



City Council Regular Meeting

February 25, 2014



Bastrop City Council

1311 Chestnut Street, Bastrop, Texas 78602
Phone (512) 332-8800 Fax (512) 332.8819

PURSUANT TO THE TEXAS GOVERNMENT CODE, CHAPTER 551, THE BASTROP CITY COUNCIL WILL HOLD A **REGULAR MEETING** ON TUESDAY, **FEBRUARY 25, 2014** AT **6:15 PM** AT THE CITY COUNCIL CHAMBERS LOCATED AT 1311 CHESTNUT STREET, BASTROP, TEXAS TO CONSIDER THE FOLLOWING MATTERS.

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE AND INVOCATION
3. PRESENTATION
4. PROCLAMATION
5. CITIZEN COMMENTS
6. ANNOUNCEMENTS

City Manager's Informational Report for February 25th, 2014: Items for update, discussion & possible action:

- A. Meetings and Events Attended:
 1. Attended the Regular Monthly Board Meeting of the Lost Pines Groundwater Conservation District on February 19, 2014.
 2. Made a Presentation to Attendees of the 2014 Citizens on Patrol Academy on January 20, 2014.
 3. Attended a Meeting of the Homecoming Committee on January 20, 2014.
- B. Update on City Projects and Issues:
 1. Water Usage report for the period of February 12th through February 24, 2014.
 2. Update on the Short and Long Term Water Supply Options.
 3. Update on the Top 10 Strategic Priorities as Established by the City Council for 2013-2016.
 4. Update on the Bastrop Economic Development Corporations Business Improvements Phase I.
 5. Status of Board Vacancies.
 6. Bastrop Art in Public Places – By-laws.
 7. Inspection of the Old Iron Bridge.
 8. Update on a “Proposed Amendment to the City of Bastrop Park Ordinance.
 9. Update on the Main Street Planning Retreat of February 8, 2014 – Community Issues and Priorities.
 10. Update on the State of Texas Natural Resources Committee.
 11. Annexation Program for 2014.
 12. Hunters Crossing Sections 3B &5B.
- C. Update on City Various City Operations:
 1. Convention Center Activities
 2. Main Street Program
 3. Commercial/Residential Construction Projects in the City
 4. YMCA Activities

Inviting input from the City Council related to issues for possible inclusion on future agenda's related to items such as (but not limited to) municipal projects, personnel, public property, development and other City/public business.

A. CONSENT AGENDA

All of the following items on the Consent Agenda are considered to be self-explanatory by the Council and will be enacted with one motion. There will be no separate discussion of these items unless a Council Members so requests.

	TAB	PG	REQUESTOR
A.1 Approval of Minutes for the Regular Council Meetings held on Tuesday, February 11, 2014.	A.1	5	Elizabeth Lopez
A.2 Racial Profile Reporting	A.2	10	Steve Adcock
A.3 Emergency Notification System	A.3	13	Steve Adcock
A.4 Approval of the statutory denial, for a period of 180 days from the date of Council action on this request, for the Bastrop Business and Industrial Park, Phase 1 Administrative Plat to combine two lots being +/-3.745 acres west of Technology Drive within the city limits of Bastrop, Texas	A.4	23	Melissa McCollum
A.5 Approval of the statutory denial, for a period of 180 days from the date of Council action on this request, for the Hoover’s FL 1 WMS Administrative Plat being +/-0.366 acres east of Wilson Street within the city limits of Bastrop, Texas.	A.5	25	Melissa McCollum
A.6 Approval of a request for a 6 month extension for XS Ranch Phase 1-A Preliminary Plat within the City of Bastrop, Texas Extra Territorial Jurisdiction (ETJ).	A.6	27	Melissa McCollum

B. PUBLIC HEARINGS, ORDINANCES & OTHER ITEMS ELIGIBLE FOR CONSIDERATION AND/OR ACTION

- B.1 **PUBLIC HEARING - A variance request** by “Tahitian Food Mart” to the Bastrop Code of Ordinances, Article 4.02, **sale of alcoholic beverages**, distance restrictions regarding the sale of alcoholic beverages for off-premise consumption, located at 128 Tahitian Village Drive, Suite A, Bastrop, Texas. Location is within 300 feet of a church, public or private school, or public hospital, pursuant to authority granted to the City by the Texas Alcohol Beverage Code, Title 4, Chapter 109, Section 109.33. B.1 30 Elizabeth Lopez

- B.2 **DISCUSSION AND POSSIBLE ACTION** concerning a variance request by “**Tahitian Food Mart**” to the Bastrop Code of Ordinances, Article 4.02, sale of alcoholic beverages for off-premise consumption, located at 128 Tahitian Village Drive, Suite A, Bastrop, Texas. Location is within 300 feet of a church, public or private school, or public hospital, pursuant to authority granted to the City by the Texas Alcohol Beverage Code, Title 4, Chapter 109, Section 109.33. B.2 41 Elizabeth Lopez

 EXECUTIVE SESSION: The Council reserves the right to convene into Executive Session at any time during the meeting regarding any agenda item. In compliance with the Open Meetings Act, Ch.551 Government Code, Vernon’s Texas Code, Annotated, the item below will be discussed in closed session.

1. SECTION 551.071 – Consultations with Attorney related to legal matters

C. OLD BUSINESS - NO ITEMS.

D. NEW BUSINESS

- D.1 Consideration, discussion and possible action on presentation and acceptance of City of Bastrop, Texas Comprehensive Annual Financial Report for the year ended September 30, 2013. **D.1 42** Mike Talbot
- D.2 Consideration, discussion and possible action on acceptance of the unaudited Monthly Financial Report for the period ending of January 31, 2014. **D.2 164** Karla Stovall
- D.3 Consideration, Discussion and Possible Action Regarding a presentation by the Bastrop Art in Public Places Task Force requesting City Council Approval of their "ARTS IN PUBLIC PLACE'S transformer cabinet mural project. **D.3 192** Mike Talbot
- D.4 Consideration, Discussion and Possible Action regarding directing the City Manager or Creating a Charter Revision Committee to make certain revisions to the City Charter. **D.4 197** Mike Talbot
- D.5 Connection Bastrop: Interim Report and Key Initiatives **D.5 201** Kay Garcia-McAnally

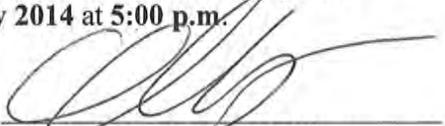
E. EXECUTIVE SESSION

- E.1 The Bastrop City Council will meet in a closed/executive session pursuant to the Texas Government Code, Chapter 551, *et seq*, to discuss the following:
1. **SECTION 551.071(1)(A) & SECTION 551.071(2)** – Consultation with Attorney concerning: (1) potential, pending, threatened, and/or contemplated litigation or claims, including but not limited to **"Pine Forest Investments Group, LLC v The City of Bastrop, et al, cause No. 29,052, In the 21st Judicial District Court of Bastrop County, Texas,"** and/or (2) matter upon which the Attorney has a duty and/or responsibility to report to the governmental body, concerning same, and/or any other matters posted on the agenda.
 2. **SECTION 551.072** – Deliberation regarding real property: Regarding the purchase, exchange, lease, disposition, or value of real property.
- E.2 The Bastrop City Council will reconvene into open session to discuss, consider and/or take any actions necessary related to the executive sessions noted herein, or regular agenda items, noted above, and/or related items.

F. ADJOURNMENT

CERTIFICATION

I certify that the above notice of meeting was posted on the bulletin board at the City Hall in the Bastrop, Texas on the **21st day of February 2014 at 5:00 p.m.**


Elizabeth Lopez, City Secretary

NOTICE OF ASSISTANCE AT PUBLIC MEETINGS THE CITY OF BASTROP IS COMMITTED TO COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT. BASTROP CITY HALL AND COUNCIL CHAMBERS ARE WHEELCHAIR ACCESSIBLE AND SPECIAL MARKED PARKING IS AVAILABLE. PERSONS WITH DISABILITIES WHO PLAN TO ATTEND THIS MEETING AND WHO MAY NEED ASSISTANCE ARE REQUESTED TO CONTACT THE CITY SECRETARY'S OFFICE AT 512-332-8800. PLEASE PROVIDE A FORTY-EIGHT HOURS NOTICE WHEN FEASIBLE.

Confirm time posted: KR

CITY OF BASTROP

AGENDA ITEM

A-1

STANDARDIZED AGENDA RECOMMENDATION FORM

CITY COUNCIL

DATE SUBMITTED: February 21, 2014

MEETING DATE: February 25, 2014

1. Agenda Item: Approval of the meeting Minutes from the:
 - Regular City Council Meetings held on **February 11, 2014.**

2. Party Making Request: **Elizabeth Lopez, City Secretary**

3. Nature of Request: (Brief Overview) Attachments: **Yes X** No _____

4. Policy Implication: _____

5. Budgeted: _____ Yes _____ No _____ N/A

Bid Amount: _____	Budgeted Amount: _____
Under Budget: _____	Over Budget: _____
	Amount Remaining: _____

6. Alternate Option/Costs: _____

7. Routing:

	<u>NAME/TITLE</u>	<u>INITIAL</u>	<u>DATE</u>	<u>CONCURRENCE</u>
a)				
b)				
c)				

8. Staff Recommendation: _____

9. Advisory Board: _____ Approved _____ Disapproved _____ None

10. Manager's Recommendation: _____ Approved _____ Disapproved _____ None

11. Action Taken: _____

**BASTROP CITY COUNCIL
MINUTES OF REGULAR MEETING
February 11, 2014 at 6:15 pm**

Pursuant to the Texas Government Code, Chapter § 551, the City Council of Bastrop, Texas held a Regular Meeting on Tuesday, **February 11th, 2014 at 6:15 p.m.** at the Bastrop City Hall Council Chambers located at 1311 Chestnut Street in Bastrop, Texas to consider the following matters:

1. **CALL TO ORDER** - Mayor Terry Orr called the meeting to order at 6:15 p.m. A quorum was present: Council Members Ken Kesselus, Dock Jackson, and Mayor Pro-Tem Joe Beal. Council Members Kay Garcia McAnally and Willie De La Rosa were absent.
2. **PLEDGE OF ALLEGIANCE AND INVOCATION** – City Secretary Elizabeth Lopez led the Pledge of Allegiance and Police Chief Steve Adcock introduced Chaplain Jimmy Cottle who led us in prayer.
3. **PRESENTATIONS** – Mayor welcomed Gabrielle Miller who read her presentation on the Character Trait “Justice.” “Gabby” is a third Grade student in Mrs. Wehmeyers’ class at Emile Elementary, she is an “A” Student and an avid reader who enjoys playing basketball with the Hoopsters, is a member of Foundation Christian Ministries and dances Jazz with the D’Ette Dance Company. She was accompanied by her parents, Steve and Kim and her brother Kennedy.
4. **PROCLAMATIONS** – Council Member Dock Jackson accepted Mayor Orr’s invitation to read the Black History Month Proclamation.
5. **ANNOUNCEMENTS**

LBJ SCHOOL OF PUBLIC AFFAIRS - Mayor Orr congratulated City Manager Mike Talbot on being among the few selected to attend the Lyndon B. Johnson School of Public Affairs, this is a prestigious institute designed for those leading local governments. City Manager Talbot thanked Mayor Orr for his acknowledgement and noted that he will be attending the six-day Executive Development Program April 6– 11, 2014 at the University of Texas in Austin.

NATIONAL RECOGNITION - City Manager Talbot announced that our Main Street Program had received National accreditation of recognition by the Texas Historical Commission for our progress and revitalization; everyone joined him and congratulated Director Nancy Wood on her achievement.

CITY MANAGER’S REPORT - There were no citizen comments; therefore Mayor Orr introduced City Manager Mike Talbot who presented his bi-weekly City Manager’s report dated February 11, 2014, he offered additional insight on the following item(s):

#5 Review and Update of the City Charter Regarding the Sale of City owned Utilities - City Talbot informed the City Council that we can include a Charter Amendment in the May 10, 2014 Election. He offered a timeline for the upcoming November Elections that would allow us enough time to do the research on the issue of whether or not a “Home Rule City may regulate the sale of utilities” in their charter.

Council Member Ken Kesselus noted he was happy with the time frame outlined by the City Manager; however he suggested postponing the item for next Council Meeting to allow Council Member Delarosa to weigh in his thoughts since this was his initiative. Council Members were in agreement and Mayor Orr requested this item be placed on a future agenda for the Council’s consideration. Mayor Orr stated that a Charter Revision would allow us to reconvene the Charter Review Committee; *“That is how we have reached the citizens and have them be a part in the decision.”*

A. CONSENT AGENDA

All of the following items on the Consent Agenda are considered to be self-explanatory by the Council and will be enacted with one motion. There will be no separate discussion of these items unless a Council Member(s) so request.

- A.1 Approval of Minutes for the Regular Council Meeting held on January 28, 2014.
- A.2 Approval of Contract for Election Services between Bastrop County Elections Administrator and the City of Bastrop, Texas.
- A.3 Approval of a Bastrop County Agreement to Conduct a Joint Election between the City of Bastrop and the Bastrop Independent School District for the May 10, 2014 Election
- A.4 Approval of a Resolution calling for and Establishing Procedure for a General Election in Bastrop, Texas for the May 10, 2014 Election.
- A.5 Approval of Bastrop Marketing Corporation's request for reimbursement of expenses.
- A.6 Approval of request to accept the Public Improvements for Hunters Crossing, Section 9C located at the corner of Highway 304 and Home Depot Way within the City limits of Bastrop, Texas.
- A.7 Approval of the statutory denial, for a period of 180 days from the date of Council action on this request, for the Pecan Park Commercial Preliminary Plat consisting of 8 tracts of land being +/-67.42 acres south of State Highway 71 within the city limits of Bastrop, Texas.

Mayor Terry Orr requested a motion to approve the items on the consent agenda.

MOTION – Mayor Pro-Tem Joe Beal

SECONDED - Council Member Dock Jackson

MOTION PASSED – Unanimous vote of 3-0

B. PUBLIC HEARINGS AND ORDINANCES AND OTHER ITEMS ELIGIBLE FOR CONSIDERATION AND/OR ACTION – No items for consideration.

C. OLD BUSINESS – No items for consideration.

D. NEW BUSINESS

Mayor Terry Orr granted the request made by Dave Quinn, Executive Director at Bastrop Economic Development Corporation to move item D.4 up for discussion, consideration and possible action.

D.4 CONSIDERATION, DISCUSSION AND POSSIBLE ACTION ON A RESOLUTION FROM THE BASTROP ECONOMIC DEVELOPMENT CORPORATION RECOMMENDING THAT THE BASTROP CITY COUNCIL PASS A RESOLUTION COMMITTING THE CITY OF BASTROP'S SUPPORT FOR THE PECAN POINTE, LP, AFFORDABLE HOUSING PROJECT, AND APPROVING BEDC'S FUNDING ASSISTANCE OF SAME, IN THE AMOUNT OF A \$68,000 LOAN.

BEDC Executive Director, Dave Quinn introduced Development Director Stacy Kaplowitz with Herman & Kittle Properties who addressed the Council and outlined a PowerPoint presentation on the Pecan Pointe Apartment Homes Project. The Pecan Point Apartments will be located behind Walmart and have approximately 80 – 1 to 3 bedroom units with a community center and pool. The project is not related to the HUD Section 8 program, it will be financed using equity from the sale of housing tax credits, which are sold to equity investors with the requirement that the property maintain a level of low-moderate income for workforce individuals/families.

Furthermore, Ms. Kaplowitz requested the City Council's consideration and recommendation to pass a Resolution committing to their support of the project and BEDC's funding assistance.

MOTION – Mayor Pro-Tem Joe Beal made the motion.

SECONDED – Council Member Dock Jackson seconded the motion.

MOTION PASSED – Unanimous vote of 3-0

D.1 CONSIDERATION, DISCUSSION AND POSSIBLE ACTION REGARDING A PRESENTATION BY CH2MHILL WATER DEMAND PROJECTIONS FOR THE CITY OF BASTROP THROUGH 2045.

City Manager Mike Talbot introduced Ms. Susan Butler, Water Resources Manager with CHM2HILL the Engineering Firm conducting our in-depth analysis of the City's water demand needs through 2045. She gave the City Council a detailed presentation of the "Water Projected Demands" for the City of Bastrop through 2045, which included the considerations for water demand forecasting, forecast study results summary, methodology and the conclusion. Ms. Butler presented the water demand scenarios with consideration to population growth, economic development, expansion, conservation adoption rates, climate and extended drought. Mayor Pro-Tem Joe Beal inquired on the validity of the information she received to conduct her forecast. Ms. Butler responded that the information prepared by the City Manager and his staff was credible and in-line with similar cities. She thanked the City Manager for his time and effort in submitting the in-depth report needed to complete the water demand forecast report.

D.2 CONSIDERATION, DISCUSSION AND POSSIBLE ACTION ON ACCEPTANCE OF THE UNAUDITED MONTHLY FINANCIAL REPORT AND QUARTERLY INVESTMENT REPORT FOR THE PERIOD ENDING DECEMBER 31, 2013.

Chief Financial Officer Karla Stovall gave a brief recap of the Monthly Financial and Quarterly Investment Reports for the period ending December 31, 2013.

MOTION – Council Member Dock Jackson made the motion.

SECONDED – Council Member Ken Kesselus seconded the motion.

MOTION PASSED – Unanimous vote of 3-0

D.3 CONSIDERATION, DISCUSSION AND POSSIBLE ACTION ON THE BASTROP ECONOMIC DEVELOPMENT CORPORATION ENTERING INTO AN ECONOMIC DEVELOPMENT AGREEMENT WITH GOOD SOUL BREWING COMPANY.

BEDC Executive Director, Dave Quinn introduced Development Director requested the Council's consideration and approval to enter into an agreement with Good Soul Brewing Company. He noted that the BEDC Board of Directors had approved the agreement with Good Soul Brewing Company who purchased approximately 3.745 acres in the Bastrop Business and Industrial Park for a 9,000 ft. square facility. As part of the agreement, the BEDC will rebate \$9,700 (10%) purchase price upon them meeting the milestones outlined in the agreement.

MOTION – Council Member Ken Kesselus made the motion.

MOTION WITHDRAWN – Council Member Ken Kesselus withdrew his motion.

MOTION – Mayor Pro-Tem Joe Beal made the motion. He stated making the motion was an honor since he's known the owner since his childhood.

SECONDED – Council Member Ken Kesselus seconded the motion.

MOTION PASSED – Unanimous vote of 3-0

E. EXECUTIVE SESSION

E.1 The Bastrop City Council met in a closed/executive session pursuant to the Texas Government Code, Chapter 551, *et seq*, to discuss the following:

1. SECTION 551.071(1) (A) and SECTION 551.071(2) – Consultation with Attorney concerning: (1) potential, pending, threatened, and/or contemplated litigation or claims, including but not limited to "Pine Forest Investments Group, LLC v The City of Bastrop, et al, cause No. 29,052, In the 21st Judicial District Court of Bastrop County, Texas." and/or (2) matter upon which the Attorney has

a duty and/or responsibility to report to the governmental body, concerning same, and/or any other matters posted on the agenda.

- 2. SECTION 551.072– Deliberation regarding real property: Regarding the purchase, exchange, lease, disposition, or value of real property.

E.2 The Bastrop City Council will reconvene into open session to discuss, consider and/or take any actions necessary related to the executive sessions noted herein, or regular agenda items, noted above, and/or related items.

At 7:47 pm, Mayor Orr convened the Bastrop City Council into Executive Session. Mayor Orr reconvened the Bastrop City Council into open session to discuss, consider and/or take action(s) necessary related to the Executive Session noted herein at 8:47 pm.

No Action was taken.

F. ADJOURN

At 8:48pm, Council Member Ken Kesselus made the motion to adjourn the meeting. Seconded by Mayor Pro-Tem Joe Beal and motion was carried unanimously.

APPROVED:

ATTEST:

Terry Orr, Mayor

Elizabeth Minerva Lopez, City Secretary

CITY OF BASTROP

AGENDA ITEM **A-2**

STANDARDIZED AGENDA RECOMMENDATION FORM

CITY COUNCIL

DATE SUBMITTED: **February 7, 2014**

MEETING DATE: **February 25, 2014**

1. Agenda Item: Racial Profile Reporting
2. Party Making Request: **Steve Adcock, Chief of Police**
3. Nature of Request: (Brief Overview) Attachments: **Yes X** No _____
4. Policy Implication: _____
5. Budgeted: _____ Yes _____ No _____ N/A
 Bid Amount: _____ Budgeted Amount: _____
 Under Budget: _____ Over Budget: _____
 Amount Remaining: _____
6. Alternate Option/Costs: _____
7. Routing: NAME/TITLE INITIAL DATE CONCURRENCE
 a) _____
 b) _____
 c) _____
8. Staff Recommendation: _____
9. Advisory Board: _____ Approved _____ Disapproved _____ None
10. Manager's Recommendation: _____ Approved _____ Disapproved _____ None
11. Action Taken: _____

Partial Exemption Racial Profiling Reporting
(Tier 1)
January 2013 - December 2013

BASTROP POLICE DEPARTMENT

Number of motor vehicle stops:

Mark only 1 category per vehicle stop

1. 1111 Citation Only
2. 53 Arrest Only
3. 59 Both
4. 1223 Total

Race or Ethnicity:

5. 108 African
6. 21 Asian
7. 808 Caucasian
8. 279 Hispanic
9. 7 Middle Eastern
10. 0 Native American
11. 1223 Total

Race or Ethnicity known prior to stop?

12. 71 Yes
13. 1152 No
14. 1223 Total

Search Conducted?

15. 41 Yes
16. 1182 No
17. 1223 Total

Was search consented?

18. 4 Yes
19. 37 No
20. 41 Total Must equal #15

RACIAL PROFILING ANALYSIS

January 2013 - December 2013

BASTROP POLICE DEPARTMENT
 104 GRADY TUCK LN
 BASTROP, TX 78602

Race/Ethnicity	Contacts		Searches		Consent Searches		PC Searches		Custody Arrest	
	N	%	N	%	N	%	N	%	N	%
Caucasian	808	66.1%	25	61.0%	4	100.0%	21	56.8%	69	61.6%
African American	108	8.8%	4	9.8%	0	0.0%	4	10.8%	18	16.1%
Hispanic	279	22.8%	12	29.3%	0	0.0%	12	32.4%	25	22.3%
Asian	21	1.7%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Native American	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Middle Eastern	7	.6%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total	1223		41		4		37		112	

CITY OF BASTROP

AGENDA ITEM **A-3**

STANDARDIZED AGENDA RECOMMENDATION FORM

CITY COUNCIL

DATE SUBMITTED: **February 7, 2014**

MEETING DATE: **February 25, 2014**

1. Agenda Item: Emergency Notification System
2. Party Making Request: **Steve Adcock, Chief of Police**
3. Nature of Request: (Brief Overview) Attachments: **Yes X** No _____
4. Policy Implication: _____
5. Budgeted: _____ Yes _____ **X** No _____ **N/A**
 Bid Amount: _____ \$1750 _____ Budgeted Amount: _____
 Under Budget: _____ Over Budget: _____ \$1750 _____
 Amount Remaining: _____
6. Alternate Option/Costs: _____
7. Routing:

	<u>NAME/TITLE</u>	<u>INITIAL</u>	<u>DATE</u>	<u>CONCURRENCE</u>
a)	_____	_____	_____	_____
b)	_____	_____	_____	_____
c)	_____	_____	_____	_____
8. Staff Recommendation: _____
9. Advisory Board: _____ Approved _____ Disapproved _____ None
10. Manager's Recommendation: _____ Approved _____ Disapproved _____ None
11. Action Taken: _____

**Capital Area Council of Governments**

6800 Burlison Road, Building 310, Suite 165 Austin, Texas 78744-2306
(p) 512.916.6000 (f) 512.916.6001
www.capcog.org

Betty Voights, Executive Director

BASTROP BLANCO BURNET CALDWELL FAYETTE HAYS LEE LLANO TRAVIS WILLIAMSON

February 6, 2014

The Honorable Terry Orr
City of Bastrop
P.O. Box 427
Bastrop, Texas 78602

Re: Regional Notification System

Dear Mayor Orr:

This letter agreement authorizes the City of Bastrop to use the Regional Notification System provided by the Capital Area Council of Governments under the terms and conditions set out below, for the period beginning October 1, 2013 and ending September 30, 2014.

City of Bastrop agrees to use the Regional Notification System solely in accordance with the latest revision of the CAPCOG *Regional Notification System (RNS) Policies and Procedures* as approved by the CAPCOG Executive Committee. CAPCOG agrees to perform the duties assigned to it in the latest revision of the CAPCOG *Regional Notification System (RNS) Policies and Procedures* as approved by the CAPCOG Executive Committee.

Upon execution of this letter agreement, CAPCOG will bill the City of Bastrop \$1,750 to cover all or some part of the operating expenses associated with use of the Regional Notification System for the contract period. Payment to CAPCOG is expected within ninety (90) days of receipt of an invoice.

If the City of Bastrop receives a request under the Texas Public Information Act for disclosure of any of the RNS 9-1-1 database information, the City of Bastrop agrees not to disclose the information prior to notification of CAPCOG's Emergency Communications Department in writing within two business days of the receipt of the request so that CAPCOG may advise the City of Bastrop regarding the request.

CAPCOG may terminate this agreement at any time. However, if the City of Bastrop violates the CAPCOG *Regional Notification System (RNS) Policies and Procedures* and does not correct the violation within five business days after CAPCOG gives the City of Bastrop notice of the violation, this constitutes grounds for termination of this agreement. CAPCOG may terminate this agreement by notifying the City of Bastrop in writing of its intent to terminate, and the agreement terminates 15 calendar days after the date on the notice.

At its sole discretion, CAPCOG may immediately disable the City of Bastrop's user account while an investigation into the violation is being conducted or while the agreement is being terminated.

Each individual signing this agreement on behalf of a party warrants that he or she is legally authorized to do so and that the party is legally authorized to perform the obligations undertaken.

Capital Area Council of Governments

City of Bastrop

By  _____

By _____

Betty Voights
Executive Director

Name _____

Title _____



Capital Area Council of Governments Regional Notification System (RNS) Policies & Procedures

Version 3—Effective: November 13, 2013

1. PROGRAM BACKGROUND

- 1.1. The Capital Area Council of Governments (CAPCOG) administers and maintains a Regional Notification System (RNS) for jurisdictions in the ten counties (Bastrop, Blanco, Burnet, Caldwell, Fayette, Hays, Lee, Llano, Travis and Williamson) that comprise the CAPCOG region.
- 1.2. The CAPCOG Regional Notification System (RNS), originally known as the CAPCOG Emergency Notification System (ENS), was implemented in 2006 using a combination of federal Homeland Security Grant Program funds and local assessments.
- 1.3. The ENS originally consisted of two web-enabled applications residing on servers at CAPCOG, Communicator NXT[®] and GeoCast Web[®]. Communicator NXT[®] makes notifications from a contact list maintained by participating jurisdictions. GeoCast Web[®] makes notifications from a map-based interface that retrieves telephone numbers from the telephone number database that is used by the region's 9-1-1 services. In addition, GeoCast Web[®] has the capability of notifying individuals via cellular telephones that they have registered on the system.
- 1.4. CAPCOG is currently making a transition to the FirstCall[®] system, a web-based application provided under contract with FirstCall Network, Inc., Baton Rouge, LA. FirstCall[®] uses a combination of databases, including the 9-1-1 database, to send messages.
- 1.5. During this transition, the current system will gradually be decommissioned as participating jurisdictions receive training on the FirstCall[®] system and become proficient in its use. The provisions of Version 2.4 of these Policies and Procedures will remain in effect for any use of the Communicator NXT[®] and GeoCast Web[®] during this transition period. Uses of the FirstCall[®] application will be governed by this version.

CAPCOG RNS Policies & Procedures
Version 3 Adopted by CAPCOG Executive Committee, Nov. 13, 2013

2. PURPOSE

- 2.1. To outline tasks necessary for efficient and effective operations, including tasks associated with the transition from the current system to the FirstCall[®] system, and to assign responsibility for completion of such tasks.
- 2.2. To establish operational guidelines for the effective administration and use of the CAPCOG RNS.
- 2.3. To provide rules for uniform use of the CAPCOG RNS.
- 2.4. To provide information for continued quality assurance within the CAPCOG region.
- 2.5. To ensure adequate accounting of RNS activity.

3. DEFINITIONS

- 3.1. **Regional Program Administrator (RPA)**—A CAPCOG employee responsible for day-to-day operations of the overall CAPCOG RNS to include system access privileges, contract maintenance, quality assurance and quality improvement (QA/QI), system usage and accounting, and program training.
 - 3.1.1. The RPA may designate assistants to aid in the program administration.
- 3.2. **Local Program Administrator (LPA)**—An employee of a participating jurisdiction/organization responsible for day to day operations of the RNS program on the local level to include system access privileges, QA/QI, system usage and accounting, and program training.
 - 3.2.1. The LPA may designate assistants to aid in the program administration to include persons assigned to administer subaccounts of the jurisdiction/organization.
 - 3.2.2. Each participating jurisdiction/organization will provide CAPCOG with the name and contact information of their LPA and all assistants.
 - 3.2.3. The LPA and assistants will be the points-of-contact for the RPA in the administration of the CAPCOG RNS.
 - 3.2.4. LPAs and assistants must complete a non-disclosure agreement regarding the 9-1-1 database.
- 3.3. **Certified User**—an individual who has been designated by the LPA to activate that part of the system that relies on the 9-1-1 database. Certified Users must have received training on the system and must complete a non-disclosure agreement regarding the 9-1-1 database. This agreement must be submitted to CAPCOG before the Certified User is granted access to that portion of the RNS that utilizes the 9-1-1 database.
- 3.4. **Restricted User**—an individual who has been designated by the RPA or LPA to activate any portion of the CAPCOG RNS that does not rely on the 9-1-1 database.

CAPCOG RNS Policies & Procedures

Version 3 Adopted by CAPCOG Executive Committee, Nov. 13, 2013

- 3.5. **9-1-1 Database**—the list of telephone numbers and associated names and addresses that are collected by telephone service providers for use in the 9-1-1 emergency telephone system. State law (*Texas Administrative Code, Title 1, Part 12, Rule §252.13*) restricts use of the information in this database to the “purpose of warning or alerting citizens regarding information in an emergency situation where property or human life is in jeopardy”.
- 3.6. **Open Source Data**—the list of names (persons/businesses), addresses, and phone numbers that are purchased by FirstCall Network, Inc. through open sources. This data is not subject to the regulations that govern the 9-1-1 data, and may be used for both emergency and non-emergency notifications. (It may also include email, SMS, social media, etc.)
- 3.7. **Registrant Data**—the list of names (persons/businesses), addresses and phone numbers of persons that elect to self-register personal information into the notification database. This data is not subject to the regulations that govern the 9-1-1 data, and may be used for both emergency and non-emergency notifications. (It may also include email, SMS, social media, etc.)
- 3.8. **User Data**—The list of names, addresses, phone numbers and other contact information for persons who have been identified as having a legitimate role related to the planning, response, recovery, and mitigation of emergencies or disasters. This may include information that is considered confidential under provisions of state law.

4. POLICY

4.1. Acceptable uses of the CAPCOG RNS

4.1.1. The CAPCOG RNS is funded by: (1) the United States Department of Homeland Security through the Homeland Security Grant Program (HSGP); and (2) fees from participating jurisdictions/organizations. As such, its use is restricted to legitimate governmental activities. Any personal use or use for partisan political activities is strictly prohibited.

4.1.2. Because the FirstCall® system is funded by both federal and local funds and relies on a variety of databases, its use has been divided into four tiers:

4.1.2.1. **Tier I** utilizes the 9-1-1, Open Source, and Registrant databases for the purpose of “warning or alerting citizens regarding information in an emergency situation where property or human life is in jeopardy.” Persons that access or initiate this level of notification must be a Certified User.

4.1.2.2. **Tier II** utilizes the Registrant and User databases to make notifications to members of the general public and personnel from participating jurisdictions/organizations related to Homeland Security activities. Federal and state laws extend this to all types of emergencies, both man-made and natural.

4.1.2.3. **Tier III** utilizes the Open Source and Registrant databases to make notifications for any governmental purpose. **NOTE: Tier III**

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notifications must not be made between the hours of 7:00 PM and 8:00 AM.

4.1.2.4. **Tier IV** utilizes the Registrant and User databases to make notifications to members of the general public and personnel from participating jurisdictions/organizations for any governmental purpose.

4.2. CAPCOG shall:

4.2.1. Maintain a contractual relationship with FirstCall Networks, Inc., for operation of the CAPCOG RNS.

4.2.2. Designate the Regional Program Administrator (RPA).

4.2.3. The RPA is responsible for:

4.2.3.1. Providing credentials to the LPAs and validating the list of LPAs quarterly.

4.2.3.2. Providing or authorizing training for Certified Users.

4.2.3.3. Providing technical and procedural guidance for notification use and administration.

4.2.3.4. Provide training, including course materials, for all LPAs. This may be accomplished by conducting a Train-the-Trainer course for all or some of the jurisdictions/organizations.

4.2.3.5. Provide technical and procedural guidance for RNS use and administration.

4.2.3.6. Maintain administrator privileges on each subaccount created under the CAPCOG RNS.

4.3. Participating jurisdictions/organizations:

4.3.1. The FirstCall® application is available to any county or city in the CAPCOG region that has executed an agreement to participate in the CAPCOG RNS.

4.3.2. Other organizations that actively participate in the emergency management and emergency response activities of CAPCOG-member jurisdictions/organizations, including, but not limited to, emergency services districts, school districts and hospitals are eligible to apply to participate in the CAPCOG RNS. These organizations must execute an agreement to participate in the CAPCOG RNS, including participation in the funding of the ongoing costs of maintaining the system.

4.3.3. Each jurisdiction/organization participating in the CAPCOG RNS shall:

4.3.3.1. Designate a Local Program Administrator and assistants, as needed, to serve as points of contact (POC) for CAPCOG for the purpose of administering the RNS, and notify CAPCOG immediately when the designated POC is no longer valid.

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4.3.3.2. Assign unique User IDs and passwords for every person granted access to the CAPCOG RNS.

4.3.3.2.1. User IDs and passwords shall be issued only to employees and/or officials of the participating jurisdiction/organization.

4.3.3.2.2. User IDs and passwords shall not be shared by other persons and shall not be written or stored in locations that would be easily accessible by others.

4.3.3.2.3. In the event a user is no longer authorized to access and activate the RNS, the RNS credentials shall be terminated by the participating jurisdiction/organization in accordance with local policy.

4.3.3.3. Protect the confidentiality of addressing databases and of information furnished by 9-1-1 database providers, and notify CAPCOG's Director of Emergency Communications in writing within two business days of the receipt of a request for addressing databases or information, to include those made under the *Texas Public Information Act*. Participating jurisdictions/organizations shall not release any information in response to such requests.

4.3.3.4. Notify the RPA within two business days of any request for information regarding the data housed in the FirstCall[®] notification system.

4.4. Each Certified User shall :

4.4.1. Protect the confidentiality of 9-1-1 addressing databases and of information furnished by 9-1-1 database providers.

4.4.2. Sign and date the Nondisclosure Agreement and submit it to the RPA at the address indicated on the agreement. This form is available on-line at <http://www.capcog.org/divisions/homeland-security/ens-docs/>.

5. FUNDING

5.1. As long as Homeland Security Grant Program (HSGP) funds are available for this purpose, CAPCOG will attempt to fund the following costs from those funds:

5.1.1. CAPCOG personnel costs associated with operation and maintenance of the system;

5.1.2. Maintenance costs for system hardware and software; and

5.1.3. Costs of system enhancements.

5.2. Costs not funded from HSGP or other funds will be allocated to participating jurisdictions and organizations according to a schedule approved by the CAPCOG Executive Committee and furnished to the jurisdictions/organizations.

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- 5.3. Jurisdictions and organizations participating in the system shall execute a contract or interlocal agreement with CAPCOG allocating costs.
- 5.4. These agreements will cover a one-year period beginning on October 1 of each even-numbered year and will be automatically renewed unless cancelled in writing by the jurisdiction/organization or CAPCOG.
- 5.5. These agreements will allocate the costs to the jurisdictions/organizations participating in the system.
- 5.6. CAPCOG will send an invoice describing the costs to each participating jurisdiction/organization upon receipt of a duly-executed contract or interlocal agreement.

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EXHIBIT 1

RNS NONDISCLOSURE AGREEMENT FOR CERTIFIED USERS

- I, the undersigned, understand the sensitivity and confidentiality of the 9-1-1 database information that supports the CAPCOG Regional Notification System (RNS). I further realize that the potential for abuse of the RNS mandates that all Certified Users exercise extreme caution in granting access to the system, all of its components, and any derivative information or reports generated by it.
- Access to the Regional Notification System and related information is provided solely for the purposes of public safety by authorized personnel. Any other use is prohibited. Therefore, I agree to take reasonable precautions to prevent accidental or unauthorized access to the Regional Notification System, it's supporting documentation, related screen names and passwords, and any documents or reports (hardcopy or electronic) produced by the system.
- Account numbers, User IDs and Personal Identification Numbers (PIN) may not be disclosed to any third party. I understand and agree that any person requesting access to the System must contact the Regional Program Administrator or the Local Program Administrator, be trained on the system and be given their own User IDs and PINs.
- I will not copy, or permit anyone else to copy, any documentation (physical or electronic versions) of the RNS software or the output images unless the copying is required to support use of the system or official use archives.
- If I receive a request under the Texas Public Information Act for disclosure of any of the RNS 9-1-1 database information, I agree not to disclose the information, but instead to notify the Local Program Administrator (LPA) for my jurisdiction/organization who will follow procedures noted in Section 4.3.3.3 of the CAPCOG RNS Policies and Procedures.

I certify that I have read and understand this Nondisclosure Agreement.

Name (printed) _____

(Signature)

____/____/____

(Date)

Please return an original signed Nondisclosure Agreement for each Certified User to:

**CAPCOG Homeland Security Division
6800 Burleson Road
Building 310, Suite 165
Austin, TX 78744**

This form is available on-line at

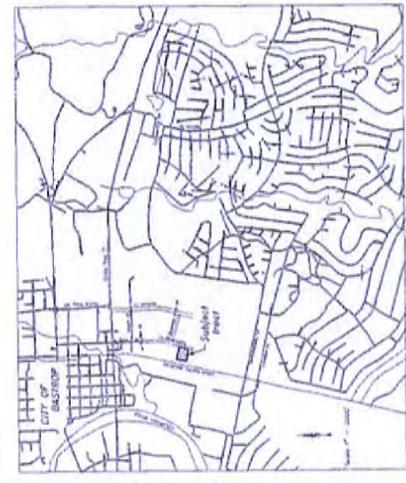
["http://www.capcog.org/Programs/Homeland_Security/ens/default.asp"](http://www.capcog.org/Programs/Homeland_Security/ens/default.asp)

SECOND REPLAT OF LOT 3A, BLOCK "D" OF THE BASTROP BUSINESS AND INDUSTRIAL PARK, PHASE 1

PRELIMINARY PLAT

- 1. THIS PLAT conforms to the PLAT approved by the CITY COUNCIL on _____ 2014.
- 2. ALL UTILITIES (WATER, SEWER, GAS, ETC.) ARE SHOWN IN ACCORDANCE WITH THE CITY OF BASTROP CODE OF ORDINANCES CONCERNING UTILITY PLATS AND UTILITIES ADJACENT TO INDUSTRIAL TRACTS. ALL UTILITIES ARE SHOWN IN ACCORDANCE WITH THE CITY OF BASTROP CODE OF ORDINANCES CONCERNING UTILITY PLATS AND UTILITIES ADJACENT TO INDUSTRIAL TRACTS.
- 3. THE PLAT conforms to the CITY OF BASTROP CODE OF ORDINANCES CONCERNING UTILITY PLATS AND UTILITIES ADJACENT TO INDUSTRIAL TRACTS.
- 4. THE PLAT conforms to the CITY OF BASTROP CODE OF ORDINANCES CONCERNING UTILITY PLATS AND UTILITIES ADJACENT TO INDUSTRIAL TRACTS.
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- 20. THE PLAT conforms to the CITY OF BASTROP CODE OF ORDINANCES CONCERNING UTILITY PLATS AND UTILITIES ADJACENT TO INDUSTRIAL TRACTS.

OWNER'S NOTE:
 THIS PLAT conforms to the CITY OF BASTROP CODE OF ORDINANCES CONCERNING UTILITY PLATS AND UTILITIES ADJACENT TO INDUSTRIAL TRACTS. ALL UTILITIES ARE SHOWN IN ACCORDANCE WITH THE CITY OF BASTROP CODE OF ORDINANCES CONCERNING UTILITY PLATS AND UTILITIES ADJACENT TO INDUSTRIAL TRACTS.



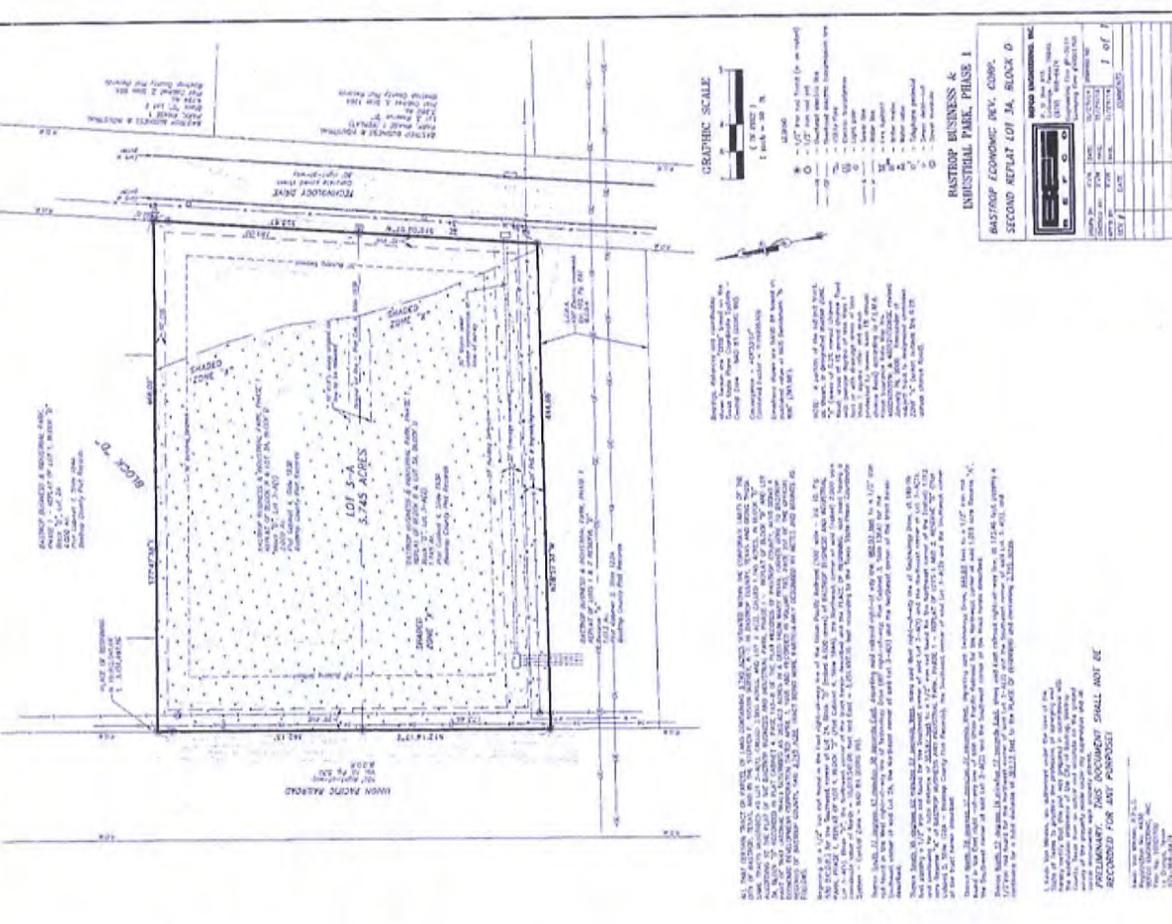
VICINITY MAP

STATE OF MISSISSIPPI
 COUNTY OF BASTROP
 I, _____, Clerk of the Court, do hereby certify that the foregoing is a true and correct copy of the original plat as the same appears in the office of the Clerk of the Court.

STATE OF MISSISSIPPI
 COUNTY OF BASTROP
 I, _____, Clerk of the Court, do hereby certify that the foregoing is a true and correct copy of the original plat as the same appears in the office of the Clerk of the Court.

STATE OF MISSISSIPPI
 COUNTY OF BASTROP
 I, _____, Clerk of the Court, do hereby certify that the foregoing is a true and correct copy of the original plat as the same appears in the office of the Clerk of the Court.

PLAT SHOWING THE SURVEY AND REPLAT OF A 3.245 ACRE TRACT SITUATED WITHIN THE BASTROP BUSINESS AND INDUSTRIAL PARK, PHASE 1, AND BEING MORE OR LESS THE SAME AS DESCRIBED AS LOTS 3-A(1) AND 3-A(2), BLOCK "D" ACCORDING TO THE PLAT OF THE BASTROP BUSINESS AND INDUSTRIAL PARK, PHASE 1, RECORDED IN PLAT BOOK 101, PAGE 103-8 OF THE PLAT RECORDS OF BASTROP COUNTY, ALSO BEING A PART OF THAT TRACT OR SMALLER PORTION THEREOF AS SHOWN ON THE BASTROP ECONOMIC DEVELOPMENT CORPORATION DATED APRIL 3, 1996 AND RECORDED IN VOLUME 781X, PAGE 251 OF THE OFFICIAL RECORDS OF BASTROP COUNTY.



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LONGARO & CLARKE
Consulting Engineers

3839 Bee Cave Road, Suite 150

Austin, Texas 78746

Tel: (512) 306-0228

TBPE Reg. No. F-544

Fax: (512) 306-0338

February 10, 2014

Melissa McCollum, AICP, LEED AP
Planning Director
City of Bastrop
1311 Chestnut Street
Bastrop, Texas 78602

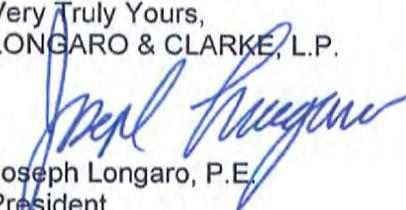
RE: XS Ranch Phase 1-A
Preliminary Plat Extension Request
Longaro & Clarke, L.P. Project #260-28-04

Dear Melissa,

XS Ranch Phase 1-A Preliminary Plat was approved by the City of Bastrop's City Council on February 12, 2013. Per the Development Agreement between the City of Bastrop and XS Ranch Fund VI, L.P., "Preliminary Plat will expire at the end of 365 days from the date of City Council approval" (Article 6 §6.03.1). Since we have not yet filed a Final Plat on the land, we hereby request an administrative approval for an extension of the above mentioned preliminary plat and thereby extending the expiration date of the preliminary plat to August 11, 2014 (Article 6 §6.03.2).

Please let me know if you have any questions or require any additional information.

Very Truly Yours,
LONGARO & CLARKE, L.P.



Joseph Longaro, P.E.
President

cc: John Landwehr, Coast Range Investments, LLC

G:\260-28\doc\Preliminary Plan-Extension Request.docx

CITY OF BASTROP

AGENDA ITEM

B-1

STANDARDIZED AGENDA RECOMMENDATION FORM

CITY COUNCIL

DATE SUBMITTED: **February 21, 2014**

MEETING DATE: **February 25, 2014**

1. Agenda Item: **PUBLIC HEARING:** On a request by "Tahitian Food Mart" for a variance to the Bastrop Code of Ordinances, Article 4.02, sale of alcoholic beverages, distance restrictions regarding the sale of alcoholic beverages for off-premise consumption for a retail development proposed to be location at 128 Tahitian Village Drive, Suite A, Bastrop, Texas. Location is within 300 feet of a church, public or private school, or public hospital, pursuant to authority granted to the City by the Texas Alcohol Beverage Code, Title 4, Chapter 109, Section 109.33.

2. Party Making Request: **Elizabeth Lopez, City Secretary**

3. Nature of Request: (Brief Overview) Attachments: **Yes X** No _____

4. Policy Implication: _____

5. Budgeted: _____ Yes _____ No _____ N/A
Bid Amount: _____ Budgeted Amount: _____
Under Budget: _____ Over Budget: _____
Amount Remaining: _____

6. Alternate Option/Costs: _____

7. Routing: NAME/TITLE INITIAL DATE CONCURRENCE
a) _____
b) _____
c) _____

8. Staff Recommendation: _____

9. Advisory Board: _____ Approved _____ Disapproved _____ None

10. Manager's Recommendation: _____ Approved _____ Disapproved _____ None

11. Action Taken: _____

TAHITIAN FOOD MART

February 5, 2014

RECEIVED
2/5/14

Dear Mayor Orr and Bastrop city Council

My Name is NICOLAS MITRI PRESIDENT of NICAT LLC, and I'm in the process of taking over the operation of Tahitian Food mart located @ 128 Tahitian dr. ste A Bastrop, tx. The c-store in Question does have a BQ license (Beer and wine off premise license) and I would like to ask for variance and to sign our Paperwork to keep selling Alcoholic Beverage off premise.

In our operation we require All Employees to be TABC certified .Also we spoke with MRS. LILA KELLAR owner of Little blue schoolhouse inc. located @102 corporate dr. bastrop, tx and she has no problem with us to have this license .

we are hoping we can get on the schedule as soon as possible so that we can move forward.

Thank you so much for your time

Nicolas Mitri





Off-Premise Prequalification Packet

L-OFF (09/2013)

Please complete this Prequalification Packet with information concerning your proposed business location for which you are applying to sell alcoholic beverages. This information will be used to obtain your prequalification to hold a license/permit. You will submit this information to the proper governmental entities for certification that your proposed location is legal for the type of license/permit for which you are applying. Please contact your local TABC office for more information.

LOCATION INFORMATION

1. Type of Off-Premise License/Permit

<input checked="" type="checkbox"/> BQ Wine and Beer Retailer's Off-Premise Permit	<input type="checkbox"/> LP Local Distributor's Permit
<input type="checkbox"/> BF Beer Retail Dealer's Off-Premise License	<input type="checkbox"/> E Local Cartage Permit
<input type="checkbox"/> P Package Store Permit	<input type="checkbox"/> ET Local Cartage Transfer Permit
<input type="checkbox"/> Q Wine Only Package Store Permit	<input type="checkbox"/> PS Package Store Tasting Permit

2. Indicate Primary Business at this Location

<input type="checkbox"/> Grocery/Market	<input type="checkbox"/> Convenience Store without Gas
<input type="checkbox"/> Liquor Store	<input type="checkbox"/> Miscellaneous _____
<input checked="" type="checkbox"/> Convenience Store with Gas	

3. Trade Name of Location
Tahitian Food Mart

4. Location Address
128 Tahitian Village Dr Suite A

City BASTROP	County BASTROP	State TX	Zip Code 78602
City Elyria	State TX	Zip Code 78621-	

5. Mailing Address
606 Lovaola Loop

6. Business Phone No. (512) 321-9575
Alternate Phone No. (610) 533-6381
E-mail Address mitnick@gmail.com

OWNER INFORMATION

7. Type of Owner

<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> City/County/University
<input type="checkbox"/> Partnership	<input checked="" type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Other _____
<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Joint Venture	
<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Trust	

8. Entity/Applicant
NJCAT

9. If Applicant Is/Must Be Listed Below (attach L-OIC if additional space is needed).

Individual/Individual Owner	Limited Liability Company/All Officers or Managers
Partnership/All Partners	Joint Venture/Venturers
Limited Partnership/All General Partners	Trust/Trustee(s)
Corporation/All Officers	City, County, University/Official

Last Name Mitri	First Name Nicolas	MI R.	Title President
Last Name	First Name	MI	Title
Last Name	First Name	MI	Title

MEASUREMENT INFORMATION

10. Will your business be located within 300 feet of a church or public hospital? Yes No

NOTE: For churches or public hospitals measure from front door to front door, along the property lines of the street fronts and in a direct line across intersections.

11. Will your business be located within 300 feet of any private/public school? Yes No

NOTE: For private/public schools measure in a direct line from the nearest property line of the school to the nearest property line of the place of business, and in a direct line across intersections.

NOTE: If located on or above the fifth story of a multistory building: measure in a direct line from the property line of the private/public school to property line of your place of business in a direct line across intersections vertically up the building at the property line to the base of the floor on which your business is located.

12. Will your business be located within 1,000 feet of a private school? Yes No

13. Will your business be located within 1,000 feet of a public school? Yes No

ALL APPLICANTS

14. CHECK HERE IF NOT IN CITY LIMITS

I, the applicant, have confirmed I am not located in the city limits of any city and therefore all city certificates are not required.

WARNING AND SIGNATURE

If Applicant Is/Must Sign

Individual/Individual Owner

Corporation/Officer

Partnership/Partner

Limited Liability Company/ Officer or Manager

Limited Partnership/General Partner

WARNING: Section 101.69 of the Texas Alcoholic Beverage Code states: "...a person who makes a false statement or false representation in an application for a permit or license or in a statement, report, or other instrument to be filed with the Commission and required to be sworn commits an offense punishable by imprisonment in the penitentiary for not less than 2 nor more than 10 years."

BY SIGNING YOU ARE SWEARING TO ALL INFORMATION AND ATTACHMENTS TO THIS PACKET.

PRINT NAME

Nicolas Mitri

SIGN HERE

[Signature]

TITLE

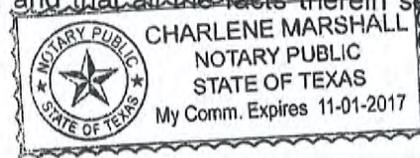
President

Before me, the undersigned authority, on this 29 day of January, 2014, the person whose name is signed to the foregoing application personally appeared and, duly sworn by me, states under oath that he or she has read the said application and that all the facts therein set forth are true and correct.

SIGN HERE

[Signature]

NOTARY PUBLIC



SEAL

CERTIFICATE OF CITY SECRETARY (FOR P, Q, BF & BQ)

I hereby certify on this _____ day of _____, 20____, that the location for which the license/permit is sought is inside the boundaries of this city or town, in a "wet" area for such license/permit, and not prohibited by charter or ordinance in reference to the sale of such alcoholic beverages.

SIGN HERE

City Secretary/Clerk

_____, TEXAS
City

SEAL

CERTIFICATE OF COUNTY CLERK (FOR P, Q & BF)

I hereby certify on this _____ day of _____, 20____, that the location for which the license/permit is sought is in a "wet" area for such license/permit, and is not prohibited by any valid order of the Commissioner's Court.

SIGN
HERE _____ COUNTY
County Clerk

SEAL

CERTIFICATE OF COUNTY CLERK (FOR BQ)

I hereby certify on this _____ day of _____, 20____, that the location for which the license/permit is sought as the place of business is in a "wet" area and is not prohibited by any valid order of the Commissioner's Court for a Wine and Beer Retailer's Off-Premise Permit.

Most current election for given location was held for:

- legal sale of all alcoholic beverages for off-premise consumption
- legal sale of all alcoholic beverages
- legal sale of all alcoholic beverages except mixed beverages
- legal sale of all alcoholic beverages including mixed beverages
- legal sale of mixed beverages
- legal sale of mixed beverages in restaurants by food and beverage certificate holders
- legal sale of wine on the premises of a holder of a winery permit
- legal sale of beer/wine (17%) on-premise or beer/wine off-premise **AFTER** Sept. 1, 1999
- legal sale of beer/wine (14%) on-premise or beer/wine off-premise **BEFORE** Sept. 1, 1999

SIGN
HERE _____ COUNTY
County Clerk

SEAL

COMPTROLLER OF PUBLIC ACCOUNTS CERTIFICATE

This is to certify on this _____ day of _____, 20____, the applicant holds or has applied for and satisfies all legal requirements for the issuance of a Sales Tax Permit under the Limited Sales, Excise and Use Tax Act or the applicant as of this date is not required to hold a Sales Tax Permit.

Sales Tax Permit Number _____ Outlet Number _____

Print Name of Comptroller Employee _____

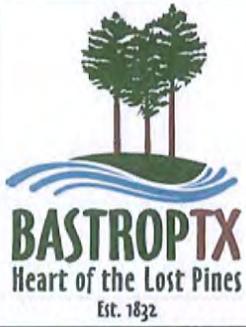
Print Title of Comptroller Employee _____

SIGN
HERE _____ FIELD OFFICE _____

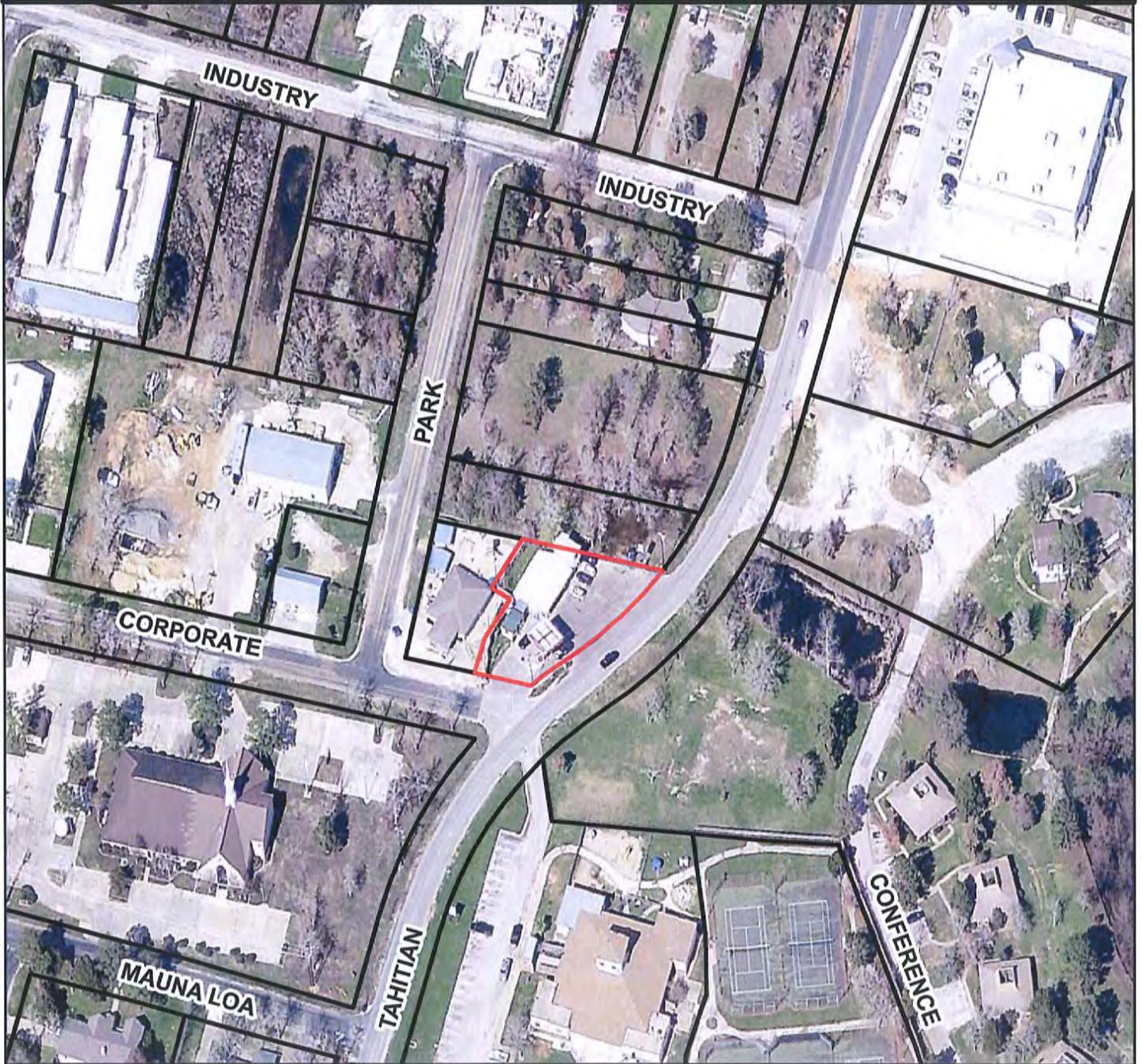
SEAL

PUBLISHER'S AFFIDAVIT (FOR BQ, BF, P & Q)

Name of newspaper		ATTACH PRINTED COPY OF THE NOTICE HERE
City, County		
Dates notice published in daily/weekly newspaper (mm/dd/yyyy)	/ /	
<i>Publisher or designee certifies attached notice was published in newspaper stated on dates shown</i>		
Signature of publisher or designee		
Sworn to and subscribed before me on this date	/ /	
Signature of Notary Public		
SEAL		

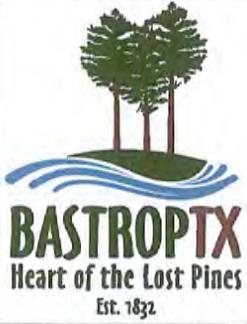


Location Map for Tahitian Mart

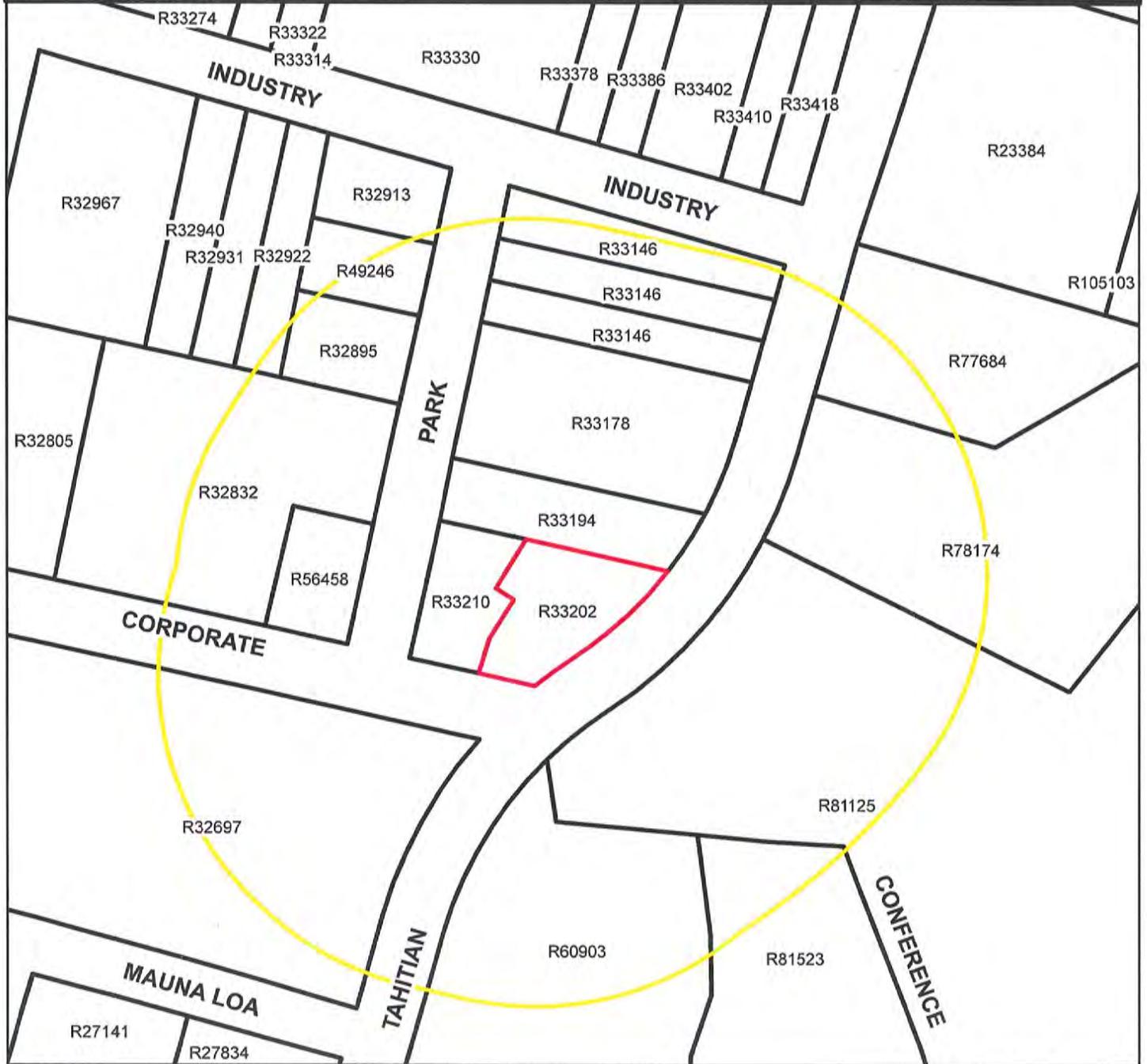


Legend

 Tahitian Mart



Location Map for Tahitian Mart



- Legend**
- 300' Buffer
 - Tahitian Mart



Home

Property Detail Sheet (R33202)

General Information



[History](#)



[GIS Map](#)



[Datasheet](#)

News

FAQ

Searches

- Property ID
- Owner
- Address
- Advanced Search

Property Data

- Detail Sheet
- History
- Datasheet

Other

- Taxing Units
- Abstracts
- Subdivisions
- Tax Exemption Forms
- Tax Rate History
- File an Online Protest
- How to Protest Value
- 2013-2014 Reappraisal Fran
- 2012 Annual Report
- MAP 2011 REPORT
- GIS Maps
- Bastrop County Website
- Bastrop County Tax Office
- Bastrop County Clerk
- Property Tax Code
- Housing Cap Rate
- Links
- Taxpayers Rights (English)
- Taxpayers Rights (Spanish)
- Utilities
- Email BCAD

Owner Information

Owner ID: O0209356
 Owner Name: AWAD, GEORGES & DANIELLE T
 Owner Address: 586 SOUTH HARRIS GIDDINGS, TX 78942
 Property Address: 124 TAHITIAN DR BASTROP, TX 78602

Parcel Information

Legal Description: TAHITIAN VILLAGE, UNIT 1, BLOCK 23, LOT 1633 (FR) & 1634
 Neighborhood: S7980(S7980 - Tahitian Village, Unit 1)
 Acreage:
 Cross Reference: R33202
 Undivided Interest:

Exemption Codes:

Entity Codes: C04 (City Of Bastrop)
 G01 (Bastrop County)
 RD1 (County Road)
 S04 (Bastrop ISD)
 Deed Type: WARRANTY DEED WITH VENDOR'S LIEN
 Deed Book: 2038
 Deed Page: 765
 Map Page:
 Links:

[Click here](#) to view your 2013 certified values and prior history.

Improvements

ID	Type	SPTB	Segs	Value
Imp1	C (Commercial)	F1 (F1 - Commercial)	6	Unavailable
Imp2	C (Commercial)	F1 (F1 - Commercial)	3	Unavailable

Land

ID	Type	SPTB	Acres	Market
Land1	C (Commercial)	F1 (F1 - Commercial)		Unavailable



A recent version of Adobe Acrobat Reader is required to view PDF documents. Acrobat Reader is a free program available [here](#).

NOTICE OF PUBLIC HEARING
BASTROP CITY COUNCIL

Dear Property Owner:

The Bastrop City Council will conduct a public hearing on Tuesday, February 25, 2014 at 6:15 p.m. in the City Council Chambers, 1311 Chestnut Street, Bastrop, Texas on the following request:

The applicant is requesting a variance to Bastrop Code of Ordinances Article 4.02.004 Sale of Alcoholic Beverages, Distance of premises from church, school or hospital on property located at 1006 Main Street, Bastrop, Texas, also known as Tahitian Food Mart.

The Applicant is: Nicolas Mitri
Property Location: 128 Tahitian Village Drive, Suite A
Legal Description: Unit 1, Block 23, Lot 1633 (FR) & 1634

(PLEASE SEE ATTACHED MAP AND APPLICANT'S REQUEST)

As a property owner within 300' of the above referenced property, you are being notified of the public hearing and invited to attend to express your opinion at the meeting or in writing by completing the form below. Written comments, either in support or opposition to this request, must be submitted to the City Secretary by 5:00 p.m., December 11, 2012, at 1311 Chestnut Street, P.O. Box 427, Bastrop, Texas 78602 Fax (512) 332-8819 or call the City Secretary at (512) 332-8811.

PROPERTY OWNER'S RESPONSE

As a property owner within 300':
(please check ✓ one)
[] I am in favor the request.
[] I am opposed to the request.

Property Owner Name:
Property Address:
Mailing Address:

Property Owner's Signature:
Comments: (Optional)

Please reply to: City Secretary, City of Bastrop
P.O. Box 427
Bastrop, Texas 78602

Re: Variance to serve alcohol, Deli Depot, mailed 02/13/14

The Lila Carol Kellar Trust
102 Corporate Drive
Bastrop, Texas 78602

LDS Church
140 Tahitian Village
Bastrop, Texas 78602

www.avery.com
1-800-451-1000

Repliez à la hachure afin de
révéler le rebord. Pliez
dans le sens de la
hachure.

Sens de
claiement

Etiquettes faciles à peeler
pour l'abbatit AVERY® 5160

Feed Paper
Bend along line to
expose Pop-Up Edge™

Easy Peel® Labels
Use Avery® Template 5160®

AVERY® 5260™



CITY OF BASTROP

AGENDA ITEM

B-2

STANDARDIZED AGENDA RECOMMENDATION FORM

CITY COUNCIL

DATE SUBMITTED: February 21, 2014

MEETING DATE: February 25, 2014

1. Agenda Item: **DISCUSSION AND POSSIBLE ACTION** concerning a request by **“Tahitian Food Mart”** for a **variance** to the Bastrop Code of Ordinances, Article 4.02, sale of alcoholic beverages, distance restrictions regarding the **sale of alcoholic beverages for off-premise consumption for a retail development** proposed to be location at 128 Tahitian Village Drive, Suite A, Bastrop, Texas. **Location is within 300 feet of a church, public or private school, or public hospital,** pursuant to authority granted to the City by the Texas Alcohol Beverage Code, Title 4, Chapter 109, Section 109.33.

2. Party Making Request: **Elizabeth Lopez, City Secretary**

3. Nature of Request: (Brief Overview) Attachments: **Yes** ___ **No** _____

4. Policy Implication: _____

5. Budgeted: _____ Yes _____ No _____ N/A
Bid Amount: _____ Budgeted Amount: _____
Under Budget: _____ Over Budget: _____
Amount Remaining: _____

6. Alternate Option/Costs: _____

7. Routing: NAME/TITLE INITIAL DATE CONCURRENCE
a) _____
b) _____
c) _____

8. Staff Recommendation: _____

9. Advisory Board: _____ Approved _____ Disapproved _____ None

10. Manager’s Recommendation: _____ Approved _____ Disapproved _____ None

11. Action Taken: _____

CITY OF BASTROP

AGENDA ITEM **D-1**

STANDARDIZED AGENDA RECOMMENDATION FORM

CITY COUNCIL

DATE SUBMITTED: February 13, 2014

MEETING DATE: February 25, 2014

1. Agenda Item: **Consideration, discussion and possible action on presentation and acceptance of City of Bastrop, Texas Comprehensive Annual Financial Report for the year ended September 30, 2013.**

2. Party Making Request: **Karla Stovall, Chief Financial Officer**

3. Nature of Request: (Brief Overview) Attachments: Yes X No

4. Policy Implication: _____

5. Budgeted: _____ Yes _____ No N/A

Bid Amount: _____

Budgeted Amount: _____

Under Budget: _____

Over Budget: _____

Amount Remaining: _____

6. Alternate Option/Costs: _____

7. Routing: NAME/TITLE INITIAL DATE CONCURRENCE

a) _____

b) _____

c) _____

8. Staff Recommendation: _____

9. Advisory Board: _____ Approved _____ Disapproved _____ None

10. Manager's Recommendation: _____ Approved _____ Disapproved _____ None

11. Action Taken: _____

CITY OF BASTROP, TEXAS
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2013

Prepared by the
Finance Department

Karla Stovall, CPM, Chief Financial Officer
Tracy Waldron, Assistant Finance Director

City Council	Expiration of Term
Terry Orr, Mayor	May 2014
Joe Beal, Mayor Pro Tempore	May 2015
Willie DeLaRosa, Council Member	May 2015
Ken Kesselus, Council Member	May 2016
Kay Garcia McAnally, Council Member	May 2014
Dock Jackson, Council Member	May 2016

City Manager
Mike Talbot

CITY OF BASTROP, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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CITY OF BASTROP, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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INTRODUCTORY SECTION

City of Bastrop
1311 Chestnut Street
PO Box 427
Bastrop, Texas 78602



January 21, 2014

Honorable Mayor and City Council,
And the Citizens of the City of Bastrop, Texas

The City of Bastrop Finance Department respectfully submits the Comprehensive Annual Financial Report for the fiscal year ended September 30, 2013. Provided herein is a complete set of financial statements in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

The purpose of this report is to provide council, management, staff, the public and other interested parties with detailed information regarding the City's financial condition. State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended September 30, 2013.

This report consists of management's representations concerning the finances of the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

To provide a reasonable basis for making the representations management of the City has established a comprehensive internal control framework that is designed both to protect the City assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the City financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that to the best of our knowledge and belief this financial report is complete and reliable in all material respects.

The City financial records have been audited by Singleton, Clark & Company, PC Certified Public Accountants as required by the City Charter and Financial Management Policies adopted by City Council. This Comprehensive Annual Financial Report has been prepared based upon those audited records. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2013 are free of material misstatement. This independent audit involved examining, on a test-basis, evidence supporting the amounts and disclosures in the financial statements assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation.

Singleton, Clark & Company, PC, Certified Public Accountants have issued an unmodified (“clean”) opinion on the City of Bastrop, Texas’s financial statements for the fiscal year ended September 30, 2013. The independent auditor’s report is located at the front of the financial section report. Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF BASTROP

The City of Bastrop is nestled on the Colorado River and located at the juncture of TX Highways 71, 21 and 95, just 30 minutes from Austin, 90 minutes from San Antonio and less than 2 hours from Houston. It currently occupies 10.9 square miles and serves a population of 7,800. The City of Bastrop serves as the county seat of Bastrop County. The City has developed into a commercial center which daily serves up to an estimated 150,000 business persons, shoppers, and visitors.

Bastrop, Texas is known as the most historic small town in Texas. A frontier settlement founded by Stephen F. Austin in 1832, and incorporated in 1837. The City is the second-oldest incorporated town in Texas and was considered an alternate capital of the republic. The City is situated along El Camino Real National Historic Trail and boasts more than 130 renovated, historic homes and sites, designated on the *National Register of Historic Places* by the Texas Historical Commission.

The City operates under a council-manager form of government. The City Council is comprised of a Mayor and five council members. All members are elected at-large on a staggered and non-partisan basis. They are responsible to enact local legislation, provide policy and annually adopt the operating budget. They appoint the City Manager, City Attorney, Judge of the Municipal Court and members of various boards and commissions. The City Manager under the oversight of the City Council is responsible for the proper administration of the operations of the City.

The City provides a full range of municipal services including general government, public safety, public works, parks and recreation, planning and development, code enforcement, animal services, and water, sewer and electric utilities. Sanitation services are provided by the City but are privately contracted.

The Bastrop Economic Development Corporation, BEDC is included in the financial statements as a discrete component unit. Its purpose is to aid, promote and further economic development within the City. The BEDC is funded with sales tax revenues and is discussed more fully in the notes to the financial statements.

The annual budget of the City serves as the foundation for its financial plan and control. The budget is proposed by the City Manager and adopted by the City Council in accordance with policies and procedures established by the City Charter, ordinances, and state law. The budget process begins each year with the development of priority issues established by City Council at their City Council Retreat. Departments submit their annual department budget requests to the City Manager for review. A proposed budget is prepared for presentation to the City Council. The City Council reviews the budget in subsequent work sessions and a formal budget is prepared and made available to the public for review. Prior to official adoption of the budget by council, any required public hearings on the proposed budget are held to allow for public input.

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy

The City of Bastrop is identified as the county seat for Bastrop County. With this designation comes commercial growth not typically seen for a population of approximately 7,800 residents. Major industries located within the government’s boundaries or in close proximity include hospitals, retail stores, and several financial institutions and insurance companies. The school district has significant economic presence, employing in total more than 1,350 teachers, professionals, and support staff.

Because of its location in a region with a varied economic base, unemployment had been relatively stable until the effect of the current recession was felt during the current year. During the past ten years, the unemployment rate rose from an initial low of 5.3 percent in 2004 to a decade high of 8.6 percent in 2011 and reducing to 6.8 percent for the current year of 2013. Although unemployment rates have risen nationwide over the last year, the City of Bastrop, Texas continues to experience unemployment rates consistently lower than national averages. Based on economic forecasts, a leveling off and subsequent decline in unemployment rates are anticipated in calendar year 2014.

Due to its healthy local economy, the City of Bastrop, Texas has maintained a credit rating of AA- from Fitch Ratings and achieved an upgrade of two notches from Standard and Poor’s to AA. Over the past ten years, the City has experienced significant economic growth and investment. Commercial development is attracted to the City as is evidenced by the opening of new establishments during FY2013 which include Buc-ee’s, Bastrop Museum, Super Donuts, Paw-paws Catfish, LaHacienda, Popeye’s Chicken, Tres Viejo’s, Lilly Cherry Clothing Boutique, and Tiger Tote#23. The City also issued 60 single family residential unit permits.

Our sound financial position is apparent even with the growth pressures because of our conservative budgeting practices, as evidenced by healthy fund balance numbers. The City experienced growth in assessed valuation of property taxes and collection of sales tax from fiscal year 2009 through 2013 as identified in the chart below. Existing assessed valuations remained mainly constant or showed a slight increase due to the Bastrop County Complex Fire in September 2011. The wildfire was located within the County of Bastrop and in proximity to the City and resulted in a significant impact upon our economy. The wildfire burned 1,645 homes in the county of which 67 were in the city limits. As is common following natural disasters of this scale, it is estimated sales tax receipts will increase over prior year receipts as the community rebuilds. The City of Bastrop had been experiencing commercial growth prior to the fire. The effects upon the Ad Valorem Tax base occurred in Fiscal Year 2013 as reappraisals of properties would have occurred in January of 2012 as evidenced below. Sales Tax Revenue for Fiscal 2012 far exceeded its budgeted 4% increase and in Fiscal 2013 revenues were reduced but still outperformed the anticipated budget of \$2,952,100.

Fiscal Year	Ad Valorem Taxes Certified Assessed Valuation	% Change	General Fund Sales Tax Receipts	% Change
2009	\$ 548,419,690	13.46%	\$ 2,508,969	5.80%
2010	\$ 567,446,564	3.45%	\$ 2,606,584	3.89%
2011	\$ 607,077,994	7.00%	\$ 2,722,333	4.26%
2012	\$ 627,256,816	3.32%	\$ 3,194,452	17.34%
2013	\$ 635,808,461	1.36%	\$ 3,038,546	-4.88%

Long-term Financial Planning

General fund Fiscal 2013 budgeted expenditures equal a 25 percent reserved fund balance or 90 days and falls within the financial management policy guidelines set by the City Council in the Financial Management Policies. The City Council plans to continue using this fund balance target to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies.

The overriding goal of the Financial Management Policies and Comprehensive Fund Balance Policy are to enable the City to achieve a long-term stable and positive financial condition while conducting its operations consistent with the Council-Manager form of government established in the City Charter. The scope of the policies spans accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash management, expenditure control, and debt management.

Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases. Debt payments are structured to provide that capital assets funded by debt have a longer life than the debt associated with those assets. Regarding general obligation debt, the City has followed a policy of structuring new debt issue payment schedules to maintain declining debt payment structures to keep tax increases at a minimum.

Relevant Financial Policies

The City of Bastrop, Texas has adopted a comprehensive set of financial policies. During the current year, one of these policies was particularly relevant. During Fiscal Year 2013, the City Council approved a revised Investment Policy, as amended, it will further protect City Assets by identifying investment objectives, addressing the issues of investment risks versus rewards, and providing the framework for the establishment of controls, limitations and responsibilities of City employees in the performance of their fiduciary responsibilities.

Major Initiatives

No debt was issued in Fiscal year 2013, however, during Fiscal year 2012, the City issued Combination Tax and Revenue Certificates of Obligation, Series 2012 in the amount of \$4,300,000. The intention of the issue is to provide for costs incurred from (1) constructing, equipping and improving the City's water and wastewater system; (2) acquiring and purchasing vehicles; (3) acquiring and purchasing an incinerator; and (4) the payment of professional services in connection therewith including legal, fiscal and engineering fees and issuance costs. The focus of Fiscal Year 2013 is to complete the existing projects and identify Capital Projects for a bond issue in Fiscal Year 2014.

Awards and Acknowledgements

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

A certificate of achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Finance Department. We wish to thank all government departments for their assistance in providing the data necessary to prepare this report. Credit also is due to the City Manager, Mayor and the Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Bastrop, Texas's finances.

Respectfully submitted,

Karla Stovall

Karla Stovall, CPM

Chief Financial Officer/ Assistant to the City Manager



Government Finance Officers Association

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

Presented to

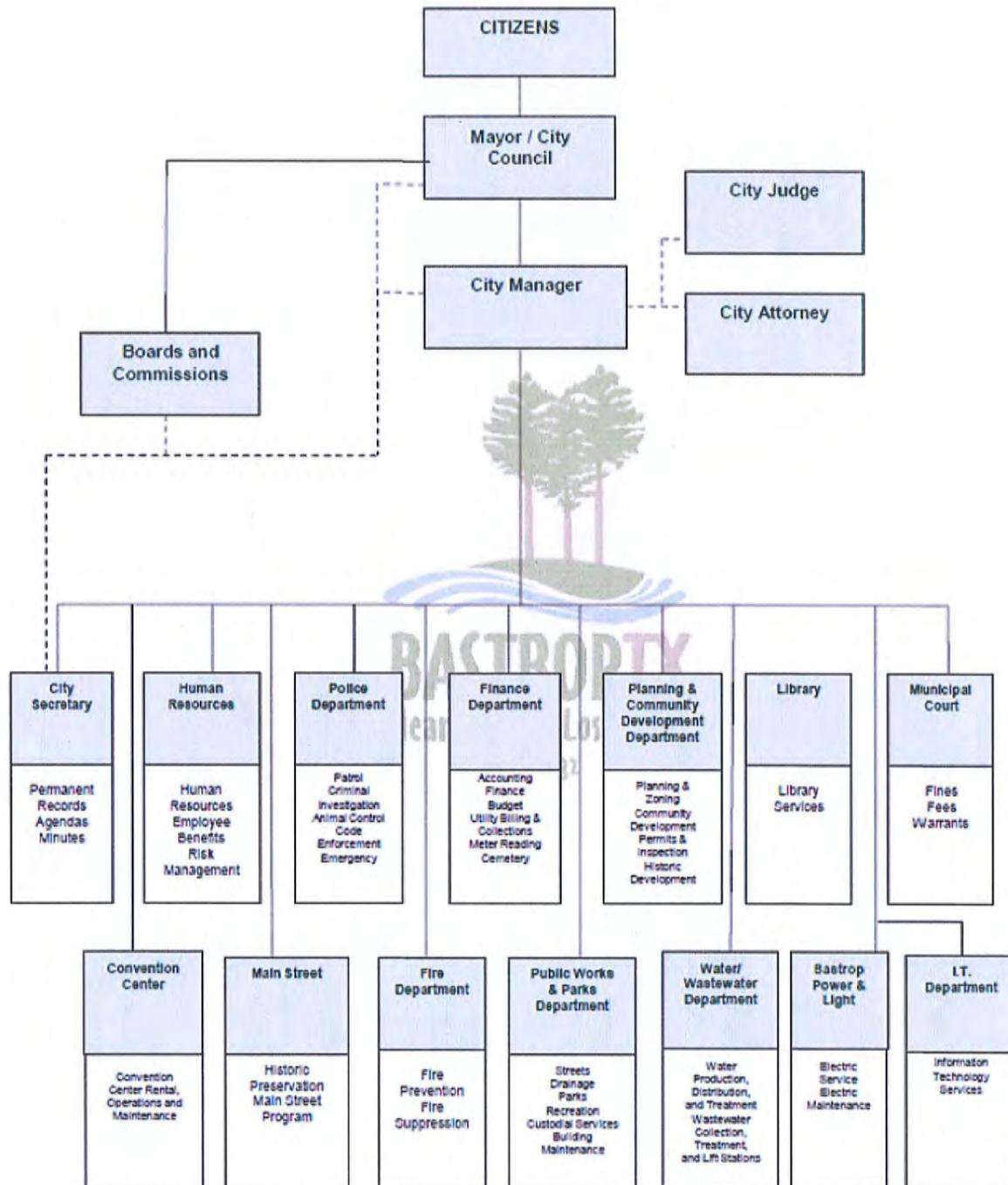
**City of Bastrop
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Executive Director/CEO

City of Bastrop Organizational Chart



City of Bastrop, Texas

Principal Officials

September 30, 2013

City Council

Terry Orr, Mayor

Joe Beal, Mayor Pro Tempore

Willie DeLaRosa

Ken Kesselus

Kay Garcia McAnally

Dock Jackson

City Manager

Mike Talbot

Chief Financial Officer

Karla Stovall, CPM

FINANCIAL SECTION



SINGLETON, CLARK
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS

9442 Capital of Texas Highway North
Arboretum Plaza One, Suite 500
Austin, Texas 78759
[Ph] 512.310.5600
www.singletonclark.com

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Council
City of Bastrop, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Bastrop, Texas (the "City") 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 statements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

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

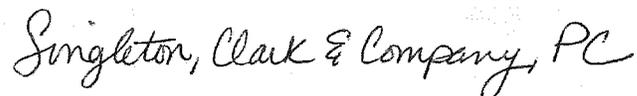
Other Matters*Required Supplementary Information*

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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



Singleton, Clark & Company, PC
Austin, Texas

January 21, 2014

CITY OF BASTROP, TEXAS**Management's Discussion and Analysis
For the Year Ended September 30, 2013**

January 21, 2014

As management of the City of Bastrop, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2013. Please read it in conjunction with the accompanying transmittal letter and the accompanying financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$38.4 million (net position). Of this amount, \$23.2 million (60.2 percent) is net investment in capital assets. The amount of net position restricted for a specific purpose is \$7.6 million (19.7 percent). The remaining \$7.7 million (20.1 percent) is unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors in accordance with the City's fund designations and fiscal policies. The City's total net position increased by \$1.3 million from fiscal year 2012.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$9.4 million, a decrease of \$2.2 million in comparison with the prior year. Within this total, \$4.8 million (51.1 percent) is restricted by specific legal requirements and \$1 million (11.0 percent) has been committed and assigned to specific types of expenditures. \$3.5 million (37.4 percent) is unassigned fund balance in the general fund and can be used for any lawful purpose.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

CITY OF BASTROP, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2013

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

In the statement of Net Position and the Statement of Activities the City is divided into three categories. 1) Governmental activities basically account for those activities supported by taxes and intergovernmental revenues. Basic services are provided including police, fire, municipal court, public works, library, parks, recreation, human resources, Information Technology, and finance. 2) Business-type activities are basically supported by user fees and charges. The City's Water and Wastewater system and Electrical system are reported here. 3) The government-wide statements include not only the City but also a discrete component unit, the Bastrop Economic Development Corporation (BEDC). Although legally separate, BEDC is financially accountable to the City. The government-wide statements can be found on pages 12-14.

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

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

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

The City maintains seventeen individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the Governmental Funds which are considered major. Data from the other non-major funds are combined and reported in a single column. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 15-20.

CITY OF BASTROP, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2013

Proprietary funds: Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water/wastewater utility, electric utility, and non-major enterprise fund operations. Proprietary funds financial statements provide the same type of information as the governmental funds financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 21-23.

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

The basic fiduciary fund financial statements can be found on page 24 of this report.

Notes to the financial statements: The notes provide additional information that is essential to gain a full understanding of the data provided in the financial statements. The notes to the financial statements can be found on pages 25-54.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found after the notes to the financial statements.

Government-Wide Financial Analysis: At the end of fiscal year 2013, the City's Net Position (assets and deferred outflows in excess of liabilities and deferred inflows) totaled \$38.4 million. This analysis focuses on the net position (Table 1) and changes in net position (Table 2). The largest portion of the City's Net Position, \$23.2 million or 60.2% reflects its investment in capital assets (land, buildings, infrastructure, machinery and equipment, and construction in progress), less any related debt used to acquire those assets that is still outstanding. The City uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the City reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The second largest portion of the City's Net Position, \$7.6 million or 19.7% reflects the unrestricted Net Position which may be used to meet the government's ongoing obligations to citizens and creditors. An additional portion of the City's Net Position, \$7.7 million or 20.1% represents resources that are subject to external restrictions on how they may be used.

As of September 30, 2013, the City has positive balances in all three categories of Net Position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

CITY OF BASTROP, TEXAS

Management's Discussion and Analysis
For the Year Ended September 30, 2013

Table 1

CITY OF BASTROP
Condensed Statement of Net Position
(in thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Current & other assets	\$ 12,772	\$ 15,874	\$ 9,567	\$ 8,993	\$ 22,339	\$ 24,867
Capital assets	30,993	31,613	22,771	20,169	53,764	51,782
Total assets	43,765	47,487	32,338	29,162	76,103	76,649
Current liabilities	1,105	1,421	1,000	1,090	2,105	2,511
Long-term liabilities	23,821	28,981	11,729	7,469	35,550	36,450
Total liabilities	24,926	30,402	12,729	8,559	37,655	38,961
Net Position						
Net investment in capital assets	11,429	10,566	11,738	13,212	23,167	23,778
Restricted	4,911	7,373	2,660	-	7,571	7,373
Unrestricted	2,499	(854)	5,211	7,391	7,710	6,537
Total net position	\$ 18,839	\$ 17,085	\$ 19,609	\$ 20,603	\$ 38,448	\$ 37,688

Governmental Activities: Governmental activities Net Position decreased by \$2.2 million, key elements are provided in the next page in Table 2. Program and General Revenues for Fiscal 2013 are recorded at 14.0 million in comparison to 15.4 million in fiscal year 2012. The reduction to revenue primarily occurred in Operating Grants and Contribution revenue. The City showed an increase in Program Revenue with Charges for Services due to an increase in Water rates. Expenses reflected a slight reduction as an increase in Public Works was offset by an increase in Culture and Recreation.

Business-Type Activities: Revenues of the City's business-type activities were \$11.6 million for the fiscal year ended September 30, 2013. Revenues decreased approximately \$311 thousand or 2.6 percent as compared to the prior fiscal year. Expenses for the City's business-type activities increased \$1.1 million or 11.1 percent.

CITY OF BASTROP, TEXAS

Management's Discussion and Analysis
For the Year Ended September 30, 2013

Table 2

CITY OF BASTROP
Changes in Net Position
(in thousands)

	Governmental	Governmental	Business-	Business-	Totals	
	Activities	Activities	Type	Type	2013	2012
	2013	2012	Activities	Activities	2013	2012
Revenues:						
Program Revenues:						
Charges for services	\$ 2,932	\$ 1,650	\$ 11,495	\$ 11,899	\$ 14,427	\$ 13,549
Operating grants & contributions	131	200	-	-	131	200
Capital grants and contributions	408	3,405	-	-	408	3,405
General Revenues:						
Property taxes	4,295	3,947	-	-	4,295	3,947
Other taxes	6,267	6,266	-	-	6,267	6,266
Grants and contributions not restricted to specific programs	206	-	-	-	206	-
Investment earnings	20	87	12	15	32	102
Other	117	945	98	3	215	948
Total revenue	14,376	16,500	11,605	11,917	25,981	28,417
Expenses:						
General government	3,024	3,532	-	-	3,024	3,532
Public safety	3,784	2,792	-	-	3,784	2,792
Public works	-	1,984	-	-	-	1,984
Health and welfare	678	79	-	-	678	79
Culture and recreation	3,071	758	-	-	3,071	758
Economic development	2,879	3,755	-	-	2,879	3,755
Interest on long-term debt	680	1,066	-	-	680	1,066
Water/wastewater services	-	-	3,748	3,175	3,748	3,175
Bastrop Power & Light	-	-	6,188	6,198	6,188	6,198
Other non-major proprietary	-	-	621	129	621	129
Total expenses	14,116	13,966	10,557	9,502	24,673	23,468
Increase (decrease) in net position before transfers	260	2,534	1,048	2,415	1,308	4,949
Transfers	(2,470)	(1,201)	2,470	1,201	-	-
Increase (decrease) in net position	(2,210)	1,333	3,518	3,616	1,308	4,949
Net position - beginning	21,049	15,752	16,091	16,987	37,140	32,739
Net position - ending	\$ 18,839	\$ 17,085	\$ 19,609	\$ 20,603	\$ 38,448	\$ 37,688

Financial Analysis of the City's Funds: The City uses fund accounting to ensure and demonstrate compliance. The analysis includes both Governmental Funds and Proprietary Funds.

CITY OF BASTROP, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2013

Governmental Funds: The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the City's governmental funds reported combined fund balances of \$9.4 million.

The General Fund is the main operating fund of the City. At the end of the current fiscal year, the fund balance was \$3.6 million. With the exception of a small amount of fund balance shown as non-spendable, the fund balance essentially includes only unassigned funds and no funds were committed or assigned for specific purposes. The General Obligation Debt Service Fund had a decrease of \$24 thousand in fund balance, therefore at the end of the fiscal year the fund balance was \$707 thousand. These funds are specifically reserved for the payment of debt service. The Hotel/Motel Tax Fund decreased \$124 thousand due to the increase of expenditures for special projects.

Proprietary funds: The City's proprietary funds provide the same type of information found in the government-wide statements, but in more detail. The Net Position of the Water/ Wastewater Fund at the end of the year amounted to \$11.6 million. The Net Position of the electric utility, Bastrop Power and Light Fund at the end of the year amounted to \$6.5 million. Non-major Enterprise Funds amounted to 1.4 million. Total Proprietary Funds net position for the year ended is \$19.6 million.

General Fund Budgetary Highlights: General Fund budgeted revenue in FY2013 of \$8.3 million represented a 1.2 % increase over the previous year. The budget was amended through the year to increase the adopted budget to \$8.5 million. Taxes and penalties comprise the majority of the budgeted General Fund revenues, \$5.8 million or 68.2%. Intergovernmental Revenue represents \$1.5 million or 17.6% and Transfers in from Other Funds represent \$614 thousand or 7.4% of the total budgeted revenues for FY2013. All three of these categories identify 93.2% of total budgeted revenues.

In FY2013 the adopted General Fund expenditure budget of \$8.5 million identified a decrease of \$267 thousand from the 2012 budget. Each year the City performs a mid-year review of the budget. If the City Manager determines that funds are available certain amendments are proposed to the City Council for their review and approval. Expenditures were amended throughout the year with the majority occurring during mid-year reviews. These amendments increased General Fund appropriations by \$351 thousand or 4.61% to \$8.9 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The City's investment in capital assets for its governmental and business-type activities as of September 30, 2013, amounts to \$53.8 million (net of accumulated depreciation). The investment in capital assets includes land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress. The total increase in the City's investment in capital assets for the current year was 3.8%. Readers desiring more detailed information regarding capital assets should reference page 30, 39 and 40 in the Notes to the Financial Statements.

CITY OF BASTROP, TEXAS

Management's Discussion and Analysis
For the Year Ended September 30, 2013

Table 3

CITY OF BASTROP
Summary of Capital Assets
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 3,976	\$ 3,722	\$ 1,503	\$ 1,500	\$ 5,479	\$ 5,222
Construction in Progress	59	99	782	1,817	841	1,916
Buildings and Improvements	12,926	12,937	477	185	13,403	13,122
Machinery and Equipment	17,487	17,355	27,057	2,196	44,544	19,551
Infrastructure	4,459	4,418	1,684	23,614	6,143	28,032
Total	38,907	38,531	31,503	29,312	70,410	67,843
Less Accumulated Depreciation	(7,914)	(6,918)	(8,732)	(9,143)	(16,646)	(16,061)
Capital assets, net of depreciation	\$ 30,993	\$ 31,613	\$ 22,771	\$ 20,169	\$ 53,764	\$ 51,782

Debt Administration: No debt was issued during fiscal year 2013. The City had issued during fiscal year 2012 Combination Tax and Revenue Certificates of Obligation, Series 2012 in the amount of \$4,300,000. The issue provides (1) constructing, equipping and improving the City's water and wastewater system; (2) acquiring and purchasing vehicles; (3) acquiring and purchasing an incinerator; and (4) the payment of professional services in connection therewith including legal, fiscal and engineering fees and issuance costs. Also in year 2012 the City issued \$2,015,000 General Obligation Refunding and Improvement Bonds, Series 2012. Proceeds from this sale of the Bonds were used (1) to refund certain outstanding obligations of the city, and; (2) issue the remaining \$350,000 in aggregate principle amount of the bonds authorized in Proposition 4 of the Bond Election. Readers desiring more detailed information regarding Long-term Debt should reference pages 47 and 48 within the Notes to the Financial Statements.

Table 4

CITY OF BASTROP
Summary of Long-Term Debt
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
General obligation bonds	\$ 20,162	\$ 26,099	\$ 10,981	\$ 6,855	\$ 31,143	\$ 32,954
Notes payable	570	688	52	102	622	790
Compensated absences	175	152	32	44	207	196
Other post-emp. benefits	2,913	2,042	664	468	3,577	2,510
Total	23,820	28,981	11,729	7,469	35,549	36,450

CITY OF BASTROP, TEXAS

Management's Discussion and Analysis
For the Year Ended September 30, 2013

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The City experiences steady commercial growth as it is identified within Bastrop County as the county seat and its desirable location between Houston and Austin. The city's population is only about 7,800 within the city limits; however it is estimated the City's retail market services in excess of 100,000 visitors. Due to its healthy local economy, the City has maintained a credit rating of AA- from Fitch Ratings at our last bond issue in October of 2014.

The annual operating budget for fiscal year 2014 reflects a variety of community issues, planning initiatives, economic development opportunities, and projects. The General Fund (M&O) tax rate of \$0.3638/\$100 and the Debt Service Fund (I&S) tax rate of \$.2202/\$100 combine to establish the City's overall property tax rate of \$0.5840 per \$100. The City's property tax rate increased \$0.03 cents in fiscal year 2012 from \$0.554 to \$0.584. The City has maintained this constant tax rate for the third year in a row. The debt service payments for fiscal year 2014 are \$1,591,250 (\$0.2202/\$100) or 37.7 percent of the overall tax rate necessary to generate funds to service the bonded indebtedness of the City of Bastrop. Property taxes of \$2,629,020 (\$0.3638/\$100) support the General Fund operations of the City, which represents 62.3 percent of the revenue collected from property taxes.

Total General Fund revenue for fiscal year 2014 is \$8,749,520. The fiscal year 2014 General Fund's major revenue source for the City is Sales Tax at a budgeted \$4,732,500. Ad Valorem Tax Revenue (property taxes) is a close second with an annual budget of \$4,220,270. The Sales Tax and Ad Valorem Taxes comprise 68.7% of the revenues received by the General Fund for operations. General Fund expenditures total \$9,175,520 and includes the funding for the basic operations of the City. The Public Safety departments comprise \$3,075,580 or 33.5% of the total expenditure budget, where as General Government amounts to \$4,037,550 or 44%. Expenditures in fiscal year 2014 represent an increase of 6.75% over the budgeted total in fiscal year 2013. The fiscal year 2014 budget will provide for the 25% required fund balance at year-end as required by the Financial Management policies adopted by City Council.

Water Wastewater Fund operations for fiscal year 2014 has budgeted revenue of \$4,050,240, while expenses are budgeted at \$3,226,624. The difference will roll into net position. Revenues can be identified into three categories: Water Sales \$2,296,400 or 56.7% of the total revenue; Wastewater Revenue \$1,487,820 or 36.7% of the total revenue; and Other/ Penalties/Interest Income \$266,200, or 6.6% of the total revenue.

Total budgeted expenses for the Water Wastewater Fund for fiscal year 2014 are \$3,226,624, which is a decrease of \$ 225,716 from the budgeted expenses of \$3,452,340 for fiscal year 2013. Departmental Budgets were lean while still providing normal and expected services.

The Electric Fund, "Bastrop Power and Light" budgeted revenue for fiscal year 2014 is \$6,960,000. Electric revenues consist of the sale of electricity to the City's residential, commercial and industrial customers, in addition to penalty and interest charges, electric sales based upon the current rate structure, and miscellaneous charges for electric services. Total budgeted expenses for the Electric Fund for the purchase of electricity and provision of electric services to the City's residential, commercial and industrial customers is \$6,888,600.

CITY OF BASTROP, TEXAS

Management's Discussion and Analysis
For the Year Ended September 30, 2013

The long range planning efforts will provide a road map for future revenues and expenditures, ensuring progress toward important long-range goals of the community and maintain the quality of life Bastrop residents have come to expect. The City is committed to the delivery of excellent service today and we are prepared to effectively deliver the same service tomorrow.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department, at PO Box 427, Bastrop, Texas 78602.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF BASTROP, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

	Primary Government		Component Unit	
	Governmental Activities	Business-Type Activities	Total	Bastrop EDC
ASSETS				
Cash and cash equivalents	\$ 9,986,480	\$ 8,125,826	\$ 18,112,306	\$ 2,273,196
Taxes receivable - delinquent	201,302	-	201,302	-
Allowance for uncollectible taxes	(10,066)	-	(10,066)	-
Accounts receivable, net	426,520	1,098,739	1,525,259	2,899
Intergovernmental receivable	1,938,410	-	1,938,410	-
Notes receivable, net	-	-	-	223,122
Inventories	42,095	294,966	337,061	-
Prepaid items	3,267	1,717	4,984	4,903
Net pension asset	183,543	44,922	228,465	7,560
Capital assets, not being depreciated:				
Land	3,976,560	1,502,517	5,479,077	945,434
Construction in progress	59,038	782,500	841,538	135,598
Capital assets, being depreciated:				
Buildings and improvements	12,926,001	477,386	13,403,387	971,665
Machinery, equipment, and vehicles	4,459,011	1,684,081	6,143,092	6,506
Infrastructure	17,486,865	27,057,082	44,543,947	2,253,147
Accumulated depreciation	(7,914,161)	(8,732,084)	(16,646,245)	(1,341,496)
Total Assets	<u>43,764,865</u>	<u>32,337,652</u>	<u>76,102,517</u>	<u>5,482,534</u>
LIABILITIES				
Accounts payable	459,925	658,529	1,118,454	128,841
Accrued salaries and benefits	170,406	35,172	205,578	6,908
Accrued liabilities	-	15,082	15,082	31,185
Retainage payable	35,236	-	35,236	-
Accrued interest payable	153,096	62,605	215,701	14,437
Other current liabilities	239,620	2,899	242,519	-
Customer deposits	46,402	225,362	271,764	-
Noncurrent liabilities:				
Due within one year	1,403,805	550,642	1,954,447	305,506
Due in more than one year	22,417,179	11,178,621	33,595,800	2,242,420
Total Liabilities	<u>24,925,669</u>	<u>12,728,912</u>	<u>37,654,581</u>	<u>2,729,297</u>
NET POSITION				
Net investment in capital assets	11,429,157	11,738,002	23,167,159	422,928
Restricted for cemetery	607,655	-	607,655	-
Restricted for capital projects	755,047	990,173	1,745,220	-
Restricted for Public Improvement District	87,098	-	87,098	-
Restricted for public safety	639,090	-	639,090	-
Restricted for culture & recreation	114,949	-	114,949	-
Restricted for economic development	1,905,557	-	1,905,557	297,290
Restricted for debt service	801,573	738,153	1,539,726	-
Restricted for other purposes	-	931,825	931,825	-
Unrestricted	2,499,070	5,210,587	7,709,657	2,033,019
Total Net Position	<u>\$ 18,839,196</u>	<u>\$ 19,608,740</u>	<u>\$ 38,447,936</u>	<u>\$ 2,753,237</u>

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

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

Functions/Programs:	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government	\$ 3,023,066	\$ 1,437,935	\$ -	\$ -
Public safety	3,784,245	1,067,556	29,276	-
Developmental services	678,314	-	-	-
Community services	3,070,798	293,186	101,244	386,303
Economic development and assistance	2,878,768	133,686	-	22,009
Interest	680,369	-	-	-
Total Governmental Activities:	<u>14,115,560</u>	<u>2,932,363</u>	<u>130,520</u>	<u>408,312</u>
Business-type activities:				
Water/wastewater services	3,748,334	3,851,172	-	-
Bastrop Power & Light	6,188,383	6,854,109	-	-
Non-major proprietary funds	620,614	789,918	-	-
Total Business-Type Activities:	<u>10,557,331</u>	<u>11,495,199</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 24,672,891</u>	<u>\$ 14,427,562</u>	<u>\$ 130,520</u>	<u>\$ 408,312</u>
Component units:				
Bastrop Economic Development Corp.	\$ 1,476,334	\$ -	\$ -	\$ -
	<u>\$ 1,476,334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:

Property taxes
Sales taxes
Hotel/motel taxes
Franchise taxes
Contributions and donations from private sources
Investment earnings
Gain (Loss) on sale of capital assets
Miscellaneous
Transfers
Total general revenues and transfers

Change in Net Position

Net Assets -- Beginning
Net Assets -- Ending

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Bastrop EDC
\$ (1,585,131)	\$ -	\$ (1,585,131)	\$ -
(2,687,413)	-	(2,687,413)	-
(678,314)	-	(678,314)	-
(2,290,065)	-	(2,290,065)	-
(2,723,073)	-	(2,723,073)	-
(680,369)	-	(680,369)	-
<u>(10,644,365)</u>	<u>-</u>	<u>(10,644,365)</u>	<u>-</u>
-	102,838	102,838	-
-	665,726	665,726	-
-	169,304	169,304	-
<u>-</u>	<u>937,868</u>	<u>937,868</u>	<u>-</u>
<u>(10,644,365)</u>	<u>937,868</u>	<u>(9,706,497)</u>	<u>-</u>
			<u>(1,476,334)</u>
			<u>(1,476,334)</u>
4,294,978	-	4,294,978	-
3,352,264	-	3,352,264	1,660,809
2,501,546	-	2,501,546	-
412,730	-	412,730	-
205,651	-	205,651	-
20,427	11,910	32,337	5,416
(9,537)	(32,601)	(42,138)	-
126,303	131,201	257,504	160,257
(2,469,672)	2,469,672	-	-
<u>8,434,690</u>	<u>2,580,182</u>	<u>11,014,872</u>	<u>1,826,482</u>
(2,209,675)	3,518,050	1,308,375	350,148
21,048,871	16,090,690	37,139,561	2,403,089
<u>\$ 18,839,196</u>	<u>\$ 19,608,740</u>	<u>\$ 38,447,936</u>	<u>\$ 2,753,237</u>

FUND BASIS FINANCIAL STATEMENTS

CITY OF BASTROP, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	General Fund	Hotel/Motel TaxFund	Debt Service Fund	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 3,878,714	\$ 1,774,548	\$ 708,398	\$ 3,624,820	\$ 9,986,480
Taxes receivable - delinquent	100,252	-	99,211	1,839	201,302
Allowance for uncollectible taxes	(5,013)	-	(4,961)	(92)	(10,066)
Accounts receivable	93,061	227,782	-	30,425	351,268
Due from other funds	9,247	-	-	-	9,247
Inventories	42,095	-	-	-	42,095
Prepaid items	3,267	-	-	-	3,267
Total Assets	<u>\$ 4,121,623</u>	<u>\$ 2,002,330</u>	<u>\$ 802,648</u>	<u>\$ 3,656,992</u>	<u>\$ 10,583,593</u>
LIABILITIES					
Accounts payable	\$ 286,100	\$ 96,773	\$ 1,075	\$ 75,976	\$ 459,924
Accrued salaries and wages	160,614	-	-	9,792	170,406
Retainage payable	-	-	-	35,236	35,236
Due to other funds	-	-	-	9,247	9,247
Other current liabilities	864	-	-	238,756	239,620
Customer deposits	2,900	-	-	43,502	46,402
Total Liabilities	<u>450,478</u>	<u>96,773</u>	<u>1,075</u>	<u>412,509</u>	<u>960,835</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-prop. taxes	95,239	-	94,251	1,747	191,237
Total deferred inflows of resources	<u>95,239</u>	<u>-</u>	<u>94,251</u>	<u>1,747</u>	<u>191,237</u>
FUND BALANCES					
Nonspendable:					
Inventories	42,095	-	-	-	42,095
Prepaid expenditures	3,267	-	-	-	3,267
Restricted for:					
Cemetery	-	-	-	607,655	607,655
Capital projects	-	-	-	755,047	755,047
Public Improvement District	-	-	-	87,098	87,098
Public safety	-	-	-	639,090	639,090
Culture and recreation	-	-	-	114,949	114,949
Economic development	-	1,905,557	-	-	1,905,557
Debt service	-	-	707,322	-	707,322
Committed for:					
Economic development	-	-	-	1,038,897	1,038,897
Unassigned	3,530,544	-	-	-	3,530,544
Total Fund Balances	<u>3,575,906</u>	<u>1,905,557</u>	<u>707,322</u>	<u>3,242,736</u>	<u>9,431,521</u>
Total liabilities, def. inflows, and fund balances	<u>\$ 4,121,623</u>	<u>\$ 2,002,330</u>	<u>\$ 802,648</u>	<u>\$ 3,656,992</u>	<u>\$ 10,583,593</u>

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

CITY OF BASTROP, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

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

Total fund balances - governmental funds	\$ 9,431,521
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	30,993,313
The net pension asset is not an available resource and, therefore, is not reported in the funds.	183,543
Uncollected property taxes, are not available to pay for current period expenditures and are reported as deferred inflows in the funds.	191,237
Long-term receivables related to court and economic development are not available to pay for current period expenditures, and therefore, are not reported in the funds.	2,013,662
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(23,974,080)
Net position of governmental activities	<u>\$ 18,839,196</u>

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

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

	General Fund	Hotel/Motel TaxFund	Debt Service Fund	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 2,378,311	\$ -	\$ 1,557,377	\$ 308,046	\$ 4,243,734
Sales taxes	3,352,264	-	-	-	3,352,264
Hotel/motel taxes	-	2,501,546	-	-	2,501,546
Franchise taxes	412,730	-	-	-	412,730
Penalties and interest on taxes	33,508	-	17,327	312	51,147
Licenses and permits	141,601	-	-	2,167	143,768
Intergovernmental revenues	1,524,877	-	-	435,577	1,960,454
Charges for services	57,140	-	-	212,430	269,570
Fines	269,093	-	-	760,295	1,029,388
Investment earnings	6,226	2,439	1,962	9,800	20,427
Contr. and donations, priv. sources	13,360	-	-	65,249	78,609
Miscellaneous revenue	107,101	5,232	-	6,733	119,066
Total revenues	8,296,211	2,509,217	1,576,666	1,800,609	14,182,703
EXPENDITURES					
Current:					
General government	2,584,968	-	2,913	-	2,587,881
Public safety	2,652,214	-	-	566,376	3,218,590
Development services	614,744	-	-	-	614,744
Community services	2,386,121	-	-	70,836	2,456,957
Economic dev. and assistance	-	1,408,791	-	1,115,806	2,524,597
Debt service:					
Bond principal	-	-	1,422,705	-	1,422,705
Interest	-	-	721,877	-	721,877
Capital outlay	-	-	-	411,557	411,557
Total expenditures	8,238,047	1,408,791	2,147,495	2,164,575	13,958,908
Excess (deficiency) of revenue over expenditures	58,164	1,100,426	(570,829)	(363,966)	223,795
OTHER FINANCING SOURCES (USES)					
Transfers in	640,222	-	546,358	1,240,240	2,426,820
Transfers out	-	(1,224,500)	-	(3,671,992)	(4,896,492)
Sale of general capital assets	11,626	-	-	-	11,626
Total Other Financing Sources (Uses)	651,848	(1,224,500)	546,358	(2,431,752)	(2,458,046)
Net Change in Fund Balance	710,012	(124,074)	(24,471)	(2,795,718)	(2,234,251)
Fund Balance - Beginning	2,865,894	2,029,631	731,793	6,038,454	11,665,772
Fund Balance - Ending	\$ 3,575,906	\$ 1,905,557	\$ 707,322	\$ 3,242,736	\$ 9,431,521

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

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

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

Net change in fund balances - total governmental funds \$ (2,234,251)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period. (726,012)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase (decrease) net assets. 105,879

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 1,456,857

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. (887,496)

Long-term receivables related court, economic development, and taxes are not available to pay for current period expenditures, and therefore, are not reported in the funds. This is the change in these receivables reflected only within net position for governmental activities. 75,348

Change in net position - statement of activities \$ (2,209,675)

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

CITY OF BASTROP, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 2,364,808	\$ 2,364,808	\$ 2,378,311	\$ 13,503
Sales taxes	2,979,600	2,979,600	3,352,264	372,664
Franchise taxes	385,000	385,000	412,730	27,730
Penalties and interest on taxes	26,400	26,400	33,508	7,108
Licenses and permits	102,000	102,000	141,601	39,601
Intergovernmental revenues	1,370,640	1,529,320	1,524,877	(4,443)
Charges for services	48,400	92,400	57,140	(35,260)
Fines	295,100	255,100	269,093	13,993
Investment earnings	6,000	6,000	6,226	226
Contributions and donations, private sources	-	-	13,360	13,360
Miscellaneous revenue	21,000	136,122	107,101	(29,021)
Total revenues	<u>7,598,948</u>	<u>7,876,750</u>	<u>8,296,211</u>	<u>419,461</u>
EXPENDITURES				
Current:				
General government:				
Legislative	38,739	38,739	27,219	11,520
Organizational	1,132,123	1,102,223	1,054,347	47,876
City Manager	303,982	336,874	333,344	3,530
City Secretary	105,584	108,177	93,486	14,691
Finance	798,902	820,032	771,817	48,215
Human resources	107,660	111,809	108,288	3,521
Information technology	141,208	199,664	196,465	3,199
Public safety:				
Police	2,282,059	2,337,629	2,105,297	232,332
Fire	190,445	220,169	209,267	10,902
Municipal court	346,663	353,973	337,651	16,322
Development services:				
Planning	538,098	606,868	543,718	63,150
Health	71,050	71,050	71,026	24
Community services:				
Public works	952,913	995,252	912,640	82,612
Recreation	39,500	39,500	39,500	-
Parks	669,877	710,576	668,207	42,369
Building maintenance	167,852	171,178	160,466	10,712
Library	623,940	638,444	605,309	33,135
Total Expenditures	<u>8,510,595</u>	<u>8,862,157</u>	<u>8,238,047</u>	<u>624,110</u>
Excess (deficiency) of revenues over expenditures	<u>(911,647)</u>	<u>(985,407)</u>	<u>58,164</u>	<u>1,043,571</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	732,580	613,500	640,222	26,722
Sale of general capital assets	-	-	11,626	11,626
Insurance recoveries	-	-	-	-
Total Other Financing Sources (Uses)	<u>732,580</u>	<u>613,500</u>	<u>651,848</u>	<u>38,348</u>
Net Change in Fund Balances	<u>(179,067)</u>	<u>(371,907)</u>	<u>710,012</u>	<u>1,081,919</u>
Fund balance - beginning	2,865,894	2,865,894	2,865,894	-
Fund balance - ending	<u>\$ 2,686,827</u>	<u>\$ 2,493,987</u>	<u>\$ 3,575,906</u>	<u>\$ 1,081,919</u>

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

CITY OF BASTROP, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – HOTEL/MOTEL TAX FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Hotel/motel taxes	\$ 2,312,000	\$ 2,312,000	\$ 2,501,546	\$ 189,546
Investment earnings	3,000	3,000	2,439	(561)
Miscellaneous revenue	-	5,232	5,232	-
Total revenues	<u>2,315,000</u>	<u>2,320,232</u>	<u>2,509,217</u>	<u>188,985</u>
EXPENDITURES				
Current:				
Economic development and assistance:				
Donations	283,500	413,000	410,468	2,532
Bastrop Marketing Corporation	812,000	968,130	968,129	1
Special Event Expenses	45,000	44,000	30,194	13,806
Total Expenditures	<u>1,140,500</u>	<u>1,425,130</u>	<u>1,408,791</u>	<u>16,339</u>
Excess (deficiency) of revenues over expenditures	<u>1,174,500</u>	<u>895,102</u>	<u>1,100,426</u>	<u>205,324</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,174,500)	(1,224,500)	(1,224,500)	-
Total Other Financing Sources (Uses)	<u>(1,174,500)</u>	<u>(1,224,500)</u>	<u>(1,224,500)</u>	<u>-</u>
Net Change in Fund Balances	-	(329,398)	(124,074)	205,324
Fund balance - beginning	2,029,631	2,029,631	2,029,631	-
Fund balance - ending	<u>\$ 2,029,631</u>	<u>\$ 1,700,233</u>	<u>\$ 1,905,557</u>	<u>\$ 205,324</u>

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

CITY OF BASTROP, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2013

	Business-Type Activities			
	Water/ Wastewater Fund	Bastrop Power & Light Fund	Total Non-major Funds	Total Proprietary Funds
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 2,651,118	\$ 4,060,537	\$ 1,414,171	\$ 8,125,826
Accounts receivable, net	343,481	716,331	38,927	1,098,739
Inventories	145,348	149,618	-	294,966
Prepaid items	-	1,717	-	1,717
Net pension asset	26,166	18,756	-	44,922
Total current assets	<u>3,166,113</u>	<u>4,946,959</u>	<u>\$ 1,453,098</u>	<u>9,566,170</u>
Noncurrent Assets:				
Land	1,485,569	16,948	-	1,502,517
Buildings	110,874	366,512	-	477,386
Infrastructure	22,567,553	4,489,529	-	27,057,082
Machinery, equipment and vehicles	1,194,714	489,367	-	1,684,081
Accumulated depreciation	(6,341,237)	(2,390,847)	-	(8,732,084)
Construction/development in progress	-	782,500	-	782,500
Total noncurrent assets	<u>19,017,473</u>	<u>3,754,009</u>	<u>-</u>	<u>22,771,482</u>
Total assets	<u>22,183,586</u>	<u>8,700,968</u>	<u>1,453,098</u>	<u>32,337,652</u>
LIABILITIES				
Current liabilities:				
Accounts payable	143,613	475,989	38,927	658,529
Accrued salaries and benefits	17,332	17,840	-	35,172
Accrued liabilities	160	14,922	-	15,082
Accrued interest payable	55,277	7,328	-	62,605
Bonds and notes payable - current	493,863	47,320	-	541,183
Other current liabilities	-	2,899	-	2,899
Customer deposits	59,777	165,585	-	225,362
Total current liabilities	<u>770,022</u>	<u>731,883</u>	<u>38,927</u>	<u>1,540,832</u>
Noncurrent Liabilities:				
Bonds payable	9,069,578	1,117,090	-	10,186,668
Unamortized premium on bonds	305,629	-	-	305,629
Other post emp. benefits obligation	378,049	286,204	-	664,253
Other noncurrent liabilities	12,891	18,639	-	31,530
Total noncurrent liabilities	<u>9,766,147</u>	<u>1,421,933</u>	<u>-</u>	<u>11,188,080</u>
Total liabilities	<u>10,536,169</u>	<u>2,153,816</u>	<u>38,927</u>	<u>12,728,912</u>
NET POSITION				
Net investment in capital assets	9,148,403	2,589,599	-	11,738,002
Restricted for debt service	738,153	-	-	738,153
Restricted for equipment replacement	690,173	300,000	-	990,173
Restricted for other purposes	-	-	931,825	931,825
Unrestricted	1,070,688	3,657,553	482,346	5,210,587
Total net position	<u>\$ 11,647,417</u>	<u>\$ 6,547,152</u>	<u>\$ 1,414,171</u>	<u>\$ 19,608,740</u>

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

CITY OF BASTROP, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business-Type Activities			
	Water/ Wastewater Fund	Bastrop Power & Light Fund	Total Non-major Funds	Total Proprietary Funds
Operating revenues:				
Charges for services:				
Water sales	\$ 3,777,752	\$ -	\$ -	\$ 3,777,752
Sewerage service	73,088	-	-	73,088
Electricity sales	-	6,776,659	-	6,776,659
Other charges for services	332	77,450	789,918	867,700
Miscellaneous revenue	131,201	-	-	131,201
Total operating revenues	<u>3,982,373</u>	<u>6,854,109</u>	<u>789,918</u>	<u>11,626,400</u>
Operating expenses:				
Personnel services	870,985	638,663	-	1,509,648
Purchased prof. and technical services	399,247	29,231	196,915	625,393
Purchased property services	476,564	4,585,240	-	5,061,804
Other purchased services	-	-	420,719	420,719
Materials and supplies	338,762	-	-	338,762
Other operating expenses	732,673	794,186	2,980	1,529,839
Depreciation	581,845	94,721	-	676,566
Total operating expenses	<u>3,400,076</u>	<u>6,142,041</u>	<u>620,614</u>	<u>10,162,731</u>
Operating income (loss)	582,297	712,068	169,304	1,463,669
Nonoperating revenues (expenses)				
Investment earnings	3,678	6,103	2,129	11,910
Loss on disposal of property	(32,601)	-	-	(32,601)
Interest expense	(348,258)	(46,342)	-	(394,600)
Total nonoper. revenues (expenses)	<u>(377,181)</u>	<u>(40,239)</u>	<u>2,129</u>	<u>(415,291)</u>
Income before transfers in (out)	205,116	671,829	171,433	1,048,378
Transfers in	3,080,448	215,553	170,000	3,466,001
Transfers out	(185,740)	(613,500)	(197,089)	(996,329)
Change in net position	<u>3,099,824</u>	<u>273,882</u>	<u>144,344</u>	<u>3,518,050</u>
Net position-beginning	8,547,593	6,273,270	1,269,827	16,090,690
Net position-ending	<u>\$ 11,647,417</u>	<u>\$ 6,547,152</u>	<u>\$ 1,414,171</u>	<u>\$ 19,608,740</u>

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

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

	Business-Type Activities			
	Water/ Wastewater Fund	Bastrop Power & Light Fund	Nonmajor Enterprise Funds	Total Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 3,964,195	\$ 6,934,835	\$ 750,991	\$ 11,650,021
Payments to suppliers and service providers	(1,859,191)	(5,484,857)	(582,038)	(7,926,086)
Payments to employees for salaries and benefits	(875,954)	(644,228)	-	(1,520,182)
Net cash provided by (used for) oper. activities	<u>1,229,050</u>	<u>805,750</u>	<u>168,953</u>	<u>2,203,753</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating transfers in from other funds	3,080,448	215,553	(27,089)	3,296,001
Operating transfers out to other funds	(185,740)	(613,500)	-	(799,240)
activities	<u>2,894,708</u>	<u>(397,947)</u>	<u>(27,089)</u>	<u>2,496,761</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(2,875,945)	(268,481)	-	(3,144,426)
Payments on long-term debt	(354,425)	(46,475)	-	(400,900)
Interest paid on capital debt	(380,895)	(46,342)	-	(427,237)
Net cash provided by (used for) capital and related financing activities	<u>(3,611,265)</u>	<u>(361,298)</u>	<u>-</u>	<u>(3,972,563)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	3,678	6,103	2,129	11,910
Net cash provided by investing activities	<u>3,678</u>	<u>6,103</u>	<u>2,129</u>	<u>11,910</u>
Net increase (decrease) in cash and cash equivalents	516,171	52,608	143,993	712,772
Cash and cash equivalents-beginning	2,134,947	4,007,929	1,270,178	7,413,054
Cash and cash equivalents-ending	<u>\$ 2,651,118</u>	<u>\$ 4,060,537</u>	<u>\$ 1,414,171</u>	<u>\$ 8,125,826</u>
Reconciliation of operating income (loss) to net cash provided (used for) operating activities:				
Operating income (loss)	582,297	712,068	169,304	1,463,669
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation expense	581,845	94,721	-	676,566
(Increase) decrease in accounts receivable	(18,178)	80,726	(38,927)	23,621
(Increase) decrease in inventories	17,293	19,379	-	36,672
(Increase) decrease in prepaid items	307	(331)	-	(24)
(Decrease) increase in accounts payable	78,048	(91,682)	38,576	24,942
(Decrease) increase in accrued liabilities	(12,562)	(9,131)	-	(21,693)
Total adjustments	<u>646,753</u>	<u>93,682</u>	<u>(351)</u>	<u>740,084</u>
Net cash provided by (used for) oper. activities	<u>\$ 1,229,050</u>	<u>\$ 805,750</u>	<u>\$ 168,953</u>	<u>\$ 2,203,753</u>

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

CITY OF BASTROP, TEXAS
 STATEMENT OF NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2013

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 366,663
Total assets	\$ 366,663
 LIABILITIES	
Accounts payable	\$ 893
Due to others	365,770
Total liabilities	\$ 366,663

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

NOTES TO THE FINANCIAL STATEMENTS

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

I. Summary of significant accounting policies

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Reporting entity

The City of Bastrop, Texas (government) was incorporated under the provisions of the State of Texas. The City operates as a Council-Manager government. With few exceptions, all powers of the City are vested in an elective Council, which enacts legislation, adopts budgets, determines policies, and appoints the City Attorney and the Municipal Court Judge. The Council also appoints the City Manager, who executes the laws and administers the government of the City. The City provides the following services to its citizens: public safety, street maintenance, sanitation services, recreation programs, municipal court, community development, public improvements, water, sewer and electrical services, and general administrative services.

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Based upon the foregoing criteria, the following entities have been included in this report:

Blended component unit. The Hunters Crossing Local Government Corporation (hereafter "the Corporation") was established to administer the service plan of the Hunters Crossing Public Improvement District (hereafter "the PID"). The PID was established on September 11, 2001 by resolution of the Bastrop City Council. That resolution was later amended on November 11, 2003. The purpose for creation of the PID was to provide for the construction of certain public improvements and a mechanism for the payment of the costs of such construction and the costs of operation and maintenance of such improvements through the levy of assessments against owners of respective parcels in the PID. Because the Corporation was created solely to assist the City of Bastrop in its administration of the PID, and the City has complete control over the Corporation, this entity has been reported as a blended component unit of the City.

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

I. Summary of significant accounting policies (continued)

B. Reporting entity (continued)

Discretely presented component unit.

The Bastrop Economic Development Corporation (hereafter "Bastrop EDC") was established in 1995, after the citizens of Bastrop voted to pass a one-half cent sales tax dedicated to economic development. Bastrop EDC's primary purpose is to assist in bringing meaningful and rewarding employment opportunities to citizens in the area through funding assistance provided to businesses to relocate or expand in Bastrop. A separate governing board oversees Bastrop EDC, which is appointed by the Bastrop City Council, and consists of individuals from the community and related governmental entities in the area. City of Bastrop employees also manage the operations of Bastrop EDC. Bastrop EDC has been reported as a discretely presented component unit because the governing board is not identical to the governing body of the City and Bastrop EDC does not solely serve the City of Bastrop.

Bastrop EDC does not issue separate financial statements. Financial statements for Hunter's Crossing Local Government Corporation or general information about either of these entities can be obtained by contacting the City of Bastrop Finance Department.

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while the business-type activities column incorporates data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As discussed earlier, the government has one discretely presented component unit, Bastrop EDC, which is shown in a separate column in the government-wide financial statements.

D. Basis of presentation – fund financial statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *hotel/motel tax fund* accounts for the receipt and expenditure of funds received by the City from the assessment of hotel and motel occupancy tax.

The *debt service fund* is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest, and related costs.

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

I. Summary of significant accounting policies (continued)

D. Basis of presentation – fund financial statements (continued)

The government reports the following major enterprise funds:

The *water/wastewater fund* accounts for the financial activities related to the provision of water and wastewater services to residents of the government.

The *Bastrop Power & Light fund* accounts for the financial activities related to the provision of electricity services to residents of the government.

Additionally, the government reports the following fund types:

Governmental funds:

Special revenue funds account for resources restricted to, committed for, or assigned for, specific purposes by the government or outside grantors in order to have more transparent accountability.

Permanent funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs.

Capital projects funds account for costs related to building and infrastructure improvement projects of the government which have been financed through the issuance of long-term debt or other sources that are restricted or committed for the respective project.

Agency funds account for the receipt, temporary investment, and remittance of funds held in a fiduciary capacity for others.

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

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

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

I. Summary of significant accounting policies (continued)

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment utilized within the government-wide financial statements or within a given fund is determined by the applicable measurement focus and basis of accounting required. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

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

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

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

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

I. Summary of significant accounting policies (continued)

F. Budgetary information

1. Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, hotel/motel tax fund, and debt service fund. Capital projects funds are appropriated on a project-length basis. Other special revenue funds and the permanent fund do not have appropriated budgets since other means control the use of these resources (e.g., grant awards and endowment requirements) and sometimes span a period of more than one fiscal year.

The appropriated budget is prepared by fund and department. The government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

2. Excess of expenditures over appropriations

For the year ended September 30, 2013, the government did not experience expenditures in excess of appropriations within any of the government's legally adopted budgets.

G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. Cash and cash equivalents

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

2. Investments

Investments for the government are reported at fair value (generally based on quoted market prices) except for positions in local government investment pools when applicable. In accordance with state law, local government investment pools operate in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the pools qualify as 2a7-like pools and are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The pools are subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

I. Summary of significant accounting policies (continued)

**G. Assets, liabilities, deferred outflows/inflows of resources, and net position/
fund balance (continued)**

3. Inventories and prepaid items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and utility operations minor equipment and repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and utility systems), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets, except for infrastructure assets, are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year.

As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Capital asset classes	Lives
Buildings	20-30 years
Machinery and equipment	5-20
Vehicles	5-10
Improvements	10-20
Infrastructure	50
Water distribution systems	50

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

I. Summary of significant accounting policies (continued)

**G. Assets, liabilities, deferred outflows/inflows of resources, and net position/
fund balance (continued)**

5. *Deferred outflows/inflows of resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government currently does not have any financial transactions that qualify for reporting in this category. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government currently has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. *Net position flow assumption*

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

7. *Fund balance flow assumptions*

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

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

I. Summary of significant accounting policies (continued)

**G. Assets, liabilities, deferred outflows/inflows of resources, and net position/
fund balance (continued)**

8. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The council has by resolution authorized the City Manager to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

H. Revenues and expenditures/expenses

1. Program revenues

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

2. Property taxes

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The government levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed value of the property tax roll of January 1, 2012, upon which the levy for the 2012-2013 fiscal year was based, was \$635,808,461. Taxes are delinquent if not paid by February 1st of the following calendar year. Delinquent taxes are subject to both penalty and interest charges plus 15% delinquent collection fees for attorney costs.

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

II. Summary of significant accounting policies (continued)

H. Revenues and expenditures/expenses (continued)

2. Property taxes (continued)

The tax rates assessed for the year ended September 30, 2013, to finance general fund and debt service fund operations were \$0.3504 and \$.2336, respectively, for a total tax rate of \$.5840 per \$100 valuation. The total tax levy for the general fund and debt service fund for the 2012-2013 fiscal year was \$3,990,707.

3. Compensated absences

Vacation

The government's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Sick Leave

Accumulated sick leave lapses when employees leave the employment of the government and, upon separation from service, no monetary obligation exists.

4. Proprietary funds operating and nonoperating revenues and expenses

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

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

II. Reconciliation of government-wide and fund financial statements

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

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. Items shown in summary form on that reconciliation are provided in detail below.

One element of that reconciliation explains that “capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this amount are as follows:

Land	\$ 3,976,560
Construction in progress	59,037
Buildings and improvements	12,926,001
Machinery, equipment, and vehicles	4,459,011
Infrastructure	17,486,865
Accumulated depreciation	<u>(7,914,161)</u>
Net adjustment to increase <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u><u>\$ 30,993,313</u></u>

Another element of the reconciliation explains that long-term receivables related to court and economic development activities are not available to pay for current period expenditures, and therefore, are not reported in the funds. The details of this amount are as follows:

Municipal court receivables, net of allowance of \$677,271	\$ 75,252
Receivables related to pass-through BEDC note payables	532,880
Receivables related to component unit debt in primary government name	<u>1,405,530</u>
Net adjustment to increase <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u><u>\$ 2,013,662</u></u>

Another element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this amount are as follows:

Bonds payable	\$ 19,794,644
Plus: Issuance premium	367,401
Notes payable	570,384
Compensated absences	175,396
Other postemployment benefit obligations	2,913,159
Accrued interest payable	<u>153,096</u>
Net adjustment to reduce <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u><u>\$ 23,974,080</u></u>

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

II. Reconciliation of government-wide and fund financial statements (continued)

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. Items shown in summary form on that reconciliation are provided in detail below.

One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.” The details of this amount are as follows:

Capital outlay	\$ 453,142
Depreciation expense	(1,179,154)
	<hr/>
Net adjustment to decrease <i>net changes in fund balance - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (726,012)</u>

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.” The details of this amount are as follows:

In the statement of activities, only the loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold.	\$ (21,163)
Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	127,042
	<hr/>
Net adjustment to increase <i>net changes in governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 105,879</u>

Another element of that reconciliation states that the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this amount are as follows:

Principal repayments on general obligation debt	\$ 1,422,705
Amortization of premiums	34,152
	<hr/>
Net adjustment to decrease <i>changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 1,456,857</u>

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

II. Reconciliation of government-wide and fund financial statements (continued)

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

Another element of that reconciliation states that “some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The details of this amount are as follows:

Compensated absences	\$	23,313
Net other postemployment benefits obligation		871,539
Change in accrued interest on long-term debt		(7,356)
		887,496
Net adjustment to decrease <i>changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$	887,496

III. Stewardship, compliance and accountability

A. Violations of legal or contractual provisions

No violations of legal or contractual provisions were noted to have occurred during the current year.

B. Deficit fund equity

No funds were reported with deficit fund equity as of September 30, 2013.

IV. Detailed notes on all activities and funds

A. Cash deposits with financial institutions

The funds of the government 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 government 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 bank’s dollar amount of Federal Deposit Insurance Corporation (“FDIC”) insurance.

At September 30, 2013, the carrying amount of the government’s cash and cash equivalents (cash, certificates of deposit, money market, and local government investment pools) was \$20,746,913 and the bank balance was \$20,964,043.

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

B. Investments

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 Government 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 Government 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 Government to have independent auditors perform test procedures related to investment practices as provided by the Act. The Government is in substantial compliance with the requirements of the Act and with local policies.

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

Investment Type	Maturity Time in Years			
	Less than 1	1-5	6-10	More Than 10
Investment Pool - TexPool	\$ 18,265,820	-	-	-
Total Investments	\$ 18,265,820	\$ -	\$ -	\$ -

In compliance with the Public Funds Investments Act, the Government has adopted a deposit and investment policy. That policy addresses the following risks:

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

Custodial Credit Risk – Investments: This is the risk that, in the event of the failure of the counterparty, the Government 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, investment policies of the Government's investment pools allow the portfolio's investment manager to only invest in obligations of the U.S. Government, its agencies; repurchase agreements; and no-load AAAm money market mutual funds registered with the SEC.

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

C. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is a detail of receivables for the major and nonmajor funds of both the governmental and proprietary funds of the government, including the applicable allowances for uncollectible accounts:

Governmental Funds:

Receivables	General Fund	Hotel/Motel Tax Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Property taxes	\$ 100,252	\$ -	\$ 99,211	\$ 1,839	\$ 201,302
Accounts receivable	93,061	227,782	-	30,425	351,268
Gross receivables	193,313	227,782	99,211	32,264	552,570
Less: Allowance for uncollectibles	(5,013)	-	(4,961)	(92)	(10,066)
Net receivables	<u>\$ 188,300</u>	<u>\$ 227,782</u>	<u>\$ 94,250</u>	<u>\$ 32,172</u>	<u>\$ 542,504</u>

Proprietary Funds:

Receivables	Water Wastewater Fund	Bastrop Power & Light	Nonmajor Proprietary Funds	Total Proprietary Funds
Accounts receivable	\$ 363,661	\$ 784,646	\$ 42,294	\$ 1,190,601
Gross receivables	363,661	784,646	42,294	1,190,601
Less: Allowance for uncollectibles	(20,180)	(68,315)	(3,367)	(91,862)
Net receivables	<u>\$ 343,481</u>	<u>\$ 716,331</u>	<u>\$ 38,927</u>	<u>\$ 1,098,739</u>

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

D. Capital Assets

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

Governmental Activities:

	Balance 10/1/12	Increases	Decreases	Balance 9/30/13
Capital assets, not being depreciated:				
Land	\$ 3,722,154	\$ 254,406	\$ -	\$ 3,976,560
Construction-in-progress	98,707	30,292	(69,961)	59,038
Total capital assets, not being depreciated	<u>3,820,861</u>	<u>284,698</u>	<u>(69,961)</u>	<u>4,035,598</u>
Capital assets, being depreciated:				
Buildings and improvements	12,936,881	14,999	(25,879)	12,926,001
Infrastructure	17,354,482	132,383	-	17,486,865
Machinery, equipment, and vehicles	4,418,220	216,958	(176,167)	4,459,011
Total capital assets, being depreciated	<u>34,709,583</u>	<u>364,340</u>	<u>(202,046)</u>	<u>34,871,877</u>
Less accumulated depreciation for:				
Buildings and improvements	(2,241,762)	(301,531)	5,823	(2,537,470)
Infrastructure	(1,996,717)	(478,365)	-	(2,475,082)
Machinery, equipment, and vehicles	(2,678,518)	(399,258)	176,167	(2,901,609)
Total accumulated depreciation	<u>(6,916,997)</u>	<u>(1,179,154)</u>	<u>181,990</u>	<u>(7,914,161)</u>
Total capital assets being depreciated, net	<u>27,792,586</u>	<u>(814,814)</u>	<u>(20,056)</u>	<u>26,957,716</u>
Governmental activities capital assets, net	<u>\$ 31,613,447</u>	<u>\$ (530,116)</u>	<u>\$ (90,017)</u>	<u>\$ 30,993,314</u>

Depreciation expense was charged to the functions of the governmental activities of the primary government as follows:

Governmental activities:

General government	\$ 267,906
Public safety	333,199
Development services	63,640
Community services	254,352
Economic development and assistance	260,057
Total depreciation expense - governmental activities	<u>\$ 1,179,154</u>

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

D. Capital Assets (continued)

Business-Type Activities:

	Balance 10/1/12	Increases	Decreases	Balance 9/30/13
Capital assets, not being depreciated:				
Land	\$ 1,499,948	\$ 2,569	\$ -	\$ 1,502,517
Construction-in-progress	1,816,526	215,553	(1,249,579)	782,500
Total capital assets, not being depreciated	3,316,474	218,122	(1,249,579)	2,285,017
Capital assets, being depreciated:				
Buildings and improvements	184,808	292,578	-	477,386
Infrastructure	23,614,521	3,981,781	(539,220)	27,057,082
Machinery, equipment, and vehicles	2,196,548	277,261	(789,728)	1,684,081
Total capital assets, being depreciated	25,995,877	4,551,620	(1,328,948)	29,218,549
Less accumulated depreciation for:				
Buildings and improvements	(93,069)	(12,901)	-	(105,970)
Machinery, equipment, and vehicles	(7,302,070)	(578,589)	514,124	(7,366,535)
Infrastructure	(1,748,106)	(85,062)	573,589	(1,259,579)
Total accumulated depreciation	(9,143,245)	(676,552)	1,087,713	(8,732,084)
Total capital assets being depreciated, net	16,852,632	3,875,068	(241,235)	20,486,465
Business-type activities capital assets, net	\$ 20,169,106	\$ 4,093,190	\$ (1,490,814)	\$ 22,771,482

E. Pension obligations

Texas Municipal Retirement System (TMRS)

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 TMRS. This report may be obtained from TMRS' website at www.TMRS.com.

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

E. Pension obligations (continued)

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 2012	Plan Year 2013
Employee Deposit Rate	6.0%	6.0%
Matching Ratio (City to Employee)	2 to 1	2 to 1
Years Required for Vesting	5	5
Service Retirement Eligibility (Expressed as Age/Years of Service)	60/5, 0/25	60/5, 0/25
Updated service credit	100% Repeating Transfers	100% Repeating Transfers
Annuity increase (to retirees)	70% of CPI Repeating	70% of CPI Repeating

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 services contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Service Credit and Annuity Increases.

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

The annual pension cost and net pension obligation/(asset) are as follows:

1.	Annual Required Contribution (ARC)	\$ 458,364
2.	Interest on Net Pension Obligation	-
3.	Adjustment to the ARC	-
4.	Annual Pension Cost (APC)	458,364
5.	Contributions Made	(458,364)
6.	Increase (decrease) in Net Pension Obligation	-
7.	Net Pension Obligation/(Asset), Beginning of Year	236,025
8.	Net Pension Obligation/(Asset), End of Year	\$ 236,025

Three-Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Actual Contribution Made	Percentage of APC Contributed	Net Pension Obligation/(Asset)
2011	\$ 456,788	\$ (505,537)	-110.7%	\$ (236,025)
2012	452,167	(452,167)	-100.0%	(236,025)
2013	458,367	(458,364)	-100.0%	(236,025)

City of Bastrop, Texas
 Notes to the Financial Statements
 For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

E. Pension obligations (continued)

The required contribution rates for fiscal year 2013 were determined as part of the December 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 % of Payroll	Level % of Payroll	Level % of Payroll
GASB 25 Equivalent Single Amortization Period	27.1 years; closed period	26.3 years; closed period	25.3 years; closed period
Amortization Period for New Gains/Losses	30 years	30 years	30 years
Asset Valuation Method	10-year Smoothed Market	10-year Smoothed Market	10-year Smoothed Market
Actuarial Assumptions:			
Investment Rate of Return*	7.50%	7.00%	7.00%
Projected Salary Increases*	varies by age and service	varies by age and service	varies by age and service
*Includes Inflation at	3.0%	3.0%	3.0%
Cost of Living Adjustments	2.1%	2.1%	2.1%

The funded status as of December 31, 2012, the most recent actuarial valuation date, is 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
	(a)	(b)	(c)	(d)	(e)	(f)
			(a) / (b)	(b) - (a)		(d) / (e)
12/31/2012	\$ 9,153,263	\$ 10,875,606	84.2%	\$1,722,343	\$4,833,458	35.6%

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

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

E. Pension obligations (continued)

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.

F. Other postemployment benefit (OPEB) obligations

Plan Description

The City provides paid health insurance coverage for all retirees equal to the coverage being provided to current employees. Members are eligible to retire at age 60 with 5 years of service or at any age with 25 years of service.

Funding Policy

The City currently funds the plan on a pay-as-you-go (PAYGO) system whereby annual employer contributions each year are equal to the benefits that are paid on behalf of the retirees.

Annual OPEB Cost

The City's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The annual OPEB cost for the fiscal year ending September 30, 2013 and the two previous fiscal years is as follows:

	2013	2012	2011
1. Annual Required Contribution	\$ 1,242,239	\$ 1,206,057	\$ 872,436
2. Interest on OPEB Obligation	116,603	66,904	32,244
3. Actuarial Adjustment	(108,032)	(61,987)	(29,874)
4. Annual OPEB Cost	1,250,810	1,210,974	874,806
5. Net Estimated Employer Contributions	(147,321)	(106,564)	(104,564)
6. Increase (Decrease) in OPEB Obligation	1,103,489	1,104,410	770,242
7. Net OPEB Obligation - Beginning of Year	2,591,188	1,486,778	716,536
8. Net OPEB Obligation - End of Year	\$ 3,694,677	\$ 2,591,188	\$ 1,486,778

City of Bastrop, Texas
 Notes to the Financial Statements
 For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

F. Other postemployment benefit (OPEB) obligations

The City’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending September 30, 2013 and the two previous fiscal years is as follows:

Fiscal Year Ending	Annual OPEB Cost	Employer Amount Contributed	Percentage Contributed	Net OPEB Obligation
9/30/2011	\$ 874,806	\$ 104,564	12.0%	\$ 1,486,777
9/30/2012	1,210,975	106,564	8.8%	2,591,188
9/30/2013	1,250,810	147,321	11.8%	3,694,677

Funding Status

The funded status of the City’s retiree health care plan, under GASB Statement No. 45 as of the most recent actuarial valuation dated December 31, 2011 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(c)	(d)	(e)	(f)
			(b) - (a)	(a) / (b)		(c) / (e)
12/31/2011	-	9,781,407	9,781,407	0%	4,737,617	206%

Under the reporting parameters, the City’s retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$9,781,417 as of December 31, 2011. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 206%.

Actuarial Methods and Assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the City’s retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic recognition of the cost of these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the City and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the City and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

City of Bastrop, Texas
 Notes to the Financial Statements
 For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

F. Other postemployment benefit (OPEB) obligations

Significant methods and assumptions were as follows:

Actuarial Methods and Assumptions	
Inflation Rate	3.00% per annum
Investment Rate of Return	4.50%, net of expenses
Actuarial Cost Method	Projected Unit Credit Cost Method
Amortization Method	Level as a Percentage of Employee Payroll
Amortization Period	30-year, open amortization
Salary Growth	3.00% per annum
Healthcare Cost Trend Rate	Initial rate of 8.5% declining to an ultimate rate of 4.50% after 8 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the City's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

G. Construction and other significant commitments

Construction commitments. The government has an active construction project as of September 30, 2013. The project consists of planned improvements to Phase-1 of the Business Park.

At year end the government's commitments with contractors are as follows:

Project	Spent-to-Date	Remaining Commitment
Phase-1 Business Park Improvements	\$ 102,638	\$ 1,752,363

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

H. Risk management

The government is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties and through the Texas Municipal League (TML) Intergovernmental Risk Pool ("Pool"), a public entity risk pool for the benefit of governmental units located within the state. The Pool is considered a self-sustaining risk pool that provides coverage for its members. The government's contributions to the Pool are limited to the amount of premiums as calculated at the beginning of each fund year. Premiums reflect the claims experience to date of the government. The Pool's liability is limited to the coverage that the City elects as stated in the Pool's Declarations of Coverage for that fund year. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the government's financial statements. Settled claims have not exceeded insurance coverage limits for the past three years.

I. Long-Term Liabilities

General Obligation Bonds

The government issues general obligation bonds, certificates of obligation, and tax and revenue bonds to provide funds for the acquisition and construction of major capital facilities and improvement projects. Long-term debt of this nature has been issued for both governmental and business-type activities. These debt instruments are direct obligations and pledge the full faith and credit of the government. General obligation bonds and certificates of obligation generally are issued with repayment scheduled to occur as equal amounts of principal maturing each year with maturities that range from 5 to 30 years.

The government issues maintenance tax notes or obtains regular notes payable financing arrangements from banks to provide funds for the acquisition of equipment or minor capital projects. Tax notes and regular notes payable are direct obligations and pledge the full faith and credit of the government. These debt instruments are generally repaid in equal installments of principal and interest over a period of 3 to 10 years.

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

I. Long-Term Liabilities (continued)

Details of long-term debt obligations outstanding at September 30, 2013 are as follows:

Governmental Activities:

Type	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/13
Bonds Payable:					
General Obligation Bonds, Series 2004	2004	\$2,685,000	3.5%-4.8%	2015	\$ 265,000
General Obligation Bonds, Series 2005	2005	2,445,000	3.67%	2025	1,730,000
General Obligation Bonds, Series 2006	2006	345,000	4.24%	2026	265,000
Certificates of Obligation, Series 2006 (31.4% of issue)	2006	227,650	4.19%	2026	120,890
General Obligation Bonds, Series 2007	2007	1,220,000	4.08%	2027	985,000
Certificates of Obligation, Series 2007 (11.42% of issue)	2007	264,944	4.04%	2027	213,554
Certificates of Obligation, Series 2008	2008	1,195,000	3.87%	2028	1,010,000
General Obligation Bonds, Series 2008	2008	2,110,000	4.60%	2028	1,980,000
Comb. Tax & Rev. Cert. of Oblig. Series 2008A (58.69% of issue)	2008	2,362,273	4.20-5.0%	2028	2,112,840
Certificates of Obligation, Series 2010 (83.1% of issue)	2010	6,149,400	3.50-4.25%	2029	5,725,590
General Obligation Limited Tax Ref. Bonds, Series 2010 (9.37% of issue)	2010	239,872	2.0-4.0%	2024	196,770
General Obligation Refunding Bonds, Series 2011	2011	4,260,000	2.0-4.0%	2022	3,215,000
General Obligation Refunding & Imp. Bonds, Series 2012	2012	2,015,000	2.0-3.0%	2024	1,975,000
Total Bonds Payable					<u>\$ 19,794,644</u>
Notes Payable:					
Note Payable - Texas Department of Economic Development	1999	500,000	0%	2019	\$ 139,584
Limited Tax Notes, Series 2008 (41.67% of issue)	2008	275,022	3.06%	2014	37,503
Note Payable - Texas Capital Fund - Art Foundry	2011	447,351	0%	2031	393,297
Total Notes Payable					<u>\$ 570,384</u>

Business-type Activities:

Type	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/13
Bonds Payable:					
Certificates of Obligation, Series 2006 (68.6% of issue)	2006	\$ 497,350	4.19%	2026	\$ 264,110
Certificates of Obligation, Series 2007 (88.58% of issue)	2007	2,055,056	4.04%	2027	1,656,444
Comb. Tax & Rev. Cert. of Oblig., Series 2008A (41.31% of issue)	2010	1,662,728	4.20-5.0%	2028	1,487,160
General Obligation Limited Tax Ref. Bonds, Series 2010 (90.63% of issue)	2010	2,320,128	2.0-4.0%	2024	1,903,230
Combination Tax & Rev. Cert. of Oblig., Series 2010 (16.9% of issue)	2010	1,250,600	3.50-4.25%	2029	1,164,410
Comb. Tax & Rev. Certificates of Obligation, Series 2012	2012	4,200,000	2.0-4.0%	2032	4,200,000
Total Bonds Payable					<u>\$ 10,675,354</u>

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

I. Long-Term Liabilities (continued)

Notes Payable:

Limited Tax Notes, Series 2008 (58.33% of issue)	2008	384,978	3.06%	2014	\$ 52,497
Total Notes Payable					<u>\$ 52,497</u>

Changes in long-term liabilities

Changes in the government's long-term liabilities for the year ended September 30, 2013 are as follows:

Governmental Activities:

Description	Balance 10/1/12	Additions	Deletions	Adjustments	Balance 9/30/13	Due in One Year
Bonds Payable						
General obligation bonds	\$11,501,762	\$ -	\$ (889,992)	-	\$10,611,770	\$ 920,461
Certificates of obligation	13,887,198	-	(504,324)	(4,200,000)	9,182,874	345,853
Premium	709,697	-	(34,152)	(308,144)	367,401	-
Total bonds payable	<u>26,098,657</u>	<u>-</u>	<u>(1,428,468)</u>	<u>(4,508,144)</u>	<u>20,162,045</u>	<u>1,266,314</u>
Notes payable	688,171	-	(117,787)	-	570,384	84,872
Compensated absences	152,082	168,697	(145,383)	-	175,396	52,619
Net Other Postemp. Ben. Oblig.	2,041,621	871,538	-	-	2,913,159	-
Total governmental activities	<u>\$28,980,531</u>	<u>\$1,040,235</u>	<u>\$(1,691,638)</u>	<u>\$(4,508,144)</u>	<u>\$23,820,984</u>	<u>\$1,403,805</u>

For compensated absences, the general fund normally liquidates 95 percent of the liability, the Convention Center fund normally liquidates 4%, and the remaining 1% is liquidated by other governmental funds. Liquidation of the net other postemployment benefit obligation is expected to occur at percentages approximating those for liquidation of the compensated absences liability.

Business-type Activities:

Description	Balance 10/1/12	Additions	Deletions	Adjustments	Balance 9/30/13	Due in One Year
Bonds Payable						
General obligation bonds	\$ 2,063,066	\$ -	\$ (159,836)	\$ -	\$ 1,903,230	\$ 149,540
Certificates of obligation	4,777,972	-	(205,848)	4,200,000	8,772,124	339,146
Premium	14,065	-	(16,580)	308,144	305,629	-
Total bonds payable	<u>6,855,103</u>	<u>-</u>	<u>(382,264)</u>	<u>4,508,144</u>	<u>10,980,983</u>	<u>488,686</u>
Notes payable	102,078	-	(49,581)	-	52,497	52,497
Compensated absences	43,588	21,662	(33,720)	-	31,530	9,459
Net Other Postemp. Ben. Oblig.	468,495	195,758	-	-	664,253	-
Business-type act. long-term liab.	<u>\$ 7,469,264</u>	<u>\$ 217,420</u>	<u>\$(465,565)</u>	<u>\$ 4,508,144</u>	<u>\$11,729,263</u>	<u>\$ 550,642</u>

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

I. Long-Term Liabilities (continued)

The debt service requirements for the government's bonds, loans, and notes are as follows:

Governmental Activities:

Year Ended September 30,	Governmental Activities				Total	
	Bonds Payable		Notes Payable		Governmental Activities	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 1,266,315	\$ 735,508	\$ 84,870	\$ 1,148	\$ 1,351,185	\$ 736,656
2015	1,224,843	693,827	47,367	-	1,272,210	693,827
2016	1,262,504	651,875	47,367	-	1,309,871	651,875
2017	1,353,967	609,895	47,367	-	1,401,334	609,895
2018	1,394,654	565,287	47,367	-	1,442,021	565,287
2019-2023	7,288,925	2,035,293	126,422	-	7,415,347	2,035,293
2024-2028	5,496,528	748,379	111,838	-	5,608,366	748,379
2029-2033	506,908	21,544	57,786	-	564,694	21,544
Totals	\$ 19,794,644	\$ 6,061,608	\$ 570,384	\$ 1,148	\$ 20,365,028	\$ 6,062,756

Business-type Activities:

Year Ended September 30,	Business-Type Activities				Total Primary	
	Bonds Payable		Notes Payable		Government Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 488,686	\$ 377,718	\$ 52,497	\$ 1,606	\$ 541,183	\$ 379,324
2015	560,157	362,232	-	-	560,157	362,232
2016	577,497	345,029	-	-	577,497	345,029
2017	591,034	326,544	-	-	591,034	326,544
2018	630,347	307,415	-	-	630,347	307,415
2019-2023	3,456,075	1,201,517	-	-	3,456,075	1,201,517
2024-2028	3,143,470	554,865	-	-	3,143,470	554,865
2029-2033	1,228,090	116,731	-	-	1,228,090	116,731
Totals	\$ 10,675,356	\$ 3,592,051	\$ 52,497	\$ 1,606	\$ 10,727,853	\$ 3,593,657

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

J. Interfund receivables and payables

The composition of interfund balances as of September 30, 2013 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Grants Fund	\$ 9,247
Total		<u>\$ 9,247</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These amounts also include balances of working capital loans made to nonmajor governmental funds which the general fund expects to collect in the subsequent year.

K. Interfund transfers

The composition of interfund transfers for the year ended September 30, 2013 is as follows:

	Transfer in to:							Total
	Governmental Funds			Enterprise Funds				
	General Fund	Debt Service Fund	Nonmajor gov. funds	Water/WW Fund	Bastrop Power & Light	Nonmajor prop. funds		
Transfer out from:								
Hotel/Motel Tax Fund	\$ -	\$ -	\$1,224,500	\$ -	\$ -	\$ -	\$1,224,500	
Nonmajor gov. funds	-	546,358	-	2,910,081	215,553	-	3,671,992	
Water/WW Fund	-	-	15,740	-	-	170,000	185,740	
Bastrop Power & Light	613,500	-	-	-	-	-	613,500	
Nonmajor prop. Funds	26,722	-	-	170,367	-	-	197,089	
Total	<u>\$ 640,222</u>	<u>\$ 546,358</u>	<u>\$1,240,240</u>	<u>\$3,080,448</u>	<u>\$ 215,553</u>	<u>\$ 170,000</u>	<u>\$5,892,821</u>	

During the year, recurring transfers are used to 1) move revenues from a fund with collection authority to another fund with related expenditure requirements, 2) move general fund resources to provide subsidies to other funds as needs arise, and 3) move resources from proprietary funds to governmental funds to subsidize governmental activities as budgeted.

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

L. Discretely presented component unit

Bastrop Economic Development Corporation (Bastrop EDC)

Capital assets activity for Bastrop EDC for the year ended September 30, 2013 was as follows:

Component Units

	Balance 10/1/12	Increases	Decreases	Balance 9/30/13
Capital assets, not being depreciated:				
Land	\$ 885,276	\$ -	\$ 60,158	\$ 945,434
Construction-in-progress	219,467	34,629	(118,498)	135,598
Total capital assets, not being depreciated	<u>1,104,743</u>	<u>34,629</u>	<u>(58,340)</u>	<u>1,081,032</u>
Capital assets, being depreciated:				
Buildings and improvements	971,665	-	-	971,665
Infrastructure	2,253,147	-	-	2,253,147
Machinery, equipment, and vehicles	12,090	24,046	(29,630)	6,506
Total capital assets, being depreciated	<u>3,236,902</u>	<u>24,046</u>	<u>(29,630)</u>	<u>3,231,318</u>
Less accumulated depreciation for:				
Buildings and improvements	(261,067)	(18,559)	-	(279,626)
Machinery, equipment, and vehicles	(951,607)	(103,757)	-	(1,055,364)
Infrastructure	(11,147)	(936)	5,577	(6,506)
Total accumulated depreciation	<u>(1,223,821)</u>	<u>(123,252)</u>	<u>5,577</u>	<u>(1,341,496)</u>
Total capital assets being depreciated, net	<u>2,013,081</u>	<u>(99,206)</u>	<u>(24,053)</u>	<u>1,889,822</u>
Component unit capital assets, net	<u>\$ 3,117,824</u>	<u>\$ (64,577)</u>	<u>\$ (82,393)</u>	<u>\$ 2,970,854</u>

Details of long-term debt obligations outstanding for Bastrop EDC at September 30, 2013 are as follows:

Component Unit - Bastrop Economic Development

Type	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/13
Bonds Payable:					
Sales Tax and Revenue Refunding Bonds, Series 2006	2006	\$2,005,000	4.61%	2020	\$ 885,000
Total					<u>\$ 885,000</u>
Notes Payable:					
Note Payable - City of Bastrop	1999	500,000	5.39%	2019	\$ 112,500
Note Payable - First National Bank	1999	98,524	5.39%	2019	19,444
Note Payable - First National Bank	1999	2,376	0.00%	2019	449
Total Notes Payable					<u>\$ 132,393</u>
Other:					
Due to City of Bastrop - (12.5% of Cert. of Oblig., Series 2008A)	2008	503,125	4.20-5.0%	2028	\$ 437,400
Due to City of Bastrop - (13.88% of Cert. of Oblig., Series 2010)	2010	1,027,120	3.5-4.25%	2029	968,130
Total Other					<u>\$ 1,405,530</u>

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

L. Discretely presented component unit (continued)

Long-term debt activity for Bastrop EDC for the year ended September 30, 2013 was as follows:

Description	Balance 10/1/12	Additions	Deletions	Adjustments	Balance 9/30/13	Due in One Year
Bonds Payable						
General obligation bonds	\$ 1,085,000	\$ -	\$ (200,000)	\$ -	\$ 885,000	\$ 215,000
Total bonds payable	1,085,000	-	(200,000)	-	885,000	215,000
Notes payable						
Due to City of Bastrop - Bonds	206,807	-	(43,334)	(31,080)	132,393	31,269
Compensated absences	1,461,925	-	(56,395)	-	1,405,530	58,304
Net Other Postemp. Ben. Oblig.	4,666	7,463	(4,390)	-	7,739	933
Total Component Unit	81,072	36,192	-	-	117,264	-
	\$ 2,839,470	\$ 43,655	\$ (304,119)	\$ (31,080)	\$ 2,547,926	\$ 305,506

The debt service requirements for Bastrop EDC bonds and notes payable are as follows:

Year Ended September 30,	Bastrop EDC				Total Bastrop EDC Long-Term Debt	
	Bonds Payable		Notes Payable		Principal	Interest
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 215,000	\$ 40,799	\$ 31,268	\$ 2,026	\$ 246,268	\$ 42,825
2015	220,000	30,887	31,615	1,680	251,615	32,567
2016	235,000	20,745	32,009	1,318	267,009	22,063
2017	50,000	9,912	25,000	-	75,000	9,912
2018	55,000	7,607	12,500	-	67,500	7,607
2019-2020	110,000	7,605	-	-	110,000	7,605
Totals	\$ 885,000	\$ 117,555	\$ 132,392	\$ 5,024	\$ 1,017,392	\$ 122,579

M. Contingencies

The government participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

The government was not involved in litigation as of year end that in the opinion of the government's legal counsel would have a material adverse effect on the financial condition of the government.

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

N. Subsequent events

The City issued Combination Tax and Revenue Certificates of Obligation, Series 2013 on October 15, 2013. Proceeds from the sale will be used for (i) constructing, improving, extending and or expanding City streets, including drainage, sidewalks, parking and right-of-ways; (ii) constructing, improving, extending and/or expanding the City's water and wastewater system including additional water supply well and related pipeline and improvements for storm water drainage and detention and related roadway improvements; and (iii) the payment of professional services in connection therewith including legal, fiscal and engineering fees and the cost of issuing the certificates.

O. Restatement of net position

During fiscal year 2013, the government implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. In addition to clarifying the reporting of deferred inflows and outflows of resources, GASB 65 also reclassified costs associated with bond issuance as expenses of the current period and requires removal of previously capitalized bond issuance costs from the Statement of Net Position.

The government also reclassified the Combination Tax & Revenue Certificates of Obligation, Series 2012 and the related unamortized premium from governmental activities to long-term debt of the Water/Wastewater Fund in order to accurately reflect payment responsibility for this debt issue. A correction between governmental activities and Bastrop Power & Light related to the Certificates of Obligation, Series 2010 was also recorded.

In addition, corrections were made to the beginning accrued interest balance reported within the Bastrop Power & Light fund, and land and notes payable balances recorded on the books of Bastrop Economic Development Corporation, a discretely presented component unit of the government.

The impact of these restatements is shown below:

	Statement of Activities		
	Governmental Activities	Business-Type Activities	Component Unit
Net position as of September 30, 2012, as previously reported	\$ 17,085,262	\$ 20,602,935	\$ 2,286,741
Write-off of deferred bond issuance costs	(530,170)	(79,691)	-
Reclassification of long-term debt	4,493,779	(4,493,779)	-
Correction of accrued interest balance	-	61,225	-
Correction of notes payable balance	-	-	32,204
Adjustment to land value	-	-	84,144
Net position as of September 30, 2012, as restated	<u>\$ 21,048,871</u>	<u>\$ 16,090,690</u>	<u>\$ 2,403,089</u>

City of Bastrop, Texas
Notes to the Financial Statements
For the year ended September 30, 2013

IV. Detailed notes on all activities and funds (continued)

O. Restatement of net position (continued)

	Statement of Revenues, Expenditures, and Changes in Fund Balance			
	General Fund	Designated Funds	Water/WW Fund	Electric Fund
Net position as of September 30, 2012, as previously reported	\$ 3,294,416	\$ -	\$ 13,135,428	\$ 6,197,680
Write-off of deferred bond issuance costs	-	-	(79,691)	-
Reclassification of long-term debt	-	-	(4,508,144)	14,365
Correction of accrued interest balance	-	-	-	61,225
Separation of designated court funds from General Fund	(428,522)	428,522	-	-
Net position as of September 30, 2012, as restated	<u>\$ 2,865,894</u>	<u>\$ 428,522</u>	<u>\$ 8,547,593</u>	<u>\$ 6,273,270</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BASTROP, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2013

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Funding Progress – Texas Municipal Retirement System Plan

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a % of Covered Payroll
	(a)	(b)	(c)	(d)	(e)	(f)
			(a) / (b)	(a) - (b)		(d) / (e)
12/31/2010	\$ 7,149,061	\$ 8,907,934	80.3%	1,758,873	\$ 4,284,550	41.1%
12/31/2011	8,124,527	9,958,983	81.6%	1,834,456	4,737,617	38.7%
12/31/2012	9,153,263	10,875,606	84.2%	1,722,343	4,833,458	35.6%

Schedule of Funding Progress – City of Bastrop Retiree Health Care Plan

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a % of Covered Payroll
	(a)	(b)	(c)	(d)	(e)	(f)
			(a) / (b)	(a) - (b)		(d) / (e)
12/31/2009	\$ -	\$ 6,261,851	0.0%	6,261,851	\$ 4,284,550	146.1%
12/31/2011	-	9,781,417	0.0%	9,781,417	4,737,617	206.5%

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes.

Bastrop Convention Center – to account for the operating activities and maintenance of the Bastrop Convention Center.

Main Street Project – to account for the receipt and disbursement of funds received for the benefit of the Main Street improvement project.

Bastrop Art in Public Places – to account for the receipt and disbursement of funds received for the benefit of the city art initiative.

Library Board – to account for the application of any gifts and donations received for the benefit of the library.

Fairview Cemetery – to account for the receipt and disbursement of fund received for the benefit of city cemeteries.

Hunters Crossing PID – to account for the general operating activities of the Hunters Crossing Public Improvement District, a blended component unit of the city.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the government's programs.

Fairview Cemetery Permanent Fund – to account for an endowment whose earnings are restricted to expenditures for the benefit of city cemeteries.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of the government's major capital facilities, other than those financed by proprietary funds.

Park/Trail Dedication Fund – to account for the receipt and disbursement of funds received for special improvement projects related to city parks and trails.

General Obligation Bonds, Series 2005 – to account for the receipt of bond funds received in relation to this specific bond issue and application of the funds in accordance with stated requirements.

Nonmajor Governmental Funds (Continued)

Certificates of Obligation, Series 2010 - to account for the receipt of bond funds received in relation to this specific bond issue and application of the funds in accordance with stated requirements.

Certificates of Obligation, Series 2012 - to account for the receipt of bond funds received in relation to this specific bond issue and application of the funds in accordance with stated requirements.

General Obligation & Refunding Bonds, Series 2012 – to account for the receipt of bond funds received in relation to this specific bond issue and application of the funds in accordance with stated requirements.

Grants Fund – to account for grants received related to capital projects and the application of the funds in accordance with stated requirements.

Nonmajor Proprietary Funds

Community Impact Fees – to account for receipt of new development fees to help fund and pay for the construction or needed expansion of off-site capital improvements.

Accelerated Recovery Fees – to account for receipt of new development fees in the Hunters Crossing subdivision to help pay for construction costs or needed expansion of capital improvements.

Sanitation Fund – to account for the operating activities of the city's sanitation operations.

CITY OF BASTROP, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Funds			
	Bastrop Convention Center	Main Street Project Fund	Bastrop Art in Public Places	Library Board Fund
ASSETS				
Cash and cash equivalents	\$ 1,118,642	\$ 59,892	\$ 48,675	\$ 10,790
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Accounts receivable	-	-	-	-
Total Assets	<u>\$ 1,118,642</u>	<u>\$ 59,892</u>	<u>\$ 48,675</u>	<u>\$ 10,790</u>
LIABILITIES				
Accounts payable	29,313	1,284	-	623
Accrued salaries and wages	6,930	2,501	-	-
Retainage payable	-	-	-	-
Due to other funds	-	-	-	-
Other current liabilities	-	-	-	-
Customer deposits	43,502	-	-	-
Total Liabilities	<u>79,745</u>	<u>3,785</u>	<u>-</u>	<u>623</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Cemetery	-	-	-	-
Capital projects	-	-	-	-
Public Improvement District	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	56,107	48,675	10,167
Committed for:				
Economic development	1,038,897	-	-	-
Total Fund Balances	<u>1,038,897</u>	<u>56,107</u>	<u>48,675</u>	<u>10,167</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,118,642</u>	<u>\$ 59,892</u>	<u>\$ 48,675</u>	<u>\$ 10,790</u>

Special Revenue Funds			Perm. Fund	Capital Projects Funds			
Fairview Cemetery Fund	Hunters Crossing PID Fund	Designated Funds	Fairview Cem. Perm. Fund	Park/Trail Dedication Fund	Gen. Oblig Bonds, Series 2005	Cert. of Obligation, Series 2010	Cert. of Obligation, Series 2012
\$ 224,580	\$ 114,228	\$ 893,399	\$ 383,649	\$ 119,655	\$ 168,273	\$ 347,489	\$ 64,580
-	1,839	-	-	-	-	-	-
-	(92)	-	-	-	-	-	-
-	-	21,179	-	-	-	-	-
<u>\$ 224,580</u>	<u>\$ 115,975</u>	<u>\$ 914,578</u>	<u>\$ 383,649</u>	<u>\$ 119,655</u>	<u>\$ 168,273</u>	<u>\$ 347,489</u>	<u>\$ 64,580</u>
213	3,642	36,732	-	-	-	-	3,454
361	-	-	-	-	-	-	-
-	23,488	-	-	-	-	-	11,748
-	-	-	-	-	-	-	-
-	-	238,756	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>574</u>	<u>27,130</u>	<u>275,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,202</u>
-	1,747	-	-	-	-	-	-
-	1,747	-	-	-	-	-	-
224,006	-	-	383,649	-	-	-	-
-	-	-	-	119,655	168,273	347,489	49,378
-	87,098	-	-	-	-	-	-
-	-	639,090	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>224,006</u>	<u>87,098</u>	<u>639,090</u>	<u>383,649</u>	<u>119,655</u>	<u>168,273</u>	<u>347,489</u>	<u>49,378</u>
<u>\$ 224,580</u>	<u>\$ 115,975</u>	<u>\$ 914,578</u>	<u>\$ 383,649</u>	<u>\$ 119,655</u>	<u>\$ 168,273</u>	<u>\$ 347,489</u>	<u>\$ 64,580</u>

CONTINUED

CITY OF BASTROP, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>Capital Projects Funds</u>		Total
	Gen. Oblig. Ref. Bonds, Series 2012	Grants Fund	Non-Major Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 70,967	\$ 1	\$ 3,624,820
Taxes receivable - delinquent	-	-	1,839
Allowance for uncollectible taxes	-	-	(92)
Accounts receivable	-	9,246	30,425
Total Assets	<u>\$ 70,967</u>	<u>\$ 9,247</u>	<u>\$ 3,656,992</u>
LIABILITIES			
Accounts payable	715	-	\$ 75,976
Accrued salaries and wages	-	-	9,792
Retainage payable	-	-	35,236
Due to other funds	-	9,247	9,247
Other current liabilities	-	-	238,756
Customer deposits	-	-	43,502
Total Liabilities	<u>715</u>	<u>9,247</u>	<u>412,509</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	-	1,747
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,747</u>
FUND BALANCES (DEFICITS)			
Restricted for:			
Cemetery	-	-	607,655
Capital projects	70,252	-	755,047
Public Improvement District	-	-	87,098
Public safety	-	-	639,090
Culture and recreation	-	-	114,949
Committed for:			
Economic development	-	-	1,038,897
Total Fund Balances	<u>70,252</u>	<u>-</u>	<u>3,242,736</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 70,967</u>	<u>\$ 9,247</u>	<u>\$ 3,656,992</u>

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

	<u>Special Revenue Funds</u>			
	Bastrop Convention Center	Main Street Project	Bastrop Art in Public Places	Library Board Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Penalties and interest on taxes	-	-	-	-
Licenses and permits	2,167	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	137,765	-	-	-
Fines	-	-	-	-
Investment earnings	1,765	138	-	9
Contributions from private sources	-	46,035	-	8,025
Miscellaneous revenue	-	6,500	-	-
Total revenues	<u>141,697</u>	<u>52,673</u>	<u>-</u>	<u>8,034</u>
EXPENDITURES				
Current:				
Public safety	-	-	-	-
Community services	-	-	-	4,530
Economic development and assistance	616,296	195,200	1,325	-
Capital outlay	11,493	-	-	-
Total expenditures	<u>627,789</u>	<u>195,200</u>	<u>1,325</u>	<u>4,530</u>
Excess (deficiency) of revenues over expenditures	<u>(486,092)</u>	<u>(142,527)</u>	<u>(1,325)</u>	<u>3,504</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,099,500	75,000	50,000	-
Transfers out	(546,358)	-	-	-
Total Other Financing Sources (Uses)	<u>553,142</u>	<u>75,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balance	67,050	(67,527)	48,675	3,504
Fund Balance - Beginning	971,847	123,634	-	6,663
Fund Balance - Ending	<u>\$ 1,038,897</u>	<u>\$ 56,107</u>	<u>\$ 48,675</u>	<u>\$ 10,167</u>

		Perm. Fund		Capital Project Funds			
Fairview Cemetery Fund	Hunters Crossing PID Fund	Designated Funds	Fairview Cem. Perm. Fund	Park/Trail Dedication Fund	Gen. Oblig. Bonds, Series 2005	Cert. of Obligation, Series 2010	Cert. of Obligation, Series 2012
\$ -	\$ 308,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	312	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	17,264	-	-	-	-	-
54,078	-	20,587	-	-	-	-	-
-	-	760,295	-	-	-	-	-
3,893	266	-	-	180	254	760	2,423
-	-	2,189	-	9,000	-	-	-
233	-	-	-	-	-	-	-
58,204	308,624	800,335	-	9,180	254	760	2,423
-	-	566,376	-	-	-	-	-
42,915	-	23,391	-	-	-	-	-
-	290,454	-	-	-	-	12,531	-
-	-	-	-	-	-	33,053	178,100
42,915	290,454	589,767	-	-	-	45,584	178,100
15,289	18,170	210,568	-	9,180	254	(44,824)	(175,677)
-	-	-	-	-	-	-	15,740
-	-	-	-	-	-	(215,553)	(2,635,081)
-	-	-	-	-	-	(215,553)	(2,619,341)
15,289	18,170	210,568	-	9,180	254	(260,377)	(2,795,018)
208,717	68,928	428,522	383,649	110,475	168,019	607,866	2,844,396
\$ 224,006	\$ 87,098	\$ 639,090	\$ 383,649	\$ 119,655	\$ 168,273	\$ 347,489	\$ 49,378

CONTINUED

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

	<u>Capital Projects Funds</u>		Total
	Gen. Oblig. Ref. Bonds, Series 2012	Grants Fund	Non-Major Governmental Funds
REVENUES			
Property taxes	\$ -	\$ -	\$ 308,046
Penalties and interest on taxes	-	-	312
Licenses and permits	-	-	2,167
Intergovernmental revenues	-	418,313	435,577
Charges for services	-	-	212,430
Fines	-	-	760,295
Investment earnings	112	-	9,800
Contributions from private sources	-	-	65,249
Miscellaneous revenue	-	-	6,733
Total revenues	<u>112</u>	<u>418,313</u>	<u>1,800,609</u>
EXPENDITURES			
Current:			
Public safety	-	-	566,376
Community services	-	-	70,836
Economic development and assistance	-	-	1,115,806
Capital outlay	6,901	182,010	411,557
Total expenditures	<u>6,901</u>	<u>182,010</u>	<u>2,164,575</u>
Excess (deficiency) of revenues over expenditures	<u>(6,789)</u>	<u>236,303</u>	<u>(363,966)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	1,240,240
Transfers out	-	(275,000)	(3,671,992)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(275,000)</u>	<u>(2,431,752)</u>
Net Change in Fund Balance	<u>(6,789)</u>	<u>(38,697)</u>	<u>(2,795,718)</u>
Fund Balance - Beginning	77,041	38,697	6,038,454
Fund Balance - Ending	<u>\$ 70,252</u>	<u>\$ -</u>	<u>\$ 3,242,736</u>

CITY OF BASTROP, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 1,521,539	\$ 1,521,539	\$ 1,557,377	\$ 35,838
Penalties and interest on taxes	17,600	17,600	17,327	(273)
Investment earnings	1,918	1,918	1,962	44
Total revenues	<u>1,541,057</u>	<u>1,541,057</u>	<u>1,576,666</u>	<u>35,609</u>
EXPENDITURES				
Current:				
General government:				
Financial administration	9,500	11,500	2,913	8,587
Debt service:				
Bond principal	1,150,326	1,479,101	1,422,705	56,396
Interest - bonds	450,762	783,903	721,877	62,026
Total Expenditures	<u>1,610,588</u>	<u>2,274,504</u>	<u>2,147,495</u>	<u>127,009</u>
Excess (deficiency) of revenues over expenditures	<u>(69,531)</u>	<u>(733,447)</u>	<u>(570,829)</u>	<u>162,618</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	663,916	546,358	(117,558)
Total Other Financing Sources (Uses)	<u>-</u>	<u>663,916</u>	<u>546,358</u>	<u>(117,558)</u>
Net Change in Fund Balances	(69,531)	(69,531)	(24,471)	45,060
Fund balance - beginning	731,793	731,793	731,793	-
Fund balance - ending	<u>\$ 662,262</u>	<u>\$ 662,262</u>	<u>\$ 707,322</u>	<u>\$ 45,060</u>

CITY OF BASTROP, TEXAS
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Nonmajor Enterprise Funds			Total Non-Major Enterprise Funds
	Community Impact Fee Fund	Accelerated Recovery Fee Fund	Sanitation Fund	
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 714,377	\$ 699,794	\$ -	\$ 1,414,171
Accounts receivable, net	-	-	38,927	38,927
Total current assets	<u>714,377</u>	<u>699,794</u>	<u>38,927</u>	<u>1,453,098</u>
Total assets	<u>714,377</u>	<u>699,794</u>	<u>38,927</u>	<u>1,453,098</u>
LIABILITIES				
Current liabilities:				
Accounts payable	-	-	38,927	38,927
Total current liabilities	<u>-</u>	<u>-</u>	<u>38,927</u>	<u>38,927</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>38,927</u>	<u>38,927</u>
NET POSITION				
Restricted for other purposes	571,913	359,912	-	931,825
Unrestricted	142,464	339,882	-	482,346
Total net position	<u>\$ 714,377</u>	<u>\$ 699,794</u>	<u>\$ -</u>	<u>\$ 1,414,171</u>

CITY OF BASTROP, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>Nonmajor Enterprise Funds</u>			Total Non-Major Enterprise Funds
	Community Impact Fee Fund	Accelerated Recovery Fee Fund	Sanitation Fund	
Operating revenues:				
Charges for services:				
Other charges for services	\$ 176,350	\$ 163,147	\$ 450,421	\$ 789,918
Total operating revenues	<u>176,350</u>	<u>163,147</u>	<u>450,421</u>	<u>789,918</u>
Operating expenses:				
Purchased prof. and tech. services	35,375	161,540	-	196,915
Other purchased services	-	-	420,719	420,719
Other operating expenses	-	-	2,980	2,980
Total operating expenses	<u>35,375</u>	<u>161,540</u>	<u>423,699</u>	<u>620,614</u>
Operating income (loss)	140,975	1,607	26,722	169,304
Nonoperating revenues (expenses)				
Investment earnings	974	1,154	-	2,128
Total nonoperating revenues (expenses)	<u>974</u>	<u>1,154</u>	<u>-</u>	<u>2,128</u>
Income before transfers in (out)	141,949	2,761	26,722	171,432
Transfers in	-	170,000	-	170,000
Transfers out	-	(170,367)	(26,722)	(197,089)
Change in net position	141,949	2,394	-	144,343
Net position-beginning	572,428	697,400	-	1,269,828
Net position-ending	<u>\$ 714,377</u>	<u>\$ 699,794</u>	<u>\$ -</u>	<u>\$ 1,414,171</u>

CITY OF BASTROP, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Nonmajor Enterprise Funds			Total Non-Major Enterprise Funds
	Community Impact Fee Fund	Accelerated Recovery Fee Fund	Sanitation Fund	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 176,350	\$ 163,147	\$ 411,494	\$ 750,991
Payments to suppliers and service providers	(35,726)	(161,540)	(384,772)	(582,038)
Net cash provided by (used for) operating activities	140,624	1,607	26,722	168,953
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers (to)/from other funds	-	(367)	(26,722)	(27,089)
Net cash provided by (used for) capital and financing activities	-	(367)	(26,722)	(27,089)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	975	1,154	-	2,129
Net cash provided by investing activities	975	1,154	-	2,129
Net increase (decrease) in cash and cash equivalents	141,599	2,394	-	143,993
Cash and cash equivalents-beginning	572,778	697,400	-	1,270,178
Cash and cash equivalents-ending	\$ 714,377	\$ 699,794	\$ -	\$ 1,414,171
Reconciliation of operating income (loss) to net cash provided (used for) operating activities:				
Operating income (loss)	140,975	1,607	26,722	169,304
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
(Increase) decrease in accounts receivable	-	-	(38,927)	(38,927)
(Decrease) increase in accounts payable	(351)	-	38,927	38,576
Total adjustments	(351)	-	-	(351)
Net cash provided by (used for) operating activities	\$ 140,624	\$ 1,607	\$ 26,722	\$ 168,953
Schedule of non-cash capital and related financing				
Contributions of capital assets				

OTHER SUPPLEMENTARY INFORMATION SECTION

STATISTICAL SECTION

This is part of the City of Bastrop's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the City's overall financial health. This information has not been audited by the independent auditor.

<u>Contents</u>	<u>Table #'s</u>
Financial Trends These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	1-5
Revenue Capacity These tables contain information to help the reader assess the City's two most significant local revenue sources, the property and sales taxes.	6-12
Debt Capacity These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	13-16
Economic and Demographic Information These tables offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	17-18
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides.	19-21

Sources:

Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

**CITY OF BASTROP, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS (UNAUDITED)**

	Fiscal Year			
	2004	2005	2006	2007
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ (334,163)	\$ 1,103,205	\$ 2,167,796	\$ 439,746
Restricted	3,662,778	2,969,120	3,238,650	4,087,610
Unrestricted	773,731	1,956,459	2,467,845	3,320,445
Total Governmental Activities Net Position	4,102,346	6,028,784	7,874,291	7,847,801
Business-type Activities				
Invested in Capital Assets, Net of Related Debt	\$ 7,517,051	\$ 7,878,931	\$ 8,786,065	\$ 9,586,381
Restricted	2,187,818	2,875,310	3,626,113	3,476,113
Unrestricted	2,754,864	2,076,100	2,124,885	5,277,302
Total Business-type Activities Net Position	12,459,733	12,830,341	14,537,063	18,339,796
Primary Government				
Invested in Capital Assets, Net of Related Debt	\$ 7,182,888	\$ 8,982,136	\$ 10,953,861	\$ 10,026,127
Restricted	5,850,596	5,844,430	6,864,763	7,563,723
Unrestricted	3,528,595	4,032,559	4,592,730	8,597,747
Total Primary Government Net Position	16,562,079	18,859,125	22,411,354	26,187,597

TABLE 1

2008	2009	2010	2011	2012	2013
\$ 1,437,927	\$ 2,155,157	\$ (4,960,857)	\$ 5,875,370	\$ 10,566,114	\$ 11,429,156
2,363,723	986,735	9,380,765	6,046,673	7,373,576	4,910,969
4,276,758	4,033,594	(236,597)	(2,389,362)	(854,428)	2,499,071
<u>8,078,408</u>	<u>7,175,486</u>	<u>4,183,311</u>	<u>9,532,681</u>	<u>17,085,262</u>	<u>18,839,196</u>
\$ 4,850,207	\$ 16,335,785	19,320,722	16,135,372	13,211,924	11,738,002
3,476,113	-	-	-	-	2,660,151
12,960,782	5,767,731	6,658,219	5,594,939	7,391,011	5,210,587
<u>21,287,102</u>	<u>22,103,516</u>	<u>25,978,941</u>	<u>21,730,311</u>	<u>20,602,935</u>	<u>19,608,740</u>
\$ 6,288,134	\$ 18,490,942	14,359,865	22,010,742	23,778,038	23,167,158
5,839,836	986,735	9,380,765	6,046,673	7,373,576	7,571,120
17,237,540	9,801,325	6,421,622	3,205,577	6,536,583	7,709,658
<u>29,365,510</u>	<u>29,279,002</u>	<u>30,162,252</u>	<u>31,262,992</u>	<u>37,688,197</u>	<u>38,447,936</u>

CITY OF BASTROP, TEXAS
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year			
	2004	2005	2006	2007
Expenses				
Governmental Activities:				
General Government	\$ 2,066,693	\$ 2,058,056	\$ 2,706,820	\$ 3,970,038
Public Safety	1,256,910	1,346,209	1,438,822	1,603,169
Community Services	1,301,190	1,229,656	1,138,460	1,329,794
Health	76,654	71,026	71,027	71,027
Economic Development & Assistance	316,804	-	-	-
Cemetery	-	-	-	-
Interest on Long-Term Debt	569,432	678,258	603,976	620,935
Depreciation	-	381,954	273,362	523,803
Total Gov. Activities Expenses	<u>5,587,683</u>	<u>5,765,159</u>	<u>6,232,467</u>	<u>8,118,766</u>
Business-type Activities				
Water/ Wastewater Utility	\$ 2,164,120	\$ 1,936,309	\$ 1,961,082	\$ 2,226,170
Electric Utility	3,990,147	4,177,324	5,150,081	4,567,889
Other Nonmajor	-	-	190	25,166
Total Business-type Act. Expenses	<u>6,154,267</u>	<u>6,113,633</u>	<u>7,111,353</u>	<u>6,819,225</u>
Total Primary Gov. Expenses	<u>\$ 11,741,950</u>	<u>\$ 11,878,792</u>	<u>\$ 13,343,820</u>	<u>\$ 14,937,991</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$ 53,838	\$ 72,756	\$ 57,761	\$ 21,075
Public safety	186,189	190,784	246,568	319,321
Community Services	-	-	-	-
Health	-	-	-	-
Economic Development & Assistance	-	-	-	-
Operating Grants and Contributions	829,881	776,857	1,093,585	1,170,248
Capital Grants and Contributions	-	-	-	-
Total Gov. Activities Program Revenues	<u>1,069,908</u>	<u>1,040,397</u>	<u>1,397,914</u>	<u>1,510,644</u>
Business-type Activities:				
Charges for Services:				
Water/ Wastewater Utility	\$ 1,901,192	\$ 2,240,708	\$ 2,442,952	\$ 2,209,693
Electric Utility	4,480,131	4,742,202	5,967,713	5,473,645
Other Nonmajor	-	-	-	-
Total Business-type Act. Prog. Revenues	<u>6,381,323</u>	<u>6,982,910</u>	<u>8,410,665</u>	<u>7,683,338</u>
Total Primary Gov. Prog. Revenues	<u>7,451,231</u>	<u>8,023,307</u>	<u>9,808,579</u>	<u>9,193,982</u>
Net (Expense)/Revenue				
Governmental Activities	\$ (4,517,775)	\$ (4,724,762)	\$ (4,834,553)	\$ (6,608,122)
Business-type Activities	227,056	869,277	1,299,312	864,113
Total Primary Government Net Expense	<u>(4,290,719)</u>	<u>(3,855,485)</u>	<u>(3,535,241)</u>	<u>(5,744,009)</u>

TABLE 2

2008	2009	2010	2011	2012	2013
\$ 4,607,153	\$ 5,150,600	\$ 6,394,947	\$ 6,295,882	\$ 8,045,054	\$ 3,714,276
1,816,490	2,356,890	2,464,313	2,648,635	2,792,144	3,784,611
1,411,904	1,567,019	1,773,439	1,997,802	1,983,502	3,071,077
71,026	79,169	76,812	75,991	78,982	-
-	-	-	-	-	2,865,227
-	15,816	-	-	-	-
738,485	810,338	986,607	1,403,348	1,065,553	680,369
480,223	-	-	-	-	-
<u>9,125,281</u>	<u>9,979,831</u>	<u>11,696,118</u>	<u>12,421,658</u>	<u>13,965,235</u>	<u>14,115,560</u>
\$ 2,443,594	\$ 2,654,152	\$ 2,790,906	\$ 3,061,719	\$ 3,174,942	\$ 3,748,334
5,437,279	6,049,776	5,727,753	5,871,322	6,198,430	6,188,383
83,312	3,619	67,305	19,207	129,198	620,614
<u>7,964,185</u>	<u>8,707,547</u>	<u>8,585,964</u>	<u>8,952,248</u>	<u>9,502,570</u>	<u>10,557,331</u>
<u>\$ 17,089,466</u>	<u>\$ 18,687,378</u>	<u>\$ 20,282,082</u>	<u>\$ 21,373,906</u>	<u>\$ 23,467,805</u>	<u>\$ 24,672,891</u>
\$ 40,943	\$ 1,087,944	\$ 1,255,484	\$ 1,318,457	\$ 1,351,258	\$ 1,437,935
422,094	295,240	256,551	275,307	230,014	1,067,556
-	-	-	65,615	69,011	293,186
-	27,932	-	-	-	-
-	-	-	-	-	133,686
854,313	91,918	249,725	393,095	200,007	130,520
-	577,643	-	173,903	3,404,918	408,312
<u>1,317,350</u>	<u>2,080,677</u>	<u>1,761,760</u>	<u>2,226,377</u>	<u>5,255,208</u>	<u>3,471,195</u>
\$ 2,764,742	\$ 3,111,828	\$ 3,071,126	\$ 3,445,382	\$ 3,610,941	\$ 3,851,172
6,231,334	7,071,534	6,771,854	6,966,650	7,395,021	6,854,109
-	295,177	195,354	96,354	893,389	789,918
<u>8,996,076</u>	<u>10,478,539</u>	<u>10,038,334</u>	<u>10,508,386</u>	<u>11,899,351</u>	<u>11,495,199</u>
<u>10,313,426</u>	<u>12,559,216</u>	<u>11,800,094</u>	<u>12,734,763</u>	<u>17,154,559</u>	<u>14,966,394</u>
\$ (7,807,931)	\$ (7,899,154)	\$ (9,934,358)	\$ (10,195,281)	\$ (8,710,027)	\$ (10,644,365)
1,031,891	1,770,992	1,452,370	1,556,138	2,396,781	937,868
<u>(6,776,040)</u>	<u>(6,128,162)</u>	<u>(8,481,988)</u>	<u>(8,639,143)</u>	<u>(6,313,246)</u>	<u>(9,706,497)</u>

CITY OF BASTROP, TEXAS
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year			
	2004	2005	2006	2007
Net (Expense)/Revenue				
Governmental Activities	\$ (4,517,775)	\$ (4,724,762)	\$ (4,834,553)	\$ (6,608,122)
Business-type Activities	(492,263)	161,283	739,891	382,799
Total Primary Government Net Expense	<u>(5,010,038)</u>	<u>(4,563,479)</u>	<u>(4,094,662)</u>	<u>(6,225,323)</u>
Governmental Revenues and Other Changes in Net Assets				
Governmental Activities:				
Taxes				
Property Taxes	1,621,921	2,131,451	2,327,827	2,846,719
Sales Taxes	1,750,107	1,806,297	2,023,820	2,170,754
Franchise Fees	246,776	267,733	295,488	294,684
Other Taxes	194,473	216,364	654,821	1,837,439
Penalty and Interest	41,205	54,303	47,267	61,700
Grants and Contributions Not Rest.	78,841	-	-	-
Miscellaneous Revenue	1,129,994	1,253,132	653,367	645,063
Investment Earnings	104,518	150,622	300,993	392,083
Special Item - Resource	-	-	-	-
Special Item (Use)	-	-	-	-
Transfers In (Out)	681,564	853,314	376,477	(1,666,810)
Total Governmental Activities	<u>5,849,399</u>	<u>6,733,216</u>	<u>6,680,060</u>	<u>6,581,632</u>
Business-type Activities:				
Sales Taxes	-	-	1,110,377	1,085,214
Miscellaneous Revenue	915,879	927,986	-	298,016
Investment Earnings	66,536	134,657	232,931	369,894
Transfers In (Out)	(681,564)	(853,314)	(376,477)	1,666,810
Total Business-type Activities	<u>300,851</u>	<u>209,329</u>	<u>966,831</u>	<u>3,419,934</u>
Total Primary Government	\$ <u>6,150,250</u>	\$ <u>6,942,545</u>	\$ <u>7,646,891</u>	\$ <u>10,001,566</u>
Change in Net Position				
Governmental Activities	\$ 1,331,624	\$ 2,008,454	\$ 1,845,507	\$ (26,490)
Business-type Activities	(191,412)	370,612	1,706,722	3,802,733
Total Primary Government	<u>\$ 1,140,212</u>	<u>\$ 2,379,066</u>	<u>\$ 3,552,229</u>	<u>\$ 3,776,243</u>

TABLE 3

Fiscal Year					
2008	2009	2010	2011	2012	2013
\$ (7,807,931)	\$ (7,899,154)	\$ (9,934,358)	\$ (10,195,282)	\$ (8,710,027)	\$ (10,644,365)
293,518	1,626,056	1,452,370	1,556,138	2,396,781	937,868
(7,514,413)	(6,273,098)	(8,481,988)	(8,639,144)	(6,313,246)	(9,706,497)
2,842,170	3,182,745	3,362,419	3,557,551	3,947,319	4,294,978
2,371,361	2,508,969	2,606,584	2,722,333	3,194,452	3,352,264
350,299	365,838	375,077	404,582	431,129	412,730
2,119,224	2,202,096	2,172,473	2,512,219	2,568,635	2,501,546
66,304	63,574	73,518	58,562	72,164	-
-	91,076	122,691	98,733	-	205,651
693,273	135,334	511,770	296,242	892,755	126,303
266,109	97,964	76,892	31,639	86,562	20,427
-	47,821	37,782	40,431	44,774	-
-	4,423	4,065	3,179	7,344	(9,537)
(670,202)	(1,431,720)	(2,401,089)	928,594	(1,201,295)	(2,469,672)
8,038,538	7,268,120	6,942,182	10,654,065	10,043,839	8,434,690
1,185,502	-	-	-	-	-
505,558	230,872	-	-	3,353	98,600
292,526	68,051	21,968	14,412	14,066	11,910
670,202	1,251,118	2,401,088	(928,594)	1,201,295	2,469,672
2,653,788	1,550,041	2,423,056	(914,182)	1,218,714	2,580,182
\$ 10,692,326	\$ 8,818,161	\$ 9,365,238	\$ 9,739,883	\$ 11,262,553	\$ 11,014,872
\$ 230,607	\$ (631,034)	\$ (2,992,176)	\$ 458,783	\$ 1,333,812	\$ (2,209,675)
2,947,306	3,176,097	3,875,426	641,956	3,615,495	3,518,050
\$ 3,177,913	\$ 2,545,063	\$ 883,250	\$ 1,100,739	\$ 4,949,307	\$ 1,308,375

**CITY OF BASTROP, TEXAS
FUND BALANCE OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (UNAUDITED)**

	Fiscal Year			
	2004	2005	2006	2007
General Fund				
Nonpendable	\$ -	\$ -	\$ -	\$ -
Restricted for	\$ 66,687	\$ 63,959	\$ 73,028	\$ 76,039
Unassigned	957,362	1,480,793	1,557,114	2,048,836
Total General Fund	\$ 1,024,049	\$ 1,544,752	\$ 1,630,142	\$ 2,124,875
All Other Governmental Funds				
Restricted for:				
Capital Projects Funds	\$ 3,382,800	\$ 2,346,918	\$ 2,369,074	\$ 2,613,207
Debt Service Fund	-	253,019	469,859	1,006,310
Other Restricted	190,933	-	-	-
Cemetery	-	-	-	-
Public Improv District	-	-	-	-
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Committed for:				
Economic Development	-	-	-	-
Unassigned	112,220	618,299	1,031,658	1,555,496
Total All Other Governmental Funds	\$ 3,685,953	\$ 3,218,236	\$ 3,870,591	\$ 5,175,013

TABLE 4

						Fiscal Year					
2008		2009		2010		2011		2012		2013	
\$	-	\$	-	\$	-	\$	-	\$	-	\$	45,362
\$	77,637	\$	-	\$	-	\$	-	\$	-	\$	-
	2,277,834		2,187,883		2,515,443		2,059,480		3,294,416		3,530,544
\$	2,355,471	\$	2,187,883	\$	2,515,443	\$	2,059,480	\$	3,294,416	\$	3,575,906

\$	-	\$	-	\$	-	\$	-	\$	-	\$	755,047
	986,734		-		-		-		-		707,322
	-		5,604,401		9,380,765		5,926,375		7,269,212		-
	-		-		-		-		-		607,655
	-		-		-		-		-		87,098
	-		-		-		-		-		639,090
	-		-		-		-		-		114,949
	-		-		-		-		-		1,905,557
	-		-		-		-		-		1,038,897
	3,168,641		2,412,513		167,536		1,034,177		1,102,144		-
\$	4,155,375	\$	8,016,914	\$	9,548,301	\$	6,960,552	\$	8,371,356	\$	5,855,615

CITY OF BASTROP, TEXAS
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year			
	2004	2005	2006	2007
Revenues				
Ad valorem taxes	\$ 1,646,411	\$ 2,085,093	\$ 2,313,000	\$ 2,904,316
Sales taxes	1,750,107	1,806,297	2,071,087	2,170,754
Hotel/Motel taxes	194,473	216,364	654,823	1,837,439
Franchise fees	246,776	267,733	295,488	294,684
Licenses and permits	193,058	244,255	220,954	242,043
Intergovernmental	829,881	1,184,579	1,163,671	1,230,269
Service fees	69,920	102,890	57,761	21,075
Fines and penalties	170,107	190,784	246,568	319,321
Interest income	104,518	150,623	300,993	392,084
Miscellaneous income	1,015,777	516,357	364,415	371,146
Total Revenues	6,221,028	6,764,975	7,688,760	9,783,131
Expenditures				
General Government	1,661,727	2,060,116	2,690,940	3,961,515
Public Safety	1,164,624	1,324,954	1,432,584	1,599,829
Development Services	364,569	71,026	71,027	71,027
Public Works	1,205,653	1,230,479	1,132,222	1,326,446
Community Service	-	-	-	-
Economic Development & Assistance	-	-	-	-
Capital Outlay	3,169,528	2,126,856	3,092,448	2,700,721
Debt Service				
Principal	492,329	596,099	738,211	897,461
Interest and fiscal charges	417,686	590,773	624,056	585,168
Bond issuance costs	151,116	-	-	-
Total Expenditures	8,627,232	8,000,303	9,781,488	11,142,167
Excess of Revenues				
Over (Under) Expenditures	(2,406,204)	(1,235,328)	(2,092,728)	(1,359,036)
Other Financing Sources (Uses)				
Transfers In	3,781,593	1,045,215	979,165	2,009,370
Transfers Out	(3,100,029)	(191,901)	(602,688)	(3,676,179)
Issuance of long-term debt	2,685,000	435,000	2,453,996	4,825,000
Premium or discount on bonds issued	-	-	-	-
Other resources	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing				
Sources (Uses)	3,366,564	1,288,314	2,830,473	3,158,191
Net Change in Fund Balances	960,360	52,986	737,745	1,799,155
Debt Service as a Percentage of Noncapital Expenditures	20.7%	25.3%	25.6%	21.3%

TABLE 5

		Fiscal Year				
2008	2009	2010	2011	2012	2013	
\$ 2,908,474	\$ 3,326,158	\$ 3,668,631	\$ 3,859,531	\$ 4,266,992	\$ 4,243,734	
2,371,361	2,508,969	2,606,584	2,722,333	3,194,452	3,352,264	
2,119,224	2,202,096	1,970,512	2,247,985	2,276,444	2,501,546	
350,299	365,838	375,077	404,582	431,129	412,730	
235,490	150,664	104,149	97,305	135,408	143,768	
854,313	1,614,689	1,231,197	1,691,978	1,625,928	1,960,454	
40,943	72,172	70,418	90,526	278,350	269,570	
422,094	323,673	324,465	346,568	366,040	1,080,535	
266,109	97,964	76,854	31,640	26,315	20,427	
457,763	145,889	667,249	394,975	2,124,631	197,675	
10,026,070	10,808,112	11,095,136	11,887,423	14,725,689	14,182,703	
4,594,555	1,805,523	2,233,336	2,591,833	2,659,338	2,587,881	
1,804,708	2,470,393	2,196,265	2,433,848	2,776,805	3,218,590	
71,027	2,074,168	3,035,287	2,430,328	2,818,297	614,744	
1,420,520	1,505,497	1,640,182	2,355,876	1,808,697	-	
-	560,947	555,892	609,360	650,615	2,456,957	
					2,512,066	
2,230,134	836,126	2,155,806	3,470,556	2,577,411	424,088	
					-	
1,129,328	1,066,729	1,457,967	1,519,243	1,520,438	1,422,705	
749,638	954,646	913,096	1,336,096	959,566	721,877	
-	181,008	89,113	138,005	202,779	-	
11,999,910	11,455,037	14,276,944	16,885,145	15,973,946	13,958,908	
(1,973,840)	(646,925)	(3,181,808)	(4,997,722)	(1,248,257)	223,795	
1,338,208	1,218,690	1,127,753	2,657,927	2,673,323	2,426,820	
(2,008,410)	(2,650,410)	(3,528,663)	(1,729,333)	(3,874,618)	(4,896,492)	
1,855,000	6,135,000	7,400,000	4,260,000	6,315,000	-	
-	121,803	-	179,469	460,848	-	
-	47,821	37,782	40,431	44,774	-	
-	-	-	(4,300,560)	(1,732,675)	-	
-	4,423	4,065	3,179	7,344	11,626	
1,184,798	4,877,327	5,040,937	1,111,113	3,893,996	(2,458,046)	
(789,042)	4,230,402	1,859,129	(3,886,609)	2,645,739	(2,234,251)	
23.8%	24.0%	24.5%	27.4%	23.1%	24.2%	

**CITY OF BASTROP, TEXAS
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 6

Fiscal Year	Ad Valorem Taxes	Sales Taxes	Franchise Taxes	Total
2004	1,646,411	1,750,107	246,776	3,643,294
2005	2,085,093	1,806,297	267,733	4,159,123
2006	2,313,000	2,071,087	295,488	4,679,575
2007	2,904,316	2,170,754	294,684	5,369,754
2008	2,908,474	2,371,361	350,299	5,630,134
2009	3,182,745	2,508,969	365,838	6,057,552
2010	3,326,419	2,606,584	375,077	6,308,080
2011	3,800,968	2,722,333	404,582	6,927,883
2012	4,266,993	3,194,452	431,129	7,892,573
2013	4,243,734	3,352,264	412,730	8,008,728
Percent Change 2004-2013	\$ 2,597,323 163.4%	\$ 1,602,157 209.2%	\$ 165,954 248.7%	\$ 4,365,434 183.5%

**CITY OF BASTROP, TEXAS
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS (UNAUDITED)**

Fiscal Year	Tax Year	Real Property	Personal Property	Less Exempt Property	Less Other (1)
2004	2003	406,434,378	54,184,997	(66,240,121)	(15,653,045)
2005	2004	433,516,029	55,363,950	(68,452,695)	(15,207,526)
2006	2005	467,903,215	66,190,272	(85,281,715)	(51,859,246)
2007	2006	534,005,461	67,961,872	(95,264,326)	(59,591,491)
2008	2007	574,267,963	74,825,034	(103,636,206)	(62,093,889)
2009	2008	642,672,510	92,109,942	(110,409,715)	(75,953,047)
2010	2009	683,627,607	83,978,203	(117,951,584)	(82,207,662)
2011	2010	749,216,172	82,203,043	(135,123,943)	(89,217,278)
2012	2011	779,056,911	81,672,766	(146,849,465)	(86,623,396)
2013	2012	792,557,307	89,185,540	(147,350,585)	(98,583,801)

Source: Central Appraisal District of Bastrop County certified roll

(1) Other includes Homestead Cap Adjustment, Productivity Loss, Exemptions, 065 Freeze/Transfer and DP Freeze.

TABLE 7

Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
378,726,209	0.4282	378,726,209	100.00%
405,219,758	0.5011	405,219,758	100.00%
396,952,526	0.5277	396,952,526	100.00%
447,111,516	0.5835	447,111,516	100.00%
483,362,902	0.5350	483,362,902	100.00%
548,419,690	0.5540	548,419,690	100.00%
567,446,564	0.5540	567,446,564	100.00%
607,077,994	0.0554	607,077,994	100.00%
627,256,816	0.0584	627,256,816	100.00%
635,808,461	0.0584	635,808,461	100.00%

**CITY OF BASTROP, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 8

Fiscal Year	City Direct Rates			Overlapping Rates		Other	
	Basic Rate	General Obligation Debt Service	Total Direct Rate	Bastrop Independent School District	Bastrop County/County Road	Hunter's Crossing PID Fixed \$ amount	
2004	0.1992	0.2290	0.4282	1.6430	0.6061	\$	-
2005	0.2050	0.2961	0.5011	1.7420	0.6334	\$	226.00
2006	0.1902	0.3375	0.5277	1.7280	0.6383	\$	226.00
2007	0.1834	0.4001	0.5835	1.6221	0.6283	\$	226.00
2008	0.1952	0.3398	0.5350	1.5010	0.6192	\$	226.00
2009	0.1992	0.3548	0.5540	1.4810	0.6192	\$	226.00
2010	0.2292	0.3248	0.5540	1.4810	0.6192	\$	238.00
2011	0.2889	0.2651	0.5540	1.4810	0.6192	\$	271.00
2012	0.3203	0.2637	0.5840	1.4810	0.6175	\$	289.52
2013	0.3504	0.2336	0.5840	1.4810	0.6314	\$	308.16

(1) Source: City of Bastrop Budget

(2) Basis for property tax rate is per \$100 of taxable valuation.

**CITY OF BASTROP, TEXAS
 PRINCIPAL PROPERTY TAX PAYERS
 CURRENT YEAR AND TEN YEARS AGO (UNAUDITED)**

Taxpayer	2013		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Bastrop Retail Partners	\$ 20,375,746	1	3.20%
Walmart	\$ 15,237,093	2	2.40%
The Lodge at Lost Pines	\$ 11,287,552	3	1.78%
The Home Depot	\$ 9,873,717	4	1.55%
Covert Chevrolet	\$ 9,847,045	5	1.55%
H E Butt Grocery Company	\$ 8,735,740	6	1.37%
Bastrop Walnut Ridge Apartments	\$ 8,250,000	7	1.30%
Buc-ee's LTD	\$ 8,066,585	8	1.27%
DAHL-Bastrop LP	\$ 7,093,698	9	1.12%
First National Bank	\$ 6,270,000	10	0.99%
Total	\$ 105,037,176		16.52%

(1) Source: Central Appraisal District of Bastrop County

TABLE 9

2003		
<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Taxable Assessed Value</u>
\$ 13,650,171	2	3.60%
\$ 11,308,757	3	2.99%
\$ 16,569,543	1	4.38%
\$ 7,424,504	4	1.96%
<u>\$ 2,820,751</u>	8	<u>0.74%</u>
<u>\$ 51,773,726</u>		<u>13.67%</u>

**CITY OF BASTROP, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 10

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy ¹
2004	1,576,302	1,558,316	98.86%	17,614	1,575,930	99.98%
2005	2,039,296	1,958,417	96.03%	58,999	2,017,416	98.93%
2006	2,301,006	2,216,887	96.34%	70,349	2,287,237	99.40%
2007	2,819,407	2,749,328	97.51%	52,599	2,801,928	99.38%
2008	2,800,288	2,736,004	97.70%	72,613	2,808,617	100.30%
2009	3,278,876	3,185,516	97.15%	73,439	3,258,955	99.39%
2010	3,404,859	3,327,953	97.74%	51,374	3,379,327	99.25%
2011	3,609,482	3,517,945	97.46%	56,393	3,574,338	99.03%
2012	3,915,501	3,863,585	98.67%	10,760	3,874,345	98.95%
2013	3,977,570	3,928,876	98.78%	-	3,928,876	98.78%

Source: Tax-Assessor/Collector Annual Report

1. Due to variances allowed by Bastrop County Appraisal District the total Collections to Date exceed the Original Taxes Levied

**CITY OF BASTROP, TEXAS
DIRECT AND OVERLAPPING SALES TAX REVENUE
LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 11

<u>Fiscal Year</u>	<u>City Direct Rate</u>	<u>Bastrop Economic Development Corporation</u>	<u>Bastrop County</u>
2004	1.50%	0.50%	0.50%
2005	1.50%	0.50%	0.50%
2006	1.50%	0.50%	0.50%
2007	1.50%	0.50%	0.50%
2008	1.50%	0.50%	0.50%
2009	1.50%	0.50%	0.50%
2010	1.50%	0.50%	0.50%
2011	1.50%	0.50%	0.50%
2012	1.50%	0.50%	0.50%
2013	1.50%	0.50%	0.50%

CITY OF BASTROP, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	General Bonded Debt			Business-type Activities	
	General	Tax	Certificates of	Tax & Revenue	
	Obligation Bonds	Notes	Obligation	Refunding Bonds	Certificates of Obligations
2003	\$ 12,633,829	\$ -	\$ -	\$ -	\$ -
2004	\$ 16,067,307	\$ -	\$ -	\$ -	\$ -
2005	\$ 18,474,826	\$ -	\$ -	\$ -	\$ -
2006	\$ 17,294,410	\$ 244,986	\$ -	\$ -	\$ -
2007	\$ 18,301,929	\$ 210,028	\$ 4,392,476	\$ -	\$ -
2008	\$ 16,921,679	\$ 901,817	\$ 4,167,729	\$ -	\$ 1,772,530
2009	\$ 19,169,975	\$ 631,741	\$ 3,871,132	\$ 604,482	\$ 7,190,976
2010	\$ 17,797,138	\$ 473,072	\$ 1,848,435	\$ 570,344	\$ 17,887,129
2011	\$ 15,710,244	\$ 349,047	\$ 1,939,055	\$ 529,930	\$ 16,998,811
2012	\$ 14,430,240	\$ 218,856	\$ 11,435,550	\$ 6,496,527	\$ 6,634,755
2013	\$ 13,197,037	\$ 92,754	\$ 10,723,722	\$ 6,168,938	\$ 6,216,023
Fiscal Year	Total Primary Government	Total All Government	Population	Per Capita Income (1)	Personal Income
2003	\$ 12,633,829	\$ 12,633,829	5,901	\$ 20,982	\$ 123,814,782
2004	\$ 16,067,307	\$ 16,067,307	6,088	\$ 21,542	\$ 131,147,696
2005	\$ 18,474,826	\$ 18,495,880	6,275	\$ 22,102	\$ 138,690,050
2006	\$ 17,539,396	\$ 20,181,037	6,462	\$ 22,662	\$ 146,441,844
2007	\$ 22,904,433	\$ 25,423,644	6,649	\$ 23,222	\$ 154,403,078
2008	\$ 23,763,755	\$ 26,026,918	6,836	\$ 23,782	\$ 162,573,752
2009	\$ 31,468,306	\$ 36,774,670	7,023	\$ 24,337	\$ 170,918,751
2010	\$ 38,576,118	\$ 44,983,475	7,218	\$ 26,527	\$ 191,471,886
2011	\$ 35,527,087	\$ 41,407,363	7,306	\$ 28,507	\$ 208,272,142
2012	\$ 39,215,928	\$ 44,584,162	7,394	\$ 29,077	\$ 214,995,338
2013	\$ 36,398,474	\$ 41,218,969	7,483	\$ 29,658	\$ 221,930,814

(1) Information from 2000 census, 2010 census and modified
by City staff estimates.

TABLE 12

Other Governmental Activities Debt		
Certificate of Obligations	General Obligation Bonds	Tax & Revenue Refunding Bonds
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ 21,054
\$ -	\$ -	\$ 2,641,641
\$ -	\$ -	\$ 2,519,211
\$ -	\$ -	\$ 2,263,163
\$ 758,027	\$ 2,538,615	\$ 2,009,722
\$ 2,252,990	\$ 2,395,249	\$ 1,759,118
\$ 2,148,171	\$ 2,225,523	\$ 1,506,582
\$ 2,062,847	\$ 2,052,813	\$ 1,252,574
\$ 1,935,494	\$ 1,882,446	\$ 1,002,555
Percentage of Outstanding Debt		
Percentage of Outstanding Debt to Personal Income	Outstanding Debt Per Capita	
10.20%	\$ 2,140.96	
12.25%	\$ 2,639.18	
13.34%	\$ 2,944.20	
13.78%	\$ 2,714.24	
16.47%	\$ 3,444.79	
16.01%	\$ 3,476.27	
21.52%	\$ 4,480.75	
23.49%	\$ 5,344.43	
19.88%	\$ 4,862.73	
20.74%	\$ 5,303.75	
18.57%	\$ 4,864.16	

CITY OF BASTROP, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS (UNAUDITED)

TABLE 13

Fiscal Year	General Bonded Debt Outstanding				Percentage Actual Taxable Property Value (a)	Per Capita (b)
	General Obligation Bonds	Tax Notes	Certificates of Obligation	Total		
2004	\$ 16,067,307	\$ -	\$ -	\$ 16,067,307	4.24%	\$ 2,639
2005	\$ 18,474,826	\$ -	\$ -	\$ 18,474,826	4.56%	\$ 2,944
2006	\$ 17,294,410	\$ 244,986	\$ -	\$ 17,539,396	4.42%	\$ 2,714
2007	\$ 18,301,929	\$ 210,028	\$ 4,392,476	\$ 22,904,433	5.12%	\$ 3,445
2008	\$ 16,921,679	\$ 901,817	\$ 4,167,729	\$ 21,991,225	4.55%	\$ 3,217
2009	\$ 19,169,975	\$ 631,741	\$ 3,871,132	\$ 23,672,848	4.32%	\$ 3,371
2010	\$ 17,797,138	\$ 473,072	\$ 1,848,435	\$ 20,118,645	3.55%	\$ 2,787
2011	\$ 15,710,244	\$ 349,047	\$ 1,939,055	\$ 17,998,346	2.96%	\$ 2,464
2012	\$ 14,430,240	\$ 218,856	\$ 11,435,550	\$ 26,084,646	4.16%	\$ 3,528
2013	\$ 13,197,037	\$ 92,754	\$ 10,723,722	\$ 24,013,513	3.78%	\$ 3,248

(a) See Table 7 for Taxable Property Value

(b) See Table 12 for Per Capita

**CITY OF BASTROP, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
(UNAUDITED)**

TABLE 14

Taxing Jurisdiction	Total Direct Debt	Estimated % Applicable	City's Overlapping Tax Supported Debt as of 09/30/2013	Subtotals
City of Bastrop	\$ 26,427,784	100.00%	\$ 26,427,784	
Total Direct Debt				\$ 26,427,784
Bastrop County	\$ 35,030,000	16.26%	\$ 5,695,878	
Bastrop Independent School District	\$ 174,311,071	24.59%	\$ 42,863,092	
Total Indirect Debt				\$ 48,558,970
Total Direct and Overlapping Tax Supported Debt				\$ 74,986,754
Ratio of Direct and Overlapping Bonded Debt to Taxable Assessed Valuation (a)				11.79%
Per Capita Direct and Overlapping Debt (b)				\$ 10,021

Source : Texas Municipal Reports published by the Municipal Advisory Council of Texas

(a) See Table 7 for Taxable Property Value

(b) See Table 12 for Per Capita

**CITY OF BASTROP, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS (UNAUDITED)**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Assessed Valuation	\$378,726,209	\$405,219,758	\$396,952,526	\$447,111,516
Limit on Amount Designated for Debt Service:				
\$1.50 per \$100 assessed valuation	x 1.5	x 1.5	x 1.5	x 1.5
Legal Annual Maximum Debt Payment	<u>\$ 5,680,893</u>	<u>\$ 6,078,296</u>	<u>\$ 5,954,288</u>	<u>\$ 6,706,673</u>
Actual Amount Expended for General Obligation Debt Service During the Fiscal Year	<u>798,316</u>	<u>1,161,872</u>	<u>1,292,267</u>	<u>1,476,257</u>
Legal Debt Margin for Annual Debt Service Requirements	<u>\$ 4,882,577</u>	<u>\$ 4,916,424</u>	<u>\$ 4,662,021</u>	<u>\$ 5,230,416</u>
Total Net Debt Applicable to the Limit As a percentage of Debt Limit	14.05%	19.12%	21.70%	22.01%

Source: Central Appraisal District of Bastrop County
Audited Financial Statements of the City of Bastrop

TABLE 15

2008	2009	2010	2011	2012	2013
\$483,362,902	\$548,419,690	\$567,446,564	\$607,077,994	\$627,256,816	\$635,808,461
x 1.5					
\$ 7,250,444	\$ 8,226,295	\$ 8,511,698	\$ 9,106,170	\$ 9,408,852	\$ 9,537,127
1,878,966	2,039,796	1,900,868	1,871,190	2,508,842	2,147,495
\$ 5,371,478	\$ 6,186,499	\$ 6,610,830	\$ 7,234,980	\$ 6,900,010	\$ 7,389,632
25.92%	24.80%	22.33%	20.55%	26.66%	22.52%

**CITY OF BASTROP, TEXAS
 PLEDGED-REVENUE COVERAGE
 LAST TEN FISCAL YEARS (UNAUDITED)**

TABLE 16

<u>Fiscal Year</u>	<u>Gross Revenue (1)</u>	<u>Less: Operating Expenses (2)</u>	<u>Net Revenue Available for Debt Service</u>	<u>Debt Service Requirements- Principal + Interest</u>	<u>Revenue Bond Coverage</u>
2003	1,637,112	1,353,415	283,697	317,313	0.894
2004	1,940,287	1,663,648	276,639	314,725	0.879
2005	2,259,182	1,527,537	731,645	332,764	2.199
2006	2,502,526	1,563,948	938,578	300,788	3.120
2007	2,288,916	1,810,031	478,885	41,187	11.627
2008	2,842,989	2,027,077	815,912	243,666	3.348
2009	3,236,870	2,033,125	1,203,745	389,082	3.094
2010	3,071,126	2,603,978	467,148	438,917	1.064
2011	3,445,382	2,524,850	920,532	497,170	1.852
2012	3,610,941	2,443,648	1,167,293	361,106	3.233
2013	3,982,373	2,818,231	1,164,142	809,506	1.438

(1) Water and Wastewater Fund operating and non-operating revenues.

(2) Water and Wastewater Fund operating expenses, less depreciation expense.

**CITY OF BASTROP, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS (UNAUDITED)**

	2004	2005	2006	2007
Population (1)	6,088	6,275	6,462	6,649
Median Household Income (1)	\$ 46,101	\$ 48,064	\$ 50,027	\$ 51,990
Per Capita Income (1)	\$ 21,542	\$ 22,102	\$ 22,662	\$ 23,222
Median Age	36.3	33.4	33.4	33.4
Education Level in Years of Schooling (at 18 years and over) (2)				
Less than high school graduate	653	653	653	670
High school graduate (or equivalent)	1259	1259	1259	1291
Some college, no degree	1144	1427	1427	1626
Associate degree or higher	150	155	155	190
Bachelor's degree or higher	668	700	715	717
Graduate degree or higher	430	430	430	459
School Enrollment (3)	4,975	4,503	4,577	4,597
Unemployment Rate (4)	5.3%	4.9%	4.4%	4.2%

(1) Information from 2000 census, 2010 census and modified by City staff estimates.

(2) US Census Bureau - American Community Survey 5 yr. Est. 2007-2011

**(3) Bastrop Independent School District - Only Schools located within City limits
not all enrolled live within the City limits**

**(4) Unemployment rates from the Texas Workforce Commission website
(www.twc.state.tx.us). Bastrop County rate only one available.**

TABLE 17

2008	2009	2010	2011	2012	2013
6,836	7,023	7,218	7,306	7,394	7,483
\$ 53,953	\$ 55,919	\$ 56,003	\$ 56,083	\$ 57,205	\$ 58,349
\$ 23,782	\$ 24,337	\$ 26,527	\$ 28,507	\$ 29,077	\$ 29,658
33.4	33.4	33.4	33.4	33.6	36.9
670	670	670	670	670	800
1291	1291	1291	1291	1291	1285
1626	1626	1626	1626	1626	1570
190	190	190	190	190	261
717	717	717	717	717	571
459	459	459	459	459	421
4,658	4,825	4,825	4,344	3,949	3,764
5.4%	8.1%	7.8%	8.6%	7.8%	6.4%

**CITY OF BASTROP, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO (UNAUDITED)**

TABLE 18

Employer	2013			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Bastrop ISD	1,180	1	3.58%	985	1	4.09%
Hyatt Regency Lost Pines	708	2	2.15%			
Bastrop County	463	3	1.40%	347	3	1.44%
UT/MD Anderson	420	4	1.27%	300	4	1.25%
Walmart	380	5	1.15%	355	2	1.47%
Bastrop FCI	284	6	0.86%	270	5	1.12%
HEB Food Stores	253	7	0.77%	250	6	1.04%
Bluebonnet Electric Co-op	153	8	0.46%			
Lowe's	138	9	0.42%			
Bio-crest/ Stratagene	133	10		125	7	0.52%
LCRA	126	11	0.38%	77	10	0.32%
Home Depot	125	12	0.38%			
First National Bank	125	12	0.38%	70	11	0.29%
City of Bastrop	113	13	0.34%	85	9	0.35%
Covert Chevrolet	100	14	0.30%	93	8	0.39%
Total	4,701		13.85%	2,957		12.28%
Total County Employment	32,976			24,089		

Source: Bastrop Chamber of Commerce

CITY OF BASTROP, TEXAS
FULL-TIME EQUIVALENT EMPLOYERS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS (UNAUDITED)

Function/Program	Full-Time Equivalent Employees as of Year End			
	2004	2005	2006	2007
General Government				
City Manager's Office	2.00	2.00	2.00	2.00
City Secretary	1.00	1.00	1.00	1.00
Finance	4.00	4.00	4.00	4.00
Utility Billing	4.00	6.00	6.00	5.00
Human Resources	1.00	1.00	1.00	1.00
Information Technology	0.00	0.00	0.00	0.00
Municipal Court	4.00	4.00	4.00	4.00
Building Maintenance	2.00	2.50	3.00	3.00
Police Department				
Officers	18.00	19.00	20.00	20.00
Civilian	2.50	2.50	2.50	2.50
Code Enforcement	0.00	0.00	0.00	1.00
Animal Control	1.00	1.00	1.00	1.00
Development Services				
Planning	3.00	3.00	4.00	4.00
Building Inspections	1.00	1.00	1.00	1.00
Public Works				
Administration	2.00	2.00	2.00	2.00
Streets	10.00	10.00	10.00	10.00
Other	1.00	1.00	1.00	0.00
Community Services				
Parks Department	7.00	8.00	9.00	9.00
Library	6.93	6.93	8.30	8.30
Proprietary Funds				
Water/ Wastewater	13.00	13.00	13.00	12.00
Electric	9.00	9.00	9.00	8.00
Other Funds				
Convention Center	0.00	0.00	0.00	0.00
Economic Development Corp.	2.00	2.00	2.00	2.00
Fairview Cemetery	0.00	0.00	0.00	0.00
Main Street	0.00	0.00	0.00	1.00
Total	94.43	98.93	103.80	101.80

TABLE 19

Full-Time Equivalent Employees as of Year End					
2008	2009	2010	2011	2012	2013
2.00	2.00	2.00	2.60	2.60	2.63
1.00	1.00	1.00	1.00	1.00	1.00
4.00	4.00	4.00	4.30	4.30	4.30
7.00	7.00	7.00	7.00	7.00	7.00
1.00	1.00	1.10	1.00	1.00	1.00
0.00	0.00	1.00	1.00	1.00	1.00
4.50	4.50	4.50	5.50	5.50	5.50
3.00	3.00	3.00	4.00	4.00	4.00
20.00	20.00	20.00	20.00	20.00	20.00
2.50	2.50	2.50	2.50	2.50	2.50
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00
4.00	4.00	4.00	4.00	4.00	5.00
1.00	1.00	1.00	1.00	1.00	1.00
2.00	2.00	2.00	2.20	2.20	2.00
10.00	10.00	10.00	10.00	10.00	10.00
0.00	1.40	0.40	0.00	0.00	0.00
9.00	9.60	9.60	11.00	11.00	11.00
8.30	8.30	8.80	9.80	9.80	9.80
12.00	12.00	12.00	13.00	13.00	13.00
9.00	9.00	9.00	9.00	9.00	9.00
0.00	0.00	0.00	4.00	4.20	4.20
2.00	2.00	2.00	2.00	2.00	2.00
0.00	0.00	0.00	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
105.30	107.30	107.90	118.40	118.60	119.43

**CITY OF BASTROP, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS (UNAUDITED)**

Function/Program	2004	2005	2006	2007
General Government				
Building Permits Issued	224	264	265	219
Building Permits Value (thousands)	\$ 11,321,612	\$ 33,295,000	\$ 23,321,074	\$ 18,507,556
Police				
Physical Arrests	860	798	848	813
Violations Issued	6,613	6,361	5,404	4,671
Accident Investigations	357	367	373	352
Fire				
Incident Volume	374	404	720	613
Priority Calls Answered	199	197	324	300
Court				
Cases Filed	-	-	-	-
Warrants Issued	-	-	-	-
Public Works				
Paved Streets (miles)	48	49	49	49
Open Drainage Ditches (miles)	52	52	52	52
Storm Sewer Lines (miles)	63	65	65	65
Number of Street Signs	1,380	1,380	1,380	1,380
Parks and Recreation				
Pavillion Rentals	30	86	86	86
New Trees Planted	135	313	313	313
Special Events	16	16	16	16
Library				
Volumes in Collection	35,198	37,455	39,180	43,714
Total Circulation	132,986	128,211	115,172	156,116
Story Time & Program Attendance	6,078	5,170	4,743	7,978
Water				
Number of Connections	2,464	2,479	2,639	2,689
Line Leaks and Breaks	150	150	91	148
Wastewater				
Millions of gallons treated	251.151	257.197	248.057	243.266
Sewer Stops	96	100	113	94

TABLE 20

2008	2009	2010	2011	2012	2013
207	91	128	101	89	220
\$25,820,447	\$22,822,734	\$16,408,290	\$11,051,550	\$12,406,364	\$15,500,000
700	537	941	829	834	769
5,963	6,491	3,955	3,643	3,678	3,606
271	487	253	304	383	316
843	826	717	980	1,040	1,125
450	433	336	430	475	450
-	-	2,968	2,375	1,829	2,500
-	-	1,261	1,398	892	1,235
49	50	52	53	53	54
52	52	52	50	50	50
65	66	66	67	67	67
1,380	1,400	1,425	1,425	1,425	1,425
				-	
86	85	90	95	95	96
313	150	120	75	75	50
16	18	22	18	22	22
46,451	49,699	50,093	50,211	53,025	52,000
171,360	192,700	205,177	193,529	160,000	151,302
9,989	10,024	10,446	12,979	13,000	13,000
2,689	2,762	2,770	2,825	2,889	2,970
148	222	206	210	69	254
222.171	235.284	210.239	229.61	312.842	319,099
94	80	90	92	45	176

**CITY OF BASTROP, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS (UNAUDITED)**

Function/Program	2004	2005	2006	2007
Police Stations	1	1	1	1
Fire Stations	2	2	2	2
Bastrop Public Library	1	1	1	1
Other Public Works				
Paved Streets (miles)	48	49	49	49
Open Drainage Ditches (miles)	52	52	52	52
Storm Sewer Lines (miles)	63	65	65	65
Parks and Recreation				
Acreage (maintained)	89	89	89	89
Right of Ways	52	52	52	52
Playgrounds	3	3	3	3
Basketball Courts	3	3	3	3
Ball Fields	7	7	7	7
Sand Volleyball				
Water				
Treated Water Produced (millions of g)	400.119	397.012	459.607	469.258
Number of service connections	2,464	2,479	2,639	2,689
Wastewater				
Wastewater Treated (millions of gallon)	251.151	257.197	248.057	243.266
Number of Wastewater Customers	2,141	2,247	2,392	2,409
Number of Lift Stations	15	15	15	15

TABLE 21

2008	2009	2010	2011	2012	2013
1	1	1	1	1	1
2	2	2	2	2	2
1	1	1	1	1	1
49	50	52	53	53	54
52	52	52	50	50	50
65	66	66	67	67	67
89	120	120	120	120	120
52	52	54	55	55	55
3	4	4	4	4	4
3	4	4	4	4	6
7	7	7	7	7	7
	1	1	1	1	1
490.050	495.344	445.269	454.174	476.704	486.706
2,689	2,762	2,770	2,825	2,889	2,960
222.171	235.284	283.709	300.719	312.842	281.318
2,404	2,448	2,502	2,540	2,564	2,604
15	18	18	18	18	18

CITY OF BASTROP

AGENDA ITEM **D-2**

STANDARDIZED AGENDA RECOMMENDATION FORM

CITY COUNCIL

DATE SUBMITTED: February 19, 2014
MEETING DATE: February 25, 2014

1. Agenda Item: **Consideration, discussion and possible action on acceptance of the unaudited Monthly Financial Report for the period ending of January 31, 2014.**

2. Party Making Request: **Karla Stovall**

3. Nature of Request: (Brief Overview) Attachments: Yes No

4. Policy Implication: _____

5. Budgeted: Yes No N/A
Bid Amount: _____ Budgeted Amount: _____
Under Budget: _____ Over Budget: _____
Amount Remaining: _____

6. Alternate Option/Costs: _____

7. Routing:

	<u>NAME/TITLE</u>	<u>INITIAL</u>	<u>DATE</u>	<u>CONCURRENCE</u>
a)	_____			
b)	_____			
c)	_____			

8. Staff Recommendation: _____

9. Advisory Board: Approved Disapproved None

10. Manager's Recommendation: Approved Disapproved None

11. Action Taken: _____

**CITY OF BASTROP, TEXAS
MONTHLY FINANCIAL REPORT
AND QUARTERLY INVESTMENT REPORT
FOR PERIOD ENDING JANUARY 31, 2014**



**CITY OF BASTROP
SUMMARY OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2014**

Fiscal year 2014 is 4 month or 33% completed as of January 31, 2014.

- General Fund revenues reflect \$4,148,995 collected or 47.42% of the budgeted revenue received. Expenditures represent \$2,705,728 or 29.49% of the budget spent.
- Water/ Wastewater Fund revenues reflect 31.19% collected or \$1,263,471. Expenditures represent 29.54% spent or \$953,209.
- The Electric Fund revenues reflect 32.59% collected or \$2,268,118. Expenditures represent 31.63% spent or \$2,178,965.
- The Hotel /Motel Fund revenues reflect 32.76% collected or \$764,140. Expenditures represent 37.91% spent or \$892,125.

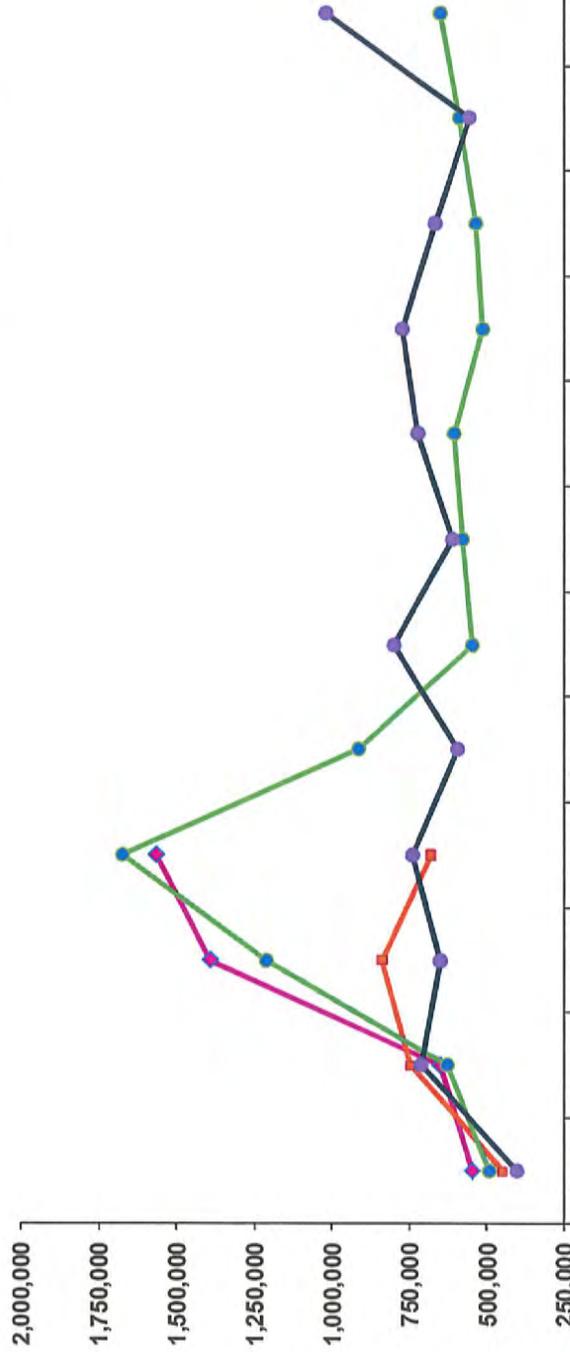
Revenues

	FY 2014 Budget	FY 2014 Actual	% of FY2014 Budget	FY 2014 Budget	FY 2014 Actual	% of FY2014 Budget
General Fund	\$ 8,749,520	\$ 4,148,995	47.42%	\$ 9,175,520	\$ 2,705,728	29.49%
WWW Fund	\$ 4,050,420	\$ 1,263,471	31.19%	\$ 3,226,624	\$ 953,209	29.54%
Electric Fund	\$ 6,960,000	\$ 2,268,118	32.59%	\$ 6,888,600	\$ 2,178,965	31.63%
Hotel Motel Fund	\$ 2,332,520	\$ 764,140	32.76%	\$ 2,353,010	\$ 892,125	37.91%

Expenditures

GENERAL FUND REVENUE & EXPENDITURES AS OF JANUARY 31, 2014

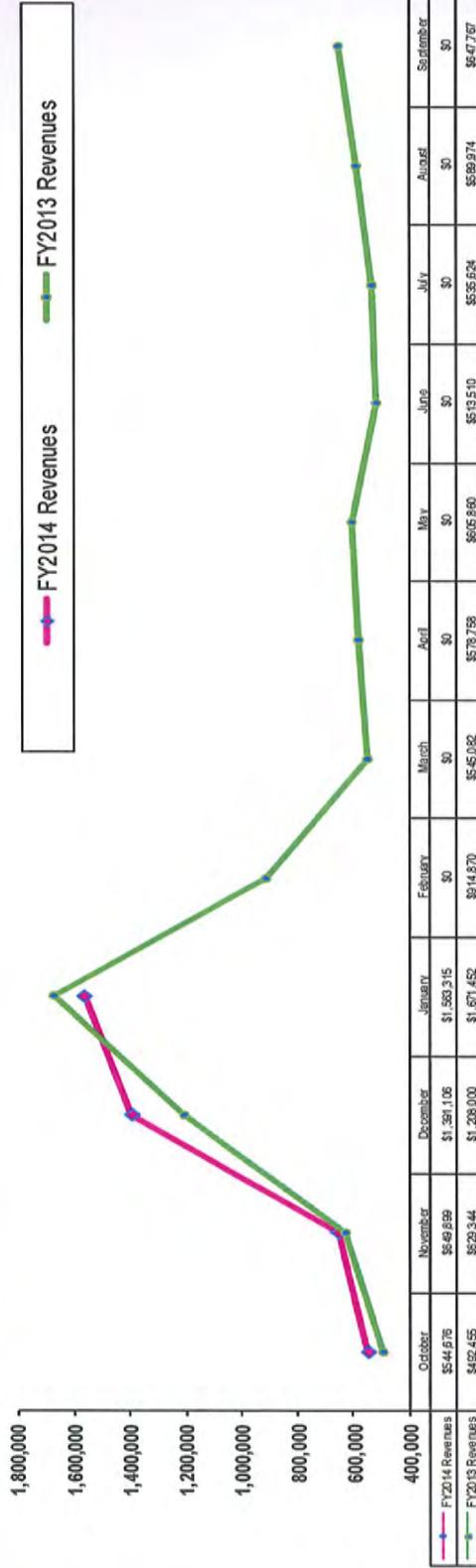
- Revenues will increase in December, January, and February due to collection of the Ad Valorem Taxes.



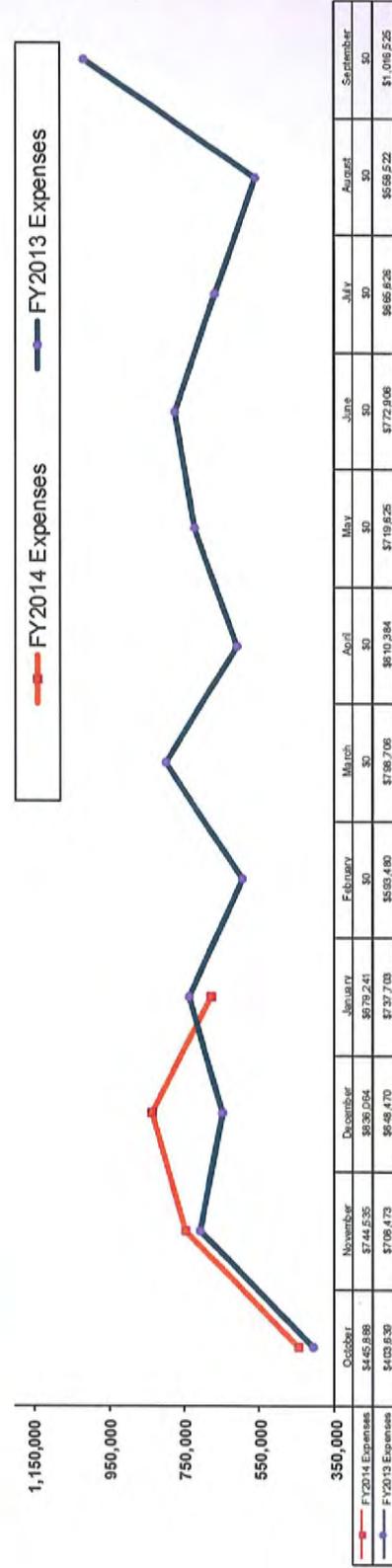
	October	November	December	January	February	March	April	May	June	July	August	September
FY2014 Revenues	\$544,676	\$649,899	\$1,391,106	\$1,563,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY2014 Expenses	\$445,888	\$744,535	\$896,064	\$679,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY2013 Revenues	\$492,455	\$629,344	\$1,208,000	\$1,671,452	\$914,870	\$545,082	\$578,758	\$605,860	\$513,510	\$535,624	\$589,974	\$647,767
FY2013 Expenses	\$403,639	\$708,473	\$646,470	\$737,703	\$593,480	\$798,706	\$610,384	\$719,625	\$772,906	\$665,626	\$558,522	\$1,016,525

GENERAL FUND REVENUE & EXPENDITURES
AS OF JANUARY 31, 2014

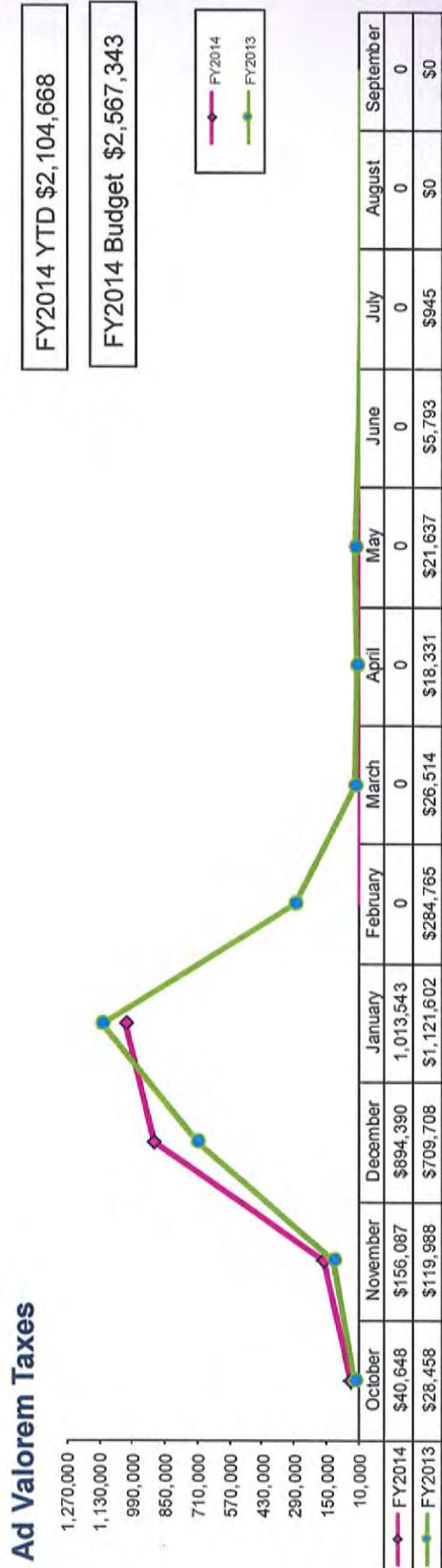
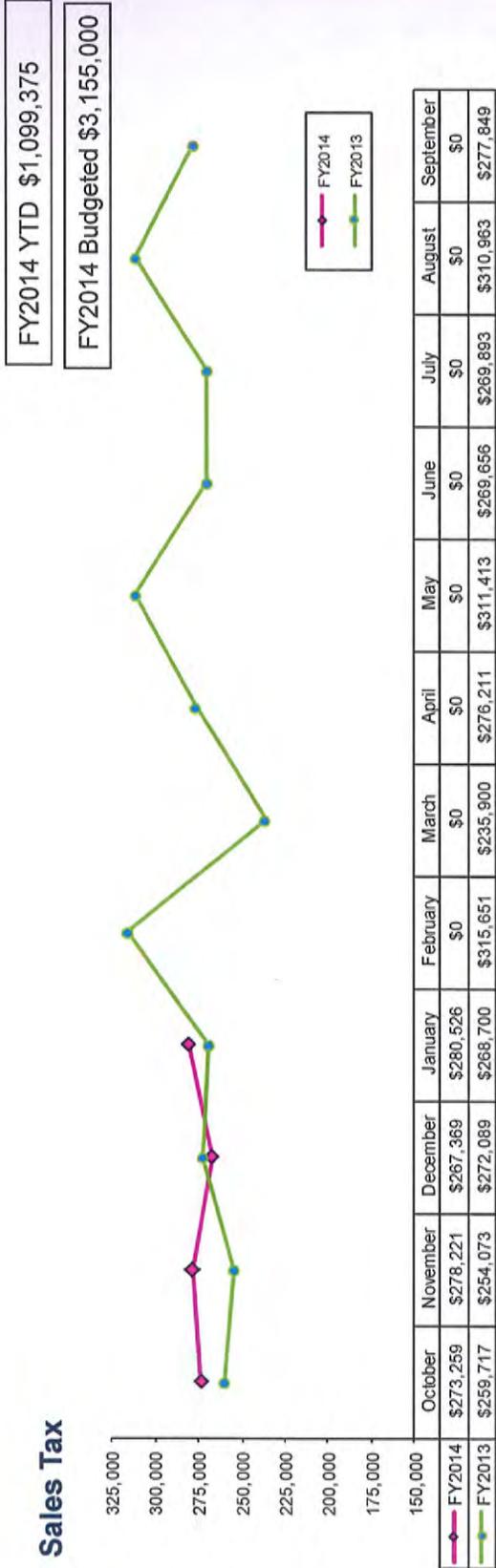
FY 2013 & 2014 Revenues



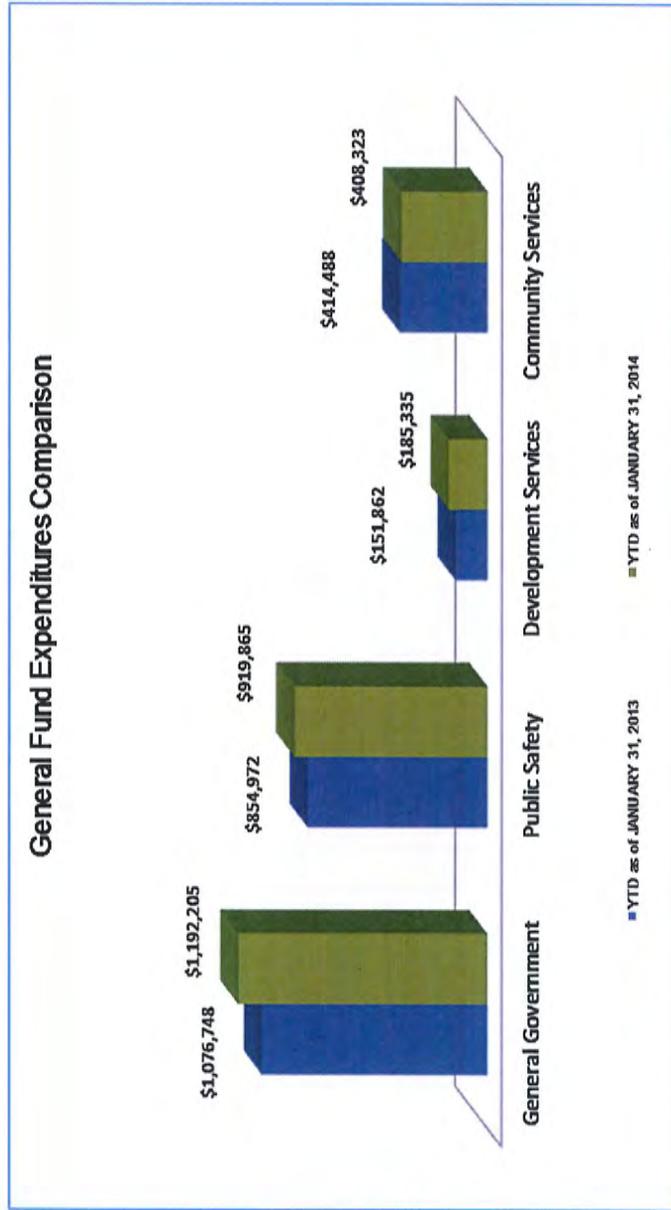
FY 2013 & 2014 Expenditures



**GENERAL FUND REVENUE
AS OF JANUARY 31, 2014**



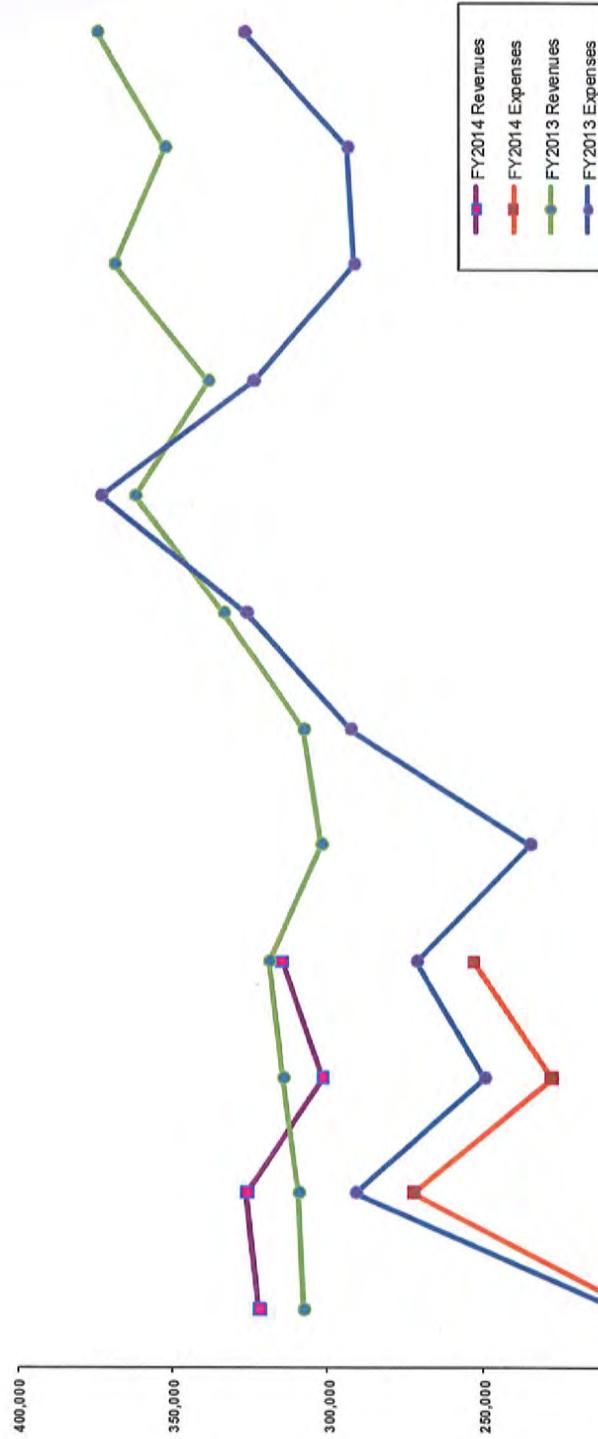
**GENERAL FUND EXPENDITURES
AS OF JANUARY 31, 2014**



- General Government includes Legislative, Organizational, City Manager, City Secretary, Finance, Human Resources, Information Technology, Public Works, and Building Maintenance
- Public Safety includes Police Department, Fire Department, Health, and Municipal Court
- Development Services includes the Planning Department
- Community Services includes Recreation, Parks, and Library

WATER WASTEWATER FUND REVENUE & EXPENDITURES AS OF JANUARY 31, 2014

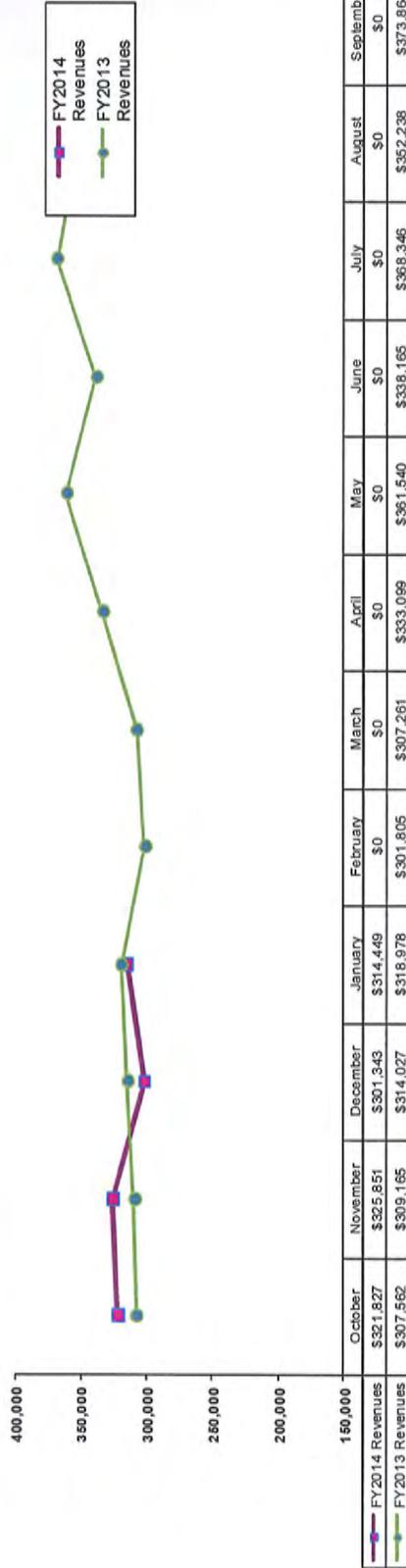
□ Water/ Wastewater Fund Revenues Year-to-date (YTD) as of January 31, 2014 are \$1,263,471 or 31.19% of the year.



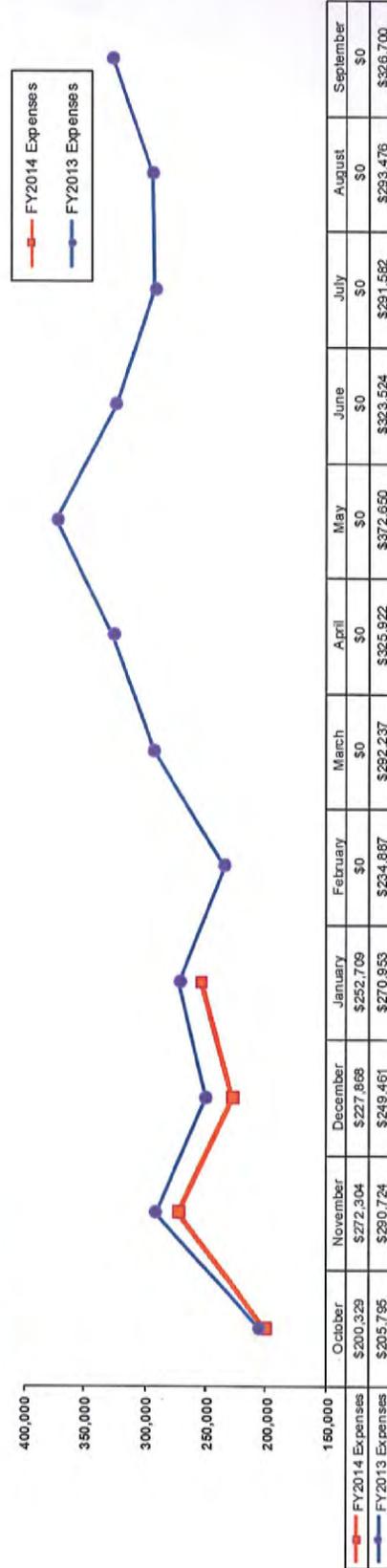
	October	November	December	January	February	March	April	May	June	July	August	September
FY2014 Revenues	\$205,795	\$272,304	\$314,027	\$318,978	\$301,805	\$307,261	\$333,099	\$361,540	\$338,165	\$388,346	\$352,238	\$373,864
FY2014 Expenses	\$205,795	\$272,304	\$314,027	\$318,978	\$234,887	\$292,237	\$325,922	\$372,650	\$323,524	\$291,582	\$293,476	\$326,700
FY2013 Revenues	\$207,562	\$272,304	\$314,027	\$318,978	\$301,805	\$307,261	\$333,099	\$361,540	\$338,165	\$388,346	\$352,238	\$373,864
FY2013 Expenses	\$205,795	\$272,304	\$314,027	\$318,978	\$234,887	\$292,237	\$325,922	\$372,650	\$323,524	\$291,582	\$293,476	\$326,700

WATER WASTEWATER FUND REVENUE & EXPENDITURES AS OF JANUARY 31, 2014

FY 2013 & 2014 Revenues

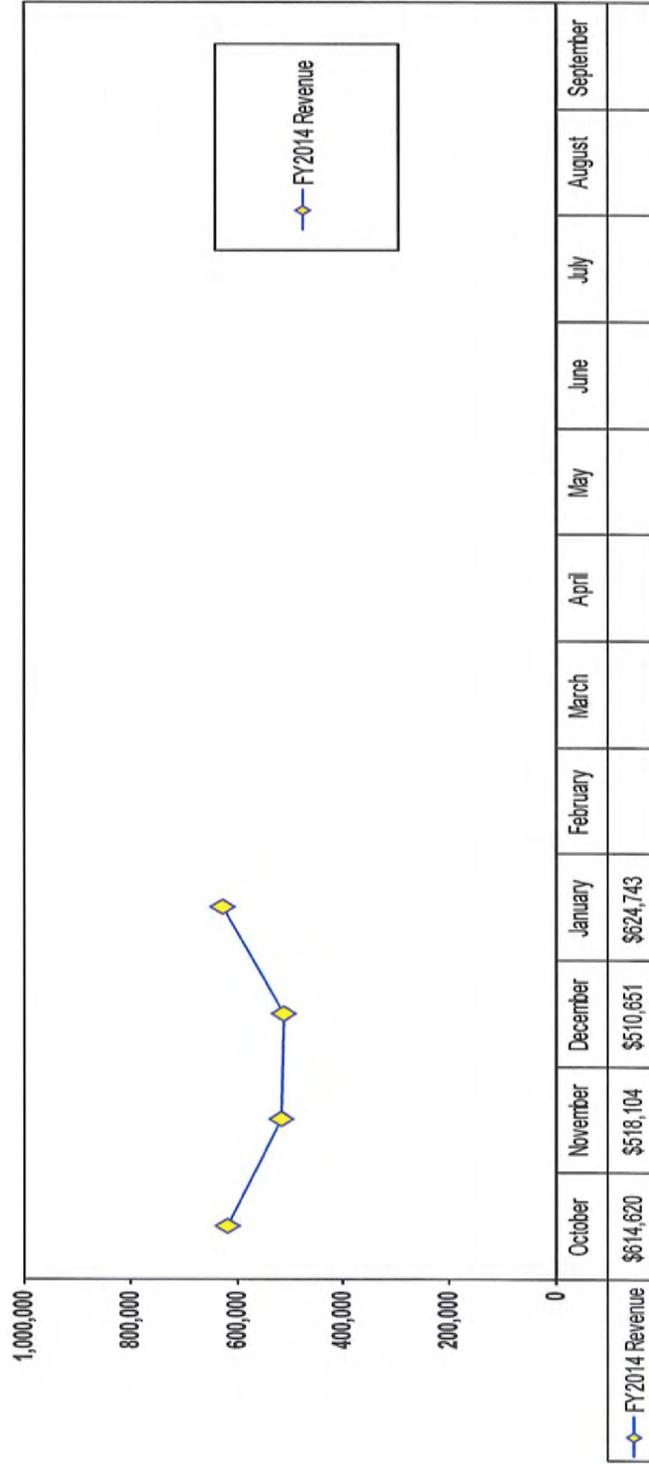


FY 2013 & 2014 Expenditures



**BASTROP POWER AND LIGHT / ELECTRIC FUND REVENUE
AS OF JANUARY 31, 2014**

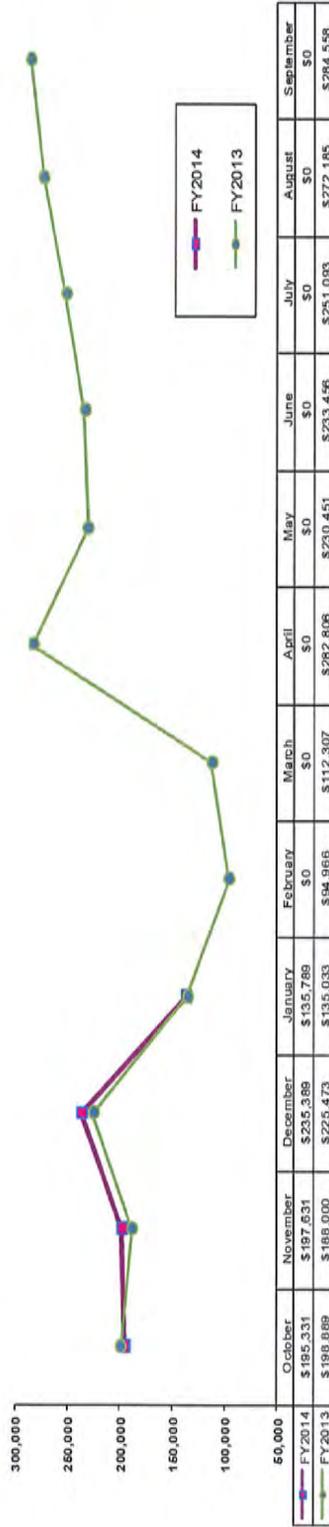
□ Electric Fund Revenues Year-to-date (YTD) as of January 31, 2014 are \$2,268,118 or 32.59% of the FY2014 adopted budget.



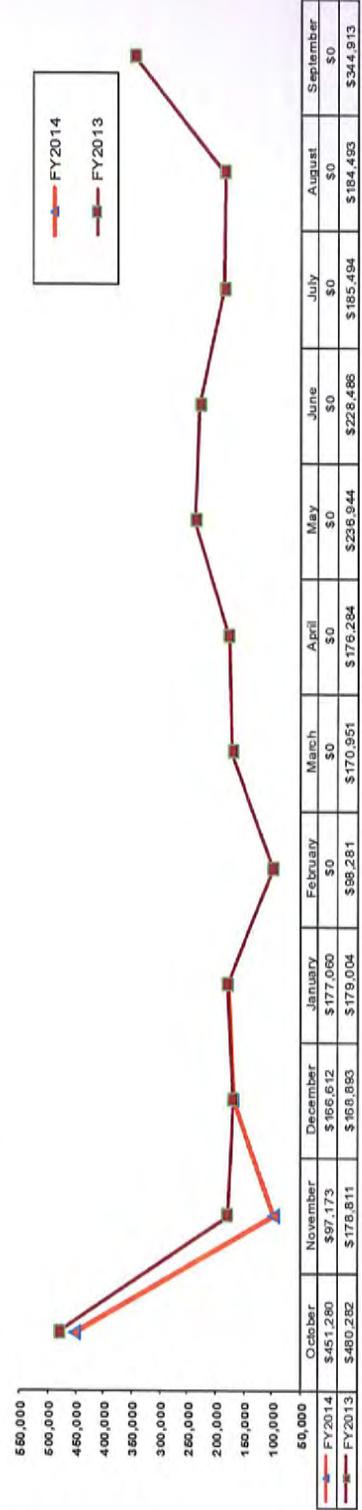
HOTEL MOTEL TAX REVENUE FUND REVENUE AND EXPENDITURES AS OF JANUARY 31, 2014

- Revenues as of January 31, 2014 represent YTD earned revenue of \$764,140. Due to an audit adjustment that accrues our revenue into the period it was earned, the revenue earned in October is an estimate.
- Expenses in October are increased due to the one-time disbursement of funds to Hotel Motel funded organizations.

Hotel / Motel Fund Revenue



Hotel / Motel Fund Expenses



FINANCIAL STATEMENT REPORTS ARE ATTACHED

- General Fund
- Water/Wastewater Utility Fund
- Electric Fund
- Hotel Motel Fund

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

101-GENERAL FUND

REVENUES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>TAXES & PENALTIES</u>						
00-00-4000 BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4001 CURRENT TAXES M&O	1,979,755.24	2,567,343.00	1,013,542.69	2,104,667.94	462,675.06	81.98
00-00-4002 DELINQUENT TAXES M&O	6,461.78	34,265.00	2,939.96	21,059.02	13,205.98	61.46
00-00-4003 PENALTIES & INTEREST M&O	7,374.53	27,412.00	3,025.49	7,242.20	20,169.80	26.42
00-00-4004 FRANCHISE TAX	68,263.30	400,000.00	13,600.77	51,699.30	348,300.70	12.92
00-00-4006 CITY SALES TAX	1,054,578.99	3,155,000.00	280,525.85	1,099,374.63	2,055,625.37	34.85
00-00-4008 OCCUPATION TAX	1,218.00	5,000.00	1,705.95	5,320.95	(320.95)	106.42
00-00-4009 MIXED BEVERAGE TAX	5,704.69	20,000.00	11,079.99	11,079.99	8,920.01	55.40
TOTAL TAXES & PENALTIES	3,123,356.53	6,209,020.00	1,326,420.70	3,300,444.03	2,908,575.97	53.16
<u>LICENSES & PERMITS</u>						
00-00-4020 BUILDING PERMITS	27,652.16	75,000.00	4,601.26	27,819.99	47,180.01	37.09
00-00-4021 ZONING FEES	620.00	3,000.00	300.00	600.00	2,400.00	20.00
00-00-4022 PLATTING FEES	1,370.00	6,000.00	1,595.00	3,495.00	2,505.00	58.25
00-00-4023 SPECIAL EVENT PERMIT FEE	300.00	2,000.00	100.00	500.00	1,500.00	25.00
00-00-4024 ELECTRICAL PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4025 PLUMBING PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4026 MECHANICAL PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4027 OTHER PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4030 LICENSE FEES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LICENSES & PERMITS	29,942.16	86,000.00	6,596.26	32,414.99	53,585.01	37.69
<u>CHARGES FOR SERVICES</u>						
00-00-4040 ANIMAL SERVICE RECEIPTS	45.00	200.00	0.00	140.00	60.00	70.00
00-00-4043 PARKS RECEIPTS	200.00	1,600.00	110.00	300.00	1,300.00	18.75
00-00-4044 PD ACCIDENT REPORTS	909.00	1,800.00	210.00	463.00	1,337.00	25.72
00-00-4045 DRUG DOG VISITS	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4046 SPECIAL EVENTS HOT REIMB	0.00	40,800.00	0.00	0.00	40,800.00	0.00
00-00-4049 TRANSFER STATION RECEIPTS	3,637.25	10,000.00	1,020.02	2,021.02	7,978.98	20.21
TOTAL CHARGES FOR SERVICES	4,791.25	54,400.00	1,340.02	2,924.02	51,475.98	5.38
<u>FINES & FORFEITURES</u>						
00-00-4070 MUNICIPAL COURT FINES	67,800.00	225,000.00	15,064.12	50,590.92	174,409.08	22.48
00-00-4071 BOND FORFEITURE	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4072 SANITATION PENALTIES/RECONNEC	3,266.93	8,000.00	0.00	0.00	8,000.00	0.00
00-00-4076 LIBRARY RECEIPTS	5,034.59	16,000.00	1,243.82	5,057.67	10,942.33	31.61
00-00-4077 SANITATION PROCEEDS	14,166.83	40,000.00	0.00	0.00	40,000.00	0.00
00-00-4078 JUVENILE CASE MANAGER-M/C	2,044.83	5,100.00	343.68	1,564.23	3,535.77	30.67
00-00-4080 TEEN COURT (MC)	620.00	1,000.00	160.02	372.60	627.40	37.26
TOTAL FINES & FORFEITURES	92,933.18	295,100.00	16,811.64	57,585.42	237,514.58	19.51

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

101-GENERAL FUND

REVENUES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
00-00-4540 HUNTERS CROSSING REIMB	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4543 PINEY CREEK SUBDIVISION REIMB	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4544 PERSONAL PROPERTY ACQ DEBT	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4553 FIRE DEPT CALLS - REIMB	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4554 KERR PARK PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4557 FEMA DISASTER RELIEF REIMBURS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	28,381.53	25,000.00	2,731.41	12,914.75	12,085.25	51.66
TRANSFERS-IN						
00-00-4702 TRANSFERS IN - W/WW #202	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4703 TRANSFERS IN - ELECTRIC FUND	204,500.00	613,500.00	51,125.00	204,500.00	409,000.00	33.33
00-00-4706 TRANSFERS IN - BEDC	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4708 TRANS IN - GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4710 TRANS IN - GENERAL CIP #150	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4717 TRANS IN-HOTEL TAX-CIVIC CENT	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4718 TRANSFER-IN SPECIAL PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4725 TRANS IN - TAX NOTE #714	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4726 TRANS IN-C OF O'S 2006 #713	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4731 TRANS IN-LIMITED TAX NOTE #71	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4732 TRANSFER IN - BOND #709	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4736 TRANSFER IN -LIBRARY BOARD 50	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS-IN	204,500.00	613,500.00	51,125.00	204,500.00	409,000.00	33.33
** TOTAL REVENUE **	4,001,251.06	8,749,520.00	1,563,314.50	4,148,994.61	4,600,525.39	47.42

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENT</u>						
<u>00-NON-PROGRAM</u>						
TOTAL 00-NON-PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00
<u>LEGISLATIVE</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	1,665.84	5,970.00	522.52	2,024.55	3,945.45	33.91
SUPPLIES & MATERIALS	1,250.66	4,900.00	0.00	237.32	4,662.68	4.84
MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
OCCUPANCY	2,024.72	8,000.00	1,388.36	3,149.05	4,850.95	39.36
CONTRACTUAL SERVICES	764.00	1,800.00	135.00	380.00	1,420.00	21.11
OTHER CHARGES	2,608.13	16,040.00	(1,000.00)	2,632.94	13,407.06	16.41
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-NON-PROGRAM	8,313.35	36,710.00	1,045.88	8,423.86	28,286.14	22.95
TOTAL LEGISLATIVE	8,313.35	36,710.00	1,045.88	8,423.86	28,286.14	22.95
<u>ORGANIZATIONAL</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	32,143.83	140,000.00	13,361.78	49,301.04	90,698.96	35.22
SUPPLIES & MATERIALS	4,426.25	14,790.00	1,378.76	4,354.24	10,435.76	29.44
MAINTENANCE & REPAIRS	1,955.13	8,660.00	295.12	1,250.48	7,409.52	14.44
OCCUPANCY	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES	194,675.09	442,070.00	49,122.70	162,724.38	279,345.62	36.81
OTHER CHARGES	65,814.00	398,820.00	1,286.88	90,090.50	308,729.50	22.59
CONTINGENCY	0.00	318,500.00	0.00	0.00	318,500.00	0.00
CAPITAL OUTLAY	0.00	22,500.00	0.00	22,500.00	0.00	100.00
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-NON-PROGRAM	299,014.30	1,345,340.00	65,445.24	330,220.64	1,015,119.36	24.55
TOTAL ORGANIZATIONAL	299,014.30	1,345,340.00	65,445.24	330,220.64	1,015,119.36	24.55
<u>CITY MANAGER</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	87,257.83	284,100.00	25,486.61	98,763.69	185,336.31	34.76
SUPPLIES & MATERIALS	2,119.65	5,060.00	516.00	3,093.42	1,966.58	61.13
MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
OCCUPANCY	2,173.74	8,760.00	1,000.49	2,988.20	5,771.80	34.11
CONTRACTUAL SERVICES	113.79	350.00	0.00	87.50	262.50	25.00
OTHER CHARGES	4,857.52	10,630.00	1,489.37	7,413.43	3,216.57	69.74
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-NON-PROGRAM	96,522.53	308,900.00	28,492.47	112,346.24	196,553.76	36.37
TOTAL CITY MANAGER	96,522.53	308,900.00	28,492.47	112,346.24	196,553.76	36.37

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CITY SECRETARY</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	22,305.43	62,060.00	5,925.34	22,464.12	39,595.88	36.20
SUPPLIES & MATERIALS	422.20	1,290.00	24.78	505.48	784.52	39.18
MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
OCCUPANCY	322.50	2,070.00	289.70	755.79	1,314.21	36.51
CONTRACTUAL SERVICES	581.45	5,100.00	0.00	0.00	5,100.00	0.00
OTHER CHARGES	6,233.17	34,580.00	245.43	7,214.56	27,365.44	20.86
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-NON-PROGRAM	<u>29,864.75</u>	<u>105,100.00</u>	<u>6,485.25</u>	<u>30,939.95</u>	<u>74,160.05</u>	<u>29.44</u>
TOTAL CITY SECRETARY	29,864.75	105,100.00	6,485.25	30,939.95	74,160.05	29.44
<u>FINANCE</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	92,215.78	317,810.00	23,807.45	94,863.21	222,946.79	29.85
SUPPLIES & MATERIALS	1,362.38	9,810.00	661.11	2,201.07	7,608.93	22.44
MAINTENANCE & REPAIRS	17,570.47	38,000.00	15,633.84	17,485.59	20,514.41	46.01
OCCUPANCY	1,663.53	7,250.00	1,143.65	2,618.30	4,631.70	36.11
CONTRACTUAL SERVICES	17,242.56	49,350.00	0.00	14,998.00	34,352.00	30.39
OTHER CHARGES	2,549.24	12,150.00	39.20	2,008.12	10,141.88	16.53
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-NON-PROGRAM	<u>132,603.96</u>	<u>434,370.00</u>	<u>41,285.25</u>	<u>134,174.29</u>	<u>300,195.71</u>	<u>30.89</u>
<u>METER SERVICE</u>						
PERSONNEL SERVICES	99,802.02	329,050.00	26,555.59	108,052.76	220,997.24	32.84
SUPPLIES & MATERIALS	7,676.31	32,950.00	2,572.35	10,480.43	22,469.57	31.81
MAINTENANCE & REPAIRS	123.46	9,500.00	2,247.87	2,367.31	7,132.69	24.92
OCCUPANCY	2,718.88	13,620.00	1,177.57	3,367.98	10,252.02	24.73
CONTRACTUAL SERVICES	2,958.84	17,100.00	613.90	4,220.52	12,879.48	24.68
OTHER CHARGES	311.38	6,580.00	650.00	800.75	5,779.25	12.17
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL METER SERVICE	<u>113,590.89</u>	<u>408,800.00</u>	<u>33,817.28</u>	<u>129,289.75</u>	<u>279,510.25</u>	<u>31.63</u>
TOTAL FINANCE	246,194.85	843,170.00	75,102.53	263,464.04	579,705.96	31.25
<u>HUMAN RESOURCE</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	28,274.32	93,770.00	7,280.79	29,559.54	64,210.46	31.52
SUPPLIES & MATERIALS	183.20	2,275.00	22.04	169.67	2,105.33	7.46
MAINTENANCE & REPAIRS	0.00	1,500.00	0.00	0.00	1,500.00	0.00
OCCUPANCY	778.13	3,445.00	384.31	1,131.38	2,313.62	32.84
CONTRACTUAL SERVICES	39.58	325.00	0.00	2.00	323.00	0.62
OTHER CHARGES	7,099.60	13,685.00	918.89	7,561.98	6,123.02	55.26
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-NON-PROGRAM	<u>36,374.83</u>	<u>115,000.00</u>	<u>8,606.03</u>	<u>38,424.57</u>	<u>76,575.43</u>	<u>33.41</u>

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL HUMAN RESOURCE	36,374.83	115,000.00	8,606.03	38,424.57	76,575.43	33.41
<u>INFORMATION TECHNOLOGY</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	26,961.41	88,270.00	8,018.50	31,993.53	56,276.47	36.25
SUPPLIES & MATERIALS	1,654.27	4,932.00	2,305.70	4,321.16	610.84	87.61
MAINTENANCE & REPAIRS	7,896.31	21,000.00	899.47	11,136.31	9,863.69	53.03
OCCUPANCY	1,623.42	8,000.00	368.30	1,821.54	6,178.46	22.77
CONTRACTUAL SERVICES	5,622.41	18,850.00	3,000.00	3,645.00	15,205.00	19.34
OTHER CHARGES	1,084.91	3,900.00	234.92	590.87	3,309.13	15.15
CAPITAL OUTLAY	0.00	40,768.00	0.00	0.00	40,768.00	0.00
TOTAL 00-NON-PROGRAM	44,842.73	185,720.00	14,826.89	53,508.41	132,211.59	28.81
TOTAL INFORMATION TECHNOLOGY	44,842.73	185,720.00	14,826.89	53,508.41	132,211.59	28.81
<u>POLICE</u>						
<u>ADMINISTRATION</u>						
PERSONNEL SERVICES	104,720.00	345,464.00	25,841.77	82,371.52	263,092.48	23.84
SUPPLIES & MATERIALS	11,947.01	24,710.00	3,831.05	8,871.87	15,838.13	35.90
MAINTENANCE & REPAIRS	1,689.04	28,070.00	661.04	2,178.53	25,891.47	7.76
OCCUPANCY	21,335.94	50,020.00	6,927.61	19,158.62	30,861.38	38.30
CONTRACTUAL SERVICES	48,233.95	195,970.00	2,117.06	49,353.01	146,616.99	25.18
OTHER CHARGES	10,251.45	33,185.00	1,589.39	6,809.09	26,375.91	20.52
CAPITAL OUTLAY	0.00	62,470.00	0.00	58,970.00	3,500.00	94.40
TOTAL ADMINISTRATION	198,177.39	739,889.00	40,967.92	227,712.64	512,176.36	30.78
<u>CODE ENFORCEMENT</u>						
PERSONNEL SERVICES	14,922.52	48,056.00	3,792.11	15,335.97	32,720.03	31.91
SUPPLIES & MATERIALS	135.49	3,000.00	107.92	729.82	2,270.18	24.33
MAINTENANCE & REPAIRS	0.00	300.00	38.99	38.99	261.01	13.00
OCCUPANCY	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES	380.00	900.00	0.00	0.00	900.00	0.00
OTHER CHARGES	32.34	5,750.00	0.00	6.96	5,743.04	0.12
TOTAL CODE ENFORCEMENT	15,470.35	58,006.00	3,939.02	16,111.74	41,894.26	27.78
<u>EMERGENCY MANAGEMENT</u>						
SUPPLIES & MATERIALS	0.00	800.00	0.00	0.00	800.00	0.00
MAINTENANCE & REPAIRS	0.00	2,500.00	0.00	0.00	2,500.00	0.00
OCCUPANCY	0.00	0.00	0.00	0.00	0.00	0.00
OTHER CHARGES	0.00	2,000.00	0.00	0.00	2,000.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EMERGENCY MANAGEMENT	0.00	5,300.00	0.00	0.00	5,300.00	0.00

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>POLICE-CID</u>						
PERSONNEL SERVICES	50,636.61	230,660.00	13,733.21	53,384.67	177,275.33	23.14
SUPPLIES & MATERIALS	1,076.44	3,350.00	91.64	411.72	2,938.28	12.29
MAINTENANCE & REPAIRS	0.00	1,460.00	50.10	89.34	1,370.66	6.12
OCCUPANCY	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES	815.27	3,500.00	0.00	1,796.26	1,703.74	51.32
OTHER CHARGES	210.00	6,120.00	0.00	0.00	6,120.00	0.00
CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL POLICE-CID	52,738.32	245,090.00	13,874.95	55,681.99	189,408.01	22.72
<u>POLICE-PATROL</u>						
PERSONNEL SERVICES	329,219.91	1,093,470.00	90,923.10	362,897.40	730,572.60	33.19
SUPPLIES & MATERIALS	16,483.60	68,140.00	4,869.48	19,807.32	48,332.68	29.07
MAINTENANCE & REPAIRS	10,113.22	17,900.00	1,630.78	6,457.76	11,442.24	36.08
OCCUPANCY	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES	3,710.48	12,000.00	240.84	1,042.00	10,958.00	8.68
OTHER CHARGES	5,036.07	10,200.00	297.95	1,779.02	8,420.98	17.44
CAPITAL OUTLAY	<u>0.00</u>	<u>115,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>115,000.00</u>	<u>0.00</u>
TOTAL POLICE-PATROL	364,563.28	1,316,710.00	97,962.15	391,983.50	924,726.50	29.77
<u>ANIMAL SERVICES</u>						
PERSONNEL SERVICES	9,944.16	39,130.00	3,371.00	13,230.82	25,899.18	33.81
SUPPLIES & MATERIALS	372.43	7,450.00	616.79	1,297.16	6,152.84	17.41
MAINTENANCE & REPAIRS	38.99	2,150.00	441.85	480.84	1,669.16	22.36
OCCUPANCY	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES	0.00	2,175.00	0.00	160.43	2,014.57	7.38
OTHER CHARGES	0.00	13,800.00	1,000.00	3,000.00	10,800.00	21.74
CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ANIMAL SERVICES	<u>10,355.58</u>	<u>64,705.00</u>	<u>5,429.64</u>	<u>18,169.25</u>	<u>46,535.75</u>	<u>28.08</u>
TOTAL POLICE	641,304.92	2,429,700.00	162,173.68	709,659.12	1,720,040.88	29.21
<u>FIRE-VOLUNTEER</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	3,099.52	15,000.00	611.64	1,394.08	13,605.92	9.29
SUPPLIES & MATERIALS	12,122.49	57,914.00	2,277.70	12,222.70	45,691.30	21.10
MAINTENANCE & REPAIRS	13,574.63	45,811.00	788.24	6,286.03	39,524.97	13.72
OCCUPANCY	17,943.48	43,650.00	14,229.49	20,845.47	22,804.53	47.76
CONTRACTUAL SERVICES	23,084.52	24,000.00	11,119.00	23,049.11	950.89	96.04
OTHER CHARGES	10,810.22	26,825.00	2,073.74	7,318.81	19,506.19	27.28
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 00-NON-PROGRAM	<u>80,634.86</u>	<u>213,200.00</u>	<u>31,099.81</u>	<u>71,116.20</u>	<u>142,083.80</u>	<u>33.36</u>
TOTAL FIRE-VOLUNTEER	80,634.86	213,200.00	31,099.81	71,116.20	142,083.80	33.36

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>MUNICIPAL COURT</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	87,047.47	289,720.00	22,259.54	92,157.94	197,562.06	31.81
SUPPLIES & MATERIALS	3,730.72	10,500.00	935.98	2,824.50	7,675.50	26.90
MAINTENANCE & REPAIRS	12,028.79	15,950.00	0.00	12,549.90	3,400.10	78.68
OCCUPANCY	2,753.90	10,310.00	1,693.14	3,761.18	6,548.82	36.48
CONTRACTUAL SERVICES	6,696.06	27,850.00	1,593.04	6,444.72	21,405.28	23.14
OTHER CHARGES	3,018.63	7,300.00	(548.41)	3,595.86	3,704.14	49.26
CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 00-NON-PROGRAM	<u>115,275.57</u>	<u>361,630.00</u>	<u>25,933.29</u>	<u>121,334.10</u>	<u>240,295.90</u>	<u>33.55</u>
TOTAL MUNICIPAL COURT	115,275.57	361,630.00	25,933.29	121,334.10	240,295.90	33.55
<u>PLANNING & DEVELOPMENT</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	103,242.72	435,470.00	34,181.27	138,209.11	297,260.89	31.74
SUPPLIES & MATERIALS	1,307.49	16,270.00	2,560.85	5,870.02	10,399.98	36.08
MAINTENANCE & REPAIRS	62.04	1,500.00	14.50	14.50	1,485.50	0.97
OCCUPANCY	2,070.27	11,810.00	1,391.64	3,484.94	8,325.06	29.51
CONTRACTUAL SERVICES	19,551.98	137,150.00	938.50	11,438.06	125,711.94	8.34
OTHER CHARGES	25,627.00	47,600.00	20,626.25	26,317.62	21,282.38	55.29
CAPITAL OUTLAY	<u>0.00</u>	<u>7,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,000.00</u>	<u>0.00</u>
TOTAL 00-NON-PROGRAM	<u>151,861.50</u>	<u>656,800.00</u>	<u>59,713.01</u>	<u>185,334.25</u>	<u>471,465.75</u>	<u>28.22</u>
TOTAL PLANNING & DEVELOPMENT	151,861.50	656,800.00	59,713.01	185,334.25	471,465.75	28.22
<u>HEALTH</u>						
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES	<u>17,756.49</u>	<u>71,050.00</u>	<u>0.00</u>	<u>17,756.49</u>	<u>53,293.51</u>	<u>24.99</u>
TOTAL 00-NON-PROGRAM	<u>17,756.49</u>	<u>71,050.00</u>	<u>0.00</u>	<u>17,756.49</u>	<u>53,293.51</u>	<u>24.99</u>
TOTAL HEALTH	17,756.49	71,050.00	0.00	17,756.49	53,293.51	24.99
<u>PUBLIC WORKS</u>						
<u>ADMINISTRATION</u>						
PERSONNEL SERVICES	186,157.93	594,700.00	52,919.14	208,533.18	386,166.82	35.07
SUPPLIES & MATERIALS	24,656.68	80,800.00	4,118.07	21,909.51	58,890.49	27.12
MAINTENANCE & REPAIRS	17,159.62	66,000.00	260.56	15,756.14	50,243.86	23.87
OCCUPANCY	4,374.42	14,010.00	1,542.98	4,632.55	9,377.45	33.07
CONTRACTUAL SERVICES	12,438.09	34,050.00	1,442.66	5,545.64	28,504.36	16.29
OTHER CHARGES	19,201.69	70,150.00	6,731.02	22,504.45	47,645.55	32.08
CAPITAL OUTLAY	<u>0.00</u>	<u>68,700.00</u>	<u>0.00</u>	<u>23,677.80</u>	<u>45,022.20</u>	<u>34.47</u>
TOTAL ADMINISTRATION	<u>263,988.43</u>	<u>928,410.00</u>	<u>67,014.43</u>	<u>302,559.27</u>	<u>625,850.73</u>	<u>32.59</u>

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CONSTRUCTION MANAGER</u>						
PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
OCCUPANCY	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONSTRUCTION MANAGER	0.00	0.00	0.00	0.00	0.00	0.00
<u>RECREATION</u>						
PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
OCCUPANCY	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES	0.00	39,500.00	9,875.00	9,875.00	29,625.00	25.00
OTHER CHARGES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECREATION	0.00	39,500.00	9,875.00	9,875.00	29,625.00	25.00
<u>PARKS</u>						
PERSONNEL SERVICES	159,249.65	519,810.00	37,051.21	146,396.29	373,413.71	28.16
SUPPLIES & MATERIALS	12,804.44	42,370.00	4,501.72	10,812.81	31,557.19	25.52
MAINTENANCE & REPAIRS	17,488.96	41,550.00	1,369.68	12,410.62	29,139.38	29.87
OCCUPANCY	21,278.15	62,740.00	4,148.71	14,755.55	47,984.45	23.52
CONTRACTUAL SERVICES	3,472.57	12,880.00	788.90	2,926.08	9,953.92	22.72
OTHER CHARGES	2,155.88	9,550.00	636.00	2,518.26	7,031.74	26.37
CAPITAL OUTLAY	<u>0.00</u>	<u>16,000.00</u>	<u>13,188.40</u>	<u>13,188.40</u>	<u>2,811.60</u>	<u>82.43</u>
TOTAL PARKS	216,449.65	704,900.00	61,684.62	203,008.01	501,891.99	28.80
<u>BUILDING MAINTENANCE</u>						
PERSONNEL SERVICES	49,020.87	154,328.00	10,478.32	48,670.32	105,657.68	31.54
SUPPLIES & MATERIALS	1,586.05	9,100.00	374.82	1,524.68	7,575.32	16.75
MAINTENANCE & REPAIRS	28.85	3,500.00	0.00	1,123.33	2,376.67	32.10
OCCUPANCY	98.73	472.00	30.13	107.81	364.19	22.84
CONTRACTUAL SERVICES	897.56	1,690.00	0.00	799.84	890.16	47.33
OTHER CHARGES	0.00	110.00	92.58	92.58	17.42	84.16
CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL BUILDING MAINTENANCE	<u>51,632.06</u>	<u>169,200.00</u>	<u>10,975.85</u>	<u>52,318.56</u>	<u>116,881.44</u>	<u>30.92</u>
TOTAL PUBLIC WORKS	532,070.14	1,842,010.00	149,549.90	567,760.84	1,274,249.16	30.82

LIBRARY

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>00-NON-PROGRAM</u>						
PERSONNEL SERVICES	152,605.07	508,650.00	36,890.82	143,053.68	365,596.32	28.12
SUPPLIES & MATERIALS	19,452.08	69,105.00	4,074.43	21,918.49	47,186.51	31.72
MAINTENANCE & REPAIRS	3,594.42	14,000.00	3,464.36	7,087.95	6,912.05	50.63
OCCUPANCY	9,143.30	37,380.00	3,483.51	11,291.51	26,088.49	30.21
CONTRACTUAL SERVICES	10,248.80	19,920.00	1,763.00	9,288.30	10,631.70	46.63
OTHER CHARGES	2,995.51	12,135.00	1,090.86	2,799.62	9,335.38	23.07
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-NON-PROGRAM	<u>198,039.18</u>	<u>661,190.00</u>	<u>50,766.98</u>	<u>195,439.55</u>	<u>465,750.45</u>	<u>29.56</u>
TOTAL LIBRARY	198,039.18	661,190.00	50,766.98	195,439.55	465,750.45	29.56
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*** TOTAL EXPENSES ***	2,498,070.00	9,175,520.00	679,240.96	2,705,728.26	6,469,791.74	29.49
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REVENUES OVER/ (UNDER) EXPENDITURES	1,503,181.06	(426,000.00)	884,073.54	1,443,266.35	(1,869,266.35)	338.79-

*** END OF REPORT ***

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

202-WATER/WASTEWATER FUND

REVENUES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CHARGES FOR SERVICES</u>						
00-00-4046 SPECIAL EVENTS HOT REIMB	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
<u>WATER REVENUES</u>						
00-00-4101 WATER SALES-RESIDENTIAL	368,024.28	1,255,000.00	92,705.48	374,894.32	880,105.68	29.87
00-00-4102 WATER SALES-COMMERCIAL	330,608.47	1,041,300.00	80,502.51	328,173.37	713,126.63	31.52
00-00-4103 WATER SALES-PUBLIC AUTH	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4150 PENALTIES	10,414.63	30,000.00	3,180.96	11,097.13	18,902.87	36.99
00-00-4152 WATER TAPPING FEES	3,925.00	1,000.00	400.00	3,825.00	(2,825.00)	382.50
00-00-4154 WATER SERVICE FEES	4,120.15	26,000.00	2,127.50	8,628.00	17,372.00	33.18
00-00-4155 SANITATION REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4156 OTHER	0.00	100.00	0.00	0.00	100.00	0.00
00-00-4161 SPECIAL PROJECT REIMB	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WATER REVENUES	717,092.53	2,353,400.00	178,916.45	726,617.82	1,626,782.18	30.88
<u>WASTEWATER REVENUES</u>						
00-00-4201 WASTEWATER SALES-RESIDENTIAL	260,195.53	838,380.00	67,480.63	271,634.10	566,745.90	32.40
00-00-4202 WASTEWATER SALES-COMMERCIAL	203,165.99	649,340.00	52,530.30	209,248.98	440,091.02	32.22
00-00-4203 WASTEWATER SALES-PUBLIC AUTHO	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4250 PENALTIES	7,107.91	20,000.00	2,046.68	7,201.54	12,798.46	36.01
00-00-4252 SEWER TAPPING FEES	375.00	1,000.00	0.00	375.00	625.00	37.50
00-00-4253 SEPTIC TANK DUMP FEES	31,406.90	100,000.00	4,953.66	15,558.89	84,441.11	15.56
00-00-4256 OTHER	0.00	100.00	0.00	0.00	100.00	0.00
TOTAL WASTEWATER REVENUES	502,251.33	1,608,820.00	127,011.27	504,018.51	1,104,801.49	31.33
<u>INTEREST INCOME</u>						
00-00-4400 INTEREST RECEIPTS	1,513.85	4,200.00	371.11	1,215.45	2,984.55	28.94
00-00-4401 INTEREST RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST INCOME	1,513.85	4,200.00	371.11	1,215.45	2,984.55	28.94
<u>MISCELLANEOUS</u>						
00-00-4501 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4505 SANITATION REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4506 SANITATION PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4512 SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4519 BACKFLOW TESTING COST	2,100.00	3,000.00	0.00	0.00	3,000.00	0.00
00-00-4522 WORKER'S COMPENSATION REIMB	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4528 CONSERVATION PROGRAM	10.00	0.00	0.00	0.00	0.00	0.00
00-00-4544 PERSONAL PROPERTY ACQ DEBT	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4545 REGULATORY FEES	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4546 SPECIAL PROJECT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4547 BY THE WAY CAMPGROUND	6,713.25	15,000.00	2,133.29	8,014.89	6,985.11	53.43
00-00-4548 LCRA/WCID	20,050.62	66,000.00	6,017.25	23,603.95	42,396.05	35.76
00-00-4549 DON STEWART/VICTORIA BANK REI	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	28,873.87	84,000.00	8,150.54	31,618.84	52,381.16	37.64

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

202-WATER/WASTEWATER FUND

REVENUES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>TRANSFERS-IN</u>						
00-00-4702 TRANS IN-DEBT SRV FUND	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4707 TRANSERS IN - W/WW CIP 250	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4708 TRANS IN - GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4731 TRANS IN-LIMITED TAX NOTE #71	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4733 TRANSFERS IN - DEBT SERV 120	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4734 TRANS IN - ACCELERATION #304	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4735 TRANS IN FUND #722	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS-IN	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER SOURCES</u>						
00-00-4805 GAIN/LOSS FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
00-00-4810 INSURANCE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
** TOTAL REVENUE **	1,249,731.58	4,050,420.00	314,449.37	1,263,470.62	2,786,949.38	31.19

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

202-WATER/WASTEWATER FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENT</u>						
<u>00-NON-PROGRAM</u>						
TOTAL 00-NON-PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00
<u>WATER/WASTEWATER DEPT.</u>						
<u>ADMINISTRATION</u>						
PERSONNEL SERVICES	242,586.65	819,670.00	63,519.94	211,939.09	607,730.91	25.86
SUPPLIES & MATERIALS	14,730.47	47,210.00	2,639.31	11,752.91	35,457.09	24.89
MAINTENANCE & REPAIRS	5,876.75	21,630.00	374.32	3,512.33	18,117.67	16.24
OCCUPANCY	6,374.95	23,470.00	3,170.03	7,642.00	15,828.00	32.56
CONTRACTUAL SERVICES	214,210.88	652,870.00	54,871.90	240,707.37	412,162.63	36.87
OTHER CHARGES	10,327.04	31,950.00	497.63	5,083.57	26,866.43	15.91
CONTINGENCY	0.00	10,000.00	0.00	0.00	10,000.00	0.00
CAPITAL OUTLAY	19,880.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0.00	657,290.00	54,774.17	219,096.68	438,193.32	33.33
TRANSFERS OUT	251,666.64	171,684.00	14,307.00	57,228.00	114,456.00	33.33
TOTAL ADMINISTRATION	765,653.38	2,435,774.00	194,154.30	756,961.95	1,678,812.05	31.08
<u>W/WW DISTRIBUT/COLLECT</u>						
SUPPLIES & MATERIALS	943.67	6,800.00	207.00	5,096.30	1,703.70	74.95
MAINTENANCE & REPAIRS	55,369.33	130,000.00	7,568.48	15,035.18	114,964.82	11.57
OCCUPANCY	12,712.65	0.00	(7,616.22)	0.00	0.00	0.00
CONTRACTUAL SERVICES	2,533.35	16,967.00	172.25	289.10	16,677.90	1.70
OTHER CHARGES	0.00	1,500.00	208.00	208.00	1,292.00	13.87
CAPITAL OUTLAY	2,569.00	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL W/WW DISTRIBUT/COLLECT	74,128.00	160,267.00	539.51	20,628.58	139,638.42	12.87
<u>WATER PRODUCTION/TREAT</u>						
SUPPLIES & MATERIALS	6,173.87	23,500.00	3,017.43	10,029.01	13,470.99	42.68
MAINTENANCE & REPAIRS	28,439.33	76,000.00	1,950.78	11,418.01	64,581.99	15.02
OCCUPANCY	29,262.53	116,000.00	8,976.59	33,944.03	82,055.97	29.26
CONTRACTUAL SERVICES	28,496.74	96,350.00	14,608.03	34,623.08	61,726.92	35.93
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WATER PRODUCTION/TREAT	92,372.47	311,850.00	28,552.83	90,014.13	221,835.87	28.86
<u>WW TREATMENT PLANT</u>						
SUPPLIES & MATERIALS	6,776.72	29,800.00	3,165.65	7,179.02	22,620.98	24.09
MAINTENANCE & REPAIRS	30,760.49	122,100.00	2,841.55	10,333.50	111,766.50	8.46
OCCUPANCY	28,028.10	117,800.00	20,262.80	47,014.11	70,785.89	39.91
CONTRACTUAL SERVICES	19,214.60	49,033.00	3,192.00	21,078.00	27,955.00	42.99
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WW TREATMENT PLANT	84,779.91	318,733.00	29,462.00	85,604.63	233,128.37	26.86
TOTAL WATER/WASTEWATER DEPT.	1,016,933.76	3,226,624.00	252,708.64	953,209.29	2,273,414.71	29.54

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

202-WATER/WASTEWATER FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
*** TOTAL EXPENSES ***	1,016,933.76	3,226,624.00	252,708.64	953,209.29	2,273,414.71	29.54
REVENUES OVER/ (UNDER) EXPENDITURES	232,797.82	823,796.00	61,740.73	310,261.33	513,534.67	37.66

*** END OF REPORT ***

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

501-HOTEL/MOTEL TAX FUND

REVENUES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>TAXES & PENALTIES</u>						
00-00-4007 MOTEL/HOTEL TAX RECEIPTS	741,066.90	2,329,020.00	135,583.61	763,478.96	1,565,541.04	32.78
TOTAL TAXES & PENALTIES	741,066.90	2,329,020.00	135,583.61	763,478.96	1,565,541.04	32.78
<u>INTEREST INCOME</u>						
00-00-4400 INTEREST EARNED	1,096.06	3,500.00	205.57	660.57	2,839.43	18.87
TOTAL INTEREST INCOME	1,096.06	3,500.00	205.57	660.57	2,839.43	18.87
<u>INTERGOVERNMENTAL</u>						
00-00-4418 TEXAS YES GRANT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00	0.00
<u>MISCELLANEOUS</u>						
00-00-4514 MISCELLANEOUS INCOME	5,231.96	0.00	0.00	0.00	0.00	0.00
00-00-4529 LCRA HISTORICAL VIDEO GRANT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	5,231.96	0.00	0.00	0.00	0.00	0.00
** TOTAL REVENUE **	747,394.92	2,332,520.00	135,789.18	764,139.53	1,568,380.47	32.76

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CITY OF BASTROP

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FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2014

501-HOTEL/MOTEL TAX FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENT</u>						
<u>00-NON-PROGRAM</u>						
TOTAL 00-NON-PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00
<u>HOTEL/MOTEL TAX FUND</u>						
<u>00-NON-PROGRAM</u>						
CONTRACTUAL SERVICES	615,489.03	1,121,440.00	79,886.72	503,431.46	618,008.54	44.89
OTHER CHARGES	0.00	45,000.00	0.00	0.00	45,000.00	0.00
CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	391,500.00	1,186,570.00	97,173.33	388,693.32	797,876.68	32.76
TOTAL 00-NON-PROGRAM	1,006,989.03	2,353,010.00	177,060.05	892,124.78	1,460,885.22	37.91
TOTAL HOTEL/MOTEL TAX FUND	1,006,989.03	2,353,010.00	177,060.05	892,124.78	1,460,885.22	37.91
*** TOTAL EXPENSES ***	1,006,989.03	2,353,010.00	177,060.05	892,124.78	1,460,885.22	37.91
REVENUES OVER/(UNDER) EXPENDITURES	(259,594.11)	(20,490.00)	(41,270.87)	(127,985.25)	107,495.25	624.62

*** END OF REPORT ***

CITY OF BASTROP

AGENDA ITEM: **D-3**

STANDARDIZED AGENDA RECOMMENDATION FORM

CITY COUNCIL

DATE SUBMITTED: February 19, 2014

MEETING DATE: February 25, 2014

1. Agenda Item: CONSIDERATION, DISCUSSION AND POSSIBLE ACTION REGARDING A PRESENTATION BY BYTHE BASTROP ART IN PUBLIC PLACES TASK FORCE REQUESTING CITY COUNCIL APPROVAL OF THEIR "ARTS IN PUBLIC PLACE'S TRANSFORMER CABINET MURAL PROJECT.

2. Party Making Request: Michael H. Talbot

3. Nature of Request: (Brief Overview) Attachments: Yes X No

In the development of the FY-14 budget the Council approved funds for several Bastrop Art in Public Places projects. In accordance with article 5 of the by-laws for the Bastrop Art in Public Places; "All works of Arts to be displayed in the City of Bastrop shall be approved by the City Council". The Bastrop Art in Public Places is ready to move forwarded with their "Transformer Project and seeking Council approval. Attached for Council review are some of the pictures of art the Task Force is proposing to display on the Transformer.

4. Policy Implication: _____

5. Budgeted: _____ Yes _____ No N/A
Bid Amount: _____ Budgeted Amount: _____
Under Budget: _____ Over Budget: _____
Amount Remaining: _____

6. Alternate Option/Costs: _____

7. Routing: NAME/TITLE INITIAL DATE CONCURRENCE
a) _____
b) _____

8. Staff Recommendation: _____

9. Advisory Board: _____ Approved _____ Disapproved _____ None

10. Manager's Recommendation: _____ Approved _____ Disapproved _____ None

11. Action Taken: _____

Mike Talbot

From: KAROL RICE <karolrice@mac.com>
Sent: Tuesday, February 11, 2014 11:41 AM
To: Mike Talbot
Subject: Transformer Mural Winning Designs

Importance: High

Mike,

I am pleased to announce that the judging of the submissions for Bastrop Art in Public Place's Transformer Cabinet Mural Project has been completed. Our posted schedule calls for a formal letter announcing the winners to go out **no later than February 15.**

As you know, at the Sept. budget workshop it was decided that at this stage of our projects we were to submit the selected designs to you for distribution to the Council. I am assuming if we don't hear any protests or objections we are safe to announce the selected designs and notify the artists. **Can we ask the Council members to respond within 48 or 72 hours due to our posted announcement deadline? Also, would you like me to distribute these to the Council (all have e-mails except Willie) as I know how busy your schedule is?**

Below are the selected designs for the first 5 transformers to be painted. I have provided the design for only one side of the transformer in most cases; however, Jeri Moore's design had all four sides taped together to present a 3-D presentation. The only other comment is that the juror's did select two separate designs from one of the artists, so she will be painting two of the transformers.

Please let me hear back from you at your earliest convenience. Thanks!

Karol

Here are the selected designs and artists :

Ginger Baldwin's "Boots, Boots, Boots"



Susan Mitchuka's "Roses on Fence"



Jeri Moore's "Riverwalk" (This is a rough design watercolor)



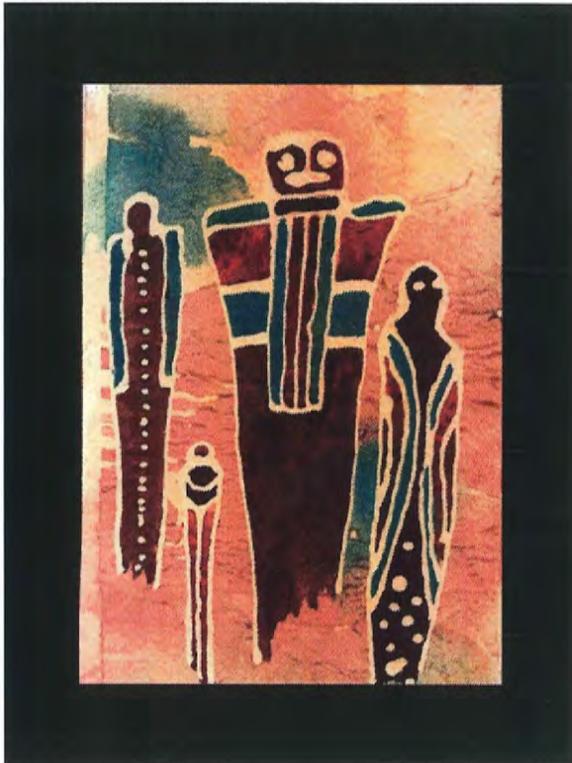
Jeri Moore's finished mural commissioned by Austin's Farmers Market (provided for example of quality of finished work)



Elizabeth Sullivan's "Bastrop Chickens"



Sullivan's "Those Who Came Before"



- Assisting with any other matter necessary and appropriate for the administration of the BAIPP in accord with its mission, vision, and goals.
- Work within the Bastrop community to collaborate with entities on “art projects” that will enhance its citizen’s appreciation and understanding of art.

Article 4.3 Art Selection and Display Standards:

The BAIPP shall give special attention to the following issues, when applicable:

- Appropriateness of the Work of Art to the property on which the Work of Art is to be displayed, taking into consideration the surrounding environment, natural landscape features, and the historical significance/character of the property.
- Appropriateness of the material, textures, colors, and design of the Work of Art to the property and surrounding areas.
- Establishing continuity of the Works of Art displayed in the City through design and placement.
- Providing aesthetic and cultural diversity among the Works of Art to be displayed in the City of Bastrop, through an unbiased selection process, a balanced inventory, and the display of variety of styles, design, and media.

Article 5
PUBLIC ART DISPLAYS

Article 5.1 Displays of Works of Art in Public Places:

Article 5.1a Authority:

All Works of Art to be displayed in the City of Bastrop shall be approved by the City Council, with the assistance of and recommendations from the BAIPP. No final display decisions, alterations or changes to Works of Art shall be made without the oversight and approval of the City Council.

Article 5.1b Location and Selection:

Works of Art recommended by the BAIPP and selected and approved by the City Council may be displayed on public property or by agreement between a private property Owner and the City of Bastrop, on private property that has substantial public exposure to the Bastrop community and its visitors.

CITY COUNCIL

AGENDA ITEM: **D-4**

STANDARDIZED AGENDA RECOMMENDATION FORM

CITY COUNCIL

DATE SUBMITTED: February 19, 2014

MEETING DATE: February 25, 2014

1. Agenda Item: CONSIDERATION, DISCUSSION AND POSSIBLE ACTION REGARDING DIRECTING THE CITY MANAGER OR CREATING A CHARTER REVISION COMMITTEE TO MAKE CERTAIN REVISIONS TO CITY OF BASTROP CITY CHARTER.

2. Party Making Request: Michael H. Talbot

3. Nature of Request: (Brief Overview) Attachments: Yes X No

Please review attached memo.

4. Policy Implication: _____

5. Budgeted: _____ Yes _____ No N/A

Bid Amount: _____

Budgeted Amount: _____

Under Budget: _____

Over Budget: _____

Amount Remaining: _____

6. Alternate Option/Costs: _____

7. Routing: NAME/TITLE INITIAL DATE CONCURRENCE

a) _____

b) _____

c) _____

8. Staff Recommendation: _____

9. Advisory Board: _____ Approved _____ Disapproved _____ None

10. Manager's Recommendation: _____ Approved _____ Disapproved _____ None

11. Action Taken: _____

MEMO

TO: Mayor & City Council

FROM: Michael H. Talbot
City Manager

DATE: February 20, 2014

RE: Charter Revision

At the January 28, 2014 meeting, the City Council passed a Resolution which, in essence, stated; "Prior to the sale of any City utilities, such sale would require approval for the sale by the qualified voters of the City of Bastrop." When this Resolution was brought up for consideration, the Council held considerable discussion as to "how binding" this Resolution was on "future Councils". As discussed at the meeting, while this Council could pass the Resolution, any future Council could just as easily act to rescind the Resolution, by a majority vote of a future Council. The Council directed the City Manager to evaluate the City Charter to ascertain what would be required for the Council to present a Charter amendment, to the City of Bastrop's Charter, to require that prior to the sale of any City utility, such a sale of the utility must be approved by the City's voters. The quick answer is "Likely, **yes - a charter amendment can be done.**" Section 9.01 Regular and Special Elections: "The Council may, by resolution, order special elections. The Council shall fix the hours, place and procedures for holding regular special elections. Elections shall be held in compliance with applicable state election". The key to this section is that "Regular/Special Elections shall be held in compliance with applicable state law." Next, one must go to Section 13.09, entitled "Charter Amendment" of the City of Bastrop's Charter and the first section of Section 13.09 is the portion which empowers the Council to amend the Charter. The first part of Section 13.09 states the following: "Proposed amendments to this Charter shall be framed and submitted to the voters of the City in manner **prescribed by state law. Again the key point a Charter Amendment must conform to state law.** This is a very important point, conforming to state laws means:

- Election Dates: In accordance with "State Law" a municipality in Texas can only hold an election in May or November. The Council could call this

charter amendment election in May, if the Council was able to pass a resolution at the February 28, 2014 City Council meeting calling for the proposed "Charter Amendment" and holding a special election on same. I cannot recommend this approach because amending the "City Charter" is a serious matter and attempting to put together a charter amendment in only two (2) weeks is just too short of a time frame. If the Council is desirous of moving forward with the referenced charter amendment, then I recommend that the "Charter Amendment" election be held on the uniform election date in November, 2014. This will provide adequate time to research and prepare the ballot language for the voters to consider. We need time to research this matter, to ensure that such a Charter requirement would not run afoul of any State Utility Statute, etc. The Secretary of State Office has not posted the "November Election Calendar," at this time. But, based upon the time frames that the City Attorney and I recommended for the 2010 Charter Amendment, I would anticipate the Council would want to be prepared to call such an election in the July – August time frame.

- Publications must be done as per State law, as well.
- There is **NO requirement** that the Council appoints and convenes a Charter Review Committee to prepare this (or any other) proposed charter amendment, but it may, if it desires. But, if it's the desire of the Council to move forward with such an amendment to the Charter, expeditiously, then, the Council need only direct me to take the necessary steps to have a Charter Amendment ready for your consideration in time for it to take place in November, and to provide the Council periodic updates.
- Lastly, state law governs "Charter Amendment Elections". At this point we have not had time to do the research on this issue of whether or not a Home Rule City may regulate the "sale of utilities" in their *Charter*, but we are not aware of any state law that would prohibit the Council from placing this amendment before the voters. Nevertheless,

before we move forward, I believe the City Attorney should be asked to do the research and confirm my position that such an amendment would be a valid "Charter Provision."

CITY OF BASTROP

AGENDA ITEM **D-5**

STANDARDIZED AGENDA RECOMMENDATION FORM

CITY COUNCIL

DATE SUBMITTED: February 21, 2014

MEETING DATE: February 25, 2014

1. Agenda Item: **Connection Bastrop: Interim Report and Key Initiatives**
2. Party Making Request: **Council Member Kay Garcia McAnally**
3. Nature of Request: **(Brief Overview/Update)** Attachments: Yes No
4. Policy Implication: **Provide update on work of the Bastrop City Council Vision Task Force chaired by Council Member Kay Garcia McAnally; The attached material represents the Interim report which contains key initiatives the group would like reviewed by Council; The group is seeking direction from the Council to move forward; this effort is on the City Council's Top 10 Priority List from 2013.**
5. Budgeted: Yes No **N/A AT THIS TIME**

Bid Amount: _____	Budgeted Amount: _____
Under Budget: _____	Over Budget: _____
	Amount Remaining: _____
6. Alternate Option/Costs: _____
7. Routing:

<u>NAME/TITLE</u>	<u>INITIAL</u>	<u>DATE</u>	<u>CONCURRENCE</u>
a) _____			
8. Staff Recommendation:
9. Advisory Board: Approved Disapproved None
10. Manager's Recommendation: Approved Disapproved None
11. Action Taken: _____