



# BASTROP POLICE DEPARTMENT

104 Grady Tuck Lane  
Bastrop, Texas 78602



## 2016 Crash Reports From 95/21 through 95/71= 143 crashes

Crash ID	Agency	At Intersection Flag	Case ID	Crash Total In
14852885	Bastrop Police Department	FALSE	201600041	0
14852899	Bastrop Police Department	TRUE	201600113	0
14854110	Bastrop Police Department	TRUE	201600254	2
14852902	Bastrop Police Department	TRUE	20160053	2
14865398	Bastrop Police Department	TRUE	201600476	0
14876573	Bastrop Police Department	TRUE	201600503	0
14863144	Bastrop Police Department	FALSE	201600521	0
14876588	Bastrop Police Department	FALSE	201600542	1
14871068	Bastrop Police Department	FALSE	201600696	0
14888800	Bastrop Police Department	FALSE	201600900	0
14888287	Bastrop Police Department	FALSE	201601000	0
14888289	Bastrop Police Department	FALSE	201600987	0
14901701	Bastrop Police Department	TRUE	2016009889	0
14902134	Bastrop Police Department	TRUE	201601192	0
14907747	Bastrop Police Department	FALSE	201601244	0
14911696	Bastrop Police Department	TRUE	201601421	0
14924566	Bastrop Police Department	TRUE	201601758	0
14933490	Bastrop Police Department	TRUE	201601821	0
14933618	Bastrop Police Department	TRUE	201601812	0
14968733	Bastrop Police Department	TRUE	201601878	0
14938522	Bastrop Police Department	FALSE	201601889	1
14938516	Bastrop Police Department	FALSE	201601979	1
14938517	Bastrop Police Department	TRUE	201601982	0
14961236	Bastrop Police Department	FALSE	201602083	0
14961243	Bastrop Police Department	TRUE	201602257	0
14961245	Bastrop Police Department	FALSE	201602293	0
14961246	Bastrop Police Department	FALSE	201602343	1
14961260	Bastrop Police Department	TRUE	201602420	1
14961263	Bastrop Police Department	FALSE	201602427	2
14967437	Department Of Public Safety, State Of Texas	FALSE		0
14968741	Bastrop Police Department	TRUE	201602530	0
14972572	Bastrop Police Department	FALSE	201602717	0



14974257	Department Of Public Safety, State Of Texas	FALSE		0
14975317	Bastrop Police Department	FALSE	201602765	0
15002962	Bastrop Police Department	FALSE	201602736	1
14977147	Bastrop Police Department	FALSE	201602789	0
15012670	Bastrop Police Department	FALSE	201603272	0
15012674	Bastrop Police Department	FALSE	201603275	0
15029642	Bastrop Police Department	FALSE	201603698	0
15029648	Bastrop Police Department	FALSE	20160515	1
15033706	Bastrop Police Department	FALSE	201603700	0
15044400	Bastrop Police Department	FALSE	201603876	0
15044403	Bastrop Police Department	TRUE	201604111	0
15044405	Bastrop Police Department	TRUE	20160421	0
15046936	Bastrop Police Department	FALSE	201604176	0
15055223	Bastrop Police Department	TRUE	201604189	0
15056164	Bastrop Police Department	FALSE	201604415	0
15070642	Bastrop Police Department	FALSE	201604476	0
15087047	Bastrop Police Department	FALSE	201604677	2
15084734	Bastrop Police Department	TRUE	201604714	0
15092998	Bastrop Police Department	FALSE	201604833	0
15099394	Bastrop Police Department	FALSE	201604958	0
15105639	Bastrop Police Department	FALSE	201604983	0
15107068	Bastrop Police Department	FALSE	201605115	0
15109742	Bastrop Police Department	FALSE	201605212	1
15136729	Bastrop Police Department	TRUE	201605291	0
15134408	Bastrop Police Department	FALSE	201605540	1
15128440	Bastrop Police Department	TRUE	201605701	0
15161563	Bastrop Police Department	FALSE	201606340	1
15168689	Bastrop Police Department	TRUE	201606374	2
15164373	Bastrop Police Department	FALSE	201606422	0
15175799	Bastrop Police Department	FALSE	201606501	1
15188682	Bastrop Police Department	TRUE	201606670	0
15188678	Bastrop Police Department	TRUE	201606820	1
15188675	Bastrop Police Department	FALSE	201606909	0
15188674	Bastrop Police Department	FALSE	201606963	0
15192427	Bastrop Police Department	TRUE	201607119	0
15201624	Bastrop Police Department	TRUE	201607308	2
15211323	Bastrop Police Department	FALSE	201607577	0
15220791	Bastrop Police Department	TRUE	201607576	1
15240407	Bastrop Police Department	FALSE	201608095	4
15249208	Bastrop Police Department	TRUE	201608366	0
15249215	Bastrop Police Department	FALSE	201608451	0
15249217	Bastrop Police Department	FALSE	201608460	1
15261627	Bastrop Police Department	FALSE	201608691	0
15261672	Bastrop Police Department	FALSE	201608707	0
15262455	Bastrop Police Department	FALSE	201608683	0
15275362	Bastrop Police Department	TRUE	201608752	1
15293412	Bastrop Police Department	FALSE	201609093	0



15293428	Bastrop Police Department	FALSE	201609148	0
15293528	Bastrop Police Department	FALSE	201609184	0
15308275	Bastrop Police Department	TRUE	201609520	0
15301020	Bastrop Police Department	FALSE	201609499	0
15310579	Bastrop Police Department	TRUE	201609639	1
15335895	Bastrop Police Department	FALSE	201609719	0
15335897	Bastrop Police Department	TRUE	201609873	0
15335912	Bastrop Police Department	FALSE	201610124	0
15345185	Bastrop Police Department	TRUE	201610397	0
15350147	Bastrop Police Department	FALSE	201610431	0
15360323	Bastrop Police Department	TRUE	201610533	0
15363762	Bastrop Police Department	FALSE	201610790	0
15376000	Bastrop Police Department	FALSE	201610951	0
15376006	Bastrop Police Department	FALSE	201610987	0
15389620	Bastrop Police Department	FALSE	201611207	0
15390127	Bastrop Police Department	FALSE	201611319	1
15403584	Bastrop Police Department	FALSE	201611579	0
15407330	Bastrop Police Department	FALSE	201611618	2
15412058	Bastrop Police Department	TRUE	201611630	0
15422696	Bastrop Police Department	TRUE	201611907	1
15422698	Bastrop Police Department	TRUE	201611911	0
15428286	Bastrop Police Department	FALSE	201611903	0
15428288	Bastrop Police Department	FALSE	201612040	0
15440422	Bastrop Police Department	FALSE	201612282	0
15452955	Bastrop Police Department	FALSE	201612568	0
15462585	Department Of Public Safety, State Of Texas	FALSE	1360751	0
15463069	Bastrop Police Department	FALSE	201612617	0
15454158	Bastrop Police Department	FALSE	201612687	0
15455328	Bastrop Police Department	TRUE	201612755	0
15463072	Bastrop Police Department	FALSE	201612750	0
15463074	Bastrop Police Department	FALSE	201612827	0
15474102	Bastrop Police Department	TRUE	201613014	1
15474122	Bastrop Police Department	FALSE	201613016	0
15481324	Bastrop Police Department	FALSE	201613015	0
15474109	Bastrop Police Department	FALSE	201613034	1
15474127	Bastrop Police Department	FALSE	201613038	0
15491142	Bastrop Police Department	FALSE	201613471	0
15496029	Bastrop Police Department	TRUE	201613501	0
15505373	Bastrop Police Department	FALSE	201613851	0

Date	Agency	CFS
03/02/2016	Bastrop Police Department	201602149
03/04/2016	Bastrop Police Department	201602270
03/06/2016	Bastrop Police Department	201602321
03/20/2016	Bastrop Police Department	201602849
03/22/2016	Bastrop Police Department	201602918

03/27/2016	Bastrop Police Department	201603142
04/11/2016	Bastrop Police Department	201603763
04/21/2016	Bastrop Police Department	201604131
05/05/2016	Bastrop Police Department	201604679
05/05/2016	Bastrop Police Department	201604678
05/09/2016	Bastrop Police Department	201604834
05/31/2016	Bastrop Police Department	201605713
06/16/2016	Bastrop Police Department	201606331
07/01/2016	Bastrop Police Department	201606952
08/05/2016	Bastrop Police Department	201608393
08/15/2016	Bastrop Police Department	201608773
08/20/2016	Bastrop Police Department	201608927
08/26/2016	Bastrop Police Department	201609124
09/02/2016	Bastrop Police Department	201609372
10/12/2016	Bastrop Police Department	201610904
10/28/2016	Bastrop Police Department	201611517
11/11/2016	Bastrop Police Department	201612144
11/25/2016	Bastrop Police Department	201612687
12/17/2016	Bastrop Police Department	201613592





# BASTROP POLICE DEPARTMENT

104 Grady Tuck Lane  
Bastrop, Texas 78602



9 crashes after 95/21 intersection and before  
95/71 intersection

Your query returned a total of 9 Crashes containing 18 Units and 36 Persons

Crash Year Is Equal To 2016

Crash ID	Agency	Case ID	Crash Total Injury Count
14852885	Bastrop Police Department	201600041	0
14961236	Bastrop Police Department	201602083	0
15070642	Bastrop Police Department	201604476	0
15099394	Bastrop Police Department	201604958	0
15192427	Bastrop Police Department	201607119	0
15211323	Bastrop Police Department	201607577	0
15249215	Bastrop Police Department	201608451	0
15249217	Bastrop Police Department	201608460	1
15422696	Bastrop Police Department	201611907	1



## **BASTROP MUNICIPAL COURT**

### **SECTION 1: CURRENT EFFORTS TO ADDRESS TRAFFIC SAFETY**

The Bastrop Municipal Court continuously strives to educate all ages about traffic safety. Every time we answer the phone, see a customer at the window or in the courtroom, or mail documentation, it is an opportunity to educate. One comment, one explanation, one visual display or one question answered can make a difference.

The entry to our lobby contains pamphlets reminding drivers to watch out for motorcycles, the consequences of drinking and driving, road sign safety to name a few. We rotate them regularly. We also provide pamphlets of local agencies that offer various forms of assistance. For example, if you have an invalid drivers license, we can provide you the information for CARTS, the local shuttle.

Every letter we mail out contains some form of literature. We enclose stickers, bookmarks or pamphlets. All of the messages carry the same theme: Don't Text and Drive, Drive Friendly, Buckle Up, Don't Drink and Drive. On more than one occasion, a vehicle has been seen in town with one of those stickers. The message is being spread.

We provide pamphlets and posters to the school to increase awareness. We provide posters in English and Spanish. We also teamed up with the Bastrop Independent School Districts Project Graduation. Project Graduation is an all night, alcohol and drug free celebration for the graduating class. It is a community event, with local businesses and



volunteers donating time, venues, money, gifts, food and games in order to provide a safe alternative to “party hopping” and attempt to prevent one more, sad statistic. It’s another method of encouraging safe celebrations.

We have actively participated the last two years during National Night Out festivities. We team up with a Bastrop police officer and visit each block party in the city. We hand out “goodie bags” to the young and old. The trick or treat bags contain a variation of items, including but not limited to: wrist bands “Text. Talk. Crash.”, coloring books in English and Spanish, rules of the road guidelines, bicycle safety, a reminder of curfew laws. We laughed, we talked, we educated. This year’s participation and fun “landed” the staff on the front page of the Bastrop Advertiser with McGruff the Crime Dog.

We followed that up with Municipal Court Week. We provided even more literature and more “goodie bags”. We provided tours of the Court. The school requested appointments and others were spur of the moment. It was gratifying to share the inner workings of the court and spend a more pleasant time with the citizens instead of an angry citizen glaring at us with fiery eyes. We wished them well as they left with their to-go cup of lemonade and a bag of Teddy Grahams. Since November, we have provided several other tours.

Bastrop Municipal Court has an active collections program. Defendants frequently ask, “How did you find me?” after receipt of a postcard or telephone call. The Court Administrator recently received a call and while providing information to the defendant, she quickly realized they were talking and driving. The administrator made it clear,



either pull over or hang up and call when you aren't driving. The defendant may be in warrant status and may have been located after years of ignoring payment of fines, but it is important we educate, not add to the statistics.

By evaluating data within our court system and the local county data, we are better able to direct our educational focus. A recent increase in late night traffic citations issued to young adults warranted the need for heightened education about the local curfew laws. The city ordinance has been in place for years, but requires constant reminding. If teens have recently completed a defensive driving course and receive another citation, they are ordered to complete another educational course, such as Alive@25. The course is offered locally at the Bastrop County Sheriff's Department.

We are those to which the public citizens look to for guidance, support, and knowledge. We continually share other agencies messages on Facebook and Twitter emphasizing safety, TXDOT, BCSO, NHTSA. Our goal for next year is to team with Human Resources to assist with traffic safety programs and initiatives for city employees.

Education is a key deterrent. We may be a small court, but we provide volumes of education. We instill confidence in those with whom we have contact. We make a difference every day.





**2017 MTSI TRAFFIC SAFETY AWARD  
HONORABLE MENTION**

PRESENTED TO

***BASTROP MUNICIPAL COURT***

**FOR YOUR HARD WORK, DEDICATION AND MANY  
HOURS OF WORK IN PREVENTION OF IMPAIRED  
DRIVING**

PRESENTED BY THE

**CITY OF BASTROP COUNCIL**

**FEBRUARY 28, 2017**

TAMERA MCINTYRE, COMMUNITY RESOURCE OFFICER

STEVE ADCOCK, CHIEF OF POLICE



**NOTICE OF SPECIAL MEETING**  
**City of Bastrop DMO Start Up**  
**Board Monday, February 20th, 2017**  
**8:30 A.M.**

Pursuant to the Texas Government Code, Chapter 551, the City of Bastrop DMO Start-up Board will hold a Special Meeting on Monday, February 20th, 2017 at 8:30 a.m. at Bastrop City Hall, 1311 Chestnut Street, Bastrop, Texas, to consider the following matters:

1. Call to Order
2. Conference call with Dale Lockett  
(candidate for Interim Director referred by Bill Geist/DMO Proz)
3. Consider approval of minutes from February 8<sup>th</sup> and 13<sup>th</sup> meetings
4. Discuss and consider revised Scope
5. Discuss and consider filing as a Texas Non-Profit Corporation
6. Consider hiring interim director through DMO Proz to handle:
  - a. Analyze contracts and budgets for all HOT fund users and determine appropriate annual budget
  - b. Submit appropriate paperwork for establishment of corporation
  - c. Develop RFQ for full time Executive Director
  - d. Establish bylaws and policies and procedures
  - e. Determine possible office locations
  - f. Determine initial start-up costs
7. Discuss future meeting dates and times
8. Adjourn.

\_\_\_\_\_  
Sarah O'Brien, Main Street Director

I, Sarah O'Brien, Main Street Program Director of the City of Bastrop certify that the above notice was posted on Thursday, February 16th, 2017 at \_\_\_\_\_pm.

**THE CITY OF BASTROP IS COMMITTED TO COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT. REASONABLE MODIFICATIONS AND EQUAL ACCESS TO COMMUNICATIONS WILL BE PROVIDED UPON REQUEST.**

**PLEASE CALL 512-332-8800.**

Confirm time posted: \_\_\_\_\_  
Confirm time removed: \_\_\_\_\_

**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: February 21, 2017**

**MEETING DATE: February 28, 2017**

1. Agenda Item: **APPROVAL OF MINUTES FROM REGULAR COUNCIL MEETING OF FEBRUARY 14, 2017.**

2. Party Making Request: **City Secretary, Ann Franklin**

3. Attachments: Yes   X   No



**MINUTES OF REGULAR COUNCIL MEETING  
BASTROP CITY COUNCIL  
FEBRUARY 14, 2017**

The Bastrop City Council met in a Regular Meeting on Tuesday, February 14, 2017 at 6:30 p.m. at the Bastrop City Hall Council Chambers, located at 1311 Chestnut Street, Bastrop, Texas. Members present were Mayor Kesselus and Mayor Pro Tem DeLaRosa, and Council Members Peterson and McAnally. Officers present were Interim City Manager Marvin Townsend, City Secretary Ann Franklin and City Attorney David Bragg. Council Member Jones arrived later in the meeting.

**CALL TO ORDER**

At 6:30 p.m. Mayor Kesselus called the Meeting to order with a Quorum being present.

**PLEDGE OF ALLEGIANCE**

Council Member Peterson led the Pledge of Allegiance

**INVOCATION**

Mayor Kesselus gave the Invocation.

**PRESENTATIONS**

- A. Buc'ee's Kiosk – Director of Bastrop Economic Development Corporation, Shawn Kirkpatrick  
**Director of Bastrop Economic Development Corporation, Shawn Kirkpatrick gave the presentation.**
- B. S&P Global Ratings and an update on the savings recognized by the City through the recent bond refunding transaction– Chief Financial Officer, Tracy Waldron  
**Chief Financial Officer, Tracy Waldron gave the presentation.**
- C. Distribution of utility bills to customers - Chief Financial Officer, Tracy Waldron  
**Chief Financial Officer, Tracy Waldron gave the presentation.**
- D. Announcement of new items on webpage – City Secretary, Ann Franklin  
**City Secretary, Ann Franklin gave the presentation.**

**PROCLAMATIONS**

- A. Black History Month.  
**Proclamation was read into record by Mayor Kesselus.**

**ANNOUNCEMENTS**

- A. Distribution of Items to Council (If Necessary) – Ann Franklin
- B. Requests by Council Members for items on future agendas and requests for information from City Manager.
  - Pine Forest – Meeting to find a solution to Unit 6. Hold the meeting at the Convention Center.
  - Requested that staff look at putting a fence around the Jewel Hodge's Park.
  - Staff was asked to call the Muni Golf Course representative responsible for getting the Muni its designation so it could stay to see if it applies to the State Park Golf Course.
- A follow up report on how to control the roosters once they get out of sanctuary.
- C. 2017 Annual Council Workshop - Ken Kesselus  
**Mayor Kesselus stated that the annual Council Retreat is normally held in January of each year and obviously the Council has not had one this year, due to having a new City Manager before this Council ends. He suggested that maybe it would make more sense to have the retreat sometime in July after the new City Manager and new Council Members are on board and possibly having the retreat each year in the Summer going forward.**

Council Member Jones arrived at 7:01 p.m.

#### CITIZENS COMMENTS

Glen Johnson – Congratulated the City Secretary and IT Department on putting a meaning on Open Government. However he was concerned that in his opinion the City Manager interviews were not properly noticed, they were posted on the bulletin board and not on the web.

#### REPORT FROM DMO BOARD

1. Report from DMO Start Up Board – Anne Smarzik, Chair
  - Austin Attorney familiar with non-profit corporations and 501(c)(6) not for profit associations under the supervision of the City Attorney
  - Other items from the February 13<sup>th</sup> meeting

Anne Smarzik, Chair presented the report. Ms. Smarzik stated that during the first meeting the question was raised by the City Manager and City Attorney as to the legality of forming a DMO as a 501(c)(6) organization. The board would like to seek approval from the City to approve funding to hire a tax attorney someone who is familiar with non-profit and 501(c)(6).

City Attorney David Bragg stated that the IRS publishes an extensive document on each one of the types of tax exempt organizations and for a (c)(6) there are approximately seven criteria and one of the criteria is that you must be a membership organization with dues paying members and you cannot spend the organizations money on the benefit of any individual business and in many cases that is what a DMO does. Mr. Bragg stated that he asked Mr. Geist about the 501(c)(6) in the first meeting (Mr. Geist was attending via telephone.) Mr. Geist stated that he was aware of the prohibitions and the IRS has issued a ruling dealing with the prohibitions of a DMO publishing a visitor's guide that included the name of businesses in it and Mr. Geist said that they were able to get the 501(c)(6) with "a wink and a nod" "those were his words." Mr. Bragg stated that he would never recommend to the City that it deal with the IRS with a "wink and a nod" and therefore Mr. Bragg suggested that a tax attorney be hired because he does not know enough about taxes to be able to do it therefore he suggested hiring a tax attorney who could answer the questions authoritatively. Mr. Bragg's other concern was that each of the board members being asked to serve have thrust upon them a fiduciary duty for the expenditure of those funds and if they do it wrong it is on their backs. Mr. Bragg does not believe it is fair to subject them to that type of risk without having a solid legal basis.

2. Consideration, discussion and possible action in response to the report by the Council, City Manager and City Attorney

Council Member Jones made the motion to allow the DMO Start Up Board to hire a tax attorney familiar with non-profit corporations and (501)(c)(6) not for profit associations in order for the board to get the information needed to move forward, seconded by Council Member Schiff. The motion was approved on a 5-0 vote.

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**CONSENT AGENDA** - *All the following items 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 so requests.*



- A.1. Approval of minutes from regular council meetings of July 26, 2016 and January 10, 2017.
- A.2. Appointment by Mayor, subject to confirmation by City Council of Cynthia Meyer to Place 5 on the Planning and Zoning Commission/Impact Fee Advisory Committee fulfilling an unexpired term ending June 2018.
- A.3. Appointment by Mayor, subject to confirmation by City Council of Alyssa Halle-Schramm to Place 9 on the Planning and Zoning Commission/Impact Fee Advisory Committee fulfilling an unexpired term ending June 2017.
- A.4. Appointment by Mayor, subject to confirmation by City Council of Jamie Creacy to Place 9 on the Parks Board/Public Tree Advisory Board fulfilling an unexpired term ending June 2018.
- A.5. Approval of designation of 1005 Hill Street as a Historic Landmark.
- A.6. Approval of designation of 1201 Main Street as a Historic Landmark.

**Mayor Pro Tem DeLaRosa made the motion to approve the consent agenda, seconded by Council Member McAnally. The motion was approved on a 5-0 vote.**

#### **E. EXECUTIVE SESSION**

- E.1 Pursuant to Texas Government Code §551.071 the City Council will meet in Executive Session to consult with its attorney to seek his advice about pending or contemplated litigation, or settlement offers, discuss legal issues related to the Texas Open Meetings Act and Texas Public Information Act, and pursuant to §551.071(2) to consult on matters in which the duty of the attorney to the City Council under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Chapter 551 of the Texas Government Code.

E1. The City Council met at 7:19 p.m. in a closed/executive session pursuant to the Texas Government Code, Chapter 551, *et seq*, to discuss the following:

- A. **SECTION 551.071(1)(A)(B) & SECTION 551.071(2)** – Consultation with Attorney concerning: (1) potential, pending, threatened, and/or contemplated litigation, claims, and/or settlement/mediation, including *but not limited to* municipal water supply, McCall Ranch water permit litigation, VanDiver litigation, Hoover claim and Pine Forest Unit 6, and (2) the expenditure of HOT funds and other matters upon which the Attorney(s) have a duty and/or responsibility pursuant to the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas to report to the governmental body, concerning these matters, and/or any other matters posted on the agenda, including procedures and policies dealing with open records. **SECTION 551.074 Personnel Matters** – Consideration and discussion of recruiting, evaluation of applications, and possible offer concerning City Manager candidates.

E2. The Bastrop City Council reconvened at 8:09 p.m. into open (public) session to discuss, consider and/or take any actions necessary related to the executive session(s) items noted herein, or regular agenda items, noted above, and/or related agenda items.

#### **ACTION ITEMS FROM EXECUTIVE SESSION (If any are needed.)**

***Citizens are allowed to sign up for discussion on items proposed for action.***

- E2.A **SECTION 551.071(1)(A)(B) & SECTION 551.071(2)** – Consultation with Attorney concerning: (1) potential, pending, threatened, and/or contemplated litigation, claims, and/or settlement/mediation, including *but not limited to* municipal water supply, McCall Ranch water permit litigation, VanDiver litigation, Hoover claim and Pine Forest Unit 6, and (2) the expenditure of HOT funds



and other matters upon which the Attorney(s) have a duty and/or responsibility pursuant to the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas to report to the governmental body, concerning these matters, and/or any other matters posted on the agenda, including procedures and policies dealing with open records. **SECTION 551.074 Personnel Matters** – Consideration and discussion of recruiting, evaluation of applications, and possible offer concerning City Manager candidates.

### ACTION

**Council Member McAnally made the motion to hire Lynn Humble as the City Manager and accept the contract presented by Ms. Humble and recommended by the City Attorney to the Council with an amendment to section IX: “Severance Pay” as follows, seconded by Council Member Schiff. The motion was approved on a 5-0 vote. The amendment to Section IX: “Severance Pay” in the contract should read as follows: “...9.2 In the event the Employee is terminated in accordance with Article VIII, the Employer shall provide a minimum severance payment equal to nine months’ salary at the current rate of pay; provided however that on each anniversary of this contract, one month will be added to the severance payment, up to a maximum of twelve months....”**

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

**B.1** Public Hearing: Receive public input on a request for a Conditional Use Permit (CUP) to Section 43.4 special height regulations to allow for structures of three (3) stories, 44 feet, for use as the Hunters Crossing Apartments to be located on Home Depot Way, approximately 300’ west of its intersection with FM 304, within the city limits of Bastrop, Texas, currently zoned HX-MR in the Hunters Crossing Planned Development, being the equivalent of MF-2, Multi-Family-2, in the Code of Ordinances.

**The public meeting was held.**

**B.2** The first reading of an ordinance granting a conditional use permit to allow for structures of three (3) stories, 44 feet, for use as the Hunters Crossing Apartments to be located on Home Depot way, approximately 300’ west of its intersection with FM 304, within the City limits of Bastrop, Texas, an area zoned HX-MR in the Hunters Crossing Planned Development, being the equivalent of MF-2, Multi-Family-2, in the Code of Ordinances; setting out conditions; and providing an effective date.

**Council Member Jones made the motion to approve the first reading of the ordinance, seconded by Council Member Schiff. The motion was approved on a 3-1 vote. Council Member McAnally voted nay. Mayor Kesselus was off the dais.**

### **C. OLD BUSINESS**

**C.1** Second reading of an ordinance revising the City Code of Ordinances, Chapter 4 of the Code of Ordinances of the City of Bastrop, “Bastrop Regulations”, Article 4.03 “Taxicabs, Shuttles and Touring Vehicles,” to add definitions of terms, add exemptions from coverage, add regulations pertaining to pedicabs, horse-drawn carriages, low speed vehicles (“LSV”), neighborhood electric vehicles (“NEV”), providing additional remedies for violations; and amending Appendix A4.03.001 – “License” of the code of ordinances of the City of Bastrop, concerning inspection and drivers’ fees for same; providing for penalties; and establishing an effective date.



**Ordinance No. 2017-03 was approved on Mayor Pro Tem DeLaRosa's motion, Council Member Schiff's second. The motion was approved on a 5-0 vote.**

- C.2 Consideration, discussion, and possible action approving a 75-year lease with Bastrop County for a 2.35 acres of land located at Mayfest Park to be used as an emergency shelter and multiuse facility of approximately 12,000 square feet with approximately 150 all-weather parking spaces. Compensation for the 75-year lease is \$102,366. The City responsibility includes removal of the existing radio tower and delivery of the property within 30 days of the agreement commencement.

**Council Member Schiff made the motion to approve the 75-year lease with Bastrop County, seconded by Mayor Pro Tem DeLaRosa. The motion was approved on a 5-0 vote.**

- C.3 Second reading of an ordinance contractually annexing Tract I and Tract II, Trinidad Business Park to the City of Bastrop and providing an effective date. (January 10, 2017 Council meeting Item D.8: Recommendation that the annexation process be completed regarding Trinidad Business Park Phase I, Lots 1 AND 2, being an approximately 8 acre Tract on the south side of highway 71 west of its intersection with FM 20. Public hearings were held on September 27, 2011 and October 11, 2011. On October 24, 2011, Mr. Richard Welch and Mr. Jason Alleyas the owners of the above described property, presented an executed contract for voluntary annexation with such voluntary annexation to occur no sooner than 3 years after the 2011 annexation was completed. The 2011 annexation was effective on November 8, 2011, the service plan presented in 2011 is still timely.)

**Ordinance No. 2017-04 was approved on Mayor Pro Tem DeLaRosa's motion, Council Member Schiff's second. The motion was approved on a 5-0 vote.**

## D. NEW BUSINESS

- D.1 Consideration, Discussion, and possible action recording a request from the Bastrop Homecoming Committee regarding possible funding.

**No action was taken.**

- D.2 Consideration, discussion and possible action to retain DP Consulting to conduct a hotel feasibility study for the Bastrop Convention and Exhibit Center. The Bastrop EDC has been approached by developers with interest in developing a full-service hotel in conjunction with the Bastrop Convention and Exhibit Center. A hotel feasibility study is recommended by both the potential developers and staff. The EDC and Main Street staff solicited three proposals from CBRE Hotels, DP Consulting, and HVS, all highly recommended and respected as hotel and convention center consultants. After evaluating the proposals, the recommendation is to select DP Consulting at a cost of \$19,500 plus fees for the project. Funding for the study has been previously allocated in the current Hotel Occupancy Tax budget and is an eligible expense.

**Mayor Pro Tem DeLaRosa made the motion to retain DP Consulting to conduct a hotel feasibility study, seconded by Council Member Schiff. The motion was approved on a 5-0 vote.**

- D.3 Recommendation that the proposal from HALFF Associates to carry out a Drainage Study for Pine Forest Unit 6 for \$75,100 be accepted. The first 3 tasks at a cost of \$39,307 are proposed to be advanced from the General Fund. The actual expenses for the first 3 phases are proposed to be reimbursed by the Bastrop Economic Development Corporation if the Corporation approves the necessary steps to undertake the project. The Corporation would then authorize



tasks 4 through 6 at a cost of \$35,793 for a total cost of \$75,100. All tasks should be completed within 4 months.

**Council Member Jones made the motion to accept Interim City Manager Marvin Townsend's request for the drainage study, seconded by Council Member McAnally. The motion was approved on a 4-1 vote. Mayor Pro Tem DeLaRosa voted nay.**

- D.4** Consideration, discussion and possible action by the City Council for approval and adoption of a Resolution expressing official intent to reimburse certain expenditures for initiation of a drainage master plan for Pine Forest Unit 6 Subdivision.  
**Resolution No. R-2017-10 was approved on Council Member Schiff's motion, Council Member McAnally's second. The motion was approved on a 4-1 vote. Mayor Pro Tem DeLaRosa voted nay.**
- D.5** Consideration, discussion and possible action on a Resolution approving amendments to the Bastrop Economic Development Corporation bylaws.  
**Resolution No. R-2017-09 was approved on Mayor Pro Tem DeLaRosa's motion, Council Member Jones' second. The motion was approved on a 5-0 vote.**
- D.6** Consideration discussion and possible action approving a mural design including approval to enter a contract for \$4,300. The project is located in Fisherman's Park on the north wall of the restroom. This is a budgeted project.  
**Mayor Pro Tem DeLaRosa made the motion to approve a mural design including approval to enter a contract for \$4,300, seconded by Council Member Jones. The motion was approved on a 5-0 vote.**
- D.7** Consideration discussion and possible action approving the (Art Fund). The fund will be used to stabilize budgeting for major purchases, ensure funds are available for future maintenance, and ensure adequate funds are available to fund the replacement of art work and increasing the collection.  
**This item was withdrawn.**
- D.8** Consideration, discussion, and possible action granting a variance to Mr. Frank Wise at 1410 Willow Street to drill a well for the purpose of irrigation as provided in Article 4.09 Drilling or Mining and in accordance with Sec. 4.09.002 Variances.  
**Council Member Schiff made the motion to grant a variance to Mr. Frank Wise at 1410 Willow Street to drill a well, seconded by Council Member McAnally. The motion was approved on a 5-0 vote.**
- D.9** Consideration, discussion, and possible action granting a variance to Mr. Billy Davis at 303 B Cedar Street to drill a well for the purpose of irrigation as provided in Article 4.09 Drilling or Mining, and in accordance with Sec. 4.09.002 Variances.  
**Mayor Pro Tem DeLaRosa made the motion to grant a variance to Mr. Billy Davis at 303 B Cedar Street to drill a well, seconded by Council Member McAnally. The motion was approved on a 5-0 vote.**
- D.10** Consideration, discussion, and possible action approving the replacement of a submersible pump for well (i) located at Bob Bryant Water Treatment Plant. The replacement will increase water production by approximately 400 gallons per minute. The cost of replacement is \$29,030.  
**Council Member Schiff made the motion to approve the replacement of a submersible pump for well, seconded by Council Member Jones. The motion was approved on a 5-0 vote.**

**F. Observation/final comments by Council on matters listed above.**

**G. ADJOURNMENT**

**Council Member McAnally made the motion to adjourn the meeting at 9:30 p.m., seconded by Council Member Schiff. The motion was approved on a 4-0 vote. Mayor Kesselus was off the dais.**

APPROVED:

ATTEST:

\_\_\_\_\_  
Mayor Ken Kesselus

\_\_\_\_\_  
City Secretary Ann Franklin

Minutes were approved on (Mon/Date/Year) by Council Member motion, Council Member second. The motion was approved on a vote.

**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: February 21, 2017**

**MEETING DATE: February 28, 2017**

1. Agenda Item: **APPROVAL OF AMENDMENT TO CONTRACT FOR ELECTION SERVICES BETWEEN BASTROP COUNTY ELECTIONS ADMINISTRATOR AND THE CITY OF BASTROP, TEXAS.**

2. Party Making Request: **City Secretary, Ann Franklin**

3. Attachments: Yes   X   No



ITEM A.2

The Contract for Election Services between Bastrop County Elections Administrator and the City of Bastrop has been amended. The amendment is to remove “Bastrop Intermediate, 509 Old Austin Highway, Bastrop, TX 78602” and replace it with “Bastrop High School, 1614 Chambers St., Bastrop, TX 78602” under “Branch Locations:” in Exhibit A.

**CONTRACT FOR ELECTION SERVICES**  
**BETWEEN**  
**THE ELECTIONS ADMINISTRATOR OF BASTROP COUNTY**  
**AND**  
**THE CITY OF BASTROP**  
**FOR THE MAY 6, 2017 ELECTION**

**THIS CONTRACT** is made and entered into by and between Bridgette Escobedo, the Elections Administrator of Bastrop County, Texas, hereinafter referred to as "Contracting Officer," and the City of Bastrop, hereinafter referred to as the "CITY," pursuant to the authority under Section 31.092(a) of the Texas Election Code and Chapter 791 of the Texas Government Code. In consideration of the mutual covenants and promises hereinafter set forth, the parties agree to this interlocal agreement with regard to the coordination, supervision, and running of the CITY's May 6, 2017 Election, hereinafter referred to as "the election". The purpose of this agreement is to maintain consistency and accessibility in voting practices, polling places and election procedures to assist the voters of the CITY.

**I. RESPONSIBILITIES OF CONTRACTING OFFICER.** The Contracting Officer shall be responsible for performing the following services and furnishing the following materials and equipment in connection with the election:

**A. *Notification to Presiding and Alternate Judges; Appointment of Clerks.***

1. The Contracting Officer shall notify each presiding judge and alternate judge of his or her appointment. The notification will also include the assigned polling location, the date of the election school(s), the eligibility requirements that pertain to them and to the selection of election day clerks, the date and time of the election, the rate of compensation, the number of election clerks the presiding judge may appoint, and the name of the presiding or alternate judge, as appropriate.

2. The Contracting Officer shall ensure that the presiding judges make the appropriate election clerk appointments and notify the clerks of their appointments. The recommendations of the CITY will be the accepted guidelines for the number of clerks secured to work in each polling place. The presiding election judge of each polling place, however, will use his/her discretion to determine when additional manpower is needed during peak voting hours. Election judges shall be secured by the Contracting Officer with the approval of the CITY.

3. The Contracting Officer shall notify the CITY of the list of election judges and alternate judges for election day, so that the CITY may approve by written order.

4. Notification to the election judges and alternates shall be made no later than April 24, 2017.

**B. *Contracting with Third Parties.*** In accordance with Section 31.098 of the Texas Election Code, the Contracting Officer is authorized to contract with third persons for election services and supplies. The cost of such third-person services and supplies will be paid by the Contracting Officer and reimbursed by the CITY as agreed upon on Exhibit "C."

**C. *Election School(s).*** The Contracting Officer shall be responsible for conducting one or more, at her discretion, election schools to train the presiding judges, alternate judges, election clerks, and early voting clerks, and Early Voting Ballot Board members in the conduct of elections, including qualifying voters, provisional voting, and the counting of ballots. The Contracting Officer shall determine the date, time, and place for such school(s) and notify the presiding judges, alternate judges, and election clerks of such. The Contracting Officer may hold the election school(s) on a Saturday in order to increase its availability to election workers who are employed during the regular work week. If at all possible, such election schools shall be conducted within the CITY territory.

**D. *Election Supplies.*** The Contracting Officer shall procure, prepare, and distribute to the presiding judges for use at the polling locations on Election Day and the Early Voting Ballot Board (and to the Deputy Early Voting Clerks during Early Voting) the following election supplies: election kits from third-party vendors (including the appropriate envelopes, sample ballots, lists, forms, name tags, posters, and signage described in Chapters 51, 61, and 62, and Subchapter B of Chapter 66 of the Texas Election Code); pens; pencils; tape; markers; paper clips; ballot box seals; sample ballots; tacks, and all consumable-type office supplies necessary to hold an election.

**E. *Registered Voter List.*** The Contracting Officer shall provide all lists of registered voters required for use on Election Day and for the early voting period required by law. The Election Day list of registered voters shall be arranged in alphabetical order by each precinct.

**F. *Ballots.*** The Contracting Officer shall be responsible for the programming of the direct recording electronic voting devices (referred to as DRE's) and the printing of ballots requested by mail or used for early voting or election day. The Contracting Officer shall be responsible for distributing the DRE's along with the election supplies.



**G. Early Voting.** In accordance with Section 31.094, of the Texas Election Code, the Contracting Officer will serve as Early Voting Clerk for the election, subject to Sections 31.096 and 31.097(b).

1. As Early Voting clerk, the Contracting Officer shall receive applications for early voting ballots to be voted by mail in accordance with Chapters 31 and 86 of the Texas Election Code. The Contracting Officer shall work with the CITY in securing personnel to serve as Early Voting Deputies.

The Contracting Officer shall, upon request, provide the CITY a copy of the early voting report on a daily basis and a cumulative final early voting report following the election.

2. Early Voting by personal appearance for the election shall be conducted during the hours and time period and at the locations listed in Exhibit "A," attached hereto and made a part of this contract.

3. The Contracting Officer shall receive mail ballot applications on behalf of the CITY. All applications for mail ballots shall be processed in accordance with Title 7 of the Texas Election Code by the Contracting Officer or her deputies at 804 Pecan Street, Bastrop, Texas 78602. Any requests for early voting ballots to be voted by mail received by the CITY shall be forwarded immediately to the Contracting Officer for processing.

4. All Early Voting ballots (those cast by mail and those cast by personal appearance) shall be secured and maintained by the Contracting Officer and delivered by her or her deputy for counting in accordance with Chapter 87 of the Texas Election Code to the Early Voting Ballot Board at the Bastrop County Courthouse on Election Day, May 6, 2017.

**H. Election Day Polling Locations.** The Election Day polling locations are those listed in Exhibit "B," attached hereto and made a part of this contract. The Contracting Officer shall arrange for the use of all Election Day polling places and shall arrange for the setting up of all polling locations for Election Day, including ensuring that each polling location has the necessary tables, chairs, and voting booths.

**I. Central Counting Station.** The Contracting Officer shall be responsible for establishing and operating the Central Counting Station to receive and tally the voted ballots in accordance with Section 127.001 of the Election Code and of this agreement. Counting Station Manager and Central Count Judge shall be Bridgette Escobedo. The Tabulation Supervisor shall be Krista Bartsch. The tabulation supervisor shall handle ballot tabulation in accordance with statutory requirements and county policies, under the auspices of the Contracting Officer.

Election night reports will be available to the CITY at the Central Counting Station on election night and will provide individual polling location totals.

**J. *Manual Counting.*** The Contracting Officer shall conduct a manual count as prescribed by Section 127.201 of the Texas Election Code and submit a written report to the CITY in a timely manner. The Secretary of State may waive this requirement. If applicable, a written report shall be submitted to the Secretary of State as required by Section 127.201(E) of the aforementioned code.

**K. *Election Reports.*** The Contracting Officer shall prepare the unofficial tabulation of precinct results under Section 66.056(a) of the Texas Election Code and shall provide a copy of the tabulation to the CITY as soon as possible after the Contracting Officer has received the precinct returns on Election Day night. Provisional ballots will be tabulated after election night in accordance with state laws.

**L. *Custodian of Voted Ballots.*** The Contracting Officer is hereby appointed the custodian of voted ballots and shall preserve them in accordance with Chapter 66 of the Texas Election Code and other applicable law.

**II. RESPONSIBILITIES OF THE CITY.** The CITY shall assume the following responsibilities:

**A. *Election School(s).*** At the request of the Contracting Officer, and at no cost to the Contracting Officer, the CITY will make available space in an CITY building to hold the election school(s), if applicable.

**B. *Polling Locations.*** The CITY shall pay the respective cost of all employee services required to provide access, security, or custodial services for the polling locations.

**C. *Applications for Mail Ballots.*** The CITY shall date stamp and then immediately hand deliver to the Contracting Officer all original mail ballot applications for mail ballots that it receives.

**D. *Election Orders, Election Notices, Canvass.*** The CITY shall prepare the election order, resolutions, notices, official canvass, and other pertinent documents for adoption by the CITY's governing body. The CITY shall be responsible for having the required election notice under Section 4.003(a)(1) of the Texas Election Code published in the newspaper as required by State law. The CITY shall also be responsible for posting the notice required under Section 4.003(b) of the Texas Election Code as required by law. Promptly after approval of election order, resolutions, notices, official canvass, and other pertinent documents by the CITY's governing body and within such time so as not to impede the orderly conduct of the election, the CITY shall return said documents



to the Contracting Officer for proper recordkeeping. The CITY assumes the responsibility of promoting the schedules for Early Voting and Election Day.

The CITY will provide for the appointment of the Contracting Officer as the early voting clerk for the election in the orders calling the election. The orders will also include approval of election day polling places; times, dates and places for early voting; and appointment of precinct judges.

**E. Paper Ballots.** In advance of the March 22, 2017 date on which the Texas Secretary of State's Office encourages the mailing out of ballots for early voting by mail, the Contracting Officer shall arrange with a third party to prepare the necessary optical paper ballots for the election. The ballots shall be in English with the Spanish translation included.

The CITY shall furnish the Contracting Officer a list of candidates and/or propositions showing the order and the exact manner in which their names or proposition(s) are to appear on the official ballot (including bilingual titles and text). This list shall be delivered to the Contracting Officer as soon as possible after ballot positions have been determined. The CITY shall perform the duties required for drawing for place on the ballot by candidates. The CITY shall be responsible for proofreading and approving the ballot insofar as it pertains to the authority's candidates and/or propositions.

### III. SPECIAL PROVISIONS RELATING TO ELECTION WORKERS

**A. Compensation.** The parties agree that presiding judges and alternate judges will be compensated at a rate of \$10.00/hr, and election clerks will be compensated at a rate of \$8.00/hr. They will be compensated for all hours actually worked, including the time to set up the polling location and the time to complete the counting and to wrap up the paper work, but not to exceed one hour before and two hours after the polling location is open for voting. The presiding judge, or the election worker at the polling location that he or she designates, who picks up the election supplies on May 6, 2017 from the Contracting Officer and who returns the remaining supplies, ballot boxes, and all other election records from the polling location to the Contracting Officer will be compensated with a delivery fee of \$25 at the same time that payment is made for the hours worked. The Contracting Officer will pay the election workers directly and be reimbursed for such by the CITY.

**B. Number of Election Workers.** The parties agree that at all polling locations there will be a minimum of three election workers, consisting of the presiding judge, alternate judge, and one clerk.



#### IV. JOINT EXPENSES AND PAYMENT

**A. Expenses Incurred and Billing.** The participating authorities agree to share actual costs incurred to the extent that the costs and expenses are incurred in connection with a polling location used by more than one local political subdivision, such as (without limitation) the cost of renting polling locations and voting equipment, programming the voting equipment, supplies needed for the polling place, wages and salaries of election workers. Election expenses shall be pro-rated equally among the participants.

The parties agree, for those polling locations used solely by the district and not shared by any other participating authority, that the CITY will pay the wages, salaries, and other applicable election costs and expenses directly related to such polling location.

It is understood that to the extent space is available, other districts and political subdivisions may wish to participate in the use of the County's election equipment and voting places, and it is agreed that the Elections Administrator may contract with such other districts or political subdivisions for such purposes and that in such event there may be an adjustment of the pro-rata share to be paid to the County by the participating authorities.

**Billing.** As soon as reasonably possible after Election Day, the Contracting Officer will submit an itemized invoice to the District for (1) actual expenses directly attributable to the coordination, supervision, and running of the election and incurred on behalf of the District by the Contracting Officer, including expenses for supplies in connection with the election school(s), publication and printing of election notices, election supplies, wages paid to the Contracting Officer's employees for services under this contract performed outside of normal business hours, election workers, and any other expenses reasonably and directly related to the election, including, without limitation, rental and programming of DREs and audio ballots, and (2) the Contracting Officer's fee under Section 31.100(d) of the Texas Election Code and as provided in Section IV.E below. Expenses related to wages shall be supported by compensation sheets. Other expenses shall be supported by invoices or receipts, except that the price of items coming out of the Contracting Officer's stock of election supplies shall be supported by the Contracting Officer's certificate about the number of items used and the unit cost therefore according to the vendor's standard price list.

**B. Payment.** The CITY shall pay the Contracting Officer's invoice within 30 days from the date of receipt to: **Bastrop County, Attn: Bridgette Escobedo, Elections Administrator, 804 Pecan Street, Bastrop, TX 78602.** If the CITY disputes any portion of the invoice, the CITY shall pay the undisputed portion of the invoice, and the parties will discuss in good faith a resolution of the disputed portion. All payments shall be made from current revenues available to the CITY.

**C. Expense Item Larger than \$500.** If a single election expense exceeds \$500, the Contracting Officer reserves the right to invoice the CITY for such expense at the time it is incurred, supported by an invoice or receipt, rather than waiting until after Election Day. The CITY shall pay such invoice within 30 days from the date of receipt.

**D. Estimated Cost of Services.** A cost estimate for election expenses is attached hereto and made a part of this contract as Exhibit "C." The parties agree that this is an estimate only and that the CITY is obligated to pay their respective portion of the actual expenses of the election as set forth herein. The Contracting Officer agrees to advise the CITY if it appears that the actual expenses incurred by the Contracting Officer will exceed by 20% or more the estimated expenses to be paid initially by the Contracting Officer and reimbursed jointly by the CITY.

**E. Administrative Fee.** The CITY shall pay the Contracting Officer a 10 % administrative fee, pursuant to the Texas Election Code, Section 31.100.

## V. GENERAL PROVISIONS

**A. Nontransferable Functions.** In accordance with Section 31.096 of the Texas Election Code, nothing in this contract shall be construed as changing

1. the authority with whom applications of candidates for a place on the ballot are filed;
3. the authority with whom documents relating to political funds and campaigns under Title 15 of the Texas Election Code are filed; or
4. the authority to serve as custodian of voted ballots or other election records, except that the Contracting Officer, if requested in writing by the CITY, will become the custodian of the voted ballots.

**B. Joint Election.** The parties acknowledge that the Contracting Officer may contract with other entities holding elections at the same time as the CITY on May 6, 2017. If another election occurs in territory of the CITY, the County will notify the CITY of the existence of the situation and provide a joint election agreement.

**C. Cancellation of Election.** If the CITY cancels its election pursuant to Section 2.053 of the Texas Election Code, the Contracting Officer shall only be entitled to receive the actual expenses incurred before the date of cancellation in connection with the election and an administrative fee of \$75. The Contracting Officer shall submit an invoice for such expenses (properly supported as described in IV. PAYMENT above) as soon as reasonably possible after the cancellation and the CITY shall make payment therefore in a manner similar to



that set forth in **IV. PAYMENT** above. The Contracting Officer agrees to use reasonable diligence not to incur major costs in connection with election preparations until it is known that the election will be held, unless the CITY authorizes such major costs in writing. An entity canceling an election will not be liable for any further costs incurred by the Contracting Officer in conducting the May 6, 2017 Joint Election.

**D. Contract Copies to Treasurer and Auditor.** In accordance with Section 31.099 of the Texas Election Code, the Contracting Officer agrees to file copies of this contract with the County Treasurer of Bastrop County, Texas and the County Auditor of Bastrop County, Texas.

**E. Representatives.** For purposes of implementing this contract and coordinating activities hereunder, the CITY and the Contracting Officer designate the following individuals, and whenever the contract requires submission of information or documents or notice to the CITY or the Contracting Officer, respectively, submission or notice shall be to these individuals:

**For the CITY:**

Ann Franklin  
City Secretary  
City of Bastrop  
1311 Chestnut Street/PO Box 427  
Bastrop, TX 78602  
Tel: (512) 332-8800  
Fax: (512) 332-8819  
Email: [afranklin@cityofbastrop.org](mailto:afranklin@cityofbastrop.org)

**For the Contracting Officer:**

Bridgette Escobedo  
Elections Administrator  
Bastrop County  
804 Pecan Street  
Bastrop, TX 78602  
Tel: (512) 581-7160  
Fax: (512) 581-4260  
Email: [elections@co.bastrop.tx.us](mailto:elections@co.bastrop.tx.us)

**F. Amendment/Modification.** Except as otherwise provided, this Agreement may not be amended, modified, or changed in any respect whatsoever, except by a further Agreement in writing, duly executed by the parties hereto. No official, representative, agent, or employee of the County has any authority to modify this Agreement except pursuant to such expressed authorization as may be granted by the Commissioners Court of Bastrop County, Texas. No official, representative, agent, or employee of the CITY has any authority to modify this Agreement except pursuant to such expressed authorization as may be granted by the governing body of the CITY. Both the Contracting Officer and the CITY may propose necessary amendments or modifications to this Agreement in writing in order to conduct the Election smoothly and efficiently.

**G. Entire Agreement.** This Agreement contains the entire agreement of the parties relating to the rights herein granted and the obligations herein assumed and

supersedes all prior agreements, including prior election services contracts and prior agreements to conduct joint elections. Any prior agreements, promises, negotiations, or representations not expressly contained in this Agreement are of no force and effect. Any oral representations or modifications concerning this Agreement shall be of no force or effect, excepting a subsequent modification in writing as provided herein.

**H. *Severability.*** If any provision of this Agreement is found to be invalid, illegal or unenforceable by a court of competent jurisdiction, such invalidity, illegality or unenforceability shall not affect the remaining provisions of this Agreement; and, parties to this Agreement shall perform their obligations under this Agreement in accordance with the intent of the parties to this Agreement as expressed in the terms and provisions of this Agreement.

**I. *Third Party Beneficiaries.*** Except as otherwise provided herein, nothing in this Agreement, expressed or implied, is intended to confer upon any person, other than the parties hereto, any benefits, rights or remedies under or by reason of this Agreement.

**J. *Mediation.*** Any controversy, claim or dispute arising out of or relating to this contract, shall be settled through mediation by the parties. The parties agree to use a mutually agreed upon mediator, or a person appointed by a court of competent jurisdiction, for mediation as described in Section 154.023 of the Texas Civil Practice and Remedies Code. Unless both parties are satisfied with the result of mediation, the mediation will not constitute a final and binding resolution of the dispute. All communications within the scope of the mediation shall remain confidential as described in Section 154.023 of the Texas Civil Practice and Remedies Code unless both parties agree, in writing, to waive the confidentiality. Notwithstanding the foregoing, the parties intend to fully comply with the Texas Open Meetings Act and the Texas Public Information Act whenever applicable. The term "confidential" as used in this Agreement has the same meaning as defined and construed under the Texas Public Information Act and the Texas Open Meetings Act.



WITNESS BY MY HAND THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017.

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Ken Kesselus  
Mayor  
City of Bastrop  
Bastrop, Texas

WITNESS BY MY HAND THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017.

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Paul Pape  
County Judge  
Bastrop County, Texas



WITNESS BY MY HAND THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017.

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Bridgette Escobedo  
Elections Administrator  
Bastrop County, Texas

**EXHIBIT "A"**

**EARLY VOTING DATES, TIMES, AND LOCATIONS**

**Time Period:**

Monday, April 24, 2017 through Tuesday, May 2, 2017.

**Main Location:**

Bastrop ISD Service Center, 906 Farm Street, Bastrop, TX 78602

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
24 8:00 am – 5:00 pm	25 8:00 am – 5:00 pm	26 8:00 am – 5:00 pm	27 8:00 am – 5:00 pm	28 7:00 am – 7:00 pm
1 8:00 am – 5:00 pm	2 7:00 am – 7:00 pm	3	4	5

**Branch Locations:**

[Bastrop High School, 1614 Chambers St., Bastrop, TX 78602](#)

Lost Pines Elementary, 151 Tiger Woods, Bastrop, TX 78602

Cedar Creek High, 793 Union Chapel, Cedar Creek, TX 78612

Cedar Creek Middle, 125 Voss Pkwy., Cedar Creek, TX 78612

Red Rock Elementary, 2401 FM 20, Red Rock, TX 78662

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
24 8:00 am – 5:00 pm	25 8:00 am – 5:00 pm	26 8:00 am – 5:00 pm	27 8:00 am – 5:00 pm	28 8:00 am – 5:00 pm
1 8:00 am – 5:00 pm	2 8:00 am – 5:00 pm	3	4	5

**Voting by Mail:**

Bridgette Escobedo, Bastrop County Elections Administrator, 804 Pecan Street, Bastrop, TX 78602



**EXHIBIT "B"**

**CITY OF BASTROP ELECTION DAY POLLING LOCATION**

**Time Period:**

Saturday, May 6, 2017

**Precincts 1001, 1002, 1003, 2009, 2011**

Bastrop ISD Service Center, 906 Farm Street, Bastrop, TX 78602

**EXHIBIT "C"**  
**ESTIMATED COST OF MAY 6, 2017 ELECTION**  
**JOINT ELECTION WITH BASTROP ISD**

**CITY OF BASTROP**

Optical Ballots and Programming Expenses	\$ 1,363.80
Rental Fee for AutoMARK and Vote Tabulator (voting equipment) Staff Time and Mileage, Early Voting Clerks, Election Judges & Clerks, and Ballot Board	\$ 5,084.36
Election Kits & other precinct supplies	\$ 200.00
SUBTOTAL	\$ 6,648.16
10% ADMINISTRATIVE FEE	<u>\$ 664.82</u>
TOTAL	<u>\$ 7,312.98</u>



**EXHIBIT "C-1"**  
**ESTIMATED COST OF MAY 6, 2017 ELECTION**  
**WITHOUT JOINT ELECTION**

**CITY OF BASTROP**

<b>Optical Ballots and Programming Expenses</b>	<b>\$ 1,500.00</b>
<b>Rental Fee for AutoMARK and Vote Tabulator (voting equipment) Staff Time and Mileage, Early Voting Clerks, Election Judges &amp; Clerks, and Ballot Board</b>	<b>\$ 9,040.56</b>
<b>Election Kits &amp; other precinct supplies</b>	<b>\$ 200.00</b>
<b>SUBTOTAL</b>	<b>\$ 10,740.56</b>
<b>10% ADMINISTRATIVE FEE</b>	<b><u>\$ 1,074.06</u></b>
<b>TOTAL</b>	<b><u>\$ 11,814.62</u></b>

**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: February 21, 2017**

**MEETING DATE: February 28, 2017**

1. Agenda Item: **APPROVAL OF RESOLUTION AMENDING CALLING FOR AND ESTABLISHING PROCEDURE FOR A GENERAL AND SPECIAL ELECTION IN BASTROP, TEXAS FOR THE MAY 6, 2017 ELECTION.**
2. Party Making Request: **City Secretary, Ann Franklin**
3. Attachments: Yes   X   No



**RESOLUTION No. R-2017-11**

Deleted: 6

**A RESOLUTION AMENDING CALLING FOR AND ESTABLISHING THE  
PROCEDURES FOR A GENERAL ELECTION AND  
A CONCURRENT SPECIAL ELECTION TO FILL A COUNCIL VACANCY  
FOR BASTROP, TEXAS**

WHEREAS, the laws of the State of Texas and the City of Bastrop, provide that on **May 6, 2017** there shall be elected the following officials for the City at a general election:

**Mayor - Council Member at Large, for a Term of 3 years.  
Place 3 - Council Member at Large, for a Term of 3 years.  
and,**

WHEREAS, the laws of the State of Texas and the City of Bastrop, provide that on **May 6, 2017** there shall be elected the following official for the City, at a special election, which will be held concurrently with the general election:

**Place 4 - Council Member at Large, for the remainder of an unexpired Term of 1 year *only*. [A term of less than 3 years, due to the automatic resignation of the Place 4 sitting council member.]  
and,**

WHEREAS, the laws of the State of Texas further provide that the Election Code of the State of Texas is applicable to the elections, and in order to comply with said Code, a resolution shall be passed establishing the procedures to be followed in the elections, and designating the voting places for the elections.

**NOW THEREFORE BE IT RESOLVED AND ORDERED BY THE CITY COUNCIL  
OF THE CITY OF BASTROP, TEXAS:**

That all candidates, for the general election to be held on the First Saturday in **May 2017 (i.e., May 6, 2017)** for the above mentioned City offices, shall file their application to become a candidate with the City Secretary of the City of Bastrop, City Hall, 1311 Chestnut Street, Bastrop, Texas 78602 on or before **5:00 p.m. on February 17, 2017**, the seventy-eighth (78<sup>th</sup>) day before the election, and that all of the applications shall be on a form as prescribed by Section 141.031 of the Election Code of the State of Texas.

That all candidates, for the special election to be held on the First Saturday in **May 2017 (i.e., May 6, 2017)** for the above mentioned City office, shall file their application to become a candidate with the City Secretary of the City of Bastrop, City Hall, 1311 Chestnut Street, Bastrop, Texas 78602 on or before **5:00 p.m. on March 6, 2017**, the sixty-first (61<sup>st</sup>) day before the election (Section 201.054 of the Election Code states a candidate's application must be filed not later than 5:00 p.m. on the 62<sup>nd</sup> day before election day. This date falls on a Sunday so the deadline must slide to the next business day which is March 6, 2017.), and that

all of the applications shall be on a form as prescribed by Section 141.031 of the Election Code of the State of Texas.

The order in which the names of the candidates are to be printed on the ballot for the general election shall be determined by a drawing by the Bastrop City Secretary as provided by Section 52.094 of the Election Code.

This City has five (5) election precincts and the elections shall be held at the following location:

- 1. For Election Precincts 1001, 1002, 1003, 2009 and 2011 (including all of the area within the boundaries of the Bastrop City limits) the election polling place shall be at Bastrop ISD Service Center, located at 906 Farm Street, Bastrop, Texas.**

The County Elections Administrator is hereby authorized and instructed to provide and furnish all necessary election supplies to conduct the elections. Voting at such elections shall be upon paper ballots prepared in conformity to the Texas Election Code.

Section 61.012 of the Texas Election Code requires that the Bastrop City Council must provide at least one accessible voting system in each polling place used in a Texas election on or after January 1, 2006. This system must comply with state and federal laws setting the requirements for voting systems that permit voters with physical disabilities to cast a secret ballot.

The Office of the Texas Secretary of State has certified that the ES&S's AutoMARK Voter Assist Terminal version 1.0 is an accessible voting system that may legally be used in Texas elections.

Sections 123.032 and 123.035 of the Texas Election Code authorize the acquisition of voting systems by local political subdivisions and further mandate certain minimum requirements for contracts relating to the acquisition of voting of such voting systems.

As chief elections officer of the Bastrop City Council, the Bastrop Council Elections Administrator shall provide at least one ES&S AutoMARK Voter Assist Terminal version 1.0 in each polling place in every polling location used to conduct any election ordered on or after January 1, 2006.

The following named persons are hereby appointed officers for the general and concurrent special elections:

For Elections Precincts 1001, 1002, 1003, 2009 & 2011- Vickie Deland shall serve as Presiding Judge;

For Elections Precincts 1001, 1002, 1003, 2009 & 2011 - P.K. Barnett shall serve as Alternate Presiding Judge;



The clerks for the election will be appointed by the Presiding Judge, in a number not to exceed six (6) clerks.

The polls at the above designated polling place shall be open on the Election Day from 7:00 a.m. to 7:00 p.m.

Bridgette Escobedo is hereby appointed Clerk for Early Voting. The Main Early Voting location for the above designated election shall be at Bastrop ISD Service Center, 906 Farm Street, Bastrop, Texas, and this place shall remain open for at least eight (8) hours on each day for early voting, which is not on a Saturday, Sunday, or an official State holiday, beginning on April 24, 2017 the twelfth (12<sup>th</sup>) day before the election and continuing through May 2, 2017, the fourth (4<sup>th</sup>) day preceding the date of the election. The early voting location shall remain open each weekday from 8:00 a.m. to 5:00 p.m. The early voting location shall remain open on Friday, April 28, 2017 and Tuesday, May 2, 2017 for 12 hours from 7 a.m. to 7 p.m. Branch early voting locations are: 1) ~~Bastrop Intermediate School, 509 Old Austin Hwy, Bastrop, Texas; Bastrop High School, 1614 Chambers St., Bastrop, TX 78602;~~ 2) Cedar Creek Middle School, 125 Voss Pkwy, Cedar Creek, Texas; 3) Lost Pines Elementary School, 151 Tiger Woods Dr., Bastrop, Texas; 4) Red Rock Elementary, 2401 "F 20, Red Rock, Texas; and 5) Cedar Creek High, 793 Union Chapel, Cedar Creek, Texas. These branch early voting locations shall remain open each weekday from 8:00 a.m. to 5:00 p.m.

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Ballot applications and ballots voted by mail should be addressed to the Early Voting Clerk, Bridgette Escobedo, Bastrop County Elections Administrator, 804 Pecan Street, Bastrop, Texas 78602. Applications for ballots by mail must be received no later than the close of business on April 28, 2017, the eighth (8<sup>th</sup>) day before the elections.

For Elections Precincts 1001, 1002, 1003, 2009 and 2011, Staci Calvert is hereby appointed as Presiding Judge of the Early Voting Ballot Board. In accordance with Section 87.0021 et seq. of the Texas Election Code the presiding judge shall appoint at least two (2) other members to the Early Voting Ballot Board and shall process early voting results in accordance with the Texas Election Code.

The Presiding Judge will receive compensation at the rate of \$10.00 per hour. The Alternate Presiding Judge and Clerks will receive compensation at the rate of \$8.00 per hour. The Presiding Judge will receive an additional \$25.00 for picking up the election supplies prior to election to election day and for returning the supplies after the polls close.

Both the general and the concurrent special elections shall be held in accordance with the Election Code of this State and only resident qualified voters of the City shall be eligible to vote at the elections.

The Mayor shall give notice of this election in accordance with the terms and provisions of Sections 4.004, 83.010, 85.004, and 85.007 of the Election Code, and all necessary orders and



writs for the elections shall be issued by the proper authority. Returns of the elections shall be made to the City Council immediately after the closing of the polls.

It is further found and determined that in accordance with the order of this governing body, the City Secretary will post notice of the date to hold the drawing for a place on the ballot on the bulletin board located in the City Hall, a place convenient and readily accessible to the general public, and the notice will be posted and remain posted continuously for at least seventy-two (72) hours preceding the scheduled time of the meeting. A copy of the return of the posting shall be attached to the minutes of this meeting and shall be made a part thereof for all intents and purposes.

PASSED, APPROVED, AND ADOPTED this 28<sup>th</sup> day of February 2017.

Deleted: 24<sup>th</sup>

Deleted: January

\_\_\_\_\_  
Ken Kesselus  
Mayor of Bastrop

ATTEST:

\_\_\_\_\_  
Ann Franklin, City Secretary

**RESOLUCIÓN NÚM. R-2017-11**

**UNA RESOLUCIÓN PARA CONVOCAR E INSTITUIR LOS PROCEDIMIENTOS PARA LA ELECCIÓN GENERAL  
Y  
PARA UNA ELECCIÓN ESPECIAL CONCURRENTES PARA LLENAR UNA VACANTE EN EL CONSEJO DE  
BASTROP, TEXAS**

**POR CUANTO**, Las leyes del Estado de Texas y de la Ciudad de Bastrop, disponen que en el 6 de mayo, 2017 sean electos los siguientes oficiales de la Ciudad en una elección general:

**Alcalde –Miembro del Consejo de la Ciudad entera, para plazo de 3 años;  
Puesto 3 – Miembro del Consejo de la Ciudad entera, para plazo de 3 años;  
Y**

**POR CUANTO**, Las leyes del Estado de Texas y de la Ciudad de Bastrop, disponen que en el 6 de mayo, 2017 sea electo el siguiente oficial de la Ciudad en una elección especial, que será celebrada concurrente con la elección general:

**Puesto 4-Miembro del Consejo de la Ciudad entera, para el plazo aun no vencido de  
solo 1 año. [Plazo de menos de 3 años que ha resultado de la renuncia automática del  
miembro vigente del Puesto 4 del consejo.]**

**Y,**

**POR CUANTO**, Las leyes del Estado de Texas además disponen que el Código Electoral del Estado de Texas aplica a las elecciones, y que para cumplir con dicho Código, una resolución deberá aprobarse instituyendo procedimientos para llevar a cabo las elecciones y para designar los sitios de votación de las elecciones.

**AHORA, POR LO TANTO, RESUÉLVASE Y ORDÉNESE POR EL CONSEJO MUNICIPAL DE LA CIUDAD DE  
BASTROP, TEXAS:**

Que todos los candidatos, en la elección general que se efectuará el primer sábado de mayo del 2017 (6 de mayo, 2017) para los antedichos puestos de la Ciudad, archivarán sus solicitudes para ser candidatos con la Secretaria de la Ciudad de la Ciudad de Bastrop, en el Edificio Municipal, 1311 Chestnut Street, Bastrop, Texas 78602 en o antes de las 5:00 P.M. el 17 de febrero, 2017, que es en setenta y ocho (78) días anteriores a las elecciones, y que toda solicitud será en un formulario prescrito por la Sección 141.031 del Código Electoral del Estado de Texas.

Que todos los candidatos, en la elección especial que se efectuará el primer sábado de mayo del 2017 (6 de mayo, 2017) para el antedicho puesto de la Ciudad, archivarán sus solicitudes para ser candidatos con la Secretaria de la Ciudad de la Ciudad de Bastrop, en el Edificio Municipal, 1311 Chestnut Street, Bastrop, Texas 78602 en o antes de las 5:00 P.M. el 6 de marzo, 2017, que en sesenta y un (61) días anteriores a la elección (Sección 201.054 del Código Electoral que ordena que la solicitud del candidato deberá ser registrada a no más tardar de las 5:00 p.m. en 62 días antes del día de la Elección. Esta fecha es en domingo así que la fecha tope deberá ser en el siguiente día hábil que es el 6 de marzo, 2017.), y que toda solicitud será en un formulario prescrito por la Sección 141.031 del Código Electoral del Estado de Texas.

El orden en cual los nombres de los candidatos serán impresos en la boleta de la elección general se determinará por un sorteo efectuado por la Secretaria de la Ciudad de Bastrop de acuerdo con las provisiones de la Sección 52.094 del Código electoral.



Esta Ciudad cuenta con cinco (5) precintos electorales y las elecciones se llevarán a cabo en el siguiente sitio:

1. **Para los precintos electorales 1001, 1002, 1003, 2009 y 2011 (incluyendo toda el área dentro de los límites de la Ciudad de Bastrop) el sitio de las elecciones será en el Centro de Servicios (Service Center) de Bastrop ISD ubicado en 906 Farm Street, Bastrop, Texas.**

El/la Administrador/a de Elecciones del Condado por lo presente queda autorizado y se le instruye que proporcione y entregue todos los suministros electorales necesarios para llevar a cabo las elecciones. La votación en dicha elección será con boletas de papel preparadas en conformidad con el Código Electoral de Texas.

La Sección 61.012 del Código Electoral de Texas requiere que El Consejo Municipal de la Ciudad de Bastrop proporcione al menos un sistema de votar accesible en cada sitio de votación utilizado en toda elección efectuada en Texas en o después del 1 de enero, 2006. Dicho sistema deberá cumplir con las leyes estatales y federales que decretan los requisitos para sistemas de votar que permiten a votantes con discapacidades físicas votar su boleta en secreto.

La Oficina del Secretario de Estado de Texas ha certificado que el equipo ES&S AutoMARK Voter Assist Terminal versión 1.0 es sistema de votación accesible que legalmente se puede usar en las elecciones en Texas.

Las Secciones 123.032 y 123.035 del Código Electoral de Texas autorizan adquisición de sistemas de votación por subdivisiones locales políticas y además ordenan cumplimiento con ciertos requisitos mínimos para contratos relacionados con la adquisición de dichos sistemas de votación.

En cumplimiento con sus deberes de oficial electoral del Consejo Municipal de la Ciudad de Bastrop, el/la Administrador/a de Elecciones del Condado de Bastrop proporcionará al menos un ES&S AutoMARK Voter Assist Terminal versión 1.0 en cada sitio de votación en cada una de las ubicaciones de votación utilizadas en toda elección ordenada en o después del 1 de enero, 2006.

Las siguientes personas son por lo presente nombradas oficiales de la elección general y de la elección especial concurrentes:

Para los Precintos Electorales 1001, 1002, 1003, 2009 y 2011- Vickie Deland será Juez Presidente;

Para los Precintos Electorales 1001, 1002, 1003, 2009 y 2011- P.K. Barnett será Juez Presidente Alternativo;

Los secretarios de la elección serán nombrados por el Juez Presidente, aunque no han de ser más de seis (6) secretarios

Los sitios de votación en los lugares designados arriba estarán abiertos el Día de Elecciones de las 7:00 a.m. a 7:00 p.m.

Brigette Escobedo por lo presente es nombrada Secretaria de la Votación Adelantada. La ubicación del Sitio Principal de la Votación Adelantada en la elección ya indicada será en el Centro de Servicios (Service Center) de Bastrop ISD en 906 Farm Street, Bastrop, Texas, y este sitio permanecerá abierto al menos ocho (8) horas diario durante la votación adelantada, mientras no sea sábado, domingo, ni día festivo



oficial del estado, principiando desde el 24 de abril, 2017, doce días (12) antes de la fecha de la elección, y continuando hasta el 2 de mayo, 2017, cuatro (4) días antes de la fecha de la elección. Los sitios de votación adelantada permanecerán abiertos el viernes, 28 de abril, 2017 y martes, 2 de mayo, 2017 por 12 horas desde las 7 a.m. a las 7 p.m. Las sucursales de la votación adelantada son: 1) ~~Bastrop Intermediate School, 509 Old Austin Hwy, Bastrop, Texas;~~ Bastrop High School, 1614 Chambers St., Bastrop, TX 78602; 2) Cedar Creek Middle School, 125 Voss Pkwy, Cedar Creek, Texas; 3) Lost Pines Elementary School, 151 Tiger Woods Dr., Bastrop, Texas; 4) Red Rock Elementary, 2401 "F 20, Red Rock, Texas; and 5) Cedar Creek High, 793 Union Chapel, Cedar Creek, Texas. Estas sucursales para la votación adelantada permanecerán abiertas diario en días regulares semanales de las 8:00 a.m. a las 5:00 p.m.

Las solicitudes de boletas y las boletas que serán votadas por correo deberán enviarse al/la Secretario/a de la Votación Adelantada, Bridgette Escobedo, Administradora de Elecciones del Condado de Bastrop (*Bastrop County Elections Administrator*), 804 Pecan Street, Bastrop, Texas 78602. Solicitudes de boletas por correo deberán recibirse a no más tardar del final del día hábil el 28 de abril, 2017, que es el 8vo día antes del Día de la Elección.

Para los Precintos Electorales 1001, 1002, 1003, 2009, y 2011, Staci Calvert por lo presente es nombrado/a Juez Presidente de la Junta de Boletas de la Votación Adelantada. De acuerdo con la Sección 87.002 et seq. del Código Electoral de Texas dicho juez presidente nombrará al menos dos (2) otros miembros a la Junta de Boletas de la Votación Adelantada y procesará los resultados de la votación adelantada de acuerdo con el Código Electoral de Texas.

El Juez Presidente recibirá compensación de \$10.00 por hora. El Juez Alterno Presidente y los secretarios recibirán compensación de \$8.00 por hora. El Juez Presidente recibirá \$25.00 adicional por recoger los suministros de la elección antes de llevarse a cabo la elección el Día de la Elección, y por devolver los suministros después de cerrarse los sitios de votación.

La Elección General y la Elección Especial concurrentes se llevarán a cabo de acuerdo con el Código Electoral de este Estado y solo votantes residentes calificados de dicha Ciudad serán elegibles para votar en la elección.

El Alcalde dará aviso de esta elección de acuerdo con los términos y provisiones de las secciones 4.004, 83.010, 85.004, y 85.007 del Código Electoral, y todas las órdenes y decretos pertinentes a las elecciones serán emitidos por la autoridad apropiada. Los resultados de las elecciones se reportarán al Consejo Municipal inmediatamente después de cerrarse los sitios de votación.

Además se afirma y determina que de acuerdo con la orden de este cuerpo gubernamental, la Secretaria de la Ciudad fijará el aviso de la fecha para llevar a cabo el sorteo para ser apuntado en la boleta y dicho aviso será en el tablón de anuncios ubicado en el Edificio Municipal (City Hall), lugar conveniente y muy accesible al público en general, y que dicho aviso será fijado y permanecerá fijado continuamente al menos por setenta y dos (72) horas antes de la hora indicada de la reunión. Una copia de la prueba de que dicho aviso se ha fijado será adjuntada a los minutos de la reunión y será incorporada como parte de los mismo para todo propósito.

**VOTADA, APROBADA, Y ADOPTADA este día 28 de febrero, 2017.**

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**Ken Kesselus**  
**Alcalde de Bastrop**

**CERTIFICO:**

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**Ann Franklin**  
**Secretaria de la Ciudad**

CITY COUNCIL

AGENDA COVER SHEET

DATE SUBMITTED: February 21, 2017

MEETING DATE: February 28, 2017

1. Agenda Item: **SECOND READING OF AN ORDINANCE GRANTING A CONDITIONAL USE PERMIT TO ALLOW STRUCTURES TO BE THREE (3) STORIES, 44 FEET, FOR USE AS THE HUNTERS CROSSING APARTMENTS TO BE LOCATED ON HOME DEPOT WAY, APPROXIMATELY 300' WEST OF ITS INTERSECTION WITH FM 304, WITHIN THE CITY LIMITS OF BASTROP, TEXAS, AN AREA ZONED HX-MR IN THE HUNTERS CROSSING PLANNED DEVELOPMENT, BEING THE EQUIVALENT OF MF-2, MULTI-FAMILY-2, IN THE CODE OF ORDINANCES; SETTING OUT CONDITIONS; AND PROVIDING AN EFFECTIVE DATE.**

2. Party Making Request: **Wesley Brandon, Director of Planning and Engineering**

3. Nature of Request: (Brief Overview) **Request for a Conditional Use Permit (CUP) to allow for an increase of nine (9) feet to the overall height of the structures where thirty five (35) feet is allowed. The Planning and Zoning Commission conducted a public hearing on January 26, 2017 and voted unanimously to recommend approval of the requested CUP. The City Council voted to approve the first reading of the ordinance after a public hearing on February 14, 2017.**

4. Attachments: Yes XX No \_\_\_\_\_

5. Motion Requested: **Approve the second reading of the ordinance regarding a conditional use permit to allow for structures to be three (3) stories, 44 feet, for use as the Hunters Crossing Apartments.**



**ORDINANCE NO. 2017-06**

**AN ORDINANCE GRANTING A CONDITIONAL USE PERMIT TO ALLOW FOR THE CONSTRUCTION OF STRUCTURES TO BE THREE (3) STORIES, 44 FEET, WHERE 35 FEET IS ALLOWED, FOR USE AS THE HUNTERS CROSSING APARTMENTS TO BE SITUATED ON AN +/-11.328 ACRE TRACT, BEING ALL OF THAT CERTAIN TRACT OR PARCEL OF LAND OUT OF AND A PART OF THE NANCY BLAKEY SURVEY ABSTRACT NUMBER 98, LOCATED ON HOME DEPOT WAY, APPROXIMATELY 300' WEST OF ITS INTERSECTION WITH FM 304, WITHIN THE CITY LIMITS OF BASTROP, TEXAS, CURRENTLY ZONED HX-MR IN THE HUNTERS CROSSING PLANNED DEVELOPMENT, BEING THE EQUIVALENT OF MF-2, MULTI-FAMILY-2, IN THE CODE OF ORDINANCES; SETTING OUT CONDITIONS; AND PROVIDING AN EFFECTIVE DATE.**

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**WHEREAS**, Howard Schain (hereinafter referred to as the "Applicant"), filed a request for a Conditional Use Permit on December 5, 2016 to allow for the construction of structures to be three (3) stories, 44 feet, where 35 feet is allowed, for use as the Hunters Crossing Apartments to be situated on an +/-11.328 acre tract, being all of that certain tract or parcel of land out of and a part of the Nancy Blakey Survey Abstract Number 98, located on Home Depot Way, approximately 300' west of its intersection with FM 304, within the city limits of Bastrop, Texas, currently zoned Hx-MR in the Hunters Crossing Planned Development, being the equivalent of MF-2, Multi-Family-2, in the Code of Ordinances as shown on Exhibit "A" and Exhibit "A1"; and

**WHEREAS**, pursuant to Section 43.4, Special Height Regulations in the Zoning Ordinance of the City of Bastrop, Texas, to allow a 44 foot tall multi family structure, senior housing, in an area zoned Hx-MR, being the equivalent of MF-2, Multi-Family-2 zoning district where the maximum allowable height of a structure is 35'; and

**WHEREAS**, pursuant to Section 33 of the City's Zoning Ordinance of the City of Bastrop, Texas, a public notice has been given, and a public hearing was held on January 26, 2017, by the Planning and Zoning Commission (hereinafter referred to as the "Commission") regarding the Applicant's request for a Conditional Use Permit; and

**WHEREAS**, following a public hearing on January 26, 2017 and consideration of the evidence and testimony presented therein, the Commission recommended approval of the Applicant's request for a Conditional Use Permit, subject to certain conditions set forth herein; and

**WHEREAS**, pursuant to Section 33 of the Zoning Ordinance of the City of Bastrop, Texas, a public notice has been given, and a public hearing was held February 14, 2017, by the City Council regarding the request for a Conditional Use Permit by the Applicant; and

**WHEREAS**, after consideration of the information presented, City Council finds that it is in the public interest to approve the requested Conditional Use Permit to allow three (3) story, 44 foot tall multi family structures, subject to conditions noted herein.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BASTROP THAT:**

Part 1: The Conditional Use Permit requested by Howard Schain (hereinafter referred to as the "Applicant"), filed a request for a Conditional Use Permit to allow for the construction of structures to be three (3) stories, 44 feet, where 35 feet is allowed, for use as the Hunters Crossing Apartments to be located on Home Depot Way, approximately 300' west of its intersection with FM 304, within the city limits of Bastrop, Texas, currently zoned Hx-MR in the Hunters Crossing Planned Development, being the equivalent of MF-2, Multi-Family-2, in the Code of Ordinances is hereby approved, subject to compliance with the following conditions:

1. Construction shall be in conformance with the City of Bastrop regulations and shall meet the special requirements of Section 42, Site Development.
2. All necessary permits for the proposed development shall be acquired prior to construction of the three (3) story apartment complex on the subject property.
3. A Site Development Permit shall be applied for and secured within one (1) year from the date the Conditional Use Permit is granted (second reading of the ordinance).

Part 2: This ordinance shall take effect upon passage and in accordance with the laws of the State of Texas.

READ and ACKNOWLEDGED on First Reading on the 14<sup>th</sup> day of February, 2017.

READ and APPROVED on the Second Reading on the 28<sup>th</sup> day of February, 2017.

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
**Kenneth Kesselus**  
Mayor

\_\_\_\_\_  
**Anne Franklin**  
City Secretary



## Agenda Information Sheet:

City Council Meeting Date:

February 14, 2017

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**Public Notice Description:**

Consideration, discussion and possible action on a Conditional Use Permit (CUP) for Section 43.4 special height regulations to allow for structures of three (3) stories, 44 feet, for use as the Hunters Crossing Apartments to be located on Home Depot Way, approximately 300' west of its intersection with FM 304, within the city limits of Bastrop, Texas, currently zoned Hx-MR in the Hunters Crossing Planned Development, being the equivalent of MF-2, Multi-Family-2, in the Code of Ordinances.

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**Item Summary:**

**Owner:** Howard Schain  
**Applicant:** Robert Reetz  
**Location:** Located in the City Limits  
**Utilities:** City water and sewer and Bluebonnet Electric  
**Zoning:** Hx-MR – equivalent to MF2, Multiple Family-2  
**Land Use Plan:** Transitional Residential

**Lot area +/-11.328 acres (CUP for Height of buildings)**





**Background:**

The +/-11.328 acre tract from Section 9A of the Hunters Crossing Planned Development, being all of that certain tract or parcel of land out of and a part of the Nancy Blakey Survey Abstract Number 98, is currently vacant. This tract will be combined to house the future Hunters Crossing Apartments. The proposed development is privately-funded, and will offer market-rate apartments. The property is currently zoned Hx-MR in the Hunters Crossing Planned Development, and under Section 301 – Hx-MR District it states the following:

The Hx-MR District (i.e. Sections 3E, 5B, 9A and 9B) can be developed using any one or two of the five (5) following districts, in any single section, in compliance with the City of Bastrop Code of Ordinances:

1. SF-7 (Chapter 14, Section 17) and SF-7 as amended by this PD (section 300.52)
2. 2F (Chapter 14, Section 18)
3. SFA (Chapter 14, Section 19)
4. MF-1 (Chapter 14, Section 20)
5. MF-2 (Chapter 14, Section 21)

The applicant will be utilizing the MF-2 zoning designation for the construction of this project. In accordance with Section 43.4 Code of Ordinance requirements, they are requesting a Conditional Use Permit (CUP) under the exception of 43.4B Special Height Regulations which allows the maximum height of a structure to increase above the maximum height (35 feet and or two and one half (2 ½ stories)) in the base zoning district, CUP and additional factors outlined in 43.4.B1.

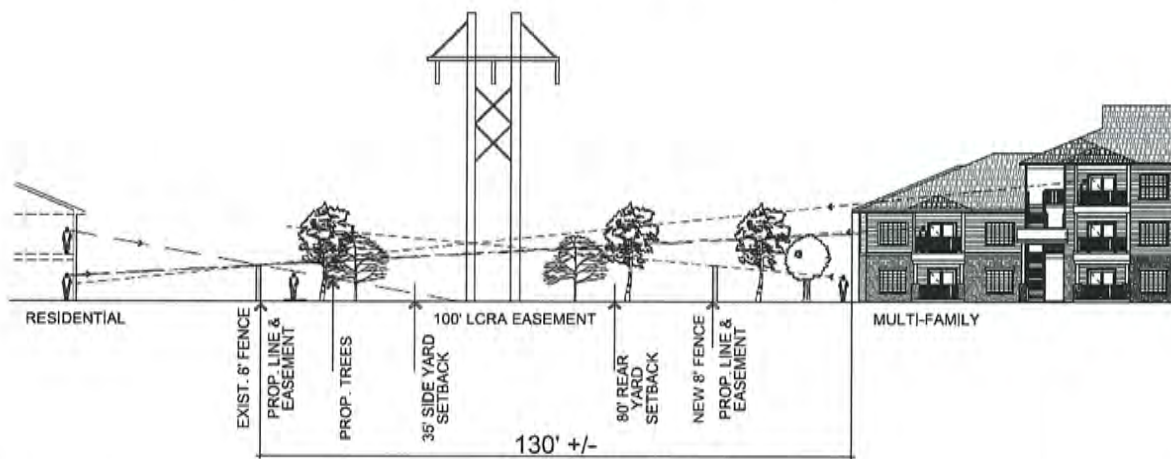
If the Conditional Use Permit (CUP) is approved the applicant will continue with the land development process, including filling a subdivision plat, site development and building permits to construct the 44 feet apartment buildings. City utility services are available, and any extensions that might be required as part of construction will be at the owner/applicants expense. The development of the site will be required to comply with all other city regulations related to land development.



(Conceptual Site Plan)



(Exterior Elevations)



(View Study)

**Request:**

Conditional Use Permit (CUP) in accordance with Section 43.4 B and Section 33 of the Zoning Ordinance, as requested by Robert Reetz, to exceed the height limits of the buildings where the height of the buildings must meet the maximum height of the zoning district, being multifamily building height regulations of 35 feet and/or two and one-half (2 ½) stories. The proposed building is 44 feet and contains three stories. The building will be required to have fire sprinkler systems.

The following are the code sections that apply to the proposed height exception/Conditional Use Permit (CUP).

**43.4 SPECIAL HEIGHT REGULATIONS:**

*Section 43.4B*

***B. Increasing Maximum Height.*** *The maximum height of buildings and structures may be increased above the maximum height allowed in the base zoning district by conditional use permit, as provided in Section 33, Conditional Use Permits, for those buildings and structures located in non-residential districts, and those buildings and facilities occupied by a church, political subdivision, or utility company in any zoning district.*

- In addition to the conditional use standards, the Planning and Zoning Commission and City Council shall consider, but not be limited to, the following factors when determining the maximum height:*



- a. *Preservation of views of landmark buildings, significant open spaces, vistas or water bodies.*
  - b. *Access to light and air of surrounding properties.*
  - c. *Shadowing of residential properties or significant public spaces.*
  - d. *Height, bulk and scale relationships with surrounding uses and structures.*
    - i. *Type and amount of separation between surrounding uses and structures (e.g. separation by only a property line, by an alley or street, or by other physical features such as grade changes).*
    - ii. *Use of architectural style, details (such as roof lines or fenestration), color or materials that derive from the less intensive surrounding uses and structures.*
    - iii. *Creative use of landscaping or other screening*
    - iv. *Location of features on-site to facilitate transition, such as locating open space on the property edge so the building or structure is farther from lower intensity development.*
    - v. *Articulation of the building's facades vertically on horizontally in intervals that conform to existing structures or platting pattern.,*
    - vi. *Reducing the bulk of the building's upper floors.*
    - vii. *Limiting the length of, or otherwise modifying, facades.*
  - e. *Treating topographic conditions in ways that minimize impacts on neighboring development, such as by using a rockery rather than a retaining wall to give a more human scale to a project, or stepping a project down a hillside.*
  - f. *Relationship of windows, doors, exterior stairways, exterior balconies, sundecks, etc. with the privacy of neighbors.*
2. *Fire related standards:*
- a. *Fire flow is adequate.*
  - b. *Buildings or structures over two (2) stories in height shall be in compliance with four (4) story fire code requirements for commercial fire suppression systems.*

**33.2 CONDITIONAL USE PERMIT REGULATIONS:**

- A. *In recommending that a Conditional Use Permit for the premises under consideration be granted, the City shall determine that such uses are harmonious and adaptable to building structures and uses of abutting property and other property in the vicinity of the premises under consideration, and shall make recommendations as to requirements for the paving of streets, alleys and sidewalks, means of ingress and egress to public streets, provisions for drainage, adequate off-street parking, screening and open space, heights of structures, and compatibility of buildings. In*



approving a requested CUP, the Planning and Zoning Commission and City Council may consider the following:

1. *The use is harmonious and compatible with surrounding existing uses or proposed uses;*
  2. *The activities requested by the applicant are normally associated with the permitted uses in the base district;*
  3. *The nature of the use is reasonable;*
  4. *Any negative impact on the surrounding area has been mitigated;*
  5. *That any additional conditions specified ensure that the intent of the district purposes are being upheld.*
- B. *In granting a Conditional Use Permit, the Planning and Zoning Commission and City Council may impose conditions which shall be complied with by the owner or grantee before a Certificate of Occupancy may be issued by the Building Official for use of the building on such property pursuant to such Conditional Use Permit and such conditions precedent to the granting of the Certificate of Occupancy. Any special conditions shall be set forth in writing by the City Council prior to issuance of the Certificate of Occupancy.*
- C. *No Conditional Use Permit shall be granted unless the applicant, owner and grantee of the Conditional Use Permit shall be willing to accept and agree to be bound by and comply with the written requirements of the Conditional Use Permit, as attached to the site plan drawing (or drawings) and reviewed by the Planning and Zoning Commission and approved by the City Council.*
- D. *A building permit or Certificate of Occupancy shall be applied for and secured within one (1) year from the time of granting the Conditional Use Permit, provided however, that the City Council may authorize an extension. After one (1) year from the date of approval has elapsed, the Planning and Zoning Commission and City Council may review the site plan for compliance. If the site plan is determined to be invalid, the property owner(s) must submit a new or revised site plan for approval prior to any construction or application for building permit for the area designated for the Conditional Use Permit. A public hearing is required for consideration of the new site plan.*
- E. *No building, premise, or land used under a Conditional Use Permit may be enlarged, modified, structurally altered, or otherwise significantly changed unless an amended Conditional Use Permit is granted for such enlargement, modification, structural alteration, or change.*
- Minor changes or alterations may be approved by the Director of Planning.*
- F. *The Board of Adjustment shall not have jurisdiction to hear, review, reverse, or modify any decision, determination, or ruling with respect to the specific land use designated by any Conditional Use Permit.*



- G. *When the City Council authorizes granting of a Conditional Use Permit, the Zoning Map shall be amended according to its legend to indicate that the affected area has conditional and limited uses, and said amendment is to indicate the appropriate zoning district for the approved use and prefixed by a "C" designation.*

**Description:**

The property is proposed for the Hunters Crossing Apartments, the proposed development is privately-funded, and will offer market-rate apartments and will have a total of 182 apartment units, ranging from one to three bedrooms. The property will fill in the vacant property next to Hunters Crossing Retail Center (east), Hunters Crossing residential subdivision (south) and Hunters Crossing commercial development (north). The proposed buildings will range from 2 to 3 stories in height, up to a maximum height of 44 feet tall. This exceeds the height limitation by 7 feet. This property must also go through the Site Development Process. (Exhibits are attached)

**CUP Criteria:**

Based on City Staff's review and understanding of the project, the proposed multi-family development is a harmonious and compatible transition between the Hunters Crossing residential subdivision and Hunters Crossing commercial development, and also has a compatible height, bulk and scale relationship with surrounding uses and structures. The proposed buildings would exceed the current height restrictions by approximately 9 feet allowed in this base zoning.

*"City shall determine that such uses are harmonious and adaptable to building structures and uses of abutting property and other property in the vicinity of the premises under consideration (Section 33.2A)"*

- 1. The use is harmonious and compatible with surrounding existing uses or proposed uses;*
- 2. The activities requested by the applicant are normally associated with the permitted uses in the base district;*
- 3. The nature of the use is reasonable;*
- 4. Any negative impact on the surrounding area has been mitigated;*
- 5. That any additional conditions specified ensure that the intent of the district purposes are being upheld.*

**Special Considerations:** The adjacent regional stormwater management system within the Hunters Crossing subdivision has been designed and built to accommodate storm-water runoff from the proposed development. All subsequent design plans must incorporate the drainage criteria according to the approved drainage study for Hunters Crossing. Additional reports and information regarding factors such as traffic impacts may also be required. Additionally, the development must comply with four (4) story fire code requirements for commercial fire suppression systems.

**Financial Impact:** None.

**Comments:** Twenty nine (29) adjacent property owner notifications were mailed on January 9, 2017 as well as public notification published in the local newspaper on January 12, 2017. At the time of this report, thirty-three (33) notifications have been received indicating three (3) in favor and twenty-nine (29) opposed the CUP request. One notification provided no opinion.

**Staff Recommendation:**

Staff has no objection to the Commission's approval of the Conditional Use Permit (CUP) to Section 43.4 Special Height Regulations for structures to increase maximum height buildings to

allow the proposed 44 feet/3 story tall proposed Hunters Crossing apartments within the MF-2, Multi Family-2 district where two and one half (2 ½) stories or 35 feet is allowed. The proposed height is a compatible transition between the existing adjacent commercial and single family residential areas, and would meet the intent of the CUP requirements.

**Planning and Zoning Recommendation:**

The Planning and Zoning Commission conducted a public hearing on January 26, 2017 and voted 6-0 to recommend approval of the Conditional Use Permit (CUP) to Section 43.4 Special Height Regulations for structures to increase maximum height buildings to allow the proposed 44 foot/3 story tall apartment buildings within the currently zoned Hx-MR in the Hunters Crossing Planned Development, being the equivalent of MF-2, Multi-Family-2, in the Code of Ordinances.

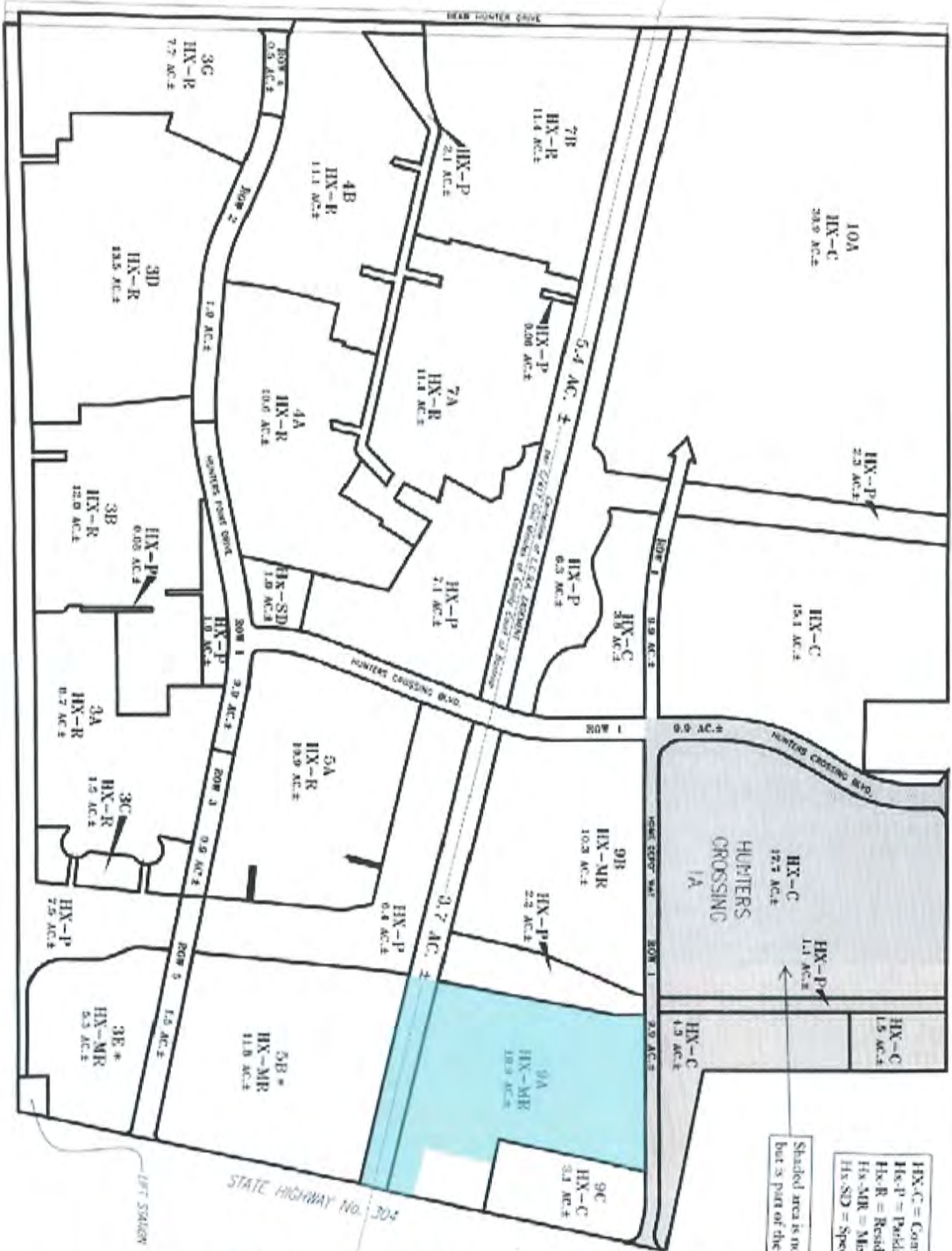
**City Contact:**

Wesley Brandon, P.E., Director of Planning and Engineering  
Planning and Development Department

**Attachments:**

Letter from property owner, surrounding property owner responses, multiple exhibits both pictorial and surveyed.





\* Sections 3E and 5B cannot utilize the MF-2 zoning district

HX-C = Commercial  
HX-P = Parkland  
HX-R = Residential  
HX-MR = Mixed Residential  
HX-SD = Special District

Shaded area is not part of the PD but is part of the Master Plan.

SCALE: 1/4" = 1'



5/99-M

**STATE OF TEXAS**  
COUNTY OF DALLAS

WE, the undersigned, being the legal owners of the above described property, do hereby certify that the above described property is being offered for sale to the public and that the proceeds of the sale of the property are to be used for the purpose of the project described in the plat.

*[Signatures]*

DATE: 5/11/03

BY: *[Signatures]*



**AMENDED  
HUNTERS CROSSING  
MASTER PLAN**

AMENDING FIRST REVISION MASTER PLAN AS  
APPROVED BY CITY COUNCIL FEBRUARY 25,  
2003 AND RECORDED IN EASTTROP COUNTY,  
TEXAS IN PLAT CAB 4, PG. 103-A



Carter, Bregance & Deering, Inc.  
Civil Engineers, Surveyors, Planners  
1000 West 34th Street, Suite 1000  
Ft. Worth, TX 76102-3810

02-28-2017







Hunters Crossing Apartments



11.30.16

Split 2/3 Story Example Images

Hwy 304 & Home Depot Way  
Bastrop, Texas



January 25, 2017

Lisa Patterson, Chair  
Planning & Zoning Commission  
City of Bastrop, Texas  
1311 Chestnut Street  
P.O. Box 427  
Bastrop, Texas 78602

Re: Hunters Crossing Apartment CUP 17-01

Dear Planning & Zoning Commissioners,

I apologize for not being available to attend tonight's Planning & Zoning Commission meeting to share my perspective as the community's economic developer. The Economic Development Corporation has expended a great deal of community resources to research and investigate the local housing market.

In July 2015, the EDC Board commissioned a Multi-Family Feasibility Report from Capitol Market Research, Charles H. Heimsath, President. The findings of the report demonstrate a high demand for multi-family housing options in BastropTX. Specifically, the report states "an average annual demand of 191 units from 2015 through 2020, enough to support one new 200-unit apartment community per year." Our community's demand for multi-family housing over that five year period is 900 to 1,000 new units.

Through our business retention and expansion program, the EDC conducts interviews with local business owners. Available workforce housing continues to be a major concern. As an example, Bastrop ISD continually shares with the EDC that school district employees are short 100 to 150 rental units at the start of each school year.

Thank you for considering the approval of the Conditional Use Permit granting the additional story and height for this quality project.

Sincerely,

A handwritten signature in black ink that reads "MARK".

Shawn Kirkpatrick, Executive Director  
Bastrop Economic Development Corporation

301 Highway 71 West, Bastrop, Texas 78602  
(512) 303-9700 info@bastropedc.org

02-28-2017

ncvd  
1/25/17 61





**NOTICE OF PUBLIC HEARINGS  
PLANNING AND ZONING COMMISSION AND CITY COUNCIL**

Dear Property Owner:

The Planning and Zoning Commission will conduct a public hearing on Thursday, January 26, 2017 at 6:00 p.m. and the City Council will conduct a public hearing (first reading) Tuesday, February 14, 2017 at 6:30 p.m. and have a second reading Tuesday, February 28, 2017 at 6:30 p.m. in the City Hall Council Chambers located at 1311 Chestnut Street, Bastrop, Texas to consider a request for a Conditional Use Permit for a height variance to allow for 3 stories, where 2 1/2 is currently allowed, for the proposed Hunters Crossing Apartments to be situated on an +/-11.328 acre tract, being all of that certain tract or parcel of land out of and a part of the Nancy Blakey Survey Abstract Number 98, located on Home Depot Way, approximately 300' west of its intersection with FM 304, within the city limits of Bastrop, Texas in accordance with Section 43.4 B in Chapter 14 of the Code of Ordinances. The property is currently zoned Hx-MR in the Hunters Crossing Planned Development, being the equivalent of MF-2, Multi-Family-2, in the Code of Ordinances.

Applicant: Howard Schain

Agent: Robert Reetz

Legal Description: +/-11.328 acre tract, being all of that certain tract or parcel of land out of and a part of the Nancy Blakey Survey Abstract Number 98

**PLEASE SEE ATTACHED SITE LOCATION MAP AND 11X17 SITE PLAN**

As a property owner within 200' of the above referenced property, you are being notified of the public hearings and invited to attend to express your opinion. Petitions and letters, either in support or opposition to this request, may be submitted to the Planning Department at 1311 Chestnut Street or mailed to P.O. Box 427, Bastrop, Texas 78602 (512) 332-8840 any time prior to the public hearings.

PROPERTY OWNER'S RESPONSE

**RECEIVED**

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

JAN 13 2017

By   JG  

Property Owner Name: SUSAN EVANS  
 Property Address: 220 WILD CAT DR, BASTROP Phone (optional): 973-216-0317  
 Mailing Address: 23 GLENDALE RD Email (optional): smenja2@opt  
FLANDERS, NJ 07836

Property Owner's Signature: Susan Evans

Comments: (Optional)

I oppose the development of the Hunters Crossing apartments altogether. As a home owner I invested in pay taxes. Apartment dwellers do not. Concern this will impact negatively my home value.

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.



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Agent: Robert Reetz

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-----  
PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: Kimberly Brown  
Property Address: 318 Wild Cat Dr  
Mailing Address: 318 Wild Cat Dr

Phone (optional): (512) 718-1801  
Email (optional): \_\_\_\_\_

Property Owner's Signature: Kimberly Brown  
Comments: (Optional)

I oppose of any apartment complex being constructed at the location where indicated. Do NOT want this in our area

Please provide reply to:  
Planning and Development Department  
City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

RECEIVED

JAN 13 2017

By [Signature] 63



**NOTICE OF PUBLIC HEARINGS  
PLANNING AND ZONING COMMISSION AND CITY COUNCIL**

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Agent: Robert Reetz

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X  
X

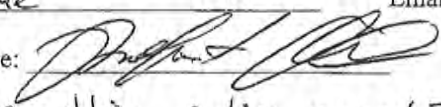
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PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: Rodolfo  
Property Address: 115 Steel Shot Court  
Mailing Address: Same

Phone (optional): 512-656-8332  
Email (optional): orellana-ut(s)yahoo.com

Property Owner's Signature:   
Comments: (Optional)

I oppose this entire project. This will negatively impact my property value. It will also impose my view and cause an increase in crime. I will sign the petition to stop this project.

Please provide reply to:  
Planning and Development Department  
City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

RECEIVED

JAN 19 2017

By PR

**NOTICE OF PUBLIC HEARINGS  
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Applicant: Howard Schain

Agent: Robert Reetz

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X  
X

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PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.  
 I have no objection to the request.  
 I am opposed to the request.

Property Owner Name: Theresa Barnes  
Property Address: 409 S. Hunting Lodge Ln. Phone (optional): 512.718.2210  
Mailing Address: Same Email (optional): theresabarnes62@gmail.com  
Property Owner's Signature: Theresa Barnes 409 S. Hunting Lodge Ln., Bastrop, Tx. 78602  
Comments: (Optional)

Please provide reply to:  
Planning and Development Department  
City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

RECEIVED

JAN 17 2017

By JK 65

02-28-2017



**NOTICE OF PUBLIC HEARINGS  
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Agent: Robert Reetz

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X  
X

-----  
PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: Ruby Griesenbach  
Property Address: 180 W. Jefferson St  
Mailing Address: Box 427 - Bastrop Tx 78602

Phone (optional): 512-3031581  
Email (optional): \_\_\_\_\_

Property Owner's Signature: Ruby Griesenbach  
Comments: (Optional)

Drainage Problem - High Traffic Problem

Please provide reply to:  
Planning and Development Department  
City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

02-28-2017

**RECEIVED**

JAN 19 2017

By \_\_\_\_\_

66

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Applicant: Howard Schain

Agent: Robert Reetz

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-----  
PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: Tanya Griesebeck  
 Property Address: 1128 Griesebeck Ranch Rd Bastrop TX 78602  
 Mailing Address: PO Box 1009 Phone (optional): \_\_\_\_\_  
 Email (optional): \_\_\_\_\_  
 Property Owner's Signature: Tanya Griesebeck  
 Comments: (Optional) \_\_\_\_\_

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

RECEIVED

JAN 13 2017

By JR



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Agent: Robert Rectz

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2<  
2<

-----  
PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: Jo Ann Centrell  
Property Address: 181 V Greenbuck Road Rd  
Mailing Address: P.O. Box 713

Phone (optional): 512 321-1845  
Email (optional): \_\_\_\_\_

Property Owner's Signature: Jo Ann Centrell  
Comments: (Optional) \_\_\_\_\_

Please provide reply to:  
Planning and Development Department  
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RECEIVED

JAN 17 2017

By 42 68



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Legal Description: +/-11,328 acre tract, being all of that certain tract or parcel of land out of and a part of the Nancy Blakey Survey Abstract Number 98

PLEASE SEE ATTACHED SITE LOCATION MAP AND 11X17 SITE PLAN

As a property owner within 200' of the above referenced property, you are being notified of the public hearings and invited to attend to express your opinion. Petitions and letters, either in support or opposition to this request, may be submitted to the Planning Department at 1311 Chestnut Street or mailed to P.O. Box 427, Bastrop, Texas 78602 (512) 332-8840 any time prior to the public hearings.

X  
X

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: Christina Calvey  
 Property Address: 100 Carbine Ct Bastrop Phone (optional): \_\_\_\_\_  
 Mailing Address: 100 Carbine Ct, Bastrop TX 78602 Email (optional): \_\_\_\_\_  
 Property Owner's Signature: Christina Calvey  
 Comments: (Optional)

RECEIVED

ew

JAN 17 2017

Please provide reply to:  
Planning and Development Department  
City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

By JC



✕

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: CARL T. DAWSON  
 Property Address: 112 Carbine Ct Bastrop Tx Phone (optional): 512-213-9864  
 Mailing Address: 112 Carbine Ct Bastrop Tx 78609 Email (optional): ctdawson@hotmail.com

Property Owner's Signature: [Signature]  
 Comments: (Optional)

RECEIVED

JAN 27 2017

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

By

[Signature]

✕

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: Flowers  
 Property Address: 318 Bird Dog Bend Phone (optional): \_\_\_\_\_  
 Mailing Address: " " " " Email (optional): \_\_\_\_\_

Property Owner's Signature: [Signature]  
 Comments: (Optional)

Should not be apartments built at all -  
should be single family homes!

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

X

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

RECEIVED

JAN 23 2017

By HL

Property Owner Name: H RAY FLOWERS  
 Property Address: 318 BIRD DOG BEND  
 Mailing Address: SAME

Phone (optional): \_\_\_\_\_  
 Email (optional): harryflowers@yahoo.com

Property Owner's Signature: [Signature]  
 Comments: (Optional)

I BELIEVE THIS HIGH DENSITY APARTMENT DEVELOPMENT  
WILL BE DETRIMENTAL TO THE PROPERTY VALUES AND THE  
SOCIAL STRUCTURE OF THE FAMILY AT MOTHERS  
OF HUNTERS CROSSING.

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

RECEIVED

JAN 20 2017

By HL

Property Owner Name: Bigang Liu  
 Property Address: 110 Carbine CT, Bastrop TX  
 Mailing Address: 110 Carbine CT, Bastrop, TX

Phone (optional): 512-360 7128  
 Email (optional): liubigang11@yahoo.com

Property Owner's Signature: Bigang Liu  
 Comments: (Optional)

The planning Apartment will impair the flooding service of our community  
and it also will affect our the safety, privacy of our community

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.



PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: AURORA GOMEZ  
 Property Address: 105 MAGNUM TRAIL  
 Mailing Address: 105 MAGNUM TRAIL

Phone (optional): \_\_\_\_\_  
 Email (optional): \_\_\_\_\_

Property Owner's Signature: Aurora Gomez  
 Comments: (Optional)

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

RECEIVED

JAN 23 2017

By JL

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: COVERT CHEV  
 Property Address: \_\_\_\_\_  
 Mailing Address: PO Box 78602

Phone (optional): \_\_\_\_\_  
 Email (optional): \_\_\_\_\_

Property Owner's Signature: Ray Covert  
 Comments: (Optional)

congested traffic flow on 304  
and Home Depot way congested traffic

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

RECEIVED

JAN 23 2017

By JL

X

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

RECEIVED

JAN 17 2017

Property Owner Name: BSR Properties I By JK  
 Property Address: 202 Caliber Cove Phone (optional): \_\_\_\_\_  
 Mailing Address: P.O. Box 522 Email (optional): Kturner@BSRproperties.info  
FULLSHEAR, TX 77441  
 Property Owner's Signature: [Signature]  
 Comments: (Optional) \_\_\_\_\_

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

X

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

RECEIVED

JAN 18 2017

Property Owner Name: Bill Rhodes Road By JK  
 Property Address: 109 Griesenbeck Ranch Phone (optional): (512) 629-3406  
 Mailing Address: P.O. Box 1326 Email (optional): call DO NOT email unless you call first  
 Property Owner's Signature: Jodie Rhodes jodierhodes01@gmail.com  
 Comments: (Optional) Too busy and would cause more accidents on 304.

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

Just got. No. Please



X

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

RECEIVED

JAN 19 2017

By JL

Property Owner Name: Rachael Youngblood  
 Property Address: 311 Grutsch Dr.  
 Mailing Address: same

Phone (optional): 512-510-16275  
 Email (optional): rachanne1976@yahoo.com

Property Owner's Signature: [Signature]  
 Comments: (Optional)

\*  
 \_\_\_\_\_  
 \_\_\_\_\_

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

\* I am opposed to the ENTIRE project. I live further back in the neighborhood, but a project like this affects the whole neighborhood AND our property values.

X

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

RECEIVED

JAN 17 2017

By JL

Property Owner Name: Ben & Heather Coleman  
 Property Address: 201 Massberg Ln  
 Mailing Address: Bastrop TX 78602

Phone (optional): \_\_\_\_\_  
 Email (optional): \_\_\_\_\_

Property Owner's Signature: [Signature]  
 Comments: (Optional)

\_\_\_\_\_  
 \_\_\_\_\_

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

✕

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

RECEIVED

JAN 25 2017

By JE

Property Owner Name: Cynthia L. Murphy  
 Property Address: 212 Park Noise  
 Mailing Address: \_\_\_\_\_

Phone (optional): \_\_\_\_\_  
 Email (optional): \_\_\_\_\_

Property Owner's Signature: \_\_\_\_\_

Comments: (Optional)

I oppose the entire project. The whole neighborhood should have been notified as it affects all of

Please provide reply to: Hunters Crossing.

Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

✕

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

RECEIVED

JAN 25 2017

By JE

Property Owner Name: Misty Roe  
 Property Address: 208 Wildcat Dr.  
 Mailing Address: 208 Wildcat Dr

Phone (optional): \_\_\_\_\_  
 Email (optional): \_\_\_\_\_

Property Owner's Signature: Misty Roe  
 Comments: (Optional)

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.



PROPERTY OWNER'S RESPONSE RECEIVED

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

JAN 20 2017

By JE

Property Owner Name: Valerie + Charles Miller  
 Property Address: 211 Park House Dr. Phone (optional): \_\_\_\_\_  
 Mailing Address: SAME Email (optional): \_\_\_\_\_  
 Property Owner's Signature: Valerie C Miller  
 Comments: (Optional)

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

PROPERTY OWNER'S RESPONSE

RECEIVED

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

JAN 20 2017

By JE

Property Owner Name: Stephanie White  
 Property Address: 214 Mossberg Lane Phone (optional): \_\_\_\_\_  
 Mailing Address: 214 Mossberg Lane Email (optional): \_\_\_\_\_  
 Property Owner's Signature: Stephanie White  
 Comments: (Optional)

I'm not within 200 feet but I oppose this request.

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

PROPERTY OWNER'S RESPONSE

RECEIVED

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

JAN 25 2017

By JE

Property Owner Name: Jane Davis  
 Property Address: 208 Wildcat Dr, Bastrop TX 78002  
 Mailing Address: "same"

Phone (optional): 976-465-3028  
 Email (optional): \_\_\_\_\_

Property Owner's Signature: [Signature]  
 Comments: (Optional) \_\_\_\_\_

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

PROPERTY OWNER'S RESPONSE

RECEIVED

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

JAN 19 2017

By JE

Property Owner Name: Shuen Zhao  
 Property Address: 201 N. Hunting Lodge LN  
 Mailing Address: Bastrop, TX 78602

Phone (optional): \_\_\_\_\_  
 Email (optional): \_\_\_\_\_

Property Owner's Signature: [Signature]  
 Comments: (Optional) \_\_\_\_\_

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.



X  
X

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

I oppose the entire project - as most people do in the neighborhood of Hunter's Crossing

Property Owner Name: Michelle Dodson  
 Property Address: 110 Outback Drive Phone (optional): 629-6100  
 Mailing Address: \_\_\_\_\_ Email (optional): \_\_\_\_\_

Property Owner's Signature: Michelle Dodson

Comments: (Optional)

This affects the entire neighborhood not just those who reside within 200'

Please provide reply to:

Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

RECEIVED

JAN 17 2017

By JE

X

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

RECEIVED

JAN 17 2017

By JE

Property Owner Name: Shari Haywood Phone (optional): \_\_\_\_\_  
 Property Address: 202 Pheasant Trl. Email (optional): \_\_\_\_\_  
 Mailing Address: 202 Pheasant Trl.  
Bastrop TX 78602

Property Owner's Signature: Shari Haywood

Comments: (Optional)

Talk to me! why should I pay higher HOA fees for this! Already I can not get anyone to call me!

Please provide reply to:

Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

512-923-6795

x

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

RECEIVED

JAN 19 2017

By JE

Property Owner Name: Cindy Meyer  
 Property Address: 106 Thompson Trail, Bastrop Phone (optional): 512-468-7741 wk  
 Mailing Address: 205 Margies Way, Bastrop Email (optional): cindy-meyer@twc.com

Property Owner's Signature: Cindy Meyer  
 Comments: (Optional)

My husband and I are against this complex due to traffic concerns. Additionally, a 3-story building in Bastrop will be the beginning of making our town half small town, half big city. We have seen this happen elsewhere and the towns end up ugly with no sense of identity.  
 Please provide reply to: Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

x

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

IN REGARDS TO THE REFERENCED PROPERTY OF +/- 11.328 ACRE TRACT.

Property Owner Name: DALTON ELLIOTT 5227  
 Property Address: 307 BIRD DOG BEND - 78602 Phone (optional): 512-567-5227  
 Mailing Address: 118 LUMBERSACK CT. BASTROP, TX. 78602 Email (optional): \_\_\_\_\_

Property Owner's Signature: Dalton Elliott  
 Comments: (Optional)

CONCERNED ABOUT AN INCREASE OF CRIME IN THE HUNTERS CROSSING NEIGHBORHOOD. LOWERING PROPERTY VALUES AND UNREGULATED USE & VIOLATIONS OF CURRENT AMMENITIES.

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

RECEIVED

JAN 17 2017

By JE



RECEIVED

JAN 23 2017

By He

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: Xianghong Kuang  
 Property Address: 200 Outfitter Dr.  
 Mailing Address: 200 Outfitter Dr.

Phone (optional): \_\_\_\_\_  
 Email (optional): \_\_\_\_\_

Property Owner's Signature: Xianghong Kuang

Comments: (Optional)

We've already experience probelm to drain water during thunderstorm.  
If more land was covered by buildings we will suffer from flooding for sure.  
And the traffic around is also problematic!

Please provide reply to:

Planning and Development Department

City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829

Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

upper.



These pictures were took in summer of 2015 during a thunderstorm. from 200 Outfitter Dr. (at Hunters Crossing).

02-28-2017

→ Next sider<sup>81</sup>



upper

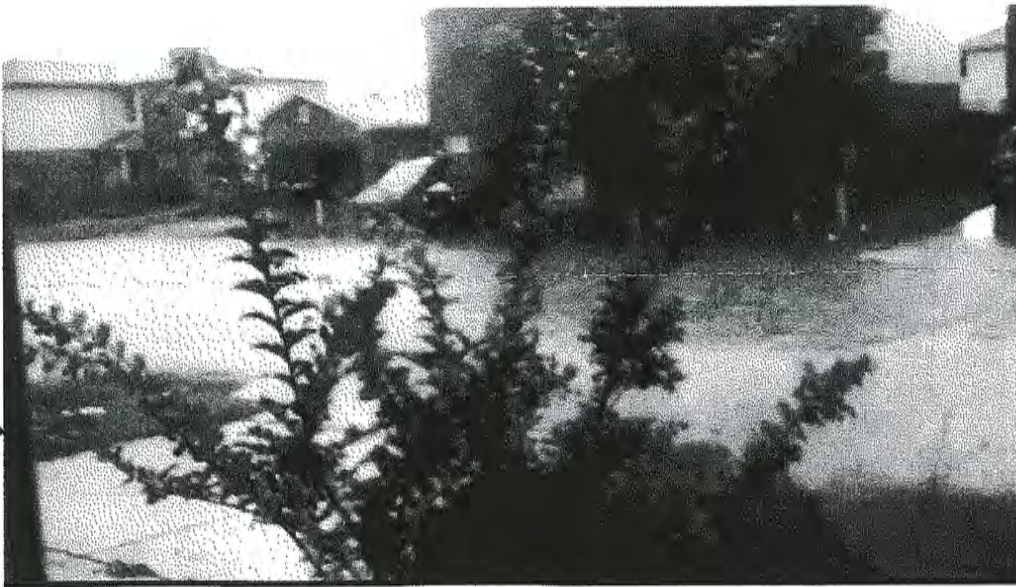
RECEIVED

JAN 23 2017

By je



← <sup>vehicle</sup> Half of the tires are soaked in ~~the~~ running water.



Drive way in water. →

These pictures were took in summer of 2015 during a thunderstrom from 200. Oulfitter Dr. The drainage system is not enough efficient.

02-28-2017

→ Next <sup>side.</sup> ~~page~~

**NOTICE OF PUBLIC HEARINGS  
PLANNING AND ZONING COMMISSION AND CITY COUNCIL**

Dear Property Owner:

The **Planning and Zoning Commission** will conduct a public hearing on **Thursday, January 26, 2017 at 6:00 p.m.** and the **City Council** will conduct a public hearing (first reading) **Tuesday, February 14, 2017 at 6:30 p.m.** and have a second reading **Tuesday, February 28, 2017 at 6:30 p.m.** in the **City Hall Council Chambers** located at **1311 Chestnut Street, Bastrop, Texas** to consider a request for a Conditional Use Permit for a height variance to allow for 3 stories, where 2 ½ is currently allowed, for the proposed Hunters Crossing Apartments to be situated on an +/-11.328 acre tract, being all of that certain tract or parcel of land out of and a part of the Nancy Blakey Survey Abstract Number 98, located on Home Depot Way, approximately 300' west of its intersection with FM 304, within the city limits of Bastrop, Texas in accordance with Section 43.4 B in Chapter 14 of the Code of Ordinances. The property is currently zoned Hx-MR in the Hunters Crossing Planned Development, being the equivalent of MF-2, Multi-Family-2, in the Code of Ordinances.

Applicant: Howard Schain

Agent: Robert Reetz

Legal Description: +/-11.328 acre tract, being all of that certain tract or parcel of land out of and a part of the Nancy Blakey Survey Abstract Number 98

**PLEASE SEE ATTACHED SITE LOCATION MAP AND 11X17 SITE PLAN**

As a property owner within 200' of the above referenced property, you are being notified of the public hearings and invited to attend to express your opinion. Petitions and letters, either in support or opposition to this request, may be submitted to the Planning Department at 1311 Chestnut Street or mailed to P.O. Box 427, Bastrop, Texas 78602 (512) 332-8840 any time prior to the public hearings.

-----  
X  
X

PROPERTY OWNER'S RESPONSE

~~As a property owner within 200':~~ (please check ~~one~~) **Not w/in 200'**

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: ROBERT W HULT  
Property Address: 105 MAVERICK DR  
Mailing Address: SAME

Phone (optional): 572-303-1991  
Email (optional): THEHUNTSSPAN@HOTMAIL.COM

Property Owner's Signature: [Signature]  
Comments: (Optional)

**RECEIVED**

Please provide reply to:  
Planning and Development Department  
City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

JAN 13 2017

By RS  
83

02-28-2017



2

As a property owner within 200': (please check  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: Gwendolyn De Leon  
 Property Address: 104 Double Barrel Ct  
 Mailing Address: same

Phone (optional): \_\_\_\_\_  
 Email (optional): txyellowgirl@gmail.com

Property Owner's Signature: [Signature]  
 Comments: (Optional) \_\_\_\_\_

RECEIVED

Please provide reply to:  
 Planning and Development Department  
 City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829  
 Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

JAN 23 2017  
 By [Signature]

NOTICE OF PUBLIC HEARINGS  
PLANNING AND ZONING COMMISSION AND CITY COUNCIL

FORESTAR GROUP

JAN 09 2017

Dear Property Owner:

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Applicant: Howard Schain

Agent: Robert Reetz

Legal Description: +/-11.328 acre tract, being all of that certain tract or parcel of land out of and a part of the Nancy Blakey Survey Abstract Number 98

**PLEASE SEE ATTACHED SITE LOCATION MAP AND 11X17 SITE PLAN**

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X  
X

PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  one)

- I am in favor the request.  
 I have no objection to the request.  
 I am opposed to the request.

Property Owner Name: Forestar Group

Property Address: Hunters Crossing #B | Nancy Blakey Survey

Mailing Address: 6300 Bee Cave Rd, Bldg 120, # 500

Austin TX 78746

Phone (optional): \_\_\_\_\_

Email (optional): \_\_\_\_\_

Property Owner's Signature: \_\_\_\_\_

Comments: (Optional)

Please provide reply to:

Planning and Development Department

City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829

Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

RECEIVED

JAN 17 2017

By \_\_\_\_\_

RS

02-28-2017

85





PROPERTY OWNER'S RESPONSE

As a property owner within 200': (please check  $\checkmark$  one)

- I am in favor the request.
- I have no objection to the request.
- I am opposed to the request.

Property Owner Name: Gwendolyn DeLeon

Property Address: 104 Double Barrel Ct

Mailing Address: same

Phone (optional): \_\_\_\_\_

Email (optional): txyellowgirl@gmail.com

Property Owner's Signature: [Signature]

Comments: (Optional)

Please provide reply to:

Planning and Development Department

City of Bastrop, P.O. Box 427, Bastrop, Texas 78602 or via fax (512) 332-8829

Re: Conditional Use Permit for height variance to allow 3 stories, notices mailed January 9, 2017.

**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: February 21, 2017**

**MEETING DATE: February 28, 2017**

1. Agenda Item: **A. CONSIDERATION, DISCUSSION AND POSSIBLE ACTION REGARDING A MOTION TO REMOVE COUNCIL MEMBER DELAROSA FROM HIS OFFICE AS MAYOR PRO TEM.**

**B. IF THE MOTION UNDER A PREVAILS ELECTION OF A COUNCIL MEMBER TO SERVE AS MAYOR PRO TEM.**

2. Party Making Request: **Council Member McAnally**

3. Attachments: Yes   X   No



## Council Member McAnally's Backup Material

By declaring his candidacy for Mayor, Mayor Pro Tem Willie DeLaRosa effectively and legally resigned his position as a Council Member. His continued service as a council member is in accordance with the City Charter until his replacement is elected but a resigned member of council should not serve as Mayor Pro Tem. This is even more important since Mr. DeLaRosa is running for Mayor and his election literature cites Mayor Pro Tem experience as a qualification for office. Twice since he has announced his candidacy the Mayor has left the dais and left him to conduct business. It is improper for someone who has resigned to hold the position and gives an unfair competitive advantage in the electoral campaign for Mayor over his opponent.

I propose that Mr. DeLaRosa is asked to step down as Mayor Pro Tem and an interim Mayor Pro Tem should be selected by council until the new Council meets in May after the May 6th election.

**LAW OFFICE OF DAVID F. BRAGG**  
A Professional Corporation  
Website: [dbragglaw.com](http://dbragglaw.com)

P. O. Box 2047  
Bastrop, Texas 78602-9047  
Email: [dbragg@sbcglobal.net](mailto:dbragg@sbcglobal.net)

Telephone: 512-581-0061  
Telecopier: 512-581-0245  
Cellular: 512-496-9031

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February 22, 2017  
MEMORANDUM

TO: Mayor Kesselus  
Members of the City Council

Council Member DeLaRosa announced his candidacy for Mayor on January 31, 2017. Mr. DeLaRosa not only was a member of the City Council but also was Mayor Pro Tempore.

QUESTION: What is Mr. DeLaRosa's current status as a council member and as Mayor Pro Tempore?

ANSWER: Mr. DeLaRosa continues to hold both positions until his successor is duly elected and qualified.

DISCUSSION: The Bastrop City Charter, Sec. 3.02(d) includes a "resign to run" provision which means that when a member of the City Council or Mayor announces that he or she will be a candidate for a different City office, an automatic resignation of that person's existing position occurs. In Council Member DeLaRosa's situation, when he announced his candidacy for Mayor, he automatically resigned from his position on the City Council and his position as Mayor Pro Tempore.

The Texas Constitution, Art. XVI, Sec. 17 provides that "[a]ll officers within this State shall continue to perform the duties of their offices until their successor shall be duly qualified." As interpreted, a council member or Mayor is an "officer of this state." This "hold-over" provision means that Council Member DeLaRosa shall continue to perform the duties of council member and Mayor Pro Tempore until his replacement is elected and qualified.

A member of the City Council may be replaced only by a general or special election, i.e. the Council has no authority to appoint someone to replace a council member who has automatically resigned. The Mayor Pro Tempore, however, may be replaced in the same way he was selected: by a majority vote of the City Council. And, the vote to replace the Mayor Pro Tempore may be done at any time (assuming the subject has been posted properly).

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cc: Marvin Townsend



**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: February 21, 2017**

**MEETING DATE: February 28, 2017**

1. Agenda Item: **REPORT REGARDING THE STATUS OF WORK REGARDING PINE FOREST #6 REDEVELOPMENT AND THE 10 YEAR PATH TO COMPLETION.**

2. Party Making Request: **Interim City Manager, Marvin Townsend**

3. Attachments: Yes   X   No

FEBRUARY 23, 2017

THE NEXT DECADE  
PINE FOREST UNIT 6

1. DRAINAGE STUDY

Contract awarded by the City to Halff Associates, Inc. from Austin. Contract signed February 17, 2017. Order to proceed issued for tasks 1 to 3, including Data Acquisition, Hydrology and conceptual mitigation. The Bastrop Economic Development Corporation will consider paying for the \$75,100 total cost, at a future meeting. Project completion June 2017 (Exhibit 1 – maximum rainfall).

2. ANNEXATION

Of the approximately 713 lots in Pine Forest Unit 6, 433 of the lots are partially or completely outside the Bastrop City limits. In order for the City to move forward with the development of Pine Forest Unit 6 and to be able to use the development authority available to home rule cities the lots outside of the City's current boundaries need to be annexed. The area proposed to be annexed includes:

- a) Approximately 155 acres;
- b) 280 lots, including 18 residences;
- c) Assessed value \$4,358,115;
- d) Annual advalorem taxes approximately \$ 54,580;
- e) 155 of the 280 lots or approximately 55% of the lots in the area proposed to be annexed are publicly owned

Annexation starts with development of a service plan. After the first reading of the annexation ordinance is passed and before the final ordinance is approved, the City and the Bastrop Water Control and Improvement District must enter into a Strategic Partnership Agreement. A draft of such an agreement is set forth in Exhibit 2. This draft was discussed with District officials and should be able to be finalized shortly after the annexation ordinance passes 1<sup>st</sup> reading. Annexation to be completed by December 2017.

3. STRATEGIC PARTNERSHIP AGREEMENT WITH BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #2

The Partnership agreement will involve the City paying the District \$1 for each of the 280 lots to be annexed. The two utility providers will divide the main part of the subdivision as to water and wastewater service in the most logical way to minimize utility and drainage initial costs. 5% of lot sales would be paid to the District to be used only for most critical drainage improvements. To be completed in Fall 2017.

4. AMENDMENT TO THE SCHOOL DISTRICT, COUNTY, CITY CONTRACT REGARDING LITIGATION COSTS.

As of December 31, 2016 the City had paid approximately \$800,000 in the furtherance of litigation related to Pine Forest Unit 6. The contract provides that this cost is to be recovered from property sales. An early draft of an amendment to the 3-way agreement contemplates the sale of all publically owned lots to the City for \$1 per lot held by the School District and County as trustees for the various acquisitions through foreclosure.



FEBRUARY 23, 2017

Contract amendment needs to be approved prior to execution of the Partnership Agreement with Water District. Thus, the contract amendment needs to be executed during April or May 2017. The draft amendment contemplates District and County being removed from their obligation under the contract at such time as appraised value of lots to be sold exceeds \$800,000.

5. BASTROP COUNTY EMERGENCY SERVICES DISTRICT #2 AND PINE FOREST PROPERTY OWNER ASSOCIATION

Initial discussions with both entities indicate a willingness to work toward a solution for their concerns. At the most \$1 per lot might be appropriate.

Negotiations should take place after the Strategic Partnership Agreement is finally worked out and signed by the District and the contract between the City, School District and County is amended. Completion by January 2018.

6. DEDICATION OF LOTS AND PARTIAL LOTS TO THE PROJECT BY DECEMBER 2017.

7. CITY ESTABLISH 10 YEAR PROJECT FUND TO ACCOUNT FOR ALL LAND SALE INCOME AND OPERATION EXPENSES. COMPLETION FALL OF 2017.

8. OFFERS MADE TO SELL PARTIAL LOTS TO ABUTING LOTS, THEN LOTS OR PARTIAL LOTS TO OWNERS OF UNDEVELOPED LOTS; COMPLETION BY 2020.

9. GROUPING OF LOTS INTO VARIOUS SIZED PACKAGES.

After receiving some appraisals during 2018.

10. ARRANGE LOT SWAPS OR SWAPS PLUS OR MINUS DIFFERENTIAL VALUE.

Continuing 2018 to 2027

11. GROUP LOTS ON A LOGICAL BASIS CONSIDERING WATER, SEWER, STREETS AND DRAINAGE COSTS

12. CREATE AS MANY ASSESSMENT GROUPS AS INDICATED FOR WATER, WASTEWATER, STREET AND DRAINAGE COSTS FOR SALE TO DEVELOPERS OR TO ARRANGE FOR ASSESMENT FINANCING TO FINANCE IMPROVEMENTS.

13. ALL PRIORITIES TO BE SET BY PRIVATE OWNERS EXPRESSING WILLINGNESS TO PAY THEIR REASONABLE SHARE.

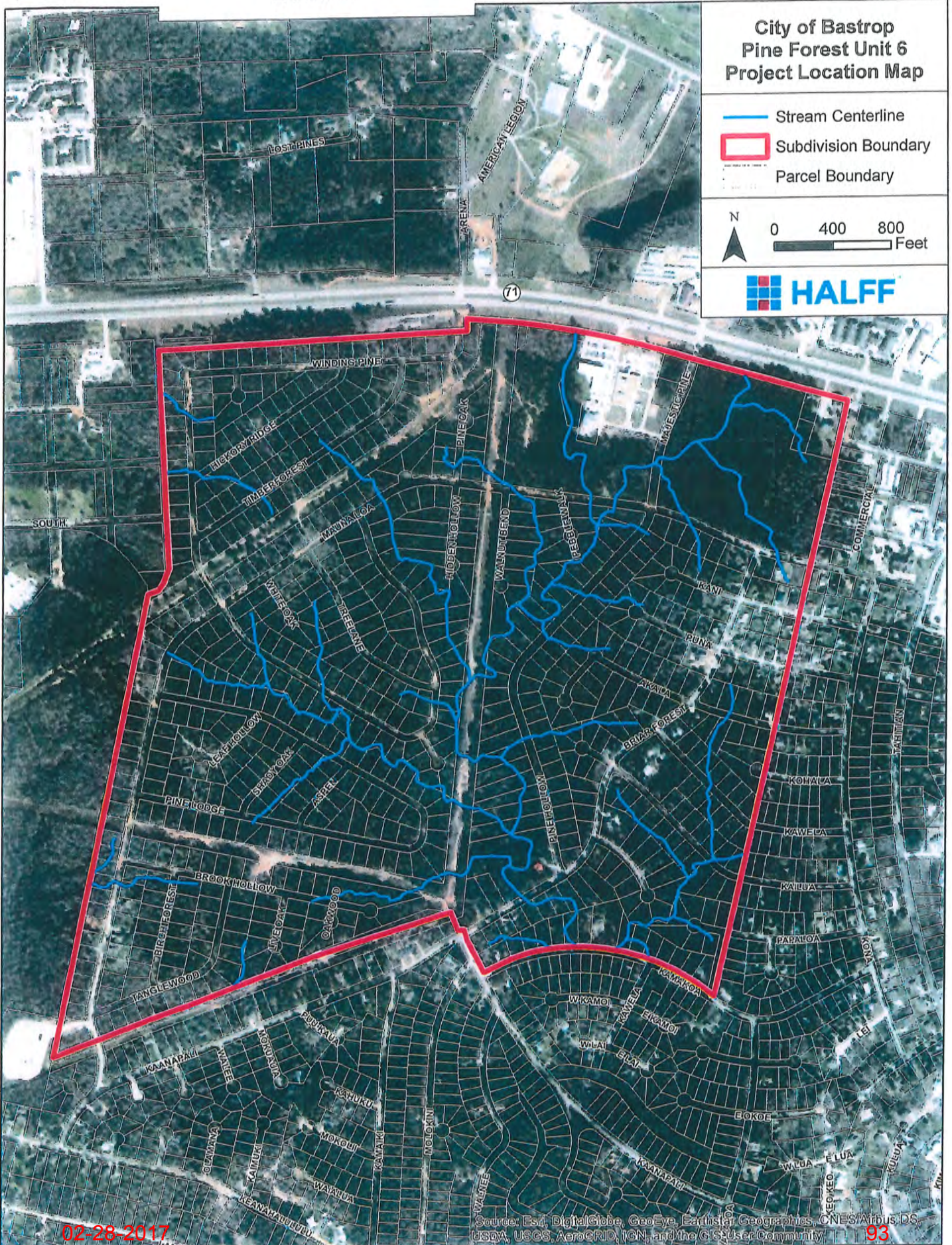
14. LAST PROJECT – LAND NORTHEAST OF THE GAS LINE EASEMENTS AND HIGHWAY 71. USE AND VALUE TO BE DETERMINED.

15. ALL LOTS EITHER RESERVED FOR DRAINAGE OR SOLD. ALL DRAINAGE AT LEAST 1<sup>ST</sup> PHASE IN PLACE. CITY FINANCE DEPARTMENT HANDLING IMPROVEMENT ACCESMENT COLLECTIONS.

16. PROJECT COMPLETION BY 2027



EXHIBIT 1



City of Bastrop  
Pine Forest Unit 6  
Project Location Map

- Stream Centerline
- Subdivision Boundary
- Parcel Boundary

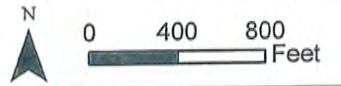




EXHIBIT 2

DRAFT  
FOR DISCUSSION PURPOSES  
ONLY

STRATEGIC PARTNERSHIP AGREEMENT

WHEREAS, the City of Bastrop, hereafter Bastrop, is in the process of annexing that portion of Pine Forest Unit 6 not now inside Bastrop's city limits; and

WHEREAS, said area of Pine Forest Unit 6 is located within the limits of Bastrop Water Control and Improvement District #2, hereinafter District; and

WHEREAS, Chapter 43 of the Local Government Code, Section 43.0751, also known as a chapter of the Annexation Law of the State of Texas, allows for a Strategic Partnership Agreement between the District and the annexing municipality to set forth agreements between the parties to allow an annexation beneficial to both parties; and

WHEREAS, Bastrop and District have reached an agreement beneficial to both parties; and

NOW, therefore, District and Bastrop agree to the following terms and conditions:

1. City will pay District \$1 per lot in Pine Forest Unit 6 (approximately 395 lots).
2. City will pay District 5% of all lot sales or related net income from land transactions as those payments are received by City.
3. District will establish a trust account or a dedicated fund which initially will contain approximately \$395 from the City payment and then the 5% payments from the City's lot transactions.
4. District will restrict expenditures from the dedicated funds to be only expenditures for drainage, detention facilities, bridges, major culverts and similar type drainage improvements located in Pine Forest Unit 6 or downstream from Pine Forest Unit 6 in areas impacted by the drainage system serving Pine Forest Unit 6.
5. Expenditures from the dedicated fund will be proposed by the District and be approved by the City only as to coordination of drainage improvements with the drainage improvement plan for Pine Forest Unit 6.
6. City and District staff will determine how water and sewer service will be allocated between the City and the District, recognizing the following guidelines:
  - A) Eventually all lots in Pine Forest Unit 6 will have water and sewer service consistent with Bastrop's platting ordinance, including fire hydrants and meeting platting ordinance fire flow standards.
  - B) The City will serve the area northwest of the 2 major gas line easements.

C) All other service areas will be allocated evenly between the City and the District to maximize use of existing facilities, obtain fire protection upgrades, and allocate water and sewer service where possible with the same provider.

7. After the division of service areas is worked out by City and District operating staff, a map depicting the agreement will be attached to the Strategic Partnership Agreement as Exhibit 1.

8. Any construction by contract by either party will be supervised by both governments through whatever process the operating personnel of District and City work out or by a separate memorandum of understanding if either party determines that such a memorandum of understanding would be helpful.

9. If any customer is served by both City and District, both parties will work out a simple process to exchange meter readings where needed.

10. District will agree to not object to City's annexation of that portion of Pine Forest Unit 6 not in the City as of the effective date of this agreement.

IN WITNESS WHEREOF, The Parties hereto have executed this Agreement in multiple copies, each of which shall be deemed to be an original and of equal force and effect, and have agreed that the Agreement shall be effective when signed by a duly authorized representative of each Party, and on the latest date shown under the signature lines below.

CITY OF BASTROP:

ATTEST:

BY: \_\_\_\_\_

BY: \_\_\_\_\_

Marvin Townsend, City Manager

Ann Franklin, Bastrop City Secretary

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

BASTROP WCID #2:

ATTEST:

BY: \_\_\_\_\_

BY: \_\_\_\_\_

John Creamer, President

DATE: \_\_\_\_\_

DATE \_\_\_\_\_



**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: 2/21/17**

**MEETING DATE: 2/28/17**

1. Agenda Item: **Consideration, discussion and possible action on acceptance of the unaudited Monthly Financial Reports for the period ending January 31, 2017.**

2. Party Making Request: Tracy Waldron, Chief Financial Officer

3. Nature of Request:

Provide City Council monthly financial report overview for four major funds to include General Fund, Water-Wastewater Fund, Bastrop Power & Light and the Hotel Motel Fund.

4. Attachments: Yes   X   No       

5. Motion Requested: Motion to accept the unaudited monthly financial report for period ending January 31, 2017.

# CITY OF BASTROP, TEXAS

## MONTHLY FINANCIAL REPORT FOR PERIOD ENDING Jan. 31, 2017





Highlights for this reporting period  
as of Jan. 31, 2017

General Fund:

- City Economic Development Incentives:

<u>Agreement with</u>	<u>Effective Date</u>	<u>Original Amount</u>	<u>Remaining Balance YTD</u>
Schulman Theaters	March 7, 2012	\$200,000 or 7 Years	\$56,711
Bastrop Retail Partners (Burleson Crossing)	August 30, 2007	\$7,370,694 or 15 Years	\$3,232,706

# Legal fees by Attorney/Category

AS OF JAN. 31, 2017

<b>FIRM</b>	<b>CASE</b>	<b>FY14-15</b>	<b>FY15-16</b>	<b>FY16-17</b>
<b>JC BROWN</b>				
	General Legal	\$ 335,518	\$ 279,242	\$ -
	Water permit	\$ 16,698	\$ 39,856	\$ -
	Vandiver	\$ 10,356	\$ 9,275	\$ -
<b>BUNDREN</b>				
	Pine Forest Interlocal	\$ 89,738	\$ 700,800	\$ -
	Vandiver	\$ 3,393	\$ 79,951	\$ -
	Aqua CCN	\$ 13,005	\$ 21,735	\$ -
	Red Light Camera Suit	\$ 5,822	\$ 60,279	\$ -
<b>TERRELL LAW FIRM</b>				
	Water permit	\$ 61,015	\$ 482,815	\$ 31,646
<b>DAVID BRAGGS</b>				
	General legal	\$ -	\$ 8,603	\$ 13,323
	Vandiver	\$ -	\$ -	\$ 5,380
	Water Permit	\$ -	\$ -	\$ 920
<b>TAYLOR, OLSON, ADKINS, SRALLA &amp; ELAM, LLP</b>				
	Red Light Camera Suit	\$ -	\$ 1,246	\$ 418
<b>Total Legal</b>		<b>\$ 535,544</b>	<b>\$ 1,683,801</b>	<b>\$ 51,687</b>

<b>Row Labels</b>	<b>Sum of FY14-15</b>	<b>Sum of FY15-16</b>	<b>Sum of FY16-17</b>
Aqua CCN	\$ 13,005	\$ 21,735	\$ -
General Legal	\$ 335,518	\$ 287,845	\$ 13,323
Pine Forest Interlocal	\$ 89,738	\$ 700,800	\$ -
Red Light Camera Suit	\$ 5,822	\$ 61,525	\$ 418
Vandiver	\$ 13,749	\$ 89,226	\$ 5,380
Water permit	\$ 77,713	\$ 522,671	\$ 32,566
<b>Grand Total</b>	<b>\$ 535,544</b>	<b>\$ 1,683,801</b>	<b>\$ 51,687</b>



**CITY OF BASTROP**  
**SUMMARY OF REVENUES AND EXPENDITURES**  
 AS OF JAN. 31, 2017

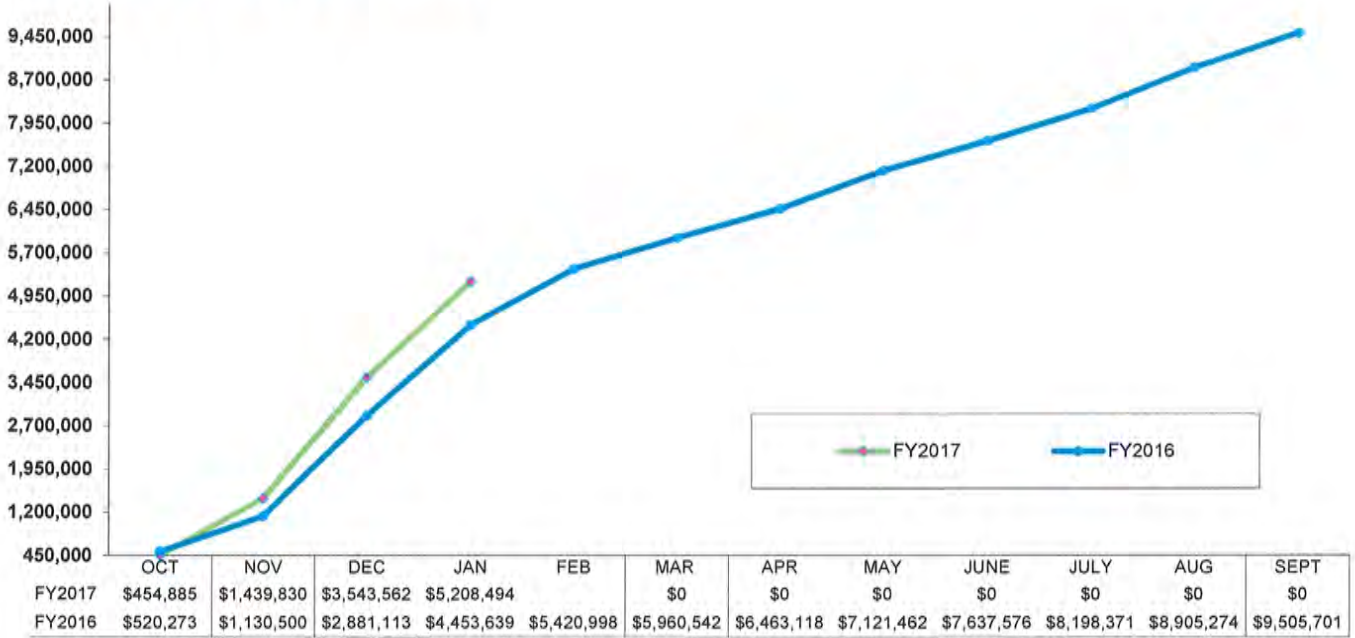
**Fiscal year 2017 is 4 month or 33.3% completed**

	<b>FY 16-17 Budget*</b>	<b>FY 16-17 YTD Actual</b>	<b>% of Budget</b>
<b>Revenues</b>			
General Fund	\$ 10,297,361	\$ 5,208,494	51%
WWW Fund	\$ 4,526,200	\$ 1,602,256	35%
Electric Fund	\$ 6,999,250	\$ 2,120,179	30%
Hotel Motel Fund	\$ 2,882,000	\$ 876,153	30%
<b>Expenditures</b>			
General Fund	\$ 11,443,257	\$ 3,186,066	28%
WWW Fund	\$ 5,652,292	\$ 1,309,647	23%
Electric Fund	\$ 7,546,181	\$ 2,002,632	27%
Hotel Motel Fund	\$ 1,774,742	\$ 706,467	40%

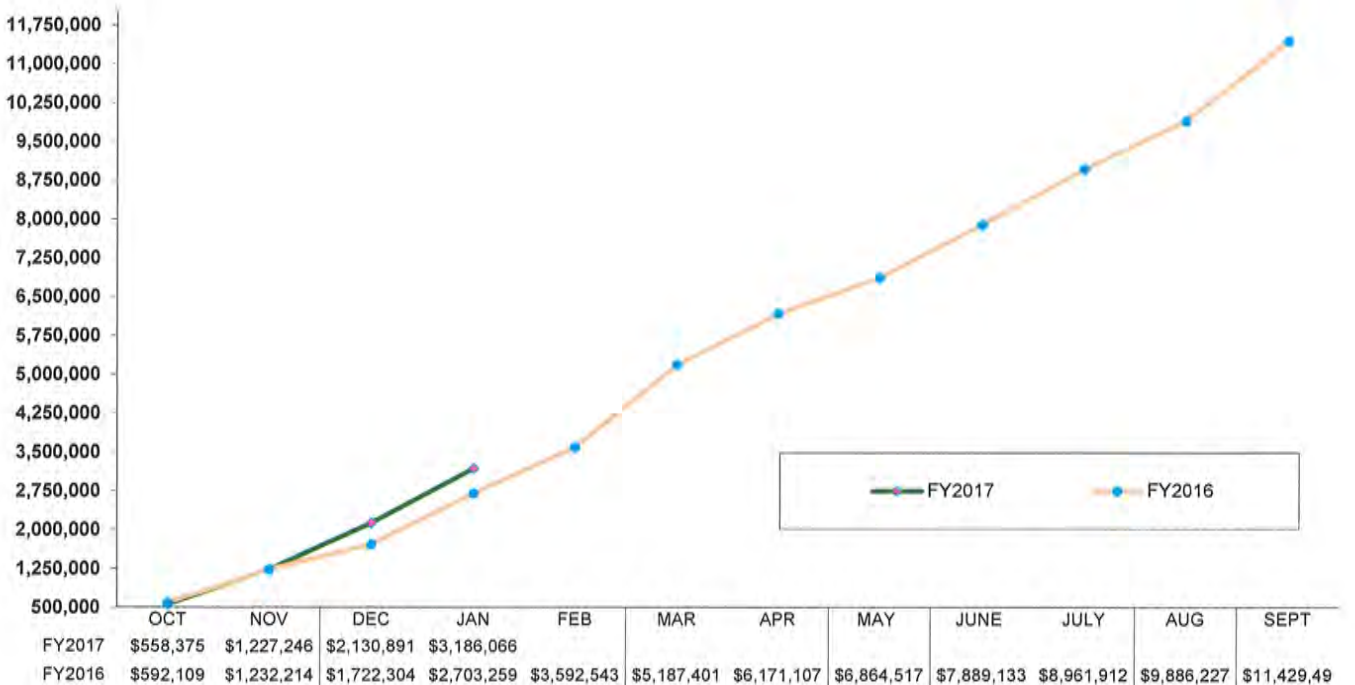
\*Budget amounts reflect any budget **amendments** approved by Council during the Fiscal Year

# GENERAL FUND REVENUE & EXPENDITURES AS OF JAN. 31, 2017

## FY 2016 & 2017 Revenues



## FY 2016 & 2017 Expenditures



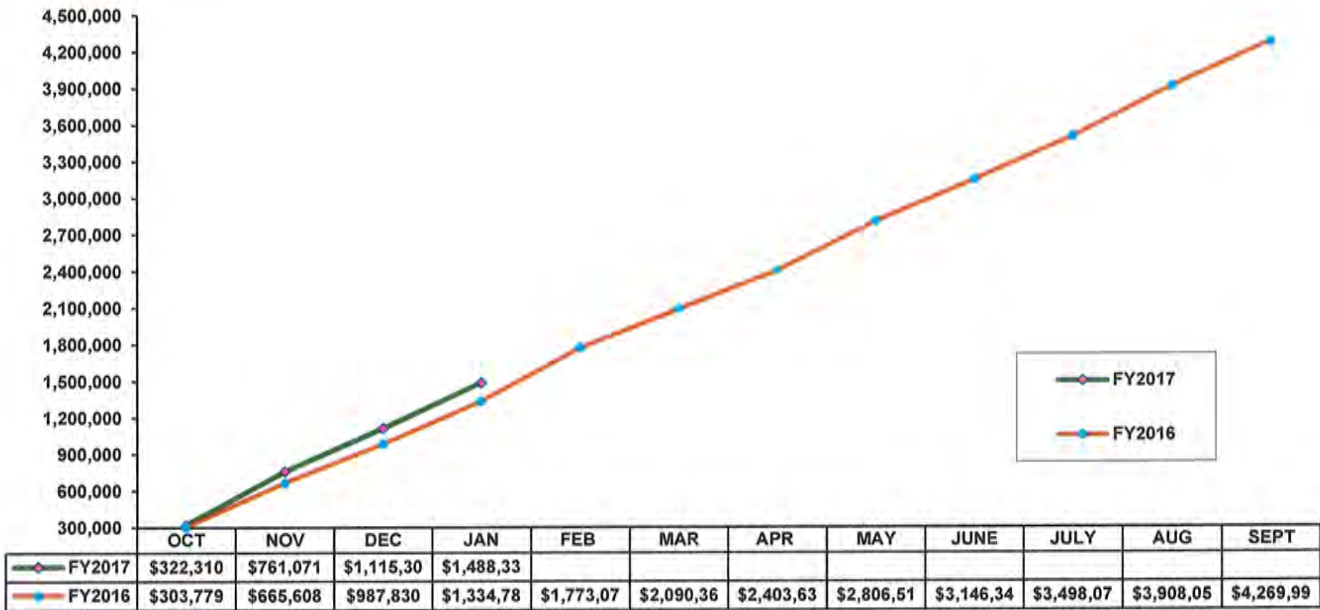


# GENERAL FUND REVENUE

AS OF JAN. 31, 2017

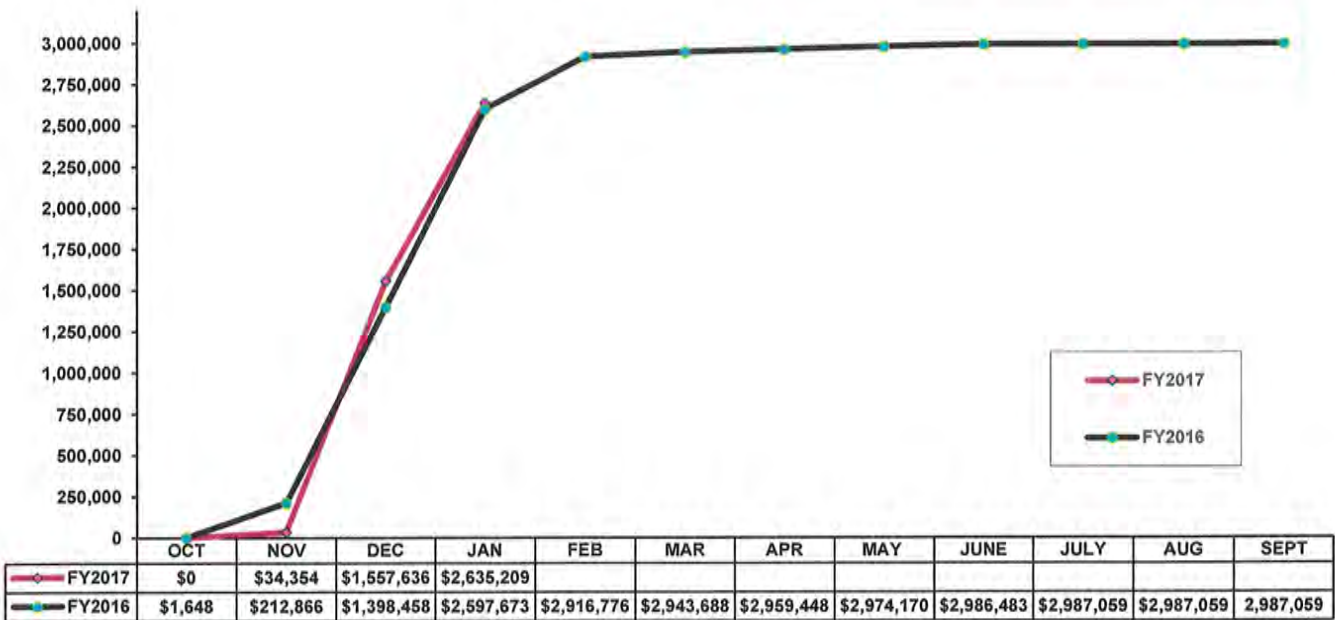
FY2017 Budgeted \$4,456,850

## Sales Tax



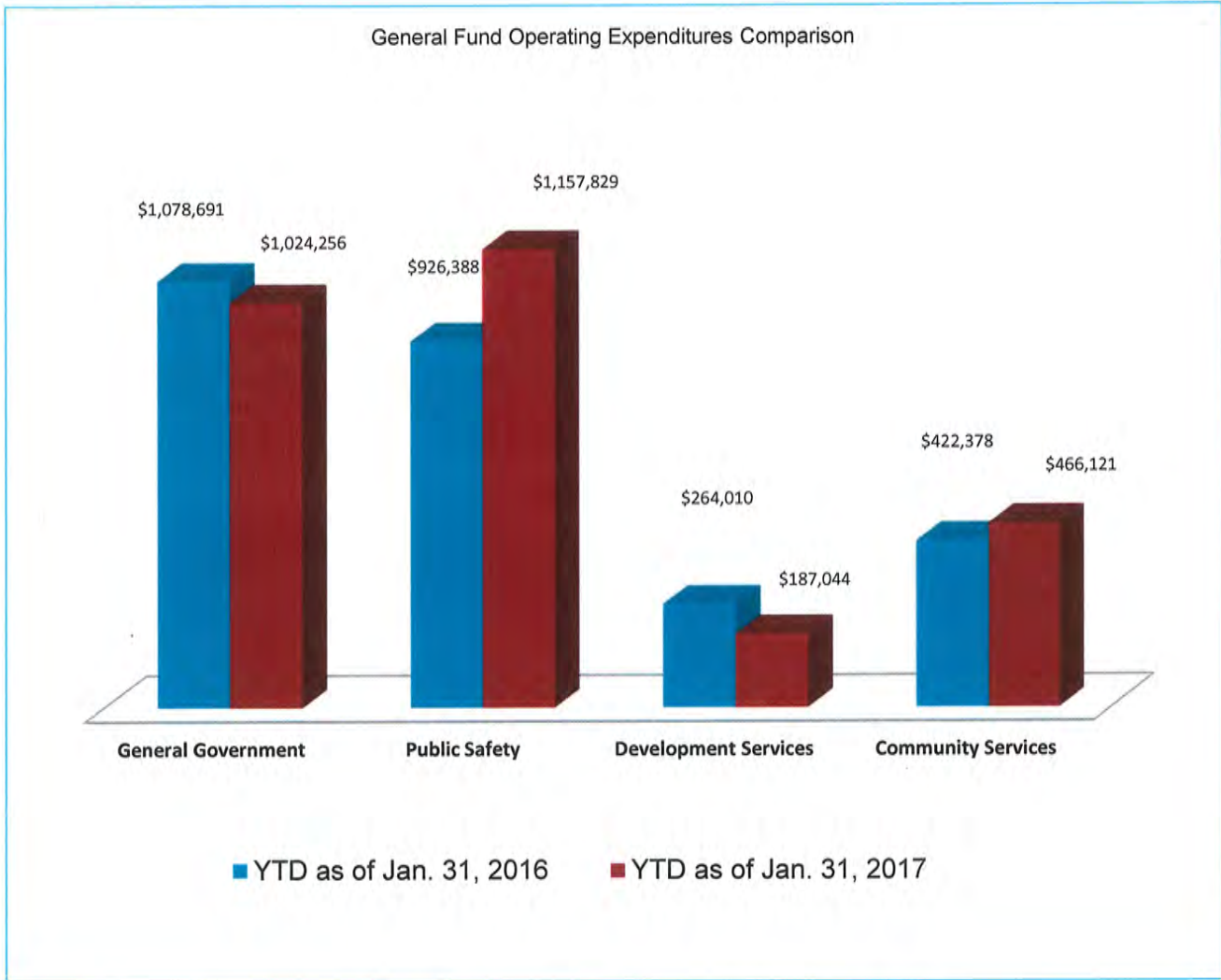
## Ad Valorem Taxes

FY2017 Budget \$3,131,361



# GENERAL FUND EXPENDITURES

## AS OF JAN. 31, 2017



- 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 JAN. 31, 2017

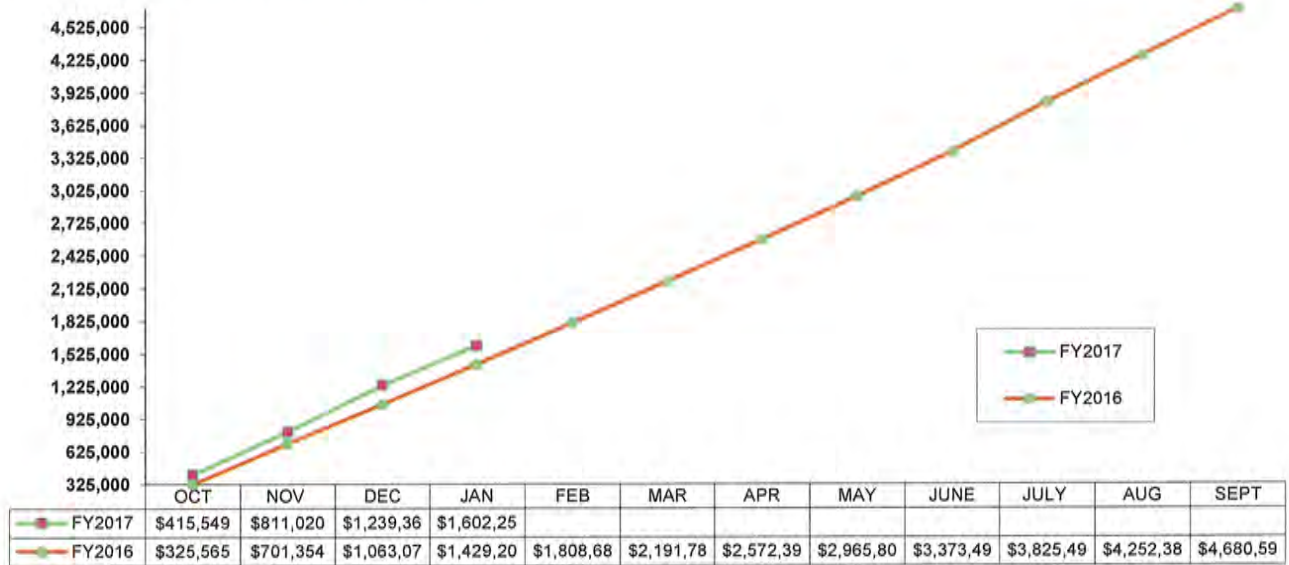
❖ Water/ Wastewater Fund Revenues Year-to-date (YTD) as of Jan. 31, 2017 are \$1,602,256 or 35% of the budgeted amount



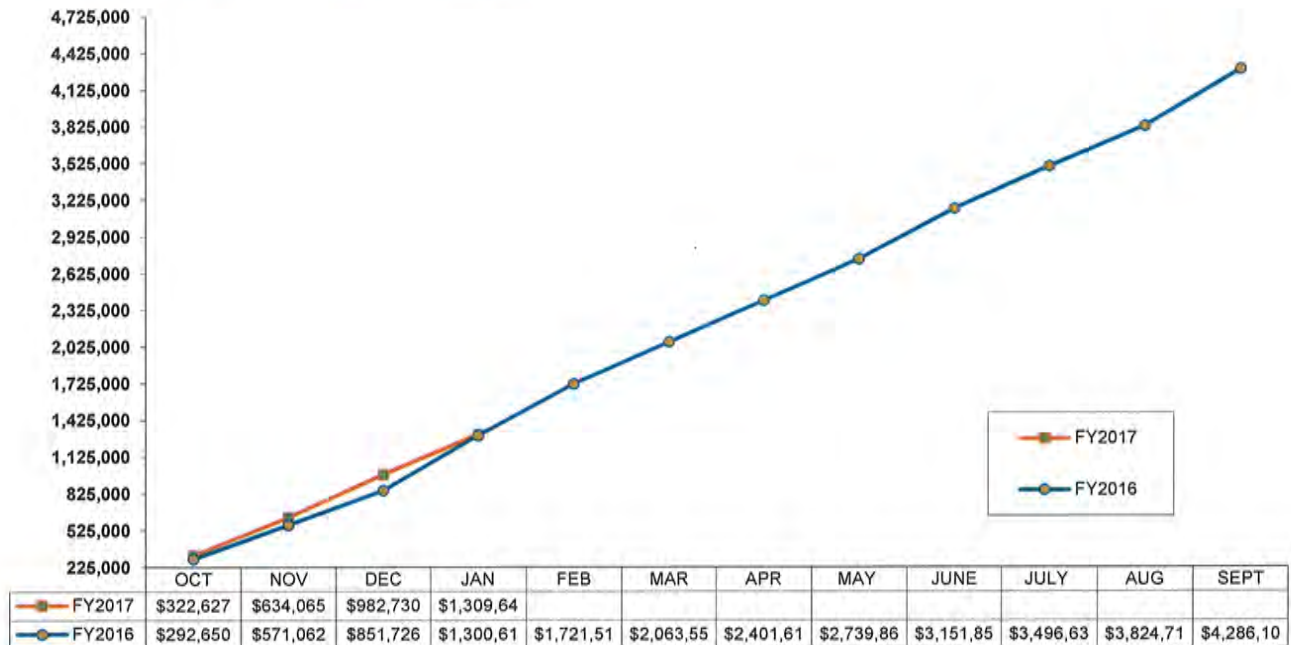
# WATER WASTEWATER FUND REVENUE & EXPENDITURES

AS OF JAN. 31, 2017

## FY 2016 & 2017 Revenues



## FY 2016 & 2017 Expenditures

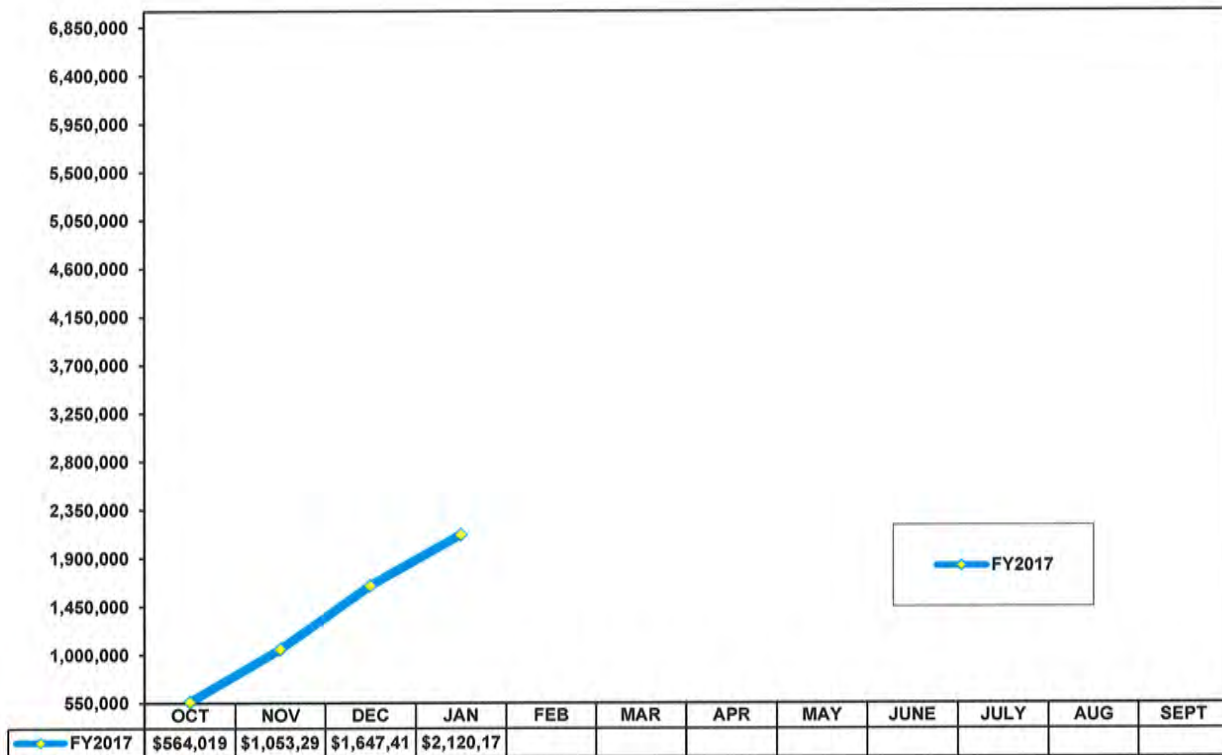




# BASTROP POWER AND LIGHT / ELECTRIC FUND REVENUE

AS OF JAN. 31, 2017

- ❖ Electric Fund Revenues Year-to-date (YTD) as of Jan. 31, 2017 are \$2,120,179 or 30% of the FY2017 adopted budget.



# HOTEL MOTEL TAX REVENUE FUND REVENUE AND EXPENDITURES

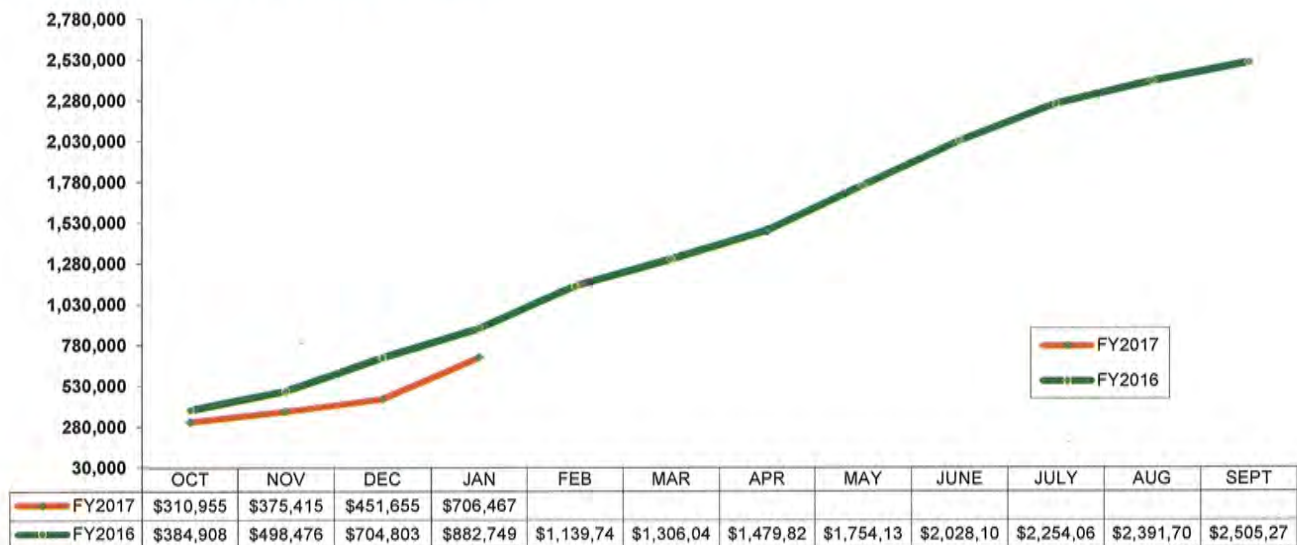
AS OF JAN. 31, 2017

- ❖ Revenues as of Jan. 31, 2017 represent YTD earned revenue of \$876,153. Due to a timing issue 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.

## Revenue (Month to Month comparison)



## Expenses (YTD comparison)





**FINANCIAL STATEMENT REPORTS ARE ATTACHED:**

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

C I T Y O F B A S T R O P  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

## 101-GENERAL FUND

REVENUES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<b>TAXES &amp; PENALTIES</b>						
00-00-4001 CURRENT TAXES M&O	2,597,672.25	3,131,361.00	1,077,572.82	2,635,208.77	496,152.23	84.16
00-00-4002 DELINQUENT TAXES M&O	11,045.10	21,000.00	1,832.27	7,089.87	13,910.13	33.76
00-00-4003 PENALTIES & INTEREST M&O	5,923.10	31,500.00	12,372.31	17,253.13	14,246.87	54.77
00-00-4004 FRANCHISE TAX	57,484.25	454,000.00	25,130.98	90,502.77	363,497.23	19.93
00-00-4006 CITY SALES TAX	1,334,789.38	4,456,850.00	373,027.09	1,488,335.75	2,968,514.25	33.39
00-00-4008 OCCUPATION TAX	2,687.67	8,000.00	30.00	865.00	7,135.00	10.81
00-00-4009 MIXED BEVERAGE TAX	12,306.82	48,000.00	14,873.42	14,873.42	33,126.58	30.99
00-00-4010 380 AGREEMENT PROP REFUND	0.00	( 47,000.00)	0.00	0.00	( 47,000.00)	0.00
TOTAL TAXES & PENALTIES	4,021,908.57	8,103,711.00	1,504,838.89	4,254,128.71	3,849,582.29	52.50
<b>LICENSES &amp; PERMITS</b>						
00-00-4020 BUILDING PERMITS	25,613.00	120,000.00	15,325.92	55,544.43	64,455.57	46.29
00-00-4021 ZONING FEES	1,200.00	3,500.00	0.00	1,147.00	2,353.00	32.77
00-00-4022 PLATTING FEES	41,657.50	40,000.00	2,050.00	4,190.00	35,810.00	10.48
00-00-4023 SPECIAL EVENT PERMIT FEE	( 250.00)	2,000.00	400.00	1,100.00	900.00	55.00
TOTAL LICENSES & PERMITS	68,220.50	165,500.00	17,775.92	61,981.43	103,518.57	37.45
<b>CHARGES FOR SERVICES</b>						
00-00-4040 ANIMAL SERVICE RECEIPTS	25.00	200.00	15.00	55.00	145.00	27.50
00-00-4043 PARK RENTALS & FEES	70.00	5,000.00	250.00	450.00	4,550.00	9.00
00-00-4044 PD ACCIDENT REPORTS	592.00	1,800.00	138.00	535.00	1,265.00	29.72
00-00-4046 SPECIAL EVENTS HOT REIMB	0.00	25,000.00	0.00	0.00	25,000.00	0.00
00-00-4049 TRANSFER STATION RECEIPTS	3,127.00	8,000.00	0.00	350.00	7,650.00	4.38
00-00-4051 SANITATION REVENUE	160,150.68	475,000.00	39,037.78	155,437.44	319,562.56	32.72
00-00-4052 SANITATION PENALTIES	2,324.54	7,500.00	563.61	2,393.64	5,106.36	31.92
00-00-4055 FILMING/BROADCASTING FEES	0.00	26,400.00	0.00	0.00	26,400.00	0.00
TOTAL CHARGES FOR SERVICES	166,289.22	548,900.00	40,004.39	159,221.08	389,678.92	29.01
<b>FINES &amp; FORFEITURES</b>						
00-00-4070 MUNICIPAL COURT FINES	86,500.23	245,000.00	35,146.22	101,027.07	143,972.93	41.24
00-00-4076 LIBRARY RECEIPTS	5,304.00	17,000.00	1,458.36	5,334.56	11,665.44	31.38
00-00-4078 JUVENILE CASE MANAGER-M/C	3,188.67	9,000.00	1,063.66	2,979.80	6,020.20	33.11
00-00-4080 TEEN COURT (MC)	563.19	1,000.00	0.00	0.00	1,000.00	0.00
TOTAL FINES & FORFEITURES	95,556.09	272,000.00	37,668.24	109,341.43	162,658.57	40.20
<b>INTEREST INCOME</b>						
00-00-4400 INTEREST RECEIPTS	4,368.00	30,000.00	3,497.21	11,366.27	18,633.73	37.89
TOTAL INTEREST INCOME	4,368.00	30,000.00	3,497.21	11,366.27	18,633.73	37.89



CITY OF BASTROP  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

101-GENERAL FUND

REVENUES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<b>INTERGOVERNMENTAL</b>						
00-00-4415 EMERGENCY MANAGEMENT	7,652.26	32,000.00	1,130.56	1,130.56	30,869.44	3.53
00-00-4418 WCID REIMBURSEMENT	0.00	0.00	843.34	843.34	( 843.34)	0.00
00-00-4493 BEDC IN-KIND	27,233.67	189,000.00	10,176.49	24,632.15	164,367.85	13.03
TOTAL INTERGOVERNMENTAL	34,885.93	221,000.00	12,150.39	26,606.05	194,393.95	12.04
<b>MISCELLANEOUS</b>						
00-00-4509 GENERAL DONATIONS	725.00	1,500.00	0.00	0.00	1,500.00	0.00
00-00-4525 PARKS/RECREATION DONATIONS	0.00	2,000.00	0.00	0.00	2,000.00	0.00
00-00-4536 MISCELLANEOUS	35,658.22	40,000.00	2,517.51	48,633.54	( 8,633.54)	121.58
00-00-4537 INSURANCE PROCEEDS	341.00	0.00	0.00	1,298.60	( 1,298.60)	0.00
00-00-4543 DEVELOPER REIMBURSEMENT	12,797.64	0.00	0.00	0.00	0.00	0.00
00-00-4553 FIRE DEPT CALLS - REIMB	0.00	5,000.00	0.00	0.00	5,000.00	0.00
00-00-4600 CAPITAL CONTRIBUTIONS	0.00	350,000.00	0.00	350,000.00	0.00	100.00
TOTAL MISCELLANEOUS	49,521.86	398,500.00	2,517.51	399,932.14	( 1,432.14)	100.36
<b>TRANSFERS-IN</b>						
00-00-4703 TRANSFERS IN - ELECTRIC FUND	185,916.68	557,750.00	46,479.17	185,916.68	371,833.32	33.33
TOTAL TRANSFERS-IN	185,916.68	557,750.00	46,479.17	185,916.68	371,833.32	33.33
<b>** TOTAL REVENUE **</b>						
	<u>4,626,666.85</u>	<u>10,297,361.00</u>	<u>1,664,931.72</u>	<u>5,208,493.79</u>	<u>5,088,867.21</u>	<u>50.58</u>

CITY OF BASTROP  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<b>NON-DEPARTMENT</b>						
00-NON-PROGRAM						
TOTAL						
<b>LEGISLATIVE</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	2,364.20	7,015.00	616.39	2,356.93	4,658.07	33.60
SUPPLIES & MATERIALS	647.02	4,530.00	75.01	100.41	4,429.59	2.22
OCCUPANCY	2,749.02	8,000.00	608.95	2,968.73	5,031.27	37.11
CONTRACTUAL SERVICES	686.00	10,900.00	0.00	0.00	10,900.00	0.00
OTHER CHARGES	( 1,390.80)	26.00	( 566.65)	( 2,712.25)	2,738.25	431.73-
TOTAL 00-NON-PROGRAM	5,055.44	30,471.00	733.70	2,713.82	27,757.18	8.91
TOTAL LEGISLATIVE	5,055.44	30,471.00	733.70	2,713.82	27,757.18	8.91
<b>ORGANIZATIONAL</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	16,240.76	53,261.28	7,301.08	12,955.98	40,305.30	24.33
SUPPLIES & MATERIALS	5,644.97	17,290.00	1,448.61	5,336.04	11,953.96	30.86
MAINTENANCE & REPAIRS	2,292.00	9,500.00	4,184.86	6,837.26	2,662.74	71.97
CONTRACTUAL SERVICES	261,086.60	500,075.00	28,172.88	134,427.60	365,647.40	26.88
OTHER CHARGES	116,427.78	518,548.00	2,713.91	136,315.05	382,232.95	26.29
CONTINGENCY	0.00	11,000.00	0.00	0.00	11,000.00	0.00
CAPITAL OUTLAY	4,717.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	37,500.00	0.00	0.00	37,500.00	0.00
TOTAL 00-NON-PROGRAM	406,409.11	1,147,174.28	43,821.34	295,871.93	851,302.35	25.79
TOTAL ORGANIZATIONAL	406,409.11	1,147,174.28	43,821.34	295,871.93	851,302.35	25.79
<b>CITY MANAGER</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	93,045.54	227,645.00	8,473.47	31,663.70	195,981.30	13.91
SUPPLIES & MATERIALS	2,178.29	7,550.00	154.87	868.06	6,681.94	11.50
OCCUPANCY	2,819.97	9,400.00	590.09	2,690.40	6,709.60	28.62
CONTRACTUAL SERVICES	87.50	94,659.00	16,442.25	66,308.63	28,350.37	70.05
OTHER CHARGES	( 6,818.80)	( 123,417.00)	( 11,201.22)	( 44,365.35)	( 79,051.65)	35.95
TOTAL 00-NON-PROGRAM	91,312.50	215,837.00	14,459.46	57,165.44	158,671.56	26.49
TOTAL CITY MANAGER	91,312.50	215,837.00	14,459.46	57,165.44	158,671.56	26.49



## FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2017

## 101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<b>CITY SECRETARY</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	27,598.49	99,352.00	7,617.91	28,566.08	70,785.92	28.75
SUPPLIES & MATERIALS	112.27	5,975.00	192.34	3,018.36	2,956.64	50.52
OCCUPANCY	899.29	2,190.00	164.60	712.18	1,477.82	32.52
CONTRACTUAL SERVICES	0.00	5,600.00	0.00	0.00	5,600.00	0.00
OTHER CHARGES	( 19,658.37)	14,148.00	( 453.79)	7,616.47	6,531.53	53.83
TOTAL 00-NON-PROGRAM	8,951.68	127,265.00	7,521.06	39,913.09	87,351.91	31.36
TOTAL CITY SECRETARY	8,951.68	127,265.00	7,521.06	39,913.09	87,351.91	31.36
<b>FINANCE</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	105,658.05	401,106.00	31,812.44	117,575.37	283,530.63	29.31
SUPPLIES & MATERIALS	2,335.89	4,360.00	374.03	1,267.33	3,092.67	29.07
MAINTENANCE & REPAIRS	12,159.42	33,500.00	0.00	23,875.82	9,624.18	71.27
OCCUPANCY	2,340.66	7,550.00	473.81	2,086.14	5,463.86	27.63
CONTRACTUAL SERVICES	24,673.49	55,760.00	20,030.00	20,389.49	35,370.51	36.57
OTHER CHARGES	( 50,533.64)	( 257,501.00)	( 22,366.87)	( 85,874.47)	( 171,626.53)	33.35
TOTAL 00-NON-PROGRAM	96,633.87	244,775.00	30,323.41	79,319.68	165,455.32	32.41
UTILITY CUSTOMER SERVICE						
PERSONNEL COSTS	81,214.33	218,715.00	18,276.65	66,535.05	152,179.95	30.42
SUPPLIES & MATERIALS	6,526.18	23,840.00	2,225.77	6,082.73	17,757.27	25.51
MAINTENANCE & REPAIRS	4,465.79	23,500.00	0.00	21,696.21	1,803.79	92.32
OCCUPANCY	2,683.79	11,165.00	509.50	2,424.22	8,740.78	21.71
CONTRACTUAL SERVICES	106,642.68	431,040.00	1,157.77	104,437.22	326,602.78	24.23
OTHER CHARGES	( 63,678.00)	( 258,888.00)	( 21,861.81)	( 87,846.63)	( 171,041.37)	33.93
TOTAL UTILITY CUSTOMER SERVICE	137,854.77	449,372.00	307.88	113,328.80	336,043.20	25.22
TOTAL FINANCE	234,488.64	694,147.00	30,631.29	192,648.48	501,498.52	27.75
<b>HUMAN RESOURCE</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	32,091.79	135,751.00	10,813.22	41,213.24	94,537.76	30.36
SUPPLIES & MATERIALS	340.84	3,175.00	155.06	398.99	2,776.01	12.57
OCCUPANCY	1,126.99	3,445.00	236.08	986.47	2,458.53	28.63
CONTRACTUAL SERVICES	4.00	325.00	2.00	7.00	318.00	2.15
OTHER CHARGES	( 95,930.64)	( 17,111.00)	841.20	( 2,550.93)	( 14,560.07)	14.91
TOTAL 00-NON-PROGRAM	( 62,367.02)	125,585.00	12,047.56	40,054.77	85,530.23	31.89
TOTAL HUMAN RESOURCE	( 62,367.02)	125,585.00	12,047.56	40,054.77	85,530.23	31.89

CITY OF BASTROP  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<b>INFORMATION TECHNOLOGY</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	53,269.39	153,251.00	12,498.51	44,826.47	108,424.53	29.25
SUPPLIES & MATERIALS	6,973.47	11,500.00	2,705.95	6,060.39	5,439.61	52.70
MAINTENANCE & REPAIRS	34,262.81	122,800.00	13,657.39	45,198.19	77,601.81	36.81
OCCUPANCY	2,959.57	11,152.00	1,267.90	4,560.90	6,591.10	40.90
CONTRACTUAL SERVICES	1,000.00	36,237.00	303.08	1,467.32	34,769.68	4.05
OTHER CHARGES	( 21,409.72)	( 107,515.00)	( 9,111.73)	( 36,965.47)	( 70,549.53)	34.38
TOTAL 00-NON-PROGRAM	77,055.52	227,425.00	21,321.10	65,147.80	162,277.20	28.65
TOTAL INFORMATION TECHNOLOGY	77,055.52	227,425.00	21,321.10	65,147.80	162,277.20	28.65
<b>FILMING/BROADCASTING</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	0.00	32,899.00	2,703.08	9,272.43	23,626.57	28.18
SUPPLIES & MATERIALS	0.00	7,400.00	2,666.94	3,005.94	4,394.06	40.62
MAINTENANCE & REPAIRS	0.00	5,888.00	4,850.00	5,459.05	428.95	92.71
OCCUPANCY	0.00	3,000.00	4.94	122.33	2,877.67	4.08
CONTRACTUAL SERVICES	0.00	5,000.00	0.00	0.00	5,000.00	0.00
OTHER CHARGES	0.00	3,000.00	0.00	0.00	3,000.00	0.00
TOTAL 00-NON-PROGRAM	0.00	57,187.00	10,224.96	17,859.75	39,327.25	31.23
TOTAL FILMING/BROADCASTING	0.00	57,187.00	10,224.96	17,859.75	39,327.25	31.23
<b>POLICE</b>						
ADMINISTRATION						
PERSONNEL COSTS	146,522.09	514,695.00	48,083.20	156,094.87	358,600.13	30.33
SUPPLIES & MATERIALS	10,038.87	32,670.00	2,071.05	7,157.98	25,512.02	21.91
MAINTENANCE & REPAIRS	12,628.86	40,819.00	9,022.50	9,745.72	31,073.28	23.88
OCCUPANCY	13,547.00	55,980.00	3,405.09	13,793.70	42,186.30	24.64
CONTRACTUAL SERVICES	1,107.43	350,112.00	67,606.50	153,832.35	196,279.65	43.94
OTHER CHARGES	11,067.49	33,858.00	3,313.31	8,999.41	24,858.59	26.58
CAPITAL OUTLAY	0.00	449,189.00	0.00	23,020.88	426,168.12	5.12
TOTAL ADMINISTRATION	194,911.74	1,477,323.00	133,501.65	372,644.91	1,104,678.09	25.22
CODE ENFORCEMENT						
PERSONNEL COSTS	17,263.75	59,385.00	4,832.18	17,600.75	41,784.25	29.64
SUPPLIES & MATERIALS	394.16	5,125.00	185.99	412.20	4,712.80	8.04
MAINTENANCE & REPAIRS	38.99	3,002.00	104.76	437.21	2,564.79	14.56
CONTRACTUAL SERVICES	130.00	10,370.00	30.00	325.00	10,045.00	3.13
OTHER CHARGES	2.07	24,150.00	427.61	1,453.19	22,696.81	6.02
TOTAL CODE ENFORCEMENT	17,828.97	102,032.00	5,580.54	20,228.35	81,803.65	19.83



CITY OF BASTROP  
FINANCIAL STATEMENT  
AS OF: JANUARY 31ST, 2017

## 101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<b>EMERGENCY MANAGEMENT</b>						
SUPPLIES & MATERIALS	14.49	1,600.00	40.56	59.54	1,540.46	3.72
MAINTENANCE & REPAIRS	0.00	3,950.00	0.00	84.48	3,865.52	2.14
OTHER CHARGES	602.78	2,500.00	0.00	200.00	2,300.00	8.00
TOTAL EMERGENCY MANAGEMENT	617.27	8,050.00	40.56	344.02	7,705.98	4.27
<b>POLICE-CID</b>						
PERSONNEL COSTS	73,711.63	255,234.00	19,982.31	76,284.19	178,949.81	29.89
SUPPLIES & MATERIALS	527.35	3,910.00	351.17	633.80	3,276.20	16.21
MAINTENANCE & REPAIRS	49.49	3,918.00	0.00	0.00	3,918.00	0.00
CONTRACTUAL SERVICES	0.00	3,704.00	0.00	0.00	3,704.00	0.00
OTHER CHARGES	993.25	5,490.00	591.15	876.82	4,613.18	15.97
TOTAL POLICE-CID	75,281.72	272,256.00	20,924.63	77,794.81	194,461.19	28.57
<b>POLICE-PATROL</b>						
PERSONNEL COSTS	426,149.71	1,314,435.00	111,325.83	400,975.86	913,459.14	30.51
SUPPLIES & MATERIALS	52,030.43	92,893.00	4,428.26	45,104.73	47,788.27	48.56
MAINTENANCE & REPAIRS	5,376.07	18,460.00	1,860.34	3,657.13	14,802.87	19.81
CONTRACTUAL SERVICES	1,459.45	12,960.00	158.97	3,363.82	9,596.18	25.96
OTHER CHARGES	1,048.15	12,240.00	1,847.16	3,024.82	9,215.18	24.71
TOTAL POLICE-PATROL	486,063.81	1,450,988.00	119,620.56	456,126.36	994,861.64	31.44
<b>POLICE-CRIME PREVENTION</b>						
PERSONNEL COSTS	140.09	94,018.00	6,410.85	13,796.06	80,221.94	14.67
SUPPLIES & MATERIALS	445.01	4,225.00	1.39	290.53	3,934.47	6.88
MAINTENANCE & REPAIRS	0.00	1,576.00	0.00	0.00	1,576.00	0.00
CONTRACTUAL SERVICES	0.00	1,974.00	0.00	0.00	1,974.00	0.00
OTHER CHARGES	295.00	2,820.00	0.00	353.89	2,466.11	12.55
TOTAL POLICE-CRIME PREVENTION	880.10	104,613.00	6,412.24	14,440.48	90,172.52	13.80
<b>TOTAL POLICE</b>	<b>775,583.61</b>	<b>3,415,262.00</b>	<b>286,080.18</b>	<b>941,578.93</b>	<b>2,473,683.07</b>	<b>27.57</b>
<b>FIRE-VOLUNTEER</b>						
<b>00-NON-PROGRAM</b>						
PERSONNEL COSTS	6,954.62	111,180.00	11,433.64	35,490.79	75,689.21	31.92
SUPPLIES & MATERIALS	5,333.52	99,399.00	29,156.66	39,996.20	59,402.80	40.24
MAINTENANCE & REPAIRS	11,009.89	50,500.00	10,226.90	21,358.79	29,141.21	42.29
OCCUPANCY	8,043.57	39,585.00	1,565.25	8,460.21	31,124.79	21.37
CONTRACTUAL SERVICES	21,971.12	138,132.00	4,702.23	37,689.99	100,442.01	27.29
OTHER CHARGES	5,410.68	26,075.00	617.56	4,845.39	21,229.61	18.58
CAPITAL OUTLAY	0.00	44,000.00	0.00	0.00	44,000.00	0.00
TOTAL 00-NON-PROGRAM	58,723.40	508,871.00	57,702.24	147,841.37	361,029.63	29.05
<b>TOTAL FIRE-VOLUNTEER</b>	<b>58,723.40</b>	<b>508,871.00</b>	<b>57,702.24</b>	<b>147,841.37</b>	<b>361,029.63</b>	<b>29.05</b>

C I T Y O F B A S T R O P  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

## 101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<b>MUNICIPAL COURT</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	69,583.82	227,935.00	18,384.65	67,769.95	160,165.05	29.73
SUPPLIES & MATERIALS	3,279.44	21,400.00	981.36	2,250.31	19,149.69	10.52
MAINTENANCE & REPAIRS	7,656.52	10,150.00	82.50	7,897.80	2,252.20	77.81
OCCUPANCY	3,015.88	10,610.00	657.81	2,772.04	7,837.96	26.13
CONTRACTUAL SERVICES	6,246.57	41,100.00	2,854.54	8,357.10	32,742.90	20.33
OTHER CHARGES	2,299.18	5,575.00	576.06	2,382.49	3,192.51	42.74
TOTAL 00-NON-PROGRAM	92,081.41	316,770.00	23,536.92	91,429.69	225,340.31	28.86
TOTAL MUNICIPAL COURT	92,081.41	316,770.00	23,536.92	91,429.69	225,340.31	28.86
<b>PLANNING &amp; DEVELOPMENT</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	151,372.48	534,356.00	27,615.42	142,859.31	391,496.69	26.73
SUPPLIES & MATERIALS	1,906.42	13,100.00	571.87	2,051.82	11,048.18	15.66
MAINTENANCE & REPAIRS	1,757.15	26,450.00	1,762.48	4,962.48	21,487.52	18.76
OCCUPANCY	3,519.22	11,200.00	718.87	3,346.39	7,853.61	29.88
CONTRACTUAL SERVICES	92,898.82	182,350.00	3,398.78	21,256.13	161,093.87	11.66
OTHER CHARGES	12,555.80	( 3,860.00)	19,914.07	12,567.57	( 16,427.57)	325.58-
CAPITAL OUTLAY	0.00	50,000.00	5,812.83	5,812.83	44,187.17	11.63
TOTAL 00-NON-PROGRAM	264,009.89	813,596.00	59,794.32	192,856.53	620,739.47	23.70
TOTAL PLANNING & DEVELOPMENT	264,009.89	813,596.00	59,794.32	192,856.53	620,739.47	23.70
<b>PUBLIC WORKS</b>						
ADMINISTRATION						
PERSONNEL COSTS	194,614.60	729,309.00	57,319.30	194,302.96	535,006.04	26.64
SUPPLIES & MATERIALS	20,536.38	55,400.00	5,788.34	14,723.52	40,676.48	26.58
MAINTENANCE & REPAIRS	62,713.55	286,004.00	12,759.11	36,249.37	249,754.63	12.67
OCCUPANCY	4,161.77	14,010.00	779.10	3,143.24	10,866.76	22.44
CONTRACTUAL SERVICES	16,996.53	86,387.00	7,713.03	13,776.48	72,610.52	15.95
OTHER CHARGES	3,595.96	14,400.00	312.87	1,014.94	13,385.06	7.05
CAPITAL OUTLAY	6,351.88	576,800.00	266,724.14	266,724.14	310,075.86	46.24
TOTAL ADMINISTRATION	308,970.67	1,762,310.00	351,395.89	529,934.65	1,232,375.35	30.07
RECREATION						
PERSONNEL COSTS	0.00	19,045.00	0.00	0.00	19,045.00	0.00
SUPPLIES & MATERIALS	0.00	2,350.00	0.00	195.21	2,154.79	8.31
MAINTENANCE & REPAIRS	0.00	250.00	0.00	0.00	250.00	0.00
OCCUPANCY	0.00	250.00	0.00	0.00	250.00	0.00
CONTRACTUAL SERVICES	0.00	44,980.00	0.00	142.50	44,837.50	0.32
OTHER CHARGES	0.00	17,000.00	255.59	5,969.58	11,030.42	35.12
TOTAL RECREATION	0.00	83,875.00	255.59	6,307.29	77,567.71	7.52



CITY OF BASTROP  
 FINANCIAL STATEMENT  
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101-GENERAL FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<b>PARKS</b>						
PERSONNEL COSTS	150,153.93	664,718.00	46,215.36	176,825.15	487,892.85	26.60
SUPPLIES & MATERIALS	7,326.69	48,520.00	7,952.44	16,039.39	32,480.61	33.06
MAINTENANCE & REPAIRS	25,357.87	77,430.00	5,835.82	26,451.54	50,978.46	34.16
OCCUPANCY	20,001.17	50,740.00	3,469.47	17,825.54	32,914.46	35.13
CONTRACTUAL SERVICES	5,628.21	16,730.00	3,564.53	6,694.14	10,035.86	40.01
OTHER CHARGES	2,607.97	9,750.00	736.75	2,438.29	7,311.71	25.01
CAPITAL OUTLAY	0.00	69,000.00	0.00	22,682.56	46,317.44	32.87
TOTAL PARKS	211,075.84	936,888.00	67,774.37	268,956.61	667,931.39	28.71
<b>BUILDING MAINTENANCE</b>						
PERSONNEL COSTS	43,061.64	185,155.00	14,006.47	53,670.64	131,484.36	28.99
SUPPLIES & MATERIALS	3,789.32	15,350.00	1,751.36	7,323.78	8,026.22	47.71
MAINTENANCE & REPAIRS	418.96	3,600.00	801.60	1,341.02	2,258.98	37.25
OCCUPANCY	129.67	1,800.00	49.41	171.92	1,628.08	9.55
CONTRACTUAL SERVICES	450.83	8,350.00	757.89	2,465.79	5,884.21	29.53
OTHER CHARGES	( 27,966.75)	( 45,607.00)	( 3,825.58)	( 15,302.32)	( 30,304.68)	33.55
TOTAL BUILDING MAINTENANCE	19,883.67	168,648.00	13,541.15	49,670.83	118,977.17	29.45
TOTAL PUBLIC WORKS	539,930.18	2,951,721.00	432,967.00	854,869.38	2,096,851.62	28.96
<b>LIBRARY</b>						
00-NON-PROGRAM						
PERSONNEL COSTS	161,724.83	555,890.00	44,079.21	166,102.46	389,787.54	29.88
SUPPLIES & MATERIALS	20,860.58	61,012.00	4,390.66	18,934.93	42,077.07	31.03
MAINTENANCE & REPAIRS	3,940.64	15,024.00	1,026.60	5,136.56	9,887.44	34.19
OCCUPANCY	11,225.79	42,482.00	2,600.07	11,526.04	30,955.96	27.13
CONTRACTUAL SERVICES	8,556.20	25,740.00	1,256.00	8,439.70	17,300.30	32.79
OTHER CHARGES	4,994.18	11,987.00	980.99	3,399.66	8,587.34	28.36
CAPITAL OUTLAY	0.00	99,811.00	0.00	32,575.50	67,235.50	32.64
TOTAL 00-NON-PROGRAM	211,302.22	811,946.00	54,333.53	246,114.85	565,831.15	30.31
TOTAL LIBRARY	211,302.22	811,946.00	54,333.53	246,114.85	565,831.15	30.31
<b>BEDC ADMINISTRATION</b>						
00-NON-PROGRAM						
TOTAL	_____	_____	_____	_____	_____	_____
TOTAL	_____	_____	_____	_____	_____	_____
*** TOTAL EXPENSES ***	2,702,536.58	11,443,257.28	1,055,174.66	3,186,065.83	8,257,191.45	27.84
REVENUES OVER/(UNDER) EXPENDITURES	1,924,130.27	( 1,145,896.28)	609,757.06	2,022,427.96	( 3,168,324.24)	176.49-

\*\*\* END OF REPORT \*\*\*

C I T Y O F B A S T R O P  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

## 202-WATER/WASTEWATER FUND

REVENUES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<hr/>						
CHARGES FOR SERVICES						
TOTAL						
FINES & FORFEITURES						
TOTAL						
<hr/>						
WATER REVENUES						
00-00-4101 WATER SALES-RESIDENTIAL	422,714.57	1,362,500.00	114,945.69	467,261.59	895,238.41	34.29
00-00-4102 WATER SALES-COMMERCIAL	401,232.39	1,250,000.00	102,645.43	424,900.37	825,099.63	33.99
00-00-4150 PENALTIES	11,235.21	35,000.00	2,335.65	12,273.14	22,726.86	35.07
00-00-4152 WATER TAPPING FEES	1,600.00	5,000.00	600.00	14,400.00	( 9,400.00)	288.00
00-00-4154 WATER SERVICE FEES	5,075.00	22,000.00	1,255.00	6,338.00	15,662.00	28.81
00-00-4156 OTHER	400.00	0.00	0.00	0.00	0.00	0.00
00-00-4161 SPECIAL PROJECT REIMB	0.00	0.00	13,042.78	13,042.78	( 13,042.78)	0.00
TOTAL WATER REVENUES	842,257.17	2,674,500.00	234,824.55	938,215.88	1,736,284.12	35.08
<hr/>						
WASTEWATER REVENUES						
00-00-4201 WASTEWATER SALES-RESIDENTIAL	293,649.83	904,700.00	83,332.06	327,735.61	576,964.39	36.23
00-00-4202 WASTEWATER SALES-COMMERCIAL	241,730.67	745,000.00	61,598.80	247,266.65	497,733.35	33.19
00-00-4210 BY THE WAY CAMPGROUND	0.00	22,000.00	2,174.04	4,537.26	17,462.74	20.62
00-00-4215 LCRA/WCID	40,537.79	125,000.00	13,144.17	48,306.80	76,693.20	38.65
00-00-4250 PENALTIES	7,026.19	25,000.00	1,642.40	8,313.79	16,686.21	33.26
00-00-4252 SEWER TAPPING FEES	300.00	2,500.00	645.69	12,645.69	( 10,145.69)	505.83
00-00-4256 OTHER	0.00	500.00	0.00	0.00	500.00	0.00
TOTAL WASTEWATER REVENUES	583,244.48	1,824,700.00	162,537.16	648,805.80	1,175,894.20	35.56
<hr/>						
OTHER REVENUE						
TOTAL						
<hr/>						
INTEREST INCOME						
00-00-4400 INTEREST RECEIPTS	3,260.01	22,000.00	3,506.66	14,534.38	7,465.62	66.07
TOTAL INTEREST INCOME	3,260.01	22,000.00	3,506.66	14,534.38	7,465.62	66.07
<hr/>						
INTERGOVERNMENTAL						
TOTAL						
<hr/>						
MISCELLANEOUS						
00-00-4519 BACKFLOW TESTING COST	0.00	5,000.00	700.00	700.00	4,300.00	14.00
TOTAL MISCELLANEOUS	0.00	5,000.00	700.00	700.00	4,300.00	14.00



CITY OF BASTROP  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

202-WATER/WASTEWATER FUND

REVENUES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
TRANSFERS-IN						
00-00-4732 TRANS IN - IMPACT FUND	246,683.39	0.00	0.00	0.00	0.00	0.00
00-00-4737 TRANS IN - FUND #725	37,026.59	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS-IN	283,709.98	0.00	0.00	0.00	0.00	0.00
OTHER SOURCES						
00-00-4810 INSURANCE PROCEEDS	441.85	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER SOURCES	441.85	0.00	0.00	0.00	0.00	0.00
** TOTAL REVENUE **	<u>1,712,913.49</u>	<u>4,526,200.00</u>	<u>401,568.37</u>	<u>1,602,256.06</u>	<u>2,923,943.94</u>	<u>35.40</u>

CITY OF BASTROP  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

202-WATER/WASTEWATER FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
NON-DEPARTMENT						
00-NON-PROGRAM						
TOTAL						
TOTAL						
WATER/WASTEWATER DEPT.						
ADMINISTRATION						
PERSONNEL COSTS	256,109.40	132,425.00	10,553.59	39,645.51	92,779.49	29.94
SUPPLIES & MATERIALS	8,845.97	24,910.00	1,507.98	4,765.53	20,144.47	19.13
MAINTENANCE & REPAIRS	4,171.53	14,430.00	346.81	378.13	14,051.87	2.62
OCCUPANCY	6,717.59	21,000.00	1,277.07	5,404.09	15,595.91	25.73
CONTRACTUAL SERVICES	215,174.39	581,936.00	61,565.97	194,200.72	387,735.28	33.37
OTHER CHARGES	5,115.30	49,220.00	1,544.72	3,166.78	46,053.22	6.43
CONTINGENCY	0.00	10,000.00	0.00	0.00	10,000.00	0.00
DEBT SERVICE	486,769.84	1,425,366.00	118,780.32	475,121.28	950,244.72	33.33
TOTAL ADMINISTRATION	982,904.02	2,259,287.00	195,576.46	722,682.04	1,536,604.96	31.99
W/W DISTRIBUT/COLLECT						
PERSONNEL COSTS	0.00	410,208.00	30,494.08	120,427.47	289,780.53	29.36
SUPPLIES & MATERIALS	2,920.71	27,300.00	8,977.41	33,559.90	6,259.90	122.93
MAINTENANCE & REPAIRS	23,030.74	82,900.00	9,436.20	25,781.00	57,119.00	31.10
CONTRACTUAL SERVICES	403.30	44,296.00	3,723.51	12,075.53	32,220.47	27.26
OTHER CHARGES	497.50	4,000.00	780.00	1,175.00	2,825.00	29.38
CAPITAL OUTLAY	0.00	1,015,000.00	0.00	0.00	1,015,000.00	0.00
TOTAL W/W DISTRIBUT/COLLECT	26,852.25	1,583,704.00	53,411.20	193,018.90	1,390,685.10	12.19
WATER PRODUCTION/TREAT						
PERSONNEL COSTS	0.00	257,661.00	17,738.44	62,810.65	194,850.35	24.38
SUPPLIES & MATERIALS	9,085.45	35,000.00	2,831.34	11,938.09	23,061.91	34.11
MAINTENANCE & REPAIRS	28,625.26	356,790.76	1,146.47	50,818.10	305,972.66	14.24
OCCUPANCY	33,708.88	130,000.00	7,805.14	37,470.95	92,529.05	28.82
CONTRACTUAL SERVICES	38,875.32	152,668.70	1,751.51	50,909.49	101,759.21	33.35
OTHER CHARGES	0.00	4,000.00	195.00	580.00	3,420.00	14.50
CAPITAL OUTLAY	0.00	133,004.00	0.00	0.00	133,004.00	0.00
TOTAL WATER PRODUCTION/TREAT	110,294.91	1,069,124.46	31,467.90	214,527.28	854,597.18	20.07
WW TREATMENT PLANT						
PERSONNEL COSTS	0.00	265,969.00	22,666.34	70,012.13	195,956.87	26.32
SUPPLIES & MATERIALS	6,785.25	33,800.00	3,370.98	7,641.00	26,159.00	22.61
MAINTENANCE & REPAIRS	20,500.78	168,965.00	4,936.55	23,045.35	145,919.65	13.64
OCCUPANCY	58,209.87	167,548.00	11,508.53	52,569.43	114,978.57	31.38
CONTRACTUAL SERVICES	22,972.11	60,520.00	3,784.01	24,784.96	35,735.04	40.95
OTHER CHARGES	0.00	4,000.00	195.00	584.50	3,415.50	14.61
CAPITAL OUTLAY	93,400.00	39,375.00	0.00	781.25	38,593.75	1.98
TOTAL WW TREATMENT PLANT	201,868.01	740,177.00	46,461.41	179,418.62	560,758.38	24.24



CITY OF BASTROP  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

202-WATER/WASTEWATER FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL WATER/WASTEWATER DEPT.	1,321,919.19	5,652,292.46	326,916.97	1,309,646.84	4,342,645.62	23.17
*** TOTAL EXPENSES ***	<u>1,321,919.19</u>	<u>5,652,292.46</u>	<u>326,916.97</u>	<u>1,309,646.84</u>	<u>4,342,645.62</u>	<u>23.17</u>
REVENUES OVER/(UNDER) EXPENDITURES	390,994.30	( 1,126,092.46)	74,651.40	292,609.22	( 1,418,701.68)	25.98-
*** END OF REPORT ***						

CITY OF BASTROP  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

501-HOTEL/MOTEL TAX FUND

REVENUES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
<hr/>						
TAXES & PENALTIES						
00-00-4007 MOTEL/HOTEL TAX RECEIPTS	836,231.24	2,875,000.00	157,390.19	869,861.39	2,005,138.61	30.26
TOTAL TAXES & PENALTIES	836,231.24	2,875,000.00	157,390.19	869,861.39	2,005,138.61	30.26
INTEREST INCOME						
00-00-4400 INTEREST EARNED	1,310.50	7,000.00	1,630.60	6,291.36	708.64	89.88
TOTAL INTEREST INCOME	1,310.50	7,000.00	1,630.60	6,291.36	708.64	89.88
MISCELLANEOUS						
TOTAL						
<hr/>						
** TOTAL REVENUE **	837,541.74	2,882,000.00	159,020.79	876,152.75	2,005,847.25	30.40
	=====	=====	=====	=====	=====	=====



CITY OF BASTROP  
 FINANCIAL STATEMENT  
 AS OF: JANUARY 31ST, 2017

501-HOTEL/MOTEL TAX FUND

EXPENDITURES	PRIOR Y-T-D	CURRENT BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	BUDGET BALANCE	% OF BUDGET
NON-DEPARTMENT						
00-NON-PROGRAM						
TOTAL						
TOTAL						
HOTEL/MOTEL TAX FUND						
00-NON-PROGRAM						
CONTRACTUAL SERVICES	428,477.75	475,823.00	51,249.50	310,674.53	165,148.47	65.29
OTHER CHARGES	0.00	430,000.00	106,153.00	106,153.00	323,847.00	24.69
TRANSFERS OUT	454,271.00	868,919.00	97,409.91	289,639.65	579,279.35	33.33
TOTAL 00-NON-PROGRAM	882,748.75	1,774,742.00	254,812.41	706,467.18	1,068,274.82	39.81
TOTAL HOTEL/MOTEL TAX FUND	882,748.75	1,774,742.00	254,812.41	706,467.18	1,068,274.82	39.81
*** TOTAL EXPENSES ***	882,748.75	1,774,742.00	254,812.41	706,467.18	1,068,274.82	39.81
REVENUES OVER/ (UNDER) EXPENDITURES	( 45,207.01)	1,107,258.00	( 95,791.62)	169,685.57	937,572.43	15.32

\*\*\* END OF REPORT \*\*\*

CITY COUNCIL

AGENDA COVER SHEET

DATE SUBMITTED: 2/21/17

MEETING DATE: 2/28/17

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, 2016.**

2. Party Making Request: Tracy Waldron, CFO

3. Nature of Request:

Presentation of the City's audited financial statements as of September 30, 2016 from our auditors Pattillo, Brown & Hill, LLP.

4. Attachments: Yes   X   No       

5. Motion Requested: Motion to accept the Comprehensive Annual Financial Report for period ending Sept. 30, 2016.



PATTILLO, BROWN & HILL, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

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

We have audited the financial statements of the City of Bastrop, Texas as of and for the year ended September 30, 2016, and have issued our report thereon dated February 15, 2017. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated July 29, 2016, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

#### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.



## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, and, as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

As a part of the engagement we assisted in preparing the financial statements, and related notes to the financial statements of the City in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services were not conducted in accordance with *Government Auditing Services*.

In order to ensure we maintain our independence for performing these nonaudit services certain safeguards were applied to this engagement. Management assumed responsibility for the financial statements and related notes to the financial statements and any other nonaudit services we provided. Management acknowledged in the management representation letter our assistance with the preparation of the financial statements and related notes to the financial statements and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Bastrop, Texas is included in Note I to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the useful lives of capital assets is based on the expected lifespan of the asset in accordance with standard guidelines. We evaluated the key factors and assumptions used to develop the estimate of useful lives in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.



Management's estimates of the net pension liability and the net OPEB obligation are based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuarial makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop the net pension liability and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the allowance for uncollectible accounts is based on historical collection rates. We evaluated the key factors and assumptions used to develop the estimates listed above in determining that they are reasonable in relation to the financial statements taken as a whole.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to the net pension liability. The disclosures in the financial statements are neutral, consistent, and clear.

#### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.

None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the management representation letter dated February 15, 2017.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

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

*Patillo, Brown & Hill, L.L.P.*

Waco, Texas  
February 15, 2017



**CITY OF BASTROP, TEXAS**

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
SEPTEMBER 30, 2016**





**CITY OF BASTROP, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 2016**

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**CITY OF BASTROP, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

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**CITY OF BASTROP, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

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**CITY OF BASTROP, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

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**CITY OF BASTROP, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**YEAR ENDED**  
**SEPTEMBER 30, 2016**

**CITY COUNCIL**

Kenneth W. Kesselus – Mayor  
Willie DeLaRosa – Mayor Pro-Tem  
Gary Schiff  
Kay Garcia McAnally  
Deborah Jones  
Willie Lewis “Bill” Peterson

**INTERIM CITY MANAGER**

Marvin Townsend

**CHIEF FINANCIAL OFFICER**

Tracy Waldron

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# **INTRODUCTORY SECTION**

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



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February 15, 2017

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, 2016. 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, 2016.

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 reports 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 Pattillo, Brown & Hill, L.L.P. 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, 2016 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, significant estimates made by management and evaluating the overall financial statement presentation.

Pattillo, Brown & Hill, L.L.P. Certified Public Accountants have stated that the financial statements 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 of Bastrop, Texas, for the fiscal year ended September 30, 2016. The independent auditor's report is located at the front of the financial section. 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 junction 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 11 square miles and serves a population of approximately 8,600. 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 25,000 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 departmental 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 and any required notices are published in the City's newspaper.

## **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 8,600 residents. Major industries located within the government's boundaries or in close proximity include small industries, retail stores, several financial institutions, restaurants and insurance companies. The school district has significant economic presence, employing in total more than 1,100 teachers, professionals, and support staff.

During the past ten years, the unemployment rate rose from an initial low of 4.9 percent in 2005 to a decade high of 8.6 percent in 2011, reducing to 3.4 percent for fiscal year 2015-2016. Although unemployment rates have reduced nationwide over the last two years, the City of Bastrop continues to experience unemployment rates consistently lower than national averages.

Due to its healthy local economy, the City of Bastrop has a credit rating of AA from Standard and Poor's as of May 2016. Over the past ten years, the City has experienced significant economic growth and investment. Commercial development was active in 2014 as evidenced by the addition of Academy Sports store, Chick-fil-a, Southside BBQ restaurant, renovation and expansion of the HEB grocery store, and an additional retail strip center. This growth continued in 2015 with a new strip center added in Burleson Crossing including three additional retail stores (Hobby Lobby, Five Below, Ulta). The new strip center by Walmart (Fred Loya Insurance, The UPS store, Papa John's). In 2016, another strip center in Burleson Crossing was completed (Garcia's Restaurant, Wing Stop, etc.) and another strip center by Walmart (Mama Fu's, Sally's Beauty Supply, etc.). In 2016, the City approved final plats for Pecan Park to start residential construction, adding much needed homes. The City issued 77 building permits with a permit value of \$16,142,863 in FY16.



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 2011 through 2016 as identified in the chart below. Existing assessed valuations have continued to represent a slight increase. This increase could be attributable to the build out of Hunter's Crossing subdivision and an increase in assessed values of current properties including new commercial growth over the past several years. The Sales Tax Revenue for Fiscal 2015 far exceeded its budgeted 8% increase. In Fiscal Year 2016, the City remained conservative from a budget standpoint only budgeting \$3,996,190 and continued to safely exceed budgeted projections. The City consistently shows an increase in sales tax revenue even when other areas of the state do not.

Fiscal Year	Ad Valorem Taxes	%	General Fund	%
	Certified Assessed Valuation	Change	Sales Tax Receipts	Change
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%	\$ 3,322,116	3.99%
2014	\$ 670,721,248	5.49%	\$ 3,544,649	6.70%
2015	\$ 737,922,965	10.02%	\$ 4,016,828	13.3%
2016	\$ 782,928,050	6.09%	\$ 4,313,718	7.39%

### Long-term Financial Planning

The City Council approved a budget that held fund balance at 29% for Fiscal Year 2015 to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies. Fiscal Year 2015 ended up with a 62% fund balance reserve. The Fiscal 2016 budget included one-time projects that were intended to draw down this high reserve closer to the 25% required by the Financial Management Policy.

The overriding goal of the Financial Management Policy 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. Annually or as needed, the City Council approves their financial policies and extensive review and revisions are provided to City Council and the City Manager from the Finance Department. Each year the City Council approves the Investment Policy, which is intended to 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. In Fiscal Year 2014, the City approved a revised Purchasing Policy with the intent to maintain a cost effective purchasing system conforming to good management practices. The establishment and maintenance of a good purchasing system is possible only through cooperative effort. This Policy reaffirms the City of Bastrop's commitment to strengthen purchasing and property controls to reasonably assure that assets are received and retained in the custody of the City of Bastrop.

### **Major Initiatives**

There was one issuances of debt in FY2016. The General Obligation Refunding, Series 2016 in the amount of \$2,525,000 was issued on 6/14/2016. The proceeds from the sale of the Bonds will be used for the purpose of refunding certain maturities of the City's outstanding obligations to restructure its outstanding debt, recognizing a savings in interest expense and paying the costs of issuing the Bonds.

### **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, 2015. This was the fifth 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 Government Treasurers' Organization of Texas awarded the City with a Certification of Investment Policy for developing an investment policy that meets the requirements of the Public Funds Investment Act and the standards for prudent public investing established by the Government Treasurers' Organization of Texas. This certificate is for a two-year period ending September 30, 2018.

The State Comptroller of Public Accounts awarded the City the Traditional Finances Star for transparency on the City's website. This certificate is valid for a period of one year. This is the fourth year in a row that the City has received a transparency award from the Comptroller's office.

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.

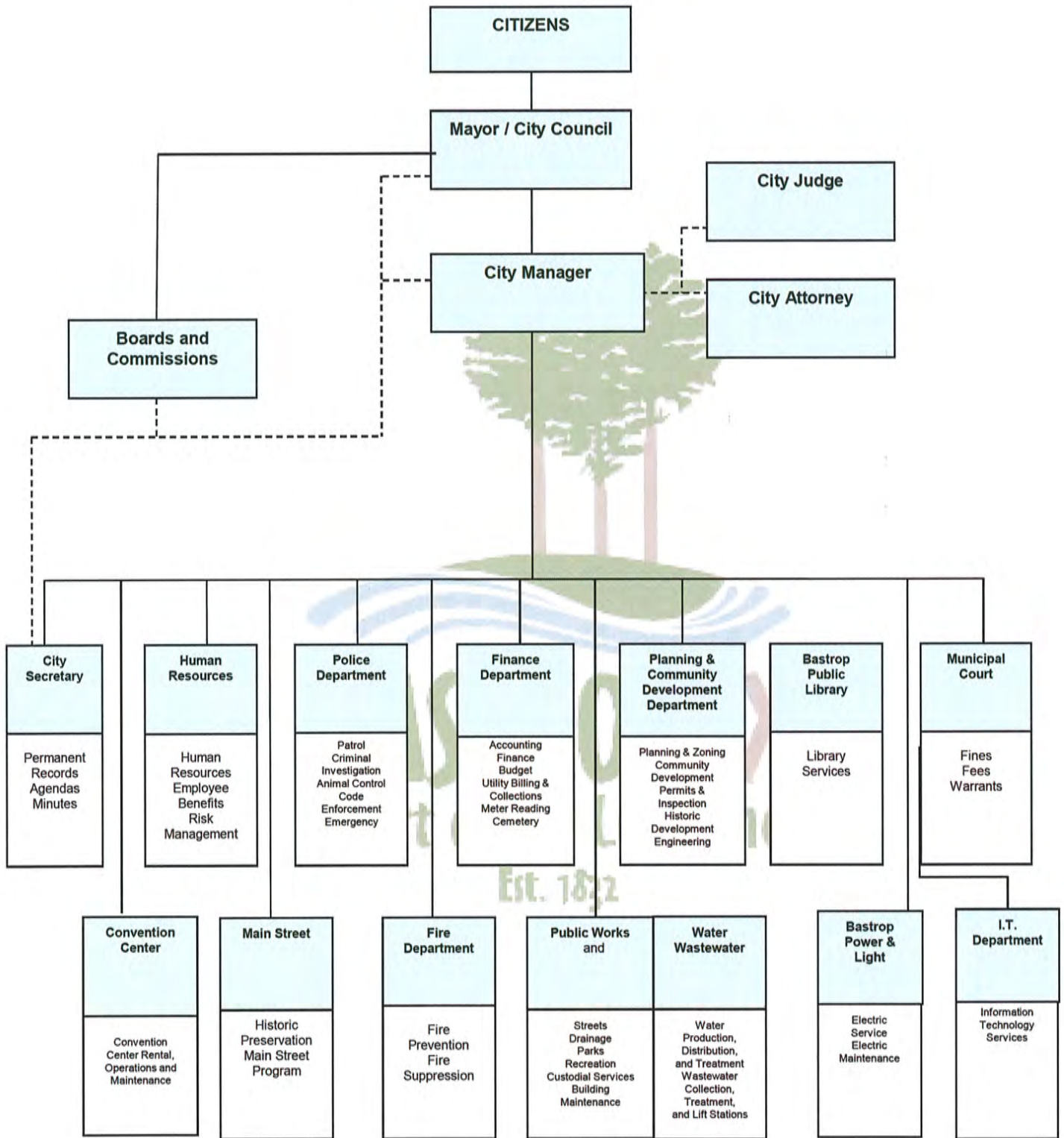
Respectfully submitted,

*Tracy Waldron*

Tracy Waldron  
Chief Financial Officer



# City of Bastrop Organizational Chart





# CITY OF BASTROP, TEXAS

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
SEPTEMBER 30, 2016

Prepared by the  
Finance Department

Tracy Waldron, Chief Financial Officer  
Afton Figueroa, Assistant Finance Director

<b>City Council</b>	<b>Expiration of Term</b>
Kenneth W. Kesselus, Mayor	May 2017
Gary Schiff, Council Member	May 2018
Willie DeLaRosa, Mayor Pro-Tem	May 2018
Willie Lewis "Bill" Peterson, Council Member	May 2019
Kay Garcia McAnally, Council Member	May 2017
Deborah Jones, Council Member	May 2019

**Interim City Manager**  
Marvin Townsend



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, 2015**

Executive Director/CEO

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# **FINANCIAL SECTION**

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PATTILLO, BROWN & HILL, L.L.P.  
 CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

**INDEPENDENT AUDITORS' REPORT**

To the Honorable Mayor  
 and City Council of the  
 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, as of and for the year ended September 30, 2016, 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.

***Auditors' Responsibility***

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



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

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Bastrop, Texas, as of September 30, 2016, 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, the budgetary comparison information, schedule of funding progress, schedule of changes in net pension liability and related ratios, and schedule of contributions on pages 4 through 11 and 55 through 60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Bastrop, Texas' basic financial statements. The introductory section, the combining and individual nonmajor fund financial statements and schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.



The combining and individual nonmajor fund financial statements and 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 nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2017, on our consideration of the City of Bastrop, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Bastrop, Texas' internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas  
February 15, 2017

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**MANAGEMENT'S  
DISCUSSION AND ANALYSIS**

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## Management's Discussion and Analysis

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 of Bastrop for the fiscal year ended September 30, 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

### Financial Highlights

- The assets and deferred outflows of resources of the City of Bastrop exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$49,923,350 (net position). Of this amount, \$27,471,658 (55.0%) is net investment in capital assets. The amount of net position restricted for a specific purpose is \$8,997,738 (18.0%). The remaining \$13,453,954 (26.9%) 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 \$1,325,221 from fiscal year 2015.
- As of the close of the current fiscal year, the City of Bastrop's governmental funds reported combined ending fund balances of \$11,440,701, a decrease of \$3,422,638 in comparison with the prior year. Within this total, \$5,973,307 (52.2%) is restricted by specific legal requirements, \$3,661,166 (32.0%) is unassigned fund balance, and \$1,315,719 (11.5%) has been committed and assigned to specific types of expenditures.
- The unassigned portion of the General Fund fund balance at the end of the year was \$3,661,166. This includes the 25% of the General Fund expenditures which is required to be held in General Fund balance per the City Council approved Financial Management Policies. The remainder represents funds that may be utilized for unforeseen needs or emergencies which City Council allocates for a specific purpose.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Bastrop'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.



**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 in a manner similar to private-sector business. The statement of net position presents information on all of the City’s assets, liabilities and deferred inflows/outflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The statement of net position combines and consolidates 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.).

The statement of activities presents information showing how the government’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 flows. 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 (3) categories.

- 1) Governmental activities 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 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 financial statements can be found on pages 12 – 14 of this report.

**Fund Financial Statements.** 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. The City of Bastrop uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds utilized by state and local governments 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 of Bastrop maintains eighteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, the Debt Service Fund, and the Hotel/motel Tax Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided in this report to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15 – 18 of this report.

**Proprietary Funds.** Proprietary funds can be further classified into two different types of funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Bastrop uses enterprise funds to account for its water/wastewater utility, electric utility, and non-major enterprise fund operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Bastrop's various functions. The City of Bastrop intends to use its internal service fund to account for vehicle and equipment replacement. This fund has just been established and the minimal activity for the year has been included with the *governmental activities* in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 19 – 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 of Bastrop'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 a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25 – 54 of this report.



**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Bastrop's General and Hotel/Motel Tax Funds, Schedule of Revenues, Expenditures and Changes in Fund Balance with a comparative display of budget to actual. This required supplementary information can be found on page 55 – 57 of this report. Required supplementary information of pension and other post employee benefit funding progress are also included on pages 58 – 60.

## Government-Wide Financial Analysis

At the end of fiscal year 2016, the City's net position (assets and deferred outflows of resources in excess of liabilities and deferred inflows of resources) totaled \$49,923,350. 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, \$27,471,658 (55.0%) 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, \$13,453,954 (26.9%) 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, \$8,997,738 (18.0%) represents resources that are subject to external restrictions on how they may be used.

As of September 30, 2016, 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'S NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 18,630,429	\$ 21,939,970	\$ 15,309,283	\$ 16,606,404	\$ 33,939,712	\$ 38,546,374
Capital assets	<u>33,285,465</u>	<u>33,633,572</u>	<u>30,793,162</u>	<u>28,847,024</u>	<u>64,078,627</u>	<u>62,480,596</u>
Total assets	<u>51,915,894</u>	<u>55,573,542</u>	<u>46,102,445</u>	<u>45,453,428</u>	<u>98,018,339</u>	<u>101,026,970</u>
Total deferred outflows of resources	<u>1,574,518</u>	<u>660,577</u>	<u>257,197</u>	<u>158,582</u>	<u>1,831,715</u>	<u>819,159</u>
Current liabilities	762,883	1,923,168	963,142	1,242,008	1,726,025	3,165,176
Long-term liabilities	<u>27,416,142</u>	<u>28,456,573</u>	<u>20,716,239</u>	<u>21,626,251</u>	<u>48,132,381</u>	<u>50,082,824</u>
Total liabilities	<u>28,179,025</u>	<u>30,379,741</u>	<u>21,679,381</u>	<u>22,868,259</u>	<u>49,858,406</u>	<u>53,248,000</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>68,298</u>	<u>-</u>	<u>68,298</u>	<u>-</u>
Net position:						
Net investment in capital assets	11,918,463	11,651,156	15,553,195	13,333,175	27,471,658	24,984,331
Restricted	8,066,547	8,756,852	931,191	838,596	8,997,738	9,595,448
Unrestricted	<u>5,326,377</u>	<u>5,446,370</u>	<u>8,127,577</u>	<u>8,571,980</u>	<u>13,453,954</u>	<u>14,018,350</u>
Total net position	<u>\$ 25,311,387</u>	<u>\$ 25,854,378</u>	<u>\$ 24,611,963</u>	<u>\$ 22,743,751</u>	<u>\$ 49,923,350</u>	<u>\$ 48,598,129</u>



**Governmental Activities:** Governmental activities net position decreased by \$542,991, key elements are provided in the next page in Table 2. Program and general revenues for fiscal year 2016 are recorded at \$15,880,258 in comparison to \$16,680,709 in fiscal year 2015, recognizing a 4.8% decrease. Total expenses for Governmental activities for fiscal year 2016 were \$16,065,033 in comparison to \$14,516,402 in fiscal year 2015 recognizing a 10.7% increase.

**Business-Type Activities:** Revenues of the City's business-type activities were \$11,691,040 for the fiscal year ended September 30, 2016. Revenues decreased approximately \$487,686 (4.00%) as compared to the prior fiscal year. Expenses for the City's business-type activities decreased \$610,440 (5.66%).

### CITY OF BASTROP'S CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 1,547,816	\$ 2,142,596	\$ 11,438,051	\$ 11,965,539	\$ 12,985,867	\$ 14,108,135
Operating grants and contributions	278,349	428,497	6,401	-	284,750	428,497
Capital contributions	629,416	1,878,711	-	47,889	629,416	1,926,600
<b>General revenues:</b>						
Property taxes	5,671,902	4,806,931	-	-	5,671,902	4,806,931
Other taxes	7,598,917	7,358,418	-	-	7,598,917	7,358,418
Interest income	74,232	19,380	65,264	14,490	139,496	33,870
Other income	79,626	46,176	181,324	150,808	260,950	196,984
<b>Total revenues</b>	<b>15,880,258</b>	<b>16,680,709</b>	<b>11,691,040</b>	<b>12,178,726</b>	<b>27,571,298</b>	<b>28,859,435</b>
<b>Expenses:</b>						
General government	4,461,447	3,000,666	-	-	4,461,447	3,000,666
Public safety	4,342,768	3,589,294	-	-	4,342,768	3,589,294
Developmental services	923,089	711,905	-	-	923,089	711,905
Community services	2,914,278	3,207,923	-	-	2,914,278	3,207,923
Economic development	2,497,292	2,976,087	-	-	2,497,292	2,976,087
Interest on long-term debt	926,159	1,030,527	-	-	926,159	1,030,527
Water/wastewater services	-	-	3,960,331	3,882,671	3,960,331	3,882,671
Bastrop Power & Light	-	-	6,184,527	6,861,785	6,184,527	6,861,785
Other non-major	-	-	36,186	47,028	36,186	47,028
<b>Total expenses</b>	<b>16,065,033</b>	<b>14,516,402</b>	<b>10,181,044</b>	<b>10,791,484</b>	<b>26,246,077</b>	<b>25,307,886</b>
<b>Increases in net position</b>						
before transfers and special item	( 184,775)	2,164,307	1,509,996	1,387,242	1,325,221	3,551,549
Transfers	( 358,216)	500,248	358,216	( 500,248)	-	-
Special item	-	3,330,054	-	627,566	-	3,957,620
<b>Change in net position</b>	<b>( 542,991)</b>	<b>5,994,609</b>	<b>1,868,212</b>	<b>1,514,560</b>	<b>1,325,221</b>	<b>7,509,169</b>
Net position, beginning	25,854,378	21,332,312	22,743,751	21,532,537	48,598,129	42,864,849
Prior period adjustment	-	( 1,472,543)	-	( 303,346)	-	( 1,775,889)
<b>Net position, ending</b>	<b>\$ 25,311,387</b>	<b>\$ 25,854,378</b>	<b>\$ 24,611,963</b>	<b>\$ 22,743,751</b>	<b>\$ 49,923,350</b>	<b>\$ 48,598,129</b>



## 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.

**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, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the City of Bastrop. At the end of the current fiscal year, the fund balance was \$3,833,587. With the exception of a small amount of fund balance shown as non-spendable, the fund balance essentially includes only unassigned funds of \$3,661,166 and assigned funds of \$89,868. The Debt Service Fund had a decrease of \$573,456 in fund balance, therefore at the end of the fiscal year the fund balance was \$230,749. These funds are specifically restricted for the payment of debt service. The Hotel/Motel Tax fund balance for the current year was \$2,265,766. This fund recognized an increase from last year of \$249,932 due to the expiring of the contract with Bastrop Marketing Corporation.

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

The net position of the water/wastewater fund at the end of the year amounted to \$16,768,221. The net position of the electric utility, Bastrop Power and Light fund at the end of the year amounted to \$6,912,551. Non-major enterprise funds amounted to \$931,191. Total proprietary funds net position for the year ended is \$24,611,963.

### General Fund Budgetary Highlights

For the FY 2016 budget, the City adopted a tax rate of \$0.5640 per \$100 assessed valuation. The FY 2016 General Fund budgeted revenue of \$9,697,047 represented a 32.9% increase over the previous year's budgeted amount. The FY 2016 budget was amended through the year to decrease the adopted budget to \$9,171,634. Taxes and penalties comprise the majority of the budgeted General Fund revenues, \$7,734,932 (84.3%). Intergovernmental revenue contributed \$285,002 (3.1%) and transfers from other funds represent \$557,750 (6.1%) of the total budgeted revenues for FY 2016. All three of these categories identify 93.5% of total budgeted revenues.

The adopted General Fund expenditure budget of \$11,958,627. 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 \$110,052 (0.9%) to \$12,068,679. The City approved many departmental budget capital requests in FY 2016 to include IT upgrades \$58,000, the Police Patrol vehicles \$181,500, Fire Command Truck \$75,000, Street Improvements \$600,000, Park Improvement and Equipment \$134,000, and Planning Projects to include Comprehensive plan \$140,000.



## Capital Assets and Debt Administration

**Capital Assets.** The City of Bastrop's investment in total capital assets for its governmental and business-type activities as of September 30, 2016 amounts to \$64,078,627, (net of accumulated depreciation). Investment in capital assets related to governmental activities \$33,285,465 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 2.6%.

### CITY OF BASTROP'S CAPITAL ASSETS (Net of Accumulated Depreciation)

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 4,370,614	\$ 4,359,014	\$ 1,541,613	\$ 1,541,614	\$ 5,912,227	\$ 5,900,628
Water rights	-	-	2,933,620	2,933,620	2,933,620	2,933,620
Construction in progress	119,006	121,448	2,267,618	1,610,172	2,386,624	1,731,620
Buildings and improvements	13,348,912	13,110,687	477,386	477,386	13,826,298	13,588,073
Infrastructure and systems	21,056,195	20,615,528	31,716,498	29,739,688	52,772,693	50,355,216
Machinery and equipment	5,756,863	5,790,949	2,781,685	2,590,293	8,538,548	8,381,242
Less: accumulated depreciation	( 11,366,125)	( 10,364,054)	( 10,925,258)	( 10,045,749)	( 22,291,383)	( 20,409,803)
Total capital assets	\$ <u>33,285,465</u>	\$ <u>33,633,572</u>	\$ <u>30,793,162</u>	\$ <u>28,847,024</u>	\$ <u>64,078,627</u>	\$ <u>62,480,596</u>

Additional information on the City of Bastrop's capital assets can be found in Note III of the notes to the financial statements.

**Long-Term Debt.** During FY 2016, the City issued a General Obligation Refunding Bond, Series 2016 in the amount of \$2,525,000.

### CITY OF BASTROP'S OUTSTANDING DEBT AT YEAR-END

General Obligation Bonds, Certificates of Obligation, Revenue Bonds, and Other Long-term Payables

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
General obligation bonds	\$ 23,798,232	\$ 25,248,671	\$ 19,384,953	\$ 20,482,824	\$ 43,183,185	\$ 45,731,495
Notes payable	388,915	819,821	480,000	540,000	868,915	1,359,821
Comensated absences	209,350	210,117	49,134	32,635	258,484	242,752
Net pension liability	2,527,955	1,724,026	578,498	355,338	3,106,453	2,079,364
Net OPEB obligation	491,690	453,938	223,654	215,454	715,344	669,392
Total	\$ <u>27,416,142</u>	\$ <u>28,456,573</u>	\$ <u>20,716,239</u>	\$ <u>21,626,251</u>	\$ <u>48,132,381</u>	\$ <u>50,082,824</u>

Additional information on the City of Bastrop's long-term debt can be found in Note III of the notes to the financial statements.



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

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 about 8,600 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 S&P Global Ratings at our last bond issue in May of 2016. The annual operating budget for fiscal year 2017 reflects a variety of community issues, planning initiatives, economic development opportunities, and street and drainage projects. The Council held budget and planning sessions to provide an opportunity for the City Council to pass long their input and guidance in developing the FY 2017 budget. The City adopted a fiscally responsible balance budget on September 27, 2016.

Total General Fund revenue for fiscal year 2017 is \$89,947,361. The fiscal year 2017 General Fund's major revenue source for the City is Sales Tax at a budgeted \$4,456,860. Ad Valorem Tax Revenue (property taxes) is a closed second with an annual budget of \$3,131,361. The Sales Tax and Ad Valorem Taxes comprise 76.3% of the revenues received by the General Fund for operations. The General Fund (M&O) tax rate of \$0.364/\$100 and the Debt Service Fund (I&S) tax rate of \$0.200/\$100 combine to establish the City's overall property tax rate of \$0.564 per \$100. The City has maintained this constant tax rate for the third year in a row. The debt service payments for FY 2017 are \$1,765,118 or 35.46 percent of the overall tax rate necessary to generate funds to service the bonded indebtedness of the City of Bastrop. Property taxes of \$3,131,361 support the General Fund operations of the City, which represents 64.54 percent of the revenue collection in addition to \$1,144,896 one-time expenditures for various departments being funded out of excess fund balance from FY 2016. The FY 2017 budget will provide for the 25% required to fund balance at year-end as required by the Financial Management policy adopted by City Council.

Water and Wastewater Fund operations for FY 2017 has budgeted revenue of \$4,526,200, which expenses are budgeted at \$5,652,292. This budget is consuming \$1,126,092 of identified excess fund balance leaving the Funds fund balance well over the 35% required by the Financial Management policy adopted by City Council.

Electric Fund revenues consist of the sale of electricity to the City's customers within its service area, fees assessed for extension services, and pole attachment fee. Total budgeted expenses for the Electric Fund for the purchase of electricity and operations of the department if \$7,546,181.

The Comprehensive Plan that was stated in FY 2016 will conclude during FY 2017 with a report that will be presented to Council for acceptance. The plan will give the City Council long range goals that will ensure progress towards improving the community and maintaining 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 of Bastrop'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, P.O. Box 427, Bastrop, Texas 78602.

**BASIC  
FINANCIAL STATEMENTS**

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**CITY OF BASTROP, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2016**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Bastrop EDC
<b>ASSETS</b>				
Cash and investments	\$ 12,007,474	\$ 13,590,096	\$ 25,597,570	\$ 3,890,057
Taxes receivable, net	921,365	-	921,365	352,244
Accounts receivable	600,814	902,045	1,502,859	-
Due from component unit	11,193	-	11,193	-
Due from other governments	870,560	6,401	876,961	-
Inventories	27,814	330,741	358,555	-
Prepaid items	54,879	-	54,879	4,079
Notes receivable	4,136,330	480,000	4,616,330	103,946
Capital assets, net:				
Non-depreciable	4,489,620	6,742,851	11,232,471	839,936
Depreciable	28,795,845	24,050,311	52,846,156	1,479,370
Total assets	<u>51,915,894</u>	<u>46,102,445</u>	<u>98,018,339</u>	<u>6,669,632</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions	1,123,909	257,197	1,381,106	49,350
Deferred loss on refunding	450,609	-	450,609	-
Total deferred outflows of resources	<u>1,574,518</u>	<u>257,197</u>	<u>1,831,715</u>	<u>49,350</u>
<b>LIABILITIES</b>				
Accounts payable	412,440	629,110	1,041,550	14,247
Accrued liabilities	268,880	119,979	388,859	30,880
Due to primary government	-	-	-	11,193
Retainage payable	37,453	-	37,453	-
Customer deposits	41,909	201,867	243,776	-
Unearned revenue	-	-	-	55,200
Other liabilities	2,201	12,186	14,387	-
Noncurrent liabilities:				
Due within one year	1,591,574	1,037,372	2,628,946	272,360
Due in more than one year	25,824,568	19,678,867	45,503,435	4,397,001
Total liabilities	<u>28,179,025</u>	<u>21,679,381</u>	<u>49,858,406</u>	<u>4,780,881</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred gain on refunding	-	68,298	68,298	-
Total deferred inflows of resources	<u>-</u>	<u>68,298</u>	<u>68,298</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	11,918,463	15,553,195	27,471,658	2,104,306
Restricted for:				
Cemetery:				
Nonexpendable	383,649	-	383,649	-
Expendable	186,500	-	186,500	-
Public improvement district	134,055	-	134,055	-
Traffic safety	639,377	-	639,377	-
Culture and recreation	124,559	-	124,559	-
Economic development	2,265,766	-	2,265,766	88,344
PEG channels	24,026	-	24,026	-
Debt service	4,308,615	-	4,308,615	-
Capital improvements	-	931,191	931,191	-
Unrestricted	5,326,377	8,127,577	13,453,954	( 254,549)
Total net position	<u>\$ 25,311,387</u>	<u>\$ 24,611,963</u>	<u>\$ 49,923,350</u>	<u>\$ 1,938,101</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BASTROP, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental activities:				
General government	\$ 4,461,447	\$ 1,061,694	\$ 239,396	\$ -
Public safety	4,342,768	266,292	-	-
Developmental services	923,089	-	-	-
Community services	2,914,278	66,705	38,953	52,080
Economic development services	2,497,292	153,125	-	577,336
Interest	926,159	-	-	-
Total governmental activities	<u>16,065,033</u>	<u>1,547,816</u>	<u>278,349</u>	<u>629,416</u>
Business-type activities:				
Water/wastewater	3,960,331	4,654,955	6,401	-
Bastrop power and light	6,184,527	6,446,305	-	-
Other	36,186	336,791	-	-
Total business-type activities	<u>10,181,044</u>	<u>11,438,051</u>	<u>6,401</u>	<u>-</u>
Total primary government	<u>26,246,077</u>	<u>12,985,867</u>	<u>284,750</u>	<u>629,416</u>
<b>Component Unit:</b>				
Bastrop Economic Development Corp.	1,417,191	-	6,000	-
Total component unit	<u>\$ 1,417,191</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>
General revenues:				
Property taxes				
Sales taxes				
Hotel/motel taxes				
Franchise taxes				
Investment earnings				
Miscellaneous				
Gain on sale of assets				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Bastrop EDC
\$( 3,160,357)	\$ -	\$( 3,160,357)	\$ -
( 4,076,476)	-	( 4,076,476)	-
( 923,089)	-	( 923,089)	-
( 2,756,540)	-	( 2,756,540)	-
( 1,766,831)	-	( 1,766,831)	-
( 926,159)	-	( 926,159)	-
<u>( 13,609,452)</u>	<u>-</u>	<u>( 13,609,452)</u>	<u>-</u>
-	701,025	701,025	-
-	261,778	261,778	-
-	300,605	300,605	-
<u>-</u>	<u>1,263,408</u>	<u>1,263,408</u>	<u>-</u>
<u>( 13,609,452)</u>	<u>1,263,408</u>	<u>( 12,346,044)</u>	<u>-</u>
-	-	-	( 1,411,191)
<u>-</u>	<u>-</u>	<u>-</u>	<u>( 1,411,191)</u>
5,671,902	-	5,671,902	-
4,325,273	-	4,325,273	2,159,801
2,777,935	-	2,777,935	-
495,709	-	495,709	-
74,232	65,264	139,496	14,998
79,626	181,324	260,950	15,504
-	-	-	128,990
<u>( 358,216)</u>	<u>358,216</u>	<u>-</u>	<u>-</u>
<u>13,066,461</u>	<u>604,804</u>	<u>13,671,265</u>	<u>2,319,293</u>
( 542,991)	1,868,212	1,325,221	908,102
<u>25,854,378</u>	<u>22,743,751</u>	<u>48,598,129</u>	<u>1,029,999</u>
<u>\$ 25,311,387</u>	<u>\$ 24,611,963</u>	<u>\$ 49,923,350</u>	<u>\$ 1,938,101</u>



**CITY OF BASTROP, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2016**

	General Fund	Debt Service Fund	Hotel/Motel Tax Fund	Total Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 3,193,642	\$ 237,089	\$ 2,009,076	\$ 5,272,660	\$ 10,712,467
Taxes receivable, net	815,659	104,445	-	1,261	921,365
Accounts receivable, net	338,381	-	256,690	5,743	600,814
Due from other funds	62,398	-	-	-	62,398
Due from component unit	11,193	-	-	-	11,193
Due from other governments	773,616	-	-	96,944	870,560
Inventories	27,814	-	-	-	27,814
Prepaid items	54,739	-	-	140	54,879
Notes receivable	326,413	3,809,917	-	-	4,136,330
Total assets	<u>5,603,855</u>	<u>4,151,451</u>	<u>2,265,766</u>	<u>5,376,748</u>	<u>17,397,820</u>
<b>LIABILITIES</b>					
Accounts payable	284,993	6,340	-	121,107	412,440
Accrued liabilities	98,380	-	-	7,591	105,971
Retainage payable	-	-	-	37,453	37,453
Due to other funds	-	-	-	62,398	62,398
Other current liabilities	2,201	-	-	-	2,201
Customer deposits	5,570	-	-	36,339	41,909
Total liabilities	<u>391,144</u>	<u>6,340</u>	<u>-</u>	<u>264,888</u>	<u>662,372</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	860,258	104,445	-	1,261	965,964
Unavailable revenue - court fines	192,453	-	-	-	192,453
Unavailable revenue - notes receivable	326,413	3,809,917	-	-	4,136,330
Total deferred inflows of resources	<u>1,379,124</u>	<u>3,914,362</u>	<u>-</u>	<u>1,261</u>	<u>5,294,747</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventories	27,814	-	-	-	27,814
Endowment	-	-	-	383,649	383,649
Prepaid items	54,739	-	-	140	54,879
Restricted for:					
Cemetery	-	-	-	186,500	186,500
Capital projects	-	-	-	2,369,536	2,369,536
Public improvement district	-	-	-	132,794	132,794
Traffic safety	-	-	-	639,377	639,377
Culture and recreation	-	-	-	124,559	124,559
Economic development	-	-	2,265,766	-	2,265,766
PEG channels	-	-	-	24,026	24,026
Debt service	-	230,749	-	-	230,749
Committed for:					
Economic development	-	-	-	1,225,851	1,225,851
Arena	-	-	-	24,167	24,167
Assigned for:					
IT projects	57,966	-	-	-	57,966
Public works projects	31,902	-	-	-	31,902
Unassigned	<u>3,661,166</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,661,166</u>
Total fund balances	<u>3,833,587</u>	<u>230,749</u>	<u>2,265,766</u>	<u>5,110,599</u>	<u>11,440,701</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,603,855</u>	<u>\$ 4,151,451</u>	<u>\$ 2,265,766</u>	<u>\$ 5,376,748</u>	<u>\$ 17,397,820</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BASTROP, TEXAS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENTAL ACTIVITIES STATEMENT OF NET POSITION**

**SEPTEMBER 30, 2016**

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

Total fund balances - governmental funds	\$	11,440,701
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Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.		33,285,465
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Long-term liabilities (net pension liability, compensated absences, and bonds) are not due and payable in the current period and therefore are not reported in the funds. Also, the premium on issuance of bonds and deferred resource outflows related to the net pension liability are not reported in the funds. A summary of these items are as follows:

Long-term liabilities:

Bonds payable	(	23,096,527)
Bond issuance premium	(	701,705)
Deferred loss on refunding		450,609
Notes payable	(	388,915)
Net pension liability	(	2,527,955)
Deferred resources related to pensions		1,123,909
Compensated absences	(	209,350)
Other post employment benefit obligations	(	491,690)
Accrued interest payable	(	162,909)

The internal service fund will be used by management to charge the cost of vehicle and equipment replacement to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.		1,295,007
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Uncollected property taxes and court fines are not available to pay for current period expenditures and are reported as deferred inflows in the funds.		1,158,417
--	--	-----------

Long-term receivables related to economic development are not available to pay for current period expenditures and therefore are not reported in the funds.		<u>4,136,330</u>
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Net position of governmental activities	\$	<u>25,311,387</u>
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**CITY OF BASTROP, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	General Fund	Debt Service Fund	Hotel/Motel Tax Fund	Total Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>					
Property taxes	\$ 2,998,602	\$ 1,702,042	\$ -	\$ 297,972	\$ 4,998,616
Sales taxes	4,371,880	-	-	-	4,371,880
Hotel/motel taxes	-	-	2,777,935	-	2,777,935
Franchise taxes	471,810	-	-	23,899	495,709
Licenses and permits	184,826	-	-	2,903	187,729
Intergovernmental	193,074	-	-	463,311	656,385
Charges for services	528,492	-	-	216,927	745,419
Fines and forfeitures	328,371	-	-	235,600	563,971
Contributions and donations	2,347	291,843	-	113,248	407,438
Investments earnings	23,302	5,822	8,241	32,735	70,100
Miscellaneous	122,645	-	-	239	122,884
Total revenues	<u>9,225,349</u>	<u>1,999,707</u>	<u>2,786,176</u>	<u>1,386,834</u>	<u>15,398,066</u>
<b>EXPENDITURES</b>					
Current:					
General government	4,195,350	-	-	-	4,195,350
Public safety	3,322,489	-	-	236,313	3,558,802
Development services	896,180	-	-	-	896,180
Community services	1,501,921	-	-	594,629	2,096,550
Economic development	-	-	1,049,463	1,216,986	2,266,449
Debt service:					
Principal	-	1,815,125	-	-	1,815,125
Interest and other	-	973,859	-	-	973,859
Payment to bond refunding escrow agent	-	325,000	-	-	325,000
Capital outlay	785,271	-	-	395,576	1,180,847
Total expenditures	<u>10,701,211</u>	<u>3,113,984</u>	<u>1,049,463</u>	<u>2,443,504</u>	<u>17,308,162</u>
Excess (deficiency) of revenue over expenditures	<u>( 1,475,862)</u>	<u>( 1,114,277)</u>	<u>1,736,713</u>	<u>( 1,056,670)</u>	<u>( 1,910,096)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	577,364	489,138	-	1,488,230	2,554,732
Transfers out	( 750,000)	-	( 1,486,781)	( 1,946,167)	( 4,182,948)
Sale of capital assets	12,234	-	-	-	12,234
Insurance recoveries	51,757	-	-	-	51,757
Issuance of refunding bonds	-	1,440,000	-	-	1,440,000
Payment to bond refunding escrow agent	-	( 1,505,285)	-	-	( 1,505,285)
Premium from bond issuance	-	116,968	-	-	116,968
Total other financing sources (uses)	<u>( 108,645)</u>	<u>540,821</u>	<u>( 1,486,781)</u>	<u>( 457,937)</u>	<u>( 1,512,542)</u>
Net change in fund balance	<u>( 1,584,507)</u>	<u>( 573,456)</u>	<u>249,932</u>	<u>( 1,514,607)</u>	<u>( 3,422,638)</u>
Fund balance - beginning	<u>5,418,094</u>	<u>804,205</u>	<u>2,015,834</u>	<u>6,625,206</u>	<u>14,863,339</u>
Fund balance - ending	<u>\$ 3,833,587</u>	<u>\$ 230,749</u>	<u>\$ 2,265,766</u>	<u>\$ 5,110,599</u>	<u>\$ 11,440,701</u>

The accompanying notes are an integral part of these financial statements.



**CITY OF BASTROP, TEXAS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

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

Net change in fund balances - total governmental funds: \$( 3,422,638)

Government 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 depreciation expense exceeded capital outlays in the current period.

Capital outlay	1,190,864
Depreciation expense	( 1,528,719)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position. ( 10,252)

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.

Debt issued or incurred:	
Refunding bonds	( 1,440,000)
Premium on bonds	( 116,968)
Payment to escrow agent	1,830,285
Repayment of principal of long-term debt	1,815,125
Amortization of deferred loss on bond refunding	( 49,879)
Amortization of premium on bond issuance	106,472

Certain pension expenditures are not expended in the government-wide financial statements and recorded as deferred resource outflows. This item relates to contributions made after the measurement date. Additionally, a portion of the City's unrecognized deferred resource outflows and inflows related to the pension liability were amortized. ( 153,678)

Current year changes in certain long-term liabilities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences liability	767
Net OPEB obligation	( 37,752)

The internal service fund will be used by management to charge the cost of vehicle and equipment replacement to individual funds. The net revenue of the internal service funds is reported within the governmental activities. 1,295,007

Interest payable on long-term debt is accrued in the government-wide financial statements, whereas in the fund financial statements, interest expenditures are reported when due. ( 8,893)

Revenues from property taxes, court fines and notes receivable are not available to pay for current period expenditures, and therefore, are not reported in the funds. ( 12,732)

Change in net position - statement of activities \$( 542,991)

The accompanying notes are an integral part of these financial statements.

**CITY OF BASTROP, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2016**

	Business-Type Activities			Governmental	
	Water/ Wastewater Fund	Bastrop Power & Light Fund	Total Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Fund
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 8,104,582	\$ 4,554,323	\$ 931,191	\$ 13,590,096	\$ 1,295,007
Accounts receivable, net	406,327	495,718	-	902,045	-
Due from other governments	6,401	-	-	6,401	-
Inventories	151,254	179,487	-	330,741	-
Total current assets	<u>8,668,564</u>	<u>5,229,528</u>	<u>931,191</u>	<u>14,829,283</u>	<u>1,295,007</u>
Noncurrent assets:					
Note receivable	480,000	-	-	480,000	-
Capital assets, net:					
Non-depreciable	6,719,944	22,907	-	6,742,851	-
Depreciable	19,450,717	4,599,594	-	24,050,311	-
Total noncurrent assets	<u>26,650,661</u>	<u>4,622,501</u>	<u>-</u>	<u>31,273,162</u>	<u>-</u>
Total assets	<u>35,319,225</u>	<u>9,852,029</u>	<u>931,191</u>	<u>46,102,445</u>	<u>1,295,007</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows related to					
TMRS pension	145,479	111,718	-	257,197	-
Total deferred outflows of resources	<u>145,479</u>	<u>111,718</u>	<u>-</u>	<u>257,197</u>	<u>-</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	91,537	537,573	-	629,110	-
Accrued liabilities	95,267	24,712	-	119,979	-
Customer deposits	56,657	145,210	-	201,867	-
Other current liabilities	160	12,026	-	12,186	-
Compensated absences	5,262	4,565	-	9,827	-
Bonds and notes payable	932,020	95,525	-	1,027,545	-
Total current liabilities	<u>1,180,903</u>	<u>819,611</u>	<u>-</u>	<u>2,000,514</u>	<u>-</u>
Noncurrent liabilities:					
Bonds and notes payable	16,959,472	1,877,936	-	18,837,408	-
Net pension liability	327,216	251,282	-	578,498	-
Net OPEB obligation	139,546	84,108	-	223,654	-
Compensated absences	21,048	18,259	-	39,307	-
Total noncurrent liabilities	<u>17,447,282</u>	<u>2,231,585</u>	<u>-</u>	<u>19,678,867</u>	<u>-</u>
Total liabilities	<u>18,628,185</u>	<u>3,051,196</u>	<u>-</u>	<u>21,679,381</u>	<u>-</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BASTROP, TEXAS**  
**STATEMENT OF NET POSITION**  
**(CONTINUED)**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2016**

	Business-Type Activities			Governmental	
	Water/ Wastewater Fund	Bastrop Power & Light Fund	Total Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Fund
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred gain on bond refunding	\$ 68,298	\$ -	\$ -	\$ 68,298	\$ -
Total deferred inflows of resources	<u>68,298</u>	<u>-</u>	<u>-</u>	<u>68,298</u>	<u>-</u>
<b>NET POSITION</b>					
Net investment in capital assets	12,710,083	2,843,112	-	15,553,195	-
Restricted for:					
Capital improvements	-	-	931,191	931,191	-
Unrestricted	<u>4,058,138</u>	<u>4,069,439</u>	<u>-</u>	<u>8,127,577</u>	<u>1,295,007</u>
Total net position	<u>\$ 16,768,221</u>	<u>\$ 6,912,551</u>	<u>\$ 931,191</u>	<u>\$ 24,611,963</u>	<u>\$ 1,295,007</u>



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**CITY OF BASTROP, TEXAS**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**

**PROPRIETARY FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Business-Type Activities			Total Enterprise Funds	Governmental
	Water/ Wastewater Fund	Bastrop Power & Light Fund	Non-major Enterprise Funds		Internal Service Fund
Operating revenues:					
Charges for services	\$ 4,654,955	\$ 6,446,305	\$ 336,791	\$ 11,438,051	\$ -
Miscellaneous	8,990	172,334	-	181,324	20,875
Total operating revenues	<u>4,663,945</u>	<u>6,618,639</u>	<u>336,791</u>	<u>11,619,375</u>	<u>20,875</u>
Operating expenses:					
Personnel services	903,589	656,197	-	1,559,786	-
Supplies and maintenance	1,584,507	637,500	-	2,222,007	-
Services and other	153,750	4,641,718	36,186	4,831,654	-
Deprecation	705,369	183,650	-	889,019	-
Total operating expenses	<u>3,347,215</u>	<u>6,119,065</u>	<u>36,186</u>	<u>9,502,466</u>	<u>-</u>
Operating income (loss)	1,316,730	499,574	300,605	2,116,909	20,875
Nonoperating revenues (expenses):					
Intergovernmental	6,401	-	-	6,401	-
Investment earnings	39,601	20,693	4,970	65,264	4,132
Gain (loss) on disposal of capital assets	-	-	-	-	-
Interest expense	( 613,116)	( 65,462)	-	( 678,578)	-
Total nonoperating revenues (expenses)	<u>( 567,114)</u>	<u>( 44,769)</u>	<u>4,970</u>	<u>( 606,913)</u>	<u>4,132</u>
Income before transfers	749,616	454,805	305,575	1,509,996	25,007
Transfers in	2,167,203	83,496	-	2,250,699	1,270,000
Transfers out	( 282,530)	( 807,750)	( 802,203)	( 1,892,483)	-
Change in net position	2,634,289	( 269,449)	( 496,628)	1,868,212	1,295,007
Net position- beginning	<u>14,133,932</u>	<u>7,182,000</u>	<u>1,427,819</u>	<u>22,743,751</u>	<u>-</u>
Net position- ending	<u>\$ 16,768,221</u>	<u>\$ 6,912,551</u>	<u>\$ 931,191</u>	<u>\$ 24,611,963</u>	<u>\$ 1,295,007</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF BASTROP, TEXAS**

**STATEMENT OF CASH FLOWS**

**PROPRIETARY FUNDS**

**SEPTEMBER 30, 2016**

	Business-Type Activities				Governmental
	Water/ Wastewater Fund	Bastrop Power & Light Fund	Total Non-major Enterprise Funds	Total Enterprise Funds	Activities
					Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 4,806,960	\$ 7,068,884	\$ 336,791	\$ 12,212,635	\$ -
Other receipts	-	-	-	-	20,875
Payments to suppliers and service providers	( 1,932,658)	( 5,315,700)	( 38,166)	( 7,286,524)	-
Payments to employees for salaries and benefits	( 882,991)	( 639,435)	-	( 1,522,426)	-
Net cash provided by operating activities	<u>1,991,311</u>	<u>1,113,749</u>	<u>298,625</u>	<u>3,403,685</u>	<u>20,875</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers in from other funds	2,167,203	83,496	-	2,250,699	1,270,000
Transfers out to other funds	( 282,530)	( 807,750)	( 802,203)	( 1,892,483)	-
Net cash provided (used) by noncapital noncapital financing activities	<u>1,884,673</u>	<u>( 724,254)</u>	<u>( 802,203)</u>	<u>358,216</u>	<u>1,270,000</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and construction of capital assets	( 2,492,997)	( 294,138)	-	( 2,787,135)	-
Proceeds from disposal of capital assets	11,978	-	-	11,978	-
Payments on long-term debt	( 927,104)	( 91,420)	-	( 1,018,524)	-
Interest paid on capital debt	( 622,091)	( 66,580)	-	( 688,671)	-
Net cash used by capital and related financing activities	<u>( 4,030,214)</u>	<u>( 452,138)</u>	<u>-</u>	<u>( 4,482,352)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	<u>39,601</u>	<u>20,693</u>	<u>4,970</u>	<u>65,264</u>	<u>4,132</u>
Net cash provided (used) by investing activities	<u>39,601</u>	<u>20,693</u>	<u>4,970</u>	<u>65,264</u>	<u>4,132</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>( 114,629)</u>	<u>( 41,950)</u>	<u>( 498,608)</u>	<u>( 655,187)</u>	<u>1,295,007</u>
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>8,219,211</u>	<u>4,596,273</u>	<u>1,429,799</u>	<u>14,245,283</u>	<u>-</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>8,104,582</u>	<u>4,554,323</u>	<u>931,191</u>	<u>13,590,096</u>	<u>1,295,007</u>

The accompanying notes are an integral part of these financial statements.



**CITY OF BASTROP, TEXAS**

**STATEMENT OF CASH FLOWS  
(CONTINUED)  
PROPRIETARY FUNDS**

**SEPTEMBER 30, 2016**

	Business-Type Activities				Governmental
	Water/ Wastewater Fund	Bastrop	Total	Total Enterprise Funds	Activities
		Power & Light Fund	Non-major Enterprise Funds		Internal Service Fund
<b>Reconciliation of operating income to net cash provided by operating activities:</b>					
Operating income	\$ 1,316,730	\$ 499,574	\$ 300,605	\$ 2,116,909	\$ 20,875
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	705,369	183,650	-	889,019	-
(Increase) decrease in accounts receivable	143,580	464,560	-	608,140	-
(Increase) decrease in inventories	( 27,660)	7,855	-	( 19,805)	-
(Increase) decrease in deferred outflows-pensions	( 91,734)	( 67,837)	-	( 159,571)	-
Increase (decrease) in accounts payable	( 166,741)	( 44,166)	( 1,980)	( 212,887)	-
Increase (decrease) in accrued liabilities	( 34,431)	( 16,668)	-	( 51,099)	-
Increase (decrease) in customer deposits	( 565)	( 14,315)	-	( 14,880)	-
Increase (decrease) in net pension liability	131,597	91,563	-	223,160	-
Increase (decrease) in compensated absences	10,590	5,909	-	16,499	-
Net cash provided (used) by operating activities	<u>\$ 1,991,311</u>	<u>\$ 1,113,749</u>	<u>\$ 298,625</u>	<u>\$ 3,403,685</u>	<u>\$ 20,875</u>

**SCHEDULE OF NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES**

Payment to escrow agent for defeasance of bonds	\$ 1,134,176	\$ -	\$ -	\$ -	\$ -
Refunding bonds issued	1,205,000	-	-	-	-

**CITY OF BASTROP, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2016**

	<u>Agency Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 428,179
Total assets	\$ 428,179
 <b>LIABILITIES</b>	
Due to others	\$ 428,179
Total liabilities	\$ 428,179

The accompanying notes are an integral part of these financial statements.

# CITY OF BASTROP, TEXAS

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2016

### 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 and intergovernmental revenue, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported in separately from certain legally separate *component units* for which the primary government is financially accountable.

#### A. Reporting Entity

The City of Bastrop, Texas (the City) 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 City and its component units, entities for which the City 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.



**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 such improvements through the levy of assessments against owners of respective parcels in the PID. The assessment and bond issuance authorizations are approved by the City’s Council and the City is legally obligated to provide resources in case there are deficiencies in debt service payments and resources are not available from any other remedies. The entity is reported as a blended component unit of the City. Separate financial statements for Hunter’s Crossing Local Government Corporation can be obtained from the City of Bastrop Finance Department.

**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’s 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, Bastrop EDC does not solely serve the City of Bastrop, and the City of Bastrop has the ability to impose its will on Bastrop EDC. Separate financial statements for Bastrop EDC can be obtained from the City of Bastrop Finance Department.

## **B. 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, while the business-type activities column incorporates data from the City’s enterprise funds. Separate financial states 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 City has a discretely presented component unit. Bastrop EDC is shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements; however interfund services that are provided and used are not eliminated. Elimination of these charges would distort the direct costs and program revenues for the various functions concerned.



### C. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City's funds, including its fiduciary fund and blended component unit. Separate financial statements for each fund category – governmental, proprietary and fiduciary – are presented. 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 City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It is utilized to account for all financial resources, except those required to be accounted for in other funds.

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.

The Hotel/Motel Fund is used to account for the receipt and expenditure of funds received by the City from the assessment of hotel and motel occupancy tax.

The City reports the following major enterprise funds:

The Water/Wastewater Fund is utilized to account for the financial activities related to the provision of water and wastewater services to residents of the government.

The Bastrop Power & Light Fund is utilized to account for the financial activities related to the provision of electricity services to residents of the government.

Additionally, the City reports the following fund types:

The Internal Service Fund has been established by the City to account for activities related to vehicle and equipment replacement services provided to other departments within the City on a cost-reimbursement basis.

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

During the course of operations the City 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 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 include 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 as 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 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.

#### **D. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. 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 financials statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the time 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 City 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 have been 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 funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has not measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.



**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

Cash, Cash Equivalents, and Investments

The City'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. Investments for the City are reported at fair value, except for the position in investment pools. The City's investment in pools are 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. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Fairview Cemetery Permanent Fund

The City is permanent trustee for the perpetual care trust fund to generate income to support the maintenance, repair and care of all places in the cemetery. The income generated by the invested principle is available to be spent for this purpose.

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.

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 are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year.

As the City 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 acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.



Land, water rights, 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:

Assets	Years
Buildings	20 - 30
Machinery and equipment	5 - 20
Vehicles	5 - 10
Improvements	10 - 20
Infrastructure	50
Water distribution	50

### Pensions

For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, City specific information about its Fiduciary Net Position in the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### 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 City has the following items that qualify for reporting in this category.

- Deferred losses on bond refundings – A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Changes in actuarial assumptions related to the pension plan – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five year period.
- Difference in expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.



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

- Deferred gains on bond refundings – A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- The governmental funds report unavailable revenues from three sources: property taxes, municipal court fines and notes receivable. These amounts are reported as deferred inflows of resources and are recognized as an inflow of resources in the period that the amounts become available.

#### Net Position Assumption

Sometimes the City 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 City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

#### Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) 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 as flow assumption must be made about the order in which the resources are considered to be applied. It is the City'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, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned fund balance.

#### 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 City 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 specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City 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 City for specific purposes but do not meet the criteria to be classified as committed. The Council has by ordinance authorized the City Manager to assign fund balance. The City 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.

## **F. Revenues and Expenditures/Expenses**

### 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.

### Property Taxes

The City 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 on January 1, 2015, upon which the levy for the current fiscal year was based, was \$782,928,050. Taxes are delinquent if not paid by February 1<sup>st</sup> of the following calendar year. Delinquent taxes are subject to both penalty and interest charges plus 15% delinquent collection fees for attorney costs.

The tax rates assessed for the current fiscal year, to finance general fund and debt service fund operations were \$.3596 and \$.2044, respectively, for a total tax rate of \$.564 per \$100 valuation. The total tax levy for the General Fund and Debt Service Fund for the current fiscal year was \$4,542,657.

### Compensated Absences

*Vacation.* The City'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 obligation exists.

#### 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 and Bastrop Power and Light funds 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 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.

#### Use of Estimates

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

## **II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

### **A. Deposits and Investments**

The funds of the City must be deposited and invested under the terms of a contract, contents of which are set out in the Depository Contract Law. The depository bank placed 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.

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the City to adopt, implement, and publicize an investment policy. That policy must address the following areas (1) safety of principal and liquidity, (2) portfolio diversification, 3) allowable investments, (4) acceptable risk levels, (5) expected rates or return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the City to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, 94) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the city to have independent auditors perform test procedures related to investment practices as provided by the Act. The City is in substantial compliance with the requirements of the Act and with local policies.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, Fair Value Measurement and Application provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.



As of September 30, 2016, the City had the following investments measured at fair value or net asset value per share:

	9/30/2016	Fair Value Measurement Using			Weighted Average Maturity (Days)	Rating
		Level 1	Level 2	Level 3		
<b>Primary government</b>						
<u>Investments measured at net asset value per share:</u>						
Investment Pools:						
TexPool	\$ 4,671,953	\$ -	\$ -	\$ -	45	AAAm
Texas CLASS	7,581,077	-	-	-	56	AAAm
	<u>12,253,030</u>	<u>-</u>	<u>-</u>	<u>-</u>		
<u>Investments by fair value level:</u>						
Brokered certificates of deposit	<u>10,061,167</u>	<u>-</u>	<u>10,061,167</u>	<u>-</u>		
Total primary government	<u>34,567,227</u>	<u>-</u>	<u>10,061,167</u>	<u>-</u>		
<b>Component unit</b>						
<u>Investments measured at net asset value per share:</u>						
Investment Pools:						
TexPool	1,804,778	-	-	-	45	AAAm
Texas CLASS	1,505,659	-	-	-	56	AAAm
	<u>3,310,437</u>	<u>-</u>	<u>-</u>	<u>-</u>		
<u>Investments by fair value level:</u>						
Brokered certificates of deposit	<u>502,150</u>	<u>-</u>	<u>502,150</u>	<u>-</u>		
Total component unit	<u>3,812,587</u>	<u>-</u>	<u>502,150</u>	<u>-</u>		
Total reporting entity	<u>\$ 38,379,814</u>	<u>\$ -</u>	<u>\$ 10,563,317</u>	<u>\$ -</u>		

In compliance with the Public Funds Investments Act, the City 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 City's deposits may not be returned to it. The City was not exposed to custodial credit risk since its deposits at year-end and during the year ended September 30, 2016 were covered by depository insurance or by pledged collateral held by the City's agent bank in the City's name.

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

*Credit Risk:* Safety of principal is the primary objective of the City's investment policy. To address this objective the City tries to mitigate credit risk (or default risk) by limiting its investments to only those investments that have been issued one of the top ratings by a nationally recognized credit rating agency. As of September 30, 2016, the City's investments in TexPool were rated AAAM by Standard & Poor's and the U. S. Government Securities were rated AAA by Moody.

*Concentration of Credit Risk:* There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The minimize credit risk, investment policies of the city's investment pools allow the portfolio's investment manager to only invest in obligations of the U.S. Government, its agencies; purchase agreements; and no-loan AAAm money market mutual funds registered with the SEC.

**B. 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 receivable for the major and nonmajor funds of the governmental funds of the City, including the applicable allowances for uncollectible accounts.

	General Fund	Debt Service Fund	Hotel/Motel TaxFund	Nonmajor Governmental Funds	Total Governmental Funds
Receivables:					
Property taxes	\$ 121,794	\$ 109,942	\$ -	\$ 1,327	\$ 233,063
Sales tax	699,955	-	-	-	699,955
Franchise taxes	77,743	-	-	-	77,743
Hotel/Motel taxes	-	-	256,690	-	256,690
Other taxes	18,268	-	-	-	18,268
Accounts receivable	49,917	-	-	5,743	55,660
Court fines and fees	<u>1,553,108</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,553,108</u>
Gross receivables	2,520,785	109,942	256,690	7,070	2,894,487
Less: allowance for uncollectibles	<u>( 1,366,745)</u>	<u>( 5,497)</u>	<u>-</u>	<u>( 66)</u>	<u>( 1,372,308)</u>
Net receivables	<u>\$ 1,154,040</u>	<u>\$ 104,445</u>	<u>\$ 256,690</u>	<u>\$ 7,004</u>	<u>\$ 1,522,179</u>

Revenues of the Water/Wastewater and Bastrop Power and Light Funds, enterprise funds, are reported net of uncollectible amounts. The uncollectible amounts related to the Water/Wastewater and Bastrop Power and Light Funds are \$5,065 and \$19,921, respectively.



### C. Capital Assets

Capital asset activity for the year ended September 30, 2016, was as follows:

	Beginning Balance	Additions	Transfers/ Retirements	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 4,359,014	\$ 11,600	\$ -	\$ 4,370,614
Construction in progress	<u>121,448</u>	<u>119,006</u>	<u>( 121,448)</u>	<u>119,006</u>
Total assets not being depreciated	<u>4,480,462</u>	<u>130,606</u>	<u>( 121,448)</u>	<u>4,489,620</u>
Capital assets, being depreciated:				
Buildings and improvements	13,110,687	238,225	-	13,348,912
Machinery, equipment, vehicles	5,790,949	538,909	( 572,995)	5,756,863
Infrastructure	<u>20,615,528</u>	<u>440,667</u>	<u>-</u>	<u>21,056,195</u>
Total capital assets being depreciated	<u>39,517,164</u>	<u>1,217,801</u>	<u>( 572,995)</u>	<u>40,161,970</u>
Less accumulated depreciation:				
Buildings and improvements	( 3,180,617)	( 309,649)	-	( 3,490,266)
Machinery, equipment, vehicles	( 3,630,022)	( 588,130)	526,648	( 3,691,504)
Infrastructure	<u>( 3,553,415)</u>	<u>( 630,940)</u>	<u>-</u>	<u>( 4,184,355)</u>
Total accumulated depreciation	<u>( 10,364,054)</u>	<u>( 1,528,719)</u>	<u>526,648</u>	<u>( 11,366,125)</u>
Total capital assets being depreciated, net	<u>29,153,110</u>	<u>( 310,918)</u>	<u>( 46,347)</u>	<u>28,795,845</u>
Governmental activities capital assets, net	<u>\$ 33,633,572</u>	<u>\$( 180,312)</u>	<u>\$( 167,795)</u>	<u>\$ 33,285,465</u>

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

Governmental activities:	
General government	\$ 285,286
Public safety	245,908
Development services	2,324
Community services	772,036
Economic development	<u>223,165</u>
Total depreciation expense - governmental activities	<u>\$ 1,528,719</u>

	Beginning Balance	Additions	Transfers/ Retirements	Ending Balance
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,541,613	\$ -	\$ -	\$ 1,541,613
Water rights	2,933,620	-	-	2,933,620
Construction in progress	<u>1,610,173</u>	<u>1,693,469</u>	<u>( 1,036,024)</u>	<u>2,267,618</u>
Total assets not being depreciated	<u>6,085,406</u>	<u>1,693,469</u>	<u>( 1,036,024)</u>	<u>6,742,851</u>
Capital assets, being depreciated:				
Buildings and improvements	477,386	-	-	477,386
Machinery, equipment and vehicles	2,590,294	212,344	( 20,953)	2,781,685
Infrastructure	<u>29,739,688</u>	<u>1,976,810</u>	<u>-</u>	<u>31,716,498</u>
Total capital assets being depreciated	<u>32,807,368</u>	<u>2,189,154</u>	<u>( 20,953)</u>	<u>34,975,569</u>
Less accumulated depreciation:				
Buildings and improvements	( 146,353)	( 20,200)	-	( 166,553)
Machinery, equipment and vehicles	( 1,431,289)	( 198,534)	9,511	( 1,620,312)
Infrastructure	<u>( 8,468,108)</u>	<u>( 670,285)</u>	<u>-</u>	<u>( 9,138,393)</u>
Total accumulated depreciation	<u>( 10,045,750)</u>	<u>( 889,019)</u>	<u>9,511</u>	<u>( 10,925,258)</u>
Total capital assets being depreciated, net	<u>22,761,618</u>	<u>1,300,135</u>	<u>( 11,442)</u>	<u>24,050,311</u>
Business-type activities capital assets, net	<u>\$ 28,847,024</u>	<u>\$ 2,993,604</u>	<u>\$( 1,047,466)</u>	<u>\$ 30,793,162</u>

#### **D. Defined Benefit Pension Policies**

**Plan Descriptions.** The City participates as one of 866 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agency multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Sections 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at [www.tmr.org](http://www.tmr.org).

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

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



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

At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are 200% of the employee's accumulated contributions.

Beginning in 1993, the City granted an annually repeating (automatic) basis a monetary credit referred to as an updated service credit (USC) which is a theoretical amount which takes into account salary increases or plan improvements. If at any time during their career an employee earns a USC, this amount remains in their account earning interest at 5% until retirement. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer match plus employer financed monetary credits, such as USC, with interest were used to purchase an annuity. Additionally, initiated in 1993, the City provided on an annually repeating (automatic) basis cost of living adjustments (COLA) for retirees equal to a percentage of the change in the consumer price index (CPI).

A summary of plan provisions for the City are as follows:

Employee deposit rate	6%
Matching ratio (City to employee)	2 to 1
Years required for vesting	5
Service retirement eligibility	25 years to any age, 5 years at age 60 and above
Updated Service Credit	100% repeating
Annuity increase to retirees	70% of CPI repeating

***Employees covered by benefit terms***

At the December 31, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	42
Inactive employees entitled to but not yet receiving benefits	54
Active employees	<u>113</u>
	<u><u>209</u></u>

**Contributions.** The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are with 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contributions rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City were 10.71% and 10.87% in calendar years 2015 and 2016, respectively. The City's contributions to TMRS for the year ended September 30, 2016, were \$668,216, and were equal to the required contributions.

**Net Pension Liability.** The City's Net Pension Liability (NPL) was measured as of December 31, 2015, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

*Actuarial assumptions:*

The Total Pension Liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.0% per year
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.



Actuarial assumptions used in the December 31, 2015 valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering the 2009 through 2011, and the dated December 31, 2014. These assumptions were first used in the December 31, 2014 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation. After the Asset Allocation Study analysis and experience investigation study, the Board amended the long-term expected rate of return on pension plan investments from 7% to 6.75%. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments is 7.0%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). At its meeting on July 30, 2015, the TMRS Board approved a new portfolio target allocation. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS. The target allocation and best estimates of arithmetic real rates return for each major assets class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.55%
International Equity	17.5%	6.10%
Core Fixed Income	10.0%	1.00%
Non-Core Fixed Income	20.0%	3.65%
Real Return	10.0%	4.03%
Real Estate	10.0%	5.00%
Absolute Return	10.0%	4.00%
Private Equity	5.0%	8.00%
Total	100.0%	

**Discount Rate**

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

**Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2014	\$ 13,995,734	\$ 11,846,076	\$ 2,149,658
Changes for the year:			
Service cost	765,716	-	765,716
Interest	992,085	-	992,085
Difference between expected and actual experience	93,002	-	93,002
Changes of assumptions	134,544	-	134,544
Contributions - employer	-	584,017	( 584,017)
Contributions - employee	-	327,229	( 327,229)
Net investment income	-	17,476	( 17,476)
Benefit payments, including refunds of employee contributions	( 411,888)	( 411,888)	-
Administrative expense	-	( 10,647)	10,647
Other changes	-	( 526)	526
Net changes	<u>1,573,459</u>	<u>505,661</u>	<u>1,067,798</u>
Balance at 12/31/2015	<u>\$ 15,569,193</u>	<u>\$ 12,351,737</u>	<u>\$ 3,217,456</u>

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	\$ 5,775,628	\$ 3,217,456	\$ 1,157,444



### ***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. The report may be obtained on the Internet at [www.tmrs.org](http://www.tmrs.org).

**Pension Expense and Deferred Outflows of Resources Related to Pensions.** For the year ended September 30, 2016, the City recognized pension expense of \$861,537.

At September 30, 2016, the City reported deferred outflows of related to pensions from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 81,570
Changes in actuarial assumptions	102,278
Difference between projected and actual investment earnings	732,368
Contributions subsequent to the measurement date	514,240
Total	<u>\$ 1,430,456</u>

\$514,240 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2017. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended September 30,	
2017	\$ 249,017
2018	249,017
2019	246,560
2020	171,622
Total	<u>\$ 916,216</u>

### **E. Other Postemployment Benefits (OPEB) Obligations**

#### **Supplemental Death Benefits**

##### Plan Description

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

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

### Contributions

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

The City's contributions to the TMRS SDBF for the fiscal year ended 2014, 2015 and 2016 are \$8,088, \$8,118, and \$9,717 respectively, which equaled the required contributions each year.

### **Retiree Health Plan**

#### Plan Description

Effective June 1, 2016, retirees who are at least 58 years old at retirement and have at least 25 years of service with the City are eligible for City paid health coverage until they reach 65 or become eligible for Medicare. The City pays the premium for the retired member. Dependents of the retired employee are not eligible for any City contribution, but may be eligible to continue coverage under the City's group health insurance plan in accordance with COBRA. The policy change was applied retroactively to the retirees who had coverage as of June 1, 2016.

#### Funding Policy

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



The City's annual OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined. The ARC represents an amount that is projected to recognize the normal cost each year and the amortization of any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The City had an OPEB actuarial valuation performed as of December 31, 2015. The City's annual OPEB cost for the current fiscal year, is as follows:

Annual required contribution	\$	60,870
Interest on OPEB obligation		31,852
Adjustment to ARC	(	<u>29,511)</u>
Annual OPEB cost		63,211
Net employer contributions	(	<u>15,581)</u>
Decrease in net OPEB obligation		47,630
Net OPEB obligation, beginning of year		<u>707,831</u>
Net OPEB obligation, end of year	\$	<u>755,461</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the current fiscal year, and two previous fiscal years is as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contribution	Percentage Contributed	Net OPEB Obligation
9/30/2014	\$ 1,291,727	\$ 207,146	16.0%	\$ 4,779,258
9/30/2015	( 3,891,227)	180,200	( 4.6%)	707,831
9/30/2016	63,211	15,581	24.6%	755,461

#### Funded Status and Funding Progress

The funded status of the City's retiree health care plan, as of the most recent actuarial valuation date 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
12/31/2014 (1)	\$ -	\$ 835,055	\$ 835,055	0%	\$ 5,217,564	16.0%

(1) The City amended its retiree medical policy so that benefits are no longer provided after Medicare eligibility and retirees are required to be at least 58 years old at retirement and have at least 25 years of service with the City to be eligible for City paid coverage. The actuarial cost method was changed from the projected unit credit method to the individual entry age normal cost method.

Actuarial Methods and Assumptions

The actuarial cost method determines OPEB expense by assigning portions of the present value of projected benefits to various years with the general goal of accruing the cost of benefits over the working lifetime of the employees. The individual entry-age actuarial cost method was used in the valuation. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The entry age normal method then provides for a systematic funding for these anticipated payments. The yearly annual required contribution 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. Significant methods and assumptions were as follows:

Inflation rate	3.00% per year
Investment rate of return	4.50%, net of investment expenses
Actuarial cost method	Individual entry-age normal cost method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Payroll growth	3.00% per year
Healthcare cost trend rate	Initial rate of 7.25% declining to an ultimate rate of 5.50% after 9 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 benefits.

**F. Commitments - Construction**

The City has active construction projects as of year-end. The City’s commitments with contractors at year end are as follows:

Projects	Spent to Date	Remaining Commitment
Alley D Infrastructure/Parking Improvement - engineering	\$ 36,120	\$ 15,480
Shelter building - architect	-	135,000
Water system filtration project - engineering	184,871	15,237
Elevated storage tank - engineering	131,500	248,500
Gillsbranch Lift station Rehab/Force Main to WWTP	711,611	145,936
	\$ 1,064,102	\$ 560,153



## **G. Commitments - Economic Development Agreements**

The City entered into an economic development agreement dated January 2012, with a developer to provide certain economic development incentives to the developer in recognition of the economic benefits to the City. The agreement requires the City to rebate to the developer ½ cent of the sales tax collected by the Bastrop Economic Development Corporation, and the developer has to achieve and maintain certain benchmarks. The maximum amount to be rebated by the City from sales tax revenues generated by the development is \$700,000 over ten years. The total rebates paid to date as of September 30, 2016, was \$315,656.

In addition, the City entered into an economic development agreement dated August 2007, with a developer to provide certain economic development incentives to the developer in recognition of the economic benefits to the City. The agreement requires the City to rebate to the developer 1 ½ cents of the City and Bastrop Economic Development Corporation's sales taxes generated by the development that are above the agreed upon equalizer amount. Also, the City has agreed to pay 50% of the increase in ad valorem tax revenues from the 2007 base year to the developer each year. The maximum amount to be rebated by the City from sales tax and ad valorem tax revenues generated by the development is \$7,370,694 over fifteen years. The total rebates paid to date as of September 30, 2016, was \$3,830,944.

The City entered into an economic development agreement dated April 2012, with a developer to provide certain economic development incentives to the developer in recognition of the economic benefits to the City and to reimburse the developer for water lines. The agreement requires the City to rebate to the developer 75% of the City's sales taxes generated by the development, and the developer has to achieve and maintain certain benchmarks. Also, the City has agreed to pay 75% of the revenue generated to the City in ad valorem taxes on the appraised value of the new improvements. The maximum amount to be rebated by the City from sales tax and ad valorem tax revenues generated by the development is \$250,000 over seven years. The total rebates paid to date as of September 30, 2016, was \$274,757.

## **H. Encumbrances**

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. At September 30, 2016, the General Fund had \$89,868 of encumbrances at year-end that were reappropriated in the subsequent year's budget.



## I. Risk Management

The City is exposed to various risks of loss related to theft or damage of assets, errors and omissions, injuries to employees, and natural disasters. These risks are covered by the City's participation in the Texas Municipal League Intergovernmental Risk Pool (TMLIRP), 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 City'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 City's financial statements. Settled claims have not exceeded insurance coverage limits for the past three years.

## J. Long-term Liabilities

### General Obligation Bonds

The City 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 City. 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 3 to 30 years.

The City 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 instructions are generally repaid in equal installments of principal and interest over a period of 3 to 10 years.

Long-term liability activity for the year ended September 30, 2016, was as follows:

	Beginning Balance	Additions	Reductions/ Reclassifications	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
General obligations	\$ 10,635,938	\$ 1,440,000	\$( 1,841,487)	\$ 10,234,451	\$ 896,398
Certificates of obligation	14,023,551	-	( 1,161,475)	12,862,076	605,938
Issuance premium	589,182	116,968	( 4,445)	701,705	-
Total bonds payable	<u>25,248,671</u>	<u>1,556,968</u>	<u>( 3,007,407)</u>	<u>23,798,232</u>	<u>1,502,336</u>
Notes payable	819,821	-	( 430,906)	388,915	47,368
Compensated absences	210,117	241,212	( 241,979)	209,350	41,870
Net pension liability	1,724,026	1,262,598	( 458,669)	2,527,955	-
Net OPEB obligation	<u>453,938</u>	<u>37,752</u>	<u>-</u>	<u>491,690</u>	<u>-</u>
Governmental activities long-term liabilities	<u>\$ 28,456,573</u>	<u>\$ 3,098,530</u>	<u>\$( 4,138,961)</u>	<u>\$ 27,416,142</u>	<u>\$ 1,591,574</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 pension liability and net other postemployment benefit obligation is expected to occur at percentages approximating those for liquidation of the compensated absences liability.

	Beginning Balance	Additions	Reductions/ Reclassifications	Ending Balance	Due Within One Year
<b>Business-type activities:</b>					
Bonds payable:					
General obligation bonds	\$ 2,179,060	\$ 1,085,000	\$( 733,514)	\$ 2,530,546	\$ 158,603
Certificates of obligation	17,776,448	-	( 1,443,524)	16,332,924	808,942
Issuance premium	<u>527,316</u>	<u>88,131</u>	<u>( 93,964)</u>	<u>521,483</u>	<u>-</u>
Total bonds payable	<u>20,482,824</u>	<u>1,173,131</u>	<u>( 2,271,002)</u>	<u>19,384,953</u>	<u>967,545</u>
Notes payable	540,000	-	( 60,000)	480,000	60,000
Compensated absences	32,635	73,039	( 56,540)	49,134	9,827
Net pension liability	355,338	328,123	( 104,963)	578,498	-
Net OPEB obligation	<u>215,454</u>	<u>8,200</u>	<u>-</u>	<u>223,654</u>	<u>-</u>
Business-type activities long-term liabilities	<u>\$ 21,626,251</u>	<u>\$ 1,582,493</u>	<u>\$( 2,492,505)</u>	<u>\$ 20,716,239</u>	<u>\$ 1,037,372</u>

Details of long-term debt obligations outstanding at September 30, 2016 are as follows:

**Governmental Activities:**

Type	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/2016
<b>Bonds Payable:</b>					
General Obligation Bonds, Series 2005	2005	\$ 2,445,000	3.67%	2025	\$ 1,365,000
General Obligation Bonds, Series 2006	2006	345,000	4.24%	2026	220,000
Certificates of Obligation, Series 2006 (31.4%)	2006	227,650	4.19%	2026	97,340
General Obligation Bonds, Series 2007	2007	1,220,000	4.08%	2027	815,000
Certificates of Obligation, Series 2007 (11.42%)	2007	264,944	4.04%	2027	177,581
Certificates of Obligation, Series 2008	2008	1,195,000	3.87%	2028	70,000
General Obligation Bonds, Series 2008	2008	2,110,000	4.60%	2028	105,000
Comb. Tax & Rev. Cert. of Oblig., Series 2008A (85.19%)	2008	2,362,273	4.20-5.0%	2028	460,000
Certificates of Obligation, Series 2010 (83.1%)	2010	6,149,400	3.50-4.25%	2029	4,990,155
General Obligation Limited Tax Ref. Bonds, Series 2010 (9.37%)	2010	239,872	2.0-4.0%	2024	149,451
General Obligation Refunding Bonds, Series 2011	2011	4,260,000	2.0-4.0%	2022	2,105,000
General Obligation Refunding and Imp. Bonds, Series 2012	2012	2,015,000	2.0-3.0%	2024	1,760,000
Comb. Tax & Rev. Cert. of Oblig., Series 2013 (67.2%)	2013	7,392,000	3.0-4.25%	2033	7,067,000
General Obligation Refunding Bonds, Series 2014	2014	1,695,558	2.0-4.0%	2031	2,275,000
General Obligation Refunding Bonds, Series 2016	2016	2,525,000	2.0-4.0%	2028	1,440,000
Total Bonds Payable					<u>\$ 23,096,527</u>
<b>Notes Payable:</b>					
Note Payable - Texas Department of Economic Development	1999	\$ 500,000	0.0%	2019	\$ 64,584
Note Payable - Texas Capital Fund - Art Foundry	2011	447,351	0.0%	2031	324,331
Total notes payable					<u>\$ 388,915</u>

## Advance Refunding

On May 26, 2016, the City issued \$2,525,000 in general obligation refunding bonds with interest rates ranging from 2.0% to 4.00%. These bonds refunded a portion of the General Obligation, Series 2008, and the Combination Tax and Revenue Certificates of Obligation, Series 2008A bonds, which had interest rates ranging from 4.20% to 4.75%. The net proceeds of \$2,639,461 along with \$325,000 in existing debt service funds were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the Certificates of Obligation, Series 2008, and the Combination Tax and Revenue Certificates of Obligation, Series 2008A, are considered defeased and the liability for those bonds has been removed from the statement of net position.

The reacquisition price exceeded the net carrying amount of the old debt by \$169,461. This amount is being netted against the new debt and amortized over the remaining life of the refunding debt. The City advance refunded the General Obligation, Series 2008, and the Combination Tax and Revenue Certificates of Obligation, Series 2008A, to reduce its total debt service payments over 13 years by \$364,840 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$270,816.

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

### Governmental Activities:

Year Ended September 30,	Governmental Activities				Totals	
	Bonds Payable		Notes Payable		Principal	Interest
	Principal	Interest	Principal	Interest		
2017	\$ 1,502,336	\$ 846,436	\$ 47,368	\$ -	\$ 1,549,704	\$ 846,436
2018	1,550,274	797,795	47,367	-	1,597,641	797,795
2019	1,618,503	750,448	36,950	-	1,655,453	750,448
2020	1,655,698	697,824	22,368	-	1,678,066	697,824
2021	1,754,752	639,999	22,368	-	1,777,120	639,999
2022-2026	7,720,300	2,293,640	111,838	-	7,832,138	2,293,640
2026-2031	5,960,664	954,797	100,656	-	6,061,320	954,797
2032-2033	1,334,000	84,876	-	-	1,334,000	84,876
Totals	\$ 23,096,527	\$ 7,065,815	\$ 388,915	\$ -	\$ 23,485,442	\$ 7,065,815

### Business-type Activities

Year Ended September 30,	Business-Type Activities				Totals	
	Bonds Payable		Notes Payable		Principal	Interest
	Principal	Interest	Principal	Interest		
2017	\$ 967,545	\$ 618,451	\$ 60,000	\$ -	\$ 1,027,545	\$ 618,451
2018	1,009,726	590,793	60,000	-	1,069,726	590,793
2019	1,021,496	564,405	60,000	-	1,081,496	564,405
2020	1,064,302	534,201	60,000	-	1,124,302	534,201
2021	1,100,248	502,545	60,000	-	1,160,248	502,545
2022-2026	6,054,817	1,954,181	180,000	-	6,234,817	1,954,181
2026-2031	5,344,336	986,918	-	-	5,344,336	986,918
2031-2034	2,301,000	148,971	-	-	2,301,000	148,971
Totals	\$ 18,863,470	\$ 5,900,465	\$ 480,000	\$ -	\$ 19,343,470	\$ 5,900,465



**K. Interfund Balances**

The composition of interfund balances as of September 30, 2016 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Grants Fund (nonmajor governmental)	\$ 62,398

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 balance of working capital loans made to nonmajor governmental funds which the General Fund expects to collect in the subsequent year.

**L. Interfund Transfers**

The composition of interfund transfers for the year ended September 30, 2016 is as follows:

	Transfers in:						Totals
	Governmental Funds			Proprietary Funds			
	General Fund	Debt Service	Nonmajor Gov. Funds	Water/Wastewater	Bastrop Power & Light	Internal Service	
Transfers out:							
General Fund	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 745,000	\$ 750,000
Hotel/Motel Tax	-	-	1,486,781	-	-	-	1,486,781
Nonmajor -							
Governmental	12,084	489,138	1,449	1,360,000	83,496	-	1,946,167
Water/Wastewater	7,530	-	-	-	-	275,000	282,530
Bastrop Power & Light	557,750	-	-	-	-	250,000	807,750
Nonmajor Enterprise	-	-	-	802,203	-	-	802,203
Totals	<u>\$ 577,364</u>	<u>\$ 489,138</u>	<u>\$ 1,488,230</u>	<u>\$ 2,167,203</u>	<u>\$ 83,496</u>	<u>\$ 1,270,000</u>	<u>\$ 6,075,431</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.

## M. Discretely Presented Component Unit

### Bastrop Economic Development Corporation (Bastrop EDC)

Capital assets activity for Bastrop EDC for the year ended September 30, 2016 was as follows:

#### Component Unit - Bastrop Economic Development Corporation

	Balance			Balance 9/30/2016
	10/1/2015	Increases	Decreases	
Capital assets, not being depreciated:				
Land	\$ 848,201	\$ -	\$ ( 15,209)	\$ 832,992
Construction in progress	5,240	1,704	-	6,944
Total capital assets, not being depreciated	<u>853,441</u>	<u>1,704</u>	<u>( 15,209)</u>	<u>839,936</u>
Capital assets, being depreciated:				
Buildings and improvements	971,666	-	( 76,286)	895,380
Infrastructure	2,253,147	-	-	2,253,147
Machinery, equipment, and vehicles	8,301	-	-	8,301
Total capital assets, being depreciated	<u>3,233,114</u>	<u>-</u>	<u>( 76,286)</u>	<u>3,156,828</u>
Less accumulated depreciation for:				
Buildings and improvements	( 316,745)	( 17,103)	24,966	( 308,882)
Infrastructure	( 1,262,880)	( 103,758)	-	( 1,366,638)
Machinery, equipment, and vehicles	( 278)	( 1,660)	-	( 1,938)
Total accumulated depreciation	<u>( 1,579,903)</u>	<u>( 122,521)</u>	<u>24,966</u>	<u>( 1,677,458)</u>
Total capital assets being depreciated, net	<u>1,653,211</u>	<u>( 122,521)</u>	<u>( 51,320)</u>	<u>1,479,370</u>
Component unit capital assets, net	<u>\$ 2,506,652</u>	<u>\$ ( 120,817)</u>	<u>\$ ( 66,529)</u>	<u>\$ 2,319,306</u>

Details of long-term debt obligations outstanding for Bastrop EDC at September 30, 2016 are as follows:

#### Component Unit- Bastrop Economic Development

Type	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/2016
Bonds Payable:					
Sales Tax and Revenue Refunding Bonds, Series 2006	2006	\$ 2,005,000	4.61%	2020	\$ 215,000
Total Bonds Payable					<u>\$ 215,000</u>
Notes Payable:					
City of Bastrop	1999	\$ 500,000	0.00%	2019	\$ 62,500
City of Bastrop	2014	600,000	0.00%	2024	480,000
Total Notes Payable					<u>\$ 542,500</u>
Other:					
Due to City of Bastrop-12.5% of Cert. of Oblig., Series 2008A	2008	\$ 503,125	4.20-5.0%	2028	\$ 370,000
Due to City of Bastrop-13.88% of Cert. of Oblig., Series 2010	2010	1,027,120	3.5-4.25%	2029	833,494
Due to City of Bastrop-24.2% Cert. of Oblig., Series 2013	2013	2,662,000	3.0-4.25%	2033	2,546,000
Total Other					<u>\$ 3,749,494</u>



Long-term debt activity for Bastrop EDC for the year ended September 30, 2016 was as follows:

Description	Balance			Balance 9/30/2016	Due in One Year
	10/1/2015	Additions	Deletions		
General obligation bonds	\$ 450,000	\$ -	\$( 235,000)	\$ 215,000	\$ 50,000
Notes payable	629,985	-	( 87,485)	542,500	85,000
Due to City of Bastrop - bonds	3,901,301	-	( 151,808)	3,749,493	135,110
Compensated absences	8,064	10,873	( 7,688)	11,249	2,250
Net pension liability	70,293	60,849	( 20,140)	111,002	-
Net OPEB obligation	38,439	1,678	-	40,117	-
Total Component Unit	<u>\$ 5,098,082</u>	<u>\$ 73,400</u>	<u>\$( 502,121)</u>	<u>\$ 4,669,361</u>	<u>\$ 272,360</u>

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

Year Ended September 30,	Bastrop EDC					
	Bonds Payable		Notes Payable		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 185,110	\$ 157,451	\$ 85,000	\$ -	\$ 270,110	\$ 151,528
2018	197,498	150,467	85,000	-	282,498	150,467
2019	205,274	143,124	72,500	-	277,774	143,124
2020	208,968	134,749	60,000	-	268,968	134,749
2021	167,990	126,204	60,000	-	227,990	126,204
2022-2026	1,193,753	514,035	180,000	-	1,373,753	514,035
2026-2031	1,324,900	253,138	-	-	1,324,900	253,138
2032-2033	481,000	30,604	-	-	481,000	30,604
Totals	<u>\$ 3,964,493</u>	<u>\$ 1,509,772</u>	<u>\$ 542,500</u>	<u>\$ -</u>	<u>\$ 4,506,993</u>	<u>\$ 1,503,849</u>

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

**O. Future Financial Reporting Requirements**

The GASB has issued the following statement which will become effective in future years.

Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*" – This statement changes the focus of accounting of postemployment benefits other than pensions from whether the entity is responsible for funding the benefits over time to a point-in-time liability that is reflected on the employer's financial statements for any actuarially unfunded portion of benefits earned to date. This statement will become effective for the City in fiscal year 2018.

Statement No. 77, "*Tax Abatement Disclosures*" – This statement requires governments that enter into tax abatement agreements to provide certain disclosures regarding these commitments. This statement will become effective for the City in fiscal year 2017.



**REQUIRED  
SUPPLEMENTARY INFORMATION**

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**CITY OF BASTROP, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 2,973,695	\$ 3,006,695	\$ 2,998,602	\$( 8,093)
Sales taxes	4,044,190	4,318,237	4,371,880	53,643
Franchise taxes	410,000	410,000	471,810	61,810
Licenses and permits	173,500	173,500	184,826	11,326
Intergovernmental	1,323,162	285,002	193,074	( 91,928)
Charges for service	524,500	524,500	528,492	3,992
Fines	218,500	293,500	328,371	34,871
Investment earnings	4,000	24,000	23,302	( 698)
Contributions and donations	500	1,200	2,347	1,147
Miscellaneous	25,000	135,000	122,645	( 12,355)
Total revenues	<u>9,697,047</u>	<u>9,171,634</u>	<u>9,225,349</u>	<u>53,715</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	46,535	11,065	8,315	2,750
Organizational	1,409,098	1,821,381	1,787,904	33,477
City Manager	335,521	196,217	193,840	2,377
City Secretary	146,808	87,073	86,503	570
Finance	1,245,845	676,955	667,346	9,609
Human resources	155,001	119,883	113,036	6,847
Information technology	351,114	241,489	240,371	1,118
Public works	985,345	1,248,645	958,067	290,578
Building maintenance	192,755	139,701	139,968	( 267)
Public safety:				
Police	2,807,331	2,724,983	2,632,398	92,585
Fire	362,076	409,449	402,808	6,641
Municipal court	301,440	301,440	287,283	14,157
Development services:				
Planning	783,475	883,966	896,180	( 12,214)
Community services:				
Recreation	42,500	42,500	39,500	3,000
Parks	783,980	801,180	775,609	25,571
Library	685,128	685,128	686,812	( 1,684)
Capital outlay	<u>1,324,675</u>	<u>1,677,624</u>	<u>785,271</u>	<u>892,353</u>
Total expenditures	<u>11,958,627</u>	<u>12,068,679</u>	<u>10,701,211</u>	<u>1,367,468</u>
Excess (deficiency) of revenues over expenditures	<u>( 2,261,580)</u>	<u>( 2,897,045)</u>	<u>( 1,475,862)</u>	<u>1,421,183</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	557,750	557,750	577,364	( 19,614)
Transfers out	-	( 745,000)	( 750,000)	5,000
Sale of capital assets	-	-	12,234	( 12,234)
Insurance recoveries	-	54,465	51,757	2,708
Total other financing sources (uses)	<u>557,750</u>	<u>( 132,785)</u>	<u>( 108,645)</u>	<u>( 24,140)</u>
Net change in fund balances	<u>( 1,703,830)</u>	<u>( 3,029,830)</u>	<u>( 1,584,507)</u>	<u>1,397,043</u>
Fund balance- beginning	<u>5,418,094</u>	<u>5,418,094</u>	<u>5,418,094</u>	<u>-</u>
Fund balance- ending	<u>\$ 3,714,264</u>	<u>\$ 2,388,264</u>	<u>\$ 3,833,587</u>	<u>\$ 1,397,043</u>

**CITY OF BASTROP, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**HOTEL/MOTEL TAX FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Hotel/motel taxes	\$ 2,800,000	\$ 2,800,000	\$ 2,777,935	\$( 22,065)
Investment earnings	1,500	1,500	8,241	6,741
Total revenues	<u>2,801,500</u>	<u>2,801,500</u>	<u>2,786,176</u>	<u>( 15,324)</u>
<b>EXPENDITURES</b>				
Current:				
Economic development:				
Donations	330,000	453,000	364,475	88,525
Bastrop marketing corporation	799,893	744,893	664,355	80,538
Special events	45,000	45,000	20,633	24,367
Total expenditures	<u>1,174,893</u>	<u>1,242,893</u>	<u>1,049,463</u>	<u>193,430</u>
Excess (deficiency) of revenues over expenditures	<u>1,626,607</u>	<u>1,558,607</u>	<u>1,736,713</u>	<u>178,106</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	( 1,362,813)	( 1,486,781)	( 1,486,781)	-
Total other financing sources (uses)	<u>( 1,362,813)</u>	<u>( 1,486,781)</u>	<u>( 1,486,781)</u>	<u>-</u>
Net change in fund balance	263,794	71,826	249,932	178,106
Fund balance - beginning	2,015,834	2,015,834	2,015,834	-
Fund balance - ending	<u>\$ 2,279,628</u>	<u>\$ 2,087,660</u>	<u>\$ 2,265,766</u>	<u>\$ 178,106</u>



**CITY OF BASTROP, TEXAS**  
**NOTES TO BUDGETARY INFORMATION**  
**SEPTEMBER 30, 2016**

**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 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.

**CITY OF BASTROP, TEXAS**

**SCHEDULE OF FUNDING PROGRESS  
RETIREE HEALTH CARE PLAN**

**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Actuarial Valuation Date	Actuarial Value of Assets (1)	Actuarial Accrued Liability (AAL) (2)	Funding Ratio (3) (1)/(2)	Unfunded AAL (UAAL) (4)	Covered Payroll (5)	UAAL as a Percentage of Covered Payroll (6)
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%
12/31/2014 (1)	-	835,055	0.0%	835,055	5,217,564	16.0%

(1) The City amended its retiree medical policy so that benefits are no longer provided after Medicare eligibility and retirees are required to be at least 58 years old at retirement and have at least 25 years of service with the City to be eligible for City paid coverage. The actuarial cost method was changed from the projected unit credit method to the individual entry age normal cost method.



**CITY OF BASTROP, TEXAS**

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY  
AND RELATED RATIOS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

<b>Plan Year</b>	<u>2014</u>	<u>2015</u>
<b>A. Total pension liability</b>		
Service Cost	\$ 647,254	\$ 765,716
Interest (on the Total Pension Liability)	906,043	992,085
Difference between expected and actual experience	19,757	93,002
Changes of assumptions	-	134,544
Benefit payments, including refunds of employee contributions	( 394,341)	( 411,888)
Net change in total pension liability	1,178,713	1,573,459
Total pension liability - beginning	<u>12,817,021</u>	<u>13,995,734</u>
Total pension liability - ending (a)	<u>\$ 13,995,734</u>	<u>\$ 15,569,193</u>
<b>B. Plan fiduciary net position</b>		
Contributions - employer	\$ 497,753	\$ 584,017
Contributions - employee	313,054	327,229
Net investment income	618,954	17,476
Benefit payments, including refunds of employee contributions	( 394,341)	( 411,888)
Administrative expense	( 6,461)	( 10,647)
Other	( 531)	( 526)
Net change in plan fiduciary net position	1,028,428	505,661
Plan fiduciary net position - beginning	<u>10,817,648</u>	<u>11,846,076</u>
Plan fiduciary net position - ending (b)	<u>\$ 11,846,076</u>	<u>\$ 12,351,737</u>
<b>C. Net pension liability - ending (a) - (b)</b>	<u>\$ 2,149,658</u>	<u>\$ 3,217,456</u>
<b>D. Plan fiduciary net position as a percentage of total pension liability</b>	84.64%	79.33%
<b>E. Covered employee payroll</b>	\$ 5,217,564	\$ 5,453,817
<b>F. Net position liability as a percentage of covered employee payroll</b>	41.20%	58.99%

Note: GASB Statement No. 68 requires 10 years of data to be provided in this schedule. As of September 30, 2016, only 2 years are included and additional years will be added in the future as the information becomes available.

**CITY OF BASTROP, TEXAS**

**SCHEDULE OF CONTRIBUTIONS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

<b>Fiscal Year</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Actuarial determined contribution	\$ 494,007	\$ 551,472	\$ 668,216
Contributions in relation to the actuarially determined contribution	<u>494,007</u>	<u>551,472</u>	<u>668,216</u>
Contribution deficiency (excess)	-	-	-
Covered employee payroll	5,140,859	5,317,314	6,170,226
Contributions as a percentage of covered employee payroll	9.61%	10.37%	10.83%

Note: GASB Statement No. 68 requires 10 years of data to be provided in this schedule. As of September 30, 2016, only 3 years are included and additional years will be added in the future as the information becomes available.

**NOTES TO SCHEDULE OF CONTRIBUTIONS**

**Valuation Date** Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	30 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 10.5% including inflation
Investment Rate of Return	7.00%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2014.
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis of with BB.

**Other Information** There were no benefit changes during the year.



**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**

## NONMAJOR SPECIAL REVENUE FUNDS

*Special Revenue Funds* are used to account for specific revenues that are legally restricted or committed to expenditure for particular purposes.

*Designated* – This fund is used to account for the receipt and expenditure of funds restricted for a particular purpose by an outside entity.

*Bastrop Convention Center* – This fund is used to account for the operating activities and maintenance of the Bastrop Convention Center.

*Main Street Project* – This fund is used to account for the receipt and disbursement of funds received for the benefit of the Main Street improvement project.

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

*Library Board* – This fund is used to account for the application of any gifts and donations received for the benefit of the library.

*Fairview Cemetery* – This fund was established for the receipt and reimbursement of funds received for the benefit of City cemeteries.

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

*Arena* – This fund is used to account for committed resources for the City's Arena, and disbursements of funds.

## CAPITAL PROJECTS FUNDS

*Capital Projects Funds* are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary and trust funds.

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

*Certificates of Obligation, Series 2010* – This fund is used 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.

*Combination Revenue/Tax Bond, Series 2013* – This fund is used 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* – This fund is used to account for grants received related to capital projects and the application of the funds in accordance with stated requirements.



### PERMANENT FUND

**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* - This fund is used to account for an endowment whose earnings are restricted to expenditures for the benefit of city cemeteries.

### NONMAJOR PROPRIETARY FUNDS

*Community Impact Fees* - This fund is used 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* - This fund is used 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.

**CITY OF BASTROP, TEXAS**

**COMBINING BALANCE SHEET**

**NONMAJOR GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2016**

	Special Revenue Funds			
	Designated Fund	Bastrop Convention Center	Main Street Project	Bastrop Art in Public Places
<b>ASSETS</b>				
Cash and cash equivalents	\$ 703,309	\$ 1,274,681	\$ 4,801	\$ 109,729
Taxes receivable, net	-	-	-	-
Due from other governments	-	-	-	-
Accounts receivable	5,743	-	-	-
Prepaid items	-	-	140	-
Total assets	<u>709,052</u>	<u>1,274,681</u>	<u>4,941</u>	<u>109,729</u>
<b>LIABILITIES</b>				
Accounts payable	45,649	7,968	2,077	3
Accrued liabilities	-	4,523	1,920	-
Retainage payable	-	-	-	-
Due to other funds	-	-	-	-
Customer deposits	-	36,339	-	-
Total liabilities	<u>45,649</u>	<u>48,830</u>	<u>3,997</u>	<u>3</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Endowment	-	-	-	-
Prepaid items	-	-	140	-
Restricted for:				
Cemetery	-	-	-	-
Capital projects	-	-	-	-
Public improvement district	-	-	-	-
Traffic safety	639,377	-	-	-
Culture and recreation	-	-	804	109,726
PEG channels	24,026	-	-	-
Committed for:				
Economic development	-	1,225,851	-	-
Arena	-	-	-	-
Total fund balances	<u>663,403</u>	<u>1,225,851</u>	<u>944</u>	<u>109,726</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 709,052</u>	<u>\$ 1,274,681</u>	<u>\$ 4,941</u>	<u>\$ 109,729</u>



Special Revenue Funds				Permanent Fund	Capital Project Funds
Library Board	Fairview Cemetery	Hunters Crossing PID	Arena	Fairview Cemetery	Park/Trail Dedication
\$ 14,029	\$ 213,637	\$ 137,000	\$ 24,836	\$ 383,649	\$ 122,687
-	-	1,261	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,029</u>	<u>213,637</u>	<u>138,261</u>	<u>24,836</u>	<u>383,649</u>	<u>122,687</u>
-	26,489	4,206	169	-	-
-	648	-	500	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>27,137</u>	<u>4,206</u>	<u>669</u>	<u>-</u>	<u>-</u>
-	-	1,261	-	-	-
<u>-</u>	<u>-</u>	<u>1,261</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	383,649	-
-	-	-	-	-	-
-	186,500	-	-	-	-
-	-	-	-	-	122,687
-	-	132,794	-	-	-
-	-	-	-	-	-
14,029	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	24,167	-	-
<u>14,029</u>	<u>186,500</u>	<u>132,794</u>	<u>24,167</u>	<u>383,649</u>	<u>122,687</u>
<u>\$ 14,029</u>	<u>\$ 213,637</u>	<u>\$ 138,261</u>	<u>\$ 24,836</u>	<u>\$ 383,649</u>	<u>\$ 122,687</u>

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**CITY OF BASTROP, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2016**

	Capital Project Funds			Total Non-Major Governmental Funds
	CO Series 2010	Combination Revenue/ Tax Bond Series 2013	Grants Fund	
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 2,284,302	\$ -	\$ 5,272,660
Taxes receivable, net	-	-	-	1,261
Due from other governments	-	-	96,944	96,944
Accounts receivable	-	-	-	5,743
Prepaid items	-	-	-	140
Total assets	<u>-</u>	<u>2,284,302</u>	<u>96,944</u>	<u>5,376,748</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	34,546	121,107
Accrued liabilities	-	-	-	7,591
Retainage payable	-	37,453	-	37,453
Due to other funds	-	-	62,398	62,398
Customer deposits	-	-	-	36,339
Total liabilities	<u>-</u>	<u>37,453</u>	<u>96,944</u>	<u>264,888</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	1,261
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,261</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Endowment	-	-	-	383,649
Prepaid items	-	-	-	140
Restricted for:				
Cemetery	-	-	-	186,500
Capital projects	-	2,246,849	-	2,369,536
Public improvement district	-	-	-	132,794
Traffic safety	-	-	-	639,377
Culture and recreation	-	-	-	124,559
PEG channels	-	-	-	24,026
Committed for:				
Economic development	-	-	-	1,225,851
Arena	-	-	-	24,167
Total fund balances	<u>-</u>	<u>2,246,849</u>	<u>-</u>	<u>5,110,599</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 2,284,302</u>	<u>\$ 96,944</u>	<u>\$ 5,376,748</u>

**CITY OF BASTROP, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Special Revenue Funds			
	Designated Fund	Bastrop Convention Center	Main Street Project	Bastrop Art in Public Places
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Franchise taxes	23,899	-	-	-
Licenses and permits	-	2,203	-	-
Intergovernmental	1,952	-	-	-
Charges for services	-	150,922	-	-
Fines and forfeitures	235,600	-	-	-
Investment earnings	3,307	6,230	1	408
Contributions and donations	53,633	-	52,080	-
Miscellaneous	-	-	239	-
Total revenues	<u>318,391</u>	<u>159,355</u>	<u>52,320</u>	<u>408</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	236,313	-	-	-
Community services	36,403	-	-	-
Economic development	-	661,430	158,850	33,478
Capital outlay	32,069	-	-	47,000
Total expenditures	<u>304,785</u>	<u>661,430</u>	<u>158,850</u>	<u>80,478</u>
Excess (deficiency) of revenues over expenditures	<u>13,606</u>	<u>( 502,075)</u>	<u>( 106,530)</u>	<u>( 80,070)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	1,121,300	105,968	166,513
Transfers out	<u>( 13,533)</u>	<u>( 489,138)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>( 13,533)</u>	<u>632,162</u>	<u>105,968</u>	<u>166,513</u>
Net change in fund balances	73	130,087	( 562)	86,443
Fund balances - beginning	663,330	1,095,764	1,506	23,283
Fund balances - ending	<u>\$ 663,403</u>	<u>\$ 1,225,851</u>	<u>\$ 944</u>	<u>\$ 109,726</u>



Special Revenue Funds				Permanent Fund	Capital Project Funds
Library Board	Fairview Cemetery	Hunters Crossing PID	Arena	Fairview Cemetery	Park/Trail Dedication
\$ -	\$ -	\$ 297,972	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	700	-	-
-	65,505	-	500	-	-
-	-	-	-	-	-
64	5,842	989	255	-	561
5,285	-	-	-	-	2,250
-	-	-	-	-	-
<u>5,349</u>	<u>71,347</u>	<u>298,961</u>	<u>1,455</u>	<u>-</u>	<u>2,811</u>
-	-	-	-	-	-
2,930	125,435	-	14,336	-	-
-	-	354,059	-	-	-
-	-	-	55,952	-	-
<u>2,930</u>	<u>125,435</u>	<u>354,059</u>	<u>70,288</u>	<u>-</u>	<u>-</u>
<u>2,419</u>	<u>( 54,088)</u>	<u>( 55,098)</u>	<u>( 68,833)</u>	<u>-</u>	<u>2,811</u>
1,449	-	-	93,000	-	-
-	-	-	-	-	-
<u>1,449</u>	<u>-</u>	<u>-</u>	<u>93,000</u>	<u>-</u>	<u>-</u>
3,868	( 54,088)	( 55,098)	24,167	-	2,811
10,161	240,588	187,892	-	383,649	119,876
<u>\$ 14,029</u>	<u>\$ 186,500</u>	<u>\$ 132,794</u>	<u>\$ 24,167</u>	<u>\$ 383,649</u>	<u>\$ 122,687</u>

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**CITY OF BASTROP, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Capital Project Funds			Total Non-Major Governmental Funds
	CO Series 2010	Combination Revenue/ Tax Bond Series 2013	Grants	
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ 297,972
Franchise taxes	-	-	-	23,899
Licenses and permits	-	-	-	2,903
Intergovernmental	-	-	461,359	463,311
Charges for services	-	-	-	216,927
Fines and forfeitures	-	-	-	235,600
Investment earnings	196	14,882	-	32,735
Contributions and donations	-	-	-	113,248
Miscellaneous	-	-	-	239
Total revenues	<u>196</u>	<u>14,882</u>	<u>461,359</u>	<u>1,386,834</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	-	-	-	236,313
Community services	-	-	415,525	594,629
Economic development	-	9,169	-	1,216,986
Capital outlay	-	214,721	45,834	395,576
Total expenditures	<u>-</u>	<u>223,890</u>	<u>461,359</u>	<u>2,443,504</u>
Excess (deficiency) of revenues over expenditures	<u>196</u>	<u>( 209,008)</u>	<u>-</u>	<u>( 1,056,670)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	1,488,230
Transfers out	<u>( 83,496)</u>	<u>( 1,360,000)</u>	<u>-</u>	<u>( 1,946,167)</u>
Total other financing sources (uses)	<u>( 83,496)</u>	<u>( 1,360,000)</u>	<u>-</u>	<u>( 457,937)</u>
Net change in fund balances	<u>( 83,300)</u>	<u>( 1,569,008)</u>	<u>-</u>	<u>( 1,514,607)</u>
Fund balances - beginning	<u>83,300</u>	<u>3,815,857</u>	<u>-</u>	<u>6,625,206</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,246,849</u>	<u>\$ -</u>	<u>\$ 5,110,599</u>

**CITY OF BASTROP, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**DEBT SERVICE FUND**

**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 1,689,004	\$ 1,689,004	\$ 1,702,042	\$ 13,038
Contributions and donations	-	291,339	291,843	504
Investment earnings	<u>1,000</u>	<u>1,000</u>	<u>5,822</u>	<u>4,822</u>
Total revenues	<u>1,690,004</u>	<u>1,981,343</u>	<u>1,999,707</u>	<u>18,364</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	1,392,957	1,817,834	1,815,125	(2,709)
Interest and other	795,808	956,660	973,859	17,199
Payment to bond refunding escrow agent	-	325,000	325,000	-
Total expenditures	<u>2,188,765</u>	<u>3,099,494</u>	<u>3,113,984</u>	<u>14,490</u>
Excess (deficiency) of revenues over expenditures	( 498,761)	( 1,118,151)	( 1,114,277)	<u>3,874</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	495,495	495,495	489,138	( 6,357)
Issuance of bonds	-	1,440,000	1,440,000	-
Payment to bond refunding escrow agent	-	( 1,505,285)	( 1,505,285)	-
Premium from bond issuance	-	116,968	116,968	-
Total other financing sources (uses)	<u>495,495</u>	<u>547,178</u>	<u>540,821</u>	<u>( 6,357)</u>
Net change in fund balance	( 3,266)	( 570,973)	( 573,456)	( 2,483)
Fund balance- beginning	<u>804,205</u>	<u>804,205</u>	<u>804,205</u>	<u>-</u>
Fund balance- ending	<u>\$ 800,939</u>	<u>\$ 233,232</u>	<u>\$ 230,749</u>	<u>\$ ( 2,483)</u>

**CITY OF BASTROP, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**SEPTEMBER 30, 2016**

	Nonmajor Enterprise Funds		Total Non-Major Enterprise Funds
	Community Impact Fee Fund	Accelerated Recovery Fee Fund	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 508,450	\$ 422,741	\$ 931,191
Accounts receivable, net	-	-	-
Total assets	508,450	422,741	931,191
<b>LIABILITIES</b>			
Total liabilities	-	-	-
<b>NET POSITION</b>			
Restricted for capital improvements	508,450	422,741	931,191
Total net position	\$ 508,450	\$ 422,741	\$ 931,191



**CITY OF BASTROP, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**

**NONMAJOR ENTERPRISE FUNDS**

**FOR THE YEAR END SEPTEMBER 30, 2016**

	Nonmajor Enterprise Funds		
	Community Impact Fee Fund	Accelerated Recovery Fee Fund	Total Non-Major Enterprise Funds
Operating revenues:			
Charges for services	\$ 336,791	\$ -	\$ 336,791
Total operating revenues	336,791	-	336,791
Operating expenses:			
Supplies and maintenance	-	-	-
Services and other	36,186	-	36,186
Total operating expenses	36,186	-	36,186
Operating income (loss)	300,605	-	300,605
Nonoperating revenues (expenses)			
Investment earnings	2,237	2,733	4,970
Total nonoperating revenues (expenses)	2,237	2,733	4,970
Income before transfers	302,842	2,733	305,575
Transfers out	( 632,988)	( 169,215)	( 802,203)
Change in net position	( 330,146)	( 166,482)	( 496,628)
Net position- beginning	838,596	589,223	1,427,819
Net position- ending	\$ 508,450	\$ 422,741	\$ 931,191

**CITY OF BASTROP, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Nonmajor Enterprise Funds		Total Non-Major Enterprise Funds
	Community Impact Fee Fund	Accelerated Recovery Fee Fund	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 336,791	\$ -	\$ 336,791
Payments to suppliers and service providers	( 38,166)	-	( 38,166)
Net cash provided by operating activities	<u>298,625</u>	<u>-</u>	<u>298,625</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers out to other funds	( 632,988)	( 169,215)	( 802,203)
Net cash used by noncapital noncapital financing activities	( 632,988)	( 169,215)	( 802,203)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments	<u>2,237</u>	<u>2,733</u>	<u>4,970</u>
Net cash provided by investing activities	<u>2,237</u>	<u>2,733</u>	<u>4,970</u>
Net increase (decrease) in cash and cash equivalents	( 332,126)	( 166,482)	( 498,608)
Cash and cash equivalents - beginning	<u>840,576</u>	<u>589,223</u>	<u>1,429,799</u>
Cash and cash equivalents - ending	<u>508,450</u>	<u>422,741</u>	<u>931,191</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income	300,605	-	300,605
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Increase (decrease) in accounts payable	( 1,980)	-	( 1,980)
Net cash provided by (used for) operating activities	<u>\$ 298,625</u>	<u>\$ -</u>	<u>\$ 298,625</u>

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# STATISTICAL SECTION

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# STATISTICAL SECTION

## (Unaudited)

This part of City of Bastrop, Texas' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance has changed over time.	71 – 79
<b>Revenue Capacity</b> These schedules contain trend information to help the reader assess the factors affecting the City's ability to generate its electric utility, sales tax and property tax revenues.	80 – 86
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and its ability to issue additional debt in the future.	87 – 92
<b>Economic and Demographic Indicators</b> These schedules contain economic and demographic information to help the reader understand the environment within which the City's financial activities take place.	93 – 95
<b>Operating Information</b> These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	96 – 98



**CITY OF BASTROP, TEXAS**

**NET POSITION BY COMPONENT**

**LAST TEN FISCAL YEARS**

	Fiscal Year			
	2007	2008	2009	2010
<b>Governmental activities:</b>				
Net investment in capital assets	\$ 439,746	\$ 1,437,927	\$ 2,155,157	\$( 4,960,857)
Restricted	4,087,610	2,363,723	986,735	9,380,765
Unrestricted	<u>3,320,445</u>	<u>4,276,758</u>	<u>4,033,594</u>	<u>( 236,597)</u>
Total governmental activities net position	<u>\$ 7,847,801</u>	<u>\$ 8,078,408</u>	<u>\$ 7,175,486</u>	<u>\$ 4,183,311</u>
<b>Business-type activities:</b>				
Net investment in capital assets	\$ 9,586,381	\$ 4,850,207	\$ 16,335,785	\$ 19,320,722
Restricted	3,476,113	3,476,113	-	-
Unrestricted	<u>5,277,302</u>	<u>12,960,782</u>	<u>5,767,731</u>	<u>6,658,219</u>
Total business-type activities net position	<u>\$ 18,339,796</u>	<u>\$ 21,287,102</u>	<u>\$ 22,103,516</u>	<u>\$ 25,978,941</u>
<b>Primary government:</b>				
Net investment in capital assets	\$ 10,026,127	\$ 6,288,134	\$ 18,490,942	\$ 14,359,865
Restricted	7,563,723	5,839,836	986,735	9,380,765
Unrestricted	<u>8,597,747</u>	<u>17,237,540</u>	<u>9,801,325</u>	<u>6,421,622</u>
Total primary government net position	<u>\$ 26,187,597</u>	<u>\$ 29,365,510</u>	<u>\$ 29,279,002</u>	<u>\$ 30,162,252</u>

TABLE 1

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 5,875,370	\$ 10,566,114	\$ 11,429,156	\$ 9,963,117	\$ 11,651,156	\$ 11,918,463
6,046,673	7,373,576	4,910,969	9,159,680	8,756,852	8,066,547
( 2,389,362)	( 854,428)	2,499,071	2,209,515	5,446,370	5,326,377
<u>\$ 9,532,681</u>	<u>\$ 17,085,262</u>	<u>\$ 18,839,196</u>	<u>\$ 21,332,312</u>	<u>\$ 25,854,378</u>	<u>\$ 25,311,387</u>
\$ 16,135,372	\$ 13,211,924	\$ 11,738,002	\$ 12,316,742	\$ 13,333,175	\$ 15,553,195
-	-	2,660,151	669,651	838,596	931,191
5,594,939	7,391,011	5,210,587	8,546,144	8,571,980	8,127,577
<u>\$ 21,730,311</u>	<u>\$ 20,602,935</u>	<u>\$ 19,608,740</u>	<u>\$ 21,532,537</u>	<u>\$ 22,743,751</u>	<u>\$ 24,611,963</u>
\$ 22,010,742	\$ 23,778,038	\$ 23,167,158	\$ 22,279,859	\$ 24,984,331	\$ 27,471,658
6,046,673	7,373,576	7,571,120	9,829,331	9,595,448	8,997,738
3,205,577	6,536,583	7,709,658	10,755,659	14,018,350	13,453,954
<u>\$ 31,262,992</u>	<u>\$ 37,688,197</u>	<u>\$ 38,447,936</u>	<u>\$ 42,864,849</u>	<u>\$ 48,598,129</u>	<u>\$ 49,923,350</u>

**CITY OF BASTROP, TEXAS**

**CHANGES IN NET POSITION**

**LAST TEN FISCAL YEARS**

	Fiscal Year			
	2007	2008	2009	2010
<b>EXPENSES</b>				
Governmental activities:				
General government	\$ 3,970,038	\$ 4,607,153	\$ 5,150,600	\$ 6,394,947
Public safety	1,603,169	1,816,490	2,356,890	2,464,313
Developmental services	-	-	-	-
Community development	1,329,794	1,411,904	1,567,019	1,773,439
Health	71,027	71,026	79,169	76,812
Economic development & assistance	-	-	-	-
Cemetery	-	-	15,816	-
Interest on long-term debt	620,935	738,485	810,338	986,607
Depreciation	523,803	480,223	-	-
Total governmental activities expenses	<u>8,118,766</u>	<u>9,125,281</u>	<u>9,979,831</u>	<u>11,696,118</u>
Business-type activities:				
Water and wastewater utilities	2,226,170	2,443,594	2,654,152	2,790,906
Electric utility	4,567,889	5,437,279	6,049,776	5,727,753
Other nonmajor	25,166	83,312	3,619	67,305
Total business-type activities expenses	<u>6,819,225</u>	<u>7,964,185</u>	<u>8,707,547</u>	<u>8,585,964</u>
Total primary government program expenses	<u>\$ 14,937,991</u>	<u>\$ 17,089,466</u>	<u>\$ 18,687,378</u>	<u>\$ 20,282,082</u>
<b>PROGRAM REVENUES</b>				
Governmental activities:				
Charges for services:				
General government	\$ 21,075	\$ 40,943	\$ 1,087,944	\$ 1,255,484
Public safety	319,321	422,094	295,240	256,551
Community services	-	-	-	-
Health	-	-	27,932	-
Economic development & assistance	-	-	-	-
Operating grants and contributions	1,170,248	854,313	91,918	249,725
Capital grants and contributions	-	-	577,643	-
Total governmental activities program revenues	<u>1,510,644</u>	<u>1,317,350</u>	<u>2,080,677</u>	<u>1,761,760</u>
Business-type activities:				
Charges for services:				
Water and wastewater utilities	2,209,693	2,764,742	3,111,828	3,071,126
Electric utility	5,473,645	6,231,334	7,071,534	6,771,854
Other nonmajor	-	-	295,177	195,354
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>7,683,338</u>	<u>8,996,076</u>	<u>10,478,539</u>	<u>10,038,334</u>
Total primary government program revenues	<u>\$ 9,193,982</u>	<u>\$ 10,313,426</u>	<u>\$ 12,559,216</u>	<u>\$ 11,800,094</u>
<b>NET (EXPENSE) REVENUES</b>				
Governmental activities	\$( 6,608,122)	\$( 7,807,931)	\$( 7,899,154)	\$( 9,934,358)
Business-type activities	<u>864,113</u>	<u>1,031,891</u>	<u>1,770,992</u>	<u>1,452,370</u>
Total primary government net expense	<u>\$( 5,744,009)</u>	<u>\$( 6,776,040)</u>	<u>\$( 6,128,162)</u>	<u>\$( 8,481,988)</u>



TABLE 2

		Fiscal Year									
		2011	2012	2013	2014	2015	2016				
\$	6,295,882	\$	8,045,054	\$	3,714,276	\$	2,823,226	\$	3,000,666	\$	4,461,447
	2,648,635		2,792,144		3,784,611		3,744,040		3,589,294		4,342,768
	-		-		-		-		711,905		923,089
	1,997,802		1,983,502		3,071,077		3,214,589		3,207,923		2,914,278
	75,991		78,982		-		-		-		-
	-		-		2,865,227		4,067,024		2,976,087		2,497,292
	-		-		-		-		-		-
	1,403,348		1,065,553		680,369		1,008,265		1,030,527		926,159
	-		-		-		-		-		-
	<u>12,421,658</u>		<u>13,965,235</u>		<u>14,115,560</u>		<u>14,857,144</u>		<u>14,516,402</u>		<u>16,065,033</u>
	3,061,719		3,174,942		3,748,334		3,694,129		3,882,671		3,960,331
	5,871,322		6,198,430		6,188,383		6,673,346		6,861,785		6,184,527
	19,207		129,198		620,614		683,574		47,028		36,186
	<u>8,952,248</u>		<u>9,502,570</u>		<u>10,557,331</u>		<u>11,051,049</u>		<u>10,791,484</u>		<u>10,181,044</u>
\$	<u>21,373,906</u>	\$	<u>23,467,805</u>	\$	<u>24,672,891</u>	\$	<u>25,908,193</u>	\$	<u>25,307,886</u>	\$	<u>26,246,077</u>
\$	1,318,457	\$	1,351,258	\$	1,437,935	\$	413,374	\$	1,035,377	\$	1,061,694
	275,307		230,014		1,067,556		925,131		932,848		266,292
	65,615		69,011		293,186		86,472		36,480		66,705
	-		-		-		-		-		-
	-		-		133,686		130,920		137,891		153,125
	393,095		200,007		130,520		390,712		428,497		278,349
	<u>173,903</u>		<u>3,404,918</u>		<u>408,312</u>		<u>2,988,454</u>		<u>1,878,711</u>		<u>629,416</u>
	<u>2,226,377</u>		<u>5,255,208</u>		<u>3,471,195</u>		<u>4,935,063</u>		<u>4,449,804</u>		<u>2,455,581</u>
	3,445,382		3,610,941		3,851,172		3,960,434		4,288,849		4,654,955
	6,966,650		7,395,021		6,854,109		7,304,225		7,415,588		6,446,305
	96,354		893,389		789,918		893,112		261,102		336,791
	-		-		-		600,000		47,889		-
	<u>10,508,386</u>		<u>11,899,351</u>		<u>11,495,199</u>		<u>12,757,771</u>		<u>12,013,428</u>		<u>11,438,051</u>
\$	<u>12,734,763</u>	\$	<u>17,154,559</u>	\$	<u>14,966,394</u>	\$	<u>17,692,834</u>	\$	<u>16,463,232</u>	\$	<u>13,893,632</u>
\$(	10,195,281)	\$(	8,710,027)	\$(	10,644,365)	\$(	9,922,081)	\$(	10,066,598)	\$(	13,609,452)
	<u>1,556,138</u>		<u>2,396,781</u>		<u>937,868</u>		<u>1,706,722</u>		<u>1,221,944</u>		<u>1,257,007</u>
\$(	<u>8,639,143</u>	\$(	<u>6,313,246</u>	\$(	<u>9,706,497</u>	\$(	<u>8,215,359</u>	\$(	<u>8,844,654</u>	\$(	<u>12,352,445</u>

**CITY OF BASTROP, TEXAS**

**GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION**

**LAST TEN FISCAL YEARS**

	Fiscal Year			
	2007	2008	2009	2010
<b>NET EXPENSES</b>				
Governmental activities:	\$( 6,608,122)	\$( 7,807,931)	\$( 7,899,154)	\$( 9,934,358)
Business-type activities:	<u>382,799</u>	<u>293,518</u>	<u>1,626,056</u>	<u>1,452,370</u>
Total primary government net expense	<u>\$( 6,225,323)</u>	<u>\$( 7,514,413)</u>	<u>\$( 6,273,098)</u>	<u>\$( 8,481,988)</u>
<b>GENERAL REVENUES AND OTHER</b>				
Governmental activities:				
Taxes				
Property taxes	\$ 2,846,719	\$ 2,842,170	\$ 3,182,745	\$ 3,362,419
Sales taxes	2,170,754	2,371,361	2,508,969	2,606,584
Franchise taxes	294,684	350,299	365,838	375,077
Other taxes	1,837,439	2,119,224	2,202,096	2,172,473
Penalty and interest	61,700	66,304	63,574	73,518
Grants and contributions not rest.	-	-	91,076	122,691
Miscellaneous revenue	645,063	693,273	135,334	511,770
Investment earnings	392,083	266,109	97,964	76,892
Special item - resource	-	-	47,821	37,782
Special item (use)	-	-	4,423	4,065
Transfers in (out)	<u>( 1,666,810)</u>	<u>( 670,202)</u>	<u>( 1,431,720)</u>	<u>( 2,401,089)</u>
Total governmental activities general revenues and other	<u>6,581,632</u>	<u>8,038,538</u>	<u>7,268,120</u>	<u>6,942,182</u>
Business-type activities:				
Sales taxes	1,085,214	1,185,502	-	-
Miscellaneous revenue	298,016	505,558	230,872	-
Investment earnings	369,894	292,526	68,051	21,968
Special item (use)	-	-	-	-
Transfers in (out)	<u>1,666,810</u>	<u>670,202</u>	<u>1,251,118</u>	<u>2,401,088</u>
Total business-type activities general revenues and other	<u>3,419,934</u>	<u>2,653,788</u>	<u>1,550,041</u>	<u>2,423,056</u>
Total primary government general revenues	<u>\$ 10,001,566</u>	<u>\$ 10,692,326</u>	<u>\$ 8,818,161</u>	<u>\$ 9,365,238</u>
<b>CHANGE IN NET POSITION</b>				
Governmental activities	\$( 26,490)	\$ 230,607	\$( 631,034)	\$( 2,992,176)
Business-type activities	<u>3,802,733</u>	<u>2,947,306</u>	<u>3,176,097</u>	<u>3,875,426</u>
Total primary government	<u>\$ 3,776,243</u>	<u>\$ 3,177,913</u>	<u>\$ 2,545,063</u>	<u>\$ 883,250</u>

TABLE 3

		Fiscal Year					
		2011	2012	2013	2014	2015	2016
	\$ (	10,195,282)	8,710,027)	10,644,365)	9,922,081)	10,066,598)	13,609,452)
		<u>1,556,138</u>	<u>2,396,781</u>	<u>937,868</u>	<u>1,706,722</u>	<u>1,221,944</u>	<u>1,263,408</u>
	\$ (	<u>8,639,144)</u>	<u>6,313,246)</u>	<u>9,706,497)</u>	<u>8,215,359)</u>	<u>8,844,654)</u>	<u>12,346,044)</u>
	\$	3,557,551	3,947,319	4,294,978	4,619,684	4,806,931	5,671,902
		2,722,333	3,194,452	3,352,264	3,538,097	4,021,662	4,325,273
		404,582	431,129	412,730	454,377	486,694	495,709
		2,512,219	2,568,635	2,501,546	2,737,816	2,850,062	2,777,935
		58,562	72,164	-	-	-	-
		98,733	-	205,651	-	-	-
		296,242	892,755	126,303	64,532	46,176	79,626
		31,639	86,562	20,427	18,787	19,380	74,232
		40,431	44,774	-	-	-	-
		3,179	7,344	( 9,537)	-	3,330,054	-
		<u>928,594</u>	<u>( 1,201,295)</u>	<u>( 2,469,672)</u>	<u>439,179</u>	<u>500,248</u>	<u>( 358,216)</u>
		<u>10,654,065</u>	<u>10,043,839</u>	<u>8,434,690</u>	<u>11,872,472</u>	<u>16,061,207</u>	<u>13,066,461</u>
		-	-	-	-	-	-
		-	3,353	98,600	52,672	150,808	181,324
		14,412	14,066	11,910	9,064	14,490	65,264
		-	-	-	-	627,566	-
	(	<u>928,594)</u>	<u>1,201,295</u>	<u>2,469,672</u>	<u>( 439,179)</u>	<u>( 500,248)</u>	<u>358,216</u>
	(	<u>914,182)</u>	<u>1,218,714</u>	<u>2,580,182</u>	<u>( 377,443)</u>	<u>292,616</u>	<u>604,804</u>
	\$	<u>9,739,883</u>	<u>11,262,553</u>	<u>11,014,872</u>	<u>11,495,029</u>	<u>16,353,823</u>	<u>13,671,265</u>
	\$	458,783	1,333,812	( 2,209,675)	1,950,391	5,994,609	( 542,991)
		<u>641,956</u>	<u>3,615,495</u>	<u>3,518,050</u>	<u>1,329,279</u>	<u>1,514,560</u>	<u>1,868,212</u>
	\$	<u>1,100,739</u>	<u>4,949,307</u>	<u>1,308,375</u>	<u>3,279,670</u>	<u>7,509,169</u>	<u>1,325,221</u>



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TABLE 4

## CITY OF BASTROP, TEXAS

FUND BALANCES  
GOVERNMENTAL FUNDS

## LAST TEN FISCAL YEARS

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>General Fund</b>										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,362	\$ 56,011	\$ 136,887	\$ 82,553
Restricted	76,039	77,637	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	89,868
Unassigned	<u>2,048,836</u>	<u>2,277,834</u>	<u>2,187,883</u>	<u>2,515,443</u>	<u>2,059,480</u>	<u>3,294,416</u>	<u>3,530,544</u>	<u>4,707,026</u>	<u>5,365,120</u>	<u>3,661,166</u>
Total general fund	<u>\$ 2,124,875</u>	<u>\$ 2,355,471</u>	<u>\$ 2,187,883</u>	<u>\$ 2,515,443</u>	<u>\$ 2,059,480</u>	<u>\$ 3,294,416</u>	<u>\$ 3,575,906</u>	<u>\$ 4,763,037</u>	<u>\$ 5,502,007</u>	<u>\$ 3,833,587</u>
<b>All other governmental funds</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512	\$ 83,913	\$ 383,789
Restricted for:										
Capital projects	2,613,207	-	-	-	-	-	755,047	5,297,045	4,019,033	2,369,536
Debt service	1,006,310	986,734	-	-	-	-	707,322	736,729	804,205	230,749
Other restricted	-	-	5,604,401	9,380,765	5,926,375	7,269,212	-	57,463	19,959	24,026
Cemetery	-	-	-	-	-	-	607,655	648,832	558,234	186,500
Public improvement district	-	-	-	-	-	-	87,098	161,579	187,892	132,794
Traffic safety	-	-	-	-	-	-	639,090	621,945	631,613	639,377
Culture & recreation	-	-	-	-	-	-	114,949	121,182	46,708	124,559
Economic development	-	-	-	-	-	-	1,905,557	2,148,817	2,015,834	2,265,766
Committed for:										
Economic development	-	-	-	-	-	-	1,038,897	1,044,994	1,077,854	1,225,851
Arena	-	-	-	-	-	-	-	-	-	24,167
Unassigned	<u>1,555,496</u>	<u>3,168,641</u>	<u>2,412,513</u>	<u>167,536</u>	<u>1,034,177</u>	<u>1,102,144</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 5,175,013</u>	<u>\$ 4,155,375</u>	<u>\$ 8,016,914</u>	<u>\$ 9,548,301</u>	<u>\$ 6,960,552</u>	<u>\$ 8,371,356</u>	<u>\$ 5,855,615</u>	<u>\$ 10,839,098</u>	<u>\$ 9,445,245</u>	<u>\$ 7,607,114</u>

TABLE 5

**CITY OF BASTROP, TEXAS**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>REVENUES</b>										
Property taxes	\$ 2,904,316	\$ 2,908,474	\$ 3,326,158	\$ 3,668,631	\$ 3,859,531	\$ 4,266,992	\$ 4,243,734	\$ 4,536,737	\$ 4,741,831	\$ 4,998,616
Sales taxes	2,170,754	2,371,361	2,508,969	2,606,584	2,722,333	3,194,452	3,352,264	3,538,097	4,021,662	4,371,880
Hotel/motel taxes	1,837,439	2,119,224	2,202,096	1,970,512	2,247,985	2,276,444	2,501,546	2,737,816	2,850,062	2,777,935
Franchise taxes	294,684	350,299	365,838	375,077	404,582	431,129	412,730	454,377	486,694	495,709
Licenses and permits	242,043	235,490	150,664	104,149	97,305	135,408	143,768	153,841	213,904	187,729
Intergovernmental	1,230,269	854,313	1,614,689	1,231,197	1,691,978	1,625,928	1,960,454	531,182	728,094	656,385
Service fees	21,075	40,943	72,172	70,418	90,526	278,350	269,570	263,304	709,339	745,419
Fines and forfeitures	319,321	422,094	323,673	324,465	346,568	366,040	1,080,535	1,144,202	653,730	563,971
Investments earnings	392,084	266,109	97,964	76,854	31,640	26,315	20,427	18,788	19,380	70,100
Miscellaneous	371,146	457,763	145,889	667,249	394,975	2,124,631	197,675	348,371	443,233	530,322
Total revenues	<u>9,783,131</u>	<u>10,026,070</u>	<u>10,808,112</u>	<u>11,095,136</u>	<u>11,887,423</u>	<u>14,725,689</u>	<u>14,182,703</u>	<u>13,726,715</u>	<u>14,867,929</u>	<u>15,398,066</u>
<b>EXPENDITURES</b>										
Current:										
General government	3,961,515	4,594,555	1,805,523	2,233,336	2,591,833	2,659,338	2,587,881	1,498,735	2,695,518	4,195,350
Public safety	1,599,829	1,804,708	2,470,393	2,196,265	2,433,848	2,776,805	3,218,590	3,424,029	3,349,118	3,558,802
Development services	71,027	71,027	2,074,168	3,035,287	2,430,328	2,818,297	614,744	670,992	708,518	896,180
Public works	1,326,446	1,420,520	1,505,497	1,640,182	2,355,876	1,808,697	-	-	-	-
Community service	-	-	560,947	555,892	609,360	650,615	2,456,957	2,370,344	2,464,526	2,096,550
Economic development	-	-	-	-	-	-	2,512,066	3,846,172	2,743,266	2,266,449
Capital outlay	2,700,721	2,230,134	836,126	2,155,806	3,470,556	2,577,411	424,088	2,304,424	1,700,223	1,180,847
Debt service:										
Principal	897,461	1,129,328	1,066,729	1,457,967	1,519,243	1,520,438	1,422,705	1,326,185	1,439,775	1,815,125
Interest and other	585,168	749,638	1,135,654	1,002,209	1,474,101	1,162,345	721,877	1,111,724	1,068,183	973,859
Payments to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	325,000
Total expenditures	<u>11,142,167</u>	<u>11,999,910</u>	<u>11,455,037</u>	<u>14,276,944</u>	<u>16,885,145</u>	<u>15,973,946</u>	<u>13,958,908</u>	<u>16,552,605</u>	<u>16,169,127</u>	<u>17,308,162</u>



**CITY OF BASTROP, TEXAS**

**CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
(Continued)  
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ ( 1,359,036)	\$ ( 1,973,840)	\$ ( 646,925)	\$ ( 3,181,808)	\$ ( 4,997,722)	\$ ( 1,248,257)	\$ 223,795	\$ ( 2,825,890)	\$ ( 1,301,198)	\$ ( 1,910,096)
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	2,009,370	1,338,208	1,218,690	1,127,753	2,657,927	2,673,323	2,426,820	2,387,025	2,856,260	2,554,732
Transfers out	( 3,676,179)	( 2,008,410)	( 2,650,410)	( 3,528,663)	( 1,729,333)	( 3,874,618)	( 4,896,492)	( 1,947,846)	( 2,356,012)	( 4,182,948)
Issuance of long-term debt	4,825,000	1,855,000	6,135,000	7,400,000	4,260,000	6,315,000	-	7,392,000	1,695,558	1,440,000
Premium of long-term debt	-	-	121,803	-	179,469	460,848	-	127,985	185,830	116,968
Other resources	-	-	47,821	37,782	40,431	44,774	-	475,000	-	-
Payments to refunded bond escrow agent	-	-	-	-	( 4,300,560)	( 1,732,675)	-	-	( 1,819,234)	( 1,505,285)
Insurance recoveries	-	-	-	-	-	-	-	-	-	51,757
Sale of capital assets	-	-	4,423	4,065	3,179	7,344	11,626	19,615	-	12,234
Total other financing sources (uses)	3,158,191	1,184,798	4,877,327	5,040,937	1,111,113	3,893,996	( 2,458,046)	8,453,779	562,402	( 1,512,542)
<b>NET CHANGE IN FUND BALANCES</b>	\$ 1,799,155	\$ ( 789,042)	\$ 4,230,402	\$ 1,859,129	\$ ( 3,886,609)	\$ 2,645,739	\$ ( 2,234,251)	\$ 5,627,889	\$ ( 738,796)	\$ ( 3,422,638)
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>	17.6%	19.2%	18.7%	19.4%	21.1%	18.2%	15.8%	17.1%	17.2%	17.3%

**CITY OF BASTROP, TEXAS**  
**TAXABLE SALES BY CATEGORY**  
**LAST TEN FISCAL YEARS (UNAUDITED)**

Function/Program	Fiscal Year			
	2007	2008	2009	2010
Agriculture/Forestry/Fishing/Hunting	\$ -	\$ -		\$ 38,325
Construction	642,769	928,716	772,931	548,569
Manufacturing	483,658	735,263	519,926	502,894
Wholesale trade	2,190,599	1,941,359	2,064,535	1,537,429
Retail trade	145,167,362	158,632,371	171,365,676	182,220,911
Transportation/warehousing	4,500	3,400		
Information	468,181	656,160	1,162,003	1,435,657
Finance/insurance	958,008	1,049,129	1,117,241	1,251,733
Professional/scientific/technical	985,762	805,327	604,404	566,407
Real estate/rental/leasing	2,301,601	1,180,657	2,449,809	1,993,012
Admin/support/Waste Mgmt/Remediation Svcs	862,385	471,492	459,068	415,289
Educational Services	19,981	23,464	8,029	6,502
Health Care/Social Assistance	68,941	61,585	16,296	84,316
Arts/Entertainment/Recreation	585,087	755,058	925,762	884,721
Accommodation/Food Services	31,337,923	33,558,943	34,293,028	35,011,335
Other Services (except Public Admin)	4,185,036	4,836,668	4,872,634	4,787,520
Public Administration	528,562	508,278	-	-
Other	-	-	-	-
<b>Total</b>	<b>\$ 190,790,355</b>	<b>\$ 206,147,870</b>	<b>\$ 220,631,342</b>	<b>\$ 231,284,620</b>
City Direct Sales Tax Rate	1%	1%	1%	1%

Source: Texas Comptroller

(1) Only information for 3 quarters is available

TABLE 6

Fiscal Year						
2011	2012	2013	2014	2015	2016 (1)	
\$ 49,454	\$ 51,436	\$ 49,046	\$ 52,808	\$ 52,920	\$ 38,040	
2,529,176	612,692	733,996	813,098	761,185	656,495	
609,479	1,113,311	567,873	1,038,367	1,205,357	572,447	
1,532,664	1,897,020	2,180,790	2,151,794	1,822,898	1,410,224	
191,434,598	227,250,051	231,643,120	238,982,499	277,256,866	224,686,355	
	5,480	58,825	64,042	42,575	41,957	
1,451,985	1,886,983	2,268,905	5,165,014	6,285,357	4,717,838	
1,277,053	1,334,575	1,430,714	1,441,582	1,499,365	1,133,011	
619,830	688,357	939,161	586,683	600,935	521,609	
1,240,362	1,006,683	1,062,877	894,945	1,284,457	987,768	
377,390	536,628	608,223	546,942	552,963	445,508	
7,479	5,424	11,445	33,522	24,482	42,943	
108,373	265,225	146,756	134,592	155,984	150,870	
868,901	819,934	817,189	660,179	487,662	529,062	
37,095,419	41,461,897	46,836,570	51,668,983	60,429,758	48,776,972	
5,338,783	5,448,774	5,089,936	5,622,266	6,609,898	5,650,349	
1,361,039	2,728,196	2,959,497	2,987,696	3,160,468	2,118,522	
-	-	-	-	-	-	
<u>\$ 245,901,985</u>	<u>\$ 287,112,666</u>	<u>\$ 297,404,923</u>	<u>\$ 312,845,012</u>	<u>\$ 362,233,130</u>	<u>\$ 292,479,970</u>	
1%	1%	1%	1%	1%	1%	



TABLE 7

**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)	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2007	2006	534,005,461	67,961,872	( 95,264,326)	( 59,591,491)	447,111,516	0.5835	447,111,516	100.00%
2008	2007	574,267,963	74,825,034	( 103,636,206)	( 62,093,889)	483,362,902	0.5350	483,362,902	100.00%
2009	2008	642,672,510	92,109,942	( 110,409,715)	( 75,953,047)	548,419,690	0.5540	548,419,690	100.00%
2010	2009	683,627,607	83,978,203	( 117,951,584)	( 82,207,662)	567,446,564	0.5540	567,446,564	100.00%
2011	2010	749,216,172	82,203,043	( 135,123,943)	( 89,217,278)	607,077,994	0.0554	607,077,994	100.00%
2012	2011	779,056,911	81,672,766	( 146,849,465)	( 86,623,396)	627,256,816	0.0584	627,256,816	100.00%
2013	2012	792,557,307	89,185,540	( 147,350,585)	( 98,583,801)	635,808,461	0.0584	635,808,461	100.00%
2014	2013	816,067,208	101,281,545	( 143,609,524)	( 103,017,981)	670,721,248	0.0584	670,721,248	100.00%
2015	2014	863,574,836	110,674,924	( 150,322,357)	( 86,004,438)	737,922,965	0.5640	737,922,965	100.00%
2016	2015	929,201,260	121,017,621	( 158,570,133)	( 108,720,698)	782,928,050	0.5640	782,928,050	100.00%

Source: Central Appraisal District of Bastrop County certified roll

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

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

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
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
2014	0.3638	0.2202	0.5840	1.4610	0.6290	324.16
2015	0.3598	0.2042	0.5640	1.4410	0.6290	324.16
2016	0.3596	0.2044	0.5640	1.4410	0.6190	324.16

(1) Source: City of Bastrop Budget, County and BISD websites

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

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

Taxpayer	2016			2007		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Bastrop Retail Partners	\$ 29,930,566	1	3.82%	\$ -	-	-
H E Butt Grocery Company	16,965,966	2	2.17%	9,113,405	4	2.04%
Covert Chevrolet	15,246,642	3	1.95%	11,162,053	3	2.50%
Bastrop Walnut Ridge Apartments	11,645,786	4	1.49%	-	-	-
Buc-ee's LTD	9,785,774	5	1.25%	-	-	-
The Home Depot	9,081,982	6	1.16%	11,637,220	2	2.60%
Walmart Real Estate Bus Trust	8,678,608	7	1.11%	13,420,478	1	3.00%
Soft Hotels LLC	6,859,956	8	0.88%	-	-	-
First National Bank of Bastrop	6,627,561	9	0.85%	6,072,279	8	1.36%
Lowe's Home Center Inc.	6,025,000	10	0.77%	-	-	-
<b>Total</b>	<b>\$ 120,847,841</b>		<b>15.44%</b>	<b>\$ 51,405,435</b>		<b>11.50%</b>

(1) Source: Central Appraisal District of Bastrop County



TABLE 10

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

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
2007	\$ 2,819,407	\$ 2,749,328	97.51%	\$ 56,097	\$ 2,805,426	99.50%
2008	2,800,288	2,736,004	97.70%	75,325	2,794,059	99.78%
2009	3,278,876	3,185,516	97.15%	76,075	3,261,591	99.47%
2010	3,404,859	3,327,953	97.74%	52,298	3,380,251	99.28%
2011	3,609,482	3,517,945	97.46%	66,308	3,584,253	99.30%
2012	3,915,501	3,863,585	98.67%	31,277	3,894,862	99.47%
2013	3,977,570	3,928,876	98.78%	33,687	3,962,563	99.62%
2014	4,192,486	4,147,083	98.92%	29,036	4,176,119	99.61%
2015	4,356,620	4,321,311	99.19%	8,767	4,330,078	99.39%
2016	4,704,126	4,683,239	99.56%	-	4,683,239	99.56%

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

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TABLE 11

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

<u>Fiscal Year</u>	<u>City Direct Rate</u>	<u>Bastrop Economic Development Corporation</u>	<u>Bastrop County</u>	<u>State of Texas</u>
2007	1.00%	0.50%	0.50%	6.25%
2008	1.00%	0.50%	0.50%	6.25%
2009	1.00%	0.50%	0.50%	6.25%
2010	1.00%	0.50%	0.50%	6.25%
2011	1.00%	0.50%	0.50%	6.25%
2012	1.00%	0.50%	0.50%	6.25%
2013	1.00%	0.50%	0.50%	6.25%
2014	1.00%	0.50%	0.50%	6.25%
2015	1.00%	0.50%	0.50%	6.25%
2016	1.00%	0.50%	0.50%	6.25%

Source: Texas Comptroller



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

Fiscal Year	General Bonded Debt				Business-type Activities			Total Primary Government	Population	Per Capita Income (1)	Personal Income
	General Obligation Bonds	Tax Notes	Notes Payable	Certificates of Obligation	General Obligation Bonds	Notes Payable	Certificates of Obligations				
2007	\$ 18,301,929	\$ 210,028	\$ -	\$ 4,392,476	\$ -	\$ -	\$ -	\$ 22,904,433	6,649	\$ 23,222	\$ 154,403,078
2008	16,921,679	901,817	-	4,167,729	-	-	1,772,530	23,763,755	6,836	23,782	162,573,752
2009	19,169,975	631,741	-	3,871,132	3,143,097	-	7,190,976	34,006,921	7,023	24,337	170,918,751
2010	17,797,138	473,072	-	1,848,435	2,965,593	-	17,887,129	40,971,367	7,218	26,527	191,471,886
2011	15,710,244	349,047	642,839	1,939,055	2,755,453	-	16,998,811	38,395,449	7,306	28,507	208,272,142
2012	14,430,240	218,856	688,171	11,435,550	4,862,938	-	10,321,157	41,956,912	7,394	29,077	214,995,338
2013	13,197,037	92,754	570,384	10,723,722	4,499,232	-	9,768,175	38,851,304	7,483	29,658	221,930,814
2014	12,218,133	-	960,513	22,663,741	4,132,955	600,000	24,096,343	64,671,685	7,649	26,883	205,628,067
2015	13,495,677	-	819,821	19,327,660	4,599,140	540,000	22,114,323	60,896,621	7,900	30,383	240,025,700
2016	10,787,319	-	388,915	13,010,913	2,621,276	480,000	16,763,677	44,052,100	8,600	30,991	266,519,676

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

TABLE 13

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

Fiscal Year	General Bonded Debt Outstanding				Percentage Actual Taxable Property Value (a)	Per Capita (b)
	General Obligation Bonds	Tax Notes	Certificates of Obligation	Total		
2007	\$ 18,301,929	\$ 210,028	\$ 4,392,476	\$ 22,904,433	5.12%	\$ 3,544
2008	16,921,679	901,817	4,167,729	21,991,225	4.55%	3,307
2009	19,169,975	631,741	3,871,132	23,672,848	4.32%	3,463
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%	3,209
2014	12,218,133	-	22,663,741	34,881,874	5.20%	4,560
2015	13,495,677	-	19,327,660	32,823,337	4.45%	4,155
2016	10,787,319	-	13,010,913	23,798,232	3.04%	3,012

(a) See Table 7 for Taxable Property Value

(b) See Table 12 for Per Capita

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TABLE 14

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

<u>Taxing Jurisdiction</u>	<u>Total Direct Debt</u>	<u>Estimated % Applicable</u>	<u>City's Overlapping Tax Supported Debt as of 09/30/2016</u>	<u>Subtotals</u>
City of Bastrop	\$ 24,187,147 (1)	100.00%	\$ 24,187,147	
Total Direct Debt				\$ 24,187,147
Bastrop County	35,180,000	14.92%	5,248,856	
Bastrop Independent School District	163,257,566	25.56%	41,728,634	
Total Indirect Debt				46,977,490
Total Direct and Overlapping Tax Supported Debt				71,164,637
Ratio of Direct and Overlapping Bonded Debt to Taxable Assessed Valuation (a)				9.09%
Per Capita Direct and Overlapping Debt (b)				\$ 8,275

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

(1) Excludes self-supporting ad valorem tax debt

(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)**

	Fiscal Year			
	2007	2008	2009	2010
Assessed Valuation	\$ 447,111,516	\$ 483,362,902	\$ 548,419,690	\$ 567,446,564
Limit on Amount Designated for Debt Service:				
\$1.50 per \$100 assessed valuation	<u>x 1.5</u>	<u>x 1.5</u>	<u>x 1.5</u>	<u>x 1.5</u>
Legal Annual Maximum Debt Payment	<u>\$ 6,706,673</u>	<u>\$ 7,250,444</u>	<u>\$ 8,226,295</u>	<u>\$ 8,511,698</u>
Actual Amount Expended for General Obligation Debt Service During the Fiscal Year	<u>1,476,257</u>	<u>1,878,966</u>	<u>2,039,796</u>	<u>1,900,868</u>
Legal Debt Margin for Annual Debt Service Requirements	<u>\$ 5,230,416</u>	<u>\$ 5,371,478</u>	<u>\$ 6,186,499</u>	<u>\$ 6,610,830</u>
Total Net Debt Applicable to the Limit As a percentage of Debt Limit	22.01%	25.92%	24.80%	22.33%

Source: Central Appraisal District of Bastrop County  
Audited Financial Statements of the City of Bastrop  
BCAD - Assessment Roll Grand Totals Report

TABLE 15

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 607,077,994	\$ 627,256,816	\$ 635,808,461	\$ 670,721,248	\$ 737,922,965	\$ 782,928,050
<u>x 1.5</u>	<u>x 1.5</u>	<u>x 1.5</u>	<u>x 1.5</u>	<u>x 1.5</u>	<u>x 1.5</u>
\$ <u>9,106,170</u>	\$ <u>9,408,852</u>	\$ <u>9,537,127</u>	\$ <u>10,060,819</u>	\$ <u>11,068,844</u>	\$ <u>11,743,921</u>
<u>1,871,190</u>	<u>2,508,842</u>	<u>2,147,495</u>	<u>2,437,909</u>	<u>2,277,309</u>	<u>2,244,952</u>
\$ <u>7,234,980</u>	\$ <u>6,900,010</u>	\$ <u>7,389,632</u>	\$ <u>7,622,910</u>	\$ <u>8,791,535</u>	\$ <u>9,498,969</u>
20.55%	26.66%	22.52%	24.23%	20.57%	19.12%



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TABLE 16

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

Fiscal Year	Water Revenue Bonds					Revenue Bond Coverage
	Gross Revenue (1)	Less: Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements Principle & Interest		
2006	\$ 2,502,526	\$ 1,563,948	\$ 938,578	\$ 300,788		3.120
2007	2,288,916	1,810,031	478,885	160,634		2.981
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	563,808		1.633
2012	3,610,941	2,443,648	1,167,293	571,497		2.043
2013	3,986,051	2,818,231	1,167,820	759,350		1.538
2014	3,971,117	2,469,599	1,501,518	928,595		1.617
2015	4,353,611	2,513,833	1,839,778	1,475,046		1.247
2016	4,703,546	3,347,215	1,356,331	1,424,776		0.952

(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)**

	Fiscal Year			
	2007	2008	2009	2010
Population (1)	6,462	6,649	6,836	7,218
Median Household Income (1)	\$ 48,064	\$ 48,064	\$ 48,486	\$ 48,486
Per Capita Income (1)	22,662	23,222	25,839	25,839
Median Age	33.4	33.4	33.4	33.4
Education Level in Years of Schooling (at 18 years and over) (2)				
Less than high school graduate	670	670	670	670
High school graduate (or equivalent)	1,291	1,291	1,291	1,291
Some college, no degree	1,626	1,626	1,626	1,626
Associate degree or higher	190	190	190	190
Bachelor's degree or higher	717	717	717	717
Graduate degree or higher	459	459	459	459
School Enrollment (3)	4,597	4,658	4,825	4,825
Unemployment Rate (4)	4.2%	5.4%	8.1%	7.8%

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

(2) US Census Bureau - American Community Survey 2015

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

(4) Unemployment rates from TWC website ([www.twc.state.tx.us](http://www.twc.state.tx.us)). Bastrop County rate only one available.



TABLE 17

		Fiscal Year					
		2011	2012	2013	2014	2015	2016
		7,306	7,394	7,483	7,557	7,900	8,600
\$		48,486	\$ 48,486	\$ 48,486	\$ 49,456	\$ 52,886	\$ 53,889
		25,839	25,839	26,356	26,356	28,930	29,509
		33.4	33.6	36.9	36.9	38.9	38.7
		670	670	800	800	987	881
		1,291	1,291	1,285	1,285	1,410	1,479
		1,626	1,626	1,570	1,570	1,273	1,462
		190	190	261	261	378	387
		717	717	571	571	679	679
		459	459	421	421	302	325
		4,344	3,949	3,764	3,663	3,942	4,123
		8.6%	7.8%	6.4%	4.2%	3.8%	3.4%

TABLE 18

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

Employer	2016			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Bastrop ISD	1,100	1	3.07%	1,130	1	3.69%
Hyatt Regency Lost Pines Resort	675	2	1.88%	600	2	1.96%
Bastrop County	460	3	1.28%	409	4	1.34%
MD Anderson Cancer Center	430	4	1.20%	255	6	0.83%
HEB Food Stores	400	5	1.11%	125	9	0.41%
Walmart	320	6	0.89%	415	3	1.35%
Bastrop FCI	284	7	0.79%	294	5	0.96%
Buc-ee's	173	8	0.48%	-	-	-
Bluebonnet Electric Co-op	154	9	0.43%	-	-	-
Southside Market & BBQ	150	10	0.42%	-	-	-
Agilent/Stratagene	140	11	0.39%	133	7	-
Lowe's	133	12	0.37%	-	-	-
Griffin Industries	125	13	0.35%	-	-	-
<b>Total</b>	<b>4,544</b>		<b>12.66%</b>	<b>3,361</b>		<b>10.54%</b>
Total County Employment	35,884			30,631		

Source: Texas Workforce Commission

TABLE 19

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

Function/Program	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
City Manager's Office	2.00	2.00	2.00	2.00	2.60	2.60	2.63	2.63	2.63	2.63
City Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	4.00	4.00	4.00	4.00	4.30	4.30	4.30	4.45	4.45	4.45
Utility Billing	5.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	5.00
Human Resources	1.00	1.00	1.00	1.10	1.00	1.00	1.00	1.10	1.10	1.50
Information Technology	-	-	-	1.00	1.00	1.00	1.00	1.00	1.63	2.00
Municipal Court	4.00	4.50	4.50	4.50	5.50	5.50	5.50	5.50	5.50	4.50
Building Maintenance	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Police Department										
Officers	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	22.00	22.00
Civilian	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Code Enforcement	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Animal Control	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	0.50
Fire Department										
Chief	-	-	-	-	-	-	-	-	-	1.00
Development Services										
Planning	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
Building Inspections	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works										
Administration	2.00	2.00	2.00	2.00	2.20	2.20	2.00	1.00	1.00	1.00
Streets	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Other	-	-	1.40	0.40	-	-	-	-	-	-
Community Services										
Parks Department	9.00	9.00	9.60	9.60	11.00	11.00	11.00	11.00	11.00	11.00
Library	8.30	8.30	8.30	8.80	9.80	9.80	9.80	9.80	9.80	9.80
Proprietary Funds										
Water/ Wastewater	12.00	12.00	12.00	12.00	13.00	13.00	13.00	12.50	12.50	12.50
Electric	8.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Other Funds										
Convention Center	-	-	-	-	4.00	4.20	4.20	4.20	5.50	4.50
Economic Development Corp.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.50
Fairview Cemetery	-	-	-	-	0.50	0.50	0.50	1.50	1.50	1.00
Main Street	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>101.80</b>	<b>105.30</b>	<b>107.30</b>	<b>107.90</b>	<b>118.40</b>	<b>118.60</b>	<b>119.43</b>	<b>119.18</b>	<b>122.10</b>	<b>120.88</b>



TABLE 20

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

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>General Government</b>										
Building Permits Issued	219	207	91	128	101	139	141	158	157	100
Building Permits Value (thousands)	\$ 18,507,556	\$ 25,820,447	\$ 22,822,734	\$ 16,408,290	\$ 11,051,550	\$ 15,305,041	\$ 16,984,537	\$ 21,690,642	\$ 17,654,706	\$ 16,076,498
<b>Police</b>										
Physical Arrests	813	700	537	941	829	834	769	816	700	781
Violations Issued	4,671	5,963	6,491	3,955	3,643	3,678	3,606	4,125	4,000	4,869
Accident Investigations	352	271	487	253	304	383	316	448	450	552
<b>Fire</b>										
Incident Volume	613	843	826	717	980	1,040	1,125	1,150	1,140	921
Priority Calls Answered	300	450	433	336	430	325	398	450	530	444
<b>Court</b>										
Cases Filed	-	-	-	2,968	2,375	2,006	1,990	2,012	1,679	3,155
Warrants Issued	-	-	-	1,261	1,398	1,097	924	1,063	802	1,673
<b>Public Works</b>										
Paved Streets (miles)	49	49	50	52	53	53	54	55	56	56
Open Drainage Ditches (miles)	52	52	52	52	50	50	50	50	50	50
Storm Sewer Lines (miles)	65	65	66	66	67	67	67	67	67	67
Number of Street Signs	1,380	1,380	1,400	1,425	1,425	1,425	1,425	1,425	1,435	1,435
<b>Parks and Recreation</b>										
Pavilion Rentals	86	86	85	90	95	95	96	96	96	51
New Trees Planted	313	313	150	120	75	75	50	50	50	7
Special Events	16	16	18	22	18	22	24	56	56	57
<b>Library</b>										
Volumes in Collection	43,714	46,451	49,699	50,093	50,211	50,504	50,157	50,765	52,132	53,566
Total Circulation	156,116	171,360	192,700	205,177	193,529	163,577	165,667	167,324	162,900	152,111
Story Time & Program Attendance	7,978	9,989	10,024	10,446	12,979	12,562	13,161	13,500	12,000	11,748
<b>Water</b>										
Treated Water Prod (in millions of gal)	459.607	469.258	490.050	495.344	445.269	454.174	476.704	486.706	495.797	481.745
Line Leaks and Breaks	148	148	222	206	210	69	254	259	118	133
<b>Wastewater</b>										
Millions of gallons treated	243.266	222.171	235.284	210.239	229.610	312.842	319.099	325.480	325.737	350.635
Sewer Stops	94	94	80	90	92	45	176	180	53	55

TABLE 21

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

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire Stations	2	2	2	2	2	2	2	2	2	2
Bastrop Public Library	1	1	1	1	1	1	1	1	1	1
Other Public Works										
Paved Streets (miles)	49	49	50	52	53	53	54	55	56	56
Open Drainage Ditches (miles)	52	52	52	52	50	50	50	50	50	50
Storm Sewer Lines (miles)	65	65	66	66	67	67	67	67	67	67
Parks and Recreation										
Acreage (maintained)	#REF!	89	120	120	120	120	120	120	120	120
Right of Ways	52	52	52	54	55	55	55	55	55	55
Playgrounds	3	3	4	4	4	4	4	4	4	4
Basketball Courts	3	3	4	4	4	4	6	6	4	4
Ball Fields	7	7	7	7	7	7	7	7	7	7
Sand Volleyball			1	1	1	1	1	1	1	1
Water										
Number of service connections	2,689	2,689	2,762	2,770	2,825	2,889	2,960	3,029	3,091	3,140
Wastewater										
Number of Wastewater Customers	2,409	2,404	2,448	2,502	2,540	2,564	2,625	2,678	2,754	2,781
Number of Lift Stations	15	15	18	18	18	18	18	18	18	18

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**COMPLIANCE SECTION**

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PATTILLO, BROWN & HILL, L.L.P.  
 CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Bastrop, Texas, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the City of Bastrop, Texas' basic financial statements, and have issued our report thereon dated February 15, 2017.

***Internal Control Over Financial Reporting***

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

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



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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas  
February 15, 2017

CITY COUNCIL

AGENDA COVER SHEET

DATE SUBMITTED: 2/21/17

MEETING DATE: 2/28/17

1. Agenda Item: **Consideration, discussion and possible action on acceptance of the FY 2017 Tier III HOT Funding Calendar and setting a funding limit.**

2. Party Making Request: Tracy Waldron, CFO

3. Nature of Request:

Presentation of the FY 2017 Tier III HOT Funding Calendar and financial update.

4. Attachments: Yes  X  No

5. Motion Requested: Motion to approve the FY 2017 Tier III HOT Funding Calendar and set a Tier III funding limit.

# HOT FUNDING CALENDAR

Tier III Funding FY2017

- |                   |  |
|-------------------|--|
| February 28, 2017 | Council to consider accepting applications for Tier III funding and set available funds limit                                      |
| March 1, 2017     | Funding applications available at City Hall or online  |
| April 14, 2017    | Deadline for submitting funding applications to Finance Office, 5:00 P.M.  |
| April 18, 2017    | Submit information to City Secretary for council agenda  |
| April 25, 2017    | Council Meeting<br>Organizations to present their requests<br>Council to consider, discuss and possible action on funding requests |



**HOTEL/ MOTEL TAX REVENUE FUND #501**

**Audited Fund Balance 9-30-2016** \$ 2,265,766

**FY 2017**

Estimated Revenues: \$ 2,882,000  
**Total FY 2017 Resources** \$ 5,147,766

**Estimated Expenditures:**

Organizational Funding	\$ (215,017) *
Visitor Center (contracted)	\$ (115,000)
Bastrop Marketing Corporation	\$ -
Special Event Expenses	\$ (30,000)
Professional Services	\$ (130,000)
Legislative Expenses	\$ (3,823)
Legal	\$ (2,000)
Advertising Tourism	\$ (400,000)
Transfer Out-Bastrop Main Street Program	\$ (110,000)
Transfer Out-Arts in Public Places	\$ (158,992)
Transfer Out-Rodeo Arena	\$ (100,000)
Transfer Out-Convention Center-M&O	\$ -
Transfer Out-Convention Center-Debt Payments	<u>\$ (499,927)</u>
<b>Total Proposed Expenditures</b>	<u>\$ (1,764,759)</u>

**Estimated Fund Balance 9-30-2017** \$ 3,383,007

**Policy is 25% of estimated annual rev** \$ 720,500

*\* Council set aside \$225,000 but approved funding was \$215,017 - still has \$9,983 available*

**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: FEBRUARY 22, 2017**

**MEETING DATE: FEBRUARY 28, 2017**

1. Agenda Item: **FIRST READING OF AN ORDINANCE TO AMEND BASTROP CITY CODE, CHAPTER 12 – TRAFFIC AND VEHICLES, ARTICLE 12.06 – STOPPING, STANDING AND PARKING (SPECIFICALLY SECTIONS 12.06.004 AND 12.06.011) TO DELETE TWO HOUR PARKING IN THE CENTRAL BUSINESS DISTRICT AND REVISE Section 12.06.01.**

2. Party Making Request: **Director of Public Safety, Chief Steve Adcock**

3. Attachments: Yes X No \_\_\_\_\_

## ORDINANCE NO. 2017-05

### AN ORDINANCE TO AMEND BASTROP CITY CODE, CHAPTER 12 – TRAFFIC AND VEHICLES, ARTICLE 12.06 – STOPPING, STANDING AND PARKING (SPECIFICALLY SECTIONS 12.06.004 AND 12.06.011) TO DELETE TWO HOUR PARKING IN THE CENTRAL BUSINESS DISTRICT AND REVISE Section 12.06.01.

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BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS:

That the Bastrop City Code, Chapter 12, Article 12.06.004 and Article 12.06.011 be amended to read as follows:

#### **Sec. 12.06.004 - Restricted parking zones.**

- (a) When signs are erected giving notice thereof, no person shall park a motor vehicle for more than fifteen (15) consecutive minutes between the hours of 8:00 a.m. and 5:00 p.m., except Sundays and business holidays, in the following areas:
  - (1) Central business district.
- (b) When signs are erected giving notice thereof, no person shall park a vehicle in a zone which is officially marked as a zone for physically handicapped persons unless that vehicle is marked with a device showing that a disabled person is being transported therein.
- (c) Upon conviction of violations of this section, violators will be fined as provided in section 1.01.009 of this code.

#### **Sec. 12.06.011 - Parking enforcement volunteers.**

- (a) Parking enforcement volunteers are hereby authorized to issue citations on any vehicle found to be in violation of sections 12.06.004 and/or 5.07 of the code of the city, and the parking laws of the state or the city, notwithstanding other provisions of the traffic laws. The term parking enforcement volunteers shall include all personnel designated by the Chief of Police as having the authority to issue parking citations as part of their job functions, regardless of job title.
- (b) That the Chief of Police shall have the authority and sole discretion to appoint and/or remove any person, with consideration given to the recommendations from the fire chief when related to enforcement under section 5.07, who is a citizen of the United States to issue citations for any vehicle found to be illegally parked in either:
  - (1) A parking area designated for the exclusive use of vehicles transporting persons with disabilities in the city, pursuant to V.T.C.A. Transportation Code, §§ 52.202 and 681.0101;



- (2) A designated and marked fire lane, only for parking of vehicles of fire department volunteers under section 5.07.004; and
  - (3) All other applicable law(s).
- (c) That each parking enforcement volunteer appointed pursuant to this article shall complete an application, and satisfactorily complete a course of training related to parking enforcement pursuant to this section, to be developed and conducted by the Chief of Police, or his designee.
- (d) That the application required by subsection (c) of this section shall show the correct name, current address and telephone number of the applicant. The Chief of Police, or his/hc designee, is specifically authorized to require additional information from the applicant. Upon receipt of the application required by subsection (c) of this section, the Chief of Police will then make the final decision regarding the application.
- (e) Parking enforcement volunteers are hereby authorized to issue citations on any vehicle found to be in violation of sections 12.06.004 and/or 5.07 of the Code of Ordinances of the city, or found to be stopped, standing or parked in violation of the V.T.C.A. Transportation Code, ch. 681 (disabled/handicapped parking) and/or the fire code, in the same manner as any law enforcement officer of the state or county or municipality of the state, subject to the following limitations:
- (1) No parking enforcement volunteer shall be deemed a peace officer, nor receive any compensation from the city while in the capacity of a parking enforcement volunteer.
  - (2) No parking enforcement volunteer shall be required to complete training as a peace officer.
  - (3) No parking enforcement volunteer shall have the power or duty to enforce any traffic or civil or criminal laws, other than those specifically identified herein.
  - (4) No parking enforcement volunteer shall possess or carry firearms or other weapons for the purpose of enforcing the parking law(s).

Passed and Approved on First Reading on this 28<sup>th</sup> day of February, 2017

Passed and Adopted on Second Reading on this 14<sup>th</sup> day of March, 2017

APPROVED

ATTEST

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Ken Kesselus, Mayor

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Ann Franklin, City Secretary

**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: February 21, 2017**

**MEETING DATE: February 28, 2017**

1. Agenda Item: **Consideration, Discussion, and possible action regarding the adoption of the City of Bastrop Transportation Master Plan**

2. Party Making Request: Wesley Brandon, Director of Planning and Engineering

3. Nature of Request: (Brief Overview)

The City recently completed its effort to prepare a Transportation Master Plan (TMP) in conjunction with the recently-adopted Comprehensive Plan. The TMP provides details and recommendations regarding the future needs and goals of Bastrop's transportation system.

4. Attachments: Yes XX No \_\_\_\_\_

5. Motion Requested: Approve the City of Bastrop Transportation Master Plan.





# I

## Introduction

Purpose, Planning Process, and Goals





This 2016 Transportation Master Plan (TMP) for the City of Bastrop provides a guideline for managing investment in the transportation system within the City and its statutory Extraterritorial Jurisdiction (ETJ). The TMP was authorized by City of Bastrop City Council as a companion document to the City Comprehensive Plan. The TMP was funded through an advanced funding agreement with the Texas Department of Transportation (TxDOT) in a collaborative sponsorship agreement with the Capital Area Metropolitan Planning Organization (CAMPO).

The TMP was developed using the CAMPO Platinum Planning Principles, and follows the planning guidelines established by TxDOT and the Federal Transportation Act (FAST Act). The alignment with these regional, state and national planning and funding regulations will allow the projects contained in this TMP to qualify for funding from these sources, wherever possible.

## PURPOSE

A Transportation Master Plan is a long-range planning document used to guide the development of a community's transportation system. The purpose of the plan is to ensure the future transportation network meets the travel needs of the growing region for all modes of travel, including walking, bicycling, driving, and public transportation. A transportation master plan does not represent a short-term list of construction projects, nor are the precise alignments of proposed roadways intended to be fixed. Instead, the plan serves as a general guidance document intended to help city officials plan the future of the transportation system, while weighing a variety of other factors, many of which may evolve over time.

It is recommended that the City of Bastrop periodically review and update the plan to ensure the plan reflects the most up-to-date information regarding growth and development trends, as well as community goals.

## STUDY AREA

The City of Bastrop Transportation Master Plan focuses on transportation facilities within the existing city limits and the city's statutory ETJ, the same study area as the Comprehensive Plan. The study area for the TMP is shown in Map 1.1.

## PLANNING PROCESS

The planning process to update the City of Bastrop Transportation Master Plan builds upon previous planning efforts in the region, technical analyses, and feedback from the public and local stakeholders. The 2016 Transportation Master Plan network closely reflects the community's vision for the region as articulated through the 2016 Comprehensive Plan.

### Coordinated Planning Approach

The Transportation Master Plan was developed concurrently with two other planning documents. The TMP was developed in close coordination with the 2016 Bastrop County Transportation Plan to help put the City in transportation system in proper context within the County and to ensure consistent policies and plans within the ETJ. The TMP was also developed as a part of and companion document to the City of Bastrop Comprehensive Plan to align the two plans.

The Transportation Chapter of the Comprehensive Plan provides the broad framework for making transportation decisions that support a unified and comprehensive approach to the development of the City, including support of desired land use growth patterns and economic development. This TMP provides a more detailed analysis of the City of Bastrop's transportation system, and contains a prioritized list of the transportation investments for maintaining, enhancing and expanding the City's future transportation system.

Developing the Transportation Master Plan concurrently with the Bastrop Comprehensive Plan provides the City with a unique opportunity to develop a robust vision for the future transportation system while at the same time identifying opportunities to support and coordinate with non-transportation-related goals articulated by the community.



## Other Planning Documents

The 2016 Transportation Master Plan exists in tandem with several other local and regional planning documents. These documents were reviewed to ensure the 2016 Transportation Master Plan supports and augments the goals and objectives of these other guidance documents. Plans consulted in the development of the 2016 Transportation Master Plan include, but were not limited to:

- CAMPO 2040 Regional Transportation Plan (Capital Area Metropolitan Planning Organization- CAMPO);
- CAMPO Fiscal Year 2017-2020 Transportation Improvement Program;
- TxDOT Unified Transportation Plan (UTP);
- TxDOT State Transportation Improvement Program (STIP);
- City of Bastrop Form Based Code;
- City of Bastrop Downtown Plan; and
- City of Bastrop Economic Development Plan.

## Transportation Partners

In addition to a vigorous input process from stakeholders within the City of Bastrop, the development of this TMP relied on consultation with and participation by key regional transportation planning partners, including the Capital Area Metropolitan Planning Organization (CAMPO), Texas Department of Transportation (TxDOT), Bastrop County and the Capital Area Rural Transportation System (CARTS). Engaging with these partners not only helped ensure that the analysis of the City of Bastrop's current and future transportation system was carried out with the most up-to-date data and analytical tools, but this consultation also provided assurance that the strategies recommended in the plan are compatible with regional transportation planning processes and implementation timelines.

## PROJECT INITIATION

This TMP was developed with significant input from and coordination with local and regional stakeholders and the public. The TMP was also developed concurrently with the City of Bastrop's Comprehensive Plan and the Bastrop County Transportation Plan. The TMP also honors previous planning efforts that have taken place in the City and the County, expanding upon these previous efforts to incorporate changing conditions and public needs.

## Kickoff Meeting

The initial kickoff meeting for the Transportation Master Plan was held in April 2015 with the City staff and the planning team. During the kickoff meeting, the project team discussed with city officials previous plans and studies; local goals and objectives; projects that are currently underway in the City of Bastrop; and data needs. The project team then participated in a field review with City staff and planning partners to view critical components of the transportation system and some of the previously identified problem locations. A plan for additional stakeholder engagement was also developed.

## Steering Committee

To help foster the stakeholder dialogue, a steering committee composed of local stakeholders was established by the City at the beginning of the planning process to provide local knowledge and expertise and to guide the development of both the Comprehensive Plan and the Transportation Master Plan.

From the beginning of the process, the public and the steering committee were involved in the establishment of the goals and objectives for the TMP and the Transportation Section of the Comprehensive Plan to ensure that the two documents were designed to support the same goals and objectives. The steering committee was also instrumental in the selection and weighting of performance measures to be used in project evaluation and in the final ranking of project priorities.

## PUBLIC PARTICIPATION

Local stakeholders and residents were consulted throughout the planning process via a series of Open House meetings, stakeholder meetings, steering committee meetings, and online input opportunities through the City's website. This public input was aimed at collecting and incorporating local knowledge and expertise into the plan. These meetings were designed to allow City staff, policy makers, local stakeholders, and the public to cooperatively identify transportation issues, prioritize goals, prioritize projects, and comment on the proposed plan.

The public participation process for this TMP was conducted concurrently with the public participation process for the 2016 City of Bastrop Comprehensive Plan so that the two documents would address the same set of goals and identified needs in a coordinated manner. Conducting the Transportation Master Plan public participation and stakeholder engagement concurrently with the Comprehensive Plan public outreach and workshops provided an opportunity to integrate the vision and goals of a broad range of other topics including land use, housing, economic

development, utilities, parks, recreation and environmental issues into the Transportation Master Plan process. The final plan incorporates the feedback received from the public and key stakeholders throughout the planning process.

## Public Meetings and Stakeholder Engagement

The Transportation Master Plan public participation process began as a part of the overall Comprehensive Plan public engagement process including a series of 11 "kickoff" stakeholder meetings that were held over four (4) days in August and September, 2015. Representatives of multiple interest groups, including transportation focus groups, provided their perspectives on Bastrop's most pressing needs, and potential opportunities or initiatives that the City should champion or support. This preliminary feedback assisted in developing initial Plan themes, and ultimate Plan goals and objectives.

## Initial Open House Meetings

The kickoff stakeholder engagement culminated in a public open house held on September 3rd, 2015 at the Bastrop City Hall. At the open house the project team presented formal exhibits explaining the purpose of the Transportation Master Plan; how the Comprehensive Plan and the Transportation Master Plan would work in tandem to create integrated solutions; and an overview of current and anticipated future transportation system performance including location, magnitude and frequency of crashes and peak period current and anticipated future levels of AM and PM congestion in Bastrop and its ETL.

During the discussion, participants commented on issues related to transportation levels of service, congestion and roadway safety. Participants also identified specific transportation investments they would prefer in Bastrop, ranging from expansion of the bicycle and trail network to funding for a regional passenger/commuter rail system.

As an additional part of the meeting, an exercise was conducted where residents were asked to prioritize where they would spend "transportation dollars" in the future. Choices included: increasing transit service; construction of new roads and roadway expansion; funding of a regional passenger/commuter rail; improvements to pedestrian network; maintaining and preserving existing system; or expansion and enhancement of the bicycle and trail system. The Table 1.1 illustrates the results of that exercise.



Table 1.1: Transportation Investment Exercise Results

RESULTS		NUMBER OF VOTES
TRANSPORTATION INVESTMENT		
Funding for a regional passenger/commuter rail system		55
New road construction and road expansion		39
Expand and enhance bicycle network and trail system		37
Maintenance and preservation of existing system		34
Improve pedestrian experience and expand sidewalk network		29
Increased frequency and coverage of local and regional transit bus service		16

### Visioning Workshops

A visioning workshop was also held at the Bastrop Library on October 7, 2015 in conjunction with the Bastrop County Transportation Plan. This facilitated workshop conducted a directed dialogue with small groups of participating members of the public through a series of question and answer exercises that explored community values, issues, concerns and aspirations. The results of these exercises helped to frame the vision for the Transportation Master Plan and to formulate TMP goals and objectives.

### Open House Meetings

Following completion of the preliminary technical analysis a transportation open house was held on September 29, 2015 at the Bastrop Public Library to allow the public to view the results of the technical analysis conducted by the project team, including crash hot spots, roadway volumes, and roadway level of service for 2010 and as projected for 2040. The people who attended the public meeting were also given an opportunity to comment on the results and to identify areas of need related all transportation modes.

On May 25, 2016, a transportation open house was held, again in coordination with the Bastrop County Transportation Plan, to unveil the results of the public outreach process and provided community members with an opportunity to provide input on transportation goals, performance measures and program of candidate projects.

A final Transportation Master Plan open house was conducted in early October 2016 to present the Transportation Chapter of the Comprehensive Plan to the public along with prioritized goals, objectives and action items. The public was also provided with an opportunity to review and provide feedback on the TMP performance measures and prioritized list of candidate projects as depicted in Figure 1.1.



Figure 1.1: July 2016 Open House

*The July Open House was held at the City of Bastrop Public Library and was well attended. Participants were able to review current and future traffic conditions, crash hot spots, the proposed thoroughfare plan and select their Top 5 transportation projects.*

### Online Stakeholder Engagement

Public input on the Transportation Master Plan was also collected through an online survey. Participants responded to questions ranging from typical commute patterns and use of public transportation to sidewalk connectivity and road maintenance. In addition to the online survey, an online forum using the MySidewalk online platform was used to identify key transportation, land use and urban design opinions in conjunction with the Comprehensive Plan process. Over 950 Bastrop residents posted over 2500 comments to the forum, many of which related to transportation issues and the Transportation Master Plan.



## PLANNING PRINCIPLES

The 2016 Transportation Master Plan adheres to several state of the practice planning principles designed to provide the City with the highest possible return on its transportation investment as well as to keep City policies and transportation programs in step with current regional, state and federal transportation programs and policies.

### Complete Streets

The 2016 Transportation Master Plan emphasizes the consideration of “complete streets” principles and context sensitive solutions in the development of the future roadway network. Historically, engineers designed roadways primarily to move motorists through the network as quickly and efficiently as possible. As a result, many existing roadways do not address the needs of other modes and users, and therefore, are underutilized. Complete streets principles encourage planners and engineers to consider all transportation modes and users of a roadway when designing streets, including bicyclists, transit riders, pedestrians, motorists, the young, the elderly, the disabled, and the able-bodied.

Polls completed by the National Complete Streets Coalition indicate that 73 percent of Americans feel they have no option but to drive to their intended destination, and 66 percent of Americans desire more transportation options for their community. Moreover, the poll found that a quarter of pedestrian trips are made along roadways where at least part of the route does not contain sidewalks or shoulders, and only 5 percent of bike trips are made in dedicated bike lanes. Designing infrastructure that makes alternative forms of travel more convenient, attractive, and safe for Bastrop’s residents is essential to maintaining a strong, livable community.

It is important to note that a complete streets approach to roadway design also takes into consideration the appropriateness of various modes and users based on roadway function and context. For example, pedestrian sidewalks and bike lanes may not be appropriate along urban principal arterials, given their intended function of serving long range regional trips and accommodating motor vehicles at high volumes and speeds. However, consideration should still be given to the appropriateness of parallel facilities for accommodating other modes and users. Moreover, while an urban principal arterial may not be an appropriate context for bicycle or pedestrian facilities, a rural highway may offer opportunities to accommodate these modes, as traffic volumes are often lower. “Complete streets” principles emphasize the importance of flexibility in applying design standards and guidelines.

In addition to complete streets considerations, the 2016 Transportation Master Plan incorporates a context sensitive approach to roadway planning and design that encourages the integration of aesthetic, historical, and environmental considerations along with safety and mobility goals. In essence, context sensitive solutions go beyond only serving transportation mobility objectives and work towards achieving a variety of community goals that influence quality of life. Figures 1.2 and 1.3 show two different complete streets principles.

Common standards for context sensitive thoroughfare design from the Institute for Transportation Engineers (ITE) include:

- Balance between safety, mobility, community, and environmental goals in all projects;
- Involvement of the public and stakeholders early in the process and throughout planning and project development phases;
- Use of a multidisciplinary team tailored to project needs;
- Inclusion of all modes of travel including pedestrians, transit/paratransit, bicycles, private motor vehicles, and freight;
- Accommodation of all types of travelers including young, old, and disabled, as well as able bodied adults safely, conveniently, and comfortably on all thoroughfares;
- Application of flexibility inherent in design guidelines and standards; and
- Incorporation of aesthetics as an integral part of good design.

Through the coordination with the Comprehensive Plan and Bastrop County Transportation Plan, this TMP used Complete Streets principles to ensure the vision of the community was incorporated into the TMP projects.



Figure 1.2: Complete Streets Principle - Roundabouts

Roundabouts are a relatively low-cost improvement that increases safety by reducing traffic conflicts that are frequent causes of crashes at traditional intersections. (Source: Wiki- media Commons)

Figure 1.3: Road Diets



Smaller roadway widths, parallel parking that acts as a buffer between pedestrians and traffic, and wide sidewalks are examples of context sensitive design standards appropriate for urban activity centers. (Source: Jeffrey Beal; Wikimedia Commonshttp://creativecommons.org/licenses/by-sa/3.0/legalcode)



**Performance Management**

Performance-based transportation planning uses data on the performance of the transportation system to identify, evaluate, and prioritize strategies to achieve desired outcomes and track progress over time. The primary rationale behind this approach to transportation planning is that transportation investment decisions should be closely tied to achieving specific outcomes.

Performance management, outcome based planning, is a key feature of the federal surface transportation statute Funding Americas Surface Transportation System (FAST) Act. The process of planning, evaluating, monitoring outcomes and improving processes is not only used to achieve national goals to improve safety, reduce congestion and expedite project delivery, but is also part of the federal funding program supported by the legislation.

The TMP applies, in a modified form customized to City circumstances, these best practice performance management principles to evaluate the anticipated outcomes of the Plan in achieving the community vision articulated in the Comprehensive Plan and Transportation Master Plan. This application of best practice performance management principles will promote consistency with federal, state and regional funding programs; position City projects to be competitive in these programs; and ensure that the City optimizes the return on its transportation investments, not just in monetary value, but also in safety, ease of travel, economic vitality and quality of life.

**CAMPPO Platinum Planning Principles**

The Transportation Master Plan is coordinated with regional planning efforts to ensure connectivity to the transportation systems outside of the City. In addition, coordination with CAMPPO transportation planning efforts, especially CAMPPO's 'Platinum Planning' principles, will make possible the financial support of regional, state, and federal transportation funding programs for regionally significant projects contained in the Plan. CAMPPO's Platinum Planning Principles are a set of best practice concepts designed to seamlessly integrate transportation planning, land use and other elements of the planning process into a comprehensive vision for the regional community.

This holistic look at market forces acting on the transportation system inherent in the Platinum Planning Principles allows transportation investments to be identified and prioritized using performance measures and criteria based on a broad spectrum of community values and objectives that integrate transportation, land use, and economic development planning efforts.

The concurrent development of the Transportation Master Plan and the Comprehensive Plan as companion documents is specifically intended to support these Platinum Planning objectives and to also help the City achieve its vision providing a complete multimodal transportation system that moves people and goods safely and in comfort on modes the people prefer to use and for travel purposes they choose.

Figure 1.4: CAMPPO Platinum Planning Principles

**CAMPPO's Platinum Planning Program is a comprehensive, detailed, multi-modal transportation planning process for CAMPPO's six-county region. 'Platinum Planning' is a progressive, integrated, and inclusive process that examines transportation, land use, and other planning areas. Recommendations from plans completed through the Platinum Planning Program will be used in CAMPPO's 2045 Regional Transportation Plan and certain projects may be eligible for future CAMPPO-allocated Federal funding. 'Platinum Planning' Elements include:**

- Multi-modal and Mixed-Use – Create connections to housing, jobs, and services through the establishment of dynamic mixed-use environments, well-connected street grids, high quality transit options, as well as safe and useful pedestrian/bicycle accommodations
- Housing – Develop a mix of housing types and price points appropriate for the study area context that provides living options that can accommodate a variety of incomes, abilities, and familial types.
- Environment – Create a healthy environment that proactively protects and enhances air, water, land, and people.
- Economic Development – Promote the economic competitiveness of the study area to yield positive impacts on the local tax base, high-quality jobs, and community services.
- Equity – Create positive social, economic, and environmental outcomes for all

## TRANSPORTATION MASTER PLAN GOALS

Setting clear goals provides a strong foundation for any successful planning effort. The goals for the 2016 Transportation Master Plan were developed after reviewing other local and regional planning documents, and gathering input from the steering committee and the public. The final set of goals, which was carefully integrated with the other comprehensive plan goals, was reviewed and approved by city staff and the steering committee.

### Goal 1: Manage traffic congestion and improve system reliability.

Reducing congestion and decreasing travel times contributes to a more mobile community, where people and goods can reach their destinations quickly and with ease. Reliability relates to prioritize improvements that reduce or manage incidents to provide consistency or dependability of travel times.

### Goal 2: Enhance transportation system connectivity.

Connectivity refers to the density of connections in path or road network and the directness of links. As connectivity increases, travel distances decrease and route options increase, allowing more direct travel between destinations.

### Goal 3: Preserve and maintain existing transportation assets.

The City transportation system is a valuable asset that, if properly maintained, contributes to economic development and quality of life, and maximizes the efficiency of the existing transportation system.

### Goal 4: Improve the safety of the Bastrop transportation system for all users.

Providing safe and convenient travel options means prioritizing improvements that will reduce the number or rate of vehicular or pedestrian/bicycle crashes.

### Goal 5: Improve active transportation options.

Creating a well-connected network of on-street bicycle and pedestrian facilities for all ages and abilities will enhance both transportation options and community active lifestyle opportunities.

### Goal 6: Expand and enhance transit services.

As a large portion of the residents of the City of Bastrop work in the City of Austin, expanding and enhancing commuter transit services would provide expanded opportunities for commuters and reduce the number of vehicles congesting the roadways. Within the City, enhancing bus stops and increasing local transit options will make transit more enticing as a transportation option.

### Goal 7: Enhance multi-modal freight capacity

Because freight movement and routing is a regional issue, the City has little influence over the routing and magnitude of freight flows. However, one aspect of freight activity that the City can address is operational and geometric improvements to reduce conflicts and improve system functionality within the City.

### Goal 8: Build a network of complete streets and preserve quality of place

By incorporating Complete Streets principles in the design and construction of roadway projects, both new and retrofit, wherever possible the City will enhance and preserve the quality of place that is so important to City residents.

### Goal 9: Support City's land use, economic development and urban design goals.

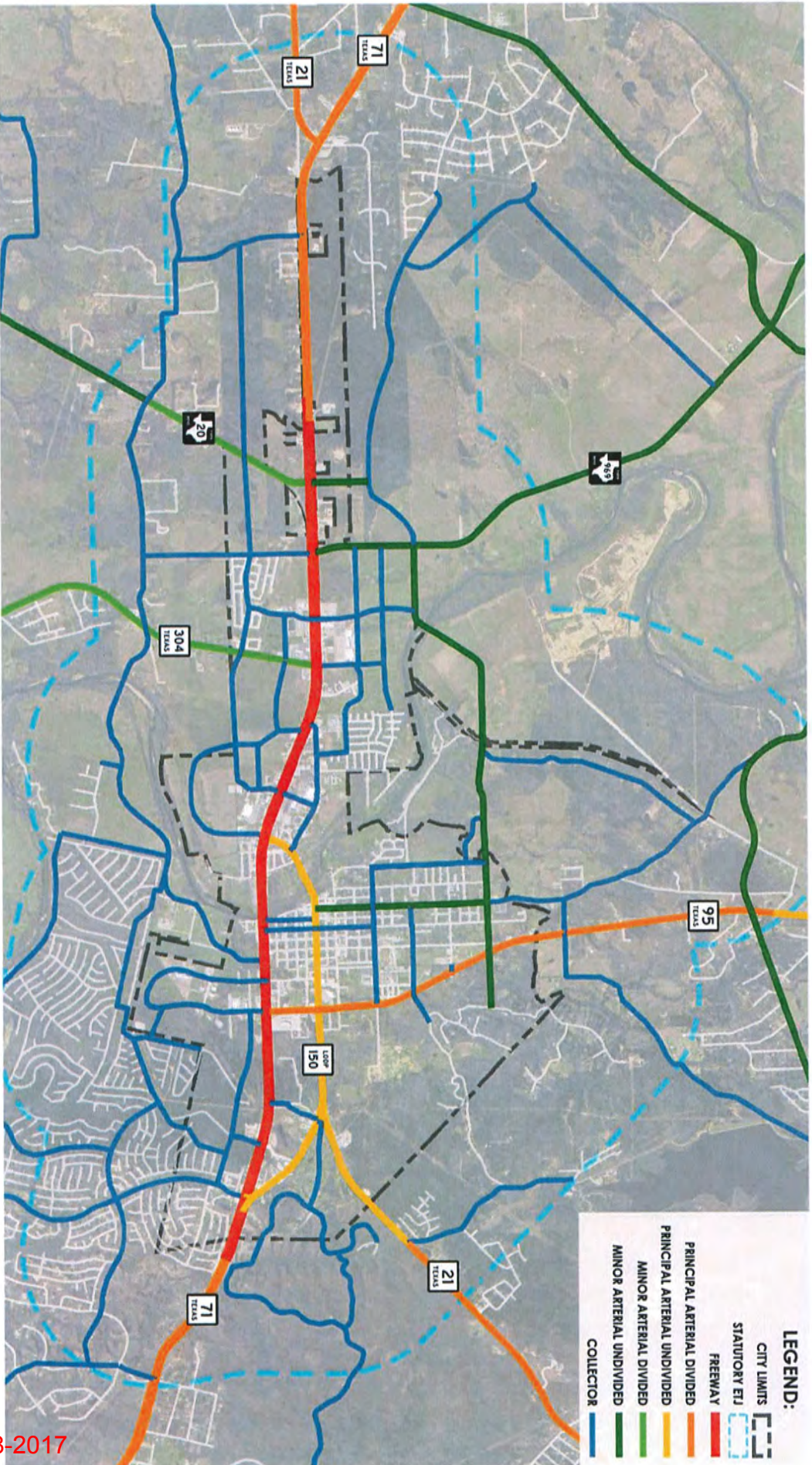
Transportation projects that support land use goals take into account where growth is expected to occur, and what types of land uses (residential, commercial, or industrial) are anticipated within the various areas of the City.

## THOROUGHFARE PLAN GOALS AT A GLANCE

- 1 Reduce Congestion
- 2 Promote System Connectivity
- 3 Promote Reliability
- 4 Provide Safe Travel Options
- 5 Improve Active Transportation
- 6 Enhance Transit Service
- 7 Enhance Freight Efficiency
- 8 Build Complete Streets
- 9 Support Land Use and Economy



Map 5.1: 2040 Major Thoroughfare Map, City of Bastrop TMP





**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: February 21, 2017**

**MEETING DATE: February 28, 2017**

1. Agenda Item: **Consideration, discussion, and possible action regarding an Advanced Funding Agreement (AFA) for drainage improvements on SH 71 near Newton Street and the Union Pacific Railroad.**

2. Party Making Request: **Wesley Brandon**

3. Nature of Request: (Brief Overview) **TxDOT has expressed interest in assisting the City with drainage improvements in conjunction with bridge and frontage road improvements along SH 71. The improvements include adding a new 54"-diameter culvert to increase the capacity of the existing crossing that is currently ineffective during larger storm events. The City has submitted a Hazard Mitigation Grant Program (HMGP) application that is currently under review by FEMA, and partnering with TxDOT would significantly reduce the City's cost and effort required to install the improvements as part of the grant, which is not guaranteed to receive funding.**

**The proposed Advanced Funding Agreement (AFA) would provide a mechanism to allow TxDOT to incorporate the proposed drainage upgrades into the planned improvements to SH 71. TxDOT has also committed to funding 50% of the estimated cost of \$65,200, leaving the City responsible for the remaining 50% (\$32,600).**

4. Attachments: Yes XX No \_\_\_\_\_

5. Motion Requested: **Approve the execution of the Advanced Funding Agreement and authorize the expenditure of \$32,600 to cover the City's portion of the improvement costs.**







STATE OF TEXAS  
COUNTY OF TRAVIS

**LOCAL PROJECT ADVANCE FUNDING AGREEMENT FOR  
VOLUNTARY LOCAL GOVERNMENT CONTRIBUTIONS  
TO TRANSPORTATION IMPROVEMENT  
PROJECTS WITH NO REQUIRED MATCH**

**THIS AGREEMENT** is made by and between the State of Texas, acting through the Texas Department of Transportation, called the "State", and City of Bastrop, acting by and through its duly authorized officials, called the "Local Government."

**WITNESSETH**

**WHEREAS**, Texas Transportation Code, Chapter 201 and 222 authorizes the State to lay out, construct, maintain, and operate a system of streets, roads, and highways that comprise the State Highway System; and,

**WHEREAS**, Texas Government Code Chapter 791 and Texas Transportation Code §201.209 and Chapter 221, authorizes the State to contract with municipalities and political subdivisions; and,

**WHEREAS**, Texas Transportation Commission Minute Order Number 114670 authorizes the State to undertake and complete a highway improvement generally described as construct bridges, main lanes, and frontage roads; and,

**WHEREAS**, the Local Government has requested that the State allow the Local Government to participate in said improvement by funding that portion of the improvement described as upgrading draining facilities, called the "Project"; and,

**WHEREAS**, the State has determined that such participation is in the best interest of the citizens of the State;

**NOW, THEREFORE**, in consideration of the premises and of the mutual covenants and agreements of the parties hereto, to be by them respectively kept and performed as hereinafter set forth, the State and the Local Government do agree as follows:

**AGREEMENT**

**1. Time Period Covered**

The period of this Local Project Advance Funding Agreement (LPAFA) is as stated in the Master Agreement Governing Local Transportation Project Advance Funding Agreements (MAFA), without exception.

**2. Project Funding and Work Responsibilities**

The State will authorize the performance of only those Project items of work which the Local Government has requested and has agreed to pay for as described in Attachment A, Payment Provision and Work Responsibilities which is attached to and made a part of this contract. In addition to identifying those items of work paid for by payments to the State, Attachment A, Payment Provision and Work Responsibilities, also specifies those Project items of work that are



the responsibility of the Local Government and will be carried out and completed by the Local Government, at no cost to the State.

**3. Payment of Funds**

Whenever funds are paid by the Local Government to the State under this agreement, the Local Government shall remit a check or warrant made payable to the "Texas Department of Transportation." The check or warrant shall be deposited by the State and managed by the State. The funds may only be applied by the State to the Project. If after final Project accounting excess funds remain, those funds may be applied by the State to the Local Government's contractual obligations to the State under another advance funding agreement with approval by appropriate personnel of the Local Government.

**4. Right of Access**

If the Local Government is the owner of any part of the Project site, the Local Government shall permit the State or its authorized representative access to the site to perform any activities required to execute the work.

**5. Adjustments Outside the Project Site**

The Local Government will provide for all necessary right of way and utility adjustments needed for performance of the work on sites not owned or to be acquired by the State.

**6. Responsibilities of the Parties**

Responsibilities of the Parties will be under the conditions as provided for in the MAFA, without exception.

**7. Document and Information Exchange**

The Local Government agrees to electronically deliver to the State all general notes, specifications, contract provision requirements and related documentation in a Microsoft® Word or similar document. If requested by the State, the Local Government will use the State's document template. The Local Government shall also provide a detailed construction time estimate including types of activities and month in the format required by the State. This requirement applies whether the local entity creates the documents with its own forces or by hiring a consultant or professional provider. At the request of the State, the Local Government shall submit any information required by the State in the format directed by the State.

**8. Inspection and Conduct of Work**

Unless otherwise specifically stated in Attachment A, Payment Provision and Work Responsibilities, to this contract, the State will supervise and inspect all work performed hereunder and provide such engineering inspection and testing services as may be required to ensure that the Project is accomplished in accordance with the approved plans and specifications. All correspondence and instructions to the contractor performing the work will be the sole responsibility of the State. Unless otherwise specifically stated in Attachment A to this contract, all work will be performed in accordance with the Standard Specifications for Construction and Maintenance of Highways, Streets, and Bridges adopted by the State and incorporated in this agreement by reference, or special specifications approved by the State.

**9. Increased Cost**

Increased cost will be under the conditions as provided for in the MAFA, without exception.

**10. Maintenance**

Project maintenance will be under the conditions as provided for in the MAFA, without exception.

**11. Termination**

Termination of this LPAFA shall be under the conditions as stated in the MAFA, without exception.

**12. Notices**

Notices of this LPAFA shall be under the conditions as stated in the MAFA, without exception.

Local Government:	State:
City Manager City of Bastrop 1311 Chestnut Street Bastrop, Texas 78602	Director of Contract Services Texas Department of Transportation 125 E. 11th Street Austin, Texas 78701

**13. Successors and Assigns**

The State and the Local Government each binds itself, its successors, executors, assigns, and administrators to the other party to this agreement and to the successors, executors, assigns, and administrators of such other party in respect to all covenants of this agreement.

**14. Amendments**

Amendments to this LPAFA shall be made as described in the MAFA, without exception.

**15. Incorporation of Master Agreement Provisions**

This LPAFA incorporates all relevant provisions of the MAFA in effect on the date of final execution of this LPAFA, unless such MAFA provision is specifically excepted in this agreement. Any conflict between the terms of the MAFA and this LPAFA shall be governed and controlled by this LPAFA.

**16. State Auditor**

The state auditor may conduct an audit or investigation of any entity receiving funds from the State directly under the contract or indirectly through a subcontract under the contract. Acceptance of funds directly under the contract or indirectly through a subcontract under this contract acts as acceptance of the authority of the state auditor, under the direction of the legislative audit committee, to conduct an audit or investigation in connection with those funds.



An entity that is the subject of an audit or investigation must provide the state auditor with access to any information the state auditor considers relevant to the investigation or audit.

**17. Insurance**

If this agreement authorizes the Local Government or its contractor to perform any work on State right of way, before beginning work the entity performing the work shall provide the State with a fully executed copy of the State's Form 1560 Certificate of Insurance verifying the existence of coverage in the amounts and types specified on the Certificate of Insurance for all persons and entities working on State right of way. This coverage shall be maintained until all work on the State right of way is complete. If coverage is not maintained, all work on State right of way shall cease immediately, and the State may recover damages and all costs of completing the work.

**18. Signatory Warranty**

Each signatory warrants that the signatory has necessary authority to execute this agreement on behalf of the entity represented.

**THIS AGREEMENT IS EXECUTED** by the State and the Local Government in duplicate.

**THE LOCAL GOVERNMENT**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Typed or Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**THE STATE OF TEXAS**

\_\_\_\_\_  
District Engineer

\_\_\_\_\_  
Date

CSJ #0265-05-076  
District # 14-AUS  
Code Chart 64 #03050  
Project: SH 21, west of SH 95  
Not Research and Development

**Attachment A**  
**PAYMENT PROVISION AND WORK RESPONSIBILITIES**

The Local Government shall contribute \$32,600 towards the cost of upgrading drainage facilities along SH 21 approximately 0.30 miles west of the SH 21/SH 71 at SH 95 intersection on the south side of SH 71 between Martin Luther King Dr. and Newton St. These upgrades include adding a new 52" reinforced concrete pipe to increase drainage capacity under the Union Pacific Rail Road within the TxDOT right of way at the Newton St. drainage channel. The State shall perform this on-system work. Payment shall be due to the State within 30 days of the execution of this agreement.





CITY COUNCIL

AGENDA COVER SHEET

DATE SUBMITTED: 2.21.17

MEETING DATE: 2.28.17

1. Agenda Item: **CONSIDERATION AND POSSIBLE ACTION AWARDDING THE CONTRACT FOR CONCRETE PAVING WORK IN ALLEY D TO BE PERFORMED BY M&C FONSECA CONSTRUCTION COMPANY. FOR THE TOTAL PRICE OF \$ 453,480.75 WORK INCLUDED ALTERNATE BIDS A1-A5 DESCRIBED AS EXCAVATION AND INSTALLATION OF PERVIOUS PAVEMENT.**
  
2. Party Making Request: DIRECTOR OF PW, PARKS, & UTILITIES- TREY JOB
  
3. Attachments: Yes   X   No

City of Bastrop  
 Alley D Improvements  
 BEFCO JOB NO. 16-6565  
 February 16, 2017

Item No.	Est. Qty.	Units	Description in Words	304 Construction LLC 1083 FM 812 Suite 19 Cedar Creek, TX 78612		M&C Fonseca Const. Co., Inc. 1901 Prairie Creek Rd. Granite Shoals, TX 78654		Hlavinka Construction Co. PO Box 1335 East Bernard, TX 77435		Smith Contracting Co., Inc. 15308 Ginger St. Austin, TX 78728	
				Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
1		LS	Demolish, Remove, and Dispose of Existing Curb, Gutter, Median, Sidewalk, etc.		\$ 10,000.00		\$ 6,800.00		\$ 7,850.00		\$ 20,000.00
2	1,263	CY	Excavate and Dispose of Existing Pavement, Gravel, and Soil to Subgrade	-	\$ 13,500.00	\$ 8.50	\$ 10,735.50	\$ 41.68	\$ 52,641.84	\$ 20.00	\$ 25,260.00
3	4,481	SY	Scarify, Moisture-condition, and Recompact Six-inches (6") of Subgrade	-	\$ 10,000.00	\$ 6.75	\$ 30,246.75	\$ 4.00	\$ 17,924.00	\$ 3.75	\$ 16,803.75
4	1,771	LF	Furnish and Install Reinforced Concrete Curb Per Detail on Sheet 7	-	\$ 35,420.00	\$ 22.00	\$ 38,962.00	\$ 5.44	\$ 9,634.24	\$ 12.00	\$ 21,252.00
5	68	LF	Furnish and Install Reinforced Concrete Curb and Gutter Per Detail on Sheet 8	-	\$ 12,500.00	\$ 24.00	\$ 1,632.00	\$ 33.04	\$ 2,246.72	\$ 45.00	\$ 3,050.00
6	180	SY	Furnish and Install 4-inch (4") Thick Concrete Sidewalk	-	\$ 8,100.00	\$ 45.00	\$ 8,100.00	\$ 60.48	\$ 10,866.40	\$ 80.00	\$ 14,400.00
7	1,335	SY	Furnish and Install 6-inch (6") Thick Reinforced Concrete Pavement	-	\$ 72,090.00	\$ 63.00	\$ 84,105.00	\$ 64.35	\$ 85,907.25	\$ 65.00	\$ 88,775.00
8	2,659	SY	Furnish and Install 8-inch (8") Thick Reinforced Concrete Pavement	-	\$ 179,482.00	\$ 72.00	\$ 191,448.00	\$ 71.07	\$ 188,975.13	\$ 75.00	\$ 199,425.00
9		LS	Furnish and Install Pavement Striping		\$ 7,500.00		\$ 4,200.00		\$ 2,800.00		\$ 2,300.00
10		LS	Furnish and Install Six-inches (6") of Topsoil in all Median Areas		\$ 5,000.00		\$ 3,000.00		\$ 3,920.00		\$ 5,000.00
11		LS	Hydromulch Seed All Disturbed Areas		\$ 7,500.00		\$ 1,000.00		\$ 1,600.00		\$ 2,000.00
<b>TOTAL BASE BID (Items Nos. 1-11)</b>					<b>\$ 361,092.00</b>		<b>\$ 380,229.25</b>		<b>\$ 384,385.58</b>		<b>\$ 396,275.75</b>

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Item No.	Est. Qty.	Units	Description in Words	304 Construction LLC 1083 FM 812 Suite I9 Cedar Creek, TX 78612		M&C Fonseca Const. Co., Inc. 1901 Prairie Creek Rd. Granite Shoals, TX 78654		Hlavinka Construction Co. PO Box 1335 East Bernard, TX 77435		Smith Contracting Co., Inc. 15308 Ginger St. Austin, TX 78728	
				Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
<b>ALTERNATE NO. 1 PERVIOUS PAVEMENT</b>											
A1	305	CY	Excavate and dispose of additional soil for installation of pervious pavement	-	\$ 2,500.00	\$ 8.50	\$ 2,592.50	\$ 37.40	\$ 11,407.00	\$ 25.00	\$ 7,625.00
A2	1,388	SY	Furnish and install geotextile fabric, 8-inch (8") compacted crushed rock base, and 6-inch (6") pervious concrete in lieu of reinforced concrete pavement	-	\$ 208,080.00	\$ 108.00	\$ 149,904.00	\$ 97.12	\$ 134,802.56	\$ 100.00	\$ 138,800.00
A3	600	LF	Furnish and install 6-inch (6") wide reinforced concrete grade beam at interface between pervious pavement and reinforced concrete pavement	-	\$ 19,000.00	\$ 12.00	\$ 7,200.00	\$ 17.92	\$ 10,752.00	\$ 35.00	\$ 21,000.00
A4	1,017	LF	Furnish and Install Reinforced Concrete Curb and gutter adjacent to pervious pavement per detail on Sheet 10	-	\$ 20,340.00	\$ 22.00	\$ 22,374.00	\$ 35.84	\$ 36,449.28	\$ 30.00	\$ 30,510.00
A5	126	LF	Furnish and install 4-inch (4") diameter schedule 40 PVC drain pipe		\$ 1,500.00	\$ 28.00	\$ 3,528.00	\$ 7.62	\$ 960.12	\$ 20.00	\$ 2,520.00
<b>TOTAL ALTERNATE BID (Items Nos. A1-A5)</b>					<b>\$ 251,420.00</b>		<b>\$ 185,598.50</b>		<b>\$ 194,370.96</b>		<b>\$ 200,455.00</b>
Total Base Bid (Items 1-11)					\$ 361,092.00		\$ 380,229.25		\$ 384,385.58		\$ 396,275.75
Total Alternate Bid (Items A1-A5)					\$ 251,420.00		\$ 185,598.50		\$ 194,370.96		\$ 200,455.00
					\$ 612,512.00		\$ 565,827.75		\$ 578,756.54		\$ 596,730.75
-1,017	LF	Line Item Number 4				\$ 22.00	\$ (22,374.00)	\$ 5.44	\$ (5,532.48)	\$ 12.00	\$ (12,204.00)
-1,107	SY	Line Item Number 7				\$ 63.00	\$ (69,741.00)	\$ 64.35	\$ (71,235.45)	\$ 65.00	\$ (71,955.00)
-281	SY	Line Item Number 8				\$ 72.00	\$ (20,232.00)	\$ 71.07	\$ (19,970.67)	\$ 75.00	\$ (21,075.00)
<b>Total Contractor's Bid w/Alternate</b>					<b>SEE NOTE BELOW</b>		<b>\$ 453,480.75</b>		<b>\$ 482,017.94</b>		<b>\$ 491,496.75</b>

NOTE: 304 Construction LLC did not provide unit rate pricing for the base or alternate bid items.

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Item No.	Est. Qty.	Units	Description in Words	Smith Paving Inc. PO Box 1055 Manchaca, TX 78652		Myers Concrete Const., LP PO Box 2928 Wimberley, TX 78676		Patin Construction LLC 3800 W. 2nd St. Taylor, TX 76574	
				Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
1		LS	Demolish, Remove, and Dispose of Existing Curb, Gutter, Median, Sidewalk, etc.		\$ 35,000.00		\$ 14,462.00		\$ 10,000.00
2	1,263	CY	Excavate and Dispose of Existing Pavement, Gravel, and Soil to Subgrade	\$ 29.00	\$ 36,627.00	\$ 34.00	\$ 42,942.00	\$ 15.00	\$ 18,945.00
3	4,481	SY	Scarify, Moisture-condition, and Recompact Six-inches (6") of Subgrade	\$ 5.50	\$ 24,645.50	\$ 4.00	\$ 17,924.00	\$ 7.00	\$ 31,367.00
4	1,771	LF	Furnish and Install Reinforced Concrete Curb Per Detail on Sheet 7	\$ 16.50	\$ 29,221.50	\$ 19.00	\$ 33,649.00	\$ 18.00	\$ 31,878.00
5	68	LF	Furnish and Install Reinforced Concrete Curb and Gutter Per Detail on Sheet 8	\$ 50.00	\$ 3,400.00	\$ 76.00	\$ 5,168.00	\$ 40.00	\$ 2,720.00
6	180	SY	Furnish and Install 4-inch (4") Thick Concrete Sidewalk	\$ 49.50	\$ 8,910.00	\$ 70.00	\$ 12,600.00	\$ 54.00	\$ 9,720.00
7	1,335	SY	Furnish and Install 6-inch (6") Thick Reinforced Concrete Pavement	\$ 56.50	\$ 75,427.50	\$ 64.00	\$ 85,440.00	\$ 75.00	\$ 100,125.00
8	2,659	SY	Furnish and Install 8-inch (8") Thick Reinforced Concrete Pavement	\$ 68.50	\$ 182,141.50	\$ 76.00	\$ 202,084.00	\$ 105.00	\$ 279,195.00
9		LS	Furnish and Install Pavement Striping		\$ 2,800.00		\$ 2,033.00		\$ 6,000.00
10		LS	Furnish and Install Six-inches (6") of Topsoil in all Median Areas		\$ 3,800.00		\$ 6,501.00		\$ 2,500.00
11		LS	Hydromulch Seed All Disturbed Areas		\$ 4,000.00		\$ 1,921.00		\$ 4,500.00
<b>TOTAL BASE BID (Items Nos. 1-11)</b>					<b>\$ 405,973.00</b>		<b>\$ 424,724.00</b>		<b>\$ 496,950.00</b>

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Item No.	Est. Qty.	Units	Description in Words	Smith Paving Inc. PO Box 1055 Manchaca, TX 78652		Myers Concrete Const., LP PO Box 2928 Wimberley, TX 78676		Patin Construction LLC 3800 W. 2nd St. Taylor, TX 76574	
				Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
<b>ALTERNATE NO. 1 PERVIOUS PAVEMENT</b>									
A1	305	CY	Excavate and dispose of additional soil for installation of pervious pavement	\$ 40.00	\$ 12,200.00	\$ 37.00	\$ 11,285.00	\$ 15.00	\$ 4,575.00
A2	1,388	SY	Furnish and install geotextile fabric, 8-inch (8") compacted crushed rock base, and 6-inch (6") pervious concrete in lieu of reinforced concrete pavement	\$ 105.00	\$ 145,740.00	\$ 114.00	\$ 158,232.00	\$ 120.00	\$ 166,560.00
A3	600	LF	Furnish and install 6-inch (6") wide reinforced concrete grade beam at interface between pervious pavement and reinforced concrete pavement	\$ 14.00	\$ 8,400.00	\$ 17.00	\$ 10,200.00	\$ 15.00	\$ 9,000.00
A4	1,017	LF	Furnish and Install Reinforced Concrete Curb and gutter adjacent to pervious pavement per detail on Sheet 10	\$ 16.00	\$ 16,272.00	\$ 36.00	\$ 36,612.00	\$ 15.00	\$ 15,255.00
A5	126	LF	Furnish and install 4-inch (4") diameter schedule 40 PVC drain pipe	\$ 30.00	\$ 3,780.00	\$ 38.00	\$ 4,788.00	\$ 20.00	\$ 2,520.00
<b>TOTAL ALTERNATE BID (Items Nos. A1-A5)</b>				<b>\$ 186,392.00</b>		<b>\$ 221,117.00</b>		<b>\$ 197,910.00</b>	
<b>Total Base Bid (Items 1-11)</b>				<b>\$ 405,973.00</b>		<b>\$ 424,724.00</b>		<b>\$ 496,950.00</b>	
<b>Total Alternate Bid (Items A1-A5)</b>				<b>\$ 186,392.00</b>		<b>\$ 221,117.00</b>		<b>\$ 197,910.00</b>	
				<b>\$ 592,365.00</b>		<b>\$ 645,841.00</b>		<b>\$ 694,860.00</b>	
-1,017	LF	Line Item Number 4		\$16.50	\$ (16,780.50)	\$ 19.00	\$ (19,323.00)	\$ 18.00	\$ (18,306.00)
-1,107	SY	Line Item Number 7		\$56.50	\$ (62,545.50)	\$ 64.00	\$ (70,848.00)	\$ 75.00	\$ (83,025.00)
-281	SY	Line Item Number 8		\$68.50	\$ (19,248.50)	\$ 76.00	\$ (21,356.00)	\$ 105.00	\$ (29,505.00)
<b>Total Contractor's Bid w/Alternate</b>				<b>\$ 493,790.50</b>		<b>\$ 534,314.00</b>		<b>\$ 564,024.00</b>	



I certify that this is correct and true to the best of my knowledge and belief.

BEFCO Engineering, Inc.  
(F-2011)

*[Signature]* 2-17-17  
Timothy L. Sanders

Registration No. 95880  
February 17, 2017



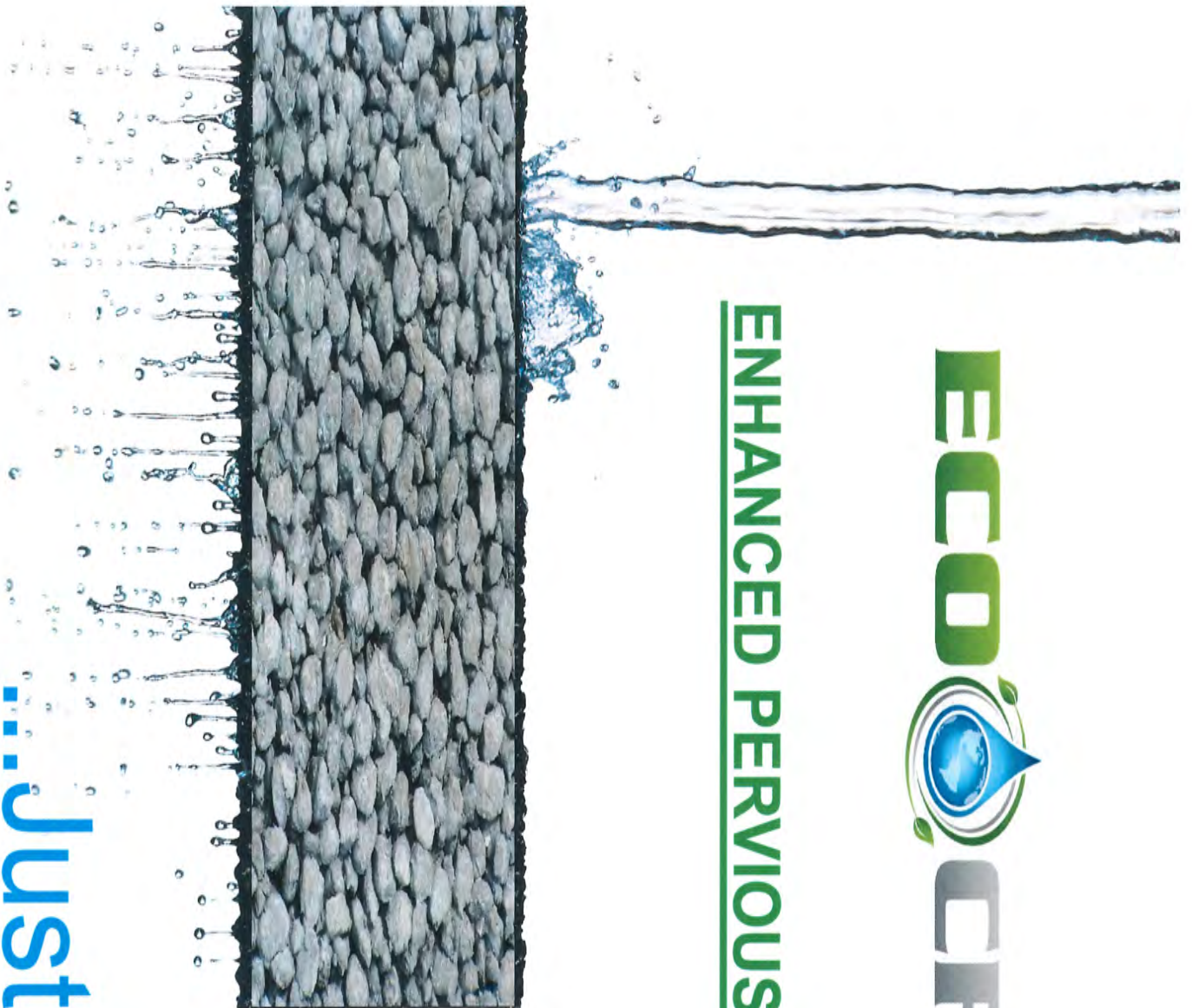
02-28-2017

302



# ECCO CRETE

ENHANCED PERVIOUS CONCRETE



...Just Add Water



- **100% Permeable**
- **Stronger than standard Concrete**
- **The answer to: Storm Water Management Systems & impervious cover issues.**



## Typical Mix Design

- Cement - 564 lbs type I/II
- Aggregate - 2680 lbs 3/8" pea or crushed no fines
- Water - 12 to 14 gallons\*
- Additive - 3 gallons
- Color - Per manufacturers recommendations

\*Water will vary according to ambient temperature





## Laboratory Test Results Per University of Texas

### •Compressive strength:

age/days	<u>1</u>	<u>7</u>	<u>28</u>
psi	3470	4370	6170

### •Flexural strength:

age/days	<u>1</u>	<u>7</u>	<u>28</u>
psi	460	665	670

• Unit weight: 129-134 pcf

• Permeability: 2.2-5.7 in/min

•Abrasion loss: 10

•Voids: 10-18%

**ECCO**  **CRETE**

# Features





Strength - 3000 psi in 24 hours & 4500+ in 28 days

**Durability** - Exceeding standard concrete; giving Architects, Engineers and Developers the flexibility to design to today's high standards and environmental guidelines





## Versatility

- Streets, curbs, gutters, parking lots, driveways, sidewalks, golf paths, play courts, pool decking, fountains, retaining walls.

## Practicality

- Use 4" of ECCO-CRETE pervious concrete for sidewalks, patios, driveways, parking lot surfaces and the like. 6" for heavy traffic needs and great around trees according to Texas A&M University. (Journal available upon request.)



## Typical Mix Design

- Cement - 564 lbs type I/II
- Aggregate - 2680 lbs 3/8" pea or crushed no fines
- Water - 12 to 14 gallons\*
- Additive - 3 gallons
- Color - Per manufacturers recommendations

\*Water will vary according to ambient temperature

**ECCO**  **CRETE**

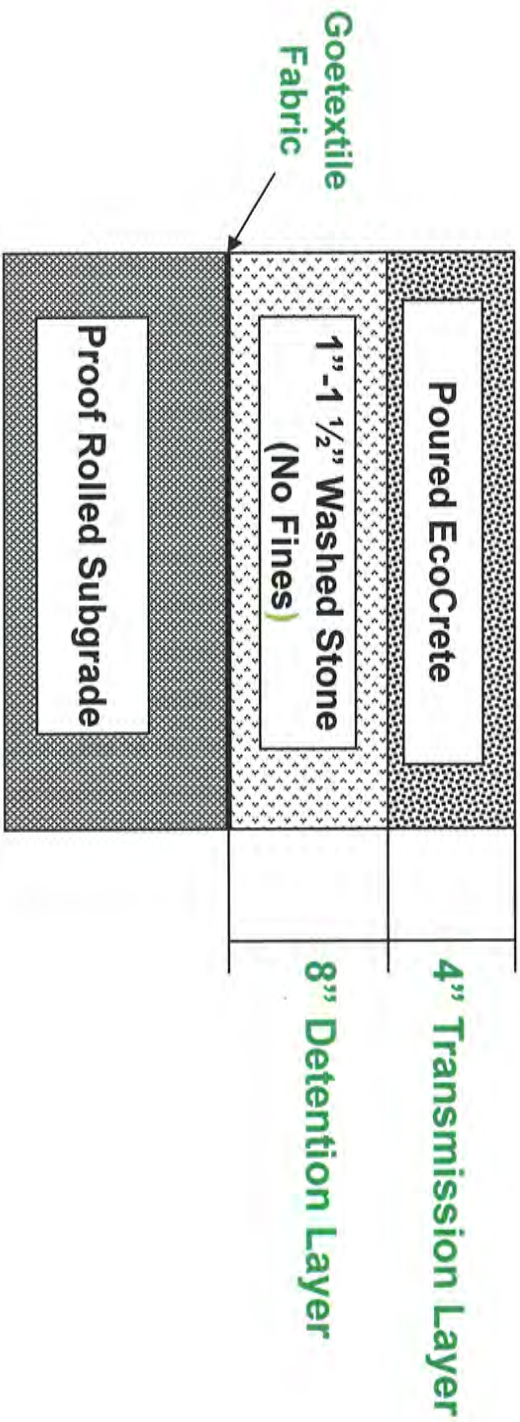
# Applications







# Standard Section



Not to Scale

# Applications



**Hike & Bike Trails**



**Lake Tahoe Street**



**Patios**



**Fort Hood Parking Lot**



**Golf Cart Paths**



**Sport Game Courts**

**ECCOCRETE** makes excellent streets, parking lots, golf cart paths, patios or any place where rain water is allowed to soak back to the water table. It with stands even very heavy traffic.



# Installation



**Perfect Mix Design**



**Raking Mix**



**Screeding**



**Screeding & Finishing**



**Spraying Water**



**Curing With Plastic**

Ready Mix Truck or Volumetric Concrete Mixing Truck mix design needs to be perfect to get the best results when pouring, placing and finishing the Ecocrete Enhanced Pervious concrete and most importantly it needs to be covered to allow it to cure.



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...Just Add Water

**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: 2.21.17**

**MEETING DATE: 2.28.17**

1. Agenda Item: **CONSIDERATION AND POSSIBLE ACTION ON THE OFFICIAL ACCEPTANCE OF OLAA, HOMONU, & PAHALA COURT AS CITY MAINTAINED ROADS. IN ACCORDANCE WITH THE INTERLOCAL AGREEMENT BETWEEN BWCID #2 & THE CITY OF BASTROP.**
  
2. Party Making Request: DIRECTOR OF PW, PARKS, & UTILITIES- TREY JOB
  
3. Attachments: Yes   X   No

# Memo

Date: February 22, 2017

TO: Marvin Townsend City Manager

CC: David Juarez, Tracy Waldron

From: Trey Job, Director of Public Works

RE: City council acceptance of Streets:

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Dear Mr. Townsend,

The City of Bastrop on March 2016 entered into an interlocal agreement with Bastrop County WCID # 2 to build a portion of the following streets. Pahala Ct., Homonu Ct. and a portion of Olaa drive were built in-house by the city street and drainage division, and were completed in November 2017. I am requesting the completed streets be added to the list of city maintained roads, and releasing Bastrop County WCID # 2 of the maintenance duties. The funds for construction in the amount of \$60,000. was provided by a grant through Bastrop county to repair roadways within the burned area from the 2011 complex fire. An additional \$15,000 by the city of Bastrop and the remaining \$ 18,000 will be the responsibility of the WCID. See the attached exhibit for your review.

Thank you for your consideration,  
Trey Job

*Trey Job*

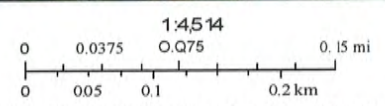




February 21, 2016

Disclaimer: This product is for informational purposes only and is not intended to be used for engineering or other professional services. The user assumes all liability for any use of this product.

Roads



Source: ESRI, DeLorme, GeoEye, Earthstar Geographics, CNES/Airbus, USDA, USGS, AeroGRID, IGN, and the GIS User Community

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**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: February 21, 2017**

**MEETING DATE: February 28, 2017**

1. Agenda Item: **FIRST READING OF ORDINANCE AMENDING SECTION 3.20 SIGNS OF THE CITY CODE TO ADD PROVISIONS REGARDING SIGNS IN EXCESS OF 35 FEET IN HEIGHT AND 160 SQUARE FEET OF SIGN AREA WHEN CERTAIN CONDITIONS REGARDING DIVIDED HIGHWAYS, SPEED LIMITS IN EXCESS OF 50 MILES PER HOUR AND OVERPASSES ARE MET. IN NO CASE WOULD SIGNS OVER 70 FEET IN HEIGHT OR 400 SQUARE FEET IN AREA BE AUTHORIZED.**

**THIS PROPOSED ORDINANCE WAS DISCUSSED BY THE CITY COUNCIL ON JANUARY 10, 2017 AND REFERRED TO THE PLANNING COMMISSION FOR ITS RECOMMENDATION.**

2. Party Making Request: **Interim City Manager, Marvin Townsend**

3. Attachments: Yes   X   No



**ORDINANCE NO. 2017-07**  
**CONCERNING THE SIGN ORDINANCE**

**AMENDMENT TO SECTION 3.20 SIGNS OF THE CITY CODE TO ADD PROVISIONS REGARDING SIGNS IN EXCESS OF 35 FEET IN HEIGHT AND 160 SQUARE FEET OF SIGN AREA WHEN CERTAIN CONDITIONS REGARDING DIVIDED HIGHWAYS, SPEED LIMITS IN EXCESS OF 50 MILES PER HOUR AND OVERPASSES ARE MET. IN NO CASE WOULD SIGNS OVER 70 FEET IN HEIGHT OR 400 SQUARE FEET IN AREA BE AUTHORIZED.**

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**WHEREAS;** the construction of main-lane overpasses on certain state highways have restricted visibility of signs identifying major business locations; and

**WHEREAS,** higher speed limits have aggravated the sign visibility problem.

**NOW, THEREFORE,** the following addition to Section 3.20 of the City Code is hereby adopted to lessen the limitations of sign visibility along certain highways:

Amending Section 3.20 of the City code to incorporate provisions related for pylon poles greater than 35 feet and 160 square feet of sign area, and revising any provision not consistent with this amendment.

In addition to the regulations set forth in various provisions of Section 3.20 Signs, regarding pylon heights and total area of signs, the following additional provisions will apply to property abutting a state highway when anyone of the following conditions exist:

1. Divided highways with or without separate local access roads.
2. Authorized speed limits in excess of 50 miles per hour.
3. Overpasses in which at least the main lanes are elevated over local cross traffic.

One pylon sign exceeding the requirements of Section 3.20.015(13) if the following conditions are met:

1. The pylon sign must meet all location and spacing requirements contained within the current sign ordinance.
2. All other requirements for a pylon sign must be met.
3. For every 1 foot of elevation variance between the main lane pavement and frontage road pavement, one additional foot of sign height is allowed.



4. For each additional 5 miles of posted main-lane speed limit in excess of 50 mph, 2 additional feet of sign height is allowed.
5. Each applicant must own or lease at least 100 feet of frontage along the access road or any public roadway perpendicular thereto within one block of the highway. For each additional 50 feet of highway frontage, up to 1 additional foot of height may be added.
6. In no event shall the pylon sign exceed 70 feet in overall height, or 48 feet above the adjacent main-lane pavement grade, whichever is lower.
7. For each additional 1 foot of allowable height in excess of 35 feet, 7 square feet of additional sign area is allowed, up to a maximum area of 400 square feet. For example, a 60-foot tall pylon sign may increase the maximum allowable sign area from 160 square feet to 335 square feet.

Signage allowed under these provisions shall consist of not more than 2 separate sign areas, and shall comply with all other standards and requirements provided in section 3.20 of the Bastrop Code of Ordinances. Additionally, all factors described above shall be measured within the frontage limits of the subject property.

Any provision of Section 3.20 not consistent with this amendment is hereby revised to be consistent with the provisions set forth above.

**PASSED AND APPROVED ON FIRST READING ON THIS 28th DAY OF February, 2017**

**PASSED AND ADOPTED ON SECOND READING ON THIS 14<sup>th</sup> DAY OF March, 2017**

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
**KEN KESSELUS, MAYOR**

\_\_\_\_\_  
**ANN FRANKLIN, CITY SECRETARY**

**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: FEBRUARY 17, 2017**

**MEETING DATE: FEBRUARY 28, 2017**

**1. Agenda Item: .FIRST READING OF ORDINANCE AMENDING SECTION 3.20.022 SIGNS OF THE CITY CODE TO DELETE SECTION 3.20.022 MUNICIPAL SIGN REVIEW BOARD VARIANCES WHICH WILL ACKNOWLEDGE THAT ANY APPEALS RELATING TO ADMINISTRATION OF THE SIGN SECTION OF THE CITY ZONING ORDINANCE ARE TO THE ZONING BOARD OF APPEALS.**

2. Party Making Request: **City Manager Marvin Townsend**

3. Attachments: Yes X No \_\_\_\_\_

NOTE: Memo dated January 6, 2017 and attachment to be included in the City Council Packet. (4 pages)

**ORDINANCE NO. 2017-09**

**CONCERNING THE SIGN ORDINANCE**

**AMENDING SECTION 3.20.022 SIGNS OF THE CITY CODE TO DELETE SECTION 3.20.022 MUNICIPAL SIGN REVIEW BOARD VARIANCES WHICH WILL ACKNOWLEDGE THAT ANY APPEALS RELATING TO ADMINISTRATION OF THE SIGN SECTION OF THE CITY ZONING ORDINANCE IS TO THE ZONING BOARD OF APPEALS.**

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**WHEREAS**, Section 211.008, Board of Adjustment of the State of Texas Local Government Code establishes the appeal process for all zoning appeals; and

**WHEREAS**, sign zoning regulations are a segment of land use zoning and regulation; and

**WHEREAS**, Section 211.008 of the Texas Local Government Code preempts local regulations governing any aspect of zoning appeals,

**NOW, THEREFORE**, Section 3.20.022, Signs of the City Code is hereby deleted because the regulatory matters involved have been preempted by the State of Texas adoption of Section 211.008, Board of Adjustment in the Local Government Code.

Any cases pending before the Municipal Sign Review Board will be transferred to the docket of the Zoning Board of Adjustment now and processed according to the rules and procedures of the Zoning Board of Adjustment.

Passed and Approved on First Reading on this 28th day of February, 2017

Passed and Adopted on Second Reading on this 14th day of March, 2017

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
Ken Kesselus, Mayor

\_\_\_\_\_  
Ann Franklin, City Secretary



**CITY COUNCIL**

**AGENDA COVER SHEET**

**DATE SUBMITTED: FEBRUARY 17, 2017**

**MEETING DATE: FEBRUARY 28, 2017**

**1. Agenda Item: . FIRST READING OF ORDINANCE AMENDING THE ORDINANCE CREATING THE BASTROP ZONING BOARD OF ADJUSTMENT AND DELETING SECTION F TO ELIMINATE 1-YEAR LIMITATION ON TIME PERIOD TO UTILIZE A GRANTED VARIANCE AND DELETE SECTION 9.9E FIRST SENTENCE TO DELETE 4-WEEK AUTOMATIC APPROVAL PROVISION.**

**On January 6, 2017 a memorandum was distributed regarding suggested changes in the ordinances and practices of the Bastrop Zoning Board of Adjustment. Some of the recommended changes involved administrative activities. These changes have been implemented.**

**To carry out the balance of the recommendations the following ordinance amendments should be considered on first reading:**

**A) Delete Chapter 14, Section 9.8 the one-year limit on the unused life of a variance by deleting the following:**

**“F. Any rights authorized by a variance which are not exercised within one (1) year from the date of granting such variance shall lapse and may be reestablished only after application and a new hearing in accordance with this article.”**

**B) Delete Chapter 14, Section 9.9E first sentence which provides for automatic approval of a variance if not denied within 4 weeks of “placement on the agenda”, by deleting:**

**“E. The Board shall decide the appeal within four (4) weeks after placement on its agenda after which time the request shall be deemed automatically approved”.**

**2. Party Making Request: City Manager Marvin Townsend**

**3. Attachments: Yes X No \_\_\_\_\_**

**ORDINANCE 2017-08**

**CONCERNING BASTROP ZONING BOARD OF ADJUSTMENT**

**AMENDING THE CREATION OF THE BASTROP ZONING BOARD OF ADJUSTMENT BY DELETING SECTION F TO ELIMINATE 1-YEAR LIMITATION ON TIME PERIOD TO UTILIZE A GRANTED VARIANCE, DELETE SECTION 9.9E FIRST SENTENCE TO DELETE 4-WEEK AUTOMATIC APPROVAL PROVISION.**

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**WHEREAS**, no provision exists in the State of Texas enabling statute to authorize time limits on variances approved by the Zoning Board of Adjustment; and

**WHEREAS**, no provision exists in state law to allow automatic approval of variances not acted on by the Zoning Board of Adjustment within 4 weeks of being placed on agenda;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BASTROP, BASTROP COUNTY, TEXAS, THAT:**

1. Paragraph F of Section 9.8 Procedure of Section 9 Zoning Board of Adjustment of the City Code which states as follows be deleted;

“F) Any rights authorized by a variance which are not exercised within one (1) year from the date of granting such variance shall lapse and may be reestablished only after application and a new hearing in accordance with this article.”

2. The first sentence of paragraph 9.9E which reads as follows be deleted;

E) The Board shall decide the appeal within four (4) weeks after placement on its agenda after which time the request shall be deemed automatically approved, is hereby deleted so that paragraph E will henceforth read as follows:

F) The Board may reverse or affirm, in whole or in part, or modify the administrative official’s order, requirement, decision or determination from which an appeal is taken, and make the correct order, requirement, decision, or determination.

Passed and Approved on First Reading on this 28th day of February, 2017

Passed and Adopted on Second Reading on this 14th day of March, 2017

**APPROVED:**

**ATTEST:**

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**KENNETH KESSELUS, MAY**

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**ANN FRANKLIN, CITY SECREARY**