



Texas Community Development Block Grant Program  
Planning and Capacity Building Fund  
2015 Application

1700 North Congress Avenue, 11th Floor  
Austin, Texas 78701  
P.O. Box 12847  
Austin, Texas 78711

PCB Fund Administrator: Joe Midura  
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**City of Llano**

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APPLICANT NAME

<b>1. TYPE OF SUBMISSION</b> Application:                      Pre-application: <input type="checkbox"/> Construction <input type="checkbox"/> Construction <input checked="" type="checkbox"/> Non-Construction <input type="checkbox"/> Non-Construction	<b>2. DATE SUBMITTED:</b>  <b>3. DATE RECEIVED BY STATE:</b>  <b>4. DATE REC'D by FEDERAL AGENCY:</b>	APPLICANT IDENTIFIER:  STATE APPLICATION IDENTIFIER:  FEDERAL IDENTIFIER:
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**5. APPLICANT INFORMATION:**

<b>Legal Name:</b> City of Llano	<b>Organizational Unit:</b> City of Llano
<b>Address (City, County, State, and Zip Code) of applicant:</b>  301 West Main Street Llano, Llano County, Texas 78643	<b>Name/Title, Agency or Company, Address, Area Code, Telephone and Fax Numbers, and e-mail address of applicant preparer:</b> Gary R. Traylor, President Traylor & Associates, Inc. P.O. Box 7035, Tyler, Texas 75711 903-581-0500 Ext. 221 Office / 903-581-4245 Fax gary@grtraylor.com

<b>6. EMPLOYER IDENTIFICATION NUMBER (EIN):</b> 1-74-6001624-3	<b>6a. DUNS NUMBER:</b> 091695205
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<b>7. TYPE OF APPLICANT:</b> <input checked="" type="checkbox"/> A. Municipal <input type="checkbox"/> B. County	<b>8. TYPE OF APPLICATION:</b> <input checked="" type="checkbox"/> New <input type="checkbox"/> Continuation <input type="checkbox"/> Revision
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<b>9. NAME OF FEDERAL / STATE AGENCY:</b> Texas Department of Agriculture	<b>10. CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER:</b> 14-228 Title: Texas Community Development Block Grant Program (TxCDBG)
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<b>11. PROJECT TYPE:</b> Planning & Urban Environmental Design (20)	<b>11a. TYPE OF APPLICATION:</b> Planning & Capacity Building Fund
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<b>12. TARGET AREA(S) AFFECTED BY THE PROJECT:</b>  City-Wide	<b>13. APPLICANT'S FISCAL YEAR:</b>  Beginning Date:                      10-1                      Ending Date:                      9-30
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<b>14. CONGRESSIONAL DISTRICTS:</b>	Representative: <u>53</u> Senate: <u>24</u> Congress: <u>11</u>
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<b>15. ESTIMATED FUNDING:</b> A. TxCDBG REQUEST:                      \$32,145.00 B. FEDERAL:                      _____ C. STATE:                      _____ D. APPLICANT:                      \$6,340.00 E. LOCAL:                      _____ F. OTHER:                      _____ G. TOTAL: <b>\$38,485.00</b>	<b>16. IS APPLICATION SUBJECT TO REVIEW BY STATE EXECUTIVE ORDER 12372 PROCESS?</b> <input type="checkbox"/> Yes the preapplication / application was made available to the State Executive Order 12372 process for review on: Date: _____ <input checked="" type="checkbox"/> No <input type="checkbox"/> Program is not covered by E.O. 12372                      -OR- <input type="checkbox"/> Program has not been selected by the State for review
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<b>17. IS THE APPLICANT DELINQUENT ON ANY FEDERAL DEBT?</b> <input type="checkbox"/> Yes. If "Yes", attach an explanation. <input checked="" type="checkbox"/> No
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**18. TO THE BEST OF MY KNOWLEDGE AND BELIEF ALL DATA IN THIS APPLICATION/PREAPPLICATION ARE TRUE AND CORRECT. THE DOCUMENT HAS BEEN DULY AUTHORIZED BY THE GOVERNING BODY OF THE APPLICANT AND THE APPLICANT WILL COMPLY WITH THE CERTIFICATIONS AND CITIZEN PARTICIPATION PLAN INCLUDED IN THE PROCEDURES SECTION OF THE TXCDBG PROGRAM APPLICATION GUIDE IF THE ASSISTANCE IS AWARDED.**

<b>Typed Name of the Applicant's Authorized Representative:</b> Mikel Virdell	<b>Title</b> Mayor	<b>Telephone Number</b> +1 (325) 247-4158	<b>E-mail Address</b> blewis@cityofllano.com
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<b>Signature of the Applicant's Authorized Representative:</b> 	<b>Date</b> February 24, 2015
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## PROJECT APPROVAL INFORMATION:

- |  | Yes                                 | No                                  | N/A                      |
|--|-------------------------------------|-------------------------------------|--------------------------|
| 1. Does the applicant levy the following tax revenues?   |                                     |                                     |                          |
| Local Property (Ad Valorem) Tax:   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Local Sales Tax Option   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| 2. Will the assistance requested have any negative impact(s) or effect(s) on the environment?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                          |
| <i>Note: All funded applications will have to comply with Federal regulations regarding environment clearance before funds are released.</i>   |                                     |                                     |                          |
| 3. Based on available information, is the proposed project likely to require an archaeological assessment for any proposed site?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                          |
| 4. Is the proposed site listed on the National Register of Historic Places?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Is the project in a designated flood hazard area?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. Will the assistance requested cause the displacement of families, individuals, farms, or businesses?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Has the applicant obtained a ratified, legally binding agreement, contingent upon award, between the applicant and the service provider that will operate the project for the continual operation of the improvements as proposed in the application? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                          |
| 8. Does the applicant or service provider currently hold the Certificate of Convenience and Necessity (CCN) for the target area proposed in the application?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| 9. Will any of the improvements proposed in this application take place in a designated Colonia area?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                          |

## COMMUNITY NEEDS ASSESSMENT

### LIST OF ALL IDENTIFIED COMMUNITY NEEDS / PROBLEMS:

1. Water Improvements
2. Wastewater Study (collection and treatment) & Improvements
3. Street Conditions Study & Improvements
4. Mapping - Land use, housing and population
5. Capital Improvements
6. Parks and Recreation
7. Base Mapping

### COMMUNITY NEEDS ASSESSMENT QUESTIONNAIRE

Describe the jurisdictions current supply of affordable housing (Public Housing, Section 8 assisted, RHS assisted, HOME program assisted, TDHCA assisted, Local Housing Development Corp. assisted, etc.).

City of Llano Housing Authority - Public Housing 50 units

LLano Square - Rural Development Housing 36 Units

Legend Oaks - Tax Credit Apartments 50 units

Park Ridge - Tax Credit Apartment

Describe the applicant's past efforts to increase the supply of affordable housing.

The city of Llano provides affordable housing through the Housing Authority, Texas Department of Agriculture Rural Development Housing, and Tax Credit Apartments for families and seniors. The city also works with Llano County to assist with Section 8 housing in Marble Falls.

Describe any future efforts that the applicant plans to undertake to increase the supply of affordable housing.

The city will consider applying for affordable housing as needed in the city.

Describe any instances where the applicant has applied for affordable housing funds and did not receive the funding.

None

Describe any instances, within the past five years, where the applicant has not accepted funds for affordable housing.

None

Describe the applicant's efforts, within the past three years, to provide infrastructure improvements through the issuance of general obligation or revenue bonds.

None

### FAIR HOUSING ACTIVITIES

Any locality receiving TxCDBG monies must certify that it will affirmatively further fair housing. Using the below table, please identify the activities presently undertaken to affirmatively further fair housing and which new activities will be undertaken if an award is made by TxCDBG. Localities should be aware that, in the event of funding, these fair housing efforts will be monitored. Other activities may be eligible, and the applicant should contact Department to determine eligibility.

Activity	Presently Undertaken	Will be Undertaken
Passing a Fair Housing Ordinance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Developing a Strategy to Pass a Fair Housing Ordinance	<input type="checkbox"/>	<input type="checkbox"/>
Initiating a Fair Housing Counseling Service	<input type="checkbox"/>	<input type="checkbox"/>
Assisting Fair Housing Groups	<input type="checkbox"/>	<input type="checkbox"/>
Establishing Local Complaint and Monitoring Processes	<input type="checkbox"/>	<input type="checkbox"/>
Providing Housing Choices Outside Historically Minority and/or LMI neighborhoods	<input type="checkbox"/>	<input type="checkbox"/>
Assisting Housing Projects that are Racial Mixed	<input type="checkbox"/>	<input type="checkbox"/>
Enforcing Fair Housing Guidelines that are Equivalent to a Fair Housing Ordinance	<input type="checkbox"/>	<input type="checkbox"/>
Adopting and Distributing Fair Housing Practices	<input type="checkbox"/>	<input type="checkbox"/>



Other: NA

**THE NEEDS IN THIS APPLICATION WERE DETERMINED BY:**

Assessment Type:

Assessment Date: Dec 1, 2014

**DESCRIPTION OF THE NEED(S) ADDRESSED IN THIS APPLICATION**

Provide a brief description of the locality's anticipated actions to solve each of the problems identified in the "List of All Identified Community Needs". The specific actions suggested on this page should give an indication of projects that can be implemented. These projects may consist of new construction, replacement of or improvements of facilities, rehabilitation of housing, attracting new industry, etc. The planning proposed on Table 1 should lead to the implementation of the priority projects.

Wastewater Study (Collection and Treatment) - The wastewater study will provide a description of plant, collection system, rehabilitation activities, the implementation of which will reduce inflow and infiltration and preserve the operation of the city's wastewater treatment plant. This study will also help to keep the city's plant in compliance with all regulations.

Street Conditions - The street conditions study will enable the city to implement an effective program to conserve and improve its streets. A goal for this program will be to mitigate against future reconstruction through diligent maintenance.

Base Fee: mapping land use, housing and population - The base maps that will be supplied will allow the city's service providers to have an accurate ability to identify project areas and will be available for use in establishing land use, street and housing planning and monitor growth and land use conversions. The city will be able to accurately asses our existing conditions, spot potential problem areas, trends and plan for the future.

Capital Improvements - The capital improvements plan will identify and prioritize the needs of Llano and group them into short/immediate, 5 year and long range plans. The plan will include suggested finance plans, tax rate structures and utility rates.

Parks and Recreation - The parks and recreation plan will allow local people to register their desires with respect to specific recreational needs and to plan and prioritize the development of additional recreational improvements.

Digitized base mapping - The base mapping will allow the city to accurately locate highways, right of ways, street names, drainage, bodies of water, information on subdivisions, property lines and utility easements. Accurate mapping will allow the city to asses the current conditions of the city and plan for the future.

Was a 2015-2016 Community Development Application submitted?

Yes

No

Describe:

The Llano River Lake is the city's source for water. Currently the access gates on the dam are not working properly. The CD application is requesting to install two (2) Sluice Gates, two (2) Pneumatic Operators for the gates at the city's dam, and install a SCADA System, sensors at the city's water treatment plant including all associated appurtenances at both locations.

## JUSTIFICATION FOR TARGET AREA

*This section must be completed for all applications in which the planning is to be limited to a target area of less than the entire jurisdiction of the applicant. Please give the reasons for proposing to do planning for a target area by addressing the following questions:*

Why is it necessary or advantageous to limit planning to the target area?

Planning application is for city-wide benefit

What conditions are present in this area that distinguishes it from other parts of the jurisdiction?

Planning application is for city-wide benefit

Are there other areas of the jurisdiction that have similar conditions?

Planning application is for city-wide benefit

If the problems of this target area are resolved, what other problems will still remain to be addressed.

Planning application is for city-wide benefit

Community wide activities such as: economic studies, ordinances, etc., that are proposed for target area planning, but cannot be separated from total community planning must be justified on how the activity will be developed in a planning document and still maintain a separation between the target area and community wide planning in compliance with the 51 percent Low-to-Moderate Income threshold requirements.

Planning application is for city-wide benefit

How does the applicant proposed to accomplish planning for the rest of the jurisdiction and on what schedule? (Remember that HUD considers the effort proposed in this application to be a separate one from any that would be accomplished at an area-wide level. Any planning activities and reports to be generated must be oriented to benefit the area which qualified as being of primarily low and moderate income residents).

Planning application is for city-wide benefit

**TABLE 1 - DESCRIPTION OF PLANNING ACTIVITIES**

**A. PLANNING ELEMENTS FOR PLANNING AND URBAN ENVIRONMENTAL DESIGN** Base Fee: Mapping Land Use, Housing, Population

**B. REFERENCE ACTIVITY TO LOCAL PROBLEMS AND NEEDS** (No funding can be allowed for activities that are not identified as problems in the needs assessment)

The city is in desperate need of accurate maps. The city and their contractors need maps portraying land use demographic trends, and the condition of the housing stock and effectively make sound decisions regarding existing problems and improvement needs in infrastructure and future facilities.

**C. DESCRIBE EACH PROPOSED ACTIVITY AND SHOW WHAT PERFORMANCES ARE PROPOSED UNDER THAT ACTIVITY** (Describe how the proposed activity will solve the problems, provide for needs, and suggest an implementable strategy. Describe for each activity what resources your city or county will draw upon to finance the strategy).

The base maps that will be supplied will allow the city's service providers to have an accurate ability to identify project areas and will be available for use in establishing land use, street and housing planning and monitor growth and land use conversions. The city will be able to accurately assess our existing conditions, spot potential problem areas, trends and plan for the future. Resources required: general tax revenues, grants and possible bonds.

**A. PLANNING ELEMENTS FOR PLANNING AND URBAN ENVIRONMENTAL DESIGN** Street Conditions Study

**B. REFERENCE ACTIVITY TO LOCAL PROBLEMS AND NEEDS** (No funding can be allowed for activities that are not identified as problems in the needs assessment)

The city needs to inspect and classify its streets for purposes of improving regular maintenance, as well as the development of street improvements calendar.

**C. DESCRIBE EACH PROPOSED ACTIVITY AND SHOW WHAT PERFORMANCES ARE PROPOSED UNDER THAT ACTIVITY** (Describe how the proposed activity will solve the problems, provide for needs, and suggest an implementable strategy. Describe for each activity what resources your city or county will draw upon to finance the strategy).

The street conditions study will enable the city to implement an effective program to conserve and improve its streets. A goal for this program will be to mitigate against future reconstruction through diligent maintenance. Resources required: general tax revenue, grants or possible bonds.

**A. PLANNING ELEMENTS FOR PLANNING AND URBAN ENVIRONMENTAL DESIGN** Wastewater Study Collections and Treatment

**B. REFERENCE ACTIVITY TO LOCAL PROBLEMS AND NEEDS** (No funding can be allowed for activities that are not identified as problems in the needs assessment)

The city needs accurate information concerning sources of inflow and infiltration throughout the city. Due to the age of the system, efforts will be necessary to keep inflow and infiltration from overloading the plant.

**C. DESCRIBE EACH PROPOSED ACTIVITY AND SHOW WHAT PERFORMANCES ARE PROPOSED UNDER THAT ACTIVITY** (Describe how the proposed activity will solve the problems, provide for needs, and suggest an implementable strategy. Describe for each activity what resources your city or county will draw upon to finance the strategy).

The wastewater study will provide a description of plant, collection system, rehabilitation activities, the implementation of which will reduce inflow and infiltration and preserve the operation of the city's wastewater treatment plant. This study will also help to keep the city's plant in compliance with all regulations. Resources required: general tax revenue, grants or possible bonds.

**A. PLANNING ELEMENTS FOR PLANNING AND URBAN ENVIRONMENTAL DESIGN** Capital Improvements Program

**B. REFERENCE ACTIVITY TO LOCAL PROBLEMS AND NEEDS** (No funding can be allowed for activities that are not identified as problems in the needs assessment)

The city has many different needs. The use of ranking and priorities is needed. The lack of reasonable cost estimates makes budgeting and schedule impossible.

**C. DESCRIBE EACH PROPOSED ACTIVITY AND SHOW WHAT PERFORMANCES ARE PROPOSED UNDER THAT ACTIVITY** (Describe how the proposed activity will solve the problems, provide for needs, and suggest an implementable strategy. Describe for each activity what resources your city or county will draw upon to finance the strategy).

The capital improvements plan will identify and prioritize the needs of Llano and group them into short/mediate, 5 year and long range plans. The plan will include suggested finance plans, tax rate structures and utility rates. Resources required: general tax revenue, grants or possible bonds.

**A. PLANNING ELEMENTS FOR PLANNING AND URBAN ENVIRONMENTAL DESIGN** Parks and Recreation

**B. REFERENCE ACTIVITY TO LOCAL PROBLEMS AND NEEDS** (No funding can be allowed for activities that are not identified as problems in the needs assessment)

The city does not have a current inventory of its recreational assets and users of the facilities. A citizen survey is needed to establish whether the current facilities are adequate and to gather specific recommendations from the various groups that need better recreational opportunities than currently exist.

**C. DESCRIBE EACH PROPOSED ACTIVITY AND SHOW WHAT PERFORMANCES ARE PROPOSED UNDER THAT ACTIVITY** (Describe how the proposed activity will solve the problems, provide for needs, and suggest an implementable strategy. Describe for each activity what resources your city or county will draw upon to finance the strategy).

The parks and recreation plan will allow local people to register their desires with respect to specific recreational needs and to plan and prioritize the development of additional recreational improvements. Resources required: general tax revenue, grants or possible bonds.

**A. PLANNING ELEMENTS FOR PLANNING AND URBAN ENVIRONMENTAL DESIGN** Digitized Base Map

**B. REFERENCE ACTIVITY TO LOCAL PROBLEMS AND NEEDS** (No funding can be allowed for activities that are not identified as problems in the needs assessment)

The city is in need of accurate maps. In today's world creating maps without the ability to duplicate or distribute them digitally would be counter productive.

**C. DESCRIBE EACH PROPOSED ACTIVITY AND SHOW WHAT PERFORMANCES ARE PROPOSED UNDER THAT ACTIVITY** (Describe how the proposed activity will solve the problems, provide for needs, and suggest an implementable strategy. Describe for each activity what resources your city or county will draw upon to finance the strategy).

The base mapping will allow the city to accurately locate highways, right of ways, street names, drainage, bodies of water, information on subdivisions, property lines and utility easements. With accurate mapping this will allow the city to assess the current conditions of the city and plan for the future. Resources required: general tax revenue, grants or possible bonds.



**TABLE 2 - BENEFIT TO LOW AND MODERATE INCOME RESIDENTS**

PLANNING ELEMENTS FOR PLANNING AND URBAN ENVIRONMENTAL DESIGN	Total Benes	LMI Benes	% LMI Benes	TxCDBG Funds	Other Funds	Total Funds
Certifications, Presentations, Reports, & Publications	3,075	1,745	56.75%	\$750.00	\$0.00	\$750.00
Base Fee: Mapping, Land Use, Housing, Population	3,075	1,745	56.75%	\$9,975.00	\$1,130.00	\$11,105.00
Street Conditions	3,075	1,745	56.75%	\$4,095.00	\$1,000.00	\$5,095.00
Wastewater Study (Collection and Treatment)	3,075	1,745	56.75%	\$6,720.00	\$2,000.00	\$8,720.00
Capital Improvements Program	3,075	1,745	56.75%	\$3,255.00	\$1,500.00	\$4,755.00
Parks and Recreation	3,075	1,745	56.75%	\$3,150.00	\$0.00	\$3,150.00
Digitized Base Map	3,075	1,745	56.75%	\$4,200.00	\$800.00	\$5,000.00
	3,075	1,745	56.75%	<b>\$32,145.00</b>	<b>\$6,430.00</b>	<b>\$38,575.00</b>

TxCDBG Cost Per Beneficiary: \$10.45

TxCDBG Cost Per LMI Beneficiary: \$18.42

**ADDITIONAL PROJECT INFORMATION**

1. Are there any persons with a reportable financial interest to disclose?  Yes  No

2. Disclose source(s) and use(s) of non-TxCDBG funds:

Source of Funds	Amount	Use of Funds
City of Liano	\$6,430.00	
		+
		x

See Resolution, Table 1 and Table 2

**PROJECT BENEFICIARY INFORMATION**

*MUST BE COMPLETED FOR EACH ACTIVITY EXCLUDING ENGINEERING AND ADMINISTRATION*

<u>ELEMENT</u>	<u>TOTAL MALE BENEFICIARIES</u>	<u>TOTAL FEMALE BENEFICIARIES</u>	<u>TOTAL BENEFICIARIES</u>
Certifications, Presentations, Reports & Pub	1,396	1,679	3,075

<u>Race</u>	<u># Non-Hispanic Beneficiaries</u>	<u># Hispanic Beneficiaries</u>	<u>Total Beneficiaries</u>
White	2,493	423	2,916
Black/African American	7	0	7
Other or Multi-Racial	152	0	152

**Activity Total:** 3,075

<u>ELEMENT</u>	<u>TOTAL MALE BENEFICIARIES</u>	<u>TOTAL FEMALE BENEFICIARIES</u>	<u>TOTAL BENEFICIARIES</u>
Base Fee	1,396	1,679	3,075

<u>Race</u>	<u># Non-Hispanic Beneficiaries</u>	<u># Hispanic Beneficiaries</u>	<u>Total Beneficiaries</u>
White	2,493	423	2,916
Black/African American	7	0	7
Other or Multi-Racial	152	0	152

**Activity Total:** 3,075

<u>ELEMENT</u>	<u>TOTAL MALE BENEFICIARIES</u>	<u>TOTAL FEMALE BENEFICIARIES</u>	<u>TOTAL BENEFICIARIES</u>
Street Conditions	1,396	1,679	3,075

<u>Race</u>	<u># Non-Hispanic Beneficiaries</u>	<u># Hispanic Beneficiaries</u>	<u>Total Beneficiaries</u>
White	2,493	423	2,916
Black/African American	7	0	7
Other or Multi-Racial	152	0	152

**Activity Total:** 3,075

<u>ELEMENT</u>	<u>TOTAL MALE BENEFICIARIES</u>	<u>TOTAL FEMALE BENEFICIARIES</u>	<u>TOTAL BENEFICIARIES</u>
Wastewater Study	1,396	1,679	3,075

<u>Race</u>	<u># Non-Hispanic Beneficiaries</u>	<u># Hispanic Beneficiaries</u>	<u>Total Beneficiaries</u>
White	2,493	423	2,916
Black/African American	7	0	7
Other or Multi-Racial	152	0	152

<b>Activity Total:</b>			3,075
<b>ELEMENT</b>	<b>TOTAL MALE BENEFICIARIES</b>	<b>TOTAL FEMALE BENEFICIARIES</b>	<b>TOTAL BENEFICIARIES</b>
Capital Improvements Program	1,396	1,679	3,075
<b>Race</b>	<b># Non-Hispanic Beneficiaries</b>	<b># Hispanic Beneficiaries</b>	<b>Total Beneficiaries</b>
White	2,493	423	2,916
Black/African American	7	0	7
Other or Multi-Racial	152	0	152
<b>Activity Total:</b>			3,075
<b>ELEMENT</b>	<b>TOTAL MALE BENEFICIARIES</b>	<b>TOTAL FEMALE BENEFICIARIES</b>	<b>TOTAL BENEFICIARIES</b>
Parks and Recreation	1,396	1,679	3,075
<b>Race</b>	<b># Non-Hispanic Beneficiaries</b>	<b># Hispanic Beneficiaries</b>	<b>Total Beneficiaries</b>
White	2,493	423	2,916
Black/African American	7	0	7
Other or Multi-Racial	152	0	152
<b>Activity Total:</b>			3,075
<b>ELEMENT</b>	<b>TOTAL MALE BENEFICIARIES</b>	<b>TOTAL FEMALE BENEFICIARIES</b>	<b>TOTAL BENEFICIARIES</b>
Digitized Base Map	1,396	1,679	3,075
<b>Race</b>	<b># Non-Hispanic Beneficiaries</b>	<b># Hispanic Beneficiaries</b>	<b>Total Beneficiaries</b>
White	2,493	423	2,916
Black/African American	7	0	7
Other or Multi-Racial	152	0	152
<b>Activity Total:</b>			3,075
<b>TOTAL</b>			21,525

1. Was a TxCDBG Survey used to identify beneficiaries? Yes:  No:
2. Was Census information used to identify beneficiaries? Yes  No 
  - a. Has the required Census map been provided? Yes  No  N/A
  - b. List all census tracts and block groups included in the project area. Be sure to identify the total beneficiaries claimed for each area. A spreadsheet or Census document may be submitted in lieu of completing this question (be sure to indicate "Refer to the attached HUD Census Based Data Spreadsheet". For citywide or countywide projects, indicate "Citywide" or "Countywide".

**CENSUS GEOGRAPHIC AREA DATA:**

Census Tract(s)	Block Group(s)	Persons Benefiting
9701.00	2	0
9702.00	1,2,3	1,963
9703.00	2	1,112

Refer to the attached HUD Census Based Data Spreadsheet

Citywide?  Countywide?

3. Provide the number of project beneficiaries identified through each of the following methods:

TxCDBG Survey: 0                      Census: 3,075                      Area Benefit: 0  
Housing Activity: 0                      Limited Clientele: 0

4. If beneficiaries were identified by using a survey as opposed to using Census information, provide a detailed explanation of the reason. A response such as "to reach the low to moderate income level" is not acceptable.

NA- Census information used

**NATIONAL PROGRAM OBJECTIVES**

- 1. Activities benefiting low-to-moderate income persons.

Method(s) used to determine the beneficiaries:

LMI Area Benefit:       LMI Housing Activity:       LMI Limited Clientele:       LMI Jobs:

- 2. Prevention/ Elimination of Slums or Blight.

- 3. Urgent Needs

Justification of Beneficiary Identification Method:

City Wide census used to justify beneficiaries since planning activities will benefit entire city.

**ANTICIPATED OBJECTIVES AND OUTCOMES**

ACTIVITY	ANTICIPATED OBJECTIVE	ANTICIPATED OUTCOME
20	1. Create suitable living environment	3. Sustainability

# COMMUNITY BASE QUESTIONNAIRE

## 1. STAFF CAPACITY

- a. Is the chief administrator full-time? Yes  No
- b. Does the applicant have a full-time planner? Yes  No   
 ...a part-time planner? Yes  No
- c. Does the applicant have a planner on retainer? Yes  No
- d. Indicate the local staff person who is familiar with the application's contents and who will be responsible for coordinating the development of the planning process and reports.

Name: Toni Milam Title: City Secretary  
 Phone Number: +1 (325) 247-4158 Fax Number: +1 (325) 247-4150

e. Describe the local staff person's planning experience:

19 years performing the duties as a Planning and Zoning Administrator

## 2. ORGANIZATION FOR PLANNING

Check those components that are currently in place or will be in place by the application deadline (and list member names below):

- Planning and Zoning Commission  Planning Commission  Zoning Commission / Board   
 Specify "Other" by Name  City Manager / Administrator  County Judge / Commissioners   
 Citizen Advisory Committee  Zoning Board of Adjustment

### Planning and Zoning Commission:

This body is: Active:  Not Active:  Meets 12 times per year.

NAME	OCCUPATION	DATE TERM EXPIRES
Diana Firestone	Chariman	Dec 2015
Drucilla Banner	Commission Member	Dec 2017
Judy Schluesser	Commission Member	Dec 2017
Sam Oatman	Commission Member	Dec 2015
Stan Venable	Commission Member	Dec 2015

### City Manager / Administrator (Identify the Mayor and City Council members in the list below)

Name of Manager / Administrator: Brenton Lewis

This body is: Active:  Not Active:  Meets 24 times per year.

NAME	OCCUPATION	DATE TERM EXPIRES
Mikel Virdel	Mayor	May 2015
Todd Keller	Alderman	May 2015
John Ferguson	Alderman	May 2016
Bryan Miiller	Mayor Protem	May 2015
Allen Hopson	Alderman	May 2016
Gail Lang	Alerwoman	May 2016

### Zoning Board of Adjustment

Name of Manager / Administrator: Mikel Virdel

This body is: Active:  Not Active:  Meets 12 times per year.

NAME	OCCUPATION	DATE TERM EXPIRES
Mikel Virdel	Chairman	May 2015
Todd Keller	Board Member	May 2015

John Ferguson	Board Member	May 2016
Bryan Miiller	Board Member	May 2015
Allen Hopson	Board Member	May 2016
Gail Lang	Board Member	May 2016

### 3. PLANNING EFFORTS

#### a. Availability of Adequate Mapping

	Available?		Digitized?		Map	Map
	Yes	No	Yes	No	Scale	Date
<u>1. Base:</u>						
(a) Corporate Area (Double Line)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1:23,225 (Var.)	1998
(b) Planning Area (ETJ miles)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Varies	1998
(c) County Appraisal District has corporate area map	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Varies	1998
<u>2. Topographic:</u>						
(a) USGS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NA	NA
(b) Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1' Varies Topogra	1998
<u>3. Land Use</u>						
(a) Existing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Varies	1998
(b) Future	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NA	NA
<u>4. Zoning District</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Varies	1998
<u>5. Utilities Owned by Locality</u>						
(a) Water	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Varies	1998
(b) Wastewater	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NA	NA
(c) Gas	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NA	NA
(d) Electrical	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Varies	1998
<u>6. Flood Plain</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Varies	1998

7. Indicate the condition of the corporate map, planning area map, or other mapping, whether map is up-to-date, map dimensions, whether in digital format, etc.

Corporate map is in digital format from 1998

#### b. Indicate the following codes and/or ordinances that the applicant has adopted:

	ADOPTED		ADOPTED DATE	UPDATED		UPDATED DATE
	Yes	No		Yes	No	
<u>1. Zoning</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7/21/1997	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5/1/2006
<u>2. Subdivision Regulations</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11/7/2005	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NA
<u>3. Mobile Home</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9/7/1993	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9/20/1993
<u>4. Flood Plain</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4/16/2012	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NA
<u>5. Electrical Code</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1/20/2015	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NA
<u>6. Plumbing Code</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1/20/2015	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NA
<u>7. Natural Gas Code</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1/20/2015	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NA
<u>8. Building Code</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1/20/2015	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NA
<u>9. Minimum Standards (Housing)</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8/19/2002	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1/5/2009
<u>10. Dangerous Structures</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8/18/2014	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NA

11. Fire Code   10/20/2008   NA

c. Explain lack of activity regarding codes and ordinances:

The city updates codes and ordinance as needed.

d. Does the applicant have a code enforcement program? Yes  No

e. Name of code enforcement officer: Shawn Sutton

f. Is the applicant participating in the National Flood Insurance Program? Yes  No

g. Previous planning studies funded with locals funds or with grant funds:

Planning Activity	Date	Adopted		Percent Implemented*	Planning Funded Through
		Yes	No		
1. Land Use	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>0</u>	<u>Local</u>
2. Housing	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>20</u>	<u>Private</u>
3. Street / Circulation	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>25</u>	<u>Local</u>
4. Central Business District	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>80</u>	<u>Grant</u>
5. Economic Development	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>85</u>	<u>Grant</u>
6. Parks	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>0</u>	<u>Local</u>
7. Water System	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>66</u>	<u>Grant</u>
8. Wastewater System	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>80</u>	<u>Grant</u>
9. Drainage	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>75</u>	<u>Grant</u>
10. Solid Waste	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>0</u>	<u>Local</u>
11. Capital Improvements Program	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>70</u>	<u>Grant</u>
12. Other Plans <input checked="" type="checkbox"/>					
Electrical Study	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>90</u>	<u>Grant</u>
Subdivision Ordinance	<u>9/1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>95</u>	<u>Local</u>

\*Implemented means funds have been spent to accomplish recommendations. Attach hereto documentation of implementation.

h. Does the planning applied for herein duplicate other planning recently completed (within 10 years prior to the application deadline) or now underway? Yes  No

i. How long has the city been incorporated? 158 years Year Incorporated? 1856

**5. FISCAL AND OTHER INFORMATION**

a. Applicant's fiscal year: From: Oct 1, 2014 To: Sep 30, 2015

b. Applicant has levied property tax? Yes  No  Rate: 0.39633 / \$100.00

c. Maximum tax rate allowed by law is: .44023 / \$100.00

d. Percent property taxes collected last (2013) fiscal year is: 98%

e. Average property tax collection rate for 2012 and 2013 is: 98%

f. Applicant has adopted sales tax? Yes  No

g. Passed a 0.5% sales tax to fund an industrial development corporation/economic development: Yes  No

h. Property tax collected:

	2011	2012	2013
i. State tax:	<u>559,415.00</u>	<u>566,571.00</u>	<u>581,686.00</u>

j. Total revenues (all sources): 682,667.00 692,420.00 752,563.00

k. Total expenditures: 9,671,118.00 10,573,385.00 10,382,960.00

l. Utilities owned and operated by applicant and the amount of revenue collected (2013) fiscal year: 9,525,662.00 10,355,605.00 10,382,960.00



<u>Owned</u>	<u>Collected</u>	<u>Other</u>	<u>Collected</u>
<input checked="" type="checkbox"/> Water System	949,194.00	<input checked="" type="checkbox"/> Wastewater	826,719.00
<input type="checkbox"/> Gas System	NA	<input checked="" type="checkbox"/> Electric	4,672,113.00
<input type="checkbox"/> Water System	NA	<input type="checkbox"/> Other (Specify)	NA

**USE 2013 DATA FOR THE FOLLOWING:**

m. Ratio of total debt to total market value of all taxable property:	\$7,558,668.00	/	222,517,791	3%
n. The per capita bonded debt is:	\$6,502,000.00	/	3,325	\$1,955.49
o. The ratio of Annual Debt Service to Annual Revenues is:	\$675,422.00	/	10,567,699	6%

**6. HOUSING CHARACTERISTICS**

- a. Has the applicant adopted, updated or revised a Fair Housing Ordinance since 1988? Yes  No
- b. Applicant has a program for encouraging preservation of existing housing and neighborhoods? Yes  No
- Housing rehabilitation loan or grants      Years? NA
- Active code enforcement program      Contact (Code Enforcement Officer): Shawn Sutton
- Expansion of services in target neighborhoods as defined by a written plan adopted in: Date: NA
- Other
- c. Has the applicant participated in federally funded housing programs? Yes  No
- Low rent public housing
- Other

Name of funded program: LIHTC

Year of funded program: 2000

Name of funded program: RD 515

Year of funded program: 1982

Name of funded program: LIHTC

Year of funded program: 2012

- d. Local housing authority? Yes  No
- Number of public housing units: 50
- Name of housing authority's Director: Marilyn Hale
- Telephone Number +1 (325) 247-4931

**7. POPULATION AND THE ECONOMY**

2000 Population: 3325      2010 Population: 3232      \*Present 2014 Estimate: 3232

*\*If a citywide TxCDBG income survey was conducted to qualify the application, the present estimate should correspond with the survey population count either on a citywide basis or as census data supplemented by a target area survey. This should typically be the same total population as on Table 2 of this application.*

- a. Source of present population estimate: Suburban Statistics
- b. Significant change between 2000 population and present 2014 estimate is attributed to (explain):  
No change
- c. What has been done in the last three years to attract and/or retain business / industry, population, and residents?  
Attracted retail Alco in 2012 by entering into a Economic Development Incentive Program and Agreement. Facade grants to businesses to improves the looks of their businesses.

d. Provide the names, types of business, and approximate number of employees of the top employer(s) in or near the locality that impact(s) the labor force and the community.

Name of Business	Type	Number of Employees
Llano ISD	School system	294
Buttery Hardware	Retail Lumber	100
Ben E. Keith	Food Distributor	30
Scott and White Hospital	Health Care	75
City of Llano	Local Government	39

**8. FEDERAL AND OTHER FUNDING**

a. List all the Foundation, Federal, and State or other Grant and/or Loan Funds applied for in the last three years (since 01/01/2011). Complete the information on each and indicate if request is still pending.

Program Name and Agency Applied To	Date Approved	Date Not Approved	Pending	Application Am't
TDA TxCDBG	NA	NA	<input checked="" type="checkbox"/> Y <input type="checkbox"/> N	275,000
TDA Main Street Grant	2/6/2015	NA	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	150,000
TDA TxCDBG	11/1/2012	NA	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	350,000
TDA TxCDBG	9/30/10	NA	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	250,000
Texas Historical Commission	2011	NA	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	0
TDA TxCDBG	10/1/2011	NA	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	275,000

b. Briefly describe each activity, the dollar amount, and status or level of implementation in each of the programs listed in 8a that were funded.

TDA Main Street Grant - Funded in 2015 for \$150,000 for sidewalk improvements in the Main Street Area. Improvements will be located on Berry, Allen, and W. Main.

TDA TxCDBG - Funded in 2012 for city wide water system improvements. Grant amount - \$350,000

TDA TxCDBG - Funded in 2010 for water system improvements for water line and fire hydrants on Chattanooga Ave. Grant amount \$275,000.

Texas Historical Commission -Funded in 2011 for Red Top Jail for lowering grade around the structure and stabilizing the building structure including the foundation. Grant amount \$30,000

TDA TxCDBG - Funded in 2012 for water system improvements in the northern section of town. Grant Amount \$275,000

c. Does the applicant have unresolved audit or compliance findings related to any TxCDBG project? Yes  No

**9. Within the space below, list some indications of the locality's likelihood to stay directly involved in the planning process and to implement the planning proposed in this application:**

1. City has a active planning and zoning committee \_\_\_\_\_
2. City strives to say in compliance with laws and regulations \_\_\_\_\_
3. Citizen participation \_\_\_\_\_

**10. PROPOSED PLANNING EFFORT:**

Up to 50 points to applicants which have not previously participated in the TxCDBG Planning Program. An applicant that has not received any TxCDBG Planning and Capacity Building funds in the ten years prior to the application deadline will be considered as a "new" applicant that has not received previous Planning and Capacity Building funding.

Up to 30 points for applicants which have received previous PCB grants in the ten years prior to the application deadline, and can demonstrate that at least three planning recommendations have been implemented, (i.e., funds have been spent to implement / finance recommendations included in the plans, including local / other funds and not just funds provided through TxCDBG). Attach documentation.

Up to 20 points to applicants which have participated in the "PCB planning program", and can demonstrate some implementation of the planning recommendations (i.e., funds, regardless of source, have been spent to accomplish  something). OR, applicants which have received previous planning / capacity grant(s), but can demonstrate that conditions have changed to warrant new planning for the same activities, will also receive up to 20 points. Attach documentation.

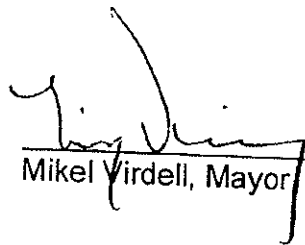
*Attach any supporting documentation to the application, such as for documenting implementation of previously prepared planning studies.*

# CITY OF LLANO

## PLANNING STUDIES ACCOMPLISHED CERTIFICATION

The City of Llano has accomplished the planning studies as set forth in the current comprehensive plan that was administered through the Planning and Capacity grant in 1996 as follows:

<b>Study</b>	<b>PERCENTAGE ACCOMPLISHED</b>	<b>Funded Through</b>
Water Study	66%	Fees, Bonds & Grants
Wastewater Study	80%	Fees, Bonds & Grants
Drainage Study	75%	Fees
Electrical Study	90%	Fees
Economic Development Study	85%	Fees
Capital Improvements Study	70%	Fees, Bonds & Grants
Central Business District Study	80%	Fees
Subdivision Ordinance Study	95%	Fees

  
Mikel Virdell, Mayor

## APPLICATION CHECKLIST

### ATTACHMENTS

Provide the following attachments (if applicable) in the order specified.

- Resolution
- Public Notices
  - A copy of the actual published public hearing notice
  - A copy of the actual published notice of the application(s) activities and availability of the application(s) for public review
  - A listing of the local service providers that were sent the written notification of the public hearing.
- Project Map(s) - if applicable
- Letter(s) of Commitment
- Survey Tabulation Form(s)
- Applicant's Most Recent Annual Audit
- Active SAM.gov registration (Screenshot)

## APPLICATION CHECKLIST

The following serves as an application checklist that each applicant must use to ensure that an application under the Community Development Fund is complete:

- SF424
- Project Approval Information
- Community Needs Assessment (All Sections)
- Target Area Justification
- Table 1
- Table 2
- Project Beneficiary Information
- National Program Objective Information
- Community Base Questionnaire

RESOLUTION 2015-02-02-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LLANO, TEXAS, AUTHORIZING THE FILING OF A TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM APPLICATION TO THE TEXAS DEPARTMENT OF AGRICULTURE; AND AUTHORIZING THE MAYOR TO ACT AS THE CITY'S EXECUTIVE OFFICER AND AUTHORIZED REPRESENTATIVE IN ALL MATTERS PERTAINING TO THE CITY'S PARTICIPATION IN THE TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM.

WHEREAS, the City Council of the City Of Llano desires to develop a viable community, including decent housing and a suitable living environment and expanding economic opportunities, principally for persons of low and moderate income; and WHEREAS, certain conditions exist which represent a threat to public health and safety; and

WHEREAS, it is necessary and in the best interests of the City of Llano to avail itself of the 2015 Texas Community Development Planning Program;

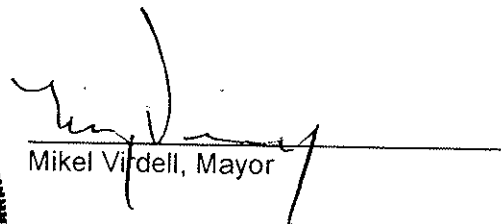
NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE OF CITY OF LLANO, TEXAS;

1. That the City of Llano undertake a program to prepare the following planning effort(s):
  - Certifications, presentations, reports & publications
  - Base Fee: Mapping Land use, Housing, Population
  - Street Conditions
  - Wastewater Study (Collection and treatment)
  - Capital Improvements Program
  - Parks and Recreation
  - Digitized Base Map
2. That the requested amount of TxCDBG funds is a maximum of \$ 32,145.
3. That a Texas Community Development Block Grant Program application for Planning/Capacity Building fund is hereby authorized to be filed on behalf of the City with the Texas Department of Agriculture and any other appropriate agencies as defined in the regulations.
4. That the City Council directs and designates the Mayor as the City's Chief Executive Officer and Authorized Representative to act in all matters in connection with this application and the City's participation in the Texas Community Development Block Grant Program.
5. That all funds will be used in accordance with all applicable federal, state, local and programmatic requirements including but not limited to procurement, environmental review, and civil rights requirements.
6. That the city/county commits itself, if funded by Texas Community Development Block Grant Program to appropriate \$6,340 as matching funds and as a demonstration of its local support to the planning project.

Passed and approved this 2<sup>nd</sup> day of February 2015

  
Terri Milam, City Secretary



  
Mikel Virdell, Mayor

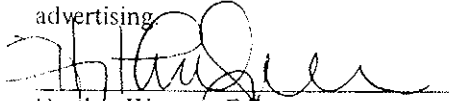
**PUBLISHER'S AFFIDAVIT**

**THE STATE OF TEXAS,  
COUNTY OF LLANO**

On this 26th day of November, 2014  
Personally appeared before me the undersigned  
authority Heather Wagner who states that she is the  
editor of *The Llano News*, published at Llano,  
Texas, Llano County, and upon being duly sworn  
by me on oath states that the attached  
advertisement is a true and correct copy of  
advertising published in said newspaper in  
1 consecutive issue(s) therefore on the  
following dates(s):

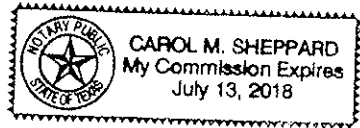
11-26-14

and that the rate charged does not exceed the  
lowest rate charged by this publication for  
classified/public notice advertising nor the lowest  
rate charged commercial customers for similar  
advertising.

  
Heather Wagner, Editor

SUBSCRIBED AND SWORN to before this

26th day of November 2014  
Carol M Sheppard  
Notary Public in and for the State of Texas



**PUBLIC HEARING  
CITY OF LLANO**

**TEXAS COMMUNITY DEVELOPMENT  
BLOCK GRANT PROGRAM**

The City of Llano will hold a public hearing at 5:30 pm PM on December 1, 2014, at City Hall at 301 W. Main St. in regard to the submission of an application to the Texas Department of Agriculture for a Texas Community Development Block Grant Program (TXCDBG) grant and a TXCDBG planning grant. The purpose of this meeting is to allow citizens an opportunity to discuss the citizen participation plan, the development of local housing and community development needs, the amount of TXCDBG funding available, all eligible TXCDBG activities, and the use of past TXCDBG funds. The City encourages citizens to participate in the development of this TXCDBG application and to make their views known at this public hearing. Citizens unable to attend this meeting may submit their views and proposals to City Hall. Persons with disabilities that wish to attend this meeting should contact City Hall to arrange for such assistance. Individuals who require auxiliary aids or services for this meeting should contact City Hall at least two days before the meeting so that appropriate arrangements can be made. Los residentes que soliciten informacion adicional en español o que requieren de un interprete, por favor pongase en contacto con el Ayuntamiento por lo menos 72 horas antes de la audiencia publica.

For further information, contact Brenton Lewis, City Manager, at 325-247-4158.

## Public Hearing Minutes

A public hearing was held on December 1, 2014 at 5:30 p.m.  
to discuss the submission of an application for a Texas Community Development Block  
Grant (TxCDBG).

The Attendance List for the meeting is attached.

José Milan  
Signature  
City Secretary  
Title



# City of Llano

## ATTENDANCE LIST

### PUBLIC HEARING

Monday, December 1, 2014 at 5:30 PM

NAME	ADDRESS	TELEPHONE #
Toni Milam	301 W. Main, Llano, 78643	325-247-4158
Stanley Miller	507 <del>Boysen</del> 3746 Clark 104 Llano, TX	325-247-6342
Glenn Gower	1102 STEFFERD AVE LLANO	325-247-9562
Chris Slax	101 LARCH HILLS BLVD	254-548-5500
ERVIN LIGHT	807 ANNISTON LLANO TX	325-247-1880
Fraser Smith	409 E. Tarrant	325-423-4113
Mrs Philip Smith	502 E. Sandstone, Llano	325-247-5294
Daily Mitchell	1106 W. Main St., Llano	325-423-0256
Cheryl Crabtree	207 W. Green St. Llano	325-242-5049
Erin Green	C/O Varco Co. Journal 714 Ford	325-248-0088
Mike Jurek		
Brenton Lewis		
Patty Kuykendall	1105 E Sandstone St, Llano	325-247-4857
Cindy Gutierrez	P.O.B 7035 Tyler TX 75710	903-581-0500
MIKE MAZEL	300 SUNSET. LLANO	247 4 777

**PUBLISHER'S AFFIDAVIT**

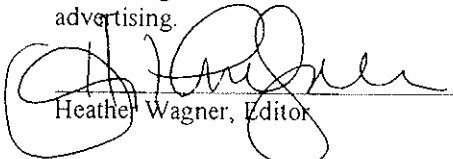
**THE STATE OF TEXAS,  
COUNTY OF LLANO**

On this 25<sup>th</sup> day of February 2015  
Personally appeared before me the undersigned  
authority Heather Wagner who states that she is the  
editor of *The Llano News*, published at Llano,  
Texas, Llano County, and upon being duly sworn  
by me on oath states that the attached  
advertisement is a true and correct copy of  
advertising published in said newspaper in  
1 ~~consecutive~~ issue(s) therefore on the  
following dates(s):

2.25.15

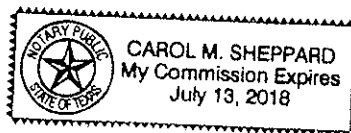
**PUBLIC NOTICE  
CITY OF LLANO**  
**TEXAS COMMUNITY DEVELOPMENT BLOCK  
GRANT PROGRAM**  
The City of Llano is giving notice of the City's intent to submit a Planning and Engineering application for a grant from the Texas Community Development Block Grant Program. The grant application request is \$32,145 for citywide planning activities named in the application. The application is available for review at City Hall during regular business hours.

and that the rate charged does not exceed the lowest rate charged by this publication for classified/public notice advertising nor the lowest rate charged commercial customers for similar advertising.

  
Heather Wagner, Editor

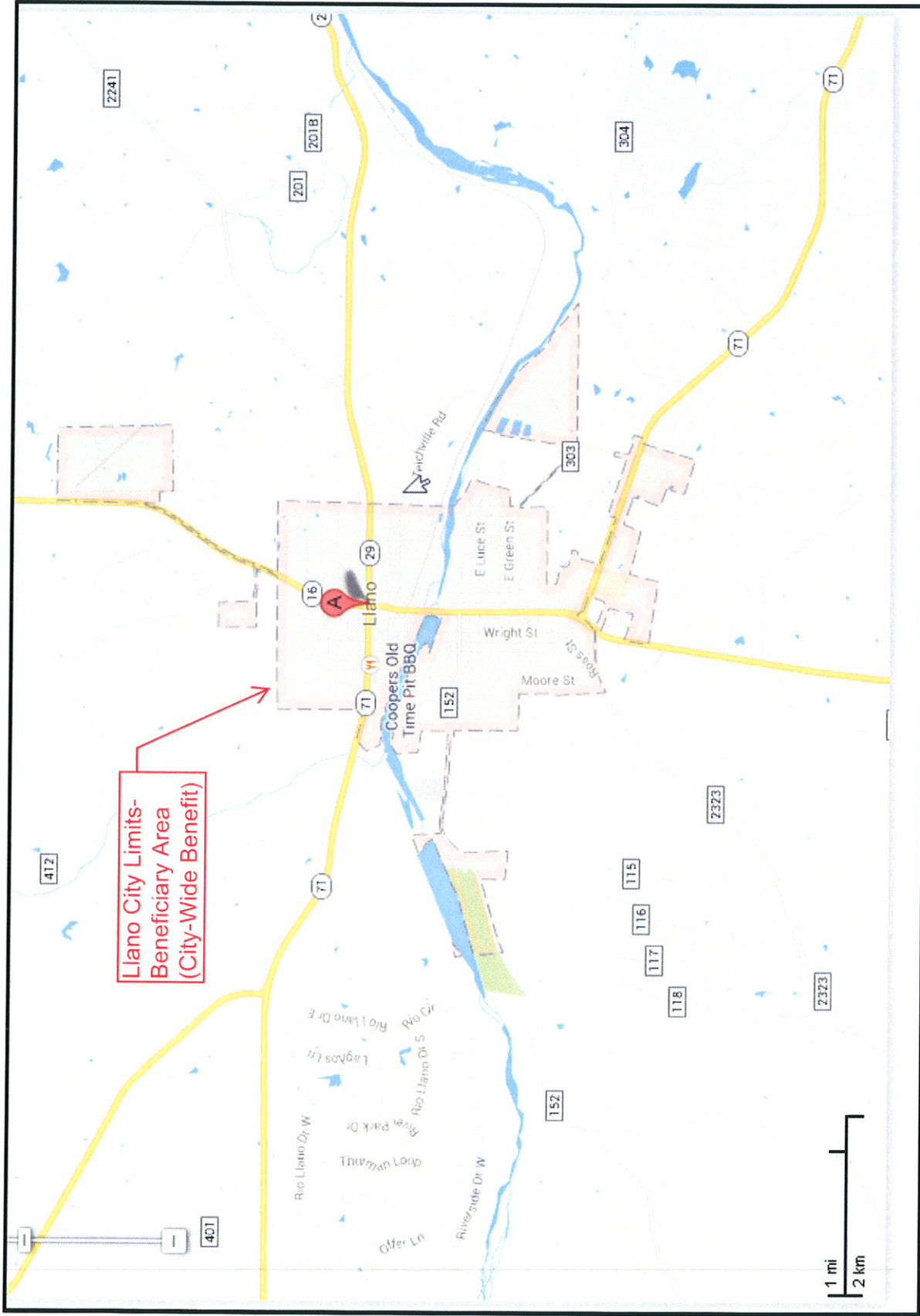
SUBSCRIBED AND SWORN to before this

25<sup>th</sup> day of February 2015  
Carol M. Sheppard  
Notary Public in and for the State of Texas



## Citizen Participation for: Llano

<b>Agency</b>	<b>Address</b>
Llano County Mental Health Center	1447 Texas 71 Llano, TX 75643
Llano Housing Authority	1110 Berry Street Llano, TX 78643
Green Street House	1301 Walnut Street Llano, TX 78643
Salvation Army	501 N. 2 <sup>nd</sup> Street Killeen, TX 76541
Habitat for Humanity	P.O. Box 1406 Marble Falls, TX 78654



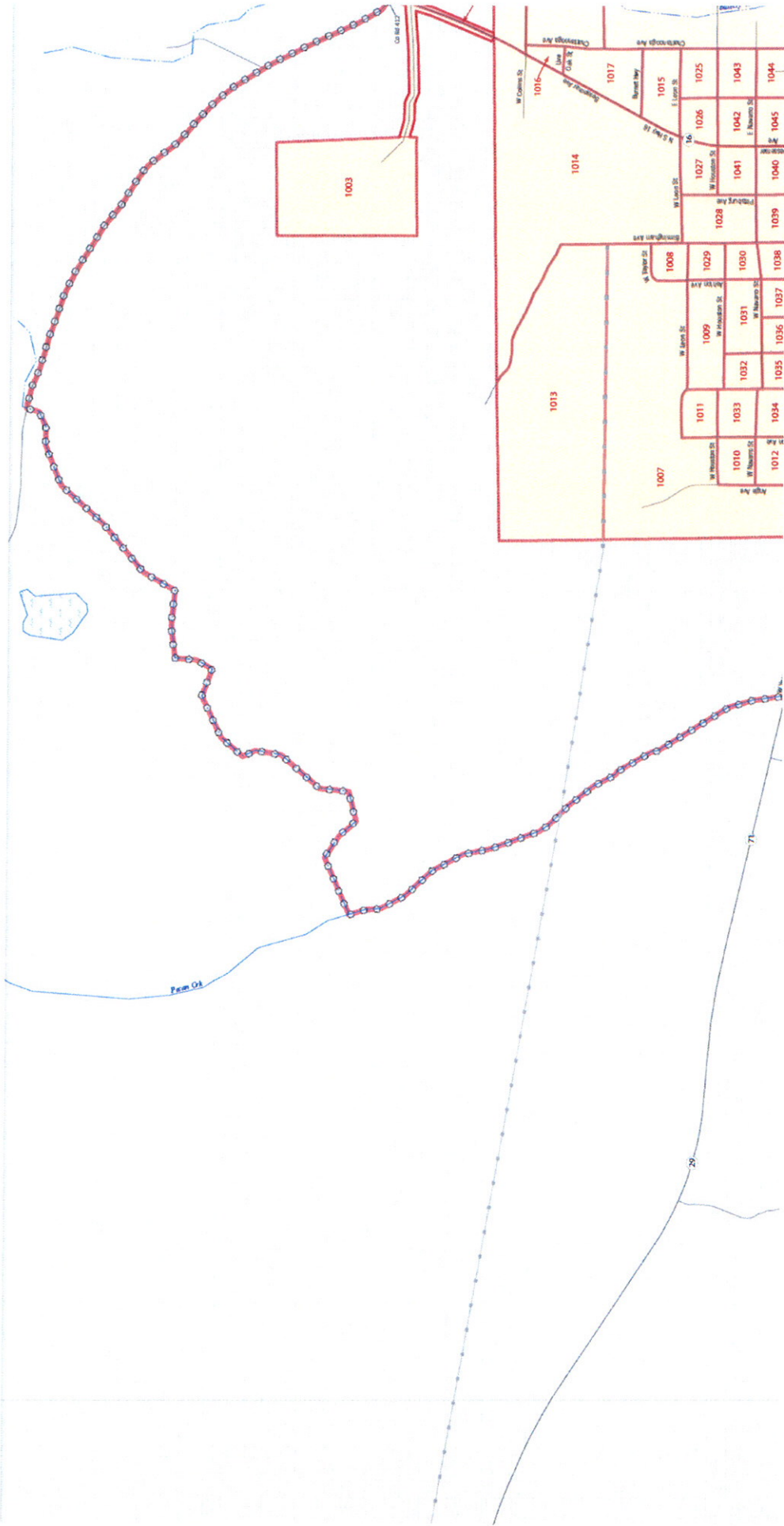
Llano, Texas City Limits  
&  
Beneficiary Area—City Wide





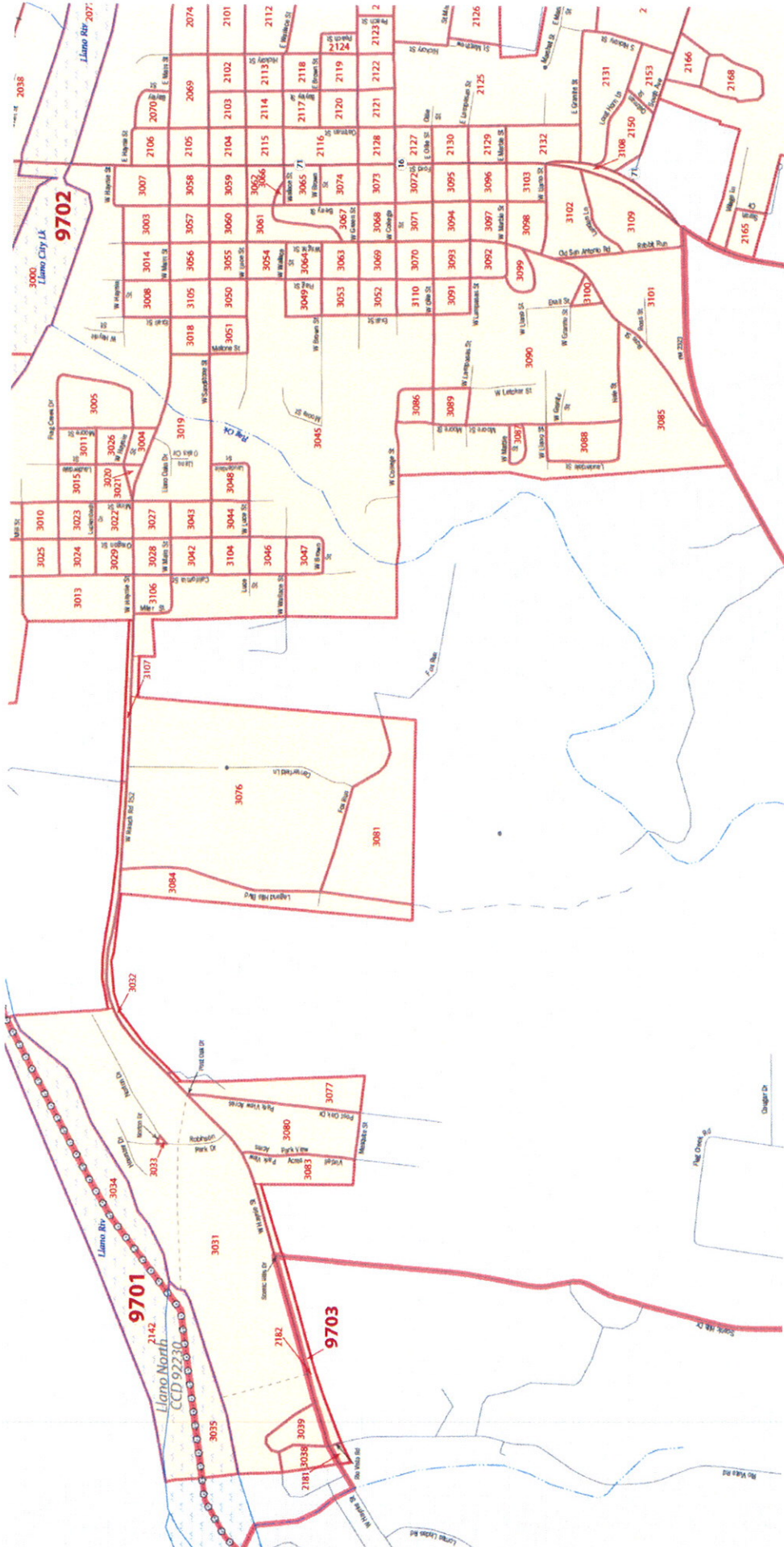
# CITY OF LLANO CENSUS MAP—ENLARGED

FOR LEGIBILITY

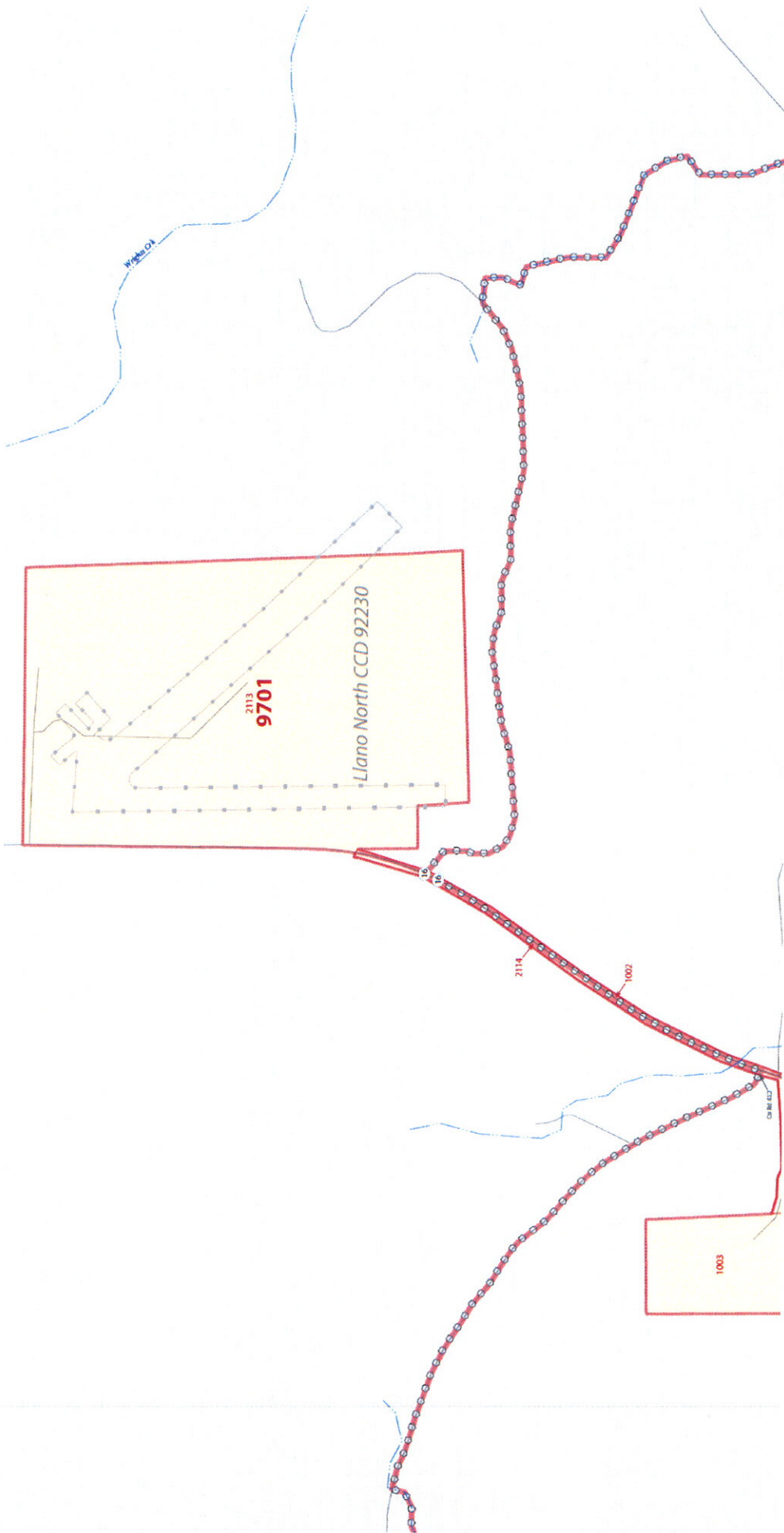




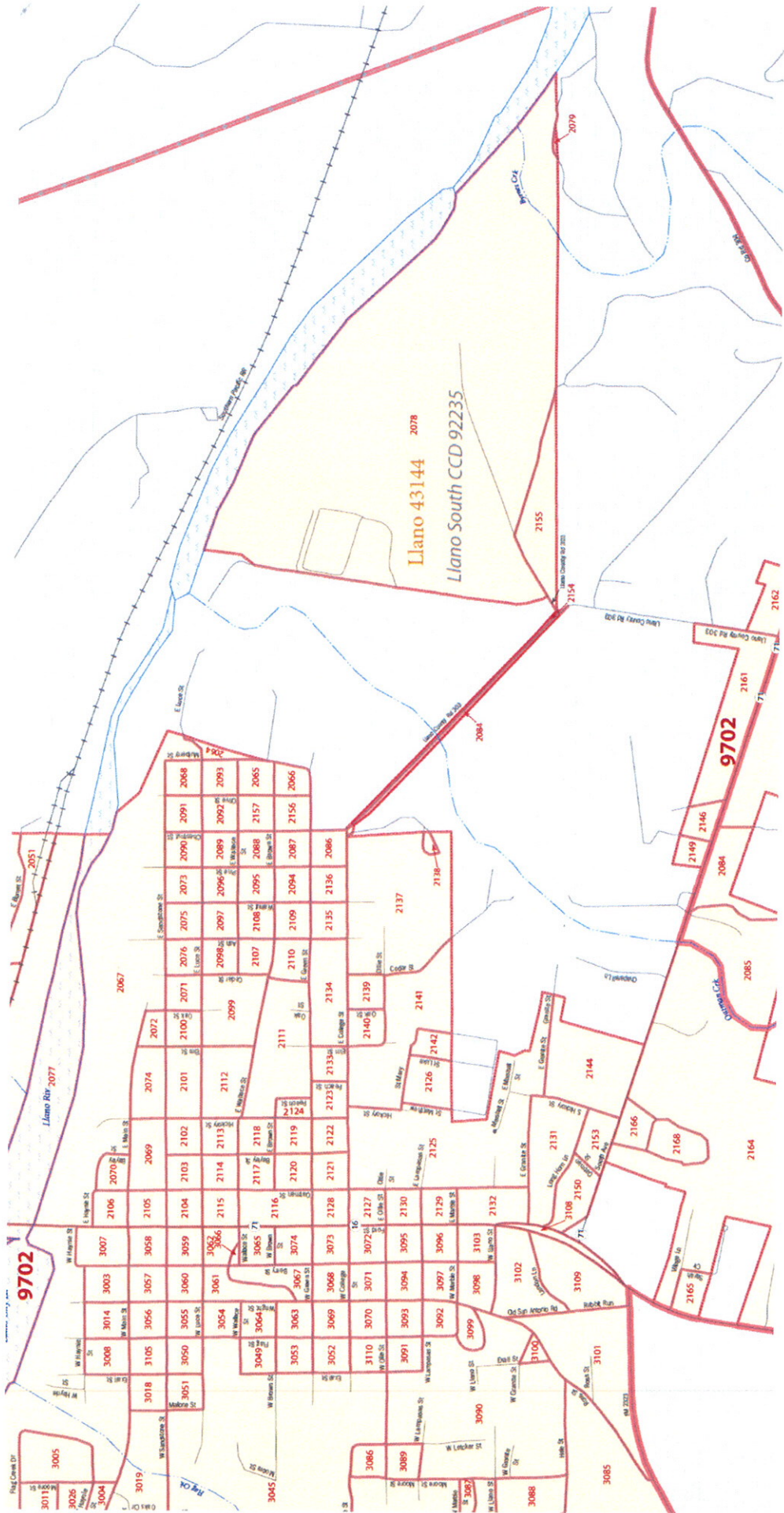








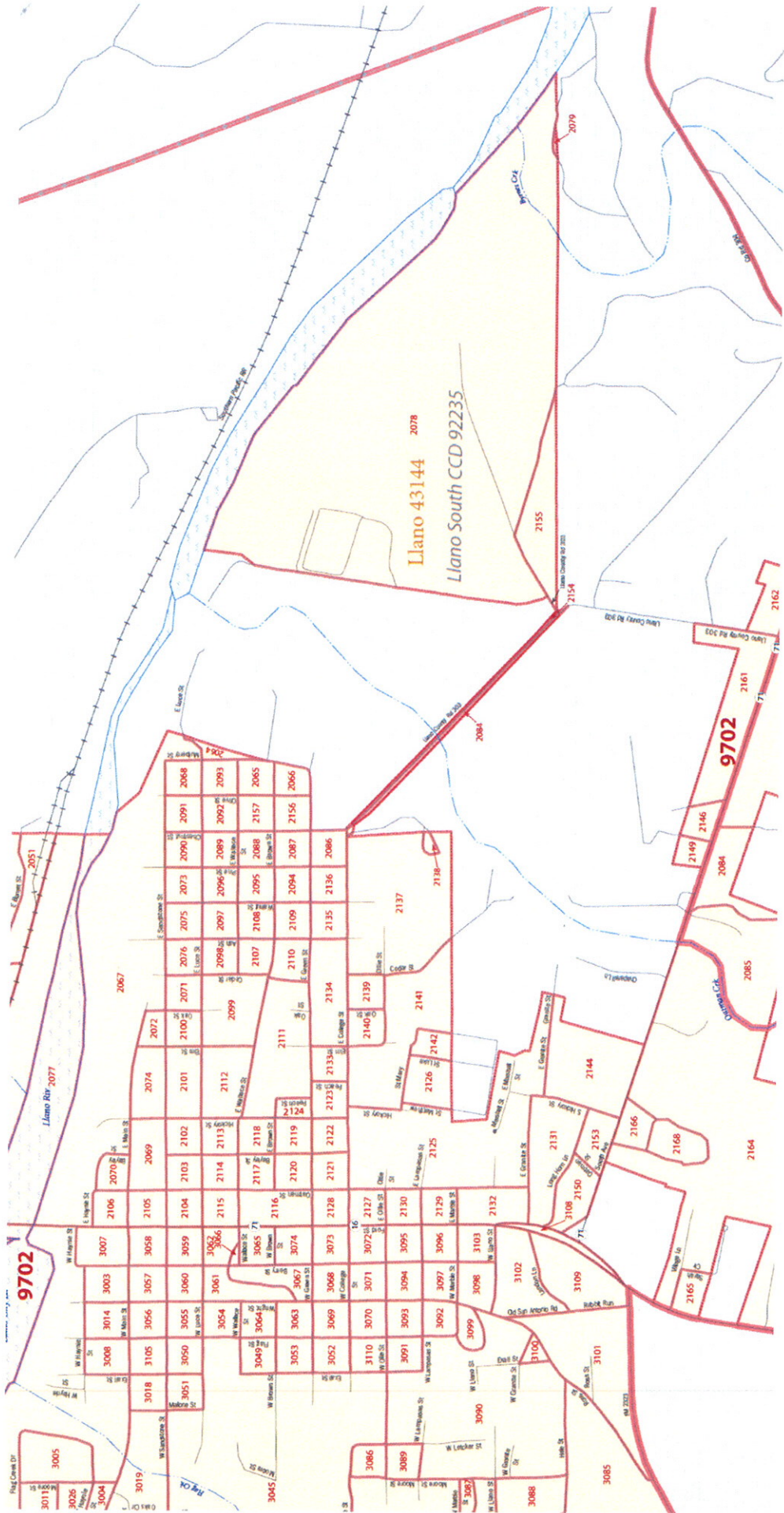




Llano 43144 2078  
Llano South CCD 92235

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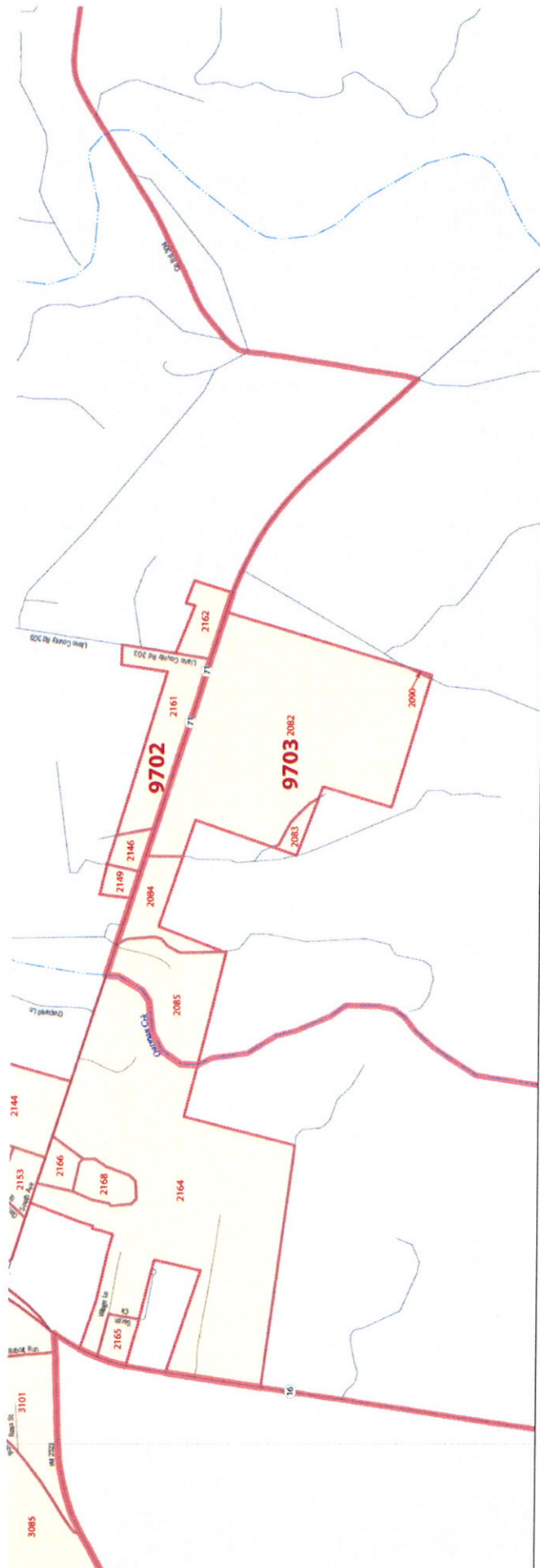
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Llano 43144 2078  
Llano South CCD 92235

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9702



Group	geoname	Place	County	Cousub	lowmod	lowmoduniv	lowmod_pct
PLACES	Llano city, Texas	43144			1,745	3,075	56.75%

Rural, Block Group 2 (part), Census Tract 9701 (part), Llano city (part), Llano North CCD, Llano County Texas	0	0.00	0	0.05	157	440	161	1,223	80	1,169	2	2010 CENSUS TOTAL 3,232	2014 LMISD 3,075
Rural, Block Group 1 (part), Census Tract 9702 (part), Llano city (part), Llano South CCD, Llano County Texas	157	0.05	440	0.14	161	1,223	80	1,169	2	2	2		
Rural, Block Group 1 (part), Census Tract 9702 (part), Llano city (part), Llano South CCD, Llano County Texas	440	0.14	161	0.05	1,223	80	1,169	2	2	2	2		
Urban, Block Group 1 (part), Census Tract 9702 (part), Llano city (part), Llano South CCD, Llano County Texas	161	0.05	1,223	0.38	80	1,169	2	2	2	2	2		
Rural, Block Group 2 (part), Census Tract 9702 (part), Llano city (part), Llano South CCD, Llano County Texas	1,223	0.38	80	0.02	1,169	2	2	2	2	2	2		
Urban, Block Group 2 (part), Census Tract 9702 (part), Llano city (part), Llano South CCD, Llano County Texas	80	0.02	1,169	0.36	2	2	2	2	2	2	2		
Rural, Block Group 3 (part), Census Tract 9702 (part), Llano city (part), Llano South CCD, Llano County Texas	1,169	0.36	2	0.00	2	2	2	2	2	2	2		
Urban, Block Group 3 (part), Census Tract 9702 (part), Llano city (part), Llano South CCD, Llano County Texas	2	0.00	2	0.00	2	2	2	2	2	2	2		

%

Adjusted for LMISD POP

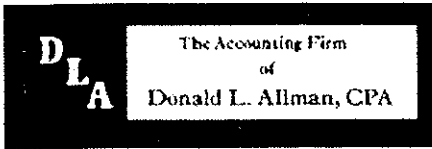
0	149	419	153	1164	76	1112	2
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CITY OF LLANO, TEXAS  
FINANCIAL STATEMENTS AS OF  
SEPTEMBER 30, 2013  
TOGETHER WITH INDEPENDENT AUDITORS' REPORT THEREON  
AND SUPPLEMENTARY INFORMATION

Prepared by:

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Donald L. Allman, CPA, PC  
205 E. University Ave., Ste.165  
Georgetown, Texas 78626

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Aldermen  
City of Llano, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Llano, Texas, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### Opinions

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

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 8 and 42-43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Llano, Texas, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget circular A-133, Audits of states, *Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2014, on our consideration of the City of Llano, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering city of Llano, Texas' internal control over financial reporting and compliance.

Donald L. Allman, CPA, PC  
Georgetown, Texas

May 5, 2014

CITY OF LLANO, TEXAS  
BASIC FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
SEPTEMBER 30, 2013

CITY OF LLANO  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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CITY OF LLANO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Llano, we offer readers of the City's financial statements this narrative overview and analysis of the financial statements of the City for the year ended September 30, 2013. Please read it in connection with the independent auditor's report on page 1, and City's Basic Financial Statements which begin on page 9.

FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$22,461,109 (net assets). Of this amount, \$2,513,277 (unrestricted net assets) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's net assets increased by \$626,874 as a result of this year's operations.
- At September 30, 2013, the City's governmental funds reported combined ending fund balances of \$389,435, an increase of \$206,422 in comparison with the prior year.
- At September 30, 2013, the City's Enterprise Funds reported net assets of \$12,551,434 an increase of \$185,773 in comparison with the prior year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Assets and the Statement of Activities (on pages 9 through 11). These provide information about the activities of the City as a whole and present a longer-term view of the City's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (beginning on page 12) report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget.

The notes to the financial statements (starting on page 24) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The Budgetary Comparison Schedule (operating fund) and the Schedule of Funding Progress for the Retirement Plan are presented as required supplementary information on pages 42 and 43.

## Reporting the City as a Whole

### *The Statement of Net Assets and the Statement of Activities*

The analysis of the City's overall financial condition and operations begins on page 9. Its primary purpose is to show whether the City is better off or worse off as a result of the year's activities. The Statement of Net Assets includes all the City's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the City's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. All the city's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the City's net assets and changes in them. The City's net assets (the difference between assets and liabilities) provide one measure of the City's financial health, or financial position. Over time, increases or decreases in the City's net assets are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the City, however, you should consider other factors as well, such as changes in the City's customers or its property tax base and the condition of the City's facilities.

In the Statement of Net Assets and the Statement of Activities, the City has two kinds of activity:

- Governmental activity – Most of the City's basic services are reported here, including the public safety, public works, municipal court and administration. Property taxes, user charges, sales tax and franchise tax finance most of these activities.
- Business-type activity – The City's electric, water and sewer system and sanitation are reported as a business-type activity since the fees charged to customers cover the cost of services provided.

## Reporting the City's Most Significant Funds

### *Fund Financial Statements*

The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

The City has two kinds of funds:

- Governmental funds – All of the City's basic services are reported in governmental funds. These use modified accrual accounting (a method that measure the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in Note II to the financial statements.
- Proprietary funds – Services for which the City charges customers a fee are generally reported in proprietary funds. The City's utility fund (Electric, Water, Sewer and Sanitation) is a business-type activity and provides both long and short-term financial information.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the net assets (Table I) and changes in net assets (Table II) of the City's governmental and business-type activities.

Net assets of the City's governmental activities increased from \$9,546,574 to \$9,905,675. Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – was \$325,379 at September 30, 2013. This increase in governmental net assets was the result of three factors. First, the City's revenues exceeded the expenditures by \$441,101. Second, the City paid principal on long-term debt of \$74,142 and acquired capital assets in the amount of \$614,536. Third, the City recorded depreciation in the amount of \$586,081.

Net assets of the City's business-type activities increased from \$12,365,661 to \$12,551,434. Unrestricted net assets were \$2,187,898 at September 30, 2013. This increase in business-type net assets was the result of net income of \$185,773.

Table I  
City of Llano

### NET ASSETS in thousands

	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current and Restricted Assets	\$ 778	\$ 513	\$ 3,477	\$ 3,695	\$ 4,255	\$ 4,208
Capital Assets	\$ 9,832	\$ 9,582	\$ 16,385	\$ 16,357	\$ 26,217	\$ 25,939
Total Assets	\$ 10,610	\$ 10,095	\$ 19,862	\$ 20,052	\$ 30,472	\$ 30,147
Long-Term Liabilities	\$ 201	\$ 257	\$ 6,549	\$ 6,765	\$ 6,750	\$ 7,022
Other Liabilities	\$ 499	\$ 369	\$ 762	\$ 922	\$ 1,261	\$ 1,291
Total Liabilities	\$ 700	\$ 626	\$ 7,311	\$ 7,687	\$ 8,011	\$ 8,313
Net Assets:						
Invested in Capital Assets						
Net of Related Debt	\$ 9,552	\$ 9,299	\$ 9,620	\$ 9,312	\$ 19,172	\$ 18,611
Restricted	\$ 32	\$ 32	\$ 743	\$ 565	\$ 775	\$ 597
Unrestricted	\$ 326	\$ 137	\$ 2,188	\$ 2,489	\$ 2,514	\$ 2,626
Total Net Assets	\$ 9,910	\$ 9,468	\$ 12,551	\$ 12,366	\$ 22,461	\$ 21,834



Table II  
City of Llano  
CHANGES IN NET ASSETS

	in thousands					
	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Revenues:</b>						
Charges for Services	\$ 887	\$ 748	\$ 7,412	\$ 7,405	\$ 8,299	\$ 8,153
Property Tax	615	593			615	593
Sales Tax	710	702			710	702
Franchise Tax	80	76			80	76
Operating Grants & Contribution	-	16			-	16
Capital Grants & Contributions	463	8	188		651	8
Investment Earnings	8	7	7	7	15	14
Other Taxes	80	83			80	83
Miscellaneous	129	184			129	184
<b>Total Revenue</b>	<b>\$ 2,972</b>	<b>\$ 2,417</b>	<b>\$ 7,607</b>	<b>\$ 7,412</b>	<b>\$ 10,579</b>	<b>\$ 9,829</b>
<b>Expenses</b>						
City Council	\$ 25	\$ 26	\$ -	\$ -	\$ 25	\$ 26
General Administration	823	888			823	888
Main Street	67	125			67	125
Police	842	847			842	847
Code Enforcement	6	43			6	43
Fire	95	65			95	65
Recreation and Parks	390	354			390	354
Lantex Theater	6	9			6	9
Cemetery	69	80			69	80
Municipal Court	89	61			89	61
Golf Course	356	441			356	441
Street	543	514			543	514
Airport	493	425			493	425
Other	15	42			15	42
Water			844	696	844	696
Sewer			513	558	513	558
Sanitation			631	540	631	540
Electric			3,459	3,762	3,459	3,762
Other Utility			383	406	383	406
Debt Service	9	12	295	290	304	302
<b>Total Expenses</b>	<b>\$ 3,828</b>	<b>\$ 3,932</b>	<b>\$ 6,125</b>	<b>\$ 6,252</b>	<b>\$ 9,953</b>	<b>\$ 10,184</b>
<b>Increase in Net Assets Before</b>						
Transfer & Capital Contributions	\$ (856)	\$ (1,515)	\$ 1,482	\$ 1,160	\$ 626	\$ (355)
Capital Contributions	\$ -	\$ -	\$ -	\$ 84	\$ -	\$ 84
Transfers	1,297	1,452	(1,297)	(1,452)	-	-
<b>Totals</b>	<b>\$ 1,297</b>	<b>\$ 1,452</b>	<b>\$ (1,297)</b>	<b>\$ (1,368)</b>	<b>\$ -</b>	<b>\$ 84</b>
<b>Net Change</b>	<b>\$ 441</b>	<b>\$ (64)</b>	<b>\$ 185</b>	<b>\$ (208)</b>	<b>\$ 626</b>	<b>\$ (272)</b>
Net Assets, Beginning	9,469	9,533	12,366	12,574	21,835	22,107
<b>Net Assets, Ending</b>	<b>\$ 9,910</b>	<b>\$ 9,469</b>	<b>\$ 12,551</b>	<b>\$ 12,366</b>	<b>\$ 22,461</b>	<b>\$ 21,835</b>

The cost of all governmental activities this year was \$3,827,558. However, as shown in the Statement of Activities on page 10, the amount that our taxpayers ultimately financed for these activities through City taxes was only \$614,461 because the other costs were paid by sales tax (\$710,056), other tax (\$160,194), user charges (\$886,498), operating and capital grants (\$463,294), and other miscellaneous (\$128,539).

## THE CITY'S FUNDS

As the City completed the year, its governmental funds (as presented in the balance sheet on page 12) reported a combined fund balance of \$389,435, which is more than last year's total of \$183,013. Included in this year's total change in fund balance is an increase of \$206,422 in the City's General Fund. This increase in the General Fund balance was caused by the excess of revenues over expenditures.

The City adopted the General Fund Budget. The City did amend the original budget several times during the year; actual revenues were more than budgeted amounts and expenditures were less than budgeted amounts.

## CAPITAL ASSET AND DEBT ADMINISTRATION

At September 30, 2013, the City had the following amounts invested in capital assets, net of depreciation:

	CAPITAL ASSETS					
	in thousands					
	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 1,627	\$ 1,627	\$ 483	\$ 483	\$ 2,110	\$ 2,110
Construction in Progress	667	164	382	45	1,049	209
Distribution & Collection Systems			21,393	21,143	21,393	21,143
Buildings & Improvements	6,929	6,799			6,929	6,799
Equipment	3,752	3,645	3,123	3,096	6,875	6,741
Infrastructure	4,900	4,900			4,900	4,900
Total Capital Assets	\$ 17,875	\$ 17,135	\$ 25,381	\$ 24,767	\$ 43,256	\$ 41,902
Less Accumulated Depreciation	\$ (8,043)	\$ (7,554)	\$ (8,996)	\$ (8,410)	\$ (17,039)	\$ (15,964)
Capital Assets, Net	\$ 9,832	\$ 9,581	\$ 16,385	\$ 16,357	\$ 26,217	\$ 25,938

More detailed information about the City's capital assets is presented in Note F and G to the financial statements.

## DEBT

At September 30, 2013, the City had the following outstanding debt:

	OUTSTANDING DEBT					
	in thousands					
	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Bonds Payable	\$		\$	6,502	\$	6,628
Notes Payable		74		263		337
Capital Leases Payable		114		166		166
Compensated Absences		91		69		91
Total Outstanding Debt	\$	279	\$	331	\$	6,765
				7,045		7,044
						7,376

For governmental activities, the City paid \$22,191 in principal on the outstanding long-term debt and issues \$51,951 in notes payable and capital leases.

For business-type activities, the City paid \$126,000 in principal on the outstanding long-term debt and issues \$154,603 in notes payable.

More detailed information about the City's long-term liabilities is presented in Notes H, I, J and K to the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's elected and appointed officials considered many factors when setting the fiscal year 2014 budget and tax rates. The major factors are the assessed property valuation and population growth. These indicators were taken into account when adopting the General Fund budget for 2014. Amounts available for appropriation in the General Fund budget are \$3,743,749 and expenditures are estimated to be \$3,743,672.

If these estimates are realized, the City's budgetary General fund balance is expected to remain about the same by the close of 2014.

## CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's business office, at City of Llano, Llano, Texas.

CITY OF LLANO  
STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2013

EXHIBIT A-1

	Primary Government			Component Unit
	Governmental Activities	Business Type Activities	Total	Nonmajor Component Unit
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 353,258	\$ 252,427	\$ 605,685	\$ 107,785
Investments - Current	125,772	1,486,410	1,612,182	274,691
Receivables (net of allowance for uncollectibles)	204,089	775,887	979,976	204,574
Due from Component Unit	48,571	-	48,571	-
Due from Primary Government	-	-	-	27,164
Inventories	46,562	218,645	265,207	-
<b>Restricted Assets:</b>				
Restricted Asset - Debt Service	-	421,521	421,521	-
Restricted Asset - Capital Improvements	-	321,289	321,289	-
<b>Capital Assets:</b>				
Land	1,626,981	482,590	2,109,571	219,000
Infrastructure, net	2,769,311	14,867,794	17,637,105	95,625
Buildings, net	4,155,124	-	4,155,124	19,886
Improvements other than Buildings, net	-	-	-	2,409,811
Machinery and Equipment, net	612,779	652,873	1,265,652	15,800
Construction in Progress	667,331	382,255	1,049,586	-
<b>Total Assets</b>	<u>\$ 10,609,778</u>	<u>\$ 19,861,691</u>	<u>\$ 30,471,469</u>	<u>\$ 3,374,336</u>
<b>LIABILITIES</b>				
Accounts Payable	199,318	172,004	371,322	1,805
Intergovernmental Payable	-	-	-	-
Due to Component Unit	27,164	-	27,164	-
Due to Primary Government	-	-	-	48,571
Accrued Interest Payable	-	11,940	11,940	-
Deferred Revenues	41,266	-	41,266	-
Notes Payable - Current	23,680	85,330	109,010	-
Other Current Liabilities	153,097	361,527	514,624	-
<b>Noncurrent Liabilities</b>				
Due Within One Year	54,481	130,000	184,481	-
Due in More Than One Year	201,097	6,549,456	6,750,553	1,979,943
<b>Total Liabilities</b>	<u>700,103</u>	<u>7,310,257</u>	<u>8,010,360</u>	<u>2,030,319</u>
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt	9,552,268	9,620,726	19,172,994	780,179
Restricted for	-	-	-	-
Restricted for Special Revenue	32,028	-	32,028	-
Restricted for Debt Service	-	421,521	421,521	-
Restricted for Capital Improvements	-	321,289	321,289	-
Unrestricted Net Assets	325,379	2,187,898	2,513,277	563,838
<b>Total Net Assets</b>	<u>\$ 9,909,675</u>	<u>\$ 12,551,434</u>	<u>\$ 22,461,109</u>	<u>1,344,017</u>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Net (Expenses) Revenue and

	Changes in Net Assets							Component Unit Nonmajor Component Unit
	Program Revenues			Primary Government			Total	
	Charges for Services	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities		
<b>Expenses</b>	\$	\$	\$	\$	\$	\$	\$	\$
City Council	25,491		(25,491)				(25,491)	
General Administration	822,743		(811,159)				(11,584)	
Main Street	66,748		(66,748)					
Police	842,138	50,712	(791,426)				(791,426)	
Municipal Court	88,575		(38,488)				(38,488)	
Code Enforcement	5,971		(5,971)					
Fire	95,645		(95,645)					
Parks and Recreation	389,709		(254,633)				(254,633)	
Lantex Theater	5,564		27,169				27,169	
Cemetery	69,137		(18,696)				(18,696)	
Golf Course	355,614		(119,678)				(119,678)	
Street	543,391	4,352	(539,039)				(539,039)	
Airport	493,379	408,230	285,492				285,492	
Christmas Lighting	15,034		(15,034)					
Other Debt Interest	8,419		(8,419)				(8,419)	
<b>Total Governmental Activities:</b>	<b>3,827,558</b>	<b>463,294</b>	<b>(2,477,766)</b>				<b>(2,477,766)</b>	
<b>BUSINESS-TYPE ACTIVITIES:</b>								
Utility Fund	6,124,388	188,159		1,339,395			1,339,395	
<b>Total Business-Type Activities:</b>	<b>6,124,388</b>	<b>188,159</b>		<b>1,339,395</b>			<b>1,339,395</b>	
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$9,951,946</b>	<b>\$651,453</b>	<b>\$(2,477,766)</b>	<b>\$1,339,395</b>			<b>\$(1,138,371)</b>	
<b>Component Unit:</b>								
Llano Economic Development Corporation	\$ 194,978							\$ (194,978)
<b>TOTAL COMPONENT UNITS</b>	<b>\$ 194,978</b>							<b>\$(194,978)</b>
<b>General Revenues:</b>								
Property Taxes			614,461				614,461	
Sales Taxes			710,056				710,056	250,854
Franchise Taxes			79,753				79,753	
Other Taxes			80,451				80,451	
Miscellaneous Revenue			128,539	136,759			265,298	
Investment Earning			8,360	6,866			15,226	27,386
Transfers In (Out)			1,297,247	(1,297,247)				
<b>Total General Revenues and Transfers</b>			<b>2,918,867</b>	<b>(1,153,622)</b>			<b>1,765,245</b>	<b>278,240</b>
<b>Change in Net Assets</b>			<b>441,101</b>	<b>185,773</b>			<b>626,874</b>	<b>83,262</b>
<b>Net Assets - Beginning</b>			<b>9,468,574</b>	<b>12,365,661</b>			<b>21,834,235</b>	<b>1,260,755</b>
<b>Net Assets - Ending</b>			<b>\$ 9,909,675</b>	<b>\$ 12,551,434</b>			<b>\$ 22,461,109</b>	<b>\$ 1,344,017</b>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

General Revenues:				
Taxes:				
Property Taxes	614,461		614,461	-
Sales Taxes	710,056		710,056	250,854
Franchise Taxes	79,753		79,753	-
Other Taxes	80,451		80,451	-
Grants and Contributions				
Miscellaneous Revenue	128,539	136,759	265,298	
Investment Earning	8,360	6,866	15,226	27,386
Transfers In (Out)	1,297,247	(1,297,247)	-	-
Total General Revenues and Transfers	<u>2,918,867</u>	<u>(1,153,622)</u>	<u>1,765,245</u>	<u>278,240</u>
Change in Net Assets	441,101	185,773	626,874	83,262
Net Assets - Beginning	<u>9,468,574</u>	<u>12,365,661</u>	<u>21,834,235</u>	<u>1,260,755</u>
Net Assets - Ending	<u>\$ 9,909,675</u>	<u>\$ 12,551,434</u>	<u>\$ 22,461,109</u>	<u>\$ 1,344,017</u>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2013

	General Fund	Other Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 353,258	\$ -	\$ 353,258
Investments - Current	125,772	-	125,772
Property Taxes Receivable	41,266	-	41,266
Allowance for Uncollectible Taxes (credit)	(1,506)	-	(1,506)
Sales Tax, Hotel Motel Tax receivable	84,945	-	84,945
Accounts Receivable, Golf, Court Fines	46,177	-	46,177
Intergovernmental Receivables	33,207	-	33,207
Due from Other Funds	-	32,028	32,028
Due from Component Unit	48,571	-	48,571
Inventories	46,562	-	46,562
<b>Total Assets</b>	<u>\$ 778,252</u>	<u>\$ 32,028</u>	<u>\$ 810,280</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 199,318	\$ -	\$ 199,318
Salaries, payroll taxes & benefits Payable	41,860	-	41,860
Intergovernmental Payable	-	-	-
Due to Other Funds	-	-	-
Due to Component Unit	27,164	-	27,164
Deferred Revenues	41,266	-	41,266
Other Current Liabilities	111,237	-	111,237
<b>Total Liabilities</b>	<u>\$ 420,845</u>	<u>\$ -</u>	<u>\$ 420,845</u>
<b>FUND BALANCES</b>			
Nonspendable	\$ 46,562	\$ -	\$ 46,562
Restricted Fund Balance:			
Federal or State Funds Grant Restriction	-	32,028	32,028
Unassigned Fund Balance	310,845	-	310,845
<b>Total Fund Balances</b>	<u>\$ 357,407</u>	<u>\$ 32,028</u>	<u>\$ 389,435</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 778,252</u>	<u>\$ 32,028</u>	<u>\$ 810,280</u>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
 STATEMENT OF NET ASSETS  
 SEPTEMBER 30, 2013

<b>Total Fund Balances - Governmental Funds</b>	\$	389,435
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$17,874,722 and the accumulated depreciation was \$8,043,196. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net assets.		9,250,809
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2013 capital outlays and debt principal payments is to increase net assets.		665,079
The 2013 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net assets.		(489,482)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net assets.		93,834
<b>Net Assets of Governmental Activities</b>	\$	9,909,675

The notes to the Financial Statements are an integral part of this statement.



CITY OF LLANO  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Other Funds	Total Governmental Funds
<b>REVENUES:</b>			
Property Taxes	\$ 614,461	\$ -	\$ 614,461
General Sales and Use Taxes	710,056	-	710,056
Franchise Tax	79,753	-	79,753
Other Taxes	80,451	-	80,451
Licenses and Permits	11,584	-	11,584
Intergovernmental Revenue and Grants	463,294	-	463,294
Charges for Services	733,955	-	733,955
Fines	50,087	-	50,087
Investment Earnings	6,866	-	6,866
Rents and Royalties	79,366	-	79,366
Contributions & Donations from Private Sources	13,000	-	13,000
Other Revenue	128,539	-	128,539
<b>Total Revenues</b>	<u>\$ 2,971,412</u>	<u>\$ -</u>	<u>\$ 2,971,412</u>
<b>EXPENDITURES</b>			
City Council	\$ 25,491	\$ -	\$ 25,491
General Administration	769,644	-	769,644
Main Street	66,748	-	66,748
Police	726,710	-	726,710
Municipal Court	88,575	-	88,575
Code Enforcement	5,971	-	5,971
Fire	88,938	-	88,938
Parks and Recreation	308,235	-	308,235
Lantex Theater	5,564	-	5,564
Cemetery	69,137	-	69,137
Golf Course	324,020	-	324,020
Street	404,985	-	404,985
Airport	384,539	-	384,539
Christmas Lighting	15,034	-	15,034
Depot Museum	8,125	-	8,125
Debt Service:			
Other Debt Principal	74,142	-	74,142
Other Debt Interest	8,419	-	8,419
Capital outlay:			
Capital Outlay	739,221	-	739,221
<b>Total Expenditures</b>	<u>\$ 4,113,498</u>	<u>\$ -</u>	<u>\$ 4,113,498</u>
Excess (Deficiency) of Revenues Over (under) Expenditures	<u>(1,142,086)</u>	<u>-</u>	<u>(1,142,086)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from Debt	51,261	-	51,261
Transfers In	\$ 1,297,247	-	1,297,247
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 1,348,508</u>	<u>\$ -</u>	<u>\$ 1,348,508</u>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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	General Fund	Other Funds	Total Governmental Funds
Net Change in Fund Balances	\$ 206,422	-	\$ 206,422
Fund Balance - October 1 (Beginning)	<u>150,985</u>	<u>32,028</u>	<u>183,013</u>
Fund Balance - September 30 (Ending)	<u>\$ 357,407</u>	<u>\$ 32,028</u>	<u>\$ 389,435</u>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

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<b>Total Net Change in Fund Balances - Governmental Funds</b>	\$	206,422
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2012 capital outlays and debt principal payments is to increase net assets		665,079
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net assets		(489,482)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to decrease net assets		59,082
<b>Change in Net Assets of Governmental Activities</b>	\$	441,101

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
SEPTEMBER 30, 2013

	Business Type	
	Activities	
	Utility Fund	
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$	252,427
Investments - Current		1,486,410
<b>Restricted Assets - Current:</b>		
Restricted Asset - Debt Service		421,521
Restricted Asset - Capital Improvements		321,289
Accounts Receivable - Net of Uncollectible Allowance		775,887
Due from Other Funds		
Inventories		218,645
<b>Total Current Assets</b>	<b>\$</b>	<b>3,476,179</b>
<b>Noncurrent Assets:</b>		
<b>Capital Assets:</b>		
Land	\$	482,590
Infrastructure	\$	21,393,399
Machinery & Equipment		3,123,177
Construction in Progress		382,255
Accumulated Depreciation		(8,995,909)
<b>Total Noncurrent Assets</b>	<b>\$</b>	<b>16,385,512</b>
<b>Total Assets</b>		<b>19,861,691</b>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
SEPTEMBER 30, 2013

	Business Type
	Activities
	Utility Fund
<b>LIABILITIES</b>	
<b>Current Liabilities:</b>	
Accounts Payable	172,004
Salaries, payroll taxes and benefits payable	24,878
Compensated Absences Payable	31,594
Intergovernmental Payable	-
Due to Other Funds	-
Accrued Interest Payable	11,940
Notes Payable - Current	85,330
Bonds Payable - Current	130,000
Other Current Liabilities	305,055
Total Current Liabilities	760,801
<b>Noncurrent Liabilities:</b>	
Bonds Payable - Noncurrent	6,372,000
Notes Payable - Noncurrent	177,456
Total Noncurrent Liabilities	6,549,456
Total Liabilities	7,310,257
<b>NET ASSETS</b>	
Investments in Capital Assets, Net of Debt	9,620,726
Restricted for Debt Service	421,521
Restricted for Capital Improvements	321,289
Unrestricted Net Assets	2,187,898
Total Net Assets	\$ 12,551,434

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business Type	
	Activities	
	Utility	Fund
<b>OPERATING REVENUES:</b>		
Charges for Water Services	\$	949,194
Charges for Sewer Service		826,719
Charges for Sanitation Service		660,196
Charges for Electricity Service		4,658,335
Charges for Administration Services		98,038
Charges for Customer Convenience Station		61,775
Charges for Miscellaneous Services		89,948
Other Revenue		68,178
Total Operating Revenues	\$	<u>7,412,383</u>
<b>OPERATING EXPENSES:</b>		
Administration:		
Personnel Services - Salaries, Taxes, Benefits		210,778
Purchased Professional & Technical Services		9,579
Purchased Property Services		67,663
Other Operating Expenses		2,844
Supplies		13,466
Total Administration	\$	<u>304,330</u>
Customer Convenience Station		
Personnel Services - Salaries, Taxes, Benefits		37,916
Purchased Professional & Technical Services		57,604
Purchased Property Services		223
Supplies		5,889
Total Customer Convenience Station	\$	<u>101,632</u>
Sanitation		
Purchased Professional & Technical Services		616,253
Water Plant		
Personnel Services - Salaries, Taxes, Benefits		80,314
Purchased Professional & Technical Services		90,424
Purchased Property Services		51,125
Supplies		73,622
Total Water Plant	\$	<u>295,485</u>
Water Distribution		
Personnel Services - Salaries, Taxes, Benefits		115,685
Purchased Professional & Technical Services		26,291
Purchased Property Services		85,252
Supplies		11,032
Total Water Distribution	\$	<u>238,260</u>
Sewer Plant		
Personnel Services - Salaries, Taxes, Benefits		53,230
Purchased Professional & Technical Services		25,390
Purchased Property Services		41,627
Supplies		13,372
Total Sewer Plant	\$	<u>133,619</u>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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		Business Type
		Activities
		Utility
		Fund
<hr/>		
Sewer Collection		
Personnel Services - Salaries and Wages		85,496
Purchased Professional & Technical Services		9,819
Purchased Property Services		57,551
Supplies		12,228
Total Sewer Collection	\$	165,094
Electric		
Personnel Services - Salaries and Wages		273,557
Purchased Professional & Technical Services		2,977,634
Purchased Property Services		106,355
Supplies		30,884
Total Electric	\$	3,388,430
Depreciation		586,081
Total Operating Expenses	\$	5,829,184
Operating Income	\$	1,583,199
NON-OPERATING REVENUES (EXPENSES):		
Grants (Not Capital grants)		188,159
Investment Earnings		6,866
Interest Expense - Non-Operating		(295,204)
Total Non-Operating Revenue (Expenses)		(100,179)
Income Before Contributions & Transfers	\$	1,483,020
Capital Contributions		
Transfers Out		(1,297,247)
Change in Net Assets		185,773
Total Net Assets - October 1 (Beginning)		12,365,661
Total Net Assets - September 30 (Ending)		12,551,434

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business Type	
	Activities	
	Utility	Fund
<u>Cash Flows from Operating Activities:</u>		
Cash Received from User Charges	\$	7,681,900
Cash Received from Assessments - Other Services		
Cash Payments to Employees for Services		(856,976)
Cash Payment for Suppliers		(160,493)
Cash Payments for Other Operating Expenses		(4,301,963)
Net Cash Provided by Operating Activities	\$	<u>2,362,468</u>
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Operating Transfer Out	\$	<u>(1,297,247)</u>
<u>Cash Flows from Capital &amp; Related Financing Activities:</u>		
Acquisition of Capital Assets		(614,536)
Capital Contributed by Other Funds		-
Use of Restricted Assets		143,820
Interest Paid		(295,204)
Loan Proceeds		-
Loan Payments		(154,603)
Principal Payments - Certificates of Obligation		(126,000)
Net Cash Provided by (Used for) Capital & Related Financing Activities		<u>(1,046,523)</u>
<u>Cash Flows from Investing Activities:</u>		
Grants		188,159
Interest and Dividends on Investments		6,866
Net cash flows from investing activities		<u>195,025</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$	<u>213,723</u>
Cash and Cash Equivalents at Beginning of the Year:		<u>1,846,403</u>
Cash and Cash Equivalents at the End of the Year:	\$	<u>2,060,126</u>

The notes to the Financial Statements are an integral part of this statement.



CITY OF LLANO  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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	Business Type	
	Activities	
	Utility	Fund
<u>Reconciliation of Operating Income to Net Cash</u>		
<u>Provided By Operating Activities</u>		
Operating Income:	\$	1,583,199
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		586,081
Depreciation		
Effect of Increases and Decreases in Current Assets and Liabilities:		
Decrease (increase) in Receivables		269,517
Decrease (increase) in Inventories		19,187
Decrease (increase) in Due From Other Funds		-
Increase (decrease) in Accounts Payable		(134,119)
Increase (decrease) in Accrued Wages		(3,232)
Increase (decrease) in Compensated Absences		-
Increase (decrease) in Intergovernmental		(19,645)
Increase (decrease) in Other Current Liabilities		61,480
Net Cash Provided by Operating Activities	\$	2,362,468

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
SEPTEMBER 30, 2013

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	Private Purpose Trust Fund	Total Pension Trust Fund
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 112	\$ 539
Investments - current	<u>35,137</u>	<u>-</u>
Total Assets	<u>35,249</u>	<u>539</u>
 <b>NET ASSETS</b>		
Unrestricted Net Assets	<u>\$ 35,249</u>	<u>\$ 539</u>
Total Net Assets	<u>35,249</u>	<u>539</u>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
 STATEMENT OF CHANGES IN FIDUCIARY FUND NET ASSETS  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Private Purpose Trust Fund	Total Pension Trust Fund
OPERATING REVENUES:		
Investment Earnings	\$ 38	\$ 38
Other Revenue	-	-
Total Operating Revenues	<u>38</u>	<u>38</u>
Operating Income	38	38
Total Net Assets - October 1 (Beginning)	<u>35,211</u>	<u>539</u>
Total Net Assets - September 30 (Ending)	<u>\$ 35,249</u>	<u>\$ 539</u>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2013

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Llano, Texas conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

A. Reporting Entity – The Mayor and City Council is the level of government which has governance responsibilities over all activities within the jurisdiction of the City of Llano. The City is not included in any other governmental “reporting entity” as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards, since the Mayor and Aldermen are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

Llano Economic Development Corporation – The Llano Economic Development Corporation (the Corporation) was established in 1994 under the Development Corporation Act of 1979, Article 5190.6, Tex. Rev. Civ. Stat. Ann., as amended. Directors of the Corporation are removable by the City Council of the City of Llano at will, the overall economic development plan of the corporation must be approved by the City Council of the City of Llano, and the budget for each forthcoming fiscal year must be approved by the City Council of the City of Llano. Since the Corporation is financially accountable to the City, it is treated as a component unit of the City and is reported as part of the overall financial reporting entity of the city.

B. Government-Wide and Fund-Financial Statements

The Statement of Net Assets and the Statement of Activities are government-wide financial statements. They report information on all of the City of Llano non-fiduciary activities with most of the inter-fund activities removed. *Governmental activities* include programs supported primarily by taxes, sales tax, franchise tax, municipal court fines, charges for services and other miscellaneous revenues. *Business-type activities* include operations that rely to a significant extent on fees and charges for services.

The Statement of Activities demonstrates how other people or entities that participate in programs the City operates have shared in the payment of the direct costs. The “charges for services” column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the City.

Inter-fund activities between governmental funds appear as due to/due froms on the Governmental Fund Balance Sheet and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance. All inter-fund transactions between governmental funds are eliminated on the government-wide statements. Inter-fund activities between governmental funds and fiduciary funds remain as due to/due froms on the government-wide Statement of Activities.

The fund financial statements provide reports on the financial condition and results of operations for two fund categories – governmental and proprietary. The City considers some governmental funds major and reports their financial condition and results of operations in a separate column.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. All other revenues and expenses are non-operating.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e. revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The City considers all revenues available if they are collectible within 60 days after year end.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the "Susceptible to accrual" concept; that is, when they are both measurable and available. The City considers them "available" if they will be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the City to refund all or part of the unused amount.

D. Fund Accounting

The City reports the following major governmental funds:

1. **The General Fund** – The general fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Additionally, the City reports the following fund type(s):

Government Funds:

1. **Special Revenue Funds** – The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

**Proprietary Fund:**

1. **Enterprise Fund** – The Utility Fund is operated as an Enterprise Fund.

**Fiduciary Funds:**

1. **Private Purpose Trust and Agency Funds** – Cemetery Perpetual Care Fund and the Firemen's Relief Fund are operated as Fiduciary Funds.

**E. Other Accounting Policies**

1. In the government-wide financial statements in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

2. All inventories are valued at cost using the first in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.
3. Capital assets, which include land, buildings, furniture and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Buildings, furniture and equipment of the City are depreciated using the straight line method over the following estimated useful lives:

Assets	Year
Infrastructure	50
Distribution & Collection	40-50
Buildings	40-50
Improvements	10-40
Equipment	5-10
Vehicles	5

Pursuant to GASB Statement Number 34, an extended period of deferral is available before the requirement to record and depreciate infrastructure assets (e.g., roads, bridges, and similar items) acquired before the implementation date becomes effective. Therefore, infrastructure assets acquired prior to October 1, 2001 have not yet been capitalized.

4. Vacation leave and sick leave is earned by each full-time employee. Vacation leave is earned at the rate of 10 days per year for employees with 1 to 4 years of service, and 12 days per year with 5 to 9 years of service, 15 days per year with 10-14 years of service, 18 days with 15-19 years of service, and 21 days per year with 20 years or more of service. City policy allows unused vacation to be carried over at the beginning of the calendar year up to a maximum of 24 days.
5. When the City incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first whenever they will have to be returned if they are not used.
6. The original budget is adopted by the City Council prior to the beginning of the fiscal year through passage of an ordinance. The budget includes proposed expenditures and the means of financing them.

Budgeted amounts for expenditures from the various funds may not exceed the beginning balances of those funds plus the anticipated revenues for the fiscal year. The final amended budget has been presented in this report. Unencumbered appropriation lapse at the end of each year.

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

## NOTE II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

### A. Deposits and Investments

The funds of the City must be deposited and invested under the terms of a contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the City's agent bank in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository banks' dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

At September 30, 2013, the carrying amount of the City's deposits was \$605,685 and the bank balance was \$716,070. The carrying amount of the Llano Economic Development Corporation's deposit was \$107,785 and the bank balance was \$107,785. The City's cash deposits held at Arrowhead Bank, Llano National Bank and First State Bank at September 30, 2013 and during the year ended September 30, 2013 were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the City to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the City to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the City to have independent auditors perform test procedures related to investment practices as provided by the Act. The City is in substantial compliance with the requirements of the Act and with local policies.

The carrying value of investments at September 30, 2013 was \$1,933,471 (TexPool Investment Pool). Local government investment pools operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Local government investment pools use amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in these pools is the same as the value of the shares in each pool.

#### Policies Governing Deposits and Investments

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

**Custodial Credit Risk – Deposits:** This is the risk that in the event of bank failure, the City's deposits may not be returned to it. The City was not exposed to custodial credit risk since its deposits at year-end and during the year ended September 30, 2013 was covered by depository insurance or by pledge collateral held by the City's agent bank in the City's name.

**Custodial Credit Risk – Investments:** This is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments are subject to custodial credit risk only if they are evidenced by securities that exist in physical or book entry form. Thus positions in external investment pools are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

**Other Credit Risk:** There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, TexPool Investment Pool invests only in investments authorized under the Public Funds Investment Act. TexPool's portfolio has low market (credit) risk due to restrictions on weighted average maturity and maximum maturity of any one investment. The investment manager is required to maintain a stable \$1.00 net asset value and must take immediate action if the net asset value of the portfolio falls below \$.995 or rises above \$1.005.



B. Property Taxes

Property taxes are levied by October 1 and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

The City contracted with the Llano County Appraisal District for the appraisal and with Llano County for the collection of taxes. For the 2012 tax roll, the assessed valuation was \$133,639,384 and the tax rate was \$.39 per \$100 valuation (general fund only)

C. Court Fines and Fees Receivable

With the implementation of GASB Statement Number 34, the City has determined the amount of court fines and fees receivable to be \$87,026. Based on historical collection rates for the various courts, the City has booked an allowance for uncollectible court fines and fees of \$62,133 resulting in a net receivable of \$24,893.

D. Notes Receivable – Component Unit

On October 3, 2008 the Llano Economic Development Corporation loaned the Bethany Assisted Living Incorporated \$50,000. Accrued interest only was due and payable from October 3, 2008 through October 3, 2010 at a rate of 5.25%. Beginning October 4, 2010 principal and interest are due in monthly installments for a period of 5 years. The loan is secured by a deed of trust. The balance of the loan at September 30, 2013 was \$22,408.

On June 24, 2009 the Llano Economic Development Corporation loaned SAANCO, Inc. \$190,000. Accrued interest only was due and payable quarterly from October 1, 2009 through October 1, 2010 at an interest rate of 4.25%. Beginning January 1, 2011 principal and interest are due in quarterly installments in the amount of \$6,530 continuing until July 1, 2019. The loan is secured by a security agreement that includes personal property and all proceeds. The balance of the loan at September 30, 2013 was \$144,242.

On July 17, 2012 the Llano Economic Development Corporation loaned Terry J. Wootan \$282,000 at an interest rate of 4.5%. Beginning August 17, 2012 monthly payments in the amount of \$1,784.07 are due on the 17<sup>th</sup> of each month continuing until July 17, 2017. The loan was paid in full on 8/7/13. The balance of the loan at September 30, 2013 was \$0.

E. Restricted Assets

Restricted assets represent cash that has been set aside in the Utility Fund for future payment of the debt.

F. Land, Structures and Equipment-Proprietary Fund

A summary of changes in fixed assets for the enterprise fund appears below:

	Balance			Balance
	10/01/12	Additions	Deletions	09/30/13
Land and Land Rights	\$ 482,590	\$ -	\$ -	\$ 482,590
Distribution and Collection Systems	21,142,940	250,459	-	21,393,399
Equipment	3,096,216	26,961	-	3,123,177
Construction Work in Progress	45,139	337,116	-	382,255
Totals	\$ 24,766,885	\$ 614,536	\$ -	\$ 25,381,421
Accumulated Depreciation	(8,409,828)	(586,081)		(8,995,909)
Fixed Assets, Net	\$ 16,357,057	\$ 28,455	\$ -	\$ 16,385,512

G. Capital Asset Activity

Capital asset activity for the City for the year ended September 30, 2013 was as follows:

	Primary Government			
	Beginning			Ending
	Balance	Additions	Retirements	Balance
Governmental Activities:				
Land	\$ 1,626,981			\$ 1,626,981
Buildings and Improvements	\$ 6,799,454	\$ 129,046		\$ 6,928,500
Equipment	\$ 3,644,695	\$ 106,994		\$ 3,751,689
Infrastructure	\$ 4,900,221	\$ -		\$ 4,900,221
Construction Work in Progress	\$ 164,150	\$ 503,181	\$ -	\$ 667,331
Totals at Historic Cost	\$ 17,135,501	\$ 739,221	\$ -	\$ 17,874,722
Less Accumulated				
Depreciation for:				
Buildings and Improvements	(2,753,823)	(19,553)		(2,773,376)
Equipment	(2,798,270)	(340,640)		(3,138,910)
Infrastructure	(2,001,621)	(129,289)		(2,130,910)
Total Accumulated Depreciation	\$ (7,553,714)	\$ (489,482)		\$ (8,043,196)
Governmental Activities				
Capital Assets, Net	\$ 9,581,787	\$ 249,739	\$ -	\$ 9,831,526

Capital asset activities of the Llano Economic Development Corporation were as follows:

	Component Unit			Ending Balance
	Beginning Balance	Additions	Retirements	
Component Unit Activities:				
Land	\$ 219,000		\$ -	\$ 219,000
Other Capital Assets:				
Building and Improvements	2,498,280	\$ -		2,498,280
Distribution & Collection Systems	125,000			125,000
Equipment	15,800	\$ -		15,800
Construction Work in Progress	-	\$ -	\$ -	-
Total	\$ 2,858,080	\$ -	\$ -	\$ 2,858,080
Less Accumulated Depreciation for:				
Distribution & Collection Systems	(26,250)	(3,125)		(29,375)
Building and Improvements	(2,817)	(49,966)		(52,783)
Component Unit Activities:				
Capital Assets, Net	\$ 2,829,013	\$ (53,091)	\$ -	\$ 2,775,922

#### H. Changes in Long-Term Liabilities

A summary of changes in long-term debt for the year ended September 30, 2013 follows:

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
<b>Notes Payable -</b>					
Llano National Bank	\$ 60,900		\$ 14,275	\$ 46,625	\$ 15,542
Arrowhead Bank	-		-		
JP Morgan Chase	35,191		7,916	27,275	8,138
<b>Capital Leases</b>					
John Deere Credit	25,670		6,045	19,625	6,410
Oshkosh Capital	64,196		31,319	32,877	32,877
Yamaha	76,187		14,587	61,600	15,194
	<u>\$ 262,144</u>	<u>\$ -</u>	<u>\$ 74,142</u>	<u>\$ 188,002</u>	<u>\$ 78,161</u>
<b>Compensated Absences</b>	<u>68,834</u>	<u>22,422</u>	<u>-</u>	<u>91,256</u>	
<b>Governmental Activity</b>					
Long-Term Debt	<u>\$ 330,978</u>	<u>\$ 22,422</u>	<u>\$ 74,142</u>	<u>\$ 279,258</u>	<u>\$ 78,161</u>
<b>Business-Type Activities</b>					
<b>Bonds Payable</b>					
Revenue Bonds - Series 1998	\$ 1,626,000	\$ -	\$ 36,000	\$ 1,590,000	\$ 37,000
Certificates of Obligation					
Series 2003	1,650,000		55,000	1,595,000	57,000
Certificates of Obligation					
Series 2008	<u>3,352,000</u>		<u>35,000</u>	<u>3,317,000</u>	<u>36,000</u>
<b>Total Bonds Payable</b>	<u>\$ 6,628,000</u>	<u>\$ -</u>	<u>\$ 126,000</u>	<u>\$ 6,502,000</u>	<u>\$ 130,000</u>
<b>Notes Payable</b>					
Arrowhead Bank	41,655		41,655		
LCRA	-		-		
Llano National Bank	49,652		39,598	10,054	10,054
JP Morgan Chase	<u>326,082</u>		<u>73,350</u>	<u>252,732</u>	<u>75,276</u>
<b>Business Type Activity</b>					
Long-Term Debt	<u>\$ 7,045,389</u>	<u>\$ -</u>	<u>\$ 280,603</u>	<u>\$ 6,764,786</u>	<u>\$ 215,330</u>

#### 1. Revenue Bonds and Certificates of Obligation

The City issued \$2,000,000 Waterworks and Sewer System Revenue Bonds – series 1998 for improvements to the water system. The Bonds were issued at an interest rate of 4.5% through the Department of Agriculture – Rural Utilities Service. The Bonds are payable from and secured by a first lien on and pledge of the Net Revenues of the System. The Bonds may be redeemed prior to their scheduled maturities, at the option of the City, at par plus accrued interest to the date fixed for redemption, as a whole or in part. The City issued \$2,145,000 Combination Tax and Revenue Certificates of Obligation – Series 2003 for improvements to the water system. The Certificates were issued at an interest rate of 4.5% through the Department of Agriculture – Rural Utilities Service. The certificates are payable from and secured by an ad valorem tax levied on all taxable property in the City and further secured by and payable from a first lien on and pledge of the Net Revenues of the System. Since the City anticipates that the Enterprise (Utility) Fund will provide the annual debt service of the certificates, the Certificates are shown as a long-term obligation of the Enterprise (Utility) Fund.

The City issued \$3,476,000 Combination Tax and Revenue Certificates of Obligation – Series 2008 for construction of a new wastewater treatment facility. The Certificates were issued at an interest rate of 4.125% through the Department of Agriculture – Rural Utilities Service. The Certificates are payable from and secured by an ad valorem tax levied on all taxable property in the City and further secured by and payable from a first lien on and pledge of the Net Revenues of the System. Since the City anticipate the Enterprise (Utility) Fund will provide the annual debt service of the certificates, the Certificates are shown as a long-term obligation of the Enterprise (Utility) Fund.

Debt service requirements are as follows:

<u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	130,000	281,389	411,389
2015	134,000	275,678	409,678
2016	138,000	269,795	407,795
2017	141,000	263,738	404,738
2018	144,000	257,505	401,505
2019-2022	626,000	964,808	1,992,313
2023-2027	901,000	988,926	1,889,926
2028-2032	1,063,000	832,727	1,895,727
2033-2037	1,268,000	584,356	1,852,356
2038-2042	1,957,000	494,880	2,451,880
<b>Totals:</b>	<b>\$ 6,502,000</b>	<b>\$ 5,213,802</b>	<b>\$ 12,117,307</b>

The debt agreements related to the Series 1998 bonds and the 2003 and 2008 certificates of obligation contain the requirement that the City establish and maintain a Bond Reserve Fund. Deposits shall be made monthly in to the Reserve Fund for 120 months from the date of delivery of the bonds. Those deposits should be in approximately equal monthly installments in such an amount as to accumulate a balance equal to the average annual principal and interest requirements of the outstanding debt. The average annual debt service requirement is approximately \$109,845 for the Series 1998 bonds, \$147,812 for the 2003 certificates of obligation and will be \$182,294 for the 2008 certificate of obligation. The City has established a reserve fund and is in compliance with this provision.

Notes and Installments Payable

The following is a summary of notes and installments payable:

	<u>Balance at</u> <u>9/30/13</u>
<b>GENERAL LONG TERM DEBT ACCOUNT GROUP</b>	
Long-term note payable to Uano National Bank - #6027999. Payable from the general fund for the purchase of, and secured by, improvements to the golf course; original principal \$150,000, due in monthly installments through March 1, 2017, with the payment to be adjusted each November 1; current payment amount \$1,132; interest adjusted annually at prime less 1%; current interest 4.0%	\$ 46,625
Long-term note payable to JP Morgan Chase - #1000135711. Payable from the general fund for 2011 Ford Expedition original principal \$41,015; due in monthly installments of \$733 through December 2, 2016, interest at 2.79%	27,275
Long-term note payable to Uano National Bank - #612888-8. Payable from general fund for street sweeper, original principal \$146,530, due in monthly installments of \$2,714 through December 15, 2012, interest at 4.25%	-
<b>Total General Long-Term Debt</b>	<b>\$ 73,900</b>

	<u>Balance at</u> <u>9/30/13</u>
<b>UTILITY FUNDS</b>	
Long-term notes payable to JP Morgan Chase - #1000135711 for the purchase of a Vac-Con Vactor Suction Truck; original principal \$290,455; due in monthly installments of \$5,192 through 12/02/2016, interest at 2.79%	\$ 195,717
Long-term note payable to Llano National Bank - #6134969 for the purchase of 2008 Dodge Ram 5500 Truck, original principal \$96,421, due in monthly installments of \$1,786 through 12/08/2013, interest at 4.25%	-
Long-term note payable to Llano National Bank - #6054514; for the construction improvements to the Orb's lift station; original principal \$160,000; due in monthly installments of \$1,717 through 12/10/13; interest adjusted annually at prime less 1%; current interest 6.75%	10,054
Long-term noted payable to JP Morgan Chase - #1000135711 for the purchase of a 2011 Dodge 5500 Aerial Device; original principal \$89,591; due in monthly installments of \$1,601 through 12/02/2016; interest at 2.79%	57,015
Long-term note payable to Arrowhead Bank - #90974 for the purchase of an Excavator, original principal \$151,000 due in monthly installments of \$2,781 through 07/09/2013 interest at 4.0%	-
Long-term note payable to Arrowhead Bank - #90513 for the purchase of a Truck; original principal \$80,202 due in monthly installments of \$1,477 through 07/09/2013 interest at 4.0%	-
Total Utilities Fund	<u>\$ 262,786</u>
Total Notes Payable	<u>\$ 336,686</u>

The remaining balances of the notes and installments payable are due over the following fiscal years:

<u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	104,016	10,935	114,951
2015	97,047	7,362	104,409
2016	100,249	4,161	104,410
2017	35,374	1,852	37,226
<b>Totals:</b>	<u>\$ 336,686</u>	<u>\$ 24,310</u>	<u>\$ 360,996</u>

K. Capitalized Leases and Other Commitments

Capital lease obligations at September 30, 2013, are composed of the following:

	Balance at <u>9/30/13</u>
<b>GENERAL FUND</b>	
Lease payable to Oshkosh Capital for a fire truck; annual installments of \$34,510 including principal and interest through October 23, 2012; interest at 4.97%	32,877
Lease payable to Yamaha Leasing for golf carts; 48 monthly installments of \$1,485 including principal and interest through September, 2014; interest at 4.792%	61,600
Lease payable to John Deer Credit for Progator Sprayer and Top Dresser; 48 monthly installments of \$594 including principal and interest through August 1, 2016; interest at 4.3%	<u>19,498</u>

Total General Funds \$ 113,975 Future  
 minimum lease payments under the lease along with the present value of the minimum lease payments as of September 30, 2013:

<u>Year Ended September 30,</u>	<u>General Long-Term Obligations</u>
2014	59,479
2015	53,487
2016	<u>6,470</u>
Total Minimum Lease Payments:	119,436
Less Amount Representing Interest	<u>5,461</u>
Present Value of Lease Payments	<u>113,975</u>

L. Changes in Long-Term Liabilities – Component Unit

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Component Unit Activities					
Notes Payable -					
First State Bank	<u>\$ 2,111,462</u>	<u>\$ -</u>	<u>\$ 131,519</u>	<u>\$ 1,979,943</u>	<u>\$ 137,039</u>
Component Unit Activity					
Long-Term Debt	<u>\$ 2,111,462</u>	<u>\$ -</u>	<u>\$ 131,519</u>	<u>\$ 1,979,943</u>	<u>\$ 137,039</u>

On December 12, 2011 the Llano Economic Development Corporation acquired a loan from First State Bank Central Texas in the amount of \$2,000,000 for the Community Facilities Project. The loan is payable in quarterly payments of \$45,232 (including interest at 4.250%) beginning March 10, 2012 and ending December 10, 2026. The balance of the loan at September 30, 2013 was \$1,819,212.

On April 17, 2012 the Llano Economic Development Corporation acquired a loan from First State Bank Central Texas in the amount of \$200,000 for the Community Facilities Project. The loan is payable in quarterly payments of \$9,345 (including interest at 3.750%) beginning June 30, 2012 and ending March 30, 2018. The balance of the loan at September 30, 2012 was \$160,731

The remaining balances of the notes payable are due over the following fiscal years:

September 30	Principal	Interest	Total
2014	137,039	81,271	218,310
2015	142,792	75,518	218,310
2016	148,786	69,524	218,310
2017	155,033	63,277	218,310
2018	161,545	56,765	218,310
2019-2022	534,625	170,410	705,035
2023-2027	700,123	68,835	768,958
Totals:	\$ 1,979,943	\$ 585,600	\$ 2,565,543

## M. RETIREMENT PLAN

### Plan Description

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

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

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	Plan year 2013	Plan year 2012
Deposit Rate	7%	7%
Matching Ratio (City to Employee)	1.5 to 1	1.5 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age/years of service)	60/5, 0/20	60/5, 0/20
Updated Service Credit	100% Repeating, Transfers	10% Repeating, Transfers
Annuity Increase (to retirees)	0% of CPI	0% of CPI



Contributions

Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Projected Unit Credit actuarial cost method. This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the portion of an active member's projected benefit allocated annually; the prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Service Credits and Annuity Increases.

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

The required contribution rates for fiscal year 2013 were determined as part of the December 31, 2010 and 2011 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2012, also follows:

Valuation Date	12/31/2010	12/31/2011	12/31/2012
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Percent Of Payroll	Level Percent Of Payroll	Level Percent Of Payroll
GASB 25 Equivalent Single Amortization Period	24 Years; Closed period	23.7 years; Closed period	22.3 Years; Closed period
Amortization Period for new Gains/Losses	25 years	25 years	25 years
Asset Valuation Method	10-year Smoothed Market	10-year Smoothed Market	10-year Smoothed Market
Actuarial Assumptions:	7.5%	7.0%	7.0%
Investment Rate of Return*			
Projected Salary Increases*	Varies by Age and service	Varies by Age and service	Varies by Age and service
*Includes inflation at	3.00%	3.00%	3.00%
Cost-of-Living Adjustments	0%	0.0%	0.0%

Funded Status and Funding Progress

The funded status as of December 31, 2012, under the two separate actuarial valuations, is presented as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(1)	(2)	(3)	(4)	(5)	(6)
			(1)/(2)	(2)-(1)		(4)/(5)
12/31/2012	\$4,218,610	\$5,140,842	82.1%	\$922,232	\$1,936,233	47.6%

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

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

**N. Supplemental Death Benefits Fund**

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

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

**Contributions**

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

The City's contributions to the TMRS SDBF for the years ended 2013, 2012 and 2011 were \$1,764, \$1,760 and \$1,748, respectively, which equaled the required contributions each year.

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2011	7.13%	7.46%	100.00%
2012	8.23%	8.51%	100.00%
2013	8.97%	9.23%	100.00%
2014	9.43%	9.71%	100.00%

**O. Employee Health, Dental and Life Insurance Benefits**

All regular full time employees of the City are eligible, after one month of employment, for coverage under the group hospitalization, medical, dental and life insurance program provided by the City. The City pays 100% of the premium for the employee for medical and dental insurance and 50% of the employee's dependents' premiums. Employees are also provided \$20,000 in life insurance benefits.

P. Firemen's Relief and Retirement Fund

The City participates in the Texas Firemen's Relief and Retirement Fund on behalf of its volunteer firemen. Under this plan, the City contributes an amount on behalf of each fireman enrolled in the plan. The City's contribution to the fiscal year ended September 30, 2013 was \$18,891.

Q. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

R. Interfund Receivable and Payables

Interfund balances at September 30, 2013, consisted of the following:

	<u>Receivable</u>	<u>Payable</u>
<u>General Fund</u>		
Component Unit	\$ 48,571	\$ -
Special Revenue	-	32,028
<u>Special Revenue</u>		
General Fund	32,028	-
<u>Component Unit</u>		
General Fund		48,571
	<u>\$ 80,599</u>	<u>\$ 80,599</u>
Totals		

During the year ended September 30, 2013, the City's transfers between funds consisted of:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	1,297,247	
Enterprise Funds		
Utility Fund		1,297,247
Totals	<u>\$ 1,297,247</u>	<u>\$ 1,297,247</u>

S. Cash Flows Statement – Supplemental Disclosures

Since the city is tax exempt, no income tax was paid in 2013 and 2012. The City paid interest in the amount of \$303,623 in 2013 and \$307,521 in 2012.

T. Risk Management

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

#### U. GASB 54 – Fund Balance Reporting

Beginning with fiscal year end September 30, 2011, the City implemented GASB Statement No. 54, “Fund Balance Reporting and Government Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Non-spendable fund balance – amounts that are not in non-spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (Such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e. City Council). To be reports as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts the City intends to use for a specific purpose. Intent can be expressed by the City council or by an official or body to which the City Council delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the City Council through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or other purposes).

#### V. Related Parties

In the ordinary course of business, the City has and expects to continue to have transactions with its employees and elected officials. In the opinion of management, such transactions were on substantially the same terms, including interest rates and collateral, as those prevailing at the time of comparable transactions with other persons and did not involve more than a normal risk of collectability or present any other unfavorable features to the City.

#### W. Service Concession Arrangement

In March 2012, the City entered into a lease agreement with Two Pro Club Management, Inc. (Two Pro) to operate the City’s municipal golf course through March 31, 2013 and may be extended for additional five year term by mutual agreement. The City entered into a lease agreement with Southern Golf Management for approximately two months beginning July 20, 2013 and another agreement with Southern Golf Management in October 2013.

1. Operation and Management – Southern Golf will assume responsibility for managing all golf facility personnel, all existing services including golf operations, golf shop activities and all agronomic oversight, and all related equipment and facilities.
2. Marketing – Southern Golf will review marketing and sales opportunities for the facility, review budgets and profit loss statements, and meet and report twice a month with Brenton Lewis, the Llano City Manager.

3. Equipment – Equipment in inventory shall be retained in ownership by the City. Southern Golf agrees to maintain all equipment under good management practices. Should new equipment be necessary, Southern Golf shall bring these needs to the City and the City may agree to purchase equipment under proper procedures. Should Southern Golf elect to buy a piece of equipment the City shall have no obligation to pay or insure any aspect of such piece of equipment.
  
4. Fees – The City shall pay to Southern Golf a management fee (the “Management Fee”) for the Services provided under this Agreement as follows: This management fee will be equal to the sum of \$4,000 per month plus any travel expenses.

#### X. Subsequent Events

The City has evaluated subsequent events through May 5, 2014, the date which the financial statements were available to be issued. The City is not aware of any subsequent events that materially impact the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LLANO  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property Taxes	\$ 588,951	\$ 588,951	\$ 614,461	\$ 25,510
General Sales and Use Taxes	720,000	720,000	710,056	(9,944)
Franchise Tax	72,500	72,500	79,753	7,253
Other Taxes	84,800	84,800	80,451	(4,349)
Licenses and Permits	17,400	17,400	11,584	(5,816)
Intergovernmental Revenue and Grants	-	428,000	463,294	35,294
Charges for Services	668,000	668,000	733,955	65,955
Fines	52,465	57,465	50,087	(7,378)
Investment Earnings	6,000	6,000	6,866	866
Rents and Royalties	70,481	70,481	79,366	8,885
Contributions & Donations from Private Sources	-	-	13,000	13,000
Other Revenue	97,650	104,991	128,539	23,548
<b>Total Revenues</b>	<u>2,378,247</u>	<u>2,818,588</u>	<u>2,971,412</u>	<u>152,824</u>
<b>EXPENDITURES</b>				
City Council	25,434	25,434	25,491	57
General Administration	810,095	810,095	769,644	(40,451)
Main Street	74,074	74,074	66,748	(7,326)
Police	770,956	770,956	726,710	(44,246)
Municipal Court	90,438	90,438	88,575	(1,863)
Code Enforcement	24,392	24,392	5,971	(18,421)
Fire	102,956	102,956	88,938	(14,018)
Parks and Recreation	336,596	336,596	308,235	(28,361)
Lantex Theater	11,306	11,306	5,564	(5,742)
Cemetery	69,962	69,962	69,137	(825)
Golf Course	397,053	397,053	324,020	(73,033)
Street	673,499	673,499	404,985	(268,514)
Airport	370,500	370,500	384,539	14,039
Christmas Lighting	5,000	5,000	15,034	10,034
Depot Museum	7,725	7,725	8,125	400
Debt Service:				
Other Debt Principal			74,142	74,142
Other Debt Interest			8,419	8,419
Capital Outlay:				
Capital Outlay	16,000	528,900	739,221	210,321
<b>Total Expenditures</b>	<u>3,785,986</u>	<u>4,298,886</u>	<u>4,113,498</u>	<u>(185,388)</u>
Excess (Deficiency) of Revenues Over (Under)	<u>(1,407,739)</u>	<u>(1,480,298)</u>	<u>(1,142,086)</u>	<u>338,212</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Debt			51,261	51,261
Transfers in	1,407,738	1,407,738	1,297,247	(110,491)
<b>Total Other Financing Sources (Uses)</b>	<u>1,407,738</u>	<u>1,407,738</u>	<u>1,348,508</u>	<u>(59,230)</u>
Net Change in Fund Balances	(1)	(72,560)	206,422	278,982
Fund Balance - October 1 (Beginning)	150,985	150,985	150,985	-
Fund Balance - September 30 (Ending)	<u>\$ 150,984</u>	<u>\$ 78,425</u>	<u>\$ 357,407</u>	<u>\$ 278,982</u>

SUPPLEMENTARY INFORMATION



CITY OF LLANO, TEXAS  
REQUIRED SUPPLEMENTARY INFORMATION

Texas Municipal Retirement System

Schedule of Funding Progress

(unaudited)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAA)	Covered Payroll	UAA as a Percentage of Covered Payroll
	(1)	(2)	(3)	(4)	(5)	(6)
			(1)/(2)	(2)-(1)		(4)/(5)
12/31/2009	\$ 2,060,324	\$ 2,758,788	74.80%	\$ 696,464	\$ 1,731,258	40.2%
12/31/2010	\$ 3,563,102	\$ 4,392,209	81.10%	\$ 829,107	\$ 1,885,119	44.0%
12/31/2011	\$ 3,897,523	\$ 4,822,220	80.80%	\$ 924,697	\$ 1,965,244	47.1%
12/31/2012	\$ 4,218,610	\$ 5,140,842	82.06%	\$ 922,232	\$ 1,936,233	47.63%

CITY OF LLANO  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2013

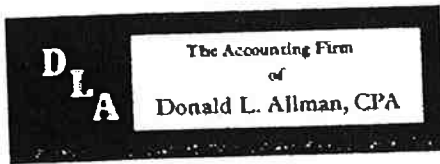
	56 TEA-21 Grant Fund	72 TCF Main Street Grant Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Due from Other Funds	\$ 17,028	\$ 15,000	\$ 32,028
Total Assets	<u>\$ 17,028</u>	<u>\$ 15,000</u>	<u>\$ 32,028</u>
<b>Fund Balances:</b>			
<b>Restricted Fund Balance:</b>			
Federal or State Funds Grant Restriction	17,028	15,000	32,028
Total Fund Balances	<u>17,028</u>	<u>15,000</u>	<u>32,028</u>
Total Liabilities and Fund Balances	<u>\$ 17,028</u>	<u>\$ 15,000</u>	<u>\$ 32,028</u>

The notes to the Financial Statements are an integral part of this statement.

CITY OF LLANO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	56 TEA-21 Grant Fund	72 TCF Main Street Grant Fund	Total Nonmajor Governmental Funds
Net Change in Fund Balance			
Fund Balance - October 1 (Beginning)	<u>\$ 17,028</u>	<u>\$ 15,000</u>	<u>\$ 32,028</u>
Fund Balance - September 30 (Ending)	<u>\$ 17,028</u>	<u>\$ 15,000</u>	<u>\$ 32,028</u>

The notes to the Financial Statements are an integral part of this statement.



Donald L. Allman, CPA, PC  
205 E. University Ave., Ste. 165  
Georgetown, Texas 78626  
Phone 512-422-3700

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

### Independent Auditor's Report

Honorable Mayor and Aldermen  
City of Llano, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the government activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Llano, Texas, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise city of Llano, Texas' basic financial statements, and have issued our report thereon dated May 5, 2014.

### **Internal Control Over Financial Reporting**

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

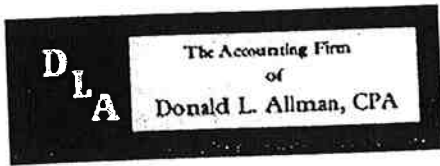
As part of obtaining reasonable assurance about whether City of Llano, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Donald L. Allman, CPA, PC  
Georgetown, Texas

May 5, 2014



Donald L. Allman, CPA, PC  
205 E. University Ave., Ste. 165  
Georgetown, Texas 78626  
Phone 512-422-3700

May 5, 2014

Honorable Mayor and Aldermen  
City of Llano, Texas

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Llano, Texas for the year ended September 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Llano, Texas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2012. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant accounting estimates.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 5, 2014.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,

Donald L. Allman, CPA, PC  
Georgetown, Texas

**CITY OF LLANO, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended September 30, 2013**

**A. Summary of Auditors' Results**

**1. Financial Statements**

Type of auditor's report issued:	<u>Unmodified</u>		
Internal control over financing reporting			
One or more material weaknesses identified?	_____ Yes	_____ <u>X</u> No	
One or more significant deficiencies identified that are not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None Reported	
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> No	

**2. Federal Awards**

Type of auditor's report issued:	<u>Unmodified</u>		
Internal control over financing reporting			
One or more material weaknesses identified?	_____ Yes	_____ <u>X</u> No	
One or more significant deficiencies identified that are not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None Reported	
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> No	

**Internal control over major programs:**

One or more material weaknesses identified?	_____ Yes	_____ <u>X</u> No	
One or more significant deficiencies identified that are not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None Reported	

Type of auditors' report issued on compliance for major programs	<u>Unmodified</u>
--	-------------------

**B. Financial Statement Findings**  
 None



**CITY OF LLANO, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended September 30, 2013**

C. Federal Awards Findings and Questioned Costs

No audit findings or questioned costs noted.

**CITY OF LLANO, TEXAS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For the Year Ended September 30, 2013**

None noted so no summary schedule of prior audit findings.

**CITY OF LLANO, TEXAS  
CORRECTIVE ACTION PLAN  
For the Year Ended September 30, 2013**

None noted so no corrective action required.

**CITY OF LLANO, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2013**

Federal Grantor: No Federal Monies  
 Pass Thru Grantor: Texas Department of Transportation  
 Aviation Grant

CFDA Number 20.106

	Budget	-State-		-Local-		Total	Variance
		Prior Years	Current Year	Prior Years	Current Year		
<b>REVENUE</b>							
State:	\$ 450,000	\$ -	\$ 408,230	\$ -	\$ -	\$ 408,230	\$ 41,770
Local:	50,000	-	-	-	36,019	36,019	13,981
<b>TOTAL REVENUE:</b>	<b>500,000</b>	<b>-</b>	<b>408,230</b>	<b>-</b>	<b>36,019</b>	<b>444,249</b>	<b>55,751</b>
<b>EXPENSES</b>							
State:							
Construction	432,892	-	391,122	-	-	391,122	41,770
Engineering	10,807	-	10,807	-	-	10,807	-
Other	12,460	-	12,460	-	-	12,460	-
Local:							
Construction	53,181	-	-	-	39,200	39,200	13,981
Engineering	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
<b>TOTAL EXPENSES:</b>	<b>509,340</b>	<b>-</b>	<b>414,389</b>	<b>-</b>	<b>39,200</b>	<b>453,589</b>	<b>55,751</b>
<b>Excess revenue over expenditures</b>	<b>\$ (9,340)</b>	<b>\$ -</b>	<b>\$ (6,159)</b>	<b>\$ -</b>	<b>\$ (3,181)</b>	<b>\$ (9,340)</b>	<b>\$ -</b>

**CITY OF LLANO, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2013**

Federal Grantor: Preserve America Grant 2010

Pass Thru Grantor:

Red Top Jail & Museum

CFDA Number 48.10-AP-5050

	Budget	-Federal-		-Local-		Total	Variance
		Prior Years	Current Year	Prior Years	Current Year		
<b>REVENUE</b>							
Federal:	\$ 40,236	\$ -	\$ 40,236	\$ -	\$ -	\$ 40,236	\$ -
Local:	40,236	-	-	-	40,236	40,236	-
<b>TOTAL REVENUE:</b>	<b>80,472</b>	<b>-</b>	<b>40,236</b>	<b>-</b>	<b>40,236</b>	<b>80,472</b>	<b>-</b>
<b>EXPENSES</b>							
Federal:							
Construction	40,236	-	40,236	-	-	40,236	-
Engineering	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Local:							
Construction	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Other	40,236	-	-	-	40,236	40,236	-
<b>TOTAL EXPENSES:</b>	<b>80,472</b>	<b>-</b>	<b>40,236</b>	<b>-</b>	<b>40,236</b>	<b>80,472</b>	<b>-</b>
Excess revenue over expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF LLANO, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2013**

Federal Grantor: 2011 Community Development Block Grant  
 Pass Thru Grantor: Texas Department of Transportation

CFDA Number 14.228

	Budget	-State-		-Local-		Total	Variance
		Prior Years	Current Year	Prior Years	Current Year		
<b>REVENUE</b>							
State	\$ 275,000	\$ 4,425	\$ 270,575	\$ -	\$ -	\$ 275,000	\$ -
Local:	41,250	-	-	-	45,675	45,675	(4,425)
<b>TOTAL REVENUE:</b>	<b>316,250</b>	<b>4,425</b>	<b>270,575</b>	<b>-</b>	<b>45,675</b>	<b>320,675</b>	<b>(4,425)</b>
<b>EXPENSES</b>							
State							
Construction	252,000	-	252,000	-	-	252,000	-
Engineering	13,000	4,425	8,575	-	-	13,000	-
Other	10,000	-	10,000	-	-	10,000	-
Local:							
Construction	3,395	-	-	-	3,395	3,395	-
Engineering	19,625	-	-	-	19,625	19,625	-
Administration	21,625	-	-	18,994	2,631	21,625	-
<b>TOTAL EXPENSES:</b>	<b>319,645</b>	<b>4,425</b>	<b>270,575</b>	<b>18,994</b>	<b>25,651</b>	<b>319,645</b>	<b>-</b>
<b>Excess revenue over expenditures</b>	<b>\$ (3,395)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(18,994)</b>	<b>\$ 20,024</b>	<b>\$ 1,030</b>	<b>\$ (4,425)</b>

**CITY OF LLANO, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2013**

Federal Grantor:

Pass Thru Grantor: Texas Department of Transportation 2012  
Ramp Program

CFDA Number

	Budget	State		-Local-		Total	Variance
		Prior Years	Current Year	Prior Years	Current Year		
<b>REVENUE</b>							
State:	\$ 10,947	\$ -	\$ 4,352	\$ -	\$ -	\$ 4,352	\$ 6,595
Local:	10,947	-	-	4,352	6,595	10,947	-
<b>TOTAL REVENUE:</b>	<b>21,894</b>	<b>-</b>	<b>4,352</b>	<b>4,352</b>	<b>6,595</b>	<b>15,299</b>	<b>6,595</b>
<b>EXPENSES</b>							
State:							
Maintenance	10,947	4,352	6,595	-	-	10,947	-
Engineering	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Local:							
Maintenance	10,947	-	-	4,352	6,595	10,947	-
Engineering	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
<b>TOTAL EXPENSES:</b>	<b>21,894</b>	<b>4,352</b>	<b>6,595</b>	<b>4,352</b>	<b>6,595</b>	<b>21,894</b>	<b>-</b>
Excess revenue over expenditures	\$ -	\$ (4,352)	\$ (2,243)	\$ -	\$ -	\$ (6,595)	\$ 6,595

**CITY OF LLANO, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2013**

Federal Grantor:

Pass Thru Grantor: 2013 Texas Department of Transportation  
 Disaster Relief CDBG Grant

CFDA Number 712127

	Budget	State		-Local-		Total	Variance
		Prior Years	Current Year	Prior Years	Current Year		
<b>REVENUE</b>							
State:	\$ 350,000	\$ -	\$ 12,200	\$ -	\$ -	\$ 12,200	\$ 337,800
Local:	96,900	-	-	-	53,798	53,798	43,102
<b>TOTAL REVENUE:</b>	<b>446,900</b>	<b>-</b>	<b>12,200</b>	<b>-</b>	<b>53,798</b>	<b>65,998</b>	<b>380,902</b>
<b>EXPENSES</b>							
State:							
Construction	325,600	-	-	-	-	-	325,600
Engineering		-	-	-	-	-	-
Administration	24,400	-	12,200			12,200	12,200
Local							
Construction		-	-	-	-	-	-
Engineering	85,500	-	-	-	42,398	42,398	43,102
Administration	11,400	-	-	-	11,400	11,400	-
<b>TOTAL EXPENSES:</b>	<b>446,900</b>	<b>-</b>	<b>12,200</b>	<b>-</b>	<b>53,798</b>	<b>65,998</b>	<b>380,902</b>
<b>Excess revenue over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**CITY OF LLANO, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2013**

1. Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Llano. The City of Llano reporting entity is defined in Note 1 to its basic financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included in the schedule.

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.



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### Entity Dashboard

**LLANO, CITY OF**      301 W MAIN ST  
 DUNS: 091695205   CAGE Code: 5DD63      LLANO, TX, 78643-0000 .  
 Status: Active      UNITED STATES  
 Expiration Date: 11/14/2015  
 Purpose of Registration: Federal Assistance Awards Only

#### Entity Overview

- › [Entity Overview](#)
- › [Entity Record](#)
  - › [Core Data](#)
  - › [Assertions](#)
  - › [Reps & Certs](#)
  - › [POCs](#)
- › [Reports](#)
  - › [Service Contract Report](#)
  - › [BioPreferred Report](#)
- › [Exclusions](#)
  - › [Active Exclusions](#)
  - › [Inactive Exclusions](#)
  - › [Excluded Family Members](#)

#### Entity Information

**Name:** LLANO, CITY OF  
**Business Type:** US Local Government  
**POC Name:** Lynda Kuder  
**Registration Status:** Active  
**Activation Date:** 11/14/2014  
**Expiration Date:** 11/14/2015

#### Exclusions

**Active Exclusion Records?** No

[RETURN TO SEARCH](#)



**Exemption Determination for Activities Listed at 24 CFR §58.34**

Grant Recipient: City of Llano Project Name: Planning & Urban Environmental Design

Project Description (Include all actions which are either geographically or functionally related):

Planning and Engineering Services

Location: City-wide

Funding Source: Planning and Building Capacity Fund - Other

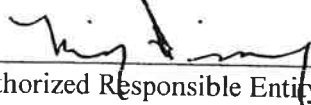
Estimated Funding Amount: \$ 32,145.00 Grant Number: PENDING

I have reviewed and determined that the abovementioned project is Exempt per 24 CFR §58.34 as follows:

<input checked="" type="checkbox"/>	58.34(1). Environmental & other studies, resource identification & the development of plans & strategies;
<input type="checkbox"/>	58.34(2) Information and financial services;
<input checked="" type="checkbox"/>	58.34 (3) Administrative and management activities;
<input type="checkbox"/>	58.34(4) Public services that will not have a physical impact or result in any physical changes, including but not limited to services concerned with employment, crime prevention, child care, health, drug abuse, education, counseling, energy conservation and welfare or recreational needs;
<input type="checkbox"/>	58.34(5) Inspections and testing of properties for hazards or defects;
<input type="checkbox"/>	58.34(6) Purchase of insurance;
<input type="checkbox"/>	58.34(7) Purchase of tools;
<input checked="" type="checkbox"/>	58.34 (8) Engineering or design costs;
<input type="checkbox"/>	58.34(9) Technical assistance and training;
<input type="checkbox"/>	58.34(10) Assistance for temporary or permanent improvements that do not alter environmental conditions and are limited to protection, repair, or restoration activities necessary only to control or arrest the effects from disasters or imminent threats to public safety including those resulting from physical deterioration;
<input type="checkbox"/>	58.34(11) Payment of principal and interest on loans made or obligations guaranteed by HUD;
<input type="checkbox"/>	58.34(12) Any of the categorical exclusions listed in §58.35(a) provided that there are no circumstances that require compliance with any other Federal laws and authorities cited in §58.5.

The responsible entity must also complete and attach the **58.6 Compliance Checklist**. By signing below the Responsible Entity officially determines in writing that all activities covered by this determination are Exempt and meets the conditions specified for such exemption under section 24 CFR §58.34. This document must be maintained in the ERR.

AUTHORIZED RESPONSIBLE ENTITY OFFICIAL:

  
 Authorized Responsible Entity Signature

February 24, 2015  
 Date

Mikel Virdell  
 Authorized Responsible Entity Name (printed)

Mayor  
 Title (printed)

# CITY OF LLANO

301 W. Main  
Llano, Texas 78643

Office (325)247-4158 / Fax (325)247-4150

CITY MANAGER  
Brenton Lewis

MAYOR      MAYOR PRO-TEM  
Mike Virdell      Bryan Müller

CITY SECRETARY  
Toni Milam

ALDERMAN  
ALDERWOMAN      John Ferguson  
Gail Lang      Todd Keller  
Allen Hopson



February 24, 2015

Ms. Suzanne Barnard  
Director, Texas CDBG Program  
P.O. Box 12847  
Austin, Texas 78711

Re: Pre-Agreement Cost Approval for Planning Activities

Dear Ms. Barnard:

This is to notify the Texas Department of Agriculture, Texas Community Development Block Grant (TxCDBG) Program that the City of Llano intends to proceed with its 2015 Planning and Capacity Building Fund application project per the pre-agreement costs stratagem. As a condition of this pre-agreement to acknowledge and agree to the following:

1. All applicable state and federal laws, including procurement procedures for professional services and Environmental Review Exemption necessary for planning activities by TxCDBG, procurement of professional planning services requirements, and any applicable contract Special Conditions.
2. The Department shall not reimburse any costs under this agreement until a 2015 Planning and Capacity Building Fund contract is fully executed with the city. Department shall not be liable for costs incurred prior to PCB application deadline date March 9, 2015 or for any activities not included in Exhibit A, Performance Statement, and Exhibit B, Budget, of the executed contract associated with the 2015 grant.

Sincerely,

A handwritten signature in black ink, appearing to read "Mikel Virdell", is written over the word "Sincerely,".

Mikel Virdell  
Mayor, City of Llano

### 2013 Unemployment Rates (UR) by County

<u>County</u>	<u>UR</u>	<u>County</u>	<u>UR</u>	<u>County</u>	<u>UR</u>
Anderson	7.20	Frio	5.40	Morris	8.80
Andrews	3.70	Gaines	4.60	Navarro	7.10
Aransas	6.10	Galveston	6.80	Nolan	5.40
Atascosa	6.20	Gillespie	3.90	Nueces	5.80
Austin	5.80	Glasscock	4.20	Palo Pinto	6.00
Bandera	5.50	Gregg	5.50	Panola	5.10
Bastrop	6.10	Guadalupe	5.60	Parker	5.70
Bee	6.50	Harris	6.20	Pecos	4.90
Bexar	6.00	Harrison	6.40	Rains	6.40
Blanco	5.00	Haskell	5.20	Red River	9.80
Borden	3.10	Hays	5.20	Reeves	8.50
Bowie	7.20	Henderson	6.90	Refugio	4.20
Brazoria	6.60	Hood	5.10	Rockwall	5.80
Brooks	7.00	Hopkins	5.30	Runnels	5.80
Brown	5.70	Howard	5.70	Rusk	6.10
Burnet	5.00	Hunt	6.60	San Patricio	7.50
Caldwell	6.70	Jim Wells	5.00	Scurry	3.90
Callahan	4.90	Johnson	6.00	Shackelford	2.80
Camp	7.10	Jones	6.20	Smith	6.50
Cass	9.20	Karnes	5.80	Somervell	5.00
Chambers	7.00	Kaufman	6.50	Stephens	5.10
Cherokee	7.50	Kendall	5.20	Stonewall	4.20
Coleman	6.00	Kenedy	3.30	Tarrant	6.10
Collin	5.70	Kent	4.90	Taylor	4.90
Colorado	5.20	Kerr	5.30	Terrell	6.50
Comal	6.10	Kleberg	5.50	Throckmorton	4.50
Comanche	5.30	Knox	5.70	Titus	7.10
Crane	4.90	Lamar	7.90	Travis	5.10
Dallas	6.70	Lee	4.70	Upshur	5.70
Dawson	7.00	Liberty	8.10	Upton	3.30
Delta	7.20	Live Oak	4.00	Van Zandt	6.00
Denton	5.50	Llano	6.10	Walker	6.40
Duval	6.10	Loving	8.70	Waller	6.40
Eastland	5.70	Marion	6.90	Ward	4.30
Ector	4.00	Martin	4.00	Wharton	6.00
Ellis	6.30	Matagorda	9.60	Williamson	5.30
Erath	5.70	McMullen	3.00	Wilson	5.70
Fayette	4.40	Medina	6.00	Winkler	4.40
Fisher	5.30	Midland	3.30	Wise	5.90
Fort Bend	5.70	Mitchell	6.10	Wood	6.60
Franklin	5.80	Montgomery	5.40		

Texas Workforce Commission, 2013 Annual Unemployment Rates (Not Seasonally Adj.)

S1701

POVERTY STATUS IN THE PAST 12 MONTHS

2008-2012 American Community Survey 5-Year Estimates

Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Data and Documentation section.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities and towns and estimates of housing units for states and counties.

988/3,132 = .3155

Subject	Llano city, Texas				
	Total		Below poverty level		Percent below poverty level
	Estimate	Margin of Error	Estimate	Margin of Error	Estimate
Population for whom poverty status is determined	3,132	+/-92	988	+/-347	31.5%
<b>AGE</b>					
Under 18 years	730	+/-163	301	+/-149	41.2%
Related children under 18 years	730	+/-163	301	+/-149	41.2%
18 to 64 years	1,753	+/-150	579	+/-204	33.0%
65 years and over	649	+/-155	108	+/-59	16.6%
<b>SEX</b>					
Male	1,431	+/-126	425	+/-173	29.7%
Female	1,701	+/-146	563	+/-211	33.1%
<b>RACE AND HISPANIC OR LATINO ORIGIN</b>					
One race	3,132	+/-92	988	+/-347	31.5%
White	2,958	+/-158	814	+/-319	27.5%
Black or African American	5	+/-9	5	+/-9	100.0%
American Indian and Alaska Native	0	+/-13	0	+/-13	-
Asian	0	+/-13	0	+/-13	-
Native Hawaiian and Other Pacific Islander	0	+/-13	0	+/-13	-
Some other race	169	+/-130	169	+/-130	100.0%
Two or more races	0	+/-13	0	+/-13	-
Hispanic or Latino origin (of any race)	449	+/-222	215	+/-143	47.9%
White alone, not Hispanic or Latino	2,678	+/-228	768	+/-313	28.7%
<b>EDUCATIONAL ATTAINMENT</b>					
Population 25 years and over	2,179	+/-199	535	+/-173	24.6%
Less than high school graduate	557	+/-169	315	+/-157	56.6%
High school graduate (includes equivalency)	619	+/-149	95	+/-51	15.3%
Some college, associate's degree	482	+/-147	93	+/-58	19.3%
Bachelor's degree or higher	521	+/-142	32	+/-39	6.1%
<b>EMPLOYMENT STATUS</b>					
Civilian labor force 16 years and over	1,324	+/-184	274	+/-113	20.7%
Employed	1,253	+/-172	258	+/-112	20.6%
Male	627	+/-121	137	+/-78	21.9%

Subject	Llano city, Texas				
	Total		Below poverty level		Percent below poverty level
	Estimate	Margin of Error	Estimate	Margin of Error	Estimate
Female	626	+/-133	121	+/-77	19.3%
Unemployed	71	+/-54	16	+/-20	22.5%
Male	28	+/-34	0	+/-13	0.0%
Female	43	+/-47	16	+/-20	37.2%
<b>WORK EXPERIENCE</b>					
Population 16 years and over	2,509	+/-179	763	+/-253	30.4%
Worked full-time, year-round in the past 12 months	938	+/-184	103	+/-60	11.0%
Worked part-time or part-year in the past 12 months	492	+/-109	188	+/-91	38.2%
Did not work	1,079	+/-209	472	+/-185	43.7%
<b>All Individuals below:</b>					
50 percent of poverty level	204	+/-120	(X)	(X)	(X)
125 percent of poverty level	1,239	+/-385	(X)	(X)	(X)
150 percent of poverty level	1,370	+/-380	(X)	(X)	(X)
185 percent of poverty level	1,638	+/-340	(X)	(X)	(X)
200 percent of poverty level	1,737	+/-324	(X)	(X)	(X)
<b>Unrelated individuals for whom poverty status is determined</b>					
Male	257	+/-108	75	+/-62	29.2%
Female	430	+/-131	179	+/-79	41.6%
<b>Mean income deficit for unrelated individuals (dollars)</b>					
	5,294	+/-1,324	(X)	(X)	(X)
<b>Worked full-time, year-round in the past 12 months</b>					
	253	+/-100	17	+/-22	6.7%
<b>Worked less than full-time, year-round in the past 12 months</b>					
	132	+/-90	96	+/-75	72.7%
<b>Did not work</b>					
	302	+/-107	141	+/-70	46.7%
<b>PERCENT IMPUTED</b>					
Poverty status for individuals	25.3%	(X)	(X)	(X)	(X)

Subject	Llano city, Texas
	Percent below poverty level
	Margin of Error
Population for whom poverty status is determined	+/-11.2
<b>AGE</b>	
Under 18 years	+/-18.9
Related children under 18 years	+/-18.9
18 to 64 years	+/-11.4
65 years and over	+/-9.2
<b>SEX</b>	
Male	+/-11.9
Female	+/-12.0
<b>RACE AND HISPANIC OR LATINO ORIGIN</b>	
One race	+/-11.2
White	+/-10.9
Black or African American	+/-100.0
American Indian and Alaska Native	**
Asian	**
Native Hawaiian and Other Pacific Islander	**
Some other race	+/-19.8
Two or more races	**
Hispanic or Latino origin (of any race)	+/-29.4
White alone, not Hispanic or Latino	+/-11.5
<b>EDUCATIONAL ATTAINMENT</b>	
Population 25 years and over	+/-8.7
Less than high school graduate	+/-21.1
High school graduate (includes equivalency)	+/-8.9
Some college, associate's degree	+/-13.3
Bachelor's degree or higher	+/-7.3
<b>EMPLOYMENT STATUS</b>	
Civilian labor force 16 years and over	+/-8.9
Employed	+/-9.2
Male	+/-12.2
Female	+/-11.5
Unemployed	+/-24.0
Male	+/-60.2
Female	+/-47.1
<b>WORK EXPERIENCE</b>	
Population 16 years and over	+/-10.2
Worked full-time, year-round in the past 12 months	+/-6.7
Worked part-time or part-year in the past 12 months	+/-16.6
Did not work	+/-13.6
<b>All Individuals below:</b>	
50 percent of poverty level	(X)
125 percent of poverty level	(X)
150 percent of poverty level	(X)
185 percent of poverty level	(X)
200 percent of poverty level	(X)
Unrelated individuals for whom poverty status is determined	+/-12.0
Male	+/-18.9
Female	+/-16.2



Subject	Llano city, Texas
	Percent below poverty level
	Margin of Error
Mean income deficit for unrelated individuals (dollars)	(X)
Worked full-time, year-round in the past 12 months	+/-8.5
Worked less than full-time, year-round in the past 12 months	+/-23.7
Did not work	+/-18.6
<b>PERCENT IMPUTED</b>	
Poverty status for individuals	(X)

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see Accuracy of the Data). The effect of nonsampling error is not represented in these tables.

While the 2008-2012 American Community Survey (ACS) data generally reflect the December 2009 Office of Management and Budget (OMB) definitions of metropolitan and micropolitan statistical areas; in certain instances the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB definitions due to differences in the effective dates of the geographic entities.

Estimates of urban and rural population, housing units, and characteristics reflect boundaries of urban areas defined based on Census 2000 data. Boundaries for urban areas have not been updated since Census 2000. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.

Source: U.S. Census Bureau, 2008-2012 American Community Survey

Explanation of Symbols:

1. An '\*\*\*' entry in the margin of error column indicates that either no sample observations or too few sample observations were available to compute a standard error and thus the margin of error. A statistical test is not appropriate.
2. An '-' entry in the estimate column indicates that either no sample observations or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest interval or upper interval of an open-ended distribution.
3. An '-' following a median estimate means the median falls in the lowest interval of an open-ended distribution.
4. An '+' following a median estimate means the median falls in the upper interval of an open-ended distribution.
5. An '\*\*\*' entry in the margin of error column indicates that the median falls in the lowest interval or upper interval of an open-ended distribution. A statistical test is not appropriate.
6. An '\*\*\*\*\*' entry in the margin of error column indicates that the estimate is controlled. A statistical test for sampling variability is not appropriate.
7. An 'N' entry in the estimate and margin of error columns indicates that data for this geographic area cannot be displayed because the number of sample cases is too small.
8. An '(X)' means that the estimate is not applicable or not available.



B19301

PER CAPITA INCOME IN THE PAST 12 MONTHS (IN 2012 INFLATION-ADJUSTED DOLLARS)

Universe: Total population  
2008-2012 American Community Survey 5-Year Estimates

Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Data and Documentation section.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities and towns and estimates of housing units for states and counties.

	Llano city, Texas	
	Estimate	Margin of Error
Per capita income in the past 12 months (in 2012 inflation-adjusted dollars)	18,216	+/-4,742

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see Accuracy of the Data). The effect of nonsampling error is not represented in these tables.

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Source: U.S. Census Bureau, 2008-2012 American Community Survey

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3. An '-' following a median estimate means the median falls in the lowest interval of an open-ended distribution.
4. An '+' following a median estimate means the median falls in the upper interval of an open-ended distribution.
5. An '\*\*\*\*' entry in the margin of error column indicates that the median falls in the lowest interval or upper interval of an open-ended distribution. A statistical test is not appropriate.
6. An '\*\*\*\*\*' entry in the margin of error column indicates that the estimate is controlled. A statistical test for sampling variability is not appropriate.
7. An 'N' entry in the estimate and margin of error columns indicates that data for this geographic area cannot be displayed because the number of sample cases is too small.
8. An '(X)' means that the estimate is not applicable or not available.



# 2014 TEXAS MAIN STREET PROGRAM MANAGERS



Note: The 'HPO' listed is the local Historic Preservation Officer

Revised: 6/17/2014

City	Years Active	New, Sustaining or Urban City	First Name	Last Name	Title(s)	Address	Zip	Phone	Fax	Email
Amarillo	2002-	U	Beth	Duke	MS Manager	1000 S Poak Street	79101	806-372-8744	806-372-8745	bethduke@centarcity.org
www.centarcity.org										
Bastrop	2007-	S	Sallye	Wood	Special Events Coordinator, Office Manager	1311 Chestnut	78602	512-332-8998	512-332-8819	sallye@centarcity.org
www.bastropmainstreet.com										
Bay City	1992-	S	Karen	Hitzfeld	Co-Manager	1900 5th Street	77414	979-245-9081	979-323-1842	khitzfeld@cityofbaycity.org
http://ts-baycity3.chicagokas.com/index.aspx?tab=24										
Beaumont	1992-	U	Carolyn	Howard	Co-Manager, Exec. Dir. CDC	390 Fannin Street	77701	408-838-2202	408-838-2087	cdouhman@cityofbeaumont.org
www.beaumontmainstreet.com										
Beville	2008-	S	Tom	Bell	Dir. Of Community Dev'l.	801 Main Street, Suite 205	77701	408-880-3784	408-880-3133	stichardson@ci-beaumont.tx.us
http://www.cityofbevillemainstreet.com/										
Bowls	1997-	S	Shannon	Stiles	HPO	400 North Washington	78102	361-362-0388	361-362-0388	mmwright1106@yahoo.com
http://cityofbowls.com/index.aspx?tab=80										
Brenham	1983-89, 1998	S	Jennifer	Eckermann	MS Manager	201-A Walnut Street	78230	940-872-8240	940-872-2280	astiles@cityofbowls.com
www.downtowenbrenham.com										
Bridgeport	2007-	S	Amber	Fogelman	MS Manager, Comm. Relations Mgr. Municipal Court Supv.	200 W Vulcan Street, Ste 200	77853	979-337-7384	979-337-7218	JEckermann@cityofbrenham.org
www.cityofbridgeport.net/mainstreet										
Calhoun	2014-	N, S	Debbie	Stack	MS Manager, Marketing Director	107 S. Hill	77859	940-683-3404	940-683-3401	afogelman@cityofbridgeport.net
Canton	2001-	S	Tam	Erwin	MS Manager	119 N Buffalo	75103	903-567-1849	903-567-1872	detack@calhoun.tx.gov
www.cantonmainstreet.org										
Canyon	2002-	S	Lynn	Kitchens	Asst. Exec. Dir. EDC, Asst. Mktg Dir., Secretary/Treasurer EDC Board	118 N Buffalo	75103	903-567-1849	903-567-1872	tkitchens@cantontexas.com
www.canyonmainstreet.com										
Carthage	2001-	S	Evelyn	Ecker	MS Manager, Dir. of Business & Community Dev.	1804 4th Avenue, Suite 21	79015	806-656-8833	806-656-8832	canyonmainstreet@cityofcanyon.com
http://carthagetexas.us/index.php?option=com_content&view=section&layout=blog&id=2&Itemid=2										
Callina	1997-	S	Terri	Wilson	Assistant Manager	1804 4th Avenue, Suite 21	79015	903-683-0180	903-683-0137	lilyjon@cityofcanyon.com
http://www.callina-tx.gov/index.php?option=com_content&view=category&layout=blog&id=8&Itemid=141										
Childress	2013 -	N	Susan	Leary	MS Manager	310 W Penola Street	75633	940-300-4172	972-382-3738	cdeloney@carthagetexas.com
Childress	2003-	S	Diane	Peck	MS Manager, Chamber Office Mgr.	302 W Walnut Street	75009	940-300-4172	972-382-3738	wilson@callina-tx.gov
Childress	2013 -	N	Susan	Leary	MS Manager	237 Commercial Street	78201	840-837-2587		chkrissmainstreet@gmail.com
Childress	2003-	S	Diane	Peck	MS Manager, Chamber Office Mgr.	101 North Locust	75428	903-427-2645	903-427-5454	redivccc@windstream.net

Clifton	1995-	S	Ashley	Abel	MS Manager, Community Dev. Dir.	403 W 3rd Street	78634	254-875-8337	254-875-8358	ashley_abel@b@gmail.com
<a href="http://www.cityofclifton.org/page/main-street.aspx">http://www.cityofclifton.org/page/main-street.aspx</a>										
Colorado City	2008-	S	Vacant		MS Manager, Community Dev. Dir.	157 West 2nd Street	78612	325-728-2072	325-728-2597	
<a href="http://www.coloradocitytimes.org/index.aspx?nid=858">http://www.coloradocitytimes.org/index.aspx?nid=858</a>										
Conisicane	1985-	S	Sara	Wilson	MS Manager, HPO, Tourism Dir.	200 N 12th Street	75110	903-854-4851	903-854-4999	awilson@ci.conisicane.tx.us
<a href="http://www.conisicanainstreet.org/">http://www.conisicanainstreet.org/</a>										
Cobulla	2007-	S	Wenda	Freeman	Assistant Manager		78014	903-854-4852	830-879-4168	wfreeman@ci.conisicane.tx.us cotulmainstreet1@yahoo.com
<a href="http://www.cotulmainstreet.org/">http://www.cotulmainstreet.org/</a>										
Cuero	1985- 1990 2013 -	S	Bridgette	Blise	MS Manager	214 E Main	77854	361-485-8008		bbise@cityofcuero.com
<a href="http://www.mainstreetcuero.com">www.mainstreetcuero.com</a>										
Decatur	1994-	S	Frieda	Hantley	MS Manager, Visitor Center	108 South Trinity	78234	940-827-8158	940-827-1822	fhantley@decaturtx.org
<a href="http://www.decaturmainstreet.com">www.decaturmainstreet.com</a>										
Del Rio	2002-	S	Carol	Sunderland	MS Manager	108 West Broadway	78840	830-774-8790	830-775-5084	caundersland@cityofdelrio.com
<a href="http://www.cityofdelrio.com/index.aspx?nid=512">http://www.cityofdelrio.com/index.aspx?nid=512</a>										
Denison	1989-	S	Donna	Dow	MS Manager	500 W Chestnut	75020	903-464-4452	903-464-4489	ddow@cityofdenison.com
<a href="http://www.cityofdenison.com/index.aspx?nid=248">http://www.cityofdenison.com/index.aspx?nid=248</a>										
Denton	1980-	U	Faye	Brockett	HPO	500 W Crawford	75020	903-464-4488	903-464-4499	fbrockett@cityofdenison.com
<a href="http://www.dentonmainstreet.org">www.dentonmainstreet.org</a>										
Eagle Pass	1981- 1982, 2010-	S	Julie	Glover, CMSM	MS Manager, ED Program Admtn.	215 E McKinney	78201	940-348-7732	940-348-3518	julie.glover@cityofdenton.com
<a href="http://www.eaglepass.tx.us/default.aspx?name=Main_Street">http://www.eaglepass.tx.us/default.aspx?name=Main_Street</a>										
Electra	1989-	S	Christina	Davis	Assistant Manager	221 N Elm Street	78201-4107	940-348-7778	940-348-7707	christina.davis@cityofdenton.com
<a href="http://www.cityofelectra.com/departments/main_street_program.php">http://www.cityofelectra.com/departments/main_street_program.php</a>										
Elgin	1980-	S	Cindy	Jackson, AICP	HPO	221 N Elm Street	78652	830-773-1111	830-773-9170	jcruz@eaglepass.tx.us
<a href="http://www.elgintx.com/historyofdowntown.asp">http://www.elgintx.com/historyofdowntown.asp</a>										
Farmersville	2000-	S	Joe	Cruz	MS Manager	100 South Monroe	75442	940-495-3758	940-495-3025	jhayens@cityofelectra.com
<a href="http://www.farmersvilletx.com/main_street_2/Main_Street_Program.asp">http://www.farmersvilletx.com/main_street_2/Main_Street_Program.asp</a>										
Farris	1967-	S	Jennis	Heyers	MS Manager	108 N Main	75125	972-842-2923	972-842-2960	chuck_dart@ci.farristx.us
<a href="http://cityoffarris.org/index/index.php?option=com_content&amp;view=article&amp;id=53&amp;Itemid=125">http://cityoffarris.org/index/index.php?option=com_content&amp;view=article&amp;id=53&amp;Itemid=125</a>										
Gainesville	85, 2001- 1982-	S	Amy	Miller, CEsD	MS Manager, HPO, Tourism Dir., Comm. Dev. Director	310 North Main Street (PO Box 581 for mail)	78240	940-885-2831	940-885-2833	Lynette@galinevillecofc.com
<a href="http://www.gainesvillemainstreet.com/">http://www.gainesvillemainstreet.com/</a>										
Georgetown	87, 1991- 94, 1998	S	Adah Leah	Wolf	MS Manager, Staff Liaison CDC	205 S. Main	78628	512-830-2027	512-830-9445	mainstreet@georgetown.org
<a href="http://www.mainstreetgeorgetown.com">www.mainstreetgeorgetown.com</a>										
Gladeswater	1989-	S	Chuck	Dart	MS Manager, ED	100 Town Plaza	75947	903-845-8753	903-845-8328	chuck_dart@ci.farristx.us
<a href="http://www.cityofgladeswater.com/index.php?option=com_content&amp;view=article&amp;id=101&amp;Itemid=189">http://www.cityofgladeswater.com/index.php?option=com_content&amp;view=article&amp;id=101&amp;Itemid=189</a>										
Goliad	1984- 86, 1997	S	Lynette	Pedigrew	MS Manager, Exec. Dir. Chamber	200 S. Rusk	77893	361-845-3454	361-845-8315	mainst@colliadr.net
<a href="http://www.gainesvillemainstreet.com/">http://www.gainesvillemainstreet.com/</a>										
			Shelby	Hargrove	MS Manager	816 S. Main Street				
			Mart	Synthack	HPO	300-I Industrial Avenue	78627-1458	512-830-3581	512-830-5882	matlmainstchik@georgetown.org
			Kathi	Corwin	MS Manager, Chamber Mgr.	215 N Main				
			Jenny	Turner	MS Manager	152 W End Street				

Gonzales	1995-	S	Barbara	Friedrich	MS Manager, Econ. Dev. Assst.	820 Saint Joseph Street	78028	830-472-2815	830-472-2813	barbara@cityofgonzales.org
<a href="http://www.cityofgonzales.org/Department%20Pages/mainstreet.html">http://www.cityofgonzales.org/Department%20Pages/mainstreet.html</a>										
Graham	1994-	S	Kathy	Weaver	MS Manager	458 Oak Street	78450	940-548-6248	940-548-5030	kweaver@grahamtexas.net
<a href="http://www.cityofgrahamtexas.com/Main-Street/">http://www.cityofgrahamtexas.com/Main-Street/</a>										
Grand Balline	2004-	S	Lisa	Morrison	MS Manager	132 E Frank Street	75140	903-982-3122	903-982-3393	mainstreet@grandballine.com
Grapevine	1993-	S	David	Klemptin	MS Manager, HPO, Mgr. of Heritage Programs	638 South Main Street	78051	817-410-3197	817-410-3125	dklemptin@grapevintexas.usa.com
<a href="https://www.grapevintexas.usa.com/FestivalsAndEvents/MainStreetDays517162013/tabid/914/Default.aspx">https://www.grapevintexas.usa.com/FestivalsAndEvents/MainStreetDays517162013/tabid/914/Default.aspx</a>										
Greenville	1998-89, 1999	S	Doyle	Dick	MS Manager	2821 Washington Street	75401	903-457-3138	903-457-3138	ddick@ci.greenville.tx.us
<a href="http://www.greenville-texas.com/">http://www.greenville-texas.com/</a>										
Harlingen	85, 1997	U	Cheryl	LaBerge	Downtown Manager	PO Box 2207	78551-2207	956-216-4910	956-216-6037	cherylalberge@myharlingen.us
<a href="http://www.downtownharlingen.com">www.downtownharlingen.com</a>										
Henderson	1988-91, 1996	S	Melissa Stephanie	Cortez Riddle	Redevelopment Specialist MS Manager	406 W Main Street	75682	903-457-6651	903-457-7327	stiddle@henderson.tx.us
<a href="http://www.mainstreethenderson.com">www.mainstreethenderson.com</a>										
Hillsboro	1881-1998, 2001-	S	Judy Jennifer	Lewis Cox	MS Coordinator MS Manager, Tourism Manager	127 East Franklin Street	78843	254-562-5499	254-568-1459	jcox@hillsborotx.org
<a href="http://www.hillsborotx.org/city-department/main-street-program">http://www.hillsborotx.org/city-department/main-street-program</a>										
Huntsville	2001-	S	Lindsay	Lautner	MS Manager, HPO	1203 University Avenue	77340	936-281-5920	936-281-4919	Llautner@huntsvilletx.gov
<a href="http://www.huntsvillemainstreet.com">www.huntsvillemainstreet.com</a>										
Kerrville	1995-	S	VACANT		MS Manager	701 Main Street	78028	830-258-1113	830-896-7747	ashlee.boyle@kerrvilletx.gov
<a href="http://www.kerrvilletx.gov">www.kerrvilletx.gov</a>										
Kilgore	1987-1991, 2007-	S	Ashlea Melida	Boyle Helen	Special Projects Manager MS Manager	815 N. Kilgore	75863	903-988-4117	903-988-4132	Melida.Helen@cityofkilgore.com
<a href="http://www.cityofkilgore.com/main-street">http://www.cityofkilgore.com/main-street</a>										
Kingsville	1982-1985, 2011-	S	Cynthia	Martin	MS Manager, HPO	1501 N Hwy 77	78363	361-562-8518	361-595-8035	ChMartin@cityofkingsville.com
La Grange	1986-	S	Stacey Scott	Norris Byler	MS Manager Comm. & Econ. Development Mgr.	155 E. Colorado	78845	979-888-3017	979-888-5743	enorris@cityoflg.com
<a href="http://mainstreet.tels.net/">http://mainstreet.tels.net/</a>										
Laredo	2008-	U	Pilar	Monroy	MS Manager	1000 Zaragoza, Suite 107	78040	956-523-8817	956-523-8814	pilar.monroy@laredomainstreet.org
<a href="http://www.laredomainstreet.org/">http://www.laredomainstreet.org/</a>										
Lavelland	1998-	S	VACANT Stephanie Alejandrina		Assistant Manager Farmer's Market Manager HPO	P.O. Box 634 1120 San Bernardo Ave	78642	956-523-8817	956-523-1624	farmermarket@laredomainstreet.org
<a href="http://www.lavellandtexas.org/index.aspx?PID=38">http://www.lavellandtexas.org/index.aspx?PID=38</a>										
Livingston	2005-	S	Mary Bob	Siders Ziegler	Chamber Exec. Director MS Manager	1101 Avenue H 308 North Washington	77351	936-327-1050	936-327-1050	mainstreet@livingston.net
<a href="http://www.cityoflivingston-texas.com/mainstreet/">http://www.cityoflivingston-texas.com/mainstreet/</a>										
Llano	2003-	S	VACANT Tex		Assistant Manager MS Manager, Community Development Director	301 West Main	78643	325-247-4159 x209	325-247-4150	ttoler@cityofllano.com
<a href="http://www.llanomainstreet.com">www.llanomainstreet.com</a>										



<b>Pittsburg</b>	1987-	S	Jenny	Rowan	MS Manager	200 Rusk Street	75686	903-856-3621	903-856-0544	jrowan@pittsburgtexas.com
<a href="http://www.pittsburgtexas.com/mainstreet.html">http://www.pittsburgtexas.com/mainstreet.html</a>										
<b>Plainview</b>	1981-1985-1992-	S	Sarah	Ceastilo	MS Manager, CVB Coordinator	1806 W 5th Street	79072	806-296-7431	806-296-0819	mainstreet@plainviewtexaschamber.com
<a href="http://www.plainviewtx.org/index.aspx?NID=25">http://www.plainviewtx.org/index.aspx?NID=25</a>										
<b>Rio Grande City</b>	2002-	S	Merlene	Mendoza	MS Manager, EDC Exec. Director	405 Mirasoles St	78582	956-487-3476	956-487-3526	mmendoza@cityofrgc.com
<a href="http://www.rgsdc.org/main_street.html">www.rgsdc.org/main_street.html</a>										
<b>Rockwall</b>	2009-	S	Eliisa Y Bethany	Bass Browning	HPO MS Manager	101 South Washington Street 385 South Gollad	75087	956-487-0672	956-716-8889	eybass@cityofrc.com
<a href="http://www.rockwall.com/">http://www.rockwall.com/</a>										
<b>Roysse City</b>	2006-	S	Ryan Paula	Miller Morris	HPO MS Manager, HPO	385 South Gollad 305 N Arch Street	75087	972-771-6400	972-771-7748	BBrowning@rockwall.com
<a href="http://www.royssecity.com/index.aspx?NID=259">http://www.royssecity.com/index.aspx?NID=259</a>										
<b>San Angelo</b>	2005-	U	Janet Dell Channing AJ Fawcett	McPherson Valaquez Martinez	HPO MS Manager Executive Assistant	216 N Arch Street, Suite A 24 West Concho Avenue	75169 78903	972-524-4382	972-636-2186	janet.mcpherson@roysecity.com
<a href="http://www.downtownsanangelo.com">www.downtownsanangelo.com</a>										
<b>San Augustine</b>	2013 -	N	Tracy	Cox	MS Manager	106 S Chedbourne 100 W Columbia St, Room 301B	75972	325-655-2345	325-655-1234	director@dsaa.org
<a href="http://www.sanmaicostx.gov/mainstreet">www.sanmaicostx.gov/mainstreet</a>										
<b>San Marcos</b>	1886-	S	Samantha	Ambruster	MS Manager	630 E Hopkins	78666	512-393-8430	855-759-2843	aj.fawcett@sanangelotexas.us
<a href="http://www.sanmarcostx.gov/mainstreet">www.sanmarcostx.gov/mainstreet</a>										
<b>Sealy</b>	2014-	N,S	Kayli Alison Toni	Head Brake Franklin	Assistant Manager HPO MS Director	113 Main Street	77474	512-393-8232	512-396-9190	sambuster@sanmarcostx.gov
<a href="http://www.seguintexas.gov/main_street/">http://www.seguintexas.gov/main_street/</a>										
<b>Seguin</b>	1881-86, 1897-	S	VACANT	Hopper	MS Manager & HPO	211 N. River Street	78155	830-401-2448	830-401-2358	khead@sanmarcostx.gov
<a href="http://www.seguintexas.gov/main_street/">http://www.seguintexas.gov/main_street/</a>										
<b>Sonora</b>	1994-	S	Chisley Bill Alicia	Hodges Lowe	Assistant Manager MS Manager Assistant	105 S Concho Street	76650-0233	830-401-2475	325-387-3108	abrake@sanmarcostx.gov
<a href="http://www.sonoranmainstreet.com">http://www.sonoranmainstreet.com</a>										
<b>Taylor</b>	1999-	S	Doby	Lannen	MS Manager	400 Potter Street	76574	512-352-3463	512-352-8483	franklin@ci.sealy.tx.us
<a href="http://www.taylor.tx.gov/index.aspx?nid=255">http://www.taylor.tx.gov/index.aspx?nid=255</a>										
<b>Texasarkana</b>	2006-	S	Ina	McDowell	MS Manager	819 N State Line Avenue	75501	903-792-7181	903-793-4304	mainstreet@lexarkana.org
<a href="http://www.mainstreetlexarkana.org">www.mainstreetlexarkana.org</a>										
<b>Tyler</b>	1990-	U	Beverly Amanda	Abell Taylor	Main Street Department Leader Gallery Operations Support	110 W Erwin	75702	903-583-4605	903-583-4805	babell@tylertexas.com
<a href="http://www.cityoftyler.org/Departments/MainStreet.aspx">http://www.cityoftyler.org/Departments/MainStreet.aspx</a>										
<b>Uvalde</b>	2011-	S	Olga	Charles	MS Manager, Opera House Mgr.	101 E. Main Street	78001	830-278-3315	830-278-2234	altaylor@tylertexas.com
<b>Vernon</b>	2011-	S	Dan	Kelkheer	MS Director	1725 Wilbarger Street	76384	940-552-2581	940-552-0568	ocharles@uvaldatx.com
<a href="http://www.victoriainmainstreet.com">http://www.victoriainmainstreet.com</a>										
<b>Victoria</b>	2012-	U	Mary Helen	Barrick	MS Manager	120 S Main, Suite 415	77901	361-578-0080		dkelleher@vernon.tx.gov
<a href="http://www.victoriainmainstreet.com">http://www.victoriainmainstreet.com</a>										

Waco	2014-	N, U	Megan	Henderson	MS Manager	801 Elm Avenue	76704	254-754-8698	megan@wacoddc.com
Waxahachie	1883-1990-2002-	S	Anita	Williamson	MS Manager, HPO, Farmers Market Director	401 S Rogers	75168-0757	469-308-4111	awilliamson@waxahachie.com
	1887-2004-2008-	S	Kandice	Garrett	MS Manager, HPO	119 Palo Pinto Street	76086	817-598-4211	kgarrett@weatherfordtx.gov
Weatherford	http://www.waxahachie.tx.us/index.aspx?nid=1245	S	Denise	Miranda	MS Manager	501 South Main Street	75484	800-342-3654	dmiranda@wmsborotexas.com

TOTAL: 87 cities in the program

Texas Historical Commission  
Community Heritage Development Division  
www.thc.state.tx.us  
Texas Main Street Center  
PO Box 12276, 78711-2276  
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Brad Patterson	Division Director	512-836-2315	brad.patterson@thc.state.tx.us
Debra Drescher	State Coordinator	512-463-5758	debra.drescher@thc.state.tx.us
Rebekka Adams	Assistant State Coordinator	512-463-7465	rebekka.adams@thc.state.tx.us
Howard Langner	Architect	512-305-9045	howard.langner@thc.state.tx.us
Sarah Jane Blankenship	Project Design Assistant	512-463-9129	sarah.blankenship@thc.state.tx.us
Brian O'Conner	Community & Econ. Dev'l Specialist	512-463-5760	brian.oconner@thc.state.tx.us
Emily Koller	Planner	512-463-7466	emily.koller@thc.state.tx.us
Ginny Owens	Program Specialist	512-463-6006	virginia.owens@thc.state.tx.us
Kimberly Klein	Administrative Technician	512-463-6092	kimberly.klein@thc.state.tx.us