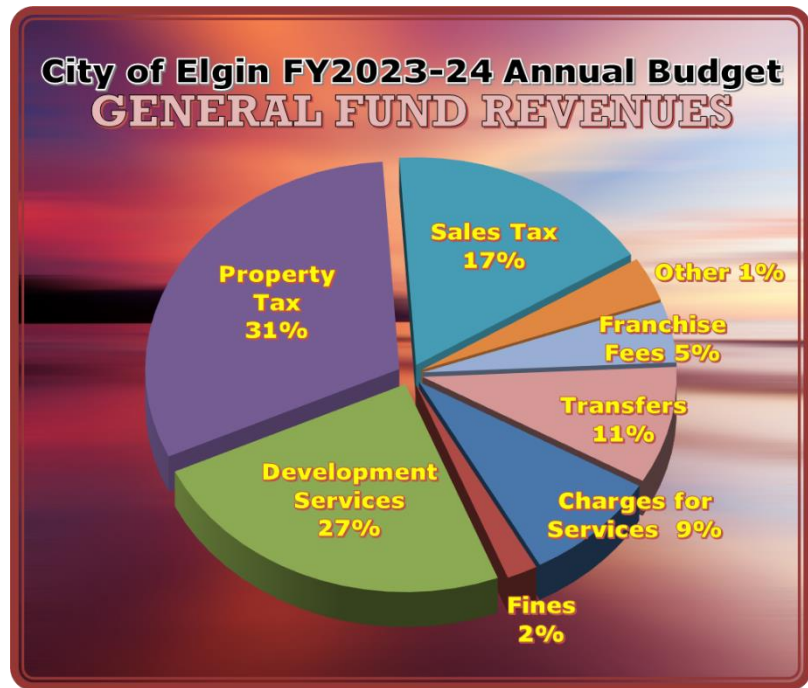
The City has stabilized its Utility Fund in recent years by addressing issues related to operating deficits and additional debt service. As part of that effort, the city has maintained a general policy of including small, annual inflationary adjustments to basic water and sewer rates. However, given the current overall status of the Utility Fund, the proposed FY22-23 Budget includes no water and/or sewer rate increase.

One change that could occur to monthly utility bills is related to fees for curbside collection of household trash and recyclables. Waste Management, the City’s service provider, is anticipated to exercise their option to increase rates by **2.85%**, which will be passed on to our utility customers.

GENERAL FUND REVENUE

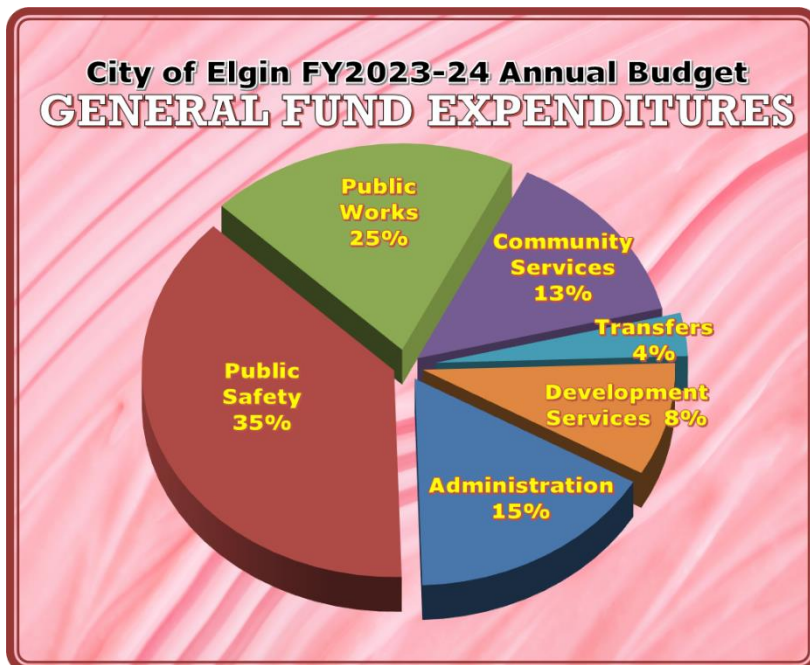
The General Fund is the City of Elgin's principal operating fund for essential city services. It is used to account for all financial resources except those required to be accounted for in other funds, such as the Water and Sewer Fund or Special Revenue Funds. All general tax revenues and other receipts that are not allocated by law or otherwise restricted to other funds are accounted for in this fund.

The General Fund is the City's largest fund and is supported by various revenue sources. Property (Ad Valorem) Taxes and Sales Tax, however, provide the primary funding.



GENERAL FUND EXPENDITURES

The General Fund is the primary operating fund of the City and is utilized to account for all costs traditionally associated with city government. It is similar to a private entity's providing resources to pay for the vast majority of administrative/operating expenses. The proposed *FY23-24 Annual Budget* includes total General Fund expenditures of **\$14.8M**.



Within City of Elgin operations, General Fund Expenditures are those costs associated with the provision of essential city services including, but not limited to public safety, parks, recreation, library, public works, mobility, and asset maintenance.

The proposed *FY23-24 Budget* also includes a continuation of our on-going efforts to upgrade and improve existing city streets, particularly in the "Original Town" area. The funding plan includes a commitment of

\$500,000 to street reconstruction and rehabilitation. This funding will position the city to invest **\$1.5M** in street improvements over a three-year period in the "Original Town" area - the highest commitment to street maintenance ever made by the City from operating revenues.

STAFFING

The proposed budget includes full-year funding for up to **one hundred sixty-nine (169) total city employees**: one hundred thirty-three (133) full-time, twelve (12) part-time positions, and twenty-four (24) seasonal positions.

Six (6) new positions are included in the proposed FY23-24 Annual Budget:

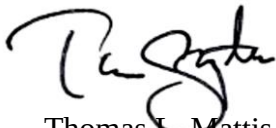
- One (1) Administrative Assistant Position in Police
- One (1) Detective Position in Police
- One (1) Circulation Clerk Position (PT) in Library
- One (1) Custodian Position in Building Maintenance
- One (1) Treatment Plant Operator Position in Wastewater Operations
- One (1) Assistant Director Position in Economic Development

It should also be noted that the FY22-23 (current year) Annual Budget included eighteen new positions. For a variety of reasons, thirteen of those positions are currently vacant, but are full-year funded in the proposed *FY23-24 Annual Budget*.

While it may first appear as if there is a relatively minimal increase in staffing proposed in the *FY23-24 Budget* for our growing operations, the City will still experience a significant increase in its overall workforce in the coming months.

These are both challenging and exciting times for the City of Elgin and this financial plan for the next fiscal year will allow our operation to continue moving forward. On behalf of the city staff, I thank the Mayor and City Council for the opportunity to serve the citizens of Elgin during this historic time.

Sincerely,



Thomas L. Mattis
City Manager



FINANCIAL SUMMARY OF ALL FUNDS PROPOSED FY 2023-24

	General Fund	Debt Service I & S Fund	Special Revenue Fund	Utility Fund Water/Sewer	EDC Fund	TRIZ Fund	Total All Funds
Estimated Revenue	13,535,232	1,842,568	3,245,862	7,793,314	2,356,302	513,438	\$ 29,286,716
Interfund Transfers Net	1,254,690	2,537,849	(36,504)	(3,916,230)	(18,000)	-	\$ (178,195)
Total Funds Available	14,789,922	4,380,417	3,209,358	3,877,084	2,338,302	513,438	\$ 29,108,521
Budgeted Expenditures	<u>\$ 14,789,922</u>	<u>\$ 4,223,204</u>	<u>\$ 754,900</u>	<u>\$ 3,877,084</u>	<u>2,338,302</u>	<u>343,042</u>	<u>\$ 26,326,454</u>



FY2023-24 ANNUAL OPERATING BUDGET



OPERATING FUNDS FOR FY 2023-24 WITH ESTIMATED REVENUE AND ADOPTED APPROPRIATIONS FOR EXPENDITURES





GENERAL FUND

Article V. Section 2 B of the City Charter states that the City Manager “shall prepare the budget annually, submit it to the council and be responsible for its administration after its adoption”. The **General Fund** is the primary operating fund in the budget used to account for resources not required to be accounted for in other funds devoted to specific activities. It is used to account for operations of basic City functions such as public safety, public works, cultural and leisure programs, community planning/development plus direction and management of all municipal functions. Services provided by the city are classified according to activity and presented as operating departments/divisions in the Budget.

As a spending plan for the year, the budget contains estimates of revenues expected to be generated in the forthcoming year as well as the cost of programs that are planned for the year. Two basic elements of all funds are revenue and appropriations, the latter of which authorize expenditures for line items that appear in each organizational unit or departmental breakdown. These are detailed in the budget document for each activity in each fund. The former are estimates of fiscal resources that are expected to be generated during the subject fiscal year and are intended to finance programs of “Expenditures” for that same time frame.

Total revenue and other financing sources are estimated to be \$14,789,922 for fiscal year 2023-24. Direct expenditures are proposed to be \$14,789,922. The following are general comments on sources and expected trends of revenue for the General Fund in the forthcoming fiscal year.

Revenue

Revenues are generally a function of certain “rates” applied to specific quantifiable amounts, such as assessed property values, volumes of water used, a percentage of gross revenues (franchise fees), etc. The following chart summarizes estimated revenue for the general fund by major funding category. This is followed by a more detailed look at revenue by general category.

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
REVENUE :						
Taxes	5,014,774	6,060,282	6,060,282	4,826,339	7,093,600	17%
Franchise Fees	515,229	699,056	699,056	191,321	699,158	0%
Developer Fees and Permits	3,236,633	3,637,573	3,637,573	1,228,877	3,551,483	-2%
Fines and Forfeitures	280,019	271,852	271,852	155,095	290,116	7%
Community Services	111,800	97,860	97,860	56,580	101,730	4%
General Charges, Fees Permits	77,362	30,362	30,362	10,142	36,467	20%
Utility Charges/Trash Serv.	1,473,766	1,237,583	1,237,583	812,052	1,299,729	5%
Use of Money and Property	94,603	46,324	46,324	282,603	371,450	702%
Grants/Donations/Transfers In	2,341,322	1,425,919	1,425,919	50,286	1,346,190	-6%
Grand Total	13,145,508	13,506,811	13,506,811	7,613,295	14,789,922	9%

Sources of Revenue

This section reviews each of the major categories of principal sources of revenue for the General Fund and provides comments on expectations for FY 2023-24 regarding resources projected to be available.

The top five sources of revenue for the general fund (excluding transfers in from the Water and Sewer Fund) are Property Tax and Sales Tax, Franchise Fees, Developer Fees, and Trash Collection Fees.

Property Tax-The Proposed FY2023-24 Budget is predicated on an assumed total tax rate of O&M and Debt of \$0.498237 per \$100 of assessed valuation. This rate is expected to generate a total of **\$4,415,790** to support General Fund operations and a total of **\$1,836,390** for debt service related to general government activities. Estimated revenue from this source should be considered provisional as it ultimately depends on actual payment of taxes by property owners during the fiscal year as well as payment of delinquent taxes that will be collected from prior year assessments.

Sales Tax-The City collects \$0.01 cent of the 8¼% sales tax collected by the state, for the general fund. An additional ½% is collected for the Economic Development Corporation. Projections for FY 2023-24 are based on anticipation of a continued recovery which has been the case for the 10 months of the current fiscal year. Based on this and the level of economic activity trending even higher, estimated total receipts from sales tax for next year are expected to exceed **\$3.9 million**.

Franchise Fees- These fees are imposed on certain utilities and needed to compensate the city for franchisee use of the city's right-of-way to install the necessary infrastructure. Based on the last few years, it is assumed that franchise fees will continue to grow as the customer base of the utilities and usage increases over time. Franchise fees are expected to generate a revenue of **\$699,158**.

Development Fees and Permits- There is ongoing major residential and commercial developments happening in Elgin due to continued growth. Fees were previously adjusted in FY2022-2023 and remain competitive to other cities. This provides additional income for city services. Expected income from these fees and permits are projected at **\$3,551,483**.

In addition to these increases in fees, the City Council approved two other funding mechanisms that have greatly enhanced the city's ability to generate revenue. Participation Agreements were established so that developers and the city together finance infrastructure. In the past, these costs were solely absorbed by the city. Likewise, the city imposes Master Development Fees as a condition of approval of Municipal Utility Districts (MUDS). Proceeds from these fees may be invested to generate annual revenue for use in future maintenance costs of infrastructure that serve the MUD.

Trash Collection and Recycling Fees - The contract for trash collection and disposal originally held by Republic Services was assigned to Waste Management effective December 2018. Based on a new amended agreement with Waste Management, "Beginning on October 1, 2019, and every year thereafter until the end of the contract, rates may be adjusted to reflect changes in the Bureau of Labor Statistics Water, Sewer and Trash Index (WST). "These annual increases shall have a minimum increase of 2% with an annual cap of 5%.". Waste Management will increase their residential rates by **2.85%** per the existing contract. Increases in commercial rates will increase by **5%**. Expenses and revenue in the adopted budget reflect anticipated costs and revenue based on these rate increases as well as a significant increase in the number of customers that is expected as new developments come online.

Fines - Fines and penalties collected by the city through the Municipal Court system have declined over the last several years. Projections for FY 2023-24 are a bit more aggressive than the two prior years due to the outbreak of COVID-19. As in-person operations continue, collections are expected to increase by 7% generating a total revenue of **\$290,116**.

Transfers-in - Transfers from several funds to the general fund are designed to reimburse the latter for administrative expenses absorbed by the general fund in support of the fund from which funds are transferred. These include the Utility Fund, Economic Development Corp. Fund and various Special Revenue Funds. Because an excessive amount of transfer negatively impacts the city's credit rating, it is recommended that in the coming years, efforts are made to continue to reduce the amount of funds transferred from the Utility Fund to a level that more closely represents a true cost of overhead to the Fund.

A complete listing of revenues for the general fund by line item, with comparisons of actual amounts received, budgeted, and collected in the current fiscal year is detailed in the following and includes the proposed revenues for FY 2023-24.

Revenue By Source	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Taxes	5,014,774	6,060,282	6,060,282	4,826,339	7,093,600	17%
Franchise Fees	515,229	699,056	699,056	191,321	699,158	0%
Developer Fees and Pems	3,236,633	3,637,573	3,637,573	1,228,877	3,551,483	-2%
Fines and Forfeitures	280,019	271,852	271,852	155,095	290,116	7%
Community Services	111,800	97,860	97,860	56,580	101,730	4%
General Charges, Fees Permits	77,362	30,362	30,362	10,142	36,467	20%
Utility Charges/Trash Serv.	1,473,766	1,237,583	1,237,583	812,052	1,299,729	5%
Use of Money and Property	94,603	46,324	46,324	282,603	371,450	702%
Grants/Donations/Transfers In	2,341,322	1,425,919	1,425,919	50,286	1,346,190	-6%
Grand Total	13,145,508	13,506,811	13,506,811	7,613,295	14,789,922	9%

**General Fund Revenue
FY 2023-2024 Projected Operating Budget**

REVENUE	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Taxes</u>						
<u>Property Taxes</u>						
Property Taxes - Current	2,697,177	3,389,115	3,389,115	3,461,266	4,146,418	22%
Property Taxes - Delinquent	285,289	217,781	217,781	54,668	217,781	0%
Prop. Taxes - Prior Year Delinq.	40,318	23,745	23,745	23,043	23,745	0%
Penalty & Int.-Delinquent	31,746	27,846	27,846	13,217	27,846	0%
<i>Subtotal</i>	3,054,529	3,658,487	3,658,487	3,552,195	4,415,790	21%
<u>Sales Tax</u>						
Sales Tax	1,944,773	2,386,708	2,386,708	1,265,746	2,661,013	11%
<u>Miscellaneous Taxes</u>						
Beverage Tax	15,472	15,087	15,087	8,398	16,797	11%
Total Taxes	5,014,774	6,060,282	6,060,282	4,826,339	7,093,600	17%
<u>Franchise Fees</u>						
Franchise Electric	283,334	328,440	328,440	1,988	328,440	0%
Franchise Gas	49,142	98,283	98,283	59,512	98,283	0%
Franchise Misc Telephone	7,678	29,657	29,657	5,145	29,657	0%
Franchise Fee Waste Mgmt.	55,077	72,576	72,576	43,204	79,834	10%
Franchise Cable	119,999	170,100	170,100	81,472	162,944	-4%
Total Franchise Fees	515,229	699,056	699,056	191,321	699,158	0%
<u>Development Services Fees</u>						
<u>Building Permits</u>						
Building Permits(E,M,P)	986,465	1,271,160	1,271,160	341,172	1,271,160	0%
Sign Permits	6,535	28,802	28,802	1,644	10,000	-65%
Security/Fire Alarm Permit	1,725	4,500	4,500	798	4,500	0%
Sprinkler Sys. Permit Fees	-	-	-	-	-	0%
<i>Subtotal</i>	994,724	1,304,462	1,304,462	343,614	1,285,660	-1%
<u>Development Process Fees</u>						
Planning & Zoning Fees	1,098	-	-	-	-	0%
Zoning/Land use Fees	29,730	16,130	16,130	4,440	16,130	0%
Plats - Concept Plans	177,260	100,970	100,970	136,280	272,560	170%
Subdivision Construct. Plans	182,684	81,000	81,000	141,673	283,346	250%
Site Development Plans	917,239	-	-	214,432	375,000	0%
Plan Review - External	-	1,177,200	1,177,200	-	700,000	-41%
Postal/Filing Recovery Fees	-	250	250	-	250	0%
Re-notification Fees	320	500	500	-	500	0%
Delay Hearing Penalty	-	1,000	1,000	-	1,000	0%
Work W/O City Approval	1,951	400	400	2,750	400	0%
<i>Subtotal</i>	1,310,283	1,377,450	1,377,450	499,575	1,649,186	20%
<u>Inspection/Occupancy</u>						
Inspection/Re-inspect. Fees	585,085	927,770	927,770	74,380	700,000	-25%
Fire Inspection Fees	32,271	8,000	8,000	9,599	20,000	150%
Fire Plan Review	17,309	19,891	19,891	5,609	20,000	1%
Certificate of Occupancy	4,800	-	-	5,300	10,600	0%
School Site Fee	-	-	-	55,800	50,000	0%
Tree Removal	42,250	-	-	-	5,000	0%
Site Development Plans	47,811	-	-	35,000	70,000	0%
New. Mfg. Home Park Permit	2,100	-	-	-	-	0%
<i>Subtotal</i>	731,626	955,661	955,661	185,688	216,636	-77%
<u>Master Devl. Fees</u>						
Master Devl. Fees	200,000	-	-	200,000	400,000	0%
<i>Subtotal</i>	200,000	-	-	200,000	400,000	0%
Total Develop. Service Fees	3,236,633	3,637,573	3,637,573	1,228,877	3,551,483	-2%

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Fines and Forfeitures</u>						
Municipal Court						
Arrest Fees	8,302	8,120	8,120	4,201	8,402	3%
Dismissal Fee	-	-	-	-	-	0%
Municipal Court Fines	244,311	256,184	256,184	137,946	256,184	0%
Child Safety et al Court Fees	4,166	1,418	1,418	10,247	15,000	958%
Court Truancy Prevention Fee	-	-	-	95	190	0%
<i>Subtotal</i>	256,778	265,722	265,722	152,489	279,776	5%
Code Enforcement						
Animal Control Fees	-	500	500	-	500	0%
Code Enforcement Penalties	3,395	4,840	4,840	-	4,840	0%
Code Enforce. Lien Recov.	19,845	790	790	2,605	5,000	533%
<i>Subtotal</i>	23,240	6,130	6,130	2,605	10,340	69%
Fines and Forfeiture Total	280,019	271,852	271,852	155,095	290,116	7%
<u>Community Services</u>						
Library Revenue						
Library Card (Resident)	150	4,000	4,000	15	4,000	0%
Library Card (Non-Res.)	9,457	6,838	6,838	4,395	6,836	0%
Library Fines	2,017	1,000	1,000	773	1,000	0%
Library Special Events	-	9,500	9,500	32	9,500	0%
Library Copying Fees	3,930	3,400	3,400	1,869	3,400	0%
Library Misc. Charges	1,027	1,500	1,500	296	1,500	0%
Library Donations	582	1,100	1,100	540	1,100	0%
Library Book Donations	150	-	-	-	1,100	0%
<i>Subtotal</i>	17,312	27,338	27,338	7,920	28,436	4%
Park and Recreation Revenue						
Concessions	4,951	300	300	19	300	0%
Rec All Purpose Annual Passes	14,230	10,000	10,000	8,090	10,000	0%
Rec Membership Fees	37,968	25,062	25,062	23,950	25,062	0%
Rec Membership Daily Fees	25,051	29,328	29,328	14,916	29,832	2%
Pool Rental/Lessons	10,977	-	-	-	-	0%
Pool Admission Fees	-	5,000	5,000	-	5,000	0%
Special Events/Rec Prog.	810	632	632	488	1,000	58%
<i>Subtotal</i>	93,988	70,322	70,322	47,463	71,194	1%
Other Misc. Comm. Serv. Fee						
Historic Dist Fee	500	200	200	1,147	2,000	900%
Temporary Banner Permit	-	-	-	50	100	0%
Sign Permit	-	-	-	-	-	0%
<i>Subtotal</i>	500	200	200	1,197	2,100	950%
Community Services Total	111,800	97,860	97,860	56,580	101,730	4%

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>REVENUE (Cont.)</u>						
<u>Gen. Licenses, Fees & Charges</u>						
General Charges for Services						
Alcohol Beverage License	7,034	7,000	7,000	1,165	7,000	0%
Vending Machine License	-	50	50	-	50	0%
Solicitor's Permit	325	350	350	175	350	0%
Wrecker Permit	-	204	204	-	204	0%
Movie Location Fees	5,425	3,296	3,296	2,981	5,000	52%
Police Accident Reports	1,475	1,363	1,363	366	1,363	0%
Open Rec./Copier/Notary	45,237	599	599	1,307	1,500	150%
Seizure Proceeds	3,028	-	-	-	-	0%
<i>Subtotal</i>	62,524	12,862	12,862	5,994	15,467	20%
Transaction Fees						
Returned Check Fee	-	-	-	-	500	0%
Credit Card Fee <\$300	14,738	15,000	15,000	-	15,000	0%
Internet Trans. Fee	-	-	-	-	-	0%
Insurance Proceeds	-	-	-	2,593	3,000	0%
<i>Subtotal</i>	14,738	15,000	15,000	2,593	18,500	23%
Police Special Services						
EPD Escort Fees	100	2,500	2,500	1,555	2,500	0%
<i>Subtotal</i>	100	2,500	2,500	1,555	2,500	0%
General Licenses & Fees Total	77,362	30,362	30,362	10,142	36,467	20%
<u>Utility Charges</u>						
Sanitation Services						
Application Fee	-	500	500	-	500	0%
Trash Collect - Resident	981,710	897,146	897,146	543,963	928,394	3%
Trash Collect - Com Carts	-	59,048	59,048	-	59,048	0%
Trash Collect - Com Contain.	492,056	280,889	280,889	268,088	311,787	11%
Utility Charges Total	1,473,766	1,237,583	1,237,583	812,052	1,299,729	5%
<u>Use of Money and Property</u>						
Investment-Interest Income						
Interest Income	92,053	15,000	15,000	258,637	284,000	1793%
<i>Subtotal</i>	92,053	15,000	15,000	258,637	284,000	1793%
Rental City Property						
Rec. Center Rentals	7,578	6,000	6,000	3,792	6,000	0%
Fleming Center Rentals	835	2,858	2,858	-	2,000	-30%
Sports Venue Rentals	3,630	2,150	2,150	1,125	2,150	0%
Pool Rental	100	-	-	-	200	0%
Park Rentals all Parks	9,905	5,513	5,513	7,825	10,000	81%
Civic Center Rentals	-	2,000	2,000	-	2,000	0%
Reservation Cancel Fee	-	50	50	-	50	0%
Lease Revenue	200	-	-	-	50	0%
<i>Subtotal</i>	22,248	18,571	18,571	12,743	22,450	21%
Sale of Surplus Property						
Equipt. Salvage General Gov.	2,364	2,753	2,753	2,750	35,000	1171%
<i>Subtotal</i>	2,364	2,753	2,753	2,750	35,000	1171%

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>REVENUE (Cont.)</u>						
<u>Refunds and Reimb</u>						
Refund- Rebates	3,283	5,000	5,000	4,029	15,000	200%
Insurance Claims	950	5,000	5,000	-	5,000	0%
Other Income	85	-	-	4,445	5,000	0%
Cash Short/Over	(26,380)	-	-	-	5,000	0%
<i>Subtotal</i>	(22,061)	10,000	10,000	8,473	30,000	200%
Use of Money & Property Total	94,603	46,324	46,324	282,603	371,450	702%
<u>Grants/Donations/Trnsfs In</u>						
Federal Grant	1,707,194	54,433	54,433	-	50,000	-8%
Cares Act	-	-	-	-	-	0%
Park Grant	51,400	-	-	-	-	0%
Library Grant TSLAC	-	-	-	296	500	0%
St. David's Mental Health Grant	16,000	16,000	16,000	32,000	32,000	100%
<i>Subtotal</i>	1,774,594	70,433	70,433	32,296	82,500	17%
<u>Donations</u>						
Donations-Other	28,196	-	-	667	3,500	0%
Donations-Bench	185	-	-	-	500	0%
Donations-Blue Santa	1,000	3,500	3,500	8,083	3,500	0%
Donations-Dia de los Muertos	1,322	-	-	675	1,000	0%
Donations-Music in the Park	5,000	-	-	-	500	0%
<i>Subtotal</i>	35,703	3,500	3,500	9,425	9,000	157%
<u>Transfers in</u>						
Transfer In from HOT Fund	16,900	133,800	133,800	-	36,504	-73%
Transfer In Utility- Water	273,375	630,936	630,936	-	630,936	0%
Transfer In Utility- Sewer	222,750	569,250	569,250	-	569,250	0%
Transfer In from EDC	18,000	18,000	18,000	6,000	18,000	0%
Transfer In Workers Comp	-	-	-	2,566	-	0%
<i>Subtotal</i>	531,025	1,351,986	1,351,986	8,566	1,254,690	-7%
<u>Grants/Donations/Transf.</u>	2,341,322	1,425,919	1,425,919	50,286	1,346,190	-6%
Grand Total	13,145,508	13,506,811	13,506,811	7,613,295	14,789,922	4%

Proposed Appropriations

The heart of the budgeting process is the establishment of the level of annual appropriations allotted to each program to meet the growing needs of the city. Review and consideration of the Budget is an exercise that affords the City Council an opportunity to adjust the distribution of available fiscal resources among various programs that are traditionally included in the operating budget. The outside limit on fund availability is governed by anticipated revenue generated during the year. The City of Elgin is at a turning point in its history where a measure of surplus revenue is projected for the next few years to allow expansion of programs.

The 2023-24 Fiscal Year Budget includes the addition of 5 new full-time positions and 1 conversion of a part time to a full time. A summary of all positions is found in Appendix C. Staff continues to remain focused on seeing the Certificates of Obligation projects come to fruition in FY2023-24. These projects include the wastewater treatment plant expansion, weatherization of the water treatment plant, County line Road Reconstruction Project, new Elgin Police Department, an expansion of Veteran's Park, and upgrades to Thomas Memorial Park.

Salaries and Benefits

These expenditures include costs for salaries and benefits paid out to employees. Some benefits include contributions to employees' retirement plan (TMRS), Social Security and Medicare payments, and health plans. Budgeting for paid benefits including workers compensation, unemployment and group health plans have been decoupled from the payroll process. These expenses are accounted for under an internal service fund. This simplifies the payroll process and allows these expenses to remain under one umbrella. Details of these changes are found in the Internal Service Fund section of the Budget. The proposed budget includes a four percent Cost-Of-Living Adjustment increase for all full-time positions taking effect October 1.

Supplies and Materials

Items budgeted for this category include goods or materials needed for the operation of the organizational units' daily activities. A conservative allowance is allocated for normal increases in goods that occur every year. For example, fuel prices have increased rapidly over the last few months and an allowance is reflected in these increased costs for Vehicle and Equipment Service charges by the Internal Service Fund.

Services/Other Charges

The most common charges in this category are for Insurance and Professional Fees. The city contracts with TML- IEBP for its general liability and property insurance; Hejl& Schroeder PC for legal services and TRC Companies, INC. for engineering services. In addition, utility costs such as for electricity, gas, and telephone services would normally be found under this category within the budgets of user departments. With establishment of the internal service fund, these charges are consolidated under ISF- Building Service Charges and are allocated based on the organizational unit's use of city facilities. Keeping with the practice previously established, legal, engineering, and other professional services are charged by each department. Insurance costs are charged in the form of ISF Equipment Fees.

of ISF Equipment Fees.

Capital Outlay

These expenditures are reserved for the purchase of items that will be capitalized and added to fixed assets. Acquisitions in this category have a minimum cost or value of \$5,000. As they are purchased, they are added to the city's list of fixed assets. The useful life of the asset is determined, and a depreciation schedule established based on the original cost and the assets estimated useful life. In past years, the costs of capital outlay items have been borne by the acquiring departments. In the case of vehicles and equipment, an "Equipment Replacement Fund" previously established to accumulate funds for future replacement of these fixed assets. Depreciation expenses are charged to the using departments in the form of an "Equipment Replacement Charge". These funds are used to pay for replacement vehicles and equipment when needed. This eliminates the need to issue debt to purchase vehicles. Acquisitions of new equipment as opposed to replacements can still be acquired through a form of capital lease arrangements.

Internal Service Charges

Administrative, IT, Facility, and Equipment Services costs are charged to each Department based on usage. These funds are transferred monthly by journal entry to the Internal Services Fund. Internal Services Funds (ISF) are separate revolving funds that were initially assigned to be managed within the Public Works Department. These assets are grouped in five categories that include the following:

- A. Administrative Services- cost of personnel with primary duties of accounts payable processing.
- B. Information Technology- computers, accessories, software cost, etc.
- C. Facilities- cost of insurance, maintenance, custodial service, etc.
- D. Equipment Services- cost of fuel, repairs, insurance, etc.
- E. Equipment Replacement Fund- depreciation costs are accumulated here to provide funds for future replacement of equipment.
- F. Employment Benefits Services- Charges made to operating divisions to pay for cost of paid employee benefits that include, unemployment, worker's compensation, and health plans. The advantage of the Employment Benefits Service charge is to accumulate funds to pay monthly premiums on health benefits, unemployment, and worker's compensation invoices, that are paid monthly and not bi-weekly as wages and benefits are paid.

The costs of personnel, supplies, and materials needed to administer the program are based on various factors depending on the nature of the asset provided. IT charges are based on the number of computers allocated to each Department or Division. As the systems for calculating user fees develop in the future, a greater level of sophistication and precision may be achieved.

Summary of Proposed Appropriations for General Fund

A summary of proposed appropriations by department/division for the general fund is reflected in the following table. A comparison is made with the prior year history and amounts for new programs are identified separately. The chart shows a 9% increase over the amended amount in the previous year.

EXPENDITURES :	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Exec./Administration						
City Council	141,580	128,802	128,802	91,205	127,641	-1%
City Mgr./City Secretary	484,001	572,543	572,543	263,203	589,649	3%
Human Resources	257,685	398,965	398,965	160,609	441,999	11%
Finance	363,796	551,204	551,204	185,238	583,768	6%
Municipal Court	278,948	310,263	310,263	134,228	309,566	0%
Subtotal	1,526,010	1,961,777	1,961,777	834,484	2,052,623	5%
Development Services						
Planning	572,307	578,215	578,215	275,823	541,500	-6%
Building Permits/Insp.	595,040	346,140	346,140	172,796	572,151	65%
Code Enforcement	118,388	203,538	203,538	74,335	194,788	-4%
Subtotal	1,285,735	1,127,893	1,127,893	522,954	1,308,439	16%
Police						
Administration	650,167	747,133	747,133	399,790	872,111	17%
Patrol	2,205,610	2,618,080	2,618,080	1,293,193	3,036,257	16%
Criminal Investigations CID	593,369	790,319	790,319	325,965	1,090,849	38%
Telecomm.	181,296	181,000	181,000	-	181,000	0%
Animal Control	90,874	345,086	345,086	98,043	291,240	-16%
Subtotal	3,721,316	4,681,618	4,681,618	2,116,991	5,471,457	17%
Community Services						
Comm. Services Admin.	457,933	395,564	395,564	205,706	446,786	13%
Library Operations	522,285	361,697	361,697	269,872	616,796	71%
Recreation Prog.	375,375	654,092	654,092	192,135	747,155	14%
Swimming Pool	77,545	369,112	369,112	7,047	250,181	-32%
Subtotal	1,433,137	1,780,465	1,780,465	674,760	2,060,918	16%
Public Works						
Administration	282,134	386,413	386,413	146,011	282,409	-27%
Streets Division	910,596	670,546	670,546	273,459	654,021	-2%
Sanitation Division	1,036,417	1,113,041	1,113,041	475,707	1,151,997	3%
Parks and Grounds	540,939	724,949	724,949	290,989	852,485	18%
Bldg./Equipt Services	-	-	-	-	-	0%
Subtotal	2,770,088	2,894,949	2,894,949	1,186,166	2,940,912	2%
Transfers Out	672,500.00	1,060,109	1,060,109	-	500,000	-53%
Market Analysis	-	-	-	-	341,573	
New Positions-Police Department	-	-	-	-	114,000	0%
Subtotal	-	-	-	-	455,573.00	
TOTAL	11,408,786	13,506,811	13,506,811	5,335,354	14,789,922	9%



Legislative Branch

The City's Legislative Body is composed of the Mayor-At-Large and eight Council Members, two represented by each Ward. These elected officials provide policy guidelines to meet the growing needs of the community and to assure orderly development. The City Council appoints the City Manager, City Attorney, Municipal Court Judge, and various citizen boards and commissions.



General Fund
FY 2023-2024 Projected Operating Budget

Legislative
City Council
Compensation

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Stipend	17,200	17,400	17,400	8,700	17,400	0%
Social Security	784	1,331	1,331	-	1,332	0%
Travel & Training	5,981	9,865	9,865	8,288	10,000	1%
<i>Subtotal</i>	23,965	28,596	28,596	16,988	28,732	0%

Supplies & Materials

Office Supplies	265	-	-	145	300	0%
Uniforms	1,090	148	148	-	148	0%
City Events	2,488	-	-	2,199	2,200	0%
Emergency Resp. Supplies	460	920	920	-	920	0%
<i>Subtotal</i>	4,302	1,068	1,068	2,344	3,568	234%

Services & Other Charges

Dues & Memberships	2,366	2,065	2,065	3,850	4,000	94%
Comm. Support Non-Profits	76,000	50,000	50,000	50,000	50,000	0%
Errors & Omissions Ins.	9,797	19,595	19,595	12,390	19,595	0%
Employee Bond	-	1,040	1,040	-	-	-100%
<i>Subtotal</i>	88,163	72,700	72,700	66,240	73,595	1%

Internal Service Transfers

ISF- IT Service Charges	16,496	11,447	11,447	5,499	11,447	0%
ISF - Building Services	8,248	7,037	7,037	-	9,312	32%
ISF - Equipment	-	7,042	7,042	-	-	-100%
ISF-Administration	-	912	912	-	912	0%
ISF-Employee Benefits	405	-	-	135	75	0%
<i>Subtotal</i>	25,149	26,438	26,438	5,634	21,746	-18%

TOTALS	141,580	128,802	128,802	91,205	127,641	-1%
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Executive Department

The Executive Division consists of the City Manager and City Secretary. The City Manager serves as the Chief Executive Officer for the City; is responsible for the administration of municipal affairs and oversees the day-to-day operations. The City Manager prepares recommendations and implements the policies and procedures approved by the Mayor and the City Council, with the former providing day to day guidance and supervision to each of the City's departments in implementing policies and procedures defined by the City Council.

The City Secretary provides administrative support to the City Manager, oversees the City's agendas, minutes, resolutions, ordinances, elections, open records, and records management program. The City Secretary is the official recordkeeper of the City and provides general administrative support to the City Council.

112 - City Manager	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
City Manager	1	1	1	1.00	1.00	1.00
City Secretary	1	1	1	1.00	1.00	1.00
RECLASS: Administrative Assistant	0	0	1	0.00	0.00	1.00
Total	2	2	3	2.00	2.00	3.00



Executive
City Manager
Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	242,078	297,696	297,696	129,962	318,009	7%
Overtime	-	1,179	1,179	-	1,947	65%
Longevity Pay	315	1,305	1,305	585	1,200	-8%
Social Security	16,845	23,506	23,506	7,810	24,569	5%
Municipal Retire. Sys.	34,256	42,404	42,404	17,761	39,238	-7%
Car Allowance	8,077	8,400	8,400	4,200	8,400	0%
Travel & Training	8,808	7,780	7,780	4,828	7,780	0%
<i>Subtotal</i>	<u>310,378</u>	<u>382,270</u>	<u>382,270</u>	<u>165,147</u>	<u>401,143</u>	<u>5%</u>

Supplies & Materials

Office Supplies	3,705	2,620	2,620	1,287	2,620	0%
Postage	-	500	500	-	500	0%
Printing	-	-	-	-	-	0%
Printing Covid-19 signs	-	1,000	1,000	-	-	-100%
Meeting Expenses	2,882	1,682	1,682	896	1,682	0%
Minor Office Equipmt.	-	-	-	195	400	0%
Uniforms and Clothing	56	-	-	-	-	0%
Employee Appreciation	18,025	33,412	33,412	20,383	-	-100%
<i>Subtotal</i>	<u>24,668</u>	<u>39,214</u>	<u>39,214</u>	<u>22,761</u>	<u>5,202</u>	<u>-87%</u>

Services & Other Charges

Legal Services	21,397	29,124	29,124	7,256	60,000	106%
Engineering	25,610	46,892	46,892	-	-	-100%
Consulting Services	-	-	-	9,488	10,000	0%
Contract Services	8,546	-	-	8,183	10,000	0%
Records Mgmt. Serv.	1,500	-	-	-	-	0%
Codification	4,777	-	-	1,225	2,500	0%
Printing - Notices etc.	3,017	1,000	1,000	4,600	5,000	400%
Dues & Subscriptions.	5,161	3,202	3,202	220	3,202	0%
Elections	14,872	1,100	1,100	11,718	15,000	1264%
Employee Bond	-	-	-	11,229	12,769	0%
<i>Subtotal</i>	<u>84,880</u>	<u>81,318</u>	<u>81,318</u>	<u>53,919</u>	<u>118,471</u>	<u>46%</u>

Internal Service Charges

ISF- IT Service Charges	25,340	11,447	11,447	8,447	11,447	0%
ISF-Bldg. Service Charges	17,573	7,037	7,037	5,858	7,037	0%
ISF-Administration	-	912	912	-	912	0%
ISF-Equipment Services	-	7,042	7,042	-	-	-100%
ISF-Employee Benefits	21,161	43,303	43,303	7,072	45,437	5%
<i>Subtotal</i>	<u>64,074</u>	<u>69,741</u>	<u>69,741</u>	<u>21,376</u>	<u>64,833</u>	<u>-7%</u>

TOTALS	<u>484,001</u>	<u>572,543</u>	<u>572,543</u>	<u>263,203</u>	<u>589,649</u>	<u>3%</u>
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Human Resources Department

The City of Elgin's workforce needs continue to grow resulting in an increased demand for HR services. HR staff is focused on maintaining compliance, minimizing liabilities, and handling day-to-day operations within the department.

In FY 2023-24, continued improvements remain a high priority in moving the City to a professional organization and becoming an employer of choice.

The department goals include finalizing a classification analysis, drafting job descriptions, increasing performance management, revamping the City's Personnel Policy and Procedures manual, developing, and delivering ongoing training and professional development for personnel, implementing a new hire orientation program, and exploring innovative recruitment opportunities.

113 - Human Resources	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
HR Director	1	1	1	1.00	1.00	1.00
RECLASS: HR Generalist	0	2	2	1.00	2.00	2.00
Total	1	3	3	2.00	3.00	3.00



Human Resources

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	142,466	188,521	188,521	68,680	170,659	-9%
Overtime	618	2,831	2,831	953	4,111	45%
Longevity Pay	545	775	775	425	840	8%
Social Security	10,663	14,638	14,638	5,225	13,435	-8%
Municipal Retire. Sys.	22,100	26,407	26,407	9,166	24,586	-7%
Temp Employment Serv	-	10,000	10,000	19,633	50,000	400%
Travel & Training	3,217	30,000	30,000	14,774	30,000	0%
<i>Subtotal</i>	179,609	273,172	273,172	118,856	293,631	7%

Supplies & Materials

Office Supplies	2,670	5,000	5,000	1,463	5,000	0%
Postage	2	4	4	57	-	-100%
Minor Office Equipt.	30	9,250	9,250	-	9,250	0%
Uniforms	230	1,500	1,500	-	500	-67%
Employee Appreciation	-	-	-	-	33,412	0%
<i>Subtotal</i>	2,932	15,754	15,754	1,520	48,162	206%

Services & Other Charges

Legal Services	182	5,000	5,000	3,784	-	-100%
Dues & Memberships	1,658	1,200	1,200	-	1,500	25%
Contract Services	98	600	600	1,050	1,000	67%
Professional Serv.	6,297	3,500	3,500	315	4,500	29%
Recruitment	481	20,000	20,000	3,687	20,000	0%
Emp.Pre Empl Screen	7,311	10,000	10,000	11,734	20,000	100%
<i>Subtotal</i>	16,027	40,300	40,300	20,571	47,000	17%

Internal Service Transf.

ISF- IT Service Charges	11,814	11,447	11,447	3,938	11,447	0%
ISF-Bldg. Service Charges	21,161	7,037	7,037	7,054	7,037	0%
ISF-Equipment Services	-	7,042	7,042	-	-	-100%
ISF- Administration	-	912	912	-	912	0%
ISF-Employee Benefits	26,142	43,301	43,301	8,671	33,810	-22%
<i>Subtotal</i>	59,117	69,739	69,739	19,663	53,206	-24%

TOTALS	257,685	398,965	398,965	160,609	441,999	11%
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Finance Department

The Finance Department delivers quality financial services to the City of Elgin. The Department acts as the point of contact for all financial services, including preparing financial statements, maintaining records of daily transactions, processing payments to vendors, and aiding customers needing utility services. The Finance Director oversees the City's financial policies, debt management, and daily operations. The Finance Department includes the following divisions: Accounting, Utility Billing, Municipal Court, and the Budgeting/Financial portion of Internal Services.

114 - Finance and Accounting	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Director of Finance	1	1	1	1.00	1.00	1.00
Accountant	0	0	1	0.00	0.00	1.00
Grants Analyst	0	1	1	0.00	1.00	1.00
Accounting Clerk	1	2	2	1.00	2.00	2.00
Total	2	4	5	2.00	4.00	5.00



Finance & Admin.

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	146,787	297,486	297,486	108,750	281,959	-5%
Overtime	208	3,767	3,767	1,212	4,075	8%
Longevity Pay	735	3,070	3,070	340	1,200	-61%
Social Security	9,694	23,046	23,046	7,181	21,974	-5%
Municipal Retire. Sys.	13,418	41,573	41,573	11,237	40,213	-3%
Travel & Training	5,547	7,000	7,000	4,251	7,500	7%
<i>Subtotal</i>	176,389	375,942	375,942	132,970	356,921	-5%

Supplies & Materials

Office Supplies	5,672	4,000	4,000	3,250	4,000	0%
Postage	2,606	3,000	3,000	7,002	3,000	0%
Printed Forms	-	-	-	343	-	0%
Minor Office Equipt.	-	250	250	-	250	0%
Uniforms	341	500	500	613	500	0%
<i>Subtotal</i>	8,619	7,750	7,750	11,208	7,750	0%

Services & Other Charges

Audit Services	26,000	38,500	38,500	-	38,500	0%
Dues & Member.	464	450	450	520	450	0%
Contract Services	14,015	4,000	4,000	92	22,720	468%
Professional Serv.	184	-	-	-	-	0%
Print Public Notices	298	-	-	-	-	0%
IRS Penalty	12,757	3,525	3,525	-	-	-100%
Appraisal Board	40,998	36,750	36,750	21,342	73,655	100%
County Tax Collect.	8,048	8,048	8,048	-	8,048	0%
Temp. Employee Services	18,686	6,000	6,000	-	-	-100%
Employee Bond	-	500	500	-	-	-100%
<i>Subtotal</i>	121,451	97,773	97,773	21,953	143,373	47%

Internal Service Transf.

ISF- IT Service Charges	11,814	11,447	11,447	3,938	11,447	0%
ISF- Administration	-	912	912	-	912	0%
ISF- Equipment	-	7,042	7,042	-	-	-100%
ISF-Bldg. Service Charges	8,237	7,037	7,037	2,746	7,037	0%
ISF-Employee Benefits	37,287	43,301	43,301	12,423	56,328	30%
<i>Subtotal</i>	57,338	69,739	69,739	19,107	75,724	9%

TOTALS	363,796	551,204	551,204	185,238	583,768	6%
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Municipal Court

Municipal Court is the judicial branch of government for the jurisdictional territory of the City of Elgin. The Department is committed to administering justice in a fair, efficient, and timely manner in accordance with City of Elgin ordinances and the laws of the State of Texas. Court services are increasingly available online, by telephone and through the mail which contributes to compliance in a customer service and eco-friendly way.

118 - Municipal Court	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24
	Amended	Amended	Adopted	Amended	Amended	Adopted
Supervisory Court Clerk	1	1	1	1.00	1.00	1.00
Deputy Court Clerk	2	2	2	2.00	2.00	2.00
Total	3	3	3	3.00	3.00	3.00



Municipal Court

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	112,101	129,813	129,813	66,164	138,555	7%
Overtime	467	2,200	2,200	37	4,080	85%
Longevity Pay	555	1,945	1,945	1,005	1,920	-1%
Social Security	8,084	10,099	10,099	4,950	11,059	10%
Municipal Retire. Sys.	15,480	18,218	18,218	8,760	20,238	11%
Travel & Training	2,420	-	-	1,360	2,900	0%
<i>Subtotal</i>	139,106	162,275	162,275	82,276	178,752	10%

Supplies & Materials

Office Supplies	1,694	1,934	1,934	520	1,934	0%
Postage	1,038	1,500	1,500	-	1,500	0%
Printed Materials	-	1,000	1,000	624	1,000	0%
Uniforms	243	500	500	118	700	40%
<i>Subtotal</i>	2,975	4,934	4,934	1,263	5,134	4%

Services & Other Charges

Legal Services	5,729	-	-	3,300	-	0%
Collection Fees	18,052	13,140	13,140	8,392	13,140	0%
Judicial Services	45,431	40,856	40,856	21,122	40,856	0%
Legal Services - Pros.	17,711	17,640	17,640	880	17,640	0%
Dues & Memberships	192	25	25	-	300	1100%
Jury Expense	-	-	-	-	-	0%
Contract Services	-	-	-	-	-	0%
Temp Agency Services	494	988	988	-	-	-100%
Child Safety Fee	97	665	665	672	665	0%
<i>Subtotal</i>	87,706	73,314	73,314	34,366	72,601	-1%

Internal Service Transf.

ISF- IT Service Charges	10,687	11,447	11,447	3,562	11,447	0%
ISF-Equipment Services	-	7,042	7,042	-	-	-100%
ISF-Administration	-	913	913	-	912	0%
ISF-Bldg. Service Charges	10,548	7,037	7,037	3,516	7,037	0%
ISF-Employee Benefits	27,926	43,301	43,301	9,245	33,683	-22%
<i>Subtotal</i>	49,160	69,740	69,740	16,323	53,079	-24%

TOTALS	<u>278,948</u>	<u>310,263</u>	<u>310,263</u>	<u>134,228</u>	<u>309,566</u>	0%
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Development Services works together to protect life and property while improving the environment within the City limits and its ETJ. Planning and Zoning, Board of Adjustments, and Building Standards Commission help guide the City Council and render decisions regarding growth and development in the City.

Functions under this Division includes maintenance to the Comprehensive Plan, analyzing Construction Standards, and reviewing zoning and platting applications. The Division also handles annexations, ward assignments to annexations, site development applications, and wireless communication facilities. It also works in tandem with the Building and Fire Division and third-party reviews.

FY 2023-24 allows for ongoing restructuring of the division to meet the needs of the City and separates administrative functions from planning and is intended to aid in the recruitment efforts for the division.

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General Fund
FY 2023-2024 Projected Operating Budget

Development Services Planning & Zoning Div. <u>Salaries & Benefits</u>	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	156,512	221,120	221,120	90,468	191,163	-14%
Overtime	464	3,978	3,978	39	2,420	-39%
Longevity Pay	1,370	2,875	2,875	2,240	5,760	100%
Social Security	12,107	17,220	17,220	7,086	15,250	-11%
Muni. Retirement Sys.	21,638	31,063	31,063	12,003	27,908	-10%
Travel & Training	654	1,000	1,000	300	600	-40%
<i>Subtotal</i>	192,745	277,256	277,256	112,136	243,101	-12%
<u>Supplies & Materials</u>						
Office Supplies	2,221	1,500	1,500	149	1,500	0%
Postage	2,136	1,000	1,000	-	500	-50%
Printing	236	500	500	-	500	0%
Minor Office Equipmt.	390	500	500	121	500	0%
Uniforms	-	750	750	125	750	0%
<i>Subtotal</i>	4,983	4,250	4,250	394	3,750	-12%
<u>Services & Other Charges</u>						
Legal Fees	10,287	2,000	2,000	4,545	-	-100%
Plan Review/ Reim.	269,019	200,000	200,000	136,200	200,000	0%
Printing Services	1,916	750	750	118	750	0%
Record Management Fee	3,577	1,000	1,000	-	1,000	0%
CC Card Fees	35,849	25,000	25,000	3,275	25,000	0%
Dues & Memberships	1,006	1,500	1,500	145	1,500	0%
Filing Fees	4,161	3,000	3,000	2,672	3,000	0%
Marketing/Advertising	475	500	500	282	500	0%
<i>Subtotal</i>	326,290	233,750	233,750	147,237	231,750	-1%
<u>Internal Service Charges</u>						
ISF- IT Service Charges	14,544	12,150	12,150	4,848	12,149	0%
ISF-Bldg. Service Charges	14,961	5,602	5,602	4,987	5,601	0%
ISF-Equipment	-	7,474	7,474	-	7,474	0%
ISF-Administration	-	967	967	-	967	0%
ISF-Eq. Replace/Acquire	-	-	-	-	2,800	0%
ISF-Employee Benefits	18,784	36,766	36,766	6,220	33,908	-8%
<i>Subtotal</i>	48,289	62,959	62,959	16,055	62,899	0%
TOTALS	572,307	578,215	578,215	275,823	541,500	-6%

Building and Inspections

The Building Division ensures the buildings within our community are designed and completed to standards that promote the quality, safety, and efficiency in accordance with the City Code. This division offers Structural, Mechanical, Electrical, Plumbing, Land Surveying as well as Building Commissioning, Construction Inspections and Certified Plan Review services. Residential permits have significantly increased over the last 3 years, and the Buildings Division expects this trend to continue into FY 2023-24.

123 - Building & Inspections	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24
	Amended	Amended	Adopted	Amended	Amended	Adopted
Building Official	1	1	1	1.00	1.00	1.00
Building Inspector	0	2	1	0.00	2.00	1.00
Permit Clerk/Technician	1	2	2	1.00	2.00	2.00
Total	2	5	4	2.00	5.00	4.00



Development Services**Bldg. Permitting****Salaries & Benefits**

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	37,092	159,524	159,524	-	208,382	31%
Overtime	-	2,701	2,701	-	6,958	158%
Longevity Pay	-	2,160	2,160	-	4,320	100%
Social Security	2,816	12,410	12,410	-	16,804	35%
Muni. Retirement Sys.	5,098	22,387	22,387	-	30,753	37%
Travel & Training	-	1,500	1,500	-	1,500	0%
<i>Subtotal</i>	45,006	200,682	200,682	-	268,717	34%

Supplies & Materials

Office Supplies	527	1,000	1,000	-	1,000	0%
Printing	-	500	500	-	500	0%
Minor Office Equip.	821	500	500	-	500	0%
Uniforms	-	1,000	1,000	-	1,000	0%
Postage	19	500	500	-	500	0%
<i>Subtotal</i>	1,367	3,500	3,500	-	3,500	0%

Services & Other Charges

Inspection Services	428,956	1,500	1,500	145,728	150,000	9900%
Contract Serv. Reim.	1,364	75,000	75,000	-	75,000	0%
Dues & Memberships	175	1,000	1,000	-	1,000	0%
Legal Fees	4,662	1,500	1,500	-	-	-100%
<i>Subtotal</i>	435,157	79,000	79,000	145,728	226,000	186%

Internal Service Charges

ISF- IT Service Charges	26,458	12,149	12,149	5,880	12,149	0%
ISF-Bldg. Service Charges	28,830	5,601	5,601	10,730	5,601	0%
ISF-Vehicle Charges	15,363	-	-	20	-	0%
ISF-Equipment Svs	-	7,474	7,474	-	7,474	0%
ISF-Administration	-	967	967	-	967	0%
ISF-Eq. Replace/Acquire	8,163	-	-	2,743	2,000	0%
ISF-Employee Benefits	34,696	36,767	36,767	7,695	45,743	24%
<i>Subtotal</i>	113,510	62,958	62,958	27,068	73,934	17%

TOTALS

595,040	346,140	346,140	172,796	572,151	65%
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Code Enforcement Division

Code Enforcement Division is under the direction of Development Services. Code Enforcement maintains and strives to improve the standards of the community. The division enforces code and zoning regulations. Code Enforcement Officers respond to public nuisance complaints as well as investigate code and city ordinance violations.

125 - Code Enforcement	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Supervisory Code Enforcement Officer	1	1	1	1.00	1.00	1.00
Code Official	1	1	1	1.00	1.00	1.00
Total	2	2	2	2.00	2.00	2.00



Development Services

Code Enforcement

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	50,359	97,967	97,967	45,887	98,890	1%
Overtime	917	2,815	2,815	306	4,945	76%
Longevity Pay	365	1,480	1,480	760	1,320	-11%
Social Security	3,883	7,710	7,710	3,528	8,045	4%
Municipal Retire. Sys.	7,037	13,908	13,908	6,112	14,722	6%
Travel & Training	553	2,000	2,000	555	2,000	0%
<i>Subtotal</i>	63,114	125,880	125,880	57,149	129,922	3%

Supplies & Materials

Office Supplies	602	500	500	224	500	0%
Postage	3,890	1,500	1,500	-	500	-67%
Printed Materials	-	200	200	1,368	200	0%
Minor Supplies/Equip.	805	1,000	1,000	611	1,000	0%
Uniforms	659	500	500	787	500	0%
<i>Subtotal</i>	5,955	3,700	3,700	2,989	2,700	-27%

Services & Other Charges

Dues & Memberships	73	-	-	-	-	0%
Filing Fees	-	1,000	1,000	-	1,000	0%
Code Violation Abate.	5,508	10,000	10,000	-	10,000	0%
<i>Subtotal</i>	5,581	11,000	11,000	-	11,000	0%

Internal Service Charges

ISF- IT Service Charges	5,819	12,149	12,149	1,940	12,149	0%
ISF-Bldg. Service Charges	1,352	5,601	5,601	451	5,601	0%
ISF-Equipment Services	7,981	7,474	7,474	3,192	7,474	0%
ISF-Administration	-	967	967	-	967	0%
ISF-Eq. Replace/Acquire	4,081	-	-	1,360	2,000	0%
ISF-Employee Benefits	24,505	36,767	36,767	7,254	22,975	-38%
<i>Subtotal</i>	43,738	62,958	62,958	14,197	51,166	-19%

TOTALS

118,388	203,538	203,538	74,335	194,788	-4%
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Community Services Department

The Community Services Department is responsible for the following divisions: Library, Recreation, Main Street, Administration, and Communications. Together, these divisions provide resources, programs, and events for the public, develop internal and external communication strategies to keep the public informed, and enhance the quality of life for Elgin residents and its visitors.

131 - CS Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Director - Community Services	1	1	1	1.00	1.00	1.00
Mainstreet Manager	0	1	1	0.00	1.00	1.00
Media Specialist (PIO)	0	1	1	0.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	2	4	4	2.00	4.00	4.00



**Community Services
Administration**

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	184,981	228,957	228,957	102,450	246,268	8%
Overtime	476	1,179	1,179	890	4,599	290%
Longevity Pay	2,795	4,860	4,860	3,000	3,000	-38%
Social Security	13,970	17,605	17,605	8,030	19,421	10%
Municipal Retire. Sys.	25,742	31,758	31,758	13,710	35,542	12%
Travel Training	3,734	2,500	2,500	1,830	6,400	156%
<i>Subtotal</i>	231,699	286,859	286,859	129,909	315,230	10%

Supplies & Materials

Office Supplies	4,219	2,026	2,026	1,246	4,000	97%
Postage	179	110	110	-	110	0%
Printed Materials	-	-	-	-	5,000	0%
150th Celebration	110,732	-	-	32,368	-	0%
Minor Office Equipt.	-	-	-	-	2,000	0%
Uniforms	173	-	-	257	1,500	0%
<i>Subtotal</i>	115,303	2,136	2,136	33,871	12,610	490%

Services & Other Charges

Legal Services	1,058	2,020	2,020	-	-	-100%
Consulting Serv.	16,484	10,268	10,268	-	5,000	-51%
Dues & Memberships	4,987	5,658	5,658	3,428	2,000	-65%
Temp. Agency Serv.	11,638	-	-	-	-	0%
Special Event Prog.	11,232	7,800	7,800	14,820	27,800	256%
Elgin Local Landmark	362	-	-	-	2,000	0%
<i>Subtotal</i>	45,762	25,746	25,746	18,247	36,800	43%

Internal Service Charges

ISF- IT Service Charges	19,054	15,148	15,148	6,351	15,148	0%
ISF-Bldg. Service Charges	11,970	9,311	9,311	3,990	9,312	0%
ISF-Equipment Services	3,991	9,319	9,319	2,661	9,319	0%
ISF-Administration	-	1,206	1,206	-	1,206	0%
ISF-Eq. Replace/Acquire	2,040	-	-	1,360	2,000	0%
ISF-Employee Benefits	28,114	45,839	45,839	9,317	45,161	-1%
<i>Subtotal</i>	65,169	80,823	80,823	23,679	82,146	2%

TOTALS	<u>457,933</u>	<u>395,564</u>	<u>395,564</u>	<u>205,706</u>	<u>446,786</u>	13%
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Library

The Elgin Public Library provides the community with a variety of programs and services. With a collection of physical and electronic materials, staff ready to assist, classes for all ages, the library provides an opportunity for everyone in the Elgin community. FY 2023-24 provides additional funding to a part time position to reallocate as full time. Through anticipated restructuring, there is a reclass of division that separates the business functions from the programming and is intended to aid in the recruitment efforts for the division.

FY 2023-24 provides additional funding to a part time position to reallocate as full time. Through anticipated restructuring, a reclass of division will function to separate the business functions from programming and is intended to aid in the recruitment efforts for the division.

132 - Library	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
RECLASS: Manager of Library Services	1	1	1	1.00	1.00	1.00
Librarian	1	1	1	1.00	1.00	1.00
Youth Services Specialist	1	1	1	1.00	1.00	1.00
Youth Services Assistant	0	1	1	0.00	1.00	1.00
Circulation Clerk - Full Time	1	2	2	1.00	2.00	2.00
Circulation Clerk - Part Time	2	2	2	1.00	1.00	1.00
Technical Services Clerk (New FT)	0	1	1	0.00	0.50	1.00
Total	6	9	9	5.00	7.50	8.00



Community Services

Library Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	200,392	193,508	193,508	145,078	350,066	81%
Overtime	379	-	-	-	7,939	0%
Longevity Pay	2,020	4,040	4,040	3,165	5,160	28%
Social Security	14,857	14,936	14,936	10,094	27,783	86%
Municipal Retire. Sys.	22,309	23,710	23,710	16,335	50,844	114%
Travel & Training	5,530	-	-	227	6,000	0%
<i>Subtotal</i>	245,487	236,194	236,194	174,900	447,792	90%

Supplies & Materials

Office Supplies	5,218	4,914	4,914	3,177	7,000	42%
Books and Supplies	25,315	20,000	20,000	12,031	20,000	0%
Postage	197	1,500	1,500	-	1,500	0%
Printed Materials	135	1,000	1,000	2,886	1,000	0%
Minor Office Equipmt.	24,231	5,000	5,000	2,083	5,000	0%
Grant	203	2,000	2,000	2,735	2,000	0%
<i>Subtotal</i>	55,299	34,414	34,414	22,912	36,500	6%

Services & Other Charges

Consulting Serv.	-	-	-	315	630	0%
Periodicals/Subscrip.	2,523	2,516	2,516	641	8,300	230%
Dues & Member.	1,054	1,000	1,000	2,851	4,000	300%
Reading Prog.	3,077	5,500	5,500	-	5,500	0%
Recreation Programs	2,927	1,250	1,250	4,445	7,200	476%
Temporary Temp Agency	20,160	-	-	-	-	0%
<i>Subtotal</i>	29,741	10,266	10,266	8,251	25,630	150%

Internal Service Charges

ISF- IT Service Charges	105,999	15,148	15,148	35,333	15,148	0%
ISF-Bldg. Service Charges	30,183	9,311	9,311	10,061	9,312	0%
ISF-Administration	-	1,206	1,206	-	1,206	0%
ISF- Equipment Services	-	9,319	9,319	-	-	-100%
ISF-Eq. Replace/Acquire	-	-	-	-	2,000	0%
ISF-Employee Benefits	55,576	45,839	45,839	18,415	79,208	73%
<i>Subtotal</i>	191,758	80,823	80,823	63,809	106,874	32%
TOTALS	522,285	361,697	361,697	269,872	616,796	71%

Recreation Division

Under the Community Services Department, the Recreation Division operates the Elgin Recreation Center, Morris Memorial Pool, all associated events, classes, programs, and rentals. It is the goal of the Recreation Division to provide programming that reflects the diversity of Elgin and create opportunities to increase the health and wellness of the citizens of Elgin. FY 2023-24 does not add additional positions in the division but includes retitling positions to be more aligned with the functions of the role and the needs of the division.

135 - Recreation Programs	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
RECLASS: Recreation and Leisure Manager	1	1	1	1.00	1.00	1.00
Recreation Center Coordinator	0	1	1	0.00	1.00	1.00
RECLASS: Recreation Assistant - Full Time	0	3	3	1.00	3.00	3.00
RECLASS: Recreation Assistant - Part Time	10	8	8	5.00	4.00	4.00
RECLASS: Program Coordinator	1	1	1	1.00	1.00	1.00
Program Assistant - Part Time	0	2	2	0.00	1.00	1.00
Total	12	16	16	8.00	11.00	11.00



Comm. Services

Recreation Divison

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	213,290	429,617	429,617	117,570	454,357	6%
Overtime	54	4,140	4,140	383	9,951	140%
Longevity Pay	1,320	780	780	370	1,080	38%
Social Security	16,201	33,182	33,182	9,021	35,603	7%
Muni. Retirement Sys.	7,936	59,858	59,858	6,710	65,155	9%
Travel & Training	1,929	3,000	3,000	2,024	5,500	83%
<i>Subtotal</i>	240,728	530,577	530,577	136,078	571,646	8%

Supplies & Materials

Office Supplies	2,958	2,182	2,182	1,879	3,000	37%
Printed Materials	368	1,000	1,000	-	1,000	0%
Minor Office Equip.	7,691	5,500	5,500	3,918	7,000	27%
Uniforms	1,642	1,500	1,500	-	2,500	67%
Concession Products	-	-	-	-	3,000	0%
Safety Supplies	216	-	-	253	500	0%
<i>Subtotal</i>	12,875	10,182	10,182	6,051	17,000	67%

Services & Other Charges

Consulting Services	12,105	15,000	15,000	7,722	20,000	33%
Credit Card Mach Exp	5,929	4,620	4,620	3,148	4,620	0%
Dues & Memberships	1,499	1,250	1,250	991	2,000	60%
Temporary Agency Service	2,558	1,980	1,980	930	-	-100%
Special Events	12,770	9,660	9,660	8,424	15,000	55%
<i>Subtotal</i>	34,861	32,510	32,510	21,215	41,620	28%

Internal Service Charges

ISF- IT Service Charges	34,493	15,148	15,148	11,498	15,148	0%
ISF-Bldg. Service Charges	30,447	9,312	9,312	10,149	9,312	0%
ISF-Equipment Services	-	9,318	9,318	-	9,319	0%
ISF-Administration	-	1,206	1,206	-	1,206	0%
ISF-Eq. Replace/Acquire	-	-	-	-	10,000	0%
ISF-Employee Benefits	21,971	45,839	45,839	7,145	71,904	57%
<i>Subtotal</i>	86,911	80,823	80,823	28,792	116,889	45%
TOTALS	375,375	654,092	654,092	192,135	747,155	14%

Morris Memorial Pool

Morris Memorial Swimming Pool is funded through the Community Services Department. This fund includes most of the basic operating services, including hiring qualified lifeguards and routine pool maintenance.

136 - Swimming Pool	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Pool Supervisor	0	0	1	0.00	0.00	0.50
Lifeguards	11	20	20	5.50	10.00	10.00
Pool Staff	1	4	3	0.50	2.00	1.50
Total	15	24	24	6.00	12.00	12.00



Comm. Services

Swimming Pool

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	21,417	215,800	215,800	-	156,400	-28%
Overtime	-	-	-	-	-	0%
Social Security	1,638	16,509	16,509	-	11,965	-28%
Muni. Retirement Sys.	76	29,780	29,780	-	-	-100%
Unemployment Ins.	21	-	-	-	-	0%
Travel & Training	1,879	2,000	2,000	-	5,500	175%
<i>Subtotal</i>	25,032	264,089	264,089	-	173,865	-34%

Supplies & Materials

Office Supplies	-	200	200	-	200	0%
Minor Office Equipt.	1,751	1,000	1,000	-	-	-100%
Uniforms	3,498	3,500	3,500	-	3,500	0%
Chemicals	7,141	9,000	9,000	1,279	9,000	0%
Concession Products	4,708	7,000	7,000	-	10,000	43%
Pool Supplies Equipt.	1,213	3,000	3,000	63	3,000	0%
<i>Subtotal</i>	18,311	23,700	23,700	1,341	25,700	8%

Services & Other Charges

Pool Repairs	17,086	500	500	-	-	-100%
<i>Subtotal</i>	17,086	500	500	-	-	-100%

Internal Service Charges

ISF- IT Service Charges	4,408	15,148	15,148	1,469	15,148	0%
ISF-Bldg. Serv. Charges	6,761	9,312	9,312	2,254	9,312	0%
ISF-Equipment Services	-	9,318	9,318	-	9,319	0%
ISF-Eq. Replace/Acquire	-	-	-	-	10,000	0%
ISF-Administration	-	1,206	1,206	-	1,206	0%
ISF-Employee Benefits	5,947	45,839	45,839	1,982	5,631	-88%
<i>Subtotal</i>	17,116	80,823	80,823	5,705	50,616	-37%

TOTALS

77,545	369,112	369,112	7,047	250,181	-32%
1,433,137	1,780,465	1,780,465	674,760	2,060,918	16%

Department of Public Safety

Elgin Police Department enforces federal, state, city laws and ordinances through proactive and responsive measures within the City by commissioned peace officers. EPD believes the best way to prevent crime is to forge partnerships that address quality of life issues before they become public safety or crime problems. The Department is responsible for the Criminal Investigation Division and Animal Control Division.



Animal Control Division



The Elgin Police Department Animal Control Division continues to see an increase in the number of calls for service regarding animal control issues. Due to the increase in calls for service in conjunction with the limited staffing, patrol officers have responded to animal control calls when animal control officers are not available.

211 - Police Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Chief of Police	1	1	1	1.00	1.00	1.00
Commander	2	2	2	2.00	2.00	2.00
Administrative Assistant (1 NEW)	2	3	4	2.00	3.00	4.00
Animal Control Officer	1	2	2	1.00	2.00	2.00
Total	6	8	9	6.00	8.00	9.00

General Fund
FY 2023-2024 Projected Operating Budget

Public Safety

Administration

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	340,107	392,722	392,722	201,033	446,729	14%
Overtime	1,263	3,620	3,620	6,188	51,959	1335%
Longevity Pay	795	2,170	2,170	1,080	2,160	0%
Social Security	25,998	30,479	30,479	15,572	38,315	26%
Muni. Retirement Sys.	46,809	54,687	54,687	26,807	70,119	28%
Travel Training	11,996	15,000	15,000	1,666	15,000	0%
<i>Subtotal</i>	426,968	498,678	498,678	252,345	624,282	25%

Supplies & Materials

Office Supplies	2,724	2,000	2,000	2,503	2,500	25%
Postage	1,033	1,000	1,000	14	1,000	0%
Minor Office Equip.	33	1,000	1,000	24,937	1,000	0%
Uniforms	4,481	5,000	5,000	333	5,000	0%
Ammunition	-	5,000	5,000	-	5,000	0%
Emergency Resp Supp.	-	-	-	-	-	0%
<i>Subtotal</i>	8,270	14,000	14,000	27,787	14,500	4%

Services & Other Charges

Legal Services	6,410	2,000	2,000	3,667	-	-100%
Consulting Services	8,443	15,000	15,000	1,540	15,000	0%
Dues & Memberships	1,100	1,000	1,000	145	1,000	0%
Temp Agency Serv.	782	-	-	630	-	0%
Explorer Prog.	-	-	-	191	-	0%
Boot Camp Juv. Prog.	4,620	4,620	4,620	-	4,620	0%
<i>Subtotal</i>	21,355	22,620	22,620	6,174	20,620	-9%

Internal Service Charges

ISF- IT Service Charges	64,040	39,702	39,702	70,585	39,702	0%
ISF-Bldg. Service Charges	28,977	24,405	24,405	9,659	24,406	0%
ISF-Equipment Services	21,937	24,424	24,424	7,136	24,424	0%
ISF-Administration	-	3,161	3,161	-	3,161	0%
ISF-Eq. Replace/Acquire	23,080	-	-	7,620	25,000	0%
ISF-Employee Benefits	55,539	120,143	120,143	18,484	96,016	-20%
<i>Subtotal</i>	193,573	211,835	211,835	113,484	212,709	0%

TOTALS	650,167	747,133	747,133	399,790	872,111	17%
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Support Services

Animal Control

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	37,447	83,200	83,200	7,396	77,876	-6%
Overtime	2,367	2,433	2,433	456	15,576	540%
Longevity Pay	-	-	-	10	360	0%
Social Security	3,061	6,392	6,392	597	7,177	12%
Muni. Retirement Sys.	5,501	11,825	11,825	1,028	13,134	11%
Travel & Training	2,339	2,000	2,000	67,428	5,000	150%
<i>Subtotal</i>	50,715	105,850	105,850	76,915	119,123	13%

Supplies & Materials

Office Supplies	43	100	100	87	200	100%
Postage	-	50	50	-	50	0%
Printed Materials	-	50	50	-	50	0%
Minor Supplies/Equip.	-	1,000	1,000	-	1,000	0%
Uniforms	508	1,200	1,200	59	1,200	0%
<i>Subtotal</i>	551	2,400	2,400	146	2,500	4%

Services & Other Charges

Code Violation Abate.	12,622	25,000	25,000	12,000	25,000	0%
<i>Subtotal</i>	12,622	25,000	25,000	12,000	25,000	0%

Internal Service Charges

ISF- IT Service Charges	1,909	39,702	39,702	636	39,702	0%
ISF-Bldg. Service Charges	2,164	24,406	24,406	721	24,406	0%
ISF-Equipment Services	4,689	24,424	24,424	1,563	24,424	0%
ISF-Administration	-	3,161	3,161	-	3,161	0%
ISF-Eq. Replace/Acquire	7,706	-	-	2,569	25,000	0%
ISF-Employee Benefits	10,518	120,143	120,143	3,493	27,924	-77%
<i>Subtotal</i>	26,986	211,836	211,836	8,982	144,617	-32%

TOTALS	90,874	345,086	345,086	98,043	291,240	-16%
	3,721,316	4,681,618	4,681,618	2,116,991	5,471,457	17%



Patrol Division

The Patrol Division provides police services within the incorporated city limits of Elgin. Patrol officers focus closely on issues relevant to our community and the specific geographic areas to which they are assigned. They work in cooperation with community members and are pro-active in their approach to resolving crime concerns and quality of life issues facing the community.

In FY 2022-2023 budget, the Patrol Division requested 4 additional Patrol Officers to be utilized to create a mid or evening shift. Currently, the division has had an increase in calls for service during the hours of 2 PM-2AM. This increase in calls causes a strain on current patrol shifts. The creation of this new shift will lighten the burden placed on the day and night shifts, as well as free up officers to perform proactive activities.

FY 2023-24 allows the positions of Patrol Officer and Cadets to be interchangeable based on the needs of the department and applicant pools. The City will continue to fund potential cadets in the academy. These applicants are vetted to ensure only high-quality candidates are selected.

212 - Patrol	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Sergeant	5	5	5	5.00	5.00	5.00
Corporal	4	4	4	4.00	4.00	4.00
Patrol Officer/Cadet	14	17	17	14.00	17.00	17.00
Total	23	26	26	23.00	26.00	26.00



Public Safety**Patrol Operations**Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	872,955	1,791,554	1,791,554	505,083	1,652,430	-8%
Overtime	80,373	51,587	51,587	60,780	330,486	541%
Longevity Pay	1,275	5,450	5,450	2,045	6,360	17%
Social Security	71,511	141,000	141,000	43,239	152,180	8%
Muni. Retirement Sys.	127,801	254,353	254,353	66,240	278,499	9%
Travel & Training	7,184	12,500	12,500	7,263	12,500	0%
<i>Subtotal</i>	<u>1,161,100</u>	<u>2,256,444</u>	<u>2,256,444</u>	<u>684,650</u>	<u>2,432,455</u>	<u>8%</u>

Supplies & Materials

Office Supplies	2,448	2,000	2,000	2,737	3,000	50%
Postage	85	100	100	-	100	0%
Printed Materials	60	200	200	249	200	0%
Minor Office Equip.	17,105	35,000	35,000	1,893	10,000	-71%
Uniforms	29,301	25,000	25,000	52,768	35,000	40%
Investigative Supplies	3,030	3,500	3,500	-	3,500	0%
Ammunition	1,158	15,000	15,000	2,553	10,000	-33%
Firearms	2,048	10,000	10,000	847	10,000	0%
K-9 Unit	-	-	-	-	-	0%
Safety Supplies	1,290	1,000	1,000	504	1,000	0%
<i>Subtotal</i>	<u>56,524</u>	<u>91,800</u>	<u>91,800</u>	<u>61,551</u>	<u>72,800</u>	<u>-21%</u>

Services & Other Charges

Record Mgmt. Services	11,398	38,000	38,000	-	-	-100%
Dues & Memberships	-	-	-	1,218	1,500	0%
Contract Services	89,924	15,000	15,000	20,413	15,000	0%
Detention Services	966	5,000	5,000	-	5,000	0%
Citizens Police Acad.	(2,240)	-	-	13,876	-	0%
Contract Serv-General	106,894	-	-	184,060	-	0%
Routine Veh. Maint.	5,026	-	-	3,458	-	0%
Law Enforcement Ins.	27,436	-	-	25,138	-	0%
<i>Subtotal</i>	<u>239,404</u>	<u>58,000</u>	<u>58,000</u>	<u>248,163</u>	<u>21,500</u>	<u>-63%</u>

Internal Service Charges

ISF- IT Service Charges	147,052	39,702	39,702	49,017	39,702	0%
ISF-Bldg. Service Charges	58,444	24,406	24,406	19,481	24,406	0%
ISF-Administration	-	3,161	3,161	-	3,161	0%
ISF-Equipment Services	139,052	24,424	24,424	54,284	24,424	0%
ISF-Eq. Replace/Acquire	141,188	-	-	88,724	25,000	0%
ISF-Employee Benefits	262,846	120,143	120,143	87,322	392,809	227%
<i>Subtotal</i>	<u>748,582</u>	<u>211,836</u>	<u>211,836</u>	<u>298,829</u>	<u>509,502</u>	<u>141%</u>

TOTALS	<u>2,205,610</u>	<u>2,618,080</u>	<u>2,618,080</u>	<u>1,293,193</u>	<u>3,036,257</u>	<u>16%</u>
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Criminal Investigation Division

The Criminal Investigations Division investigates all matters of crime, both misdemeanor and felony. The Division strives to investigate and solve crimes in a timely manner with a positive outcome for the citizens and businesses in Elgin. This program is responsible for investigating all felony and misdemeanor crimes that occur within the city. It also develops crime control strategies and conducts targeted investigations of habitual criminals. FY 2023-24 increases the number of detective positions based on the current needs of the department.

214 - Criminal Investigations	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Sergeant	1	1	1	1.00	1.00	1.00
Corporal/Detective (1 NEW)	5	6	7	5.00	6.00	7.00
Total	6	7	8	6.00	7.00	8.00



Support Services

Crime Investigation

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	302,745	447,280	447,280	192,228	566,626	27%
Overtime	42,464	12,879	12,879	19,991	113,326	780%
Longevity Pay	595	2,120	2,120	1,630	3,948	86%
Social Security	24,492	35,202	35,202	16,115	52,319	49%
Muni. Retirement Sys.	45,163	63,502	63,502	27,957	95,746	51%
Travel & Training	5,680	5,000	5,000	4,938	5,000	0%
<i>Subtotal</i>	421,139	565,983	565,983	262,859	836,965	48%

Supplies & Materials

Office Supplies	851	1,000	1,000	2,139	1,000	0%
Postage	402	250	250	-	250	0%
Printed Materials	-	250	250	-	250	0%
Uniforms	4,692	4,000	4,000	3,485	4,000	0%
Investigative Supplies	4,858	5,000	5,000	4,066	5,000	0%
Ammunition	-	-	-	-	-	0%
Firearms	-	-	-	-	-	0%
<i>Subtotal</i>	10,804	10,500	10,500	9,691	10,500	0%

Services & Other Charges

Consulting Services	-	1,000	1,000	-	1,000	0%
Dues & Memberships	-	1,000	1,000	29	1,000	0%
Employee Drug Screening	-	-	-	-	-	0%
<i>Subtotal</i>	-	2,000	2,000	29	2,000	0%

Internal Service Charges

ISF- IT Service Charges	19,396	39,702	39,702	6,465	39,702	0%
ISF-Bldg. Service Charges	25,566	24,406	24,406	8,522	24,406	0%
ISF-Equipment Services	21,286	24,424	24,424	6,629	24,424	0%
ISF-Administration	-	3,161	3,161	-	3,161	0%
ISF-Eq. Replace/Acquire	25,880	-	-	8,627	25,000	0%
ISF-Employee Benefits	69,298	120,143	120,143	23,143	124,691	4%
<i>Subtotal</i>	161,426	211,836	211,836	53,386	241,384	14%

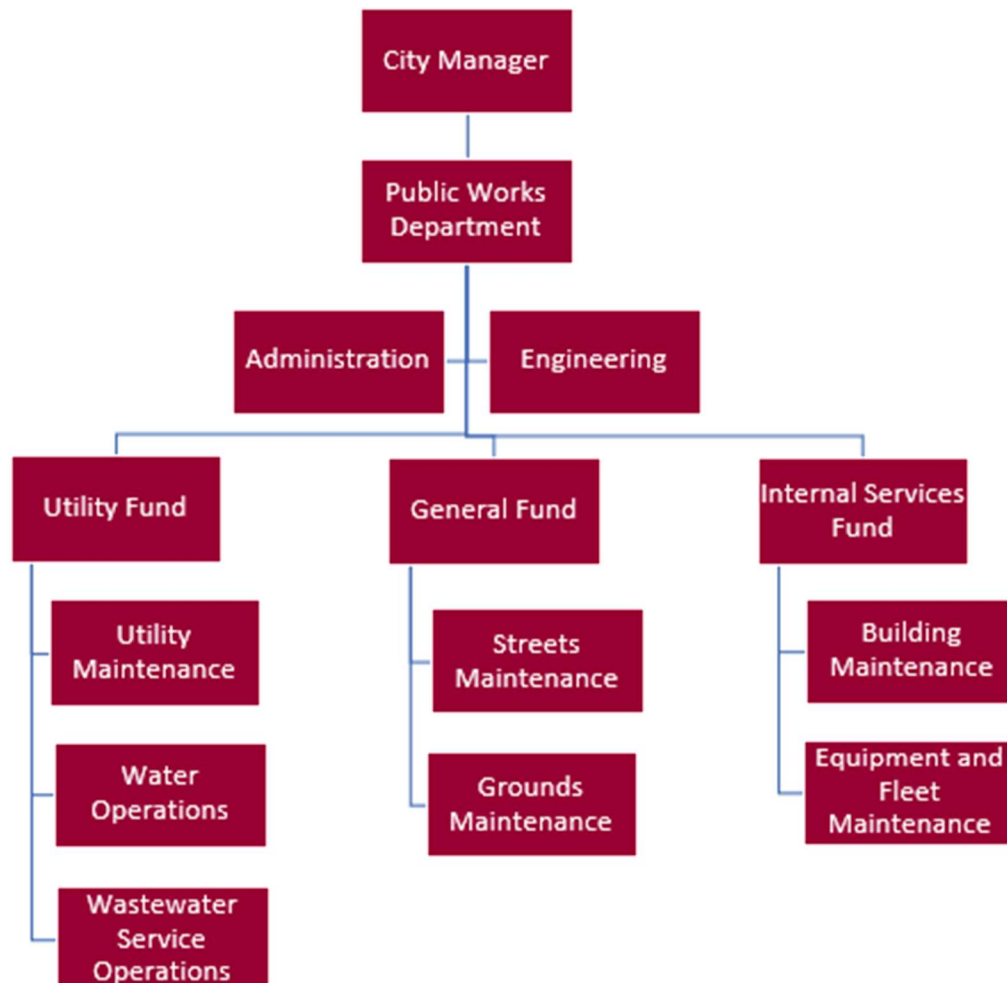
TOTALS	593,369	790,319	790,319	325,965	1,090,849	38%
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Public Works Department

Under the organizational structure implemented in FY 2021, Public Works has continued to evolve and now oversees all facets of Engineering and Construction, Infrastructure Project Management, Streets and Parks Maintenance; Storm Water Drainage, Water and Wastewater operations; and Facility and Fleet/Equipment maintenance.

The Public Works Department works extensively with TRC Companies, Inc., the City's third-party engineer, for improved planning and project coordination. These services are vital for the safety, health, and high quality of life we enjoy in our growing community.

The Public Works Department is the only department within the City organizational structure that is funded from the general fund, utility fund and internal services fund. This is captured in the image below.





FY 2023-24 splits the distribution of functions for PW Director and Administrative Assistant between General Fund and Utility Fund.

311 - Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Director - Public Works	1	1	1	1.00	1.00	0.50
Construction Manager	0	0	1	0.00	0.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	0.50
Total	2	2	3	2.00	2.00	2.00



General Fund
FY 2023-2024 Projected Operating Budget

Public Works

Administration

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	190,682	204,232	204,232	102,013	143,670	-30%
Overtime	138	1,504	1,504	325	5,568	270%
Longevity Pay	1,930	7,090	7,090	3,490	4,560	-36%
Social Security	14,587	15,739	15,739	8,045	11,766	-25%
Muni. Retirement Sys.	26,288	28,392	28,392	13,687	21,532	-24%
Travel Training	272	1,000	1,000	813	1,000	0%
<i>Subtotal</i>	<u>233,896</u>	<u>257,957</u>	<u>257,957</u>	<u>128,373</u>	<u>188,096</u>	<u>-27%</u>

Supplies & Materials

Office Supplies	3,003	1,200	1,200	1,830	2,500	108%
Uniforms	1,334	630	630	1,053	1,500	138%
Safety Supplies	-	-	-	-	2,000	0%
<i>Subtotal</i>	<u>4,338</u>	<u>1,830</u>	<u>1,830</u>	<u>2,882</u>	<u>6,000</u>	<u>228%</u>

Services & Other Charges

Consulting Services	967	-	-	315	500	0%
Dues & Memberships	-	250	250	124	250	0%
<i>Subtotal</i>	<u>967</u>	<u>250</u>	<u>250</u>	<u>439</u>	<u>750</u>	<u>200%</u>

Internal Service Charges

ISF- IT Service Charges	15,754	25,657	25,657	5,251	25,657	0%
ISF- Bldg. Service Charges	8,558	15,772	15,772	2,853	15,772	0%
ISF- Equipment	-	5,261	5,261	-	5,261	0%
ISF- Administration	-	2,043	2,043	-	2,043	0%
ISF-Employee Benefits	18,621	77,643	77,643	6,213	38,830	-50%
<i>Subtotal</i>	<u>42,933</u>	<u>126,376</u>	<u>126,376</u>	<u>14,317</u>	<u>87,563</u>	<u>-31%</u>

TOTALS	<u>282,134</u>	<u>386,413</u>	<u>386,413</u>	<u>146,011</u>	<u>282,409</u>	<u>-27%</u>
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Streets Division

Streets Division is responsible for maintenance, renovation and improvements to streets, drainage systems, bridges, traffic signs, cleaning curbs and gutters and tree trimming in ROW. This division also works at City sponsored events in the set up and clean-up process.

This division continues to move forward in the City's Road Improvement Project approved in FY 2021-22, targeting the highest priority roads, decided by Council with consideration to the road condition and traffic volumes.

FY 2023-24 does not add additional positions in the division but includes combining the role of laborer and equipment operator into a Streets Maintenance Technician position with career ladder options. This change is intended to boost recruitment and retention opportunities.

314 - Streets	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Foreman	1	1	1	1.00	1.00	1.00
RECLASS: Street Maintenance Technicians I/II/III	0	4	4	0.00	4.00	4.00
Total	1	5	5	1.00	5.00	5.00



Public Works**Streets Division**Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	262,836	205,709	205,709	62,090	206,586	0%
Overtime	4,726	6,171	6,171	3,232	10,339	68%
Longevity Pay	6,515	5,120	5,120	20	480	-91%
Social Security	20,636	16,209	16,209	4,817	16,631	3%
Muni. Retirement Sys.	37,674	29,240	29,240	8,669	30,436	4%
Travel Training	123	1,000	1,000	119	1,000	0%
<i>Subtotal</i>	<u>332,510</u>	<u>263,449</u>	<u>263,449</u>	<u>78,948</u>	<u>265,472</u>	<u>1%</u>

Supplies & Materials

Office Supplies	1,413	2,800	2,800	199	2,800	0%
Uniforms	5,418	3,000	3,000	2,704	3,000	0%
Road Repair Materials	85,820	80,000	80,000	51,494	120,000	50%
Traffic Con./Signs	15,134	12,000	12,000	5,174	12,000	0%
Tools	7,562	4,000	4,000	280	4,000	0%
Chemicals	626	-	-	75	500	0%
Emergency Response	61	-	-	-	-	0%
Minor Tools	1,973	4,500	4,500	822	4,500	0%
Safety Supplies	3,777	3,500	3,500	932	3,500	0%
<i>Subtotal</i>	<u>121,785</u>	<u>109,800</u>	<u>109,800</u>	<u>61,680</u>	<u>150,300</u>	<u>37%</u>

Services & Other Charges

Engineering Services	9,271	-	-	-	-	0%
Record Management Svs.	3,211	800	800	-	800	0%
Dues & Memberships	41	2,000	2,000	-	2,000	0%
Temp Services	11,133	35,000	35,000	(794)	-	-100%
Professional Services	-	-	-	1,032	2,000	0%
Street Lighting	99,893	110,121	110,121	21,582	70,000	-36%
TxDOT Highway Maint.	5,719	8,000	8,000	435	8,000	0%
Traffic Control Maint. Contract	-	-	-	-	-	0%
Crackseal Program	6,762	15,000	15,000	-	15,000	0%
<i>Subtotal</i>	<u>136,030</u>	<u>170,921</u>	<u>170,921</u>	<u>22,254</u>	<u>97,800</u>	<u>-43%</u>

Internal Service Charges

ISF- IT Service Charges	25,524	25,657	25,657	8,508	25,657	0%
ISF-Bldg. Service Charges	21,853	15,772	15,772	7,284	15,772	0%
ISF-Equipment Svs	98,190	7,304	7,304	35,390	5,261	-28%
ISF-Administration	-	-	-	-	2,043	0%
ISF-Eq. Replace/Acquire	53,468	-	-	19,183	20,000	0%
ISF-Emp. Benefit Charges	121,236	77,643	77,643	40,212	71,716	-8%
<i>Subtotal</i>	<u>320,271</u>	<u>126,376</u>	<u>126,376</u>	<u>110,578</u>	<u>140,449</u>	<u>11%</u>

TOTALS

<u>910,596</u>	<u>670,546</u>	<u>670,546</u>	<u>273,459</u>	<u>654,021</u>	<u>-2%</u>
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Parks and Grounds Division

This Division of Public Works was created out of the original Park Operation and Maintenance Division and is responsible for maintaining the grounds within City Parks, City buildings and right-of-way along the highway inside the City limits in coordination with the Street Division.

This division is also responsible for the logistics of nearly all festivals, holiday parades and special events including Sip, Shop and Stroll, Hogeye Festival, Juneteenth and Western Days.

This division has been able to identify and repurpose most equipment to better utilize existing resources. The proposed budget includes funding to purchase or replace necessary equipment that has long outlived its lifespan.

317 - Grounds Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Superintendent	1	1	1	1.00	1.00	1.00
RECLASS: Groundskeeper	4	6	10	4.00	6.00	10.00
Total	5	7	11	5.00	7.00	11.00



Public Works

Parks Op/Maint.

Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	254,231	416,575	416,575	178,803	452,650	9%
Overtime	11,326	12,497	12,497	7,287	22,633	81%
Longevity Pay	1,520	10,265	10,265	4,720	7,080	-31%
Social Security	20,271	32,824	32,824	14,527	36,901	12%
Muni. Retirement Sys.	36,539	59,212	59,212	24,676	67,531	14%
Travel Training	247	1,000	1,000	-	1,000	0%
<i>Subtotal</i>	324,135	532,373	532,373	230,014	587,795	10%

Supplies & Materials

Office Supplies	1,083	1,100	1,100	525	1,100	0%
Minor Equipt.	2,437	1,000	1,000	107	1,000	0%
Uniforms	9,378	8,000	8,000	4,516	8,000	0%
Minor Tools	12,962	20,000	20,000	4,780	10,000	-50%
Park Amenities Repl.	15,549	8,200	8,200	552	5,000	-39%
Chemicals	1,512	10,000	10,000	1,089	5,000	-50%
Seed/Sod	-	3,000	3,000	2,736	3,000	0%
Soil Material	-	2,500	2,500	768	2,500	0%
Safety Supplies	324	2,000	2,000	586	2,000	0%
Irrigation	-	1,000	1,000	9	1,000	0%
<i>Subtotal</i>	43,246	56,800	56,800	15,666	38,600	-32%

Services & Other Charges

Dues & Memberships	219	300	300	-	300	0%
Credit Card Mach Exp	256	-	-	-	-	0%
Grounds Maint. -Contract	20,502	9,100	9,100	3,117	9,100	0%
Contract Services - Gen	25,297	-	-	-	-	0%
Grants	2,532	-	-	-	-	0%
Temp Agency Services	-	-	-	764	-	0%
<i>Subtotal</i>	48,805	9,400	9,400	3,881	9,400	0%

Internal Service Charges

ISF- IT Service Charges	4,407	25,657	25,657	1,469	25,657	0%
ISF-Bldg. Service Charges	12,163	15,772	15,772	4,054	15,772	0%
ISF-Equipt. Services	36,610	5,261	5,261	12,203	5,261	0%
ISF-Administration	-	2,043	2,043	-	2,043	0%
ISF-Eq. Replace/Acquire	18,119	-	-	6,040	20,000	0%
ISF-Employee Benefits	53,455	77,643	77,643	17,662	147,957	91%
<i>Subtotal</i>	124,754	126,376	126,376	41,428	216,690	71%
TOTALS	540,939	724,949	724,949	290,989	852,485	18%

General Fund Transfers Out

This budgetary unit was created to consolidate and easily track expenditures from the general fund revenue sources, for expenses directly related to expenses in support of general fund activities. These include payment for purchase of vehicles or equipment that will be used by General Fund departments and transfer of funds to the Capital Improvement Program (CIP).

The following table shows the amounts to be transferred from General Fund in FY 2023-24.

General Fund FY 2023-2024 Projected Operating Budget						
General Fund Transfer Out	FY 2021-22	FY 2022-23			FY 2023-24	
<u>Transfer Out</u>	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Transfer to ISF Building Funds	237,500.00	-	-	-	-	100%
Transf to ISF Equip. Replacement	35,000.00	560,109.00	560,109.00	-	-	100%
Transf to CIP Engineering	150,000.00	-	-	-	-	100%
Transf to CIP Annual St. Maint.	250,000.00	500,000.00	500,000.00	-	500,000	100%
<u>Total Transfers Out</u>	672,500.00	1,060,109.00	1,060,109.00	-	500,000	100%

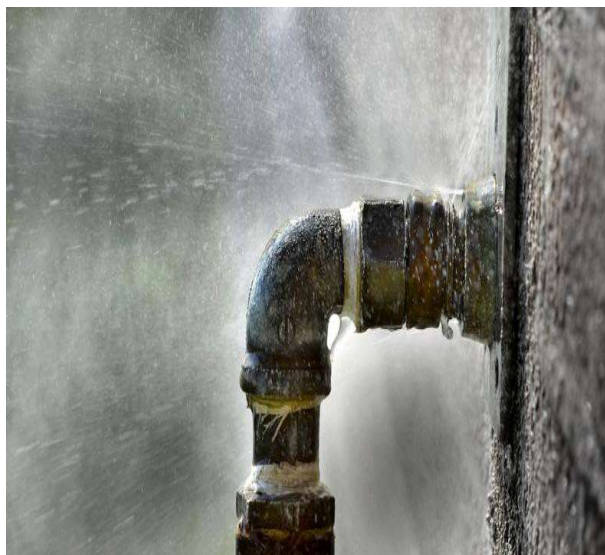


Utility Fund

The Utility Fund is a proprietary fund operated on a business type basis, with the exception that it is not intended to make a profit, but simply cover its operational costs.

Staff ensures efficient compliance with regulations, minimization of risk, and proactive efforts toward preserving and enhancing the city's natural resources.

Operations strive to know the true cost of service, remain transparent and competitive in rates and fees, and provides a solid fiscal foundation for our customers. This fund allows staff to proactively plan, monitor, replace, and expand utility systems to ensure infrastructure stability, orderly and sustainable growth, and cost efficiency.



Utility Revenue

The City's Utility Fund, which is used to account for all aspects of the operation of the City's water and wastewater systems including source of supply, operations and maintenance, customer service, administrative expenses, debt service, and capital outlay.

Water and Wastewater Utility operations are funded primarily through user fees. As the City grows, its utility infrastructure and service delivery systems need to be expanded and upgraded to meet current and future needs of the citizens.

Utility Fund
Summary of Revenue and Expenditures
FY 2023-2024 Projected Operating Budget

<u>Revenue</u>	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Transaction Fees	66,501	62,662	62,662	39,054	63,662	2%
Water Sales & Service	4,046,006	4,016,357	4,016,357	2,083,467	4,185,435	4%
Sewer Sales & Service	3,733,781	3,403,191	3,403,191	2,238,280	3,404,217	0%
Use of Money & Property	93,889	24,000	24,000	137,927	140,000	483%
Grants/Transfer IN	-	-	-	-	-	0%
Total Op Revenue	7,940,178	7,506,210	7,506,210	4,498,728	7,793,314	4%

<u>Op. Expenditures</u>	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Divisions						
Utility Billing	681,523	858,469	858,469	272,208	746,234	-13%
Utility Services	-	-	-	23,800	340,825	0%
Water Operations	700,928	863,613	863,613	275,312	808,254	-6%
Sewer Operations	617,862	747,475	747,475	320,048	1,015,804	36%
Utility Maintenance	613,647	727,399	727,399	348,881	935,759	29%
Total Op Expenses	2,613,959	3,196,956	3,196,956	1,240,249	3,846,876	20%

Transfers Out						
Water Resources	843,806	1,906,891	1,906,891	-	1,988,688	4%
Sewer Rev. Source	9,280,515	2,181,580	2,181,580	-	1,927,542	-12%
Total Transfers out	10,124,321	4,088,471	4,088,471	-	3,916,230	-4%

Market Analysis					30,208	
Total Outflow	12,738,280	7,285,427	7,285,427	1,240,249	7,793,314	7%

Utility Fund Revenue
FY 2023-2024 Projected Operating Budget

Revenue	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Transaction Fees</u>						
Returned Checks	1,560	1,000	1,000	930	2,000	100%
Credit Card Fees	64,941	61,662	61,662	38,124	61,662	0%
Internet Process Fees	-	-	-	-	-	0%
Subtotal	66,501	62,662	62,662	39,054	63,662	2%
<u>Water Sales & Service</u>						
Water Service App Fee	49,130	31,292	31,292	18,318	38,434	23%
Water Sales	3,348,439	3,368,017	3,368,017	1,815,191	3,469,058	3%
Service Taps -Water	15,290	35,000	35,000	26,400	55,000	57%
Meter Set Fee	53,550	21,000	21,000	2,100	21,000	0%
Transfer Fees	380	400	400	165	400	0%
Temp. Water Service	-	250	250	-	250	0%
Reconnect Fees	19,675	92,000	92,000	13,250	92,000	0%
Penalties	147,866	151,010	151,010	96,646	161,000	7%
Wholesale Water Sales	235,778	192,024	192,024	110,487	222,024	16%
Bulk Water	949	638	638	310	638	0%
Aqua Wholesale Water	133,289	124,726	124,726	147	124,726	0%
Wholesale Water	41,659	-	-	453	906	0%
Subtotal	4,046,006	4,016,357	4,016,357	2,083,467	4,185,435	4%
<u>Sewer Sales & Service</u>						
Sewer Service App Fee	-	4,500	4,500	-	4,500	0%
Sewer Service	2,105,474	2,568,310	2,568,310	1,191,092	2,569,336	0%
Service Taps -Sewer	180,650	35,000	35,000	19,580	35,000	0%
Aqua WSC- Sewer	-	-	-	-	-	0%
WWTP Capacity Fee	1,113,243	381,943	381,943	711,450	381,943	0%
Travis MUD 14-Sewer	334,415	413,438	413,438	316,158	413,438	0%
Subtotal	3,733,781	3,403,191	3,403,191	2,238,280	3,404,217	0%
<u>Use of Money and Property</u>						
Interest Income	79,059	10,000	10,000	138,257	125,000	1150%
Salvage Proceeds	1,656	10,000	10,000	-	10,000	0%
Refunds and Returns	-	3,000	3,000	-	3,000	0%
Other Income	(119)	1,000	1,000	(168)	1,000	0%
Transfers	13,254	-	-	-	-	0%
Cash - Over/Short	39	-	-	(163)	1,000	0%
Subtotal	93,889	24,000	24,000	137,927	140,000	483%
Total Revenue	7,940,178	7,506,210	7,506,210	4,498,728	7,793,314	4%



Public Works Utility Administration

FY 2023-24 splits the distribution of functions for PW Director and Administrative Assistant between General Fund and Utility Fund.

311 - Public Works Utility Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Director - Public Works	0	0	0	0.00	0.00	0.50
Utility Systems Manager	0	1	1	0.00	1.00	1.00
Administrative Assistant	0	0	0	0.00	0.00	0.50
Total	0	1	1	0.00	1.00	2.00



**Utility Fund Appropriations
FY 2023-2024 Projected Operating Budget**

		FY 2021-22			FY 2022-23			FY 2023-24	
Utility Administration		Actual Expenditures			Adopted			Projected	
<u>Salaries & Benefits</u>					Amended			% Inc/ (Dec)	
					Y-T-D Actual 3/31/2023				
	Base Salaries	-	-	-	20,000			142,689	0%
	Overtime	-	-	-	-			5,568	
	Longevity Pay	-	-	-				2,400	0%
	Social Security	-	-	-	1,511			11,526	0%
	Municipal Retire. Sys.	-	-	-	2,501			21,092	0%
	Travel Training	-	-	-	(225)			1,000	0%
	Subtotal	-	-	-	23,787			184,275	0%
<u>Internal Service Charges</u>									
	ISF- IT Service Charges	-	-	-	-			51,566	0%
	ISF-Bldg. Serv. Charges	-	-	-	-			31,700	
	ISF-Administration	-	-	-	-			4,106	0%
	ISF-Equipment Svs	-	-	-	-			1,000	0%
	ISF-Employee Benefits	-	-	-	13			36,478	
	Subtotal	-	-	-	13			156,550	0%
Total		-	-	-	23,800			340,825	0%

Utility Billing Division

This is a division under the finance department. Sole function is to provide effective assistance to the residents of Elgin in conjunction with water, sewer, and trash services. The department reads and maintains meters throughout the city and preforms all functions with the customers' monthly utility bill. The department processes more than 4,000 accounts in two cycles of utility bills each month. Since January of 2022 over 500 new accounts have been established and this number is expected to continue to grow over the next fiscal year with continued ongoing development.

FY 2023-24 does not add additional positions in the division but allows for retitling at the completion of the classification study to align more with the functions of the role.

702 - Utility Billing	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
RECLASS: Customer Service Manager	1	1	1	1.00	1.00	1.00
Utility Clerk I/II	2	3	3	2.00	3.00	3.00
Meter Services Supervisor	1	1	1	1.00	1.00	1.00
Meter Reader	1	2	2	1.00	2.00	2.00
Total	5	7	7	5.00	7.00	7.00



Utility Billing	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Salaries & Benefits</u>						
Base Salaries	256,161	288,879	288,879	134,201	312,909	8%
Overtime	2,335	6,621	6,621	1,463	12,356	87%
Standby Pay	1,185	7,189	7,189	790	3,081	-57%
Longevity Pay	1,375	5,175	5,175	2,395	4,320	-17%
Social Security	19,332	23,171	23,171	10,453	25,449	10%
Municipal Retire. Sys.	35,637	41,798	41,798	18,071	46,574	11%
Travel Training	927	3,000	3,000	-	3,000	0%
Subtotal	316,951	375,833	375,833	167,372	407,689	8%
<u>Supplies & Materials</u>						
Office Supplies	2,798	2,000	2,000	1,086	2,000	0%
Postage	19,484	15,000	15,000	7,773	15,000	0%
Printed Forms	196	500	500	-	500	0%
Uniforms	1,823	2,000	2,000	520	2,000	0%
Meter Boxes	84,347	200,000	200,000	981	60,000	-70%
Minor Tools	2,522	2,000	2,000	501	2,000	0%
Safety Supplies	289	1,500	1,500	273	1,500	0%
Subtotal	111,458	223,000	223,000	11,134	83,000	-83%
<u>Services/Other Charges</u>						
CC Machine and Fees	81,632	65,000	65,000	36,369	65,000	0%
Dues & Memberships	499	-	-	-	-	0%
Billing Services	10,459	6,500	6,500	5,317	6,500	0%
Contract Services	5,854	2,500	2,500	612	2,500	0%
Subtotal	98,443	75,000	75,000	42,297	75,000	0%
<u>Internal Service Charges</u>						
ISF- IT Service Charges	40,175	51,566	51,566	13,392	51,566	0%
ISF-Bldg. Serv. Charges	21,896	31,700	31,700	7,299	31,700	0%
ISF-Equipment Svs	21,866	31,723	31,723	7,296	5,000	-84%
ISF-Administration	-	-	-	-	4,106	
ISF-Employee Benefits	70,733	65,541	65,541	23,418	84,067	28%
Subtotal	154,670	184,636	184,636	51,404	180,545	-2%
Total	681,523	858,469	858,469	272,208	746,234	-13%

Water Service Operations

Water Service Operations strives to ensure the health and safety of the City by maintaining, treating, operating, and distributing water.

One Chief Plant Operator and two Plant Operators are responsible for operating the wells, the water treatment plant, and five storage units that are both elevated and grounded. These systems require 24-hour supervision for 365 days a year.

712 - Water Treatment Plant	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
RECLASS: Plant Operator III (LEAD)	1	1	1	1.00	1.00	1.00
Plant Operator I/II	2	3	3	2.00	3.00	3.00
Total	3	4	4	3.00	4.00	4.00



Water Operations

Salaries & Benefits

	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	146,971	185,183	185,183	73,732	188,763	2%
Overtime	14,013	5,555	5,555	7,135	28,315	410%
Standby Pay	4,187	7,860	7,860	2,054	4,108	-48%
Longevity Pay	2,460	4,108	4,108	3,745	4,920	20%
Social Security	12,705	14,906	14,906	6,637	17,297	16%
Municipal Retire. Sys.	22,930	26,890	26,890	11,042	31,655	18%
Travel Training	1,191	1,500	1,500	361	1,500	0%
<i>Subtotal</i>	204,456	246,002	246,002	104,706	276,558	12%

Supplies & Materials

Office Supplies	943	800	800	232	800	0%
Uniforms	1,601	2,400	2,400	1,257	2,400	0%
Emergency Response Supp.	-	-	-	-	-	0%
Misc. Small Parts/Supp	582	-	-	522	1,000	0%
Minor tools	2,792	1,200	1,200	76	1,200	0%
Safety Supplies	311	500	500	3,048	1,000	100%
Treatment Chemicals	47,551	60,000	60,000	29,282	75,000	25%
<i>Subtotal</i>	53,779	64,900	64,900	34,418	81,400	25%

Services/Other Charges

Legal Services	150	-	-	7,660	-	0%
Dues & Memberships	-	600	600	-	600	
Utilities- Electric	105,470	115,275	115,275	32,556	-	-100%
Lost Pines User Fee	87,452	70,000	70,000	17,490	70,000	0%
TCEQ Operating Fee	8,920	9,200	9,200	9,508	9,200	0%
Testing/Lab Fees	4,628	7,000	7,000	1,812	7,000	0%
Telemetry System	6,766	6,000	6,000	-	6,000	0%
Water Tank Maint.	21,019	35,000	35,000	587	35,000	0%
Well Maintenance	10,177	15,000	15,000	17,946	15,000	0%
Water Plant Maint.	34,072	30,000	30,000	6,500	30,000	0%
Emergency Repair/Serv.	-	-	-	-	-	0%
<i>Subtotal</i>	326,989	368,075	368,075	95,022	252,800	-31%

Internal Service Charges

ISF- IT Service Charges	25,523	51,566	51,566	8,508	51,566	0%
ISF-Bldg. Serv. Charges	8,558	31,700	31,700	2,853	31,700	0%
ISF-Equipment Svs	48,419	31,723	31,723	18,800	31,723	0%
ISF-Eq. Replace/Acquire	4,706	-	-	1,569	20,000	0%
ISF-Administration	-	-	-	-	4,106	
ISF-Employee Benefits	28,498	65,541	65,541	9,437	54,295	-17%
<i>Subtotal</i>	115,704	184,636	184,636	41,166	197,496	7%
TOTALS	700,928	863,613	863,613	275,312	808,254	-6%

Wastewater Service Operations

Wastewater Service Operations is responsible for operation of the Wastewater Treatment Plant and 11 Lift stations. The division provides effective, safe and reliable collection of wastewaters for City customers by operating and maintaining the supply and collection systems according to recognized and adopted standards. FY2023-24 adds a Plant Operator position with the WWP Expansion project.

722 - Wastewater Plant	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
RECLASS: Plant Operator III (LEAD)	1	1	1	1.00	1.00	1.00
Plant Operator I/II (1 NEW)	2	3	4	2.00	3.00	4.00
Total	3	4	5	3.00	4.00	5.00



		FY 2021-22	FY 2022-23			FY 2023-24	
Wastewater Ops		Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Salaries & Benefits</u>							
Base Salaries	123,004	178,376	178,376	74,497	220,819	24%	
Overtime	3,306	5,351	5,351	3,074	33,123	519%	
Standby Pay	3,713	4,108	4,108	1,707	5,135	25%	
Longevity Pay	1,150	8,235	8,235	4,115	9,480	15%	
Social Security	9,209	14,369	14,369	6,023	20,545	43%	
Municipal Retire. Sys.	18,183	25,921	25,921	10,575	37,598	45%	
Travel Training	1,770	2,000	2,000	1,017	2,000	0%	
Subtotal	160,335	238,360	238,360	101,007	328,700	38%	
<u>Supplies & Materials</u>							
Office Supplies	873	350	350	391	350	0%	
Uniforms	2,047	2,400	2,400	1,176	3,200	33%	
Safety Supplies	495	400	400	3,166	1,700	325%	
Testing Supplies	3,031	7,000	7,000	-	7,000	0%	
Treatment Chemicals	172,798	110,000	110,000	99,723	250,000	127%	
Subtotal	179,244	120,150	120,150	104,456	262,250	118%	
<u>Services/Other Charges</u>							
Dues & Memberships	-	600	600	-	600	0%	
Utilities- Electric	61,031	52,529	52,529	12,715	-	-100%	
TCEQ Operating Fee	5,649	11,200	11,200	5,701	11,200	0%	
Util- Elm Creek Water	8,835	5,000	5,000	11,526	23,000	380%	
Testing/Lab Fees	18,969	20,000	20,000	4,235	20,000	0%	
Pump/Motor Repair	8,326	9,000	9,000	4,270	9,000	0%	
Emergency Repair/Serv.	-	-	-	-	-	0%	
Lift Station Maint	570	1,000	1,000	-	1,000	0%	
WW Plant Maintenance	20,629	20,000	20,000	17,078	20,000	0%	
Sludge Removal -Con.	76,462	85,000	85,000	33,145	102,000	20%	
Subtotal	200,472	204,329	204,329	88,670	186,800	-9%	
ISF- IT Service Charges	10,869	51,566	51,566	3,623	51,566	0%	
ISF-Bldg. Service Charges	8,558	31,700	31,700	2,853	31,700	0%	
ISF-Administration		4,106	4,106	-	4,106	0%	
ISF-Equipment Svs	12,677	-	-	4,226	31,723	0%	
ISF-Eq. Replace/Acquire	2,137	-	-	712	20,000	0%	
ISF-Employee Benefits	28,464	65,541	65,541	9,466	67,236	3%	
Subtotal	77,810	184,636	184,636	25,915	238,054	29%	
TOTALS	617,862	747,475	747,475	320,048	1,015,804	36%	

Utility Maintenance Division (Water/Wastewater)

Utility Maintenance is responsible for the maintenance of both Water and Wastewater Infrastructure. This includes the maintenance and repair of water distribution lines and the wastewater collection system. Maintenance crew is tasked with repairs to main breaks, wastewater backups, and lift station failures.

FY 2023-24 does not add additional positions in the division but includes combining the role of laborer and equipment operator into Utility Maintenance Technician positions with career ladder options. This change is intended to boost recruitment and retention opportunities.

730 - Utility Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Foreman	1	1	1	1.00	1.00	1.00
RECLASS: Utility Maintenance Technicians I/II/III	7	7	7	7.00	7.00	7.00
Total	8	8	8	8	8	8.00



	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Utility Maintenance						
<u>Salaries & Benefits</u>						
Base Salaries	205,960	310,925	310,925	122,503	349,089	12%
Overtime	23,333	9,327	9,327	16,205	52,364	481%
Standby Pay	4,108	8,216	8,216	1,932	8,216	0%
Longevity Pay	4,335	6,365	6,365	3,515	4,320	-32%
Social Security	18,111	25,127	25,127	10,528	31,671	28%
Municipal Retire. Sys.	32,507	45,328	45,328	18,573	57,959	28%
Travel Training	4,180	2,325	2,325	687	2,325	0%
Subtotal	292,533	407,613	407,613	173,943	505,944	24%
<u>Supplies & Materials</u>						
Office Supplies	1,009	350	350	428	350	0%
Uniforms	4,828	4,800	4,800	2,419	6,000	25%
Bedding Material	18,295	18,000	18,000	7,366	18,000	0%
Mains/ lines Water	26,720	18,000	18,000	15,349	35,000	94%
Mains/Lines Sewer	14,149	15,000	15,000	3,571	15,000	0%
Hydrants/Valves	7,240	18,000	18,000	32	18,000	0%
Minor Tools	4,539	15,000	15,000	11,548	15,000	0%
Safety Supplies	2,576	4,000	4,000	778	4,000	0%
Treatment Chemicals	3,069	10,000	10,000	2,192	7,500	-25%
Subtotal	82,425	103,150	103,150	43,684	118,850	15%
<u>Services/Other Charges</u>						
Engineering Services	-	-	-	-	-	0%
Dues & Memberships	-	-	-	-	-	0%
Utilities- Electric	-	15,000	15,000	291	-	-100%
Utilities- Gas	-	-	-	-	-	0%
Pump/Motor Repair	6,000	15,000	15,000	5,339	15,000	0%
Lift Station Maint.	1,283	-	-	55,040	50,000	0%
Temp Agency Svs	24,803	2,000	2,000	(903)	-	-100%
Subtotal	32,087	32,000	32,000	59,768	65,000	103%
<u>Internal Service Charges</u>						
ISF- IT Service Charges	5,858	51,566	51,566	1,953	51,566	0%
ISF-Bldg. Service Charges	27,695	31,700	31,700	9,232	31,700	0%
ISF-Administration	-	4,106	4,106	-	4,106	0%
ISF-Equipment Svs	64,916	31,723	31,723	24,299	31,723	0%
ISF-Eq. Replace/Acquire	52,277	-	-	17,426	20,000	0%
ISF-Employee Benefits	55,856	65,541	65,541	18,578	106,870	63%
Subtotal	206,602	184,636	184,636	71,487	245,965	33%
TOTALS	613,647	727,399	727,399	348,881	935,759	29%



Utility Transfers Out

This budgetary unit was created to consolidate and more easily track expenditures from utility revenue sources, for expenses directly related to water and/or sewer operations and debt expenses. These include payment for a) water and sewer fund's administrative overhead that is directly paid from the General Fund, b) debt service on bonds used to construct water or sewer facilities, c) Notes or Loans made to finance water or sewer operational equipment or vehicles and d) funding for CIP projects.

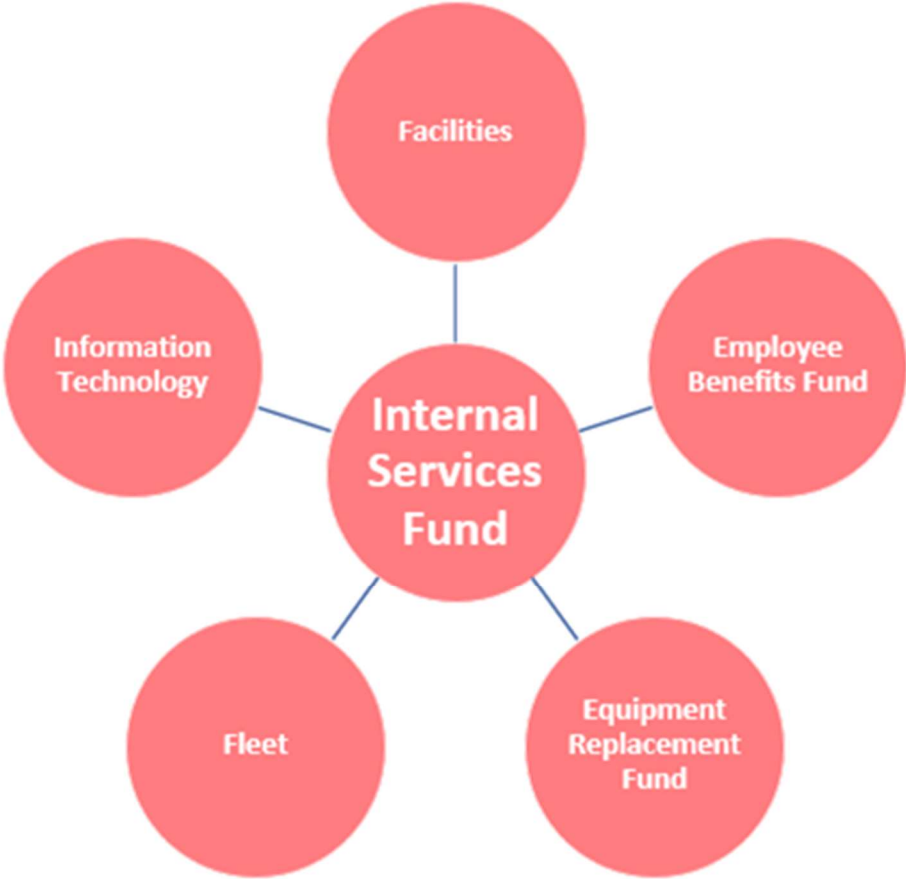
This section records appropriations that subsidize or otherwise fund indirectly, expenses related to the Water and Sewer Fund. They are mostly to fund debt service payments, but the largest amount is for reimbursing the General Fund for resources used by the Water and Sewer fund. An example is the administrative staff (City Manager, City Secretary, Finance Director) who are charged 100% to the General Fund but spend a great deal of time providing administrative services to the Water and Sewer Fund. Rather than charge these expenses directly to Water and Sewer, transfers are made to the General fund from these accounts.

Transfers Out	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<i>Water System Resources</i>						
To General Fund	273,375	630,936	630,936	-	630,396	0%
To I&S Bond Fund	538,960	1,033,154	1,033,154	-	1,330,349	28%
To Capital Leases	13,971	28,142	28,142	-	27,943	-1%
To Equipt. Replacement	17,500	214,659	214,659	-	-	-100%
Subtotal	843,806	1,906,891	1,906,891	-	1,988,688	4%
<i>Sewer System Resources</i>						
To General Fund	222,750	569,250	569,250	-	569,250	0%
To I&S Bond Fund	702,255	1,369,529	1,369,529	-	1,330,349	-3%
To Capital Leases	13,971	28,142	28,142	-	27,943	-1%
To CIP	8,324,039	-	-	-	-	0%
To Equipt. Replacement	17,500	214,659	214,659	-	-	-100%
Subtotal	9,280,515	2,181,580	2,181,580	-	1,927,542	-12%
Total Transfers	10,124,321	4,088,471	4,088,471	-	3,916,230	-4%

Internal Services Fund

The General Internal Services Fund was established in Fiscal Year 2020-21 as a stand-alone division but has since evolved to a funding source intended to streamline the accounting process as it relates to fixed assets, equipment and other areas that are common to all departments, including technology infrastructure, vehicles and equipment costs, facility maintenance, and group health care benefits.

Each City organizational unit allocates funds to internal services based on the number of authorized positions, divisions’ use, and square footage of designated building space at the beginning of each budget year. Transfers are then made monthly from each of the units to cover operational costs. This process simplifies bill paying and distributes costs among user departments allowing for consistency and accuracy in the financial records. The allocated rates are determined through periodic rate studies performed by City staff.



**Internal Services Fund
FY 2023-2024 Projected Operating Budget**

	FY 2021-22	FY 2022-23			FY 2023-24	
<u>Revenue</u>	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Beginning Balance	-	474,063			552,764	
Interest Income	1,407.68	5,000	5,000	-	-	-100%
Transfer In - Operating	35,000.00	3,179,562	3,179,562	-	-	-100%
IT Service Charges	654,953.10	-	-	215,378	655,432	0%
Building Service Charges	445,186.98	-	-	145,646	403,435	0%
Equipm. Service Charges	485,104.68	-	-	163,232	265,027	0%
Eq. Replace/Acquire Charges	-	-	-	-	230,800	0%
Administration Charges	-	-	-	-	52,500	0%
Employee Benefits Charges	1,168,607.00	-	-	385,688	1,872,646	0%
<i>Subtotal</i>	2,790,259.44	3,184,562	3,184,562	909,944	3,479,840	9%
TOTALS	2,790,259.44	3,184,562	3,184,562	909,944	3,479,840	9%

	FY 2021-22	FY 2022-23			FY 2023-24	
<u>Expenditures</u>	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Information Technology	617,568.51	661,114	661,114	327,512	680,456	3%
Building Services	430,374.32	406,406	406,406	331,718	648,747	0%
Equipment Services	471,047.20	406,709	406,709	184,552	830,756	0%
Employee Benefits	797,206.00	1,631,632	1,631,632	487,323	1,872,646	0%
<i>Subtotal</i>	2,316,196.03	3,105,861	3,105,861	1,331,106	4,032,604	30%
TOTALS	2,316,196.03	3,105,861	3,105,861	1,331,106	4,032,604	30%

Ending Balance \$ 474,063.41 \$ 552,764 \$ 0

Information Technology (IT) Division

Information Technology builds, manages, and maintains the City's information technology infrastructure, including computer servers, security cameras, telephone, and computer networks used by all City departments.

This Section accounts for costs related to the replacement and maintenance of the City's technological infrastructure. In accordance with allocated rates determined by a cost allocation study, costs are recovered through monthly journal entries charged to user departments.

The City will continue to depend on an outside contractor to manage the systems network, provide cyber security, and general support. An IT Administrator was hired in FY2021-22 who is responsible for day-to-day maintenance of the City's servers and individual user desks.

771 - Information Technology	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
IT Coordinator	0	1	1	0.00	1.00	1.00
Total	0	1	1	0.00	1.00	1.00



Information Technology
Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	63,397.89	67,259	67,259	13,939	72,792	8%
Overtime	-	-	-	-	-	0%
Longevity Pay	-	-	-	-	120	0%
Social Security	4,825.60	5,145	5,145	1,053	5,578	8%
Municipal Retire. Sys.	8,677.72	9,281	9,281	1,884	10,208	10%
Travel Training	496.60	-	-	1,235	1,000	0%
<i>Subtotal</i>	77,397.81	81,685	81,685	18,111	89,698	10%

Supplies & Materials

Office Supplies	597.50	250	250	499	250	0%
Uniforms	206.92	200	200	115	200	0%
IT Hardware Acces.	1,298.36	1,250	1,250	182	1,250	0%
Non-Cap IT/Comm Hard	6,745.48	45,000	45,000	120	45,000	0%
Non-Cap IT/Software	6,651.94	16,000	16,000	10,761	16,000	0%
Tools Equipment	1,022.80	6,500	6,500	139	6,500	0%
IT Services-Contract	247,836.87	180,000	180,000	103,348	180,000	0%
IT License & Maint Cont	131,224.77	140,000	140,000	110,654	140,000	0%
Security Device Lease	10,879.43	14,000	14,000	19,006	14,000	0%
Telephone Landline Serv	38,825.06	32,254	32,254	31,083	32,254	0%
Cell Phone Service	40,504.27	45,000	45,000	23,782	45,000	0%
Internet Service	37,231.70	75,975	75,975	-	75,975	0%
Copiers Lease/Rental	14,145.60	18,000	18,000	8,133	18,000	0%
Copiers Purchase	-	5,000	5,000	580	5,000	0%
<i>Subtotal</i>	537,170.70	579,429	579,429	308,401	579,429	0%

Internal Service Charges

ISF-Employee Benefits	3,000.00	-	-	1,000	11,329	0%
<i>Subtotal</i>	3,000.00	-	-	1,000	11,329	0%

TOTALS 617,568.51 661,114 661,114 327,512 680,456 3%

Building and Equipment Maintenance Division

Under the supervision of the Public Works Director, the Facilities and Equipment division is responsible for building construction, and the repair and maintenance of City's facilities, fleet inventory and maintenance, and custodial duties for most City buildings. The division continues to grow with the addition and/or alteration of City facilities for city use and is soon anticipating the addition of the 12,000 sq. ft. Police Station.



The focus in FY 2023-24 will be more administrative and will work towards cataloging the city's assets and implementing preventive maintenance schedules and lifecycles, including air conditioners. This will help the city better plan for extensive costs with necessary equipment and building repairs, and to avoid potential emergencies with equipment failures.

FY 2023-24 adds a Custodian mid-year with the expected new buildings and restrooms and distributes funding for the Superintendent and Administrative Assistant.

773 - Building Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24
	Amended	Amended	Adopted	Amended	Amended	Adopted
Superintendent	0	1	1	0.00	1.00	0.50
Administrative Assistant	0	1	1	0.00	1.00	0.50
Maintenance Technician	1	1	1	1.00	1.00	1.00
Custodian (1 NEW)	2	3	4	2.00	3.00	4.00
Total	3	6	7	3.00	6.00	6.00

777 - Equipment Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24
	Amended	Amended	Adopted	Amended	Amended	Adopted
Superintendent	0	1	0	0.00	1.00	0.50
Administrative Assistant	0	1	0	0.00	1.00	0.50
Maintenance Technician	1	1	1	1.00	1.00	1.00
Total	1	3	1	1.00	3.00	2.00

Building
Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	101,038.62	115,169	115,169	117,379	226,099	96%
Overtime	3,333.66	3,443	3,443	3,747	10,350	201%
Longevity Pay	1,680.00	3,081	3,081	2,780	4,020	30%
Social Security	7,960.57	9,308	9,308	9,416	18,396	98%
Municipal Retire. Sys.	14,421.29	16,795	16,795	16,034	33,666	100%
Travel Training	-	-	-	-	-	0%
<i>Subtotal</i>	128,434.14	147,796	147,796	149,355	292,531	98%

Supplies & Materials

Office Supplies	-	-	-	-	-	0%
Uniforms	1,533.19	500	500	853	1,000	100%
Tools Equipment	1,956.26	1,000	1,000	1,596	2,000	100%
Cleaning Supplies	9,971.70	9,500	9,500	7,311	9,500	0%
Bldg. Maint. Supplies	13,648.45	35,000	35,000	17,172	35,000	0%
Fuel - Gas Diesel	-	500	500	-	500	0%
Engineering Services	-	5,000	5,000	-	5,000	0%
Temp Agency Services	8,539.74	-	-	(817)	-	0%
Electric Utility	85,352.47	73,562	73,562	49,797	73,562	0%
Gas Utility	8,038.31	11,345	11,345	4,751	11,345	0%
Building Maint. Contract	55,743.74	70,000	70,000	21,526	70,000	0%
Emergency Rep/Serv	6,960.63	-	-	88	-	0%
Gen. Liability Ins.	9,873.54	4,784	4,784	9,464	10,000	109%
Real Estate Insurance	45,863.67	47,419	47,419	52,466	60,000	27%
<i>Subtotal</i>	247,481.70	258,610	258,610	164,207	277,907	7%

Internal Service Charges

ISF-Eq. Replace/Acquire	3,126.00	-	-	1,042	-	0%
ISF-Employee Benefits	51,332.48	-	-	17,113	78,309	0%
<i>Subtotal</i>	54,458.48	-	-	18,155	78,309	0%

TOTALS 430,374.32 406,406 406,406 331,718 648,747 60%

Equipment
Salaries & Benefits

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Base Salaries	24,366.74	-	-	-	89,730	0%
Overtime	428.92	-	-	-	3,532	0%
Longevity Pay	-	-	-	-	420	0%
Social Security	1,870.24	-	-	-	7,167	0%
Municipal Retire. Sys.	3,401.16	-	-	-	13,116	0%
Travel Training	-	-	-	-	-	0%
<i>Subtotal</i>	30,067.06	-	-	-	113,965	0%

Supplies & Materials

Office Supplies	-	-	-	-	-	0%
Uniforms	153.20	200	200	-	200	0%
IT Hardware Acces.	-	-	-	-	-	0%
Non-Cap IT/Comm Hard	-	-	-	-	-	0%
Non-Cap IT/Software	-	-	-	-	-	0%
Tools Equipment	2,360.20	1,500	1,500	2,812	3,000	100%
Cleaning Supplies	-	-	-	-	-	0%
Bldg. Maint. Supplies	-	-	-	-	-	0%
Fuel - Gas Diesel	202,620.63	150,000	150,000	57,544	150,000	0%
Inspection Services	1,294.62	2,000	2,000	1,961	2,000	0%
Temp Agency Services	-	-	-	-	-	0%
Vehicle Lease/Rental	68,991.56	111,520	111,520	16,862	111,520	0%
Routine Vehicle Maint	44,029.94	33,000	33,000	20,160	33,000	0%
Equipment Maint.	40,950.62	62,000	62,000	32,432	62,000	0%
Vehicle Repairs	26,030.70	10,000	10,000	7,994	10,000	0%
Auto Insurance	33,076.57	33,000	33,000	34,899	33,000	0%
Mobile Equip. Ins.	3,165.40	3,489	3,489	3,826	3,489	0%
City Hall Renovations	-	-	-	-	200,000	0%
Equipment Purchases/Repairs	-	-	-	-	82,495	0%
<i>Subtotal</i>	422,673.44	406,709	406,709	178,490	690,704	70%

Internal Service Charges

ISF-Employee Benefits	18,306.70	-	-	6,062	26,087	0%
<i>Subtotal</i>	18,306.70	-	-	6,062	26,087	0%

Internal Services: Employee Benefits Fund

Employee benefits are administered by the Human Resources Department. Funding for employee benefits is allocated as service charges to each organizational unit based on authorized positions at the beginning of each Fiscal Year. The advantage of funding from internal services is to accumulate funds used to pay the employer's portion of premiums for group health plans, unemployment insurance and worker's compensation timely.

Costs for budgeting purposes contemplate funding for all full-time positions. Due to turnover that inevitably happens throughout the year, such costs are overstated, resulting in a reserve cushion. Excess funds may later be allocated for employee appreciation to help fund the cost of city-wide employee events.

The City currently pays 100% of the employee-only premium for medical, dental, vision, basic life and AD&D, long term disability and an employee assistance program. Benefit renewals are underway, and efforts are being made to improve the current plans offered. Current renewal rates with improved plans are anticipated with a 7% increase.

Employee Benefits Expense	797,206	1,631,632	1,631,632	487,323	1,872,646
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Debt Service (I&S) Funds

This fund type is used to account for resources used to service interest and principal payments of long-term debt such as general obligation, certificate of obligations, revenue bonds, and certain capital leases. Funding for making annual payments on this debt comes from the debt portion of the property tax rate, revenue generated by utility user fees both in the water and sewer funds, and revenue obtained from the dedicated tax revenue in the TRIZ #1. Total annual debt service payments for FY 2024 are **\$4,575,500**.

The debt portion of the tax has varied over the years, but necessity has increased over time to provide funding needed to service new debt which is an unavoidable feature of a growing urban area. In addition to principal and interest payments, the issuance of bonds is paid from this fund. At the end of FY 2023, total principal amounts owed on long term debt were **\$58,775,000**.

To demonstrate the impact of the new issues sold in 2021 on total debt plus increases in annual debt services payments that are required, the chart appearing on the following page was developed. Summarizing the most relevant data from this chart, of the **\$65,895,000** issued originally, the total principal due at the end of FY 2023 was **\$54,545,000**. Of this amount, **\$14,497,835** is general government debt, that is debt paid from the debt portion of the property tax. And **\$2,775,000** from EDC which has its own source of funder from the sales tax.

Another **\$31,987,165** is debt from the Utility Funds and **\$5,285,000** is the balance of debt from the TRIZ #1 fund. The latter has its own source of funding, from dedicated tax revenue in the TIRZ plus support from Bastrop County.

The chart on the following page shows the FY 2024 annual payments for debt in all categories listed above.



FY 2023-2024 Bonded Debt Service Schedule

FY 2021-2022						FY 2022-23				FY 2023-24				FY 25
Name of Issue	Original	FY 22	General Gov't			FY 23	General Gov't			FY 24	General Gov't			FY 25
	Issue Amt.	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
Limited Tax Refunding Series 2013	1,489,888	117,978	117,978	3,539	121,517	-	-	-	-	-	-	-	-	-
Com Tax Rev CO Series 2013	1,934,584	1,311,362	87,641	53,672	141,313	1,223,721	90,886	51,043	141,929	1,132,835	94,132	47,861	141,994	1,038,703
Com Tax Rev CO Series 2015	5,615,000	4,480,000	245,000	176,750	421,750	4,235,000	255,000	169,400	424,400	3,980,000	265,000	159,200	424,200	3,715,000
Gen Obligation Ref Bonds Ser2021	1,935,000	1,935,000	215,000	77,400	292,400	1,720,000	225,000	68,800	293,800	1,495,000	240,000	59,800	299,800	1,255,000
Com Tax Rev CO Series 2021A	7,920,000	7,920,000	-	-	-	7,920,000	30,000	500,650	530,650	7,890,000	215,000	315,600	530,600	7,675,000
Total	18,894,472	15,764,340	665,619	311,361	976,980	15,098,721	600,886	789,893	1,390,779	14,497,835	814,132	582,461	1,396,594	13,683,703

FY 2022-23						FY 2023-24				FY 25				
Name of Issue	Original	FY 22	Utility (Water Sewer)			FY 23	Utility (Water Sewer)			FY 24	Utility (Water Sewer)			FY 25
	Issue Amt.	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
Limited Tax Refunding Series 2013	720,112	57,022	57,022	1,711	58,733	-	-	-	-	-	-	-	-	-
Com Tax Rev CO Series 2013	1,045,416	708,638	47,359	29,003	76,362	661,279	49,114	27,583	76,697	612,165	50,868	25,864	76,731	561,297
Gen Obligation Ref Bonds Ser 2015	3,315,000	2,590,000	115,000	105,075	220,075	2,475,000	115,000	101,625	216,625	2,360,000	115,000	97,025	212,025	2,245,000
Com Tax Rev CO Series 2016	9,315,000	7,640,000	370,000	305,600	675,600	7,270,000	380,000	290,800	670,800	6,890,000	395,000	275,600	670,600	6,495,000
Com Tax Rev CO Series 2019A	4,035,000	3,640,000	155,000	133,731	288,731	3,485,000	160,000	127,531	287,531	3,325,000	170,000	121,131	291,131	3,155,000
Gen Obligation Ref Bonds Ser2021	7,255,000	7,255,000	340,000	279,500	619,500	6,915,000	355,000	265,900	620,900	6,560,000	370,000	251,700	621,700	6,190,000
Com Tax Rev CO Series 2021	12,830,000	12,830,000	265,000	516,517	781,517	12,565,000	325,000	460,150	785,150	12,240,000	340,000	447,150	787,150	11,900,000
Total	38,515,528	34,720,660	1,349,381	1,371,137	2,720,518	33,371,279	1,384,114	1,273,589	2,657,703	31,987,165	1,440,868	1,218,470	2,659,337	30,546,297

FY 2023-24						FY 2024-25				FY 26				
Name of Issue	Original	FY 22	EDC			FY 23	EDC			FY 24	EDC			FY 25
	Issue Amt.	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
Com Tax Rev CO Series 2021A	2,785,000	2,785,000	-	-	-	2,785,000	10,000	176,067	186,067	2,775,000	75,000	111,000	186,000	2,700,000

FY 2024-25						FY 2025-26				FY 27				
Name of Issue	Original	FY 22	TIRZ # 1			FY 23	TIRZ # 1			FY 24	TIRZ # 1			FY 25
	Issue Amt.	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance	Principal	Interest	Total	Balance
Com Tax Rev CO Series 2019B	5,700,000	5,505,000	95,000	212,360	307,360	5,410,000	125,000	208,569	333,569	5,285,000	130,000	203,569	333,569	5,155,000
Total Bonded Debt	65,895,000	58,775,000	2,110,000	1,894,858	4,004,858	56,665,000	2,120,000	2,448,118	4,568,118	54,545,000	2,460,000	2,115,500	4,575,500	52,085,000

Debt Service Fund
Summary of Adopted Revenue and Expenditures
Fiscal Year 2022-23

<u>(Resources)</u> <u>Revenue</u>	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
General Govern't						
Property Taxes	1,422,098	1,921,235	1,921,235	1,755,660	1,836,390	0%
Interest Income	5,223	6,178	6,178	-	6,178	0%
<i>Subtotal</i>	1,427,321	1,927,413	1,927,413	1,755,660	1,842,568	0%
Utility Funds Transf. In						
Water Rev. Funds	552,931	1,061,095	1,061,095	-	1,105,862	0%
Sewer Revenue	716,226	1,397,471	1,397,471	-	1,431,987	0%
<i>Subtotal</i>	1,269,157	2,458,566	2,458,566	-	2,537,849	0%
Total Funds Available	2,696,478	4,385,979	4,385,979	1,755,660	4,380,417	0%

<u>Expenditures</u>	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Services & Other Charges</u>						
Appraisal Serv. (Bastrop CAD)	24,621	29,162	29,162	11,794	29,162	0%
Tax Collect (Bastrop Co.)	4,165	4,165	4,165	-	4,165	0%
<i>Subtotal</i>	28,786	33,327	33,327	11,794	33,327	0%
General Govern't Debt						
Bonded Debt	1,474,448	1,392,779	1,392,779	210,783	1,397,029	0%
Capital Leases	84,504	94,011	94,011	49,493	76,265	0%
<i>Subtotal</i>	1,558,952	1,486,790	1,486,790	260,276	1,473,294	0%
Utility Fund Debt						
Bonded Debt	2,669,521	2,661,203	2,661,203	1,140,167	2,660,697	0%
Capital Leases	56,519	55,885	55,885	28,412	55,885	0%
<i>Subtotal</i>	2,726,039	2,717,088	2,717,088	1,168,579	2,716,582	0%
TOTALS	4,313,777	4,237,205	4,237,205	1,440,649	4,223,204	0%

Revenue

Funds generated for servicing the city's annual debt are derived from three principal sources. For general government debt, a debt component of the Ad Valorem tax rate is assessed each year in combination with the Operations & Maintenance component. The rate for FY 2023-24 is provisionally scheduled to decrease to approximately \$0.134972/100 assessed value from a rate base from the previous year of \$0.180353. The decline is due to new property being added to the tax base from the previous year plus any remaining savings accrued from issuing GO Refunding Bonds, Series 2021.

Funding for debt service related to Utility Operations comes from rates that include a fixed base rate that includes a portion for debt. Transfers are made during the year from each source to finance debt service.

Debt Service (I&S) Fund FY 2023-2024 Projected Operating Budget

Annual Revenue By Source

FY 2021-22	FY 2022-23			FY 2023-24	
Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)

General Government

Current Taxes	1,250,176	1,677,867	1,677,867	1,682,738	1,593,022	0%
Delinquent Taxes	131,185	200,974	200,974	55,154	200,974	0%
Prior Year Delinq. Taxes	23,222	27,508	27,508	11,194	27,508	0%
Penalty & Interest	17,515	14,886	14,886	6,574	14,886	0%
Interest Income	5,223	6,178	6,178	-	6,178	0%
<i>Subtotal</i>	<u>1,427,321</u>	<u>1,927,413</u>	<u>1,927,413</u>	<u>1,755,660</u>	<u>1,842,568</u>	<u>0%</u>

Utility Fund

Transfer In- Water Rev.

Transfer for Bond Payments	538,960	1,033,153	1,033,153	-	1,077,919	0%
Transfer for Capital Leases	13,971	27,942	27,942	-	27,943	0%
Interest Income	-	-	-	-	-	0%
<i>Subtotal</i>	<u>552,931</u>	<u>1,061,095</u>	<u>1,061,095</u>	<u>-</u>	<u>1,105,862</u>	<u>0%</u>

Transfer In- Sewer Rev.

Transfer for Bond Payments	702,255	1,369,529	1,369,529	-	1,404,044	0%
Transfer for Capital Leases	13,971	27,942	27,942	-	27,943	0%
Interest Income	-	-	-	-	-	0%
<i>Subtotal</i>	<u>716,226</u>	<u>1,397,471</u>	<u>1,397,471</u>	<u>-</u>	<u>1,431,987</u>	<u>0%</u>

TOTALS	<u>2,696,478</u>	<u>4,385,979</u>	<u>4,385,979</u>	<u>1,755,660</u>	<u>4,380,417</u>	<u>0%</u>
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Funding the debt in the TRIZ #1 comes from dedicated tax revenue from both the City and Bastrop County.

Expenditures

Expenditures of the FY 2023-24 Debt Service Fund are shown below. For budgeting purposes, the amount owed for each issue (principal and interest) on an annual basis must be appropriated. The table shown below contains annual debt obligations to be paid from the Debt Service Fund for FY 2023-24.

Debt Service Fund Scheduled Expenditures for Fiscal Year 2022-23

General Govt. Debt	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Services & Other Charges</u>						
Appraisal Serv. (BCAD)	24,621	29,162	29,162	11,794	29,162	0%
Tax Collection	4,165	4,165	4,165	-	4,165	0%
Subtotal	28,786	33,327	33,327	11,794	33,327	0%
<u>General Gov't Bonds</u>						
Bond Principal	783,000	600,886	600,886	-	814,132	0%
Bond Interest	448,146	789,893	789,893	210,663	582,461	0%
Bond- Paying Agent	1,193	2,000	2,000	120	435	0%
Bond Cost Issuance	215,491	-	-	-	-	0%
Principal	24,454	-	-	-	-	0%
Interest	2,164	-	-	-	-	0%
Subtotal	1,474,448	1,392,779	1,392,779	210,783	1,397,029	0%
<u>Gen. Govt. Capital Leases</u>						
Cap. Lease Principal	76,565	88,718	88,718	44,590	74,068	0%
Cap. Lease Interest	7,939	5,293	5,293	4,903	2,198	0%
Subtotal	84,504	94,011	94,011	49,493	76,265	0%
Total General Gov't Debt	1,587,738	1,520,117	1,520,117	272,070	1,506,621	0%
<u>Utility Fund Debt</u>						
<u>Utility Bonds</u>						
Bond Principal	1,327,000	1,384,114	1,384,114	-	1,440,868	0%
Bond Interest	1,340,537	1,273,589	1,273,589	1,138,054	1,218,470	0%
Bond Paying Agent	1,984	3,500	3,500	2,113	1,360	0%
Subtotal	2,669,521	2,661,203	2,661,203	1,140,167	2,660,697	0%
<u>Utility Capital Leases</u>						
Cap. Lease Principal	51,146	51,747	51,747	25,365	52,836	0%
Cap. Lease Interest	5,373	4,138	4,138	3,047	3,049	0%
Subtotal	56,519	55,885	55,885	28,412	55,885	0%
Total Utility Debt	2,726,039	2,717,088	2,717,088	1,168,579	2,716,582	0%
TOTALS - All Debt	4,313,777	4,237,205	4,237,205	1,440,649	4,223,204	0%



Special Revenue Funds

These funds are used to account for proceeds from revenue sources that are legally restricted to expenditures for specified purposes and include the following:

Hotel-Motel Tax Fund – Funds from this source are collected from lodging establishments located in the City and its ETJ, that offer rooms for rent daily. Revenue from this source is to be used for promotional activities downtown.

Main Street Program - The mission of the Texas Main Street Program (TMSP) is "to provide technical expertise, resources and support for Texas communities in the preservation and revitalization of historic downtowns and commercial neighborhood districts in accord with the National Main Street Four Point Approach® of organization, economic vitality, design and promotion." At the TMSP, staff work with the other 89 designated communities to help them reach their revitalization and preservation goals through the frame- work of the Approach®. This methodology provides the necessary tools for local communities to effectively address the issues downtowns face. Elgin has been a member since 1990.

Cable Franchise Subscriber Fee- The City is in receipt of funds collected by the Federal government and passed on to the State that are 1% of the gross subscriber fees for cable television. The funds are used to finance a public information channel that, among other things, broadcasts City Council meetings and other City-related events.

LEOSE Police Training Fund- Funds received from the Comptroller of Public Accounts given to Police departments to use to provide continuing education for law enforcement officers.

Municipal Court Funds- Provisions of the Code of Criminal Justice allow cities to charge defendants in court cases, fees for funding upgrades in computer technology used by the court, court security.

Impact Fee Funds: Impact fees are mechanisms authorized by the Local Government Code and used by cities to build up reserves for future costs of extending water and wastewater facilities to new development and provide for the expansion of treatment facilities that are needed because of the addition of new users.

A summary of total revenue and expenditures for each special revenue fund are found on the following page.

**Projected Revenue & Expenditures - Special Revenue Funds
Fiscal Year 2023-2024**

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	% Inc/ (Dec)
<u>Hotel-Motel Tax Fund:</u>						
Revenue	164,806	181,254	181,254	31,939	188,304	0%
Expenditures	130,900	181,254	181,254	49,557	188,304	4%
	33,905	-	-	(17,618)	-	
<u>Main Street Program:</u>						
Revenue	71,464	70,800	70,800	35,491	87,600	0%
Expenditures	79,066	70,800	70,800	42,411	87,600	0%
	(7,602)	-	-	(6,920)	-	
<u>Cable Franchise Fee:</u>						
Revenue	9,416	14,742	14,742	1,133	14,942	0%
Expenditures	6,495	3,980	3,980	1,770	3,980	0%
	2,922	10,762	10,762	(638)	10,962	
<u>LEOSE Police Training Fund:</u>						
Revenue	-	2,450	2,450	1,702	2,450	0%
Expenditures	4,633	4,633	4,633	-	2,450	0%
	(4,633)	(2,183)	(2,183)	1,702	-	
<u>Court Tech. & Security Funds</u>						
Revenue	22,152	20,948	20,948	11,621	22,566	7%
Expenditures	3,943	16,766	16,766	-	22,566	0%
	18,209	4,182	4,182	11,621	-	
<u>Water Impact Fees</u>						
Revenue	953,191	1,405,000	1,405,000	149,687	1,405,000	0%
Expenditures	96,917	150,000	150,000	-	450,000	67%
	856,274	1,255,000	1,255,000	149,687	955,000	
<u>Wastewater Impact Fees</u>						
Revenue	2,073,951	1,500,000	1,500,000	750,382	1,525,000	2%
Expenditures	-	-	-	-	-	0%
	2,073,951	1,500,000	1,500,000	750,382	1,525,000	

Hotel-Motel Tax Fund

Funds from this source are collected from lodging establishments located in the City and its ETJ. Under the Tax Code, every event, program, or facility funded with hotel occupancy tax revenues must be likely to do two things: 1) directly promote tourism; and 2) directly promote the convention and hotel industry. The Hotel/Motel Tax shows an anticipated steady revenue for the next budget year.

Hotel Motel Tax Fund FY 2023-2024 Projected Operating Budget

	FY 2021-22	FY 2022-23			FY 2023-24	
<u>Revenue</u>	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Tax Collections (HOT)	164,416	181,050	181,050	30,856	185,304	2%
Interest Income	390	204	204	1,083	3,000	1371%
Donations - Other	-	-	-	-	-	0%
Donations -Public Art	-	-	-	-	-	0%
Special Events	-	-	-	-	-	0%
<i>Subtotal</i>	164,806	181,254	181,254	31,939	188,304	4%
TOTALS	164,806	181,254	181,254	31,939	188,304	4%

	FY 2021-22	FY 2022-23			FY 2023-24	
<u>Expenditures</u>	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Supplies & Materials</u>						
Holiday Decorations	17,847	12,800	12,800	14,360	12,800	0%
Nofsinger House	-	-	-	-	-	0%
Banner Program	4,940	6,000	6,000	-	6,000	0%
Promotional Materials	3,000	15,000	15,000	-	15,000	0%
Freight Depot	-	-	-	-	-	0%
Promotional Tourism	10,854	15,000	15,000	10,911	15,000	0%
<i>Subtotal</i>	36,641	48,800	48,800	25,271	48,800	0%

Contract /other Services

Elgin Chamber of Comm.	27,912	31,000	31,000	7,981	31,000	0%
Elgin Historical Assoc.	-	-	-	-	-	0%
Elgin Arts Assoc.	-	-	-	-	-	0%
Electric Utility	14,233	7,950	7,950	8,972	15,000	0%
Building Maint.. Contract	13,215	35,000	35,000	-	35,000	100%
<i>Subtotal</i>	55,359	73,950	73,950	16,953	81,000	10%

Transfers Out

To General Fund	16,900	36,504	36,504	-	36,504	0%
<i>Subtotal</i>	16,900	36,504	36,504	-	36,504	0%

Internal Service Charges

ISF- IT Service Charges	-	-	-	-	-	0%
ISF-Bldg. Service Charges	22,000	22,000	22,000	7,333	22,000	0%
<i>Subtotal</i>	22,000	22,000	22,000	7,333	22,000	0%
TOTALS	130,900	181,254	181,254	49,557	188,304	4%

Cable Franchise Subscriber Fee

The City is in receipt of funds collected by the Federal government and passed onto the State that is 1% of the gross subscriber fees for cable television. The funds are used to finance a public information channel that broadcasts City Council meetings and other City-related events.

Cable Subscriber's Fee Fund FY 2023-2024 Projected Operating Budget

Subscriber's Fee		FY 2021-22	FY 2022-23			FY 2023-24
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Revenue</u>						
<i>Miscellaneous</i>						
Interest Income	455	500	500	1,133	700	40%
Law Enforcement Ed.	1,840	-	-	-	-	0%
Franchise Tax - Cable	7,121	14,242	14,242	-	14,242	0%
<i>Subtotal</i>	9,416	14,742	14,742	1,133	14,942	1%
TOTALS	9,416	14,742	14,742	1,133	14,942	1%

		FY 2021-22	FY 2022-23			FY 2023-24
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Expenditures</u>						
<i>Supplies & Materials</i>						
Office Furniture/Equipt.	253	300	300	-	300	0%
Non Cap. IT Hardware	590	1,180	1,180	335	1,180	0%
<i>Subtotal</i>	843	1,480	1,480	335	1,480	0%
<i>Services/Other Charges</i>						
Law Enforcement Training	-	-	-	-	-	0%
IT Services - Contract	-	2,500	2,500	-	2,500	0%
<i>Subtotal</i>	-	2,500	2,500	-	2,500	0%
<i>Capital Outlay</i>						
Construction	5,651	-	-	1,436	-	0%
<i>Subtotal</i>	5,651	-	-	1,436	-	0%
TOTALS	6,495	3,980	3,980	1,770	3,980	0%

Main Street Program

The award-winning Main Street program encourages the public to support local businesses by connecting them with training, grants and loan programs. Main Street implements community events throughout the year including the Hogeye Festival, Sip, Shop and Stroll, and River Valley Farmer's Markey. Staff manages communications, provides new opportunities to experience downtown, and ensures that the city at large feels welcome downtown.

Main Street Program Fund FY 2023-2024 Projected Operating Budget

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Revenue						
Hogeye Festival	70,536	63,350	63,350	35,152	80,000	26%
Fundraising	278	4,200	4,200	-	4,200	0%
Public Art Donations	-	-	-	1	-	0%
Interest Income	131	250	250	338	400	60%
Donations - Other	-	3,000	3,000	-	3,000	0%
Holiday Lighting Don	500	-	-	-	-	0%
Flags	20	-	-	-	-	0%
Subtotal	71,464	70,800	70,800	35,491	87,600	-4%
TOTALS	71,464	70,800	70,800	35,491	87,600	-4%
Expenditures						
Personnel Services						
Travel Training	3,954	1,500	1,500	2,920	1,500	0%
Subtotal	3,954	1,500	1,500	2,920	1,500	0%
Supplies & Materials						
Office Supplies	31	600	600	-	600	0%
Printing	-	-	-	-	-	0%
Hogeye Festival	45,279	35,000	35,000	26,520	47,000	34%
Promo Tourism	8,609	11,500	11,500	1,491	11,500	0%
Downtown Improve.	105	-	-	-	-	0%
Fundraising	-	-	-	-	-	0%
Employee Appreciation	-	-	-	-	-	0%
Subtotal	54,023	47,100	47,100	28,011	59,100	0%
Services/Other Charges						
Dues Subscriptions	693	500	500	808	1,000	100%
Business Devel. Comm.	6,807	4,500	4,500	2,972	10,000	122%
Downtown 78621	6,520	7,200	7,200	2,400	8,500	18%
Consulting Services	5,000	-	-	-	-	0%
Design Committee	2,069	10,000	10,000	5,300	7,500	-25%
Subtotal	21,089	22,200	22,200	11,481	27,000	0%
TOTALS	79,066	70,800	70,800	42,411	87,600	24%

LEOSE Police Training Fund

LEOSE (Law Enforcement Officer Standards and Education) training fund is an account in the Texas State Treasury. The Comptroller of Public Accounts collects designated court costs received from Municipal Court and deposits them in the state account. The General Appropriations Act appropriates to the Comptroller the total amount to be distributed to local law enforcement agencies. Local law enforcement agencies are restricted to the use the funds to provide continuing education for law enforcement officers.

LEOSE Police Training Fund FY 2023-2024 Projected Operating Budget

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Revenue</u>						
Interest Income	-	250	250	-	250	0%
Law Enforcement Ed.	-	2,200	2,200	1,702	2,200	0%
<i>Subtotal</i>	-	2,450	2,450	1,702	2,450	0%
TOTALS	-	2,450	2,450	1,702	2,450	0%

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Expenditures</u>						
<u>Services/Other Charges</u>						
Law Enforcement Training	4,633	4,633	4,633	-	2,450	0%
<i>Subtotal</i>	4,633	4,633	4,633	-	2,450	0%
TOTALS	4,633	4,633	4,633	-	2,450	0%

Municipal Court Funds

Authority for the city to collect court costs is found in Chapter 26, Article II, Sections 26-19 through 22 of the City of Elgin Code of Ordinances.

Municipal Court Special Revenue FY 2023-2024 Projected Operating Budget

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Operating Revenue</u>						
Court Technology	7,015	6,396	6,396	3,389	6,800	6%
Court Security	7,501	7,304	7,304	3,926	7,672	5%
Child Safety Fees	100	-	-	25	50	0%
Red Light Camera Fines	-	-	-	-	-	0%
Truancy Prevent. Prog	7,378	7,144	7,144	3,751	7,144	0%
Interest Income	159	104	104	530	900	765%
<i>Subtotal</i>	22,152	20,948	20,948	11,621	22,566	8%
Total Revenue	22,152	20,948	20,948	11,621	22,566	8%

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>431 Court Security Salaries & Benefits</u>						
Base Salaries (Bailiff)	-	6,000	6,000	-	6,000	0%
Social Security	-	462	462	-	462	0%
Worker's Compensation	-	291	291	-	291	0%
Unemploy. Insurance	-	113	113	-	113	0%
<i>Subtotal</i>	-	6,866	6,866	-	6,866	0%
<u>Services/Other Charges</u>						
Security Mat./Equipt.	293	2,000	2,000	-	2,000	0%
<i>Subtotal</i>	293	2,000	2,000	-	2,000	0%
431 TOTALS	293	8,866	8,866	-	8,866	0%
432 Court Technology						
IT Services - Contract	3,650	2,900	2,900	-	2,900	0%
Software					5,800	
Non Cap. IT Hardware		5,000	5,000	-	5,000	0%
<i>Subtotal</i>	3,650	7,900	7,900	-	13,700	73%
432 TOTALS	3,650	7,900	7,900	-	13,700	73%
433 Truancy Prevent. Prog.						
Consultant Services	-	-	-	-	-	0%
<i>Subtotal</i>	-	-	-	-	-	0%
433 TOTALS	-	-	-	-	-	0%
Grand TOTALS	3,943	16,766	16,766	-	22,566	35%

Impact Fee Funds

Impact fees are charges or assessments imposed by a district against new development to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated for new development. A charge or fee by a district for construction, installation, or inspection of a tap or connection to district water, wastewater, or drainage facilities. This includes all necessary service lines and meters, for capacity in storm water detention or retention facilities, storm water conveyances, or for wholesale facilities.

Water Utility Impact Fees FY 2023-2024 Projected Operating Budget

<u>Revenue</u>	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
Impact Fees - Water	794,180	900,000	900,000	139,340	900,000	0%
Aqua CCN Transfer Fee	156,000	500,000	500,000	-	500,000	0%
Interest Income	3,011	5,000	5,000	10,347	5,000	0%
Other	-	-	-	-	-	0%
<i>Subtotal</i>	953,191	1,405,000	1,405,000	149,687	1,405,000	0%
TOTALS	953,191	1,405,000	1,405,000	149,687	1,405,000	0%

<u>Expenditures</u>	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>Services/Other Charges</u>						
Miscellaneous Repairs	-	-	-	-	-	0%
Meter Boxes	69,197	-	-	-	200,000	0%
Engineering	-	50,000	50,000	-	50,000	0%
Water Line Upgrade	-	100,000	100,000	-	100,000	0%
Aqua -Purchase CCN	-	-	-	-	-	0%
<i>Subtotal</i>	69,197	150,000	150,000	-	350,000	133%
<u>Capital Outlay</u>						
Water Line Upgrade	27,720	-	-	-	100,000	0%
<i>Subtotal</i>	27,720	-	-	-	100,000	0%
<u>Transfer Out</u>						
Transfer to CIP	-	-	-	-	-	0%
<i>Subtotal</i>	-	-	-	-	-	0%
TOTALS	96,917	150,000	150,000	-	450,000	200%

Sewer Utility Impact Fees
FY 2023-2024 Projected Operating Budget

	FY 2021-22	FY 2022-23			FY 2023-24	
<u>Revenue</u>	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<i>Sewer Impact Fees</i>	2,067,137	1,500,000	1,500,000	725,984	1,500,000	0%
<i>Interest Income</i>	6,814	-	-	24,398	25,000	0%
<i>Subtotal</i>	2,073,951	1,500,000	1,500,000	750,382	1,525,000	2%
TOTALS	<u>2,073,951</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>750,382</u>	<u>1,525,000</u>	2%

	FY 2021-22	FY 2022-23			FY 2023-24	
<u>Expenditures</u>	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u><i>Services/Other Charges</i></u>						
<i>Engineering</i>	-	-	-	-	-	0%
<i>Subtotal</i>	-	-	-	-	-	0%
<u><i>Capital Outlay</i></u>						
<i>Sewer Line Upgrade</i>	-	-	-	-	-	0%
<i>Subtotal</i>	-	-	-	-	-	0%
<u><i>Transfer Out</i></u>						
<i>Transfer to CIP</i>	-	-	-	-	-	0%
<i>Subtotal</i>	-	-	-	-	-	0%
TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%



Economic Development Corporation

Although closely related to the operations of the City of Elgin, from a formal relationship standpoint, the Elgin Economic Development Corporation is considered a component unit of the city but a separate financial entity. The organization is governed by the Elgin Economic Corporation Board of Directors but is subject to direction by the City Council. During the initial budget review process, the Elgin Economic Development Corp. Board will review the annual program of expenditures of the EDC for FY 2023-24. During the final adoption process, the Executive Director will present the Budget approved and recommended by the Board to the City Council for consideration.

FY 2023-24 adds an Assistant EDC Director to meet the needs of the department.

910 - EDC	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2022-23 Amended	2022-23 Amended	2023-24 Adopted
Executive Director	1	1	1	1.00	1.00	1.00
Assistant Director - NEW	0	0	1	0.00	0.00	1.00
Project Manager	1	1	1	1.00	1.00	1.00
Total	2	2	3	2.00	2.00	3.00



ELGIN ECONOMIC DEVELOPMENT CORP.
FY 2023-2024 Projected Operating Budget

	FY 2021-22	FY 2022-23			FY 2023-24	
	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<u>REVENUE</u>						
Sales Tax	971,194	1,220,000	1,220,000	632,010	1,328,512	9%
Interest- Invest. Income	14,969	12,000	12,000	49,488	120,000	900%
Sale EDC Property	2,302,756	1,884,325	1,884,325	1,032,833	907,790	-52%
EDA Grant	-	-	-	-	-	0%
Lease Revenue	-	-	-	5,000	-	0%
Refunds/Rebates	-	-	-	-	-	0%
TOTAL	3,288,919	3,116,325	3,116,325	1,719,330	2,356,302	-24%
<u>EXPENDITURES</u>						
<u>Salaries & Benefits</u>						
Base Salaries	145,574	201,000	201,000	91,098	241,724	20%
Overtime	-	-	-	-	-	0%
Longevity Pay	355	-	-	745	2,280	0%
Social Security	10,242	15,853	15,853	6,477	18,667	18%
Muni. Retirement Sys.	19,948	24,585	24,585	12,033	34,161	39%
Travel Training	1,903	15,000	15,000	3,634	15,000	0%
Subtotal	178,022	256,438	256,438	113,986	311,832	22%
<u>Supplies & Materials</u>						
Office Supplies	1,105	3,000	3,000	975	10,000	233%
Minor Office Equipment	-	-	-	-	3,093	0%
Postage	128	500	500	307	500	0%
Pre-printed Forms	4	2,500	2,500	11	1,000	-60%
Uniform Purchase	23	-	-	-	1,500	0%
Subtotal	1,260	6,000	6,000	1,292	16,093	168%
<u>Services & Other Charges</u>						
Legal Services	3,769	15,000	15,000	3,162	25,000	67%
Audit Services	3,000	3,000	3,000	-	3,000	0%
Engineering Services	1,077	10,000	10,000	127,720	70,000	600%
Consulting Services	275	20,000	20,000	1,100	20,000	0%
Website and Technology	-	-	-	-	25,000	0%
IT Services-Contract	830	-	-	-	0	0%
Dues/memberships	3,000	6,000	6,000	4,791	10,000	67%
Business Assistance	63,786	150,000	150,000	367	150,000	0%
Marketing / Advertising	-	10,000	10,000	-	10,000	0%
Utilities	1,281	1,800	1,800	(49)	0	-100%
Employee Bond	280	300	300	-	300	0%
Subtotal	77,297	216,100	216,100	137,092	313,300	45%

EXPENDITURES (Cont.)**Transfers -Out**

Transfer to General Fund

*Subtotal***Internal Service Charges**

ISF- IT Charges

ISF- Bldg. Serv. Charges

ISF-Administration

ISF- Employee Benefits

*Subtotal***TOTAL**

FY 2021-22	FY 2022-23			FY 2023-24	
Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
18,000	18,000	18,000	6,000	18,000	0%
18,000	18,000	18,000	6,000	18,000	0%
7,549	7,549	7,549	2,516	7,549	0%
8,484	8,484	8,484	2,828	8,484	0%
-	-	-	-	912	0%
17,774	23,231	23,231	5,939	34,169	47%
33,807	39,264	39,264	11,283	51,114	30%
308,387	535,802	535,802	269,654	710,339	33%

Contract/other Services

Recruitment- Marketing

Recruitment Incentives

Bus. Expansion- Incentives

Bus. Expans.- Infrastructure

Retention- Marketing

Retention- Incentives

TOTAL

FY 2021-22	FY 2022-23			FY 2023-24	
Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
8,456	150,000	150,000	2,400	150,000	0%
34	315,000	315,000	-	300,000	-5%
61,381	200,000	200,000	3,374	190,000	-5%
74,940	500,000	500,000	5,070	500,000	0%
1,250	75,000	75,000	2,395	67,500	-10%
-	200,000	200,000	-	180,000	-10%
146,061	1,440,000	1,440,000	13,239	1,387,500	-4%

Loan Payment

Principal

Interest

Subtotal

FY 2021-22	FY 2022-23			FY 2023-24	
Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
-	60,000	60,000	-	65,000	8%
48,273	10,000	10,000	-	2,713	-73%
48,273	70,000	70,000	-	67,713	

Bond Payment

Principal

FY 2021A Bond

Interest

Paying Agent

Subtotal

60,000	10,000	10,000	-	75,000	650%
8,029	176,067	176,067	-	111,000	-37%
-	250	250	-	250	0%
68,029	186,317	186,317	-	186,250	

EDA Grant Administrator

Subtotal

-	-	-	-	-	0%
-	-	-	-	-	

New Positions

Subtotal

-	-	-	-	4,500	0%
-	-	-	-	4,500	

TOTAL**GRAND TOTAL**

116,302	256,317	256,317	-	258,463	1%
570,750	2,232,119	2,232,119	282,892	2,356,302	6%



Tax Increment Re-investment Zone # 1 (TIRZ)

The TIRZ district was originally established in 2014 for the purpose of developing commercial and industrial properties within the Zone. It is approximately 844 acres. When fully developed, the TIRZ will facilitate public improvements to allow and encourage the development consistent with the goals of the City's Master Plan. Public improvements for the Zone can include, but are not limited to: construction of streets, sidewalks, landscaping, sewers, utility line relocation and installation, bicycle routes, signage, and other traditional right-of-way utilities and uses.

TAX INCREMENT REINVESTMENT ZONE # 1 FY 2023-2024 Projected Operating Budget

	FY 2021-22	FY 2022-23			FY 2023-24	
<i>Revenue</i>	Actual Revenue	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<i>Property Taxes</i>						
Current Taxes	137,313	236,033	236,033	218,331	271,438	15%
Delinquent Taxes	-	-	-	-	-	0%
<i>Subtotal</i>	137,313	236,033	236,033	218,331	271,438	15%
<i>Interest Income</i>						
Interest Income	7,773	-	-	13,847	22,000	0%
Transfer Debt Services	-	-	-	-	-	0%
Cash Flow Fin.Act.	245	-	-	-	-	0%
<i>Subtotal</i>	8,018	-	-	13,847	22,000	0%
<i>Interlocal Grants</i>						
Current Tax - County	-	106,859	106,859	-	220,000	106%
Delinq Tax - County	-	-	-	-	-	0%
<i>Subtotal</i>	-	106,859	106,859	0	220,000	106%
TOTALS	145,331	342,892	342,892	232,179	513,438	50%
TIRZ Operations						
	FY 2021-22	FY 2022-23			FY 2023-24	
<i>Expenditures</i>	Actual Expenditures	Adopted	Amended	Y-T-D Actual 3/31/2023	Projected	% Inc/ (Dec)
<i>Services & Other Charges</i>						
Appraisal Board	8,963	3,603	3,603	2,112	3,603	0%
Tax Collect - County	3,844	3,844	3,844	-	3,844	0%
Street Lights-Electric	4,602	1,626	1,626	7,035	1,626	0%
Misc. Repairs	-	-	-	-	-	0%
<i>Subtotal</i>	17,410	9,073	9,073	9,147	9,073	0%
<i>TIRZ Debt</i>						
Principal	-	125,000	125,000	-	130,000	4%
Interest	106,184	208,569	208,569	106,184	203,569	-2%
Paying Agent	200	250	250	200	400	60%
<i>Subtotal</i>	106,384	333,819	333,819	106,384	333,969	0%
TOTALS	123,794	342,892	342,892	115,531	343,042	0%



FY2023-24 ANNUAL OPERATING BUDGET



APPENDICES:

APPENDIX A	City Charter-Financial Administration
APPENDIX B	FY2023-24 Budget Calendar
APPENDIX C	Authorized Positions
APPENDIX D	Classifications and Police Pay Plan
APPENDIX E	Holiday Schedule
APPENDIX F	City of Elgin Schedule of Fees
APPENDIX G	Ordinance Adopting the Budget
APPENDIX H	Ordinance Adopting the Tax Rate
APPENDIX I	Tax Rate Calculations Worksheet
APPENDIX J	Value Report to the Council
APPENDIX K	Ad Valorem Tax Limitation



FY 2023-24 ANNUAL OPERATING BUDGET



APPENDIX A

City Charter

Article VII. Financial Administration

Sec. 1, Fiscal Year

The fiscal year shall begin on October 1 each year and end on the following September 30. The fiscal year may be changed by the council by ordinance, provided that no change shall be until six (6) months after final passage of such ordinance, and that no more than one (1) change in the fiscal year be made in any period of three (3) calendar years. All funds collected by the city during any fiscal year, including both current and delinquent revenues, shall belong to such fiscal year and, except for funds derived to pay interest and create a sinking fund on the bonded indebtedness of the city, may be applied to the payment of expense incurred during such fiscal year, except as provided in this Charter. Any revenues uncollected at the end of any fiscal year, and any unencumbered funds on hand shall become resources of the next fiscal year

Sec. 2, Budget

The department heads of the city shall prepare annual departmental budget requests for the ensuing fiscal year as directed by the city manager and submit said requests to him for his review. It shall be the duty of the city manager to submit a balanced annual budget not later than forty-five (45) days prior to the end of the current fiscal year to the council for review, consideration, and revision, if desired. The council shall call a public hearing on the budget in accordance with the state laws. When recommended by the city manager and in the discretion of the city council the budget may contain a reasonable sum set aside as an unallocated reserve fund, to meet unexpected and unforeseen contingencies in current operating costs of any budget project. The budget shall be finally adopted not later than three (3) calendar days prior to the end of the fiscal year by the favorable votes of at least a majority of all members of the council. Should the council take no final action on or prior to such day on a proposed budget which has been timely and duly submitted by the city manager, the budget, as submitted, shall be deemed to have been adopted by the council. In the event the city manager fails to timely submit a proposed budget as provided herein, the council may cause the same to be prepared by someone else and may consider and adopt the same.



APPENDIX B

Memorandum

Date: April 24, 2023
To: Mayor and City Council
Department Heads
Subject: Calendar for Formulation and Adoption of
FY2023-24 Annual Operating Budget
and 2023 Five-Year Capital Plan



Following is a projected schedule relating to the development and formal adoption of the *2023 Five-Year Capital Plan* and the *FY2023-24 Annual Operating Budget* for the City of Elgin in accordance with the City Charter and applicable state law:

APRIL

Wednesday, April 26, 2023.....Briefing of departmental staff by Director of Finance on the budget development process.

MAY

Monday, May 15, 2023.....Deadline for submission of departmental requests for inclusion in the Proposed *2023 Five-Year Capital Plan (5YRCP)*

Monday, May 15 through

Friday, May 26, 2023.....Review and consideration of departmental 5YRCP requests by City Manager, Director of Finance, and applicable Department Heads (as needed)

Friday, May 26, 2023.....Deadline for submission of departmental requests for funding **program changes** within the Proposed *FY2023-24 Annual Operating Budget*

JUNE

Tuesday, June 6, 2023 **Presentation of Proposed 2023 Five-Year Capital Plan to Mayor and City Council by City Manager**
(Regular Council Meeting)

Tuesday, June 13, 2023City Council 5YRCP Review/ Work Session (*tentative**)

Tuesday, June 20, 2023.....Public Hearing on Proposed *2023 Five Year Capital Plan*
(Scheduled Council Meeting)

Monday, June 5 through

Friday, July 7, 2023..... Review and consideration of program change requests and straight-line budget projections by City Manager, Director of Finance, and applicable Department Heads (as needed)

JULY

Tuesday, July 11, 2023.....Resolution formally adopting the *2023 Five Year Capital Plan*
(Regular Council Meeting)

AUGUST

***Tuesday, August 1, 2023*.....Presentation of Proposed FY2023-24 Annual Operating Budget to Mayor & City Council by City Manager**
(Regular Council Meeting)

....Set dates for public hearings on tax rate.

***Monday, August 7, 2023*..... Publish General Budget Summary**

.... Publish Effective Property Tax Rate & Rollback Calculation

....Publish Notice of 1st Public Hearing on Tax Rate and Budget

***Tuesday, August 8, 2023*.....Council Budget Review/ Work Session (*tentative**)**

***Tuesday, August 22, 2023*.....Council Budget Review/ Work Session (*tentative**)**

+++++

SEPTEMBER

***Tuesday, September 5, 2023* First Public Hearing on Proposed Tax Rate and Budget
(Regular Council Meeting).....**First Reading** of Appropriations Ordinance Adopting
FY2023-24 Annual Operating Budget and Tax Rate**

***Tuesday, September 12, 2023* Council Budget Review/ Work Session (*tentative**)**

***Tuesday, September 19, 2023* **Second Reading and Final Adoption** of Appropriations
(Scheduled Council Meeting) Ordinance and Tax Rate Ordinance for FY 2023-24**

***Tuesday, September 26, 2023* Deadline established by City Charter for final adoption of
FY2023-24 Annual Operating Budget
("The budget shall be finally adopted not later than
three {3} calendar days prior to the end of the fiscal
year")**

+++++

OCTOBER

***Sunday October 1, 2023*..... Beginning of FY2023-24 Fiscal Year**

Please let me know at your earliest convenience if you have any comments or questions; or require additional information regarding the budget development process.



Thomas L. Mattis
City Manager

****Tentative dates for Council Budget Work Sessions. Actual number and schedule for work sessions to be determined by City Council.***

APPENDIX C: Proposed Budgeted and Authorized Positions

		Positions				Full Time Equivalents (FTE)			
Department		2021-22	2022-23	2023-24	Program	2021-22	2022-23	2023-24	Program
General Fund		Approved	Approved	Proposed	Change	Approved	Approved	Proposed	Change
112	City Manager's Office	2.00	3.00	3.00	0.00	2.00	3.00	3.00	0.00
113	Human Resources	2.00	3.00	3.00	0.00	2.00	3.00	3.00	0.00
114	Finance & Accounting	4.00	5.00	5.00	0.00	4.00	5.00	5.00	0.00
118	Municipal Court	3.00	3.00	3.00	0.00	3.00	3.00	3.00	0.00
121	Development Services	2.00	3.00	3.00	0.00	2.00	3.00	3.00	0.00
123	Building& Inspections	5.00	5.00	5.00	0.00	5.00	4.00	4.00	0.00
125	Code Enforcement	2.00	2.00	2.00	0.00	2.00	2.00	2.00	0.00
131	Community Services	4.00	4.00	4.00	0.00	4.00	4.00	4.00	0.00
132	Library	6.00	9.00	9.00	0.00	5.00	7.50	8.00	0.50
135	Recreation	14.00	16.00	16.00	0.00	8.00	11.00	11.00	0.00
136	Swimming Pool	12.00	16.00	16.00	0.00	8.00	11.00	11.00	0.00
211	Public Safety	5.00	6.00	7.00	1.00	5.00	6.00	7.00	1.00
212	Patrol	23.00	26.00	26.00	0.00	23.00	26.00	26.00	0.00
214	Criminal Investigation Division (CID)	6.00	7.00	8.00	1.00	6.00	7.00	8.00	1.00
217	Animal Control	1.00	2.00	2.00	0.00	1.00	2.00	2.00	0.00
311	Public Works	3.00	3.00	3.00	0.00	3.00	3.00	2.00	-1.00
314	Streets Maintenance	9.00	5.00	5.00	0.00	9.00	5.00	5.00	0.00
317	Grounds Maintenance	7.00	11.00	11.00	0.00	7.00	11.00	11.00	0.00
TOTAL GENERAL FUND		110.00	129.00	131.00	2.00	99.00	116.50	118.00	1.50
Utility Fund									
702	Utility Billing	7.00	7.00	7.00	0.00	7.00	7.00	7.00	0.00
311	Public Works	0.00	1.00	1.00	0.00	0.00	1.00	2.00	1.00
712	Water Treatment Plant (WTP)	3.00	4.00	4.00	0.00	3.00	4.00	4.00	0.00
722	Wastewater Treatment Plant (WWP)	3.00	4.00	5.00	1.00	3.00	4.00	5.00	1.00
730	Utility Maintenance	8.00	8.00	8.00	0.00	8.00	8.00	8.00	0.00
TOTAL UTILITY FUND		21.00	24.00	25.00	1.00	21.00	24.00	26.00	2.00
Internal Services Fund (ISF)									
771	Information Technology	1.00	1.00	1.00	0.00	1.00	1.00	1.00	0.00
773	Facilities Maintenance	6.00	7.00	8.00	1.00	6.00	7.00	8.00	1.00
777	Equipment Maintenance	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00
TOTAL IS FUND		7.00	9.00	10.00	1.00	7.00	9.00	10.00	1.00
Economic Development Services									
910	Economic Development	2.00	2.00	3.00	1.00	2.00	2.00	3.00	1.00
TOTAL EDC FUND		2.00	2.00	3.00	1.00	2.00	2.00	3.00	1.00
Total Positions/FTE		140.00	164.00	169.00	5.00	129.00	151.50	157.00	5.50

APPENDIX C: Proposed Budgeted and Authorized Positions

GENERAL FUND

Executive

112 - City Manager	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
City Manager	1	1	1	1.00	1.00	1.00
City Secretary	1	1	1	1.00	1.00	1.00
RECLASS: Administrative Assistant	0	0	1	0.00	0.00	1.00
Total	2	2	3	2.00	2.00	3.00

113 - Human Resources	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
HR Director	1	1	1	1.00	1.00	1.00
RECLASS: HR Generalist	0	2	2	1.00	2.00	2.00
Total	1	3	3	2.00	3.00	3.00

Financial Services

114 - Finance and Accounting	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Director of Finance	1	1	1	1.00	1.00	1.00
Accountant	0	0	1	0.00	0.00	1.00
Grants Analyst	0	1	1	0.00	1.00	1.00
Accounting Clerk	1	2	2	1.00	2.00	2.00
Total	2	4	5	2.00	4.00	5.00

118 - Municipal Court	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Supervisory Court Clerk	1	1	1	1.00	1.00	1.00
Deputy Court Clerk	2	2	2	2.00	2.00	2.00
Total	3	3	3	3.00	3.00	3.00

Development Services

121 - Planning and Zoning	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Director - Development Services	1	1	1	1.00	1.00	1.00
RECLASS: Administrative Assistant	0	0	1	0.00	0.00	1.00
Planning Technician	1	1	1	1.00	1.00	1.00
Total	2	2	3	2.00	2.00	3.00

FY 2023-24 allows for ongoing restructuring of the division to meet the needs of the City and separates administrative functions from planning and is intended to aid in the recruitment efforts for the division.

123 - Building & Inspections	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Building Official	1	1	1	1.00	1.00	1.00
Building Inspector	0	2	1	0.00	2.00	1.00
Permit Clerk/Technician	1	2	2	1.00	2.00	2.00
Total	2	5	4	2.00	5.00	4.00

125 - Code Enforcement	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Supervisory Code Enforcement Officer	1	1	1	1.00	1.00	1.00
Code Official	1	1	1	1.00	1.00	1.00
Total	2	2	2	2.00	2.00	2.00

Community Services

131 - CS Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Director - Community Services	1	1	1	1.00	1.00	1.00
Mainstreet Manager	0	1	1	0.00	1.00	1.00
Media Specialist (PIO)	0	1	1	0.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	2	4	4	2.00	4.00	4.00

132 - Library	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
RECLASS: Manager of Library Services	1	1	1	1.00	1.00	1.00
Librarian	1	1	1	1.00	1.00	1.00
Youth Services Specialist	1	1	1	1.00	1.00	1.00
Youth Services Assistant	0	1	1	0.00	1.00	1.00
Circulation Clerk - Full Time	1	2	2	1.00	2.00	2.00
Circulation Clerk - Part Time	2	2	2	1.00	1.00	1.00
Technical Services Clerk (New FT)	0	0.5	1	0.00	0.50	1.00
Total	6	9	9	5.00	7.50	8.00

FY 2023-24 provides additional funding to a part time position to reallocate as full time. Through anticipated restructuring, there is a reclass of division that separates the business functions from the programming and is intended to aid in the recruitment efforts for the division.

135 - Recreation Programs	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
RECLASS: Recreation and Leisure Manager	1	1	1	1.00	1.00	1.00
Recreation Center Coordinator	0	1	1	0.00	1.00	1.00
RECLASS: Recreation Assistant - Full Time	0	3	3	1.00	3.00	3.00
RECLASS: Recreation Assistant - Part Time	10	8	8	5.00	4.00	4.00
RECLASS: Program Coordinator	1	1	1	1.00	1.00	1.00
Program Assistant - Part Time	0	2	2	0.00	1.00	1.00
Total	12	16	16	8.00	11.00	11.00

FY 2023-24 does not add additional positions in the division but includes retitling positions to be more aligned with the functions of the role and the needs of the division.

136 - Swimming Pool	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Pool Supervisor	0	0	1	0.00	0.00	0.50
Lifeguards	11	20	20	5.50	10.00	10.00
Pool Staff	1	4	3	0.50	2.00	1.50
Total	15	24	24	6.00	12.00	12.00

Public Safety

211 - Police Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Chief of Police	1	1	1	1.00	1.00	1.00
Commander	2	2	2	2.00	2.00	2.00
Administrative Assistant (1 NEW)	2	3	4	2.00	3.00	4.00
Animal Control Officer	1	2	2	1.00	2.00	2.00
Total	6	8	9	6.00	8.00	9.00

FY 2023-24 adds the position of Administrative Assistant.

212 - Patrol	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Sergeant	5	5	5	5.00	5.00	5.00
Corporal	4	4	4	4.00	4.00	4.00
Patrol Officer/Cadet	14	17	17	14.00	17.00	17.00
Total	23	26	26	23.00	26.00	26.00

FY 2023-24 allows the positions of Patrol Officer and Cadets to be interchangeable based on the needs of the department and applicant pools.

214 - Criminal Investigations	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Sergeant	1	1	1	1.00	1.00	1.00
Corporal/Detective (1 NEW)	5	6	7	5.00	6.00	7.00
Total	6	7	8	6.00	7.00	8.00

FY 2023-24 increases the number of detective positions based on the current needs of the department.

Public Works

311 - Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Director - Public Works	1	1	1	1.00	1.00	0.50
Construction Manager	0	0	1	0.00	0.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	0.50
Total	2	2	3	2.00	2.00	2.00

FY 2023-24 splits the distribution of functions for PW Director and Administrative Assistant between General Fund and Utility Fund.

314 - Streets	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Foreman	1	1	1	1.00	1.00	1.00
RECLASS: Street Maintenance Technicians I/II/III	0	4	4	0.00	4.00	4.00
Total	1	5	5	1.00	5.00	5.00

FY 2023-24 does not add additional positions in the division but includes combining the role of laborer and equipment operator into a Streets Maintenance Technician positions with career ladder options. This change is intended to boost recruitment and retention opportunities.

317 - Grounds Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Superintendent	1	1	1	1.00	1.00	1.00
RECLASS: Groundskeeper	4	6	10	4.00	6.00	10.00
Total	5	7	11	5.00	7.00	11.00

UTILITY FUND

Public Works

311 - Public Works Utility Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Director - Public Works	0	0	0	0.00	0.00	0.50
Utility Systems Manager	0	1	1	0.00	1.00	1.00
Administrative Assistant	0	0	0	0.00	0.00	0.50
Total	0	1	1	0.00	1.00	2.00

FY 2023-24 splits the distribution of functions for PW Director and Administrative Assistant between General Fund and Utility Fund.

712 - Water Treatment Plant	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
RECLASS: Plant Operator III (LEAD)	1	1	1	1.00	1.00	1.00
Plant Operator I/II	2	3	3	2.00	3.00	3.00
Total	3	4	4	3.00	4.00	4.00

722 - Wastewater Plant	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
RECLASS: Plant Operator III (LEAD)	1	1	1	1.00	1.00	1.00
Plant Operator I/II (1 NEW)	2	3	4	2.00	3.00	4.00
Total	3	4	5	3.00	4.00	5.00

FY2023-24 adds a Plant Operator position with the WWP Expansion project.

730 - Utility Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Foreman	1	1	1	1.00	1.00	1.00
RECLASS: Utility Maintenance Technicians I/II/III	7	7	7	7.00	7.00	7.00
Total	8	8	8	8	8	8.00

FY 2023-24 does not add additional positions in the division but includes combining the role of laborer and equipment operator into Utility Maintenance Technician positions with career ladder options. This change is intended to boost recruitment and retention opportunities.

Financial Services

702 - Utility Billing	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
RECLASS: Customer Service Manager	1	1	1	1.00	1.00	1.00
Utility Clerk I/II	2	3	3	2.00	3.00	3.00
Meter Services Supervisor	1	1	1	1.00	1.00	1.00
Meter Reader	1	2	2	1.00	2.00	2.00
Total	5	7	7	5.00	7.00	7.00

FY 2023-24 does not add additional positions in the division but allows for retitling at the completion of the classification study to align more with the functions of the role.

INTERNAL SERVICES FUND

This page is organized by line of supervision

Administration-HR/Internal Services Division

771 - Information Technology	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
IT Coordinator	0	1	1	0.00	1.00	1.00
Total	0	1	1	0.00	1.00	1.00

Public Works/Internal Services Division

773 - Building Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Superintendent	0	1	1	0.00	1.00	0.50
Administrative Assistant	0	1	1	0.00	1.00	0.50
Maintenance Technician	1	1	1	1.00	1.00	1.00
Custodian (1 NEW)	2	3	4	2.00	3.00	4.00
Total	3	6	7	3.00	6.00	6.00

FY 2023-24 adds a Custodian mid-year with the expected new buildings and restrooms and distributes funding for the Superintendent and Administrative Assistant.

777 - Equipment Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2021-22 Amended	2022-23 Amended	2023-24 Adopted
Superintendent	0	1	0	0.00	1.00	0.50
Administrative Assistant	0	1	0	0.00	1.00	0.50
Maintenance Technician	1	1	1	1.00	1.00	1.00
Total	1	3	1	1.00	3.00	2.00

EDC FUND

Economic Development Corp

910 - EDC	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2021-22 Amended	2022-23 Amended	2023-24 Adopted	2022-23 Amended	2022-23 Amended	2023-24 Adopted
Executive Director	1	1	1	1.00	1.00	1.00
Assistant Director - NEW	0	0	1	0.00	0.00	1.00
Project Manager	1	1	1	1.00	1.00	1.00
Total	2	2	3	2.00	2.00	3.00

FY 2023-24 adds an Assistant EDC Director to meet the needs of the department.



APPENDIX D: Classification Plan

Compensation Levels and Pay Scales will be implemented and published upon the completion and approval of the City of Elgin's Compensation and Classification Study, which includes all civilian staff and exempt commissioned staff.

Hourly Commissioned Staff will continue to be placed in accordance with the established pay scale approved by the City Council in 2022.

FY2023-24 ANNUAL OPERATING BUDGET



APPENDIX E: City Holiday Schedule

Columbus Day	Monday, October 9, 2023
Veteran's Day	Friday, November 10, 2023
*Pre-Thanksgiving	Wednesday, November 22, 2023
Thanksgiving Day	Thursday, November 23, 2023
Black Friday	Friday, November 24, 2023
*Christmas Eve, observed	Friday, December 22, 2023
Christmas Day	Monday, December 25, 2023
Day after Christmas	Tuesday, December 26, 2023
New Year's Day	Monday, January 1, 2024
MLK Day	Monday, January 15, 2024
President's Day	Monday, February 19, 2024
Good Friday	Friday, March 29, 2024
Memorial Day	Monday, May 27, 2024
Emancipation Day	Wednesday, June 19, 2024
Independence Day	Thursday July 4, 2024
Labor Day	Monday, September 2, 2024

**City offices will close at 12PM*



APPENDIX (F) - CITY OF ELGIN SCHEDULE OF FEES

Sect.	Category	Effective Date
A	General Administration	On and after 10/1/2023
A.1	ROW Abandonment	County Fee + \$15.00 Admin. + \$4.00 each add'l page
A.2	Street / Alley Closing or	County Fee + \$15.00 Admin. + \$4.00 each add'l page
A.3	Public Info. Requests - Copying fees	See: TX Admin Code
A.4	Copy/Fax Fee's Non Pub Info Request	
	10 Pages or less -	10¢ each
	11-20 Pages -	\$2.50 + 10¢ each
	>21 pages-	\$5.00 + 10¢ each
	Two Sided Copies -	20¢ each
	Postage and Shipping	Actual Costs
	Out going Faxes-	\$1.50 Cover sheet/first page, \$2.00 each additional page
	In-coming Faxes -	\$.50 each page
A.5	Film Production Fees	
	Application Fee	\$200.00*
	Total Disruptive Use Of Public Building or ROW	\$500 per day
	Partial Disruptive Use Of Public Building or ROW	\$250 per day
	Total Closure Street or Parking	\$50 per block per day
	Partial Use of Public Bldg or ROW	\$25 per block per day
	Use of City parking lots, or streets for parking film trailers,	\$100 minimum per lot or block per day
	Disruption of access by customers to work site	Minimum \$500 per day
	Barricade rental	\$5.00 per barricade \$50.00 minimum
	* Film Production application fee waived for student films	
A.6	Historic District Fees	
	Application for Modification Permit	\$50.00
	Sign Permit	See Section V.8
	Temporary Banner Permit	\$25.00
A.7	Miscellaneous Financial Fees	
	Insufficient Funds Check	\$30.00
	Bank Draft Return Fee	\$30.00
	Credit Card Fee for Amts. < \$300	\$3.00 per transaction
	Credit Card Fee for Amts. > \$300	1% of the transaction amount
	Internet Processing Fee	
A.8	Notary Fees	
	Notary Fee	\$6.00 first signature \$1.00 ea additional signature
	Certified copies	\$6.00 per certificate \$0.50 ea page
	Jurats	\$6.00 per signature including oath or affirmation
Sect.	Category	Effective Date
B	Elgin Library	On and after 10/1/2023
B.1	Elgin Library-	
	Fines	\$0.10 per day past due date
	Library Card (Residents)	\$0.00
	Library Card (Non-Residents)	\$15.00
	Library Card Replacement	\$1.00
	Book Damage	Assessed by Librarian
	Lost Book	Replacement Cost plus \$5.00.
	Inter Library Loan	TSLAC. Rates
B.2	Elgin Library- Printing and copies	
	Prints - Black and White	\$0.20 each page
	Copies	\$0.20 (B/W only each page

APPENDIX (F) - CITY OF ELGIN SCHEDULE OF FEES

Sect.	Category	Effective Date
C	Park and Recreation Fees	On and after 10/1/2023
C.1	Recreation Facilities (Resident)	
	Family *	\$300.00
	Couple (2 people >17 years of age)	\$240.00
	Individual Adult	\$180.00
	Individual Senior (65+)	\$120.00
	Individual Youth ,(< 18 years of age)	\$120.00
	Additional Family Member	\$50.00
C.2	Annual All-Purpose Memberships- Non-resident	Add \$100.00 to each item C1.1 - C1.5 above.
C.3	Monthly All-Purpose Memberships- Resident	
	Family *	\$30.00
	Couple (2 people >17 years of age)	\$25.00
	Individual Adult	\$20.00
	Individual Senior (65+)	\$15.00
	Individual Youth ,(< 18 years of age)	\$15.00
	Additional Family Member	\$8.00
	Residential Program Membership (8 People Minimum)	\$80/Month Minimum + \$10 per person above 8
C.4	Monthly All-Purpose Memberships- Non-resident	
	Family *	\$45.00
	Couple (2 people >17 years of age)	\$40.00
	Individual Adult	\$30.00
	Individual Senior (65+)	\$25.00
	Individual Youth,(< 18 years of age)	\$25.00
	Additional Family Member	\$10.00
	Corporate Membership (10 People Minimum)	\$180/Month Minimum + \$18 per person above 10

* Family—Up to 4 adults or children living at the same address.

C.5	Daily Memberships-	
	All Ages	\$5.00
C.6	Fees for Special Events	
	Participant fees	Posted amounts not to exceed \$75.00 per person
	Materials use fees	Posted amounts not to exceed \$75.00 per person
C.7	Swimming Pool Use	
	Admission Fee (Per Person)	\$2.00
	Individual Season Pass	Free with Rec Membership
	Water Aerobics Classes *	\$2.00/ class

* (Not included with Recreation Membership)

C	Park and Recreation Fees (Cont.)	On and after 10/1/2023
C.8	Sports Venue Rental/Use Fees (Cont.)	
	Outdoor Softball Field Rental	\$15.00/ Hour
	Outdoor Sand Volleyball Court Rental	\$10.00/ Hour
	Outdoor Basketball Court Rental	\$10.00/ Hour
	Outdoor Tennis Court Rental	\$10.00/ Hour
	Outdoor Soccer Field Rental	\$10.00/ Hour
	Picnic Table Rental	\$20.00/ Day
	Batting Cage Rental	\$10.00/ Hour
	Concession Stand	\$25.00/Day plus \$100 Refundable Deposit
	Lighting Fee	\$10.00/ Hour
	Key Deposit	\$50.00

Rental assures exclusive use by renter for the hours rented maximum 4 hours

APPENDIX (F) - CITY OF ELGIN SCHEDULE OF FEES

C.9	Swimming Pool Rental Rates *	
	Deposit (refundable)	\$100.00
	2 hours 1 - 50 participants	\$200.00
	2 hours 51 - 100 participants	\$300.00
	2 hours 101 - 150 participants	\$400.00
	3 hours 1 - 50 participants	\$250.00
	3 hours 51 - 100 participants	\$350.00
	3 hours 101 - 150 participants	\$450.00
	2 or 3 hours 151 - 240 participants	Call for Rates

***(includes a minimum of 3 life guards (1:15 ratio))**

C.10	Park Rental 24 hr	
	Elgin Memorial Park	
	Elgin Memorial Park (Main Pavilion)	\$200 daily plus Refundable deposit \$100.00
	Elgin Memorial Park (Small Pavilion)	\$50 daily plus Refundable deposit \$100.00
	Elgin Memorial Park (Entire Park)	\$1,200 daily plus Refundable deposit \$500.00
	Goins Picnic Area	\$200.00
	Shenandoah Park	\$300.00
	Thomas Memorial Park	
	Thomas Memorial Park Picnic Pavilion	\$75 daily plus Refundable deposit \$100.00
	Thomas Memorial Park Open Pavilion	\$50 daily plus Refundable deposit \$100.00
	Thomas Memorial Entire Park	\$800 daily plus Refundable deposit \$500.00
	Veteran's Park	
	Veteran's Park 100 Depot St. Block	\$400 daily plus Refundable deposit \$500.00
	Veteran's Park 100 Depot St. Block and 200 Depot St. Block	\$1,200 daily plus Refundable deposit \$500.00
	Stage & Amphitheater Seating	\$300.00/Day Refundable Deposit \$100.00
	Pavilion	\$200/Day plus Refundable Deposit \$100.00
	Morris Memorial Park	
	Morris Memorial Park (Entire Park)	\$600 daily plus Refundable deposit \$500.00
	Supplemental Feature or Staff Fees	
	Water Slide	\$50.00
	Bounce House	\$50.00
	Additional Staff	\$25.00 per hour per staff member
	Special Event	\$25.00
	Cancellation Fee	\$25.00
	Non-Profit Discount	20% Off Total Rental Price (Must Show Paperwork and Pay Full Deposit)

C.11	Recreation Building Rental	
	Recreation Center Building	
	Rental of Gym without Carpet	\$150.00 / hour + \$500.00 Refundable Deposit with 2 Hour Minimum
	Rental of Gym with Carpet (Includes the Catering Kitchen)	\$500.00 / hour + \$800.00 Refundable Deposit with 6 Hour Minimum
	Rental of Studio (Rec Center)	\$50.00 / hour + \$100.00 Refundable Deposit
	Rental of Kitchen (Rec Center)	\$150.00 / hour + \$500.00 Refundable Deposit
	Open Field	\$50.00 / Day
	Back Parking Lot	\$100.00 / Day
	Barricade Rental	\$5.00 / barricade (\$50.00 Minimum)
	Fleming Center	
	Fleming Center Grand Hall Rental	\$30.00 / hour + \$100.00 Refundable Deposit
	Fleming Center Studio Rental	\$20.00 / hour + \$100.00 Refundable Deposit
	Fleming Center Meeting Room Rental	\$20.00 / hour + \$100.00 Refundable Deposit

APPENDIX (F) - CITY OF ELGIN SCHEDULE OF FEES

Sect.	Category	Effective Date
D	Business License Fees	On and after 10/1/2023
D.1	New Mfg. Home Park Permit	\$500.00
D.2	Alcoholic Beverage License and Permits	
	Alcoholic Beverage License	50% of TABC Fee
	Liquor Permits	50% of TABC Fees
	Beer Licenses	50% of TABC Fees
D.3	Solicitor's Permits	
	30 Day Distributor Permit	\$25.00 / group
	90 Day Peddler Permit	\$25.00 / each
	30 Day Solicitor Permit	\$25.00 / each
	14 Day Itinerant Vendor Permit	\$25.00 / each
	30 Day Itinerant Vendor Permit	\$35.00 / each
	90 Day Itinerant Vendor Permit	\$75.00 / each
	180 Day Itinerant Vendor Permit	\$100.00 / each

Sect.	Category	Effective Date
E	Police Department Fees	On and after 10/1/2023
E.1	Police Operation Fees	
	Printed Police Reports (CAD,Offense)	\$0.10 per page
	CRASH Reports	\$6.00 per report
	Audio-Photos	\$1.00 per CD (CD-RW)
	In-Car Camera Video	\$3.00 per DVD
	Body Worn Camera Footage	impoundment fee
	Other Electronic Media (USB)	\$3.00 per DVD
	Labor (Locating, compiling, reproduction)	\$15.00 per hour
	EPD Escort Fees	\$45.00 per hr per Officer plus \$15.00 per vehicle
	SRO Fees to EISD per Contract	SRO Fees to EISD per Contract
E.2	Animal Control Fees	
	Animal Pickup/Impoundment Fee (Licensed)	\$15.00 per day
	Animal Pickup/Impoundment Fee (Unlicensed)	\$35.00 per day
	Dogs Running at Large (Licensed)	\$25.00
	Dogs Running at Large (Unlicensed)	\$50.00
	Keeping Wild Animals	\$100.00 fine 10 days to remove
	Keeping Livestock	\$100.00 fine 30 days to remove
	Livestock at large	\$50.00
	Fowl/ at Poultry at Large	\$25.00
E.3	Livestock Impoundment:	
	Large Animal (horse/cow)	\$100.00
	Medium Animal (goat/sheep)	\$35.00
	Fowl/Poultry	\$5/head
	Animals Surrendered	\$15.00

Sect.	Category	Effective Date
F	Municipal Court Fees	On and after 10/1/2023
F.1	Dismissal Fee	\$10.00
F.2	Warrant for Arrest Fee	\$50.00

APPENDIX (F) - CITY OF ELGIN SCHEDULE OF FEES

Sect.	Category	Effective Date
G	Utility Charges and Fees	On and after 10/1/2023

G.1	Reserved	
G.2	Application Fee and Deposits for Services	
	App Fee Water Only	\$25.00
	Residential Water 3/4" to 1" Meter	\$200.00
	Irrigation accts. 3/4" to 1" Meter	\$200.00
	Irrigation accts. 1 1/2" Meter	\$250.00
	Commercial 3/4" to 1" Meter	\$200.00
	Commercial 1 1/2" Meter	\$250.00
	Commercial 2" Meter	\$300.00
	Commercial 3" Meter	\$400.00
	Commercial 4" Meter	\$500.00
	Commercial > 4" Meter	\$600.00
G.3	Miscellaneous Fees and Charges	
	Transfer of Service Fee	\$20.00
	Temporary Service Fee	\$50.00 Deposit for 5 days (<3K gal return \$20.00)
	Bulk Water Volume Rate	6.02/1,000 gal.
	Utility Service Late Fee	10% of balance owed on Utility Bill
	Scheduled Disconnect / Reconnection Fee	\$75.00
	After Hour Service	\$50.00
	Broken Lock Fee	\$50.00
	Meter Tampering Fee	\$100.00
	Curb Stop Replacement Fee	\$60.00

*(Unoccupied Residence / Commercial Structure) In the event the meter indicates usage; the account will automatically be reset to active bill" status and the account will be invoiced for a deposit + consumption.

Sect.	Category	Effective Date
H	Water Rates	On and after 10/1/2023
H.1	Monthly Base Rate by meter size (Incl. 0 - 2,000 gallons consumption) Inside City Limits	
	3/4" Meter	\$45.00
	1" Meter	\$66.50
	1 1/2" Meter	\$100.25
	2" Meter	\$141.00
	3" Meter	\$236.00
	4" Meter	\$367.00
	6" Meter or Equivalent	\$485.00
H.2	Monthly Base Rate by meter size (Incl. 0 - 2,000 gallons consumption) Outside City Limits	
	3/4" Meter	\$65.00
	1" Meter	\$97.25
	1 1/2" Meter	\$147.88
	2" Meter	\$216.50
	3" Meter	\$351.50
	4" Meter	\$548.00
	6" Meter or Equivalent	\$725.00

H	Water Rates (Cont.)	On and after 10/1/2023
H.3	Water Volume Rate (Use per 1,000 > 2,000 gallons per month) Inside City Limits	
	Consumption 2,001 to 4,999 gal.	\$4.01 per 1,000 gallons
	Consumption 5,000 to 8,999 gal.	\$4.07 per 1,000 gallons
	Consumption 9,000 to 12,999 gal.	\$4.26 per 1,000 gallons
	Consumption > 12,999 gal.	\$4.44 per 1,000 gallons

APPENDIX (F) - CITY OF ELGIN SCHEDULE OF FEES

H.4	Water Volume Rate (Consumption per 1,000 gallons per month) Outside City Limits	
	Consumption 2,001 to 4,999 gal.	\$6.02 per 1,000 gallons
	Consumption 5,000 to 8,999 gal.	\$6.11 per 1,000 gallons
	Consumption 9,000 to 12,999 gal.	\$6.39 per 1,000 gallons
	Consumption > 12,999 gal.	\$6.66 per 1,000 gallons

H.5	Water Tap Fees*	
	3/4" Tap	\$2,000.00
	1" Tap	\$2,500.00
	1 1/2" Tap	\$3,000.00
	2" Tap	\$3,500.00
	> 2" Labor, Equipt. & Mat. Cost + 10 %	L E. & M Cost + 10%

** An additional charge of \$500.00 will be assessed if the street has to be cut or a bore has to be made to make the tap*

H.6	Meter Set Fees by size of meter	
	3/4" Tap	\$150.00
	1" Tap	\$200.00
	1 1/2" Tap	\$400.00
	2" Tap	\$500.00
	> 2" Tap	Cost + 10%

Sect.	Category	Effective Date
I	Wastewater Rates	On and after 10/1/2023
I.1	Application Fee	
	Sewer Only	\$15.00
I.2	Monthly Base Rate (Incl. 0 - 2,000 gallons consumption)	
	Residential/Commercial	\$35.00
I.3	Monthly Volume Rate	
	Residential Volume Rate - > 2,000 gal. (Rate based on Winter average from Nov.to Feb.)	\$4.01 per 1,000 gal.
	Commercial Volume Rate - > 2,000 gal, (No winter Average)	\$4.01 per 1,000 gal.

I.4	MUD Wastewater rates per 1,000 gallons used	
	Travis Co. MUD # 14 Elm Creek	
I.5	Sewer Tap Fees*	
	4" Tap	\$2,000.00
	6" Tap	\$2,500.00
	8" Tap	\$3,000.00
	> 8" Tap	L E. & M Cost + 10%

** An additional charge of \$500.00 will be assessed if the street has to be cut or a bore has to be made to make the tap*

Sect.	Category	Effective Date
J	Solid Waste Collection/Disposal	On and after 10/1/2023
J.1	Residential Rate- Once weekly curbside collection	
	1 Cart	\$23.15/month
	2 Carts	\$30.81/month
	3 Carts	\$34.92/month
	4 Carts	\$39.02/month
	Sr. Citizen (65 or older.)	\$16.25/month

APPENDIX (F) - CITY OF ELGIN SCHEDULE OF FEES

J.2	Commercial - Cart Service (Number of Carts and Frequency of Service)	
	1 cart x once weekly	\$31.61/month
	2 carts x once weekly	\$49.15/month
	3 carts x once weekly	\$66.93/month
	4 carts x once weekly	\$83.29/month
	1 cart x twice weekly	\$49.15/month
	2 carts x twice weekly	\$71.79/month
	3 carts x twice weekly	\$107.09/month
J.3	Commercial- Dumpsters	
	2 Cu. Yard 1x Weekly	\$104.00/month
	2 Cu. Yard 2x Weekly	\$195.04/month
	2 Cu. Yard 3x Weekly	\$282.45/month
	2 Cu. Yard 4x Weekly	\$373.22/month
	2 Cu. Yard 5x Weekly	\$463.51/month
	3 Cu. Yard 1x Weekly	\$114.30/month
	3 Cu. Yard 2x Weekly	\$204.67/month
	3 Cu. Yard 3x Weekly	\$302.45/month
	3 Cu. Yard 4x Weekly	\$402.12/month
	3 Cu. Yard 5x Weekly	\$492.31/month
	4 Cu. Yard 1x Weekly	\$137.34/month
	4 Cu. Yard 2x Weekly	\$230.55/month
	4 Cu. Yard 3x Weekly	\$357.80/month
	4 Cu. Yard 4x Weekly	\$472.62/month
	4 Cu. Yard 5x Weekly	\$583.82/month
	6 Cu. Yard 1x Weekly	\$175.08/month
	6 Cu. Yard 2x Weekly	\$306.11/month
	6 Cu. Yard 3x Weekly	\$446.27/month
	6 Cu. Yard 4x Weekly	\$586.49/month
	6 Cu. Yard 5x Weekly	\$751.81/month
	8 Cu. Yard 1x Weekly	\$200.83/month
	8 Cu. Yard 2x Weekly	\$363.13/month
	8 Cu. Yard 3x Weekly	\$547.31/month
	8 Cu. Yard 4x Weekly	\$700.53/month
	8 Cu. Yard 5x Weekly	\$883.80/month
J.4	Commercial- Dumpsters Service Fees	
	Commercial Front End Load Delivery Fee	\$52.50
	Extra Lift Fee	\$126.00
	Extra Yardage Fee	\$36.75
J.5	Trash Service Application Fee	\$25.00

APPENDIX (F) - CITY OF ELGIN SCHEDULE OF FEES

Sect.	Category	Effective Date
K	Development Services	On and after 10/1/2023
*All fees must be paid prior to permits being issued or item being scheduled for hearing, whichever is applicable.		
K	Fees common to other activities as referenced below. *	
K.1	Professional Recovery Fees (PRF)	115% of cost for consultant review.
K.2	Re-noticing Fees For Items Requiring Public Hearing	
	Newspaper Notice	125% of newspaper publishing costs
	Fee per Notice sign	\$35.00
	Fee per letter for 200' notice	\$7.00
K.3	Work without City Approval Penalty	
	Subdivision Construction	\$1,500
	Site Development	\$1,500
	W/O Permit	Double Cost of Permit Fee or \$1,000, whichever is least
K.4	Zoning and Land Use *	
	Annexation Petition	\$0.00
	Annexation Development Agreement	\$0.00
	Other Development Agreement	\$2,500.00 + PRF
	Development Agreement Modification	\$1,250.00 + PRF
	Comprehensive Plan Amendment	\$725.00 + PRF
	Specific Use Permit	\$600.00 + PRF
	Zoning Variance-Residential Use	\$200.00 + PRF
	Zoning Variance- Non Residential Use	\$600.00 + PRF
	Special Exception-Residential Use	\$200.00 + PRF
	Special Exception- Non Residential Use	\$600.00 + PRF
	Zoning Change - PDD Rezoning	
	< 5 Acres	\$1,250 + PRF
	5 Acres to 10 Acres	\$2,500 + PRF
	> 10 Acres	\$5,000 + PRF
	Zoning Change - Non PDD Rezoning	
	< 3 Acres	\$600.00 + PRF
	3 Acres to 10 Acres	\$1,000.00 + PRF
	> 10 Acres	\$2,000.00 + PRF
	PDD Zoning Modification	
	< 5 Acres	\$625.00 + PRF
	5 Acres to 10 Acres	\$1250.00 + PRF
	> 10 Acres	\$2,500.00 + PRF
	Misc. Zoning Fees and Charges	
	Special Purpose Dist. (i.e. MUD or PID)	\$20,000.00 + PRF
	Appeals	\$500.00 + PRF
	Zoning Verification Letter	\$65.00

K	Development Services (Cont.)	On and after 10/1/2023
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K.5	Plats *	
	Concept Plan	\$1,000.00 + PRF
	Preliminary Plat	\$50.00 per lot or \$1,000.00, whichever is greater + PRF
	Preliminary Plat Amendment	\$50.00 per lot or \$600.00, whichever is greater + PRF
	Final Plat	\$55.00 or \$850.00, whichever is greater + PRF
	Short Form Plat	\$600.00 + PRF
	Replat	\$55.00 per lot or \$850.00, whichever is greater + PRF
	Plat Amendment	\$600.00 + PRF
	Plat Vacation	\$600.00 + PRF
	Subdivision Variance	\$600.00 + PRF
	Appeal	\$600.00 + PRF
	Parkland Fee	\$800.00 per residential lot

APPENDIX (F) - CITY OF ELGIN SCHEDULE OF FEES

	Tree Removal or Replacement	
	Significant Tree Removal (8"-13" caliper)	\$50.00 per caliper inch
	Significant Tree Removal (14"-19" caliper)	\$150.00 per caliper inch
	Heritage Tree Removal (20" or more caliper)	\$400.00 per caliper inch
	Payment-in-lieu fee for not replacing trees in V.3.12.1 - V.3.12.3	\$150.00 per caliper inch
K.6	Subdivision Construction Plans *	
	New Subdivision Construction Plan	Greater of 3.5% of est. cost of infrastructure conveyed to City or \$5,000 + PRF
	Revisions to Approved Subdivision Construction Plans	\$500 + PRF
	Inspections	PRF
	Sidewalk-In-Lieu Fee	Actual market value per City Engineer
K.7	Site Development Plans *	
	New Site Development Plan Outside Historic Dist.	\$5,000.00 + PRF
	New Site Development Plan Inside Historic Dist.	\$1,000.00 + PRF
	Revisions to Approved Plans	\$500.00 + PRF
	Parkland Fee	\$800.00 per dwelling unit
	Inspections	PRF
	Tree removal or replacement	
	Significant Tree Removal (8"-13" caliper)	\$50.00 per caliper inch
	Significant Tree Removal (14"-19" caliper)	\$150.00 per caliper inch
	Heritage Tree Removal (20" or more caliper)	\$400.00 per caliper inch
	Payment-in-lieu fee to replace trees in V.5.6.1 - V.5.6.3	\$150.00 per caliper inch
	Sidewalk-In-Lieu Fee	Actual market value per City Engineer
K	Development Services (Cont.)	On and after 10/1/2023
K.8	Residential Building Permits and Fees	
	Trade Permits (electrician, mech., plumb., gas)	\$75.00
	New Building Permit Fee	\$0.60 per sq. ft., maximum \$2,000 + PRF
	Addition Building Permit Fee	\$0.60 per sq. ft., maximum \$2,000 + PRF
	Industrialized Home	\$0.30 per sq. ft., maximum \$1,000 + PRF
	HUD Manufactured Mobile Home	\$0.30 per sq. ft., maximum \$500 + PRF
	1st and 2nd Subsequent Inspection not Demo	\$75.00 + PRF
	1st and 2nd Subsequent Inspection Demo	\$0.00
	3rd and Additional Subsequent Inspection Not Demo	\$100.00 + PRF
	3rd and Additional Subsequent Inspection Demo	\$0.00
K	Development Services (Cont.)	On and after 10/1/2023
K.9	Commercial Building Permits and Fees	
	Trade Permits (electrician, mech., plumb., gas)	\$75.00
	Multi-family Site Built New/Addition Building	\$0.40 per square ft., maximum \$3,000 + PRF
	Site Built New Bldg. Permit Shell/Finish Out Together	\$0.70 per sq. ft. maximum \$7,000 + PRF
	Site Built New Building Permit Shell Only	\$0.35 per sq. ft., maximum \$3,500 + PRF
	Site Built New Building Permit Tenant Finish Out Only	\$0.35 per sq. ft., maximum \$3,500 + PRF
	Site Built Addition Bldg. Permit Fee Shell & Finish Out Together Fee	\$0.70 per sq. ft., maximum \$7,000 + PRF
	Site Built Addition Building Permit Shell Only	\$0.35 per sq. ft., maximum \$3,500 + PRF
	Site Built Addition Bldg. Permit Tenant Finish Out Only	\$0.35 per sq. ft., maximum \$3,500 + PRF
	Industrialized Building	\$0.35 per sq. ft., maximum \$3,500 + PRF
	1st and 2nd Subsequent Inspection Not Demo	\$100.00 + PRF
	1st and 2nd Subsequent Inspection Demo	\$0.00
	3rd and Additional Subsequent Inspection Not Demo	\$125.00 + PRF
	3rd and Additional Subsequent Inspection Demo	\$0.00

APPENDIX (F) - CITY OF ELGIN SCHEDULE OF FEES

K	Development Services (Cont.)	On and after 10/1/2023
K.10	Misc. Building Permits, Fees and Fines	
	Demolition Permit	\$0.00
	House or Structure Moving Fee	\$0.00
	Patio/Deck Permit	\$200.00 + PRF
	Flatwork (sidewalks, driveway, curb cut)	\$200.00 + PRF
	Temporary Certificate of Occupancy	\$250.00 + PRF
	Permanent Certificate of Occupancy	\$100.00 + PRF
	Appeal	\$500.00 + PRF
	Occupation of bldg. prior to CO issuance	\$200.00
	Wireless Communications Facilities	\$150.00 + PRF
	Modification of Postal Address by Owner	\$50.00
	Building Permit Extension	one-half (1/2) of building permit fee
	Sidewalk-in-lieu Fee	\$4.75 per square foot
	Remodel	\$200.00 + PRF
	Reroof	\$200.00 + PRF
	Pool/Spa	\$150.00 + PRF
	Accessory Building	\$75.00 + PRF
	Building Code Variance	\$600.00 + PRF
Sect.	Category	Effective Date
K	Comm. Development/Planning (Cont.)	On and after 10/1/2023
K.11	Fire Protection *	
	Fire Plan Review - Fire Suppression/Alarm/Vent Hood	
	Review	\$90.00 per hour. 1 hour minimum.
	Fire Plan Review - Site Dev., Plat, and Subdivision Construction	
	Review	\$90.00 per hour. 1 hour minimum.
	Fire Plan Review - New Construction & Remodel	
	First Review	15.00 per project + \$0.10 / SF up to 10,000 sq. ft. & additional \$190.00 for every 10,000 sq. ft. thereafter
	Subsequent Review	\$75.00 per hour
	Fire Plan Review - Shell Building	
	First Review	15.00 per project + \$0.10 / SF up to 10,000 sq. ft. & additional \$190.00 for every 10,000 sq. ft. thereafter
	Subsequent Review	\$75.00 per hour
	Fire Plan Review - Tenant Improvement / Finish Out	
	First Review	115.00 per project + \$0.10 / SF up to 10,000 sq. ft. & additional \$190.00 for every 10,000 sq. ft. thereafter
	Subsequent Review	\$75.00 per hour
	Fire Inspections	
	First Inspection	\$115.00 per hour; \$75.00 each additional hour. 1 hour minimum
	Subsequent Inspection	\$100.00 per hour; \$70.00 each additional hour. 1 hour minimum
	Fire Code Variance	\$600.00 +PRF
Sect.	Category	Effective Date
K	Comm. Development/Planning (Cont.)	On and after 10/1/2023
K.12	Signage Fees	
	Signage Master Plan	\$300.00
	Signage Master Plan Modification	\$150.00
	Sign Variance	\$600.00
	Awning Sign Fee	\$50.00 + PRF
	Bulletin Board Sign	\$70.00 + PRF
	Canopy Sign	\$50.00 + PRF
	New Changeable Copy Sign	\$50.00 + PRF
	Changeable Copy Sign Reface	\$50.00 + PRF
	New Freestanding Sign	\$70.00 + PRF
	Freestanding Sign Reface	\$35.00
	Painted Sign	\$35.00
	New Projecting Sign	\$70.00 + PRF
	Projecting Sign Reface	\$35.00 + PRF
	Temp. Sign (i.e. banner, sidewalk)	\$35.00
	New Wall Sign	\$70.00
	Wall Sign Reface	\$35.00
K.13	Signage Inspection Fees	
	<u>Inspections</u>	\$35.00 + PRF



ORDINANCE NO.

AN ORDINANCE OF THE CITY OF ELGIN, TEXAS APPROVING AND ADOPTING A PROPOSED BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2023, THROUGH SEPTEMBER 30, 2024, AND PROVIDING THAT EXPENDITURES FOR SAID BUDGET SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET.

WHEREAS, the City Manager of the City of Elgin, Texas has filed with the City Secretary a proposed budget for the City covering the fiscal year October 1, 2023, through September 30, 2024, (the Budget), and a copy of the Budget is attached to this ordinance as Exhibit “A”; and

WHEREAS, notice of a public hearing on the proposed budget, stating the date, time, place and subject matter of said public hearing has duly and legally been given as required by the laws of the State of Texas; and

WHEREAS, the governing body of the City has this date held and concluded said public hearing, having heard comments from the public on the proposed budget;

THE PROPOSED BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR’S BUDGET BY \$728,537 OR 13.66%, AND OF THAT AMOUNT \$517,185 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.”

SECTION 1.

The proposed budget of revenue and expenses for conducting the affairs of the City of Elgin, providing a financial plan for the ensuing fiscal year beginning October 1, 2023, and ending September 30, 2024, as submitted to the City Council by the City Manager of said City, and which budget is attached hereto as Exhibit “A”, and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2023, and ending September, 30, 2024.

SECTION 2.

The sums below are hereby appropriated from the prospective funds for the payment of expenditures on behalf of the city government as established in the approved budget document for the fiscal year ending September 30, 2024.

General Fund	\$14,789,922
Debt Service Fund	\$ 4,223,204
Special Revenue Funds	\$ 754,900
Utility Fund	\$ 3,877,084
EDC Fund	\$ 2,338,302
TRIZ Fund	<u>\$ 343,042</u>
 Total Appropriations	 \$26,326,454

SECTION 3.

In accordance with § **102.008(1)**, Local Government Code, The Director of Finance is directed to file with the City Secretary a true copy of the final budget as adopted by the City Council, and the City Secretary is directed to certify as a true copy said budget and file it with this Ordinance in the official records of the City.

SECTION 4.

A copy of the approved Budget, including the cover page, shall be posted on the City's website, along with the record vote of each member of the City Council, as required by law. In addition, the City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, with the City Secretary.

SECTION 5.

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

Section 6. This Ordinance shall be and remain in full force and effective on October 1, 2023, in accordance with state law and after its adoption.

DULY PASSED ON THE FIRST READING by affirmative Record Vote of the City Council of the City of Elgin, Texas on this 5th day of September 2023.

Record Vote:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

APPROVED:

THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

JENNIFER STUBBS, City Secretary

APPROVED AS TO FORM:

MARK SCHROEDER, City Attorney

ORDINANCE NO _____

AN ORDINANCE LEVYING TAXES FOR MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE 2023 TAX YEAR.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS.

I.

That the Tax Assessor-Collector for Bastrop County, Texas acting as the designated officer for the City of Elgin, Texas as defined by state law has heretofore certified, in accordance with sections 26.04(d-1,d-2d,d-3)of the Texas Tax Code, that she has accurately calculated the tax rates and has used the values that are the same as the values shown in the taxing unit's certified appraisal roll in performing the calculations for tax year 2023, a copy of said certification being attached hereto as Exhibit "A"; and

II.

That there is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Elgin, Texas for the year 2023 upon all property, real, personal and mixed, within the limits of said City subject to taxation, a tax of 36.3265 cents on each One Hundred Dollars (\$100.00) valuation of property.

That there is hereby levied and there shall be collected for the City of Elgin, Texas, for the year 2023 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 13.4972 cents on each One Hundred Dollars (\$100.00) valuation of property.

SUMMARY

1. Maintenance and operations of the municipal government (General Fund),	\$0.363265
2. Interest and Sinking fund (Debt Rate)	<u>\$0.134972</u>
Total Tax per \$100 of valuation	\$0.498237

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL DECREASE BY 8.50 PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.04.

III.

All monies collected under this Ordinance for the specific items herein named, be and the same hereby appropriated and set apart for the specific purposes indicated in each item and the Assessor/Collector of Taxes, and the Director of Finance shall keep these accounts so as to readily and distinctly show the amount collected, the amount expended and the amount on hand at any time belonging to such funds. All receipts for the City not specifically apportioned are hereby made payable to the General fund of the City.

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 which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and **APPROVED** on first reading this the 5th day of September 2023.

READ and **APPROVED** on second reading the 19th day of September 2023.

THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

JENNIFER STUBBS, City Secretary

APPROVED AS TO FORM:

MARK SCHROEDER, City Attorney



2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ELGIN

(512) 281-2621

Taxing Unit Name

Phone (area code and number)

PO Box 591, Elgin, TX, 78621

www.elgintx.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,055,216,445
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,055,216,445
4.	2022 total adopted tax rate.	\$ 0.544664/\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2021 appraised Value. A. Original 2022 ARB values:..... \$ 11,883,488 B. 2022 values resulting from final court decisions:..... - \$ 11,883,488 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value:..... \$ 0 B. 2022 disputed value:..... - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)² Tex. Tax Code § 26.012(14)³ Tex. Tax Code § 26.012(13)⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>1,055,216,445</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ <u>384,607</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>1,459,079</u> C. Value loss. Add A and B. ⁶	\$ <u>1,843,686</u>
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>1,843,686</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>25,210,589</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,028,162,170</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>5,600,029</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>4,877</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>5,604,906</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>1,229,430,107</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>138,318,562</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>1,091,111,545</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ <u>69,807,010</u>
B.	2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ <u>0</u>
C.	Total value under protest or not certified. Add A and B.	\$ <u>69,807,010</u>
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,160,918,555</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>103,802,994</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>103,802,994</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,057,115,561</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.530207</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.000000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.364311</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,055,216,445</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>3,844,269</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>3,321</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>137,313</u> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>-133,992</u> E. Add Line 30 to 31D.	\$ <u>3,710,277</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,057,115,561</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.350981</u> /\$100
34.	Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u> B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ <u>0</u> B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u>/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u>/\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.000000</u>/\$100	
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u> B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u>/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u>/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0.000000</u>/\$100	
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u>/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.000000</u>/\$100	
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.350981</u> /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>0</u> B. Divide Line 40A by Line 32 and multiply by \$100. \$ <u>0.000000</u>/\$100 C. Add Line 40B to Line 39. \$ <u>0.350981</u>/\$100	
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.363265</u> /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>1,582,594</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>1,582,594</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>1,582,594</u>
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>101.00</u> % B. Enter the 2022 actual collection rate. <u>104.00</u> % C. Enter the 2021 actual collection rate. <u>102.00</u> % D. Enter the 2020 actual collection rate. <u>101.00</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	<u>101.00</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,566,924</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,160,918,555</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.134972</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.498237</u> /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**Not Applicable**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate \$ _____ /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66) \$ _____ /\$100	
	C. Subtract B from A \$ _____ /\$100	
	D. Adopted Tax Rate \$ _____ /\$100	
	E. Subtract D from C \$ _____ /\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate \$ _____ /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66) \$ _____ /\$100	
	C. Subtract B from A \$ _____ /\$100	
	D. Adopted Tax Rate \$ _____ /\$100	
	E. Subtract D from C \$ _____ /\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate \$ _____ /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
	B. Unused increment rate \$ _____ /\$100	
	C. Subtract B from A \$ _____ /\$100	
	D. Adopted Tax Rate \$ _____ /\$100	
	E. Subtract D from C \$ _____ /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ _____ /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.350981</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,160,918,555</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.043069</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.134972</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.529022</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**Not Applicable**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.042(b)⁴⁷ Tex. Tax Code §26.042(f)⁴⁸ Tex. Tax Code §26.042(c)⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.530207 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.498237 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 49

De minimis rate. \$ 0.529022 /\$100

If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

**print
here**

Ellen Owens, Tax Assessor / Collector

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

07/27/2023

Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

BASTROP COUNTY

Ellen Owens, CTOP, PCC
Tax Assessor / Collector
Ellen.Owens@Co.Bastrop.Tx.Us



PO Box 579
Bastrop, TX 78602
512-332-7266

July 27, 2023

I, Ellen Owens, Tax Assessor / Collector for the City of Elgin, am submitting the below Appraised Values; Assessed Values, Taxable Values and the new taxable property as per Texas Property Tax Code 26.04 (a)(b);

City of Elgin	Total Appraised Value	Total Assessed Value	Total Taxable Values
ARB Approved	\$1,636,496,337	\$1,458,511,701,	\$1,229,430,107
Under Protest	\$93,421,251	\$89,023,442	\$88,845,992
New Appraised	\$104,875,828		\$103,802,994

I hereby certify the above reported information is true and correct to the best of my knowledge.

Ellen Owens, Bastrop County Tax Assessor / Collector

Submitted: July 27, 2023



BASTROP COUNTY

Ellen Owens, CTOP, PCC
Tax Assessor-Collector



P.O. Box 579 Bastrop, TX 78602
Phone (512) 581-7161
taxoffice@co.bastrop.tx.us

July 25, 2023

Belen Pena
City of Elgin

Enclosed for your information and use is the following which has been verified through our office collection records for period 7/1/2022 - 6/30/2023:

C01 Excess Debt Tax Collections for 2022	\$ 0.00
C01 M&O Tax Refunds for Years Preceding 2022	\$ 3,321.34
C01 I&S Tax Refunds for Years Preceding 2022	\$ 1,555.70
C01 TOTAL Tax Refunds for Years Preceding 2022	\$ 4,877.04
Anticipated Collection Rate for 2023	101%
C01 Actual Collection Rate as of 9/30/2022	104%
C01 Actual Collection Rate as of 9/30/2021	102%
C01 Actual Collection Rate as of 9/30/2020	101%

I hereby certify the above information is true and correct to the best of my knowledge.

Ellen Owens, CTOP, PCC
Bastrop County Tax Assessor/Collector



City of Elgin	June 30, 2023
Total original levy	\$4,461,991.02
Total collections	\$4,484,563.42
Total P&I	\$37,859.72
Travis Total original levy	\$1,215,686.38
Travis Total collections	\$1,174,928.38
Travis Total P&I	\$5,342.72

Anticipated Collection percentage	100%
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	September 30, 2022	September 30, 2021	September 30, 2020
Total current year Levy	\$3,681,205.86	\$3,567,229.44	\$3,425,926.78
Total Collections	\$3,825,562.88	\$3,605,027.35	\$3,395,547.62
Total P&I	\$44,017.89	\$46,916.78	\$36,771.33
Travis Total current year Levy	\$740,443.94	\$621,205.56	\$592,618.16
Total Collections	\$738,173.26	\$631,659.08	\$632,619.21
Total P&I	\$4,761.34	\$3,620.11	\$5,018.83

Actual Collections Percentage	104%	102%	101%
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Current year I&S levy	\$1,475,821.93
Travis Current year I&S levy	\$402,345.46
prior year certified percentage	101%
Actual I&S taxes & P&I collected	\$1,495,560.00
Travis Actual I&S taxes & P&I collected	\$390,668.25

Anticipated levy	\$ 1,896,949.06
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Excess Debt Collections	(\$10,720.81)
IF NEGATIVE NUMBER - NO EXCESS DEBT COLLECTIONS	



ORDINANCE NO. 2023-04-04-14

AN ORDINANCE OF THE CITY OF ELGIN, TEXAS, ESTABLISHING AN AD VALOREM TAX LIMITATION FOR RESIDENTIAL HOMESTEAD PROPERTY OWNERS OF THE CITY OF ELGIN WHO ARE DISABLED OR 65 YEARS OF AGE OR OLDER; PROVIDING FOR DEFINITIONS; PROVIDING SAVINGS AND SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Article VIII, Section 1-b, Subsection h of the Texas Constitution allows municipalities and other certain taxing entities to establish an ad valorem tax limitation on residence homesteads of disabled individuals or individuals age sixty-five or older; and,

WHEREAS, the Texas Property Tax Code, Section 11.261, governs the procedure under which a municipality or other taxing entity may adopt an ad valorem tax limitation; and,

WHEREAS, the City Council of the City of Elgin, Texas has investigated and determined that it would be in the interests of the City and its residents to provide for an ad valorem tax limitation on the amount of property taxes on the residence homesteads of disabled individuals or individuals age sixty-five or older, beginning with tax year 2023.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTY, TEXAS THAT:

Section 1. Findings. The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Definitions.

“Disabled” has the same meaning as set forth in the Texas Property Tax Code, Section 11.13(m)(1), as it currently exists or may be amended.

“Residence Homestead” has the same meaning as set forth in the Texas Property Tax Code, Section 11.13(j)(1), as it currently exists or may be amended.

“Tax Code” means the Texas Property Tax Code, as it currently exists or may be amended.

Section 3. Residence Homestead Tax Limitation for Elderly or Disabled People. There is hereby created and established a tax limitation on the amount of property taxes imposed by the City of Elgin on the residence homesteads of disabled individuals or individuals age sixty-five or older which shall be governed by Section 11.261 of the Tax Code as follows:

- (a) The tax limitation shall become effective beginning with the 2023 tax year and shall remain for each consecutive tax year until otherwise amended or repealed by the City Council or other appropriate authority.
- (b) The total amount of ad valorem taxes imposed on the residence homesteads of a person who qualified that residence homestead for the exemption in accordance with the Tax Code as that of a person who is disabled individuals or is age sixty-five years of age or older shall not be increased while it remains the residence homestead of that person or that person’s spouse who is disabled or sixty-five years of age or older.

- (c) If the person who is disabled or sixty-five years of age or older dies in a year in which the person received a residence homestead exemption, the total amount of ad valorem taxes imposed on the residence homestead shall not be increased while it remains the homestead of that person's surviving spouse if:
- (1) the surviving spouse is fifty-five (55) years of age or older at the time of the person's death
 - (2) the residence homestead of the deceased person is also the residence homestead of the surviving spouse on the date of the person's death, and
 - (3) the residence homestead remains the residence homestead of the surviving spouse.
- (d) Notwithstanding anything contained herein, taxes on the homestead may be increased to the extent the value of the homestead is increased by improvements other than repairs and other than improvements made to comply with governmental requirements.
- (e) A person may not receive a tax limitation that is the subject matter of the Ordinance for more than one residence homestead, no matter where located, in the same year. A person may designate a new residence homestead within the City in accordance with the Tax Code.
- (f) The limitation on taxes provided by this Ordinance may expire in accordance with Section 11.261(d) of the Tax Code. If a tax limitation is erroneously allowed, back taxes may be assessed in accordance with Section 11.261(e) of the Tax Code.

Section 4. Severability. If any section, subsection, sentence, phrase, or word of this Ordinance be found to be illegal, invalid or unconstitutional, for any reason whatsoever, the adjudication shall not affect any other section, sentence, phrase, word, paragraph or provision of this Ordinance or the application of any other section, sentence, phrase, word, paragraph or provision of any other ordinance of the City; and to this end the provisions of this ordinance are declared severable.

Section 5. Savings/Repealing. Every ordinance or parts of ordinances found to be in conflict herewith are hereby repealed.

Section 6. Open Meetings. The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution and the subject matter hereof were discussed, considered, and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

Section 7. This Ordinance shall take effect immediately upon passage.

READ, PASSED, and ADOPTED on first reading this 4th day of April, 2023.

ATTEST:


JENNIFER STUBBS, City Secretary


THERESA Y. MCSHAN, Mayor
City of Elgin, Texas







Elgin City Council Meeting Agenda Item Executive Summary

ITEM: AN ORDINANCE LEVYING TAXES FOR MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE 2023-24 TAX YEAR.

DEPARTMENT: City Manager

PROPOSED ACTION: Approval of the First Reading

BACKGROUND:

The final step in approving at least a funding plan for general fund expenses plus annual debt payments (interest and principal) on outstanding bonds, notes or other borrowing instruments, is adoption of an Ordinance to set the annual tax rate. A public hearing is only required if the proposed tax rate exceeds the lower of the no-new-revenue rate or the voter-approval rate. This year's proposed tax rate is lower than both. Further, a vote to adopt the tax rates must be held no later than seven days after the public hearing. The City Council must separately approve the maintenance and operations component and the debt service component of the tax rate.

The first public hearing was held regarding proposed tax rates on September 5, 2023, and another will be held September 19, 2023. The Ordinance, a copy of which follows this executive summary, sets forth the proposed tax rates and provides authority for their collection.

BUDGET/FINANCIAL IMPACT:

Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION: Approval of the First Reading

ATTACHMENTS: Notice About 2023-24 Tax Rates and Tax Rate Summary

{} Staff will be making a detailed presentation on this agenda item at the meeting.

{X} Staff will provide brief comments and answer questions on this item at the meeting.

{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO _____

**AN ORDINANCE LEVYING TAXES FOR MAINTENANCE AND
OPERATION OF THE MUNICIPAL GOVERNMENT OF THE
CITY OF ELGIN, TEXAS, AND PROVIDING FOR THE
INTEREST AND SINKING FUND FOR THE 2023-24 TAX YEAR.**

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

I.

That the Tax Assessor-Collector for Bastrop County, Texas acting as the designated officer for the City of Elgin, Texas as defined by state law has heretofore certified, in accordance with sections 26.04(d-1,d-2d,d-3)of the Texas Tax Code, that she has accurately calculated the tax rates and has used the values that are the same as the values shown in the taxing unit's certified appraisal roll in performing the calculations for tax year 2023, a copy of said certification being attached hereto as Exhibit "A"; and

II.

That there is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Elgin, Texas for the year 2023 upon all property, real, personal and mixed, within the limits of said City subject to taxation, a tax of 36.3265 cents on each One Hundred Dollars (\$100.00) valuation of property.

That there is hereby levied and there shall be collected for the City of Elgin, Texas, for the year 2023 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 13.4972 cents on each One Hundred Dollars (\$100.00) valuation of property.

SUMMARY

1. Maintenance and operations of the municipal government (General Fund),	\$0.363265
2. Interest and Sinking fund (Debt Rate)	<u>\$0.134972</u>
Total Tax per \$100 of valuation	<u>\$0.498237</u>

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE
AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX
RATE WILL DECREASE BY 8.50 PERCENT AND WILL DECREASE
TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000
HOME BY APPROXIMATELY \$1.04.**

III.

All monies collected under this Ordinance for the specific items herein named, be and the same hereby appropriated and set apart for the specific purposes indicated in each item and the Assessor/Collector of Taxes, and the Director of Finance shall keep these accounts so as to readily and distinctly show the amount collected, the amount expended and the amount on hand at any time belonging to such funds. All receipts for the City not specifically apportioned are hereby made payable to the General fund of the City.

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 which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and **APPROVED** on first reading this the 5th day of September 2023.

THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

JENNIFER STUBBS, City Secretary

APPROVED AS TO FORM:

MARK SCHROEDER, City Attorney

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ELGIN

(512) 281-2621

Taxing Unit Name

Phone (area code and number)

PO Box 591, Elgin, TX, 78621

www.elgintx.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,055,216,445
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,055,216,445
4.	2022 total adopted tax rate.	\$ 0.544664/\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. A. Original 2022 ARB values: \$ 11,883,488 B. 2022 values resulting from final court decisions: - \$ 11,883,488 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>1,055,216,445</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>384,607</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>1,459,079</u> C. Value loss. Add A and B. ⁶	\$ <u>1,843,686</u>
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>1,843,686</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>25,210,589</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,028,162,170</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>5,600,029</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>4,877</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>5,604,906</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>1,229,430,107</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>138,318,562</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>1,091,111,545</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>69,807,010</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>69,807,010</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,160,918,555</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>103,802,994</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>103,802,994</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,057,115,561</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.530207</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.000000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.364311</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,055,216,445</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>3,844,269</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>3,321</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>137,313</u> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>-133,992</u> E. Add Line 30 to 31D.	\$ <u>3,710,277</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,057,115,561</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.350981</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u> B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²³ [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u> B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u> B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u> B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u>/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.350981</u> /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>0</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u>/\$100 C. Add Line 40B to Line 39.	\$ <u>0.350981</u> /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.363265</u> /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>1,730,163</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>1,730,163</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>1,730,163</u>
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>101.00</u> % B. Enter the 2022 actual collection rate. <u>104.00</u> % C. Enter the 2021 actual collection rate. <u>102.00</u> % D. Enter the 2020 actual collection rate. <u>101.00</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	<u>101.00</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,713,032</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,160,918,555</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.147558</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.510823</u> /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(f)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(f)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**Not Applicable**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)..... \$ _____/100	
	B. Unused increment rate (Line 66)..... \$ _____/100	
	C. Subtract B from A..... \$ _____/100	
	D. Adopted Tax Rate..... \$ _____/100	
	E. Subtract D from C..... \$ _____/100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)..... \$ _____/100	
	B. Unused increment rate (Line 66)..... \$ _____/100	
	C. Subtract B from A..... \$ _____/100	
	D. Adopted Tax Rate..... \$ _____/100	
	E. Subtract D from C..... \$ _____/100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)..... \$ _____/100	
	B. Unused increment rate (Line 64)..... \$ _____/100	
	C. Subtract B from A..... \$ _____/100	
	D. Adopted Tax Rate..... \$ _____/100	
	E. Subtract D from C..... \$ _____/100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ _____/100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____/100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(B-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.350981</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,160,918,555</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.043069</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.147558</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.541608</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**Not Applicable**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.042(b)⁴⁷ Tex. Tax Code §26.042(f)⁴⁸ Tex. Tax Code §26.042(c)⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.530207 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.510823 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 49

De minimis rate. \$ 0.541608 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

**print
here** ▶

Ellen Owens, Tax Assessor / Collector

Printed Name of Taxing Unit Representative

**sign
here** ▶

Taxing Unit Representative

August 02, 2023

Date

⁵⁹ Tex. Tax Code §§26.04(c-2) and (d-2)

Notice About 2023 Tax Rates

Property Tax Rates in CITY OF ELGIN

This notice concerns the 2023 property tax rates for CITY OF ELGIN.

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate.....\$ 0.530207 /\$100

This year's voter-approval tax rate\$ 0.510823 /\$100

To see the full calculations, please visit www.elgintx.com or a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
FUND BALANCE	\$896,071

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (*or additional sales tax revenues, if applicable*).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Comb Tax Rev CO Series 2013	\$94,132	\$47,861	0	\$141,994
Comb Tax Rev CO Series 2015	\$265,000	\$159,200	0	\$424,200
Gen Oblig 2021 Refunding	\$240,000	\$59,800	0	\$299,800
Comb Tax Rev CO Series 2021A	\$215,000	\$315,600	0	\$530,600
Com Tax Rev CO Series 2021	\$130,000	\$203,569	0	\$333,569

Total required for <u>2023</u> debt service.....	\$ <u>1,730,163</u>
– Amount (if any) paid from funds listed in unencumbered funds	\$ <u>0</u>
– Amount (if any) paid from other resources	\$ <u>0</u>
– Excess collections last year	\$ <u>0</u>
= Total to be paid from taxes in <u>2023</u>	\$ <u>1,730,163</u>
+ Amount added in anticipation that the taxing unit will collect	
only <u>101</u> % of its taxes in <u>2023</u>	\$ <u>-17,131</u>
= Total Debt Levy	\$ <u>1,713,032</u>

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Ellen Owens, Tax Assessor / Collector.