

City of Meadowlakes

AGENDA

City Council Meeting

Tuesday, September 17, 2019 - 6:00 p.m.
Totten Hall, Meadowlakes Municipal Offices
177 Broadmoor Street, Meadowlakes, Texas

Notice is hereby given that a Meeting of the City Council of the City of Meadowlakes, Texas will be held on Tuesday, September 17th, 2019 at 6:00 p.m. at Totten Hall, Meadowlakes Municipal Building, Meadowlakes, Texas, at which time the following subjects will be discussed, to wit:

1. **CALL TO ORDER AND QUORUM DETERMINATION**
2. **PLEDGE OF ALLEGIANCE AND PRAYER**
3. **CITIZEN COMMENTS** *(Limited to 15 minutes total on general subjects and agenda related items. Citizens wishing to address the Council must complete an "Application to Address" which must be submitted to the City Secretary at least ten (10) minutes before the commencement of the City Council Meeting, and each speaker will be limited to a maximum speaking time of three (3) minutes.*
4. **MONTHLY STANDARD LIVE REPORTS** *(Progress and Status Reports Only.)*
 - A. Operations in general - City Manager Johnnie Thompson
 1. Ordinance and Animal Control Report
 2. Patrol Activity Report
 3. Building Committee Report
 - B. Briefing on Golf Operations – Klotz
 - C. Briefing on Food and Beverage – Ingalsbe
5. **CONSENT ITEMS** *(The items listed are considered to be routine and non- controversial by the City Council and may be approved by a single motion of the Council. No separate discussion or action on any of the items is necessary unless desired by Council; at which time the select item(s) may be discussed separately under consent items and separate motion(s).*
 - A. Minutes of the prior Council Meetings/Workshops
 - B. August 2019 Financial Statements
6. **OLD BUSINESS**
 - A. PUBLIC HEARING ON ESTABLISHMENT OF PROPOSED PROPERTY TAX RATE FOR 2019
 - B. PUBLIC HEARING ON THE PROPOSED FISCAL YEAR 2020 BUDGET FOR THE CITY OF MEADOWLAKES

7. NEW BUSINESS

- A. Discussion/Action: Ordinance 2019-05 - AN ORDINANCE OF THE CITY OF MEADOWLAKES, TEXAS, AMENDING ORDINANCE 2018-05 WHICH ADOPTED THE FISCAL YEAR 2017-2018 MUNICIPAL BUDGET FOR THE CITY OF MEADOWLAKES, TEXAS; EFFECTIVE DATE; REPEALER; SEVERABILITY; AND PROPER NOTICE AND MEETING.
- B. Discussion/Action: Ordinance 2019-06 - AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MEADOWLAKES, TEXAS, ADOPTING THE OFFICIAL BUDGET FOR THE 2020 FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, PROVIDING FOR THE INVESTMENT OF FUNDS; AUTHORIZING EXPENDITURES; PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT; ENACTMENT; FILING OF THE BUDGET; EFFECTIVE DATE; REPEALER; SEVERABILITY; AND PROPER NOTICE AND MEETING.
- C. Discussion/Action: Ordinance 2019-07 - AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF MEADOWLAKES, TEXAS, FOR THE 2020 FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, TAX YEAR 2019; PROVIDING FOR AND APPORTIONING EACH LEVY FOR A SPECIFIC PURPOSE; PROVIDING A DATE ON WHICH TAXES SHALL BECOME DELINQUENT IF UNPAID; PROVIDING FOR A LIEN ON ALL TAXABLE PROPERTY TO SECURE THE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR PENALTIES, INTEREST AND COLLECTION COSTS, IF ANY, FOR ALL DELINQUENT TAXES; PROVIDING FOR FINDINGS OF FACT; SAVINGS CLAUSE; SEVERABILITY; PUBLICATION; EFFECTIVE DATE, AND PROPER NOTICE AND MEETING.
- D. Discussion/Action: Authorizing the City Manager to make a short-term loan in the amount of \$50,000 to the Recreation Fund for the purpose of providing adequate cash availability for the operation of said Fund; establishing a repayment plan for said loan. - Thompson
- E. Discussion/Action: Authorizing the City Manager to appropriate \$7,500 from the Recreation 2020 Budget for renovation and repairs to the restaurant building.- Thompson
- F. Adjourning to closed session pursuant to Section 551.017 (consultation with attorney) or Section 551.074 (personnel matters-City Attorney)
- G. Reconvene into open session and action as maybe required.

- *Announcements during this agenda item are limited to, the following, as authorized under Section 551.0415, Tex. Gov't Code.)*
- *Expressions of thanks, congratulations, or condolence;*
- *An honorary or salutory recognition of a public official, public employee, or other citizen, except that a discussion regarding the change in the status of the person's public employment is not an honorary or salutory recognition for this subdivision;*
- *A reminder regarding a social, ceremonial, or community event organized or sponsored by an entity governing body or an official or employee of the municipality; and*
- *Announcements involving an imminent threat to the public health and safety of people in the municipality that has arisen after the posting of the agenda.*

The next regularly scheduled City Council meeting is October 15th, 2019 at 6pm

8. ADJOURNMENT

The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices,) and 551.086 (Economic Development).

An agenda packet is available for public inspection at City Hall, 177 Broadmoor, Suite A, Meadowlakes, between the hours of 8:00 a.m. through 4:00 p.m. Monday through Friday.

THE PUBLIC IS INVITED TO CITY COUNCIL MEETINGS

I, Evan Bauer, City Secretary for the City of Meadowlakes, Texas, do certify that this Notice of Meeting was posted at City Hall, in a place readily accessible to the general public at all times, on September 12, 2019 at 3:00pm and remained so posted for at least 72 continuous hours preceding the scheduled time of said meeting.

/s/ Evan Bauer
Evan Bauer, City Secretary

/s/ Mary Ann Raesener
Mary Ann Raesener, Mayor

<p>PERSONS WITH DISABILITIES WHO PLAN TO ATTEND THIS MEETING AND WHO MAY NEED AUXILIARY AIDS OR SERVICES ARE REQUESTED TO CONTACT THE CITY SECRETARY'S OFFICE AT (830) 693-6840 FORTY-EIGHT (48) HOURS PRIOR TO THE MEETING TIME.</p>

Posting Removed: _____ at _____ by _____
(To be recorded upon removal, document retention at City Hall, posting removal date will not be reported via the website)

Ordinance Enforcement and Animal Control Report

Summary for August 2019

Calls Received:	Ordinance line:	16
	Animal Control line:	19
	Security Gate:	1
	City Hall:	9
	Sherriff Deputy	0
	Burnet Vet	0

114 Notices were issued during the month of August:

6 notices regarding Ordinance 4-5 or 4-75 – allowed dog to leave lot line unrestricted or pet not registered with City

1 notice regarding Ordinance 20-55 – automobile tire or building materials in yard

20 notices regarding Ordinance 20-55 – limbs on property over 14 days

24 notices regarding Ordinance 20-55 – trash or recycle containers visible from the street

7 notices regarding Ordinance 22-3 – sign ordinance violation

12 notices regarding Ordinance 28-56 – RV, trailer or boat on drive over 3 days in 7 or over 7 in 30

3 notices regarding Ordinance 28-56 – boat or trailer parked on street between 10 pm and 7 am

2 notices regarding Ordinance 28-56 – golf cart stored on driveway or parked on lot

38 notices regarding PMC 302.4 – trees overhanging street less than the 14 foot minimum clearance

1 notice regarding PMC 302.7 – fence in disrepair

19 Warning tickets were issued regarding Ordinances 28-55 & 56– for parking infractions most of which were for parking on the wrong side of street, parking in a no parking area, parking on the street over the allowed time period or parking a trailer, RV or boat on street at night

4 Warning Notices were issued - two regarding Ordinance 4-5 for allowing a pet to leave lot line unrestricted and/or Ordinance 4-75 dogs not registered with the City and two regarding 20-56 for parking a trailer or boat on drive over 3 days in 7

10 Verbal warnings were issued

1 Caught two loose dogs and returned to owner

5 Picked up animal and removed from the City

5 Picked up dead animal and removed from the City

Submitted by:

Pat Preston

Pat Preston
Ordinance Enforcement Officer & Animal Control Officer
September 4, 2019

MEADOWLAKES PATROL ACTIVITY REPORT August 2019

DATE	DAY	DEPUTY	TIME	TIME	HRS	CITATION	WARNING	VERBAL	OTHER	NOTES	Start Mile	End Mile	Total
08/01/19	Thu	Koenning	4pm	7pm	3	0	0	0	0	5:12 pm Dispatched to residence on Marion in reference to criminal mischief report. Resident states that someone ran into the fence around his back yard and damaged the fence. 6:30 pm Flagged down by resident in Lakeside Park, complaining about a boat on the lake playing loud music. Resident was advised to contact LCRA.	827	836	9
08/02/19	Fri												
08/03/19	Sat												
08/04/19	Sun												
08/05/19	Mon												
08/06/19	Tue	Koenning	8:30am	11:30am	3	0	0	0	0	9:16 am Dispatched to residence on Firestone in reference to harassment. CFS#19-026553 10:24 am Dispatched to call a Moving Co in reference to theft of service on Braeburn Circle. CFS#19-026559	1488	1493	5
08/06/19	Tue	Koenning	3:45pm	7:15pm	3.5	0	0	0	0	Patrol & radar	1493	1506	13
08/07/19	Wed												
08/08/19	Thu												
08/09/19	Fri	Koenning	5pm	10:30pm	5.5	0	0	2	0	8:32 pm Assist EMS at resident on Braeburn Circle in reference to fall victim. EMS transported subject to ER. CFS#19-027049	1914	1938	24
08/10/19	Sat												

MEADOWLAKES PATROL ACTIVITY REPORT August 2019

DATE	DAY	DEPUTY	TIME	TIME	HRS	CITATION	WARNING	VERBAL	OTHER	NOTES	Start Mile	End Mile	Total
08/11/19	Sun												
08/12/19	Mon												
08/13/19	Tue												
08/14/19	Wed	Koenning	7:15am	11:15am	4	0	0	0	0	9:10 am Called to assist Pat with placing two dogs inside the residence (by the request of the owner) at residence on St Andrews	139798	139810	12
08/14/19	Wed	Koenning	5pm	8pm	3	0	0	1	0	Patrol & radar	139810	139821	11
08/15/19	Thu	Koenning	3:30pm	7:30pm	4	0	1	0	0	Patrol & radar	139821	139831	10
08/16/19	Fri												
08/17/19	Sat												
08/18/19	Sun												
08/19/19	Mon												
08/20/19	Tue	Koenning	6:45am	10:45am	4	0	0	0	0	Patrol & radar	2680	2695	15
08/20/19	Tue	Koenning	3pm	7pm	4	0	1	0	0	Patrol & radar	2695	2705	10
08/21/19	Wed												
08/22/19	Thu												
08/23/19	Fri												
08/24/19	Sat												
08/25/19	Sun												
08/26/19	Mon												
08/27/19	Tue												
08/28/19	Wed	Koenning	6:45am	10:45am	4	0	0	0	0	6:50 am Monitor school bus loading 7:30 am Monitor school bus loading	3275	3289	14

MEADOWLAKES PATROL ACTIVITY REPORT August 2019

DATE	DAY	DEPUTY	TIME	TIME	HRS	CITATION	WARNING	VERBAL	OTHER	NOTES	Start Mile	End Mile	Total
08/28/19	Wed	Koenning	3pm	7pm	4	0	0	0	0	3:30 pm Monitor school bus unloading 4:30 am Monitor school bus unloading	3293	3306	13
08/29/19	Thu	Koenning	6:45am	10:45am	4	0	1	0	0	6:45 am Monitor school bus loading 7:35 am Monitor school bus loading	3306	3322	16
08/30/19	Fri												
08/31/19	Sat												
TOTALS					46	0	3	3	0				152

Building Committee Report

August-19

Authorized By: Steve Nash,
Building Committee Chairman

Approved Permits	Issued		Outstanding Under Cons
Deck			
Fence	2		1
Remodel			1
New Home			4
Variance			
Patio Cover/Remodel			2
Arbor/Pergola	1		
Swimming Pool/Hot Tub			1
Boat dock/jet ski lift			1
Play Scape			
Other- Parking lot expansion			
Plat Amendment			
Consultation			
Permit Revision			
Total	3		10
Applications Denied/tabled			
Deck			
Fence			
Remodel			
New Home			
Variance			
Patio Cover/Enclosure			
Arbor			
Swimming Pool/Hot Tub			
Play Scape			
Other - telescope			
Plat Amendment			
Consultation			

City of Meadowlakes Stated Meeting Minutes August 20, 2019

The City Council of the City of Meadowlakes held its Regular Meeting at Meadowlakes Municipal Building in Totten Hall on August 20, 2019, beginning at 6:00 p.m. in accordance with the duly posted notice of said meeting.

Present:

Mary Ann Raesener, Mayor
Mike Barry, Councilmember
Barbara Peskin, Councilmember
Jerry Drummond, Councilmember
Eddie Wise, Councilmember
Gerry Mason, Councilmember

Staff:

Johnnie Thompson, City Manager
Evan Bauer, City Secretary
Debbie Holley, Treasurer
David Klotz, Head Golf Pro
Debbie Ingalsbe, Food and Beverage Manager
Mike Williams, Public Works Director

1. **CALL TO ORDER AND QUORUM DETERMINATION.** Mayor Raesener called the meeting to order at 6:00 p.m. and announced the presence of a quorum.
2. **PLEDGE OF ALLEGIANCE AND PRAYER.** Mayor Raesener led Council and guests in the Pledge of Allegiance. Councilmember Mason led Council and guests in prayer.
3. **CITIZEN COMMENTS.** Council heard comments from the following resident:

Christine Forsyth – Spoke very briefly about the proposed contract between the City and the POA; she requested a more detailed itemized breakdown of what services provided will cost.

4. **MONTHLY STANDARD LIVE REPORTS:** The following live reports were given by staff:
 - A. **Current Operations and Consent items.** Mr. Thompson briefed Council on operations, as well as consent items as follows:
 1. **Ordinance & Animal Control** – Responded to 49 calls during July, mailed 209 ordinance violation letters. Over 80% of the violation letters were in reference to two violations, tree limbs hanging over the street less than 14 feet in height and visible trash cans from the road. He also issued 26 warning tickets, mainly for parking infractions, and two warning notices; one for unrestrained dog and the other for parking on the street over the designated time. He also attended six hours of mandated continuing education on animal control.
 2. **Patrol Activity Report** - In July, 74 hours were logged, and 10 citations were issued; 7 for speeding, 1 for an expired driver's license, and 2 for disregarding a stop sign. The speeding tickets ranged from 35 mph to 40 mph in a 25-mph zone.

- 3. Building Committee Report** – The City currently has 12 open building permits. In July, the Building Committee issued two deck permits, one permit for a boat dock, and one permit for a parking lot expansion for the doctor's office just outside the gate.
- B. Golf Course** – David Klotz, Golf Course GM, reported that the golf course/restaurant is adjusting to their new point of sale system. Since the swimming pool opened for the summer until August 8th, the pool income totals roughly \$4900. (Please see the financial statements for detailed information). He also reported that the WGA tournament has been rescheduled for September.
- C. Food & Beverage Operations** – Ms. Ingalsbe was absent so Mr. Klotz gave an update. The new point of sale system is working very well for the restaurant; especially during the ordering process.
- D. Public Works** – Mike Williams, Public Works Director, reported that PWD employees have been busy doing routine maintenance at the guard shack, Lakeside Pavilion, children's park, the military veterans park, and first responders park. Employees also took care of some needed improvements at the restroom on hole #15 on the golf course. Mr. Williams announced that this would be his last council meeting; his last day will be September 5th.

5. CONSENT ITEMS:

- A.** July City Council Meeting Minutes – Evan Bauer, City Secretary
B. Financial Reports for July 2019 - Johnnie Thompson, City Manager

After discussion, Councilmember Mason made a motion, which was seconded by Councilmember Wise, to approve the consent items as presented. The motion carried with a 5-0 vote.

6. OLD BUSINESS:

- A. Discussion/Action: Contract for Services between the City of Meadowlakes and the Meadowlakes Property Owners Association, Inc.** The contract, as currently drafted, is a three-year contract with the option to extend it for two additional years. The compensation for the first year is just over \$104,000. All additional years will be adjusted per the consumer's price index, which has averaged about 2.3% over the past three years. The contract is very similar to the current one with the exception of the term and compensation. The main differences between the two contracts are the scope of work; the new contract has a more detailed scope of work, especially related to administrative support; however, the POA will be entirely responsible for aspects of billing and collecting of their annual assessments. After discussion, Councilmember Wise made a motion to approve the contract as proposed. The motion was seconded by Councilmember Drummond and carried with a 5–0 vote. The proposed contract will be on the agenda for possible approval at the next POA meeting.

7. NEW BUSINESS:

- A. Discussion/Action: Ordinance No. 2019-04-Flood Damage Prevention Ordinance.** The City must adopt the use of the new FEMA floodplain maps for our residents to continue to be

eligible for flood insurance. The only changes to the Ordinance from the one adopted in 2012 is changing the date of the maps utilized and a change in who the floodplain administrator is. Currently, it lists the Public Works Director, Mike Williams, as the administrator. Since Mr. Williams is retiring the first of September, the wording has been changed to reflect the City Manager or his/her designee. The City is currently in the process of locating a certified floodplain administrator that would be willing to contract with the City. After discussion, Councilmember Barry made a motion to approve Ordinance 2019-04 as presented. The motion was seconded by Councilmember Wise and carried with a 5-0 vote.

B. Discussion/Action: Resolution 2019-09 – Adoption of Investment Policy. Each year, City Council must review and approve the City's Investment Policy. This Policy provides the policy for the investing of all City funds. The policy, as proposed, is identical to the City's existing policy; the only exception being the continuing education hours required. Recently the State reduced the continuing education hours for entities that only invest in interest-bearing accounts and CD's, as Meadowlakes does. It still requires any new investment officer to obtain the basic 20 hours of education as required by the State. After discussion, Councilmember Peskin made a motion to approve Resolution 2019-09 as presented. The motion was seconded by Councilmember Drummond and carried with a 5-0 vote.

C. Discussion/Action – Confirming Debbie Holley as the designee to serve as City Manager in the absence or disability of Johnnie Thompson, City Manager. Ordinance 2010-08 requires the City Manager to appoint an administrative employee to serve in his/her absence or disability. Currently, Mike Williams is this designated employee; however, Mike will be retiring early next month. It is recommended that Debbie Holley be appointed the designee. After discussion, Councilmember Wise made a motion to approve the appointment. The motion was seconded by Councilmember Mason and carried with a 5-0 vote.

D. Discussion/Action: Appointment of two Council Members to serve on the "Application Review Committee" for the appointment of members to the City's Building Committee and Planning and Zoning Commission. After discussion, Mayor Raesener appointed Councilmembers Wise and Mason to serve on this committee, with Councilmember Mason being the chairman.

E. Discussion/Action: Ordinance 2019-03 – Amending Appendix A, Sections A10 and A50 of the Code of Ordinances related to building fees and water and wastewater connection fees. ATS, the City's third-party building inspection firm, notified us that they will be increasing inspection fees by about \$10 per inspection effective September 1, 2019. To pass this cost onto the builder, the building fees must be amended to reflect the increased costs. Additionally, Section A50 is amended to reflect an increase in new tap fees. This is needed to offset the increase in cost associated with the installation of the new taps. After discussion, Councilmember Wise made a motion to approve Ordinance 2019-03 as presented. The motion was seconded by Councilmember Drummond and carried with a 5-0 vote.

F. Discussion/Action: Authorizing City Manager to execute a new service agreement with Arch Technical Services, LLC. Dba ATS Engineers, Inspectors & Surveyors. As mentioned above, ATS will be increasing their fees. The proposed service contract is similar to the current one, with the exception of the fees. After discussion, Councilmember Peskin made a motion to approve this contract as presented. The motion was seconded by Councilmember Wise and carried with a 5-0 vote.

G. Discussion/Action: Adjourning to closed session pursuant to Section 551.017 (consultation with attorney) or Section 551.074 (personnel matters-City Attorney). Council did not adjourn to closed session.

H. Reconvene into open session and action as maybe required. Council did not adjourn to closed session.

8. ANNOUNCEMENTS:

Mayor Raesener announced that there will be two public hearings over the proposed tax rate, and one over the proposed FY20 budget. These hearings, as determined by Council, will be Tuesday, September 10th at 4pm and Tuesday, September 17th at 6pm.

The next regularly scheduled City Council meeting is September 17th at 6:00 p.m.

9. ADJOURNMENT: Mayor Raesener adjourned the meeting at 6:49pm.

Approved: /S/ Mary Ann Raesener
Mayor, Mary Ann Raesener

Date: September 11, 2019

Attest: /S/ Evan Bauer
City Secretary, Evan Bauer

Date: September 11, 2019

**City of Meadowlakes
Special Called Meeting
September 10, 2019**

The City Council of the City of Meadowlakes held a Special Called Meeting at Meadowlakes Municipal Building in Totten Hall on September 10, 2019, beginning at 4:00 p.m. in accordance with the duly posted notice of said meeting.

Present:

Mary Ann Raesener, Mayor
Mike Barry, Councilmember
Jerry Drummond, Councilmember
Eddie Wise, Councilmember
Gerry Mason, Councilmember

Staff:

Johnnie Thompson, City Manager
Evan Bauer, City Secretary

Absent:

Barbara Peskin, Councilmember

1. **Call to Order and Quorum Determination** - Mayor Raesener called the meeting to order at 4:00 p.m. and announced the presence of a quorum.
2. **Public hearing on establishment of proposed property tax rate for 2019** - Discussion was held over the proposed tax rate for 2019. City Manager, Johnnie Thompson, gave a brief presentation over the uses of ad valorem taxes, what property owner's taxes are used for, and how this will affect the average homeowner. (A copy of this presentation can be viewed at City Hall.)
3. **Adjournment** - Mayor Raesener adjourned the meeting at 4:29 p.m.

Approved: /S/ Mary Ann Raesener
Mayor, Mary Ann Raesener

Date: September 13, 2019

Attest: /S/ Evan Bauer
City Secretary, Evan Bauer

Date: September 13, 2019

City of Meadowlakes
Condensed Financial Statements
General Fund

General Fund Balance Sheet

	Aug 31, 19	Aug 31, 18	Aug 31, 17
ASSETS			
Current Assets			
Checking/Savings	\$ 313,385	\$ 475,214	\$ 448,987
Other Current Assets	\$ 33,553	\$ 16,608	\$ 16,589
Total Current Assets	\$ 346,938	\$ 491,822	\$ 465,576
Fixed Assets	\$ 62,265	\$ 38,180	\$ 40,000
Other Assets	\$ (3,845)	\$ 4,748	\$ 2,517
TOTAL ASSETS	\$ 405,358	\$ 534,750	\$ 508,093
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	\$ 4,424	\$ 11,781	\$ 1,543
Other Current Liabilities	\$ 62,184	\$ 59,021	\$ 55,895
Total Current Liabilities	\$ 66,608	\$ 70,802	\$ 57,438
Total Liabilities	\$ 66,608	\$ 70,802	\$ 57,438
Equity	\$ 338,751	\$ 463,948	\$ 450,654
TOTAL LIABILITIES & EQUITY	\$ 405,359	\$ 534,750	\$ 508,092

Change in Cash Since Beginning of FY

Month	Cash Flow for Month	Month	Cash Flow for Month
Oct-18	\$ (45,860)	May-19	(\$58,634)
Nov-18	\$ (5,311)	Jun-19	(\$29,039)
Dec-18	\$ 148,696	Jul-19	(\$30,074)
Jan-19	\$ 85,194	Aug-19	\$ (54,723)
Feb-19	\$ (24,245)	Sep-19	
Mar-19	\$ (34,351)		
Apr-19	\$ (48,215)		
Year-to-Date Change in Cash			\$ (96,562)

City of Meadowlakes

Condensed Financial Statements

General Fund -Profit and Loss		Aug 19	Budget Aug 19	Year to Date	Budget FY19	Y-T-D	Aug 2018	Y-T-D	FY18
Income									
Total Ad Valorem Tax	\$	2,835	\$ 3,570	\$ 384,510	\$ 384,510	\$	3,303	\$	382,073
Total Franchise Fees	\$	5,292	\$ 4,773	\$ 57,179	\$ 51,494	\$	5,443	\$	56,237
Total Building Permits	\$	400	\$ 684	\$ 8,295	\$ 6,616	\$	1,758	\$	8,033
Total Judicial	\$	374	\$ 500	\$ 7,085	\$ 7,150	\$	3,013	\$	10,255
Contract Services-POA Contract	\$	12,500	\$ 12,500	\$ 137,500	\$ 137,500	\$	-	\$	-
Transfers in from Other Funds	\$	-	\$ -	\$ -	\$ 64,500	\$	12,000	\$	132,000
Total Miscellaneous	\$	-	\$ 409	\$ 13,485	\$ 5,791	\$	467	\$	5,418
Total General Fund Revenues		\$	21,401	\$ 22,436	\$ 608,054	\$ 657,561	\$	25,984	\$ 594,016
Expense									
Operational Expenses									
Administrative Expenses									
Employee Related Expenses	\$	24,866	\$ 26,429	\$ 313,565	\$ 319,078	\$	29,721	\$	300,797
Administrative Operational Expenses	\$	3,367	\$ 6,978	\$ 105,466	\$ 102,977	\$	10,450	\$	84,916
Total Administrative Expenses	\$	28,233	\$ 33,407	\$ 419,031	\$ 422,055	\$	40,171	\$	385,713
Public Safety Expenses									
Ordinance/Animal Control Expenses	\$	1,705	\$ 2,125	\$ 21,615	\$ 23,325	\$	2,731	\$	21,132
Traffic Control Expenses	\$	2,185	\$ 2,700	\$ 26,806	\$ 34,250	\$	2,336	\$	26,419
Fire/EMS Contracts	\$	6,387	\$ 11,397	\$ 70,248	\$ 75,353	\$	6,220	\$	73,415
Total Public Safety Expenses	\$	10,277	\$ 16,222	\$ 118,669	\$ 132,928	\$	11,287	\$	120,966
Total General Fund Operational Expenses	\$	38,510	\$ 49,629	\$ 537,700	\$ 554,983	\$	51,458	\$	506,679
Operational Net Gain/Loss	\$	(17,109)	\$ (27,193)	\$ 70,354	\$ 102,578	\$	(25,474)	\$	87,337
Total Capital Purchases/Transfers Out	\$	10,000	\$ -	\$ 120,109	\$ 119,500	\$	-	\$	25,000
Total General Fund Expenses	\$	48,510	\$ 49,629	\$ 657,809	\$ 674,483	\$	51,458	\$	531,679
Fund Net Gain/Loss	\$	(27,109)	\$ (27,193)	\$ (49,755)	\$ (16,922)	\$	(25,474)	\$	62,337

City of Meadowlakes
Condensed Financial Statements
Debt Service Fund

Debt Service Fund - Balance Sheet

	Aug 31, 19	Aug 31, 18	Aug 31, 17
ASSETS			
Current Assets			
Checking/Savings	\$ 6,355	\$ 11,975	\$ 7,619
Total Current Assets	\$ 6,355	\$ 11,975	\$ 7,619
Other Assets	\$ 11,249	\$ 12,289	\$ 10,958
TOTAL ASSETS	\$ 17,604	\$ 24,264	\$ 18,577
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
	\$ 11,249	\$ 12,290	\$ 10,958
Total Current Liabilities	\$ 11,249	\$ 12,290	\$ 10,958
Total Liabilities	\$ 11,249	\$ 12,290	\$ 10,958
Equity	\$ 6,355	\$ 11,974	\$ 7,619
TOTAL LIABILITIES & EQUITY	\$ 17,604	\$ 24,264	\$ 18,577

Change in Cash Since Beginning of FY

Month	Cash Flow for Month	Month	Cash Flow for Month
Oct-18	\$ 10,475	May-19	\$ 8,341
Nov-18	\$ 36,007	Jun-19	\$ 10,279
Dec-18	\$ 167,732	Jul-19	\$ 6,004
Jan-19	\$ 96,367	Aug-19	\$ (393,156)
Feb-19	\$ 22,253	Sep-19	
Mar-19	\$ 11,619		
Apr--19	\$ 11,134		
Year-to-Date Change in Cash			\$ (12,945)

City of Meadowlakes

Condensed Financial Statements

Debt Service Fund -Profit and Loss	Aug 19	Budget Aug 19	Year to Date	Budget FY19	Y-T-D	Aug 2018	Y-T-D	FY18
Ordinary Income/Expense								
Income								
06-4120 · Ad Valorem Tax	\$ 2,618	\$ 764	\$ 354,660	\$ 352,279	\$ 3,062	\$ 352,370		
06-5440 · Interest Earned on Investments	\$ 524	\$ 450	\$ 4,867	\$ 2,500	\$ 514	\$ 3,212		
Total Income	<u>\$ 3,142</u>	<u>\$ 1,214</u>	<u>\$ 359,527</u>	<u>\$ 354,779</u>	<u>\$ 3,576</u>	<u>\$ 355,582</u>		
Expense								
06-9100 · 2013 Bond Expense								
06-9150 · 2013 Bond Principal	\$ 390,000	\$ -	\$ 390,000	\$ -	\$ 385,000	\$ 385,000		
06-9170 · 2013 Bond Interest Expense	\$ 20,756	\$ -	\$ 41,513	\$ 20,757	\$ 24,703	\$ 49,405		
Total 06-9100 · 2013 Bond Expense	<u>\$ 410,756</u>	<u>\$ -</u>	<u>\$ 431,513</u>	<u>\$ 20,757</u>	<u>\$ 409,703</u>	<u>\$ 434,405</u>		
Total Expense	<u>\$ 410,756</u>	<u>\$ -</u>	<u>\$ 431,513</u>	<u>\$ 20,757</u>	<u>\$ 409,703</u>	<u>\$ 434,405</u>		
Net Ordinary Income	<u>\$ (407,614)</u>	<u>\$ 1,214</u>	<u>\$ (71,986)</u>	<u>\$ 334,022</u>	<u>\$ (406,127)</u>	<u>\$ (78,823)</u>		
Other Income/Expense								
Other Income								
06-8200 · Transfers In from Other Funds	\$ 14,458	\$ 23,959	\$ 59,042	\$ 64,082	\$ 6,875	\$ 75,625		
Total Other Income	<u>\$ 14,458</u>	<u>\$ 23,959</u>	<u>\$ 59,042</u>	<u>\$ 64,082</u>	<u>\$ 6,875</u>	<u>\$ 75,625</u>		
Net Other Income	<u>\$ 14,458</u>	<u>\$ 23,959</u>	<u>\$ 59,042</u>	<u>\$ 64,082</u>	<u>\$ 6,875</u>	<u>\$ 75,625</u>		
Net Income	<u><u>\$ (393,156)</u></u>	<u><u>\$ 25,173</u></u>	<u><u>\$ (12,944)</u></u>	<u><u>\$ 398,104</u></u>	<u><u>\$ (399,252)</u></u>	<u><u>\$ (3,198)</u></u>		

City of Meadowlakes

Condensed Financial Statements

Public Works Fund

Public Works Fund Balance Sheet			
	Aug 31, 19	Aug 31, 18	Aug 31, 17
ASSETS			
Current Assets			
Checking/Savings	\$ 395,386	\$ 597,879	\$ 567,274
Other Current Assets	\$ 170,350	\$ 160,396	\$ 161,150
Total Current Assets	\$ 565,736	\$ 758,275	\$ 728,424
Fixed Assets	\$ 3,526,285	\$ 3,568,730	\$ 3,613,747
Other Assets	\$ 11,977	\$ 17,298	\$ 38,955
TOTAL ASSETS	\$ 4,103,998	\$ 4,344,303	\$ 4,381,126
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	\$ 43,767	\$ 38,316	\$ 40,847
Other Current Liabilities	\$ 97,014	\$ 99,118	\$ 96,721
Total Current Liabilities	\$ 140,781	\$ 137,434	\$ 137,568
Long Term Liabilities	\$ 24,488	\$ 12,101	\$ 16,770
Total Liabilities	\$ 165,269	\$ 149,535	\$ 154,338
Equity	\$ 3,938,729	\$ 4,194,768	\$ 4,226,787
TOTAL LIABILITIES & EQUITY	\$ 4,103,998	\$ 4,344,303	\$ 4,381,125

Change in Cash Since Beginning of FY

Month	Cash Flow for Month	Month	Cash Flow for Month
Oct-18	\$ (38,601)	May-19	\$21,653
Nov-18	\$ (76,842)	Jun-19	(\$23,411)
Dec-18	\$ (87,349)	Jul-19	\$46,541
Jan-19	\$ (1,370)	Aug-19	\$ (1,213)
Feb-19	\$ (4,498)	Sep-19	
Mar-19	\$ (92,569)		
Apr-19	\$ 13,716		
Change in Cash Fiscal Year to Date			\$ (243,944)

City of Meadowlakes

Condensed Financial Statements

Utility Fund - Profit and Loss	Aug 19	Budget Aug 19	Year to Date	Budget FY19	Y-T-D	Aug 2018	Y-T-D	FY18
Ordinary Income/Expense								
Income								
5010 • Water Revenue	\$ 60,252	\$ 53,750	\$ 386,611	\$ 455,603	\$ 52,591	\$ 445,775		
5020 • Sewer Revenues	\$ 44,286	\$ 44,070	\$ 484,514	\$ 483,789	\$ 43,957	\$ 482,545		
5030 • Garbage Revenue	\$ 19,121	\$ 19,030	\$ 208,005	\$ 206,843	\$ 18,453	\$ 200,568		
5110 • Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 8,075	\$ 88,825		
5120 • Water Connect Fee Revenue	\$ 925	\$ 350	\$ 9,250	\$ 4,975	\$ 925	\$ 7,200		
5130 • Sewer Connect Fee Revenue	\$ 725	\$ 600	\$ 7,250	\$ 4,225	\$ 725	\$ 5,800		
5140 • Transfer Fee	\$ 200	\$ 200	\$ 1,970	\$ 1,850	\$ 100	\$ 1,300		
5150 • Penalty & Interest Earned	\$ 879	\$ 700	\$ 7,579	\$ 7,350	\$ 771	\$ 7,979		
5170 • Miscellaneous Revenues	\$ 1	\$ 100	\$ 12,615	\$ 4,900	\$ 64	\$ 14,518		
5181 • Non-Rev-Xfer In-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5200 • Interest earned on Investments	\$ -	\$ 170	\$ 4,597	\$ 1,830	\$ 444	\$ 2,981		
Total Income	\$ 126,389	\$ 118,970	\$ 1,122,391	\$ 1,171,365	\$ 126,105	\$ 1,257,491		
Expense								
Total Employee Related Expenses	\$ 33,120	\$ 34,605	\$ 364,131	\$ 393,924	\$ 31,194	\$ 354,707		
Total Administrative Expenses	\$ 1,808	\$ 3,015	\$ 34,511	\$ 38,585	\$ 1,311	\$ 35,619		
Total Operating Expenses	\$ 27,516	\$ 38,875	\$ 240,765	\$ 435,665	\$ 28,756	\$ 280,290		
Total Garbage Expense	\$ 16,343	\$ 17,225	\$ 182,248	\$ 186,700	\$ 16,684	\$ 180,901		
Total Transfers to Other Funds	\$ 12,166	\$ 12,168	\$ 133,834	\$ 133,831	\$ 24,000	\$ 264,000		
Total Operating Expenses	\$ 90,953	\$ 105,888	\$ 955,489	\$ 1,188,705	\$ 101,945	\$ 1,115,517		
Total Operating Fund Net Gain/ Loss	\$ 35,436	\$ 13,082	\$ 166,902	\$ (17,340)	\$ 24,160	\$ 141,974		
Capital Purchases/Improvements Expense	\$ -	\$ -	\$ 333,443	\$ 332,000	\$ 20,228	\$ 56,308		
Total Fund Net Gain/Loss	\$ 35,436	\$ 13,082	\$ (166,541)	\$ (349,340)	\$ 3,932	\$ 85,666		

City of Meadowlakes

Condensed Financial Statements

Recreation Fund

Recreation Fund Balance Sheet

ASSETS

Current Assets

Checking/Savings

\$ 27,405 \$ 269,228 \$ 56,345

Accounts Receivable

\$ - \$ - \$ -

Other Current Assets

\$ 41,198 \$ 36,847 \$ 24,540

Total Current Assets

\$ 68,603 \$ 306,075 \$ 80,885

Fixed Assets

\$ 501,112 \$ 301,643 \$ 344,021

Other Assets

\$ 50,701 \$ 57,212 \$ 3,655

TOTAL ASSETS

\$ 620,416 \$ 664,930 \$ 428,561

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

\$ 106,808 \$ 109,111 \$ 72,398

Other Current Liabilities

\$ 124,289 \$ 74,065 \$ 73,672

Total Current Liabilities

\$ 231,097 \$ 183,176 \$ 146,070

Long Term Liabilities

\$ 211,120 \$ 313,615 \$ 147,854

Total Liabilities

\$ 442,217 \$ 496,791 \$ 293,924

Equity

\$ 178,199 \$ 168,139 \$ 134,636

TOTAL LIABILITIES & EQUITY

\$ 620,416 \$ 664,930 \$ 428,560

Change in Cash Since Beginning of FY

Month

Cash Flow for Month

Month

Cash Flow for
Month

Oct-18

\$ (11,585)

May-19

\$14,307

Nov-18

\$ 279

Jun-19

(\$8,046)

Dec-18

\$ 8,362

Jul-19

(\$467)

Jan-19

\$ (1,388)

Aug-19

\$ (6,272)

Feb-19

\$ 22,368

Sep-19

Mar-19

\$ (3,106)

Apr-19

\$ (28,903)

Change in Cash Fiscal Year to Date

\$ (14,451)

City of Meadowlakes

Condensed Financial Statements

Profit and Loss	Aug 19	Budget Aug 19	Year to Date	Budget FY19	Y-T-D	Aug 2018	Y-T-D	FY18
Ordinary Income/Expense								
Income								
Membership Dues	\$ 22,287	\$ 16,493	\$ 206,093	\$ 220,220	\$ 17,390	\$ 235,985		
Total Golf Shop Revenues	\$ 27,650	\$ 36,394	\$ 320,128	\$ 394,362	\$ 28,991	\$ 354,839		
Total Food and Beverage Revenues	\$ 20,665	\$ 24,843	\$ 272,768	\$ 283,858	\$ 25,250	\$ 252,729		
Transfers in from Other Funds	\$ 7,708	\$ 7,708	\$ 81,292	\$ 84,792	\$ 7,708	\$ 84,792		
Total Swim Revenues	\$ 1,078	\$ 2,000	\$ 7,110	\$ 8,000	\$ 1,128	\$ 6,288		
Miscellaneous Income	\$ -	\$ 250	\$ 1,647	\$ 2,750	\$ 285	\$ 5,011		
Total Operating Income	\$ 79,388	\$ 87,688	\$ 889,038	\$ 993,982	\$ 80,752	\$ 939,644		
Non-Operational Income	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 25,000		
Total Fund Income	\$ 79,388	\$ 87,688	\$ 989,038	\$ 1,093,982	\$ 80,752	\$ 964,644		
Operating Expenses								
Total Administrative Expenses	\$ 5,453	\$ 6,699	\$ 55,780	\$ 78,826	\$ 8,825	\$ 91,842		
Total Golf Shop Expenses	\$ 21,546	\$ 16,424	\$ 196,677	\$ 185,441	\$ 12,592	\$ 199,953		
Total Golf Cart Lease/Purchase	\$ -	\$ -	\$ 53,773	\$ 50,800	\$ -	\$ 13,444		
Total Golf Course Maintenance Expense	\$ 19,062	\$ 24,988	\$ 229,621	\$ 261,763	\$ 20,284	\$ 223,755		
Total Equipment Lease/Purchase Expense	\$ -	\$ 882	\$ 56,122	\$ 56,343	\$ 882	\$ 57,005		
Total Pool and Tennis Expense	\$ 38	\$ 5,475	\$ 21,479	\$ 24,025	\$ 4,631	\$ 18,330		
Total Food and Beverage Expense	\$ 20,257	\$ 26,142	\$ 296,675	\$ 307,286	\$ 25,752	\$ 294,143		
Total Operating Expenses	\$ 66,356	\$ 80,610	\$ 910,127	\$ 964,484	\$ 72,966	\$ 898,472		
Operating Net Gain/Loss	\$ 13,032	\$ 7,078	\$ (21,089)	\$ 29,498	\$ 7,786	\$ 41,172		
Capital Improvements	\$ -	\$ -	\$ 87,206	\$ 100,000	\$ 32,195	\$ 59,350		
Total Fund Expenses	\$ 66,356	\$ 80,610	\$ 997,333	\$ 1,064,484	\$ 105,161	\$ 957,822		
Fund Net Gain/Loss	\$ 13,032	\$ 7,078	\$ (8,295)	\$ 29,498	\$ (24,409)	\$ 6,822		

City of Meadowlakes

Condensed Financial Statements

Golf Operations P&L

Revenues

	Aug 19	Budget Aug 19	Year to Date	Budget Y-T-D FY19	Aug 2018	Y-T-D FY18
Membership Due	\$ 22,287	\$ 16,493	\$ 206,093	\$ 220,220	\$ 17,390	\$ 235,985
Golf Shop Revenues	\$ 27,650	\$ 36,394	\$ 320,128	\$ 394,362	\$ 28,991	\$ 354,839
Total Golfing Related Revenues	\$ 49,937	\$ 52,887	\$ 526,221	\$ 614,582	\$ 46,381	\$ 590,824

Expenses

Golf Shop Expenses						
Employee Related Expenses	\$ 13,333	\$ 11,398	\$ 142,760	\$ 133,117	\$ 10,941	\$ 135,054
Other Operating Golf Shop Expenses	\$ 327	\$ 326	\$ 6,543	\$ 11,974	\$ 932	\$ 11,573
Inventory Purchased	\$ 6,638	\$ 4,100	\$ 42,290	\$ 34,600	\$ 972	\$ 28,349
Golf Cart Related Expenses	\$ 1,248	\$ 650	\$ 58,525	\$ 56,200	\$ -	\$ 38,291
Total Golf Shop Expenses	\$ 21,546	\$ 16,474	\$ 250,118	\$ 235,891	\$ 12,845	\$ 213,267
 Golf Course Maintenance Expense						
Employee Related Expenses	\$ 15,001	\$ 18,037	\$ 169,309	\$ 194,244	\$ 14,100	\$ 162,489
Other Golf Course Related Expenses	\$ 4,061	\$ 6,951	\$ 60,312	\$ 67,519	\$ 6,184	\$ 61,266
Equipment Lease/Purchase Expense	\$ -	\$ 882	\$ 56,122	\$ 56,343	\$ 882	\$ 57,005
Total Golf Course Maintenance Expense	\$ 19,062	\$ 25,870	\$ 285,743	\$ 318,106	\$ 21,166	\$ 280,760
 Total Golf Related Expenses	\$ 40,608	\$ 42,344	\$ 535,861	\$ 553,997	\$ 34,011	\$ 494,027
 GOLF OPERATIONS NET GAIN/LOSS	\$ 9,329	\$ 10,543	\$ (9,640)	\$ 60,585	\$ 12,370	\$ 96,797

City of Meadowlakes

Condensed Financial Statements

Food & Beverage Operations P&L

	Aug 19	Budget Aug 19	Year to Date	Budget FY19	Y-T-D	Aug 2018	Y-T-D	FY18
<u>Revenues</u>								
Restaurant and Bar Sales	\$ 20,665	\$ 24,843	\$ 272,768	\$ 283,858	\$ 25,250	\$ 252,729		
<u>Expenses</u>								
Employee Related Expenses	\$ 13,276	\$ 16,077	\$ 168,741	\$ 185,571	\$ 14,164	\$ 165,742		
Other Food and Beverage Expenses	\$ 6,981	\$ 10,065	\$ 127,934	\$ 121,715	\$ 11,588	\$ 128,401		
Total F&B Operations Expenses	\$ 20,257	\$ 26,142	\$ 296,675	\$ 307,286	\$ 25,752	\$ 294,143		
F&B Operations Net Gain/Loss	\$ 408	\$ (1,299)	\$ (23,907)	\$ (23,428)	\$ (502)	\$ (41,414)		

Swim & Tennis

<u>Revenues</u>	\$ 1,078	\$ 2,000	\$ 7,110	\$ 8,000	\$ 1,128	\$ 6,288		
<u>Expenses</u>	\$ 38	\$ 5,475	\$ 21,479	\$ 24,025	\$ 4,631	\$ 18,330		
Swim and Tennis Net Gain/Loss	\$ 1,040	\$ (3,475)	\$ (14,369)	\$ (16,025)	\$ (3,503)	\$ (12,042)		

City of Meadowlakes

Condensed Financial Statements

Payroll All Funds for the Month of Aug 2019

Pay period: 6-20 to 9-2-19
 Pay Date: August 5, 2019

Fund:	<u>Public Works</u>	<u>General Fund</u>	<u>Recreation Fund</u>
Payroll	\$ 12,558	\$ 11,669	\$ 16,817
FICA	\$ 961	\$ 893	\$ 1,358
TMRS	\$ 275	\$ 277	\$ 340
Total Payroll	<u>\$ 13,794</u>	<u>\$ 12,839</u>	<u>\$ 18,516</u>
TOTAL THIS PAY PERIOD:	<u><u>\$ 45,149</u></u>		

Pay period: 9-3 to 9-16-19
 Pay Date: August 19, 2019

Fund:	<u>Public Works</u>	<u>General Fund</u>	<u>Recreation Fund</u>
Payroll	\$ 12,348	\$ 11,656	\$ 16,381
FICA	\$ 945	\$ 892	\$ 1,312
TMRS	\$ 270	\$ 279	\$ 321
Total Payroll	<u>\$ 13,563</u>	<u>\$ 12,826</u>	<u>\$ 18,014</u>
TOTAL THIS PAY PERIOD:	<u><u>\$ 44,403</u></u>		

Pay period:
 Pay Date:

Fund:	<u>Public Works</u>	<u>General Fund</u>	<u>Recreation Fund</u>
Payroll	\$ -	\$ -	\$ -
FICA	\$ -	\$ -	\$ -
TMRS	\$ -	\$ -	\$ -
Total Payroll	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL THIS PAY PERIOD:	<u><u>\$ -</u></u>		

Total Payroll \$ 89,552

City of Meadowlakes
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	EFT	08/01/2019	Marble Falls Area Volunteer Fire	05-1035 - BancorpSouth		-3,094.58
				05-6620 - Marble Falls Fire	-3,094.58	3,094.58
TOTAL					-3,094.58	3,094.58
Check	EFT	08/01/2019	Adams, Don	05-1035 - BancorpSouth		-200.00
				05-5727 - Office Lease - Judge	-200.00	200.00
TOTAL					-200.00	200.00
Check	EFT	08/01/2019	Rebecca DyAnn Lange	05-1035 - BancorpSouth		-300.00
				05-5720 - Prosecuting Attorney	-300.00	300.00
TOTAL					-300.00	300.00
Check	EFT	08/10/2019	Marble Falls Area EMS Inc	05-1035 - BancorpSouth		-3,291.67
				05-6610 - Marble Falls EMS	-3,291.67	3,291.67
TOTAL					-3,291.67	3,291.67
Bill Pmt - 15885		08/01/2019	Mary Ellen Keith	05-1035 - BancorpSouth		-1,687.50
Bill	JULY 2019	07/29/2019		05-6110 - City Attorney-General	-1,687.50	1,687.50
TOTAL					-1,687.50	1,687.50
Bill Pmt - 15886		08/01/2019	Card Service Center	05-1035 - BancorpSouth		-944.41
Bill	7/296/19	07/29/2019		05-6355 - Miscellaneous	-49.08	49.08
				05-1583 - RCC Receivable	-197.87	197.87
				05-6365 - Website Hosting & Upgrade	-164.99	164.99
				05-6320 - Office Expense/Supplies	-71.99	71.99
Bill	7/29/19	07/29/2019		05-6330 - Postage	-86.35	86.35
				05-1582 - PWD Receivable	-131.55	131.55
				05-1583 - RCC Receivable	-96.55	96.55
				05-1584 - POA Receivable	-76.50	76.50
				05-6320 - Office Expense/Supplies	-27.79	27.79
Bill	7/29/19	07/29/2019		05-5280 - Supplies/Miscellaneous	-14.99	14.99
				05-5280 - Supplies/Miscellaneous	-14.99	14.99
				05-1584 - POA Receivable	-11.76	11.76
TOTAL					-944.41	944.41
Bill Pmt - 15887		08/01/2019	Condor Document Service, LLC	05-1035 - BancorpSouth		-142.00
Bill	~CML721	07/26/2019		05-6320 - Office Expense/Supplies	-142.00	142.00
TOTAL					-142.00	142.00
Bill Pmt - 15888		08/01/2019	Paige Holmes	05-1035 - BancorpSouth		-76.10
Bill	REIMBU	07/29/2019		05-6355 - Miscellaneous	-76.10	76.10

City of Meadowlakes
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-76.10	76.10
Bill Pmt -	15889	08/01/2019	Spotless Cleaning	05-1035 - BancorpSouth		-260.00
Bill	24422	07/18/2019		05-6360 - Office Maintenance-Cleaning	-260.00	260.00
TOTAL					-260.00	260.00
Bill Pmt -	15890	08/08/2019	ATS	05-1035 - BancorpSouth		-362.00
Bill	I-826628	07/19/2019		05-2340 - Inspection Fees	-362.00	362.00
TOTAL					-362.00	362.00
Bill Pmt -	15891	08/08/2019	Burnet Vet Clinic Inc	05-1035 - BancorpSouth		-45.00
Bill	8/1/19 St	08/01/2019		05-5360 - Pet Holding Fee/Rabies	-45.00	45.00
TOTAL					-45.00	45.00
Bill Pmt -	15892	08/08/2019	Pedernales Electric Coop	05-1035 - BancorpSouth		-285.62
Bill	6/22-7/23	07/26/2019		05-6420 - Electric Service	-285.62	285.62
TOTAL					-285.62	285.62
Bill Pmt -	15893	08/08/2019	Xerox Corporation	05-1035 - BancorpSouth		-248.08
Bill	0975380	07/20/2019		05-6325 - Lease-Copier	-189.71	189.71
				05-6320 - Office Expense/Supplies	-58.37	58.37
TOTAL					-248.08	248.08
Bill Pmt -	15894	08/22/2019	ATS	05-1035 - BancorpSouth		-99.00
Bill	I-830798	07/31/2019		05-2340 - Inspection Fees	-99.00	99.00
TOTAL					-99.00	99.00
Bill Pmt -	15895	08/22/2019	Burnet County	05-1035 - BancorpSouth		-1,000.00
Bill	8/16/19 S	08/16/2019		05-6355 - Miscellaneous	-1,000.00	1,000.00
TOTAL					-1,000.00	1,000.00
Bill Pmt -	15896	08/29/2019	Northland Communications	05-1035 - BancorpSouth		-143.23
Bill	8/19/19 S	08/19/2019		05-6350 - Telephone	-143.23	143.23
TOTAL					-143.23	143.23
Bill Pmt -	15897	08/29/2019	Spotless Cleaning	05-1035 - BancorpSouth		-260.00
Bill	24463	08/18/2019		05-6360 - Office Maintenance-Cleaning	-260.00	260.00
TOTAL					-260.00	260.00

Total August 2019 General Fund Disbursements

12,439.19

City of Meadowlakes-Utility Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	EFT	08/09/2019	State Comptroller	1015 - Checking-BancorpSouth		-1,182.56
				3020 - Sales Tax Payable	-1,182.56	1,182.56
TOTAL					-1,182.56	1,182.56
Bill Pmt -17198		08/01/2019	Ellen Harris	1015 - Checking-BancorpSouth		-180.00
Bill	TBD - SHE	08/01/2019		6250 - Office Supplies	-180.00	180.00
TOTAL					-180.00	180.00
Bill Pmt -17199		08/01/2019	Ford & Crew Home & Hwd	1015 - Checking-BancorpSouth		-347.11
Bill	7/25/19 St	07/25/2019		1583 - RCC Receivable	-134.69	134.69
				6321 - Collection System R&M	-16.98	16.98
				6314 - R&M-Plant & Pump Station	-111.61	111.61
				1515 - General Fund Receivables	-33.84	33.84
				6365 - Small Tools	-49.99	49.99
TOTAL					-347.11	347.11
Bill Pmt -17200		08/01/2019	Home Depot Credit	1015 - Checking-BancorpSouth		-570.54
Bill	7/21/19 St	07/21/2019		6365 - Small Tools	-71.94	71.94
				6314 - R&M-Plant & Pump Station	-21.75	21.75
				1583 - RCC Receivable	-302.57	302.57
				1584 - POA Receivables	-100.00	100.00
				6350 - Miscellaneous Operational Exp.	-47.92	47.92
				6328 - Distribution Repair & Maint.	-26.36	26.36
TOTAL					-570.54	570.54
Bill Pmt -17201		08/01/2019	Techline Pipe L.P.	1015 - Checking-BancorpSouth		-222.88
Bill	1095644-0	07/16/2019		6328 - Distribution Repair & Maint.	-63.69	63.69
Bill	1095837-0	07/23/2019		6321 - Collection System R&M	-159.19	159.19
TOTAL					-222.88	222.88
Bill Pmt -17202		08/01/2019	Terex Services	1015 - Checking-BancorpSouth		-3,226.34
Bill	5030467	05/22/2019		6335 - Mach/Equip R&M	-3,226.34	3,226.34
TOTAL					-3,226.34	3,226.34
Bill Pmt -17203		08/01/2019	US Postmaster	1015 - Checking-BancorpSouth		-700.00
Bill	PERMIT #	08/01/2019		6255 - Postage Exp.	-700.00	700.00
TOTAL					-700.00	700.00
Bill Pmt -17204		08/01/2019	Visa	1015 - Checking-BancorpSouth		-1,559.62
Bill	7/24/19 St	07/24/2019		6180 - Employee Training & Travel Exp	-76.94	76.94

City of Meadowlakes-Utility Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				6170 · Employee Uniform Exp.	-16.22	16.22
				6314 · R&M-Plant & Pump Station	-51.63	51.63
				6335 · Mach/Equip R&M	-318.93	318.93
				6330 · Vehicle R&M	-80.74	80.74
				6365 · Small Tools	-151.44	151.44
				6350 · Miscellaneous Operational Exp.	-585.92	585.92
				6328 · Distribution Repair & Maint.	-138.80	138.80
Bill	7/24/19 St	07/24/2019		1515 · General Fund Receivables	-39.00	39.00
				6227 · Other Misc. Dues & Fees	-100.00	100.00
TOTAL					-1,559.62	1,559.62
Bill Pmt -17205	08/08/2019	Aqua-Tech Lab	1015 · Checking-BancorpSouth			-295.00
Bill	40344	07/19/2019		6318 · Outside Testing Wastewater	-163.50	163.50
				6320 · Water Outside Testing Exp.	-131.50	131.50
TOTAL					-295.00	295.00
Bill Pmt -17206	08/08/2019	Card Service Center	1015 · Checking-BancorpSouth			-229.82
Bill	7/29/19 St	07/29/2019		1515 · General Fund Receivables	-69.99	69.99
				1583 · RCC Receivable	-159.83	159.83
TOTAL					-229.82	229.82
Bill Pmt -17207	08/08/2019	Chemtrade Chemicals	1015 · Checking-BancorpSouth			-6,998.09
Bill	92688437	07/12/2019		6316 · WTP Chemical Exp.	-1,884.09	1,884.09
Bill	92693872	07/23/2019		6316 · WTP Chemical Exp.	-5,114.00	5,114.00
TOTAL					-6,998.09	6,998.09
Bill Pmt -17208	08/08/2019	DPC Industries, Inc	1015 · Checking-BancorpSouth			-451.45
Bill	76700351	07/18/2019		6316 · WTP Chemical Exp.	-338.59	338.59
Bill	76700351	07/19/2019		6317 · WWTP Chemicals	-112.86	112.86
TOTAL					-451.45	451.45
Bill Pmt -17209	08/08/2019	Foxworth-Galbraith	1015 · Checking-BancorpSouth			-560.57
Bill	7/31/19 St	07/31/2019		1583 · RCC Receivable	-560.57	560.57
TOTAL					-560.57	560.57
Bill Pmt -17210	08/08/2019	HACH	1015 · Checking-BancorpSouth			-867.29
Bill	11536890	07/09/2019		6314 · R&M-Plant & Pump Station	-275.89	275.89
Bill	11556062	07/19/2019		6316 · WTP Chemical Exp.	-591.40	591.40
TOTAL					-867.29	867.29
Bill Pmt -17211	08/08/2019	Lawson Products, Inc.	1015 · Checking-BancorpSouth			-399.55
Bill	93068759	07/17/2019		6350 · Miscellaneous Operational Exp.	-399.55	399.55

City of Meadowlakes-Utility Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-399.55	399.55
Bill Pmt -	17212	08/08/2019	PEC	1015 - Checking-BancorpSouth		-5,689.63
Bill	7/26/19 St	07/26/2019		6305 - Water Treatment Electrical	-2,952.95	2,952.95
				6304 - Wastewater Electrical	-2,736.68	2,736.68
TOTAL					-5,689.63	5,689.63
Bill Pmt -	17213	08/08/2019	Petty Cash	1015 - Checking-BancorpSouth		-144.60
Bill	REIMBUR	08/01/2019		6330 - Vehicle R&M	-73.00	73.00
				1515 - General Fund Receivables	-1.60	1.60
				1583 - RCC Receivable	-20.00	20.00
				6365 - Small Tools	-50.00	50.00
TOTAL					-144.60	144.60
Bill Pmt -	17214	08/08/2019	Precision Pump Systems	1015 - Checking-BancorpSouth		-2,900.00
Bill	20068666	07/18/2019		6314 - R&M-Plant & Pump Station	-2,900.00	2,900.00
TOTAL					-2,900.00	2,900.00
Bill Pmt -	17215	08/08/2019	Stan Burghardt	1015 - Checking-BancorpSouth		-77.05
Bill	REFUND	08/02/2019		3010 - Service Deposits Payable	-77.05	77.05
TOTAL					-77.05	77.05
Bill Pmt -	17216	08/08/2019	Tractor Supply	1015 - Checking-BancorpSouth		-88.97
Bill	7/30/19 St	07/30/2019		1584 - POA Receivables	-13.99	13.99
				6350 - Miscellaneous Operational Exp.	-14.99	14.99
				6335 - Mach/Equip R&M	-59.99	59.99
TOTAL					-88.97	88.97
Bill Pmt -	17217	08/15/2019	AT&T Mobility	1015 - Checking-BancorpSouth		-189.19
Bill	8/1/19 Str	08/01/2019		6260 - Telephone Exp.	-189.19	189.19
TOTAL					-189.19	189.19
Bill Pmt -	17218	08/15/2019	Debbie Holley	1015 - Checking-BancorpSouth		-13.57
Bill	REIMBUR	08/09/2019		6180 - Employee Training & Travel Exp	-13.57	13.57
TOTAL					-13.57	13.57
Bill Pmt -	17219	08/15/2019	Dwight Batch	1015 - Checking-BancorpSouth		-9.21
Bill	REFUND	08/08/2019		3010 - Service Deposits Payable	-9.21	9.21
TOTAL					-9.21	9.21
Bill Pmt -	17220	08/15/2019	Ewald Kubota, Inc.	1015 - Checking-BancorpSouth		-74.03

City of Meadowlakes-Utility Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	3515568	07/24/2019		6335 · Mach/Equip R&M	-74.03	74.03
TOTAL					-74.03	74.03
Bill Pmt -17221		08/15/2019	Flo Trend Systems	1015 · Checking-BancorpSouth		-1,780.00
Bill	1854709	08/07/2019		6317 · WWTP Chemicals	-1,780.00	1,780.00
TOTAL					-1,780.00	1,780.00
Bill Pmt -17222		08/15/2019	Foxworth-Galbraith	1015 · Checking-BancorpSouth		0.00
TOTAL					0.00	0.00
Bill Pmt -17223		08/15/2019	Interstate Battery	1015 · Checking-BancorpSouth		-130.62
Bill	220033670	07/25/2019		1584 · POA Receivables	-130.62	130.62
TOTAL					-130.62	130.62
Bill Pmt -17224		08/15/2019	Lowe's	1015 · Checking-BancorpSouth		-368.77
Bill	8/2/19 Str	08/02/2019		6365 · Small Tools	-89.21	89.21
				6350 · Miscellaneous Operational Exp.	-8.53	8.53
				1583 · RCC Receivable	-271.03	271.03
TOTAL					-368.77	368.77
Bill Pmt -17225		08/15/2019	Matt Wendel	1015 · Checking-BancorpSouth		-55.76
Bill	REFUND	08/08/2019		3010 · Service Deposits Payable	-55.76	55.76
TOTAL					-55.76	55.76
Bill Pmt -17226		08/15/2019	NAPA	1015 · Checking-BancorpSouth		-831.82
Bill	7/31/19 Sti	07/31/2019		6327 · WWTP R&M	-234.90	234.90
				6350 · Miscellaneous Operational Exp.	-23.99	23.99
				6335 · Mach/Equip R&M	-163.80	163.80
				6330 · Vehicle R&M	-393.69	393.69
				6365 · Small Tools	-15.44	15.44
TOTAL					-831.82	831.82
Bill Pmt -17227		08/15/2019	On-Site Computer	1015 · Checking-BancorpSouth		-225.00
Bill	35730	08/13/2019		6235 · Computer/Office Equip R&M	-95.00	95.00
				6240 · Software Update	-130.00	130.00
TOTAL					-225.00	225.00
Bill Pmt -17228		08/15/2019	UniFirst Holdings, Inc.	1015 · Checking-BancorpSouth		-611.19
Bill	822222048	07/29/2019		6170 · Employee Uniform Exp.	-181.08	181.08
Bill	822222036	07/29/2019		6170 · Employee Uniform Exp.	-54.11	54.11

City of Meadowlakes-Utility Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	82222227	08/05/2019		6170 · Employee Uniform Exp.	-181.08	181.08
Bill	82222250	08/12/2019		6170 · Employee Uniform Exp.	-194.92	194.92
TOTAL					-611.19	611.19
Bill Pmt -17229 08/15/2019 Waste Management 1015 · Checking-BancorpSouth						-16,181.93
Bill	0043413-4	07/30/2019		6510 · Garbage Service Exp.	-53.93	53.93
Bill	0045201-4	07/30/2019		6510 · Garbage Service Exp.	-16,128.00	16,128.00
TOTAL					-16,181.93	16,181.93
Bill Pmt -17230 08/22/2019 Collier Materials, Inc. 1015 · Checking-BancorpSouth						-161.03
Bill	5039381	07/17/2019		6350 · Miscellaneous Operational Exp.	-161.03	161.03
TOTAL					-161.03	161.03
Bill Pmt -17231 08/22/2019 DPC Industries, Inc 1015 · Checking-BancorpSouth						-120.00
Bill	DE760017	07/31/2019		6316 · WTP Chemical Exp.	-60.00	60.00
				6317 · WWTP Chemicals	-60.00	60.00
TOTAL					-120.00	120.00
Bill Pmt -17232 08/22/2019 Ferguson Enterprises 1015 · Checking-BancorpSouth						-505.18
Bill	7222917	07/31/2019		1583 · RCC Receivable	-505.18	505.18
TOTAL					-505.18	505.18
Bill Pmt -17233 08/22/2019 Jose M. Arroyo-Gonzalez 1015 · Checking-BancorpSouth						-90.00
Bill	3/1-8/31/19	08/31/2019		6260 · Telephone Exp.	-90.00	90.00
TOTAL					-90.00	90.00
Bill Pmt -17234 08/22/2019 Marble Falls Electric, Inc 1015 · Checking-BancorpSouth						-1,795.00
Bill	21928	08/15/2019		6335 · Mach/Equip R&M	-1,795.00	1,795.00
TOTAL					-1,795.00	1,795.00
Bill Pmt -17235 08/22/2019 Mike Williams 1015 · Checking-BancorpSouth						-90.00
Bill	REIMBUR	08/31/2019		6260 · Telephone Exp.	-90.00	90.00
TOTAL					-90.00	90.00
Bill Pmt -17236 08/22/2019 Robert Sotkovski 1015 · Checking-BancorpSouth						-90.00
Bill	REIMBUR	08/31/2019		6260 · Telephone Exp.	-90.00	90.00
TOTAL					-90.00	90.00
Bill Pmt -17237 08/22/2019 Sheridan Environmental 1015 · Checking-BancorpSouth						-574.45

City of Meadowlakes-Utility Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	6278	07/31/2019		6327 · WWTP R&M	-574.45	574.45
TOTAL					-574.45	574.45
Bill Pmt -17238		08/22/2019	Techline Pipe L.P.	1015 · Checking-BancorpSouth		-853.49
Bill	1095426-0	08/06/2019		6328 · Distribution Repair & Maint.	-357.64	357.64
Bill	1093686-0	08/07/2019		1583 · RCC Receivable	-495.85	495.85
TOTAL					-853.49	853.49
Bill Pmt -17239		08/22/2019	Ulisses Solorzano	1015 · Checking-BancorpSouth		-90.00
Bill	REIMBUR	08/31/2019		6260 · Telephone Exp.	-90.00	90.00
TOTAL					-90.00	90.00
Bill Pmt -17240		08/22/2019	US Oxo, LLC	1015 · Checking-BancorpSouth		-80.95
Bill	12502	07/31/2019		6350 · Miscellaneous Operational Exp.	-80.95	80.95
TOTAL					-80.95	80.95
Bill Pmt -17241		08/22/2019	USA BlueBook	1015 · Checking-BancorpSouth		-1,070.22
Bill	968313	08/01/2019		6316 · WTP Chemical Exp.	-459.37	459.37
Bill	937228	06/28/2019		6321 · Collection System R&M	-610.85	788.85
TOTAL					-1,070.22	1,248.22
Bill Pmt -17242		08/22/2019	Wagoner Tires	1015 · Checking-BancorpSouth		-134.95
Bill	30492	08/14/2019		6335 · Mach/Equip R&M	-134.95	134.95
TOTAL					-134.95	134.95
Bill Pmt -17243		08/22/2019	Wex Bank	1015 · Checking-BancorpSouth		-1,394.20
Bill	8/6/19 Str	08/06/2019		6341 · Vehicle Fuel	-1,280.59	1,282.67
				6342 · Machinery Fuel	-41.33	41.40
				1515 · General Fund Receivables	-72.28	72.40
TOTAL					-1,394.20	1,396.47
Bill Pmt -17244		08/29/2019	C2 Diesel	1015 · Checking-BancorpSouth		-1,809.29
Bill	TBD	08/23/2019		6330 · Vehicle R&M	-1,809.29	1,809.29
TOTAL					-1,809.29	1,809.29
Bill Pmt -17245		08/29/2019	Elliott Electric Supply	1015 · Checking-BancorpSouth		0.00
TOTAL					0.00	0.00
Bill Pmt -17246		08/29/2019	Ford & Crew Home & Hwd	1015 · Checking-BancorpSouth		-618.47
Bill	8/25/19 Sti	08/25/2019		6350 · Miscellaneous Operational Exp.	-166.57	166.57

City of Meadowlakes-Utility Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				6365 · Small Tools	-136.55	136.55
				1583 · RCC Receivable	-104.43	104.43
				6335 · Mach/Equip R&M	-78.44	78.44
				6327 · WWTP R&M	-12.99	12.99
				6322 · Irrigation Maintenance Exp.	-100.84	100.84
				6328 · Distribution Repair & Maint.	-18.65	18.65
TOTAL					<u>-618.47</u>	<u>618.47</u>
Bill Pmt -	17247	08/29/2019	Nita Jernigan	1015 · Checking-BancorpSouth		-9.21
Bill	REFUND	08/22/2019		3010 · Service Deposits Payable	-9.21	9.21
TOTAL					<u>-9.21</u>	<u>9.21</u>
Bill Pmt -	17248	08/29/2019	Elliott Electric Supply	1015 · Checking-BancorpSouth		-386.15
Bill	8/25/19 St	08/25/2019		6327 · WWTP R&M	-386.15	390.04
TOTAL					<u>-386.15</u>	<u>390.04</u>
Total August 2019 Utility Fund Disbursements						57,403.07

Recreation Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	EFT	08/09/2019	State Comptroller	03-1012 · Bancorp South Cking Acct #1910		-1,929.30
				03-2026 · Sales Tax Payable	-1,929.30	1,929.30
TOTAL					-1,929.30	1,929.30
Check	EFT	08/09/2019	State Comptroller	03-1012 · Bancorp South Cking Acct #1910		-646.14
				03-6525 · Alcohol Tax	-646.14	646.14
TOTAL					-646.14	646.14
Check	EFT	08/09/2019	State Comptroller	03-1012 · Bancorp South Cking Acct #1910		-524.81
				03-2029 · Alcohol Tax Payable	-524.81	524.81
TOTAL					-524.81	524.81
Check	1344	08/02/2019	Pepsi Beverages Company	03-1010 · BancorpSouth - Petty Cash #3232		-317.73
				03-6550 · Beverage Expense	-317.73	317.73
TOTAL					-317.73	317.73
Check	1345	08/02/2019	Keg 1	03-1010 · BancorpSouth - Petty Cash #3232		-158.50
				03-6547 · Beer/Wine	-158.50	158.50
TOTAL					-158.50	158.50
Bill Pmt -Ch 3003		08/01/2019	Adidas America Inc.	03-1012 · Bancorp South Cking Acct #1910		-1,906.06
Bill	6177973720	06/13/2019		03-6160 · Inventory Purchased	-143.30	143.30
Bill	6177983231	06/14/2019		03-6160 · Inventory Purchased	-915.46	915.46
Bill	6178200387	07/11/2019		03-6160 · Inventory Purchased	-542.90	542.90
Bill	6178267705	07/19/2019		03-6160 · Inventory Purchased	-304.40	304.40
TOTAL					-1,906.06	1,906.06
Bill Pmt -Ch 3004		08/01/2019	Alsco, Inc.	03-1012 · Bancorp South Cking Acct #1910		-206.00
Bill	7/30/19 Stmt	07/30/2019		03-6573 · Linen	-206.00	206.00
TOTAL					-206.00	206.00
Bill Pmt -Ch 3005		08/01/2019	Ben E. Keith	03-1012 · Bancorp South Cking Acct #1910		-221.09
Bill	75178606	07/30/2019		03-6160 · Inventory Purchased	-221.09	221.09
TOTAL					-221.09	221.09
Bill Pmt -Ch 3006		08/01/2019	Card Service Center	03-1012 · Bancorp South Cking Acct #1910		-606.29
Bill	7/29/19 Stmt -	07/29/2019		03-6049 · Miscellaneous Expenses	-11.94	11.94
				03-6324 · Chemicals	-65.82	65.82
				03-6320 · Fuel & Lubricants	-29.70	29.70
Bill	/729/19 Stmt -	07/29/2019		03-6120 · Driving Range	-384.78	384.78
				03-6122 · Miscellaneous and Supplies	-16.97	16.97
				03-6140 · Office Supplies	-97.08	97.08
TOTAL					-606.29	606.29

Recreation Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ch 3007		08/01/2019	City of Meadowlakes - PWD	03-1012 · Bancorp South Cking Acct #1910		-826.95
Bill	6/21-7/24/19 S	07/24/2019		03-6055 · Utilities-Water & Sewer	-217.83	217.83
				03-6055 · Utilities-Water & Sewer	-145.22	145.22
				03-6346 · Sewer & Water	-68.65	68.65
				03-6346 · Sewer & Water	-395.25	395.25
TOTAL					-826.95	826.95
Bill Pmt -Ch 3008		08/01/2019	Cleveland Golf/SRIXON	03-1012 · Bancorp South Cking Acct #1910		-189.00
Bill	5692474-SO	06/14/2019		03-6160 · Inventory Purchased	-189.00	189.00
TOTAL					-189.00	189.00
Bill Pmt -Ch 3009		08/01/2019	Ford & Crew Home & Hardware	03-1012 · Bancorp South Cking Acct #1910		-400.79
Bill	7/25/19 Stmt	07/25/2019		03-6220 · Cart Maint & Repair	-58.27	58.27
				03-6122 · Miscellaneous and Supplies	-83.51	83.51
				03-6380 · Other Grounds Maint Exp	-209.30	209.30
				03-6329 · Equipment Maint & Repair	-18.23	18.23
				03-6102 · Building Repair & Maintenance	-16.49	16.49
				03-6102 · Building Repair & Maintenance	-14.99	14.99
TOTAL					-400.79	400.79
Bill Pmt -Ch 3010		08/01/2019	Gail's Flags, Inc.	03-1012 · Bancorp South Cking Acct #1910		-148.00
Bill	149595	07/11/2019		03-6380 · Other Grounds Maint Exp	-148.00	148.00
TOTAL					-148.00	148.00
Bill Pmt -Ch 3011		08/01/2019	Liquid Environmental Solutions	03-1012 · Bancorp South Cking Acct #1910		-210.08
Bill	SVC0421820	07/26/2019		03-6565 · Equipment Maint & Repair	-210.08	210.08
TOTAL					-210.08	210.08
Bill Pmt -Ch 3012		08/01/2019	Site One Landscape Supply, LLC	03-1012 · Bancorp South Cking Acct #1910		-596.50
Bill	93050904-001	07/16/2019		03-6324 · Chemicals	-596.50	596.50
TOTAL					-596.50	596.50
Bill Pmt -Ch 3013		08/01/2019	Southwest Paramedical	03-1012 · Bancorp South Cking Acct #1910		-210.00
Bill	C464	07/28/2019		03-6049 · Miscellaneous Expenses	-210.00	210.00
TOTAL					-210.00	210.00
Bill Pmt -Ch 3014		08/08/2019	All Star HVAC, LLC	03-1012 · Bancorp South Cking Acct #1910		-155.00
Bill	3824	08/06/2019		03-6102 · Building Repair & Maintenance	-155.00	155.00
TOTAL					-155.00	155.00

Recreation Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ch 3015		08/08/2019	Ben E. Keith	03-1012 · Bancorp South Cking Acct #1910		-1,097.64
Bill	75179474	07/30/2019		03-6549 · Food Exp	-927.88	927.88
				03-6552 · Other Food & Beverage Supplies	-48.80	48.80
Bill	98727682	08/07/2019		03-6540 · Supplies	-50.96	50.96
				03-6560 · Equipment Rental	-70.00	70.00
TOTAL					-1,097.64	1,097.64
Bill Pmt -Ch 3016		08/08/2019	Card Service Center	03-1012 · Bancorp South Cking Acct #1910		-2,228.68
Bill	7/29/19 Stmt	07/29/2019		03-6549 · Food Exp	-1,892.45	1,892.45
				03-6552 · Other Food & Beverage Supplies	-236.91	236.91
				03-6540 · Supplies	-30.10	30.10
				03-6040 · Office Supplies	-49.98	49.98
				03-6102 · Building Repair & Maintenance	-19.24	19.24
TOTAL					-2,228.68	2,228.68
Bill Pmt -Ch 3017		08/08/2019	Cascade Subscription Service	03-1012 · Bancorp South Cking Acct #1910		-260.00
Bill	1349315	07/21/2019		03-6047 · Dues & Subscriptions	-260.00	260.00
TOTAL					-260.00	260.00
Bill Pmt -Ch 3018		08/08/2019	City of Marble Falls	03-1012 · Bancorp South Cking Acct #1910		-80.32
Bill	6/16-7/16/19 S	07/16/2019		03-6346 · Sewer & Water	-80.32	80.32
TOTAL					-80.32	80.32
Bill Pmt -Ch 3019		08/08/2019	Collier Materials Inc.	03-1012 · Bancorp South Cking Acct #1910		-13.03
Bill	5039381	07/17/2019		03-6327 · Sand & Soil	-13.03	13.03
TOTAL					-13.03	13.03
Bill Pmt -Ch 3020		08/08/2019	Community Matters, Inc.	03-1012 · Bancorp South Cking Acct #1910		-873.00
Bill	Aug 2019	08/05/2019		03-6045 · Advertising	-873.00	873.00
TOTAL					-873.00	873.00
Bill Pmt -Ch 3021		08/08/2019	Highland Lakes Newspapers	03-1012 · Bancorp South Cking Acct #1910		-40.50
Bill	7/31/19 Stmt	07/31/2019		03-6045 · Advertising	-40.50	40.50
TOTAL					-40.50	40.50
Bill Pmt -Ch 3022		08/08/2019	Interstate Battery	03-1012 · Bancorp South Cking Acct #1910		-114.94
Bill	194896	07/16/2019		03-6329 · Equipment Maint & Repair	-114.94	114.94
TOTAL					-114.94	114.94
Bill Pmt -Ch 3023		08/08/2019	Mobile Pro Shop	03-1012 · Bancorp South Cking Acct #1910		-97.85
Bill	105524	06/28/2019		03-6122 · Miscellaneous and Supplies	-97.85	97.85
TOTAL					-97.85	97.85

Recreation Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ch 3024		08/08/2019	Professional Turf Products, LP	03-1012 · Bancorp South Cking Acct #1910		-170.66
Bill	1463388-00	07/30/2019		03-6329 · Equipment Maint & Repair	-170.66	170.66
TOTAL					-170.66	170.66
Bill Pmt -Ch 3025		08/08/2019	Tanker's Plumbing & Septics, LL	03-1012 · Bancorp South Cking Acct #1910		-218.85
Bill	3220	08/09/2019		03-6102 · Building Repair & Maintenance	-218.85	218.85
TOTAL					-218.85	218.85
Bill Pmt -Ch 3026		08/08/2019	Texoma Golf	03-1012 · Bancorp South Cking Acct #1910		-68.24
Bill	6620	07/22/2019		03-6160 · Inventory Purchased	-68.24	68.24
TOTAL					-68.24	68.24
Bill Pmt -Ch 3027		08/08/2019	The Antigua Group, Inc.	03-1012 · Bancorp South Cking Acct #1910		-888.00
Bill	SO-971161	07/18/2019		03-6160 · Inventory Purchased	-888.00	888.00
TOTAL					-888.00	888.00
Bill Pmt -Ch 3028		08/15/2019	All Star Pro Golf, Inc.	03-1012 · Bancorp South Cking Acct #1910		-391.51
Bill	INVA8909	07/24/2019		03-6122 · Miscellaneous and Supplies	-391.51	391.51
TOTAL					-391.51	391.51
Bill Pmt -Ch 3029		08/15/2019	Ben E. Keith	03-1012 · Bancorp South Cking Acct #1910		-2,062.87
Bill	75178606	07/30/2019		03-6160 · Inventory Purchased	-0.81	0.81
Bill	75187164	08/06/2019		03-6549 · Food Exp	-688.46	688.46
				03-6552 · Other Food & Beverage Supplies	-3.99	3.99
Bill	75187165	08/06/2019		03-6160 · Inventory Purchased	-253.06	253.06
Bill	75188546	08/07/2019		03-6549 · Food Exp	-56.01	56.01
Bill	75195416	08/13/2019		03-6160 · Inventory Purchased	-176.90	176.90
				03-6122 · Miscellaneous and Supplies	-70.93	70.93
Bill	75195123	08/13/2019		03-6549 · Food Exp	-746.99	900.36
				03-6552 · Other Food & Beverage Supplies	-65.72	79.21
TOTAL					-2,062.87	2,229.73
Bill Pmt -Ch 3030		08/15/2019	Cleveland Golf/SRIXON	03-1012 · Bancorp South Cking Acct #1910		-185.50
Bill	5706581-SO	06/27/2019		03-6160 · Inventory Purchased	-185.50	185.50
TOTAL					-185.50	185.50
Bill Pmt -Ch 3031		08/15/2019	Collier Materials Inc.	03-1012 · Bancorp South Cking Acct #1910		-188.67
Bill	5040286	07/30/2019		03-6327 · Sand & Soil	-188.67	188.67
TOTAL					-188.67	188.67
Bill Pmt -Ch 3032		08/15/2019	Grainger	03-1012 · Bancorp South Cking Acct #1910		-185.03

Recreation Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	9247600001	07/30/2019		03-6102 · Building Repair & Maintenance	-185.03	185.03
TOTAL					-185.03	185.03
Bill Pmt -Ch 3033		08/15/2019	PEC	03-1012 · Bancorp South Cking Acct #1910		-3,190.16
Bill	8/8/2019 Stmt	08/08/2019		03-6420 · Electric	-38.33	38.33
				03-6052 · Electric	-1,073.57	1,073.57
				03-6052 · Electric	-764.33	764.33
				03-6342 · Electric - Maintained Building	-320.12	320.12
				03-6344 · Electric - Irrigation	-993.81	993.81
TOTAL					-3,190.16	3,190.16
Bill Pmt -Ch 3034		08/15/2019	Professional Turf Products, LP	03-1012 · Bancorp South Cking Acct #1910		-128.95
Bill	1463631-00	07/31/2019		03-6329 · Equipment Maint & Repair	-128.95	128.95
TOTAL					-128.95	128.95
Bill Pmt -Ch 3035		08/15/2019	Simplot	03-1012 · Bancorp South Cking Acct #1910		-578.69
Bill	230002101	07/03/2019		03-6322 · Fertilizer	-240.00	240.00
				03-6324 · Chemicals	-37.75	37.75
Bill	230002056	07/19/2019		03-6322 · Fertilizer	-300.94	300.94
TOTAL					-578.69	578.69
Bill Pmt -Ch 3036		08/15/2019	Texoma Golf	03-1012 · Bancorp South Cking Acct #1910		-319.11
Bill	6779	07/26/2019		03-6160 · Inventory Purchased	-222.29	222.29
Bill	6797	07/26/2019		03-6160 · Inventory Purchased	-96.82	96.82
TOTAL					-319.11	319.11
Bill Pmt -Ch 3037		08/15/2019	The Antigua Group, Inc.	03-1012 · Bancorp South Cking Acct #1910		-929.78
Bill	AIN-0905411	07/30/2019		03-6160 · Inventory Purchased	-929.78	929.78
TOTAL					-929.78	929.78
Bill Pmt -Ch 3038		08/15/2019	YMCA	03-1012 · Bancorp South Cking Acct #1910		-8,195.18
Bill	7/31/19 Stmt	07/31/2019		03-6612 · Wages - Part Time/Seasonal	-8,195.18	8,195.18
TOTAL					-8,195.18	8,195.18
Bill Pmt -Ch 3039		08/22/2019	Arrow-Magnolia International, In	03-1012 · Bancorp South Cking Acct #1910		-199.49
Bill	IV190005116	08/05/2019		03-6122 · Miscellaneous and Supplies	-199.49	199.49
TOTAL					-199.49	199.49
Bill Pmt -Ch 3040		08/22/2019	Ben E. Keith	03-1012 · Bancorp South Cking Acct #1910		-194.72
Bill	75203841	08/20/2019		03-6160 · Inventory Purchased	-169.83	169.83
				03-6122 · Miscellaneous and Supplies	-24.89	24.89
TOTAL					-194.72	194.72

Recreation Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ch 3041		08/22/2019	Board Tronics	03-1012 · Bancorp South Cking Acct #1910		-559.98
Bill	8945373	07/29/2019		03-6332 · Irrigation Repair & Maint.	-279.99	279.99
Bill	8945479	08/07/2019		03-6332 · Irrigation Repair & Maint.	-279.99	279.99
TOTAL					-559.98	559.98
Bill Pmt -Ch 3042		08/22/2019	City of Meadowlakes-General Fu	03-1012 · Bancorp South Cking Acct #1910		-455.00
Bill	17	08/31/2019		03-6370 · Raw Water Purchase	-455.00	455.00
TOTAL					-455.00	455.00
Bill Pmt -Ch 3043		08/22/2019	Gail's Flags, Inc.	03-1012 · Bancorp South Cking Acct #1910		-208.87
Bill	150085	08/02/2019		03-6332 · Irrigation Repair & Maint.	-208.87	208.87
TOTAL					-208.87	208.87
Bill Pmt -Ch 3044		08/22/2019	Lawson Products, Inc	03-1012 · Bancorp South Cking Acct #1910		-221.91
Bill	9306916912	08/02/2019		03-6329 · Equipment Maint & Repair	-161.43	161.43
				03-6380 · Other Grounds Maint Exp	-60.48	60.48
TOTAL					-221.91	221.91
Bill Pmt -Ch 3045		08/22/2019	Mid-Tex Turf Supply	03-1012 · Bancorp South Cking Acct #1910		-272.00
Bill	8679	08/01/2019		03-6329 · Equipment Maint & Repair	-272.00	272.00
TOTAL					-272.00	272.00
Bill Pmt -Ch 3046		08/22/2019	Pinnacle Propane, LLC	03-1012 · Bancorp South Cking Acct #1910		-1,469.40
Bill	7/31/19 Stmt	07/31/2019		03-6320 · Fuel & Lubricants	-1,469.40	1,469.40
TOTAL					-1,469.40	1,469.40
Bill Pmt -Ch 3047		08/29/2019	4-T Propane, LLC	03-1012 · Bancorp South Cking Acct #1910		-522.50
Bill	37242	07/31/2019		03-6053 · Propane	-522.50	522.50
TOTAL					-522.50	522.50
Bill Pmt -Ch 3048		08/29/2019	Ben E. Keith	03-1012 · Bancorp South Cking Acct #1910		-2,079.59
Bill	75204338	08/20/2019		03-6549 · Food Exp	-935.61	935.61
				03-6540 · Supplies	-65.78	65.78
Bill	751212935	08/27/2019		03-6549 · Food Exp	-977.30	977.30
				03-6552 · Other Food & Beverage Supplies	-100.90	100.90
TOTAL					-2,079.59	2,079.59
Bill Pmt -Ch 3049		08/29/2019	City of Meadowlakes - PWD	03-1012 · Bancorp South Cking Acct #1910		-5,188.69
Bill	19-0731-01	07/31/2019		03-6102 · Building Repair & Maintenance	-900.85	900.85
				03-6220 · Cart Maint & Repair	-45.42	45.42
				03-6122 · Miscellaneous and Supplies	-123.95	123.95
				03-6806 · Cart Path Improvements	-618.47	618.47

Recreation Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL				03-2028 · Interfund Loan to RCC	-3,500.00	3,500.00
					-5,188.69	5,188.69
Bill Pmt -Ch 3050		08/29/2019	Fox Mail	03-1012 · Bancorp South Cking Acct #1910		-399.00
Bill	11545	08/20/2019		03-6045 · Advertising	-399.00	399.00
TOTAL					-399.00	399.00
Bill Pmt -Ch 3051		08/29/2019	Northland Communications	03-1012 · Bancorp South Cking Acct #1910		-179.59
Bill	8/19/19 Stmt	08/19/2019		03-6520 · Television-Clubhouse	-25.97	25.97
				03-6050 · Telephone	-102.41	102.41
				03-6050 · Telephone	-51.21	51.21
TOTAL					-179.59	179.59
Bill Pmt -Ch 3052		08/29/2019	Texoma Golf	03-1012 · Bancorp South Cking Acct #1910		-484.11
Bill	7149	08/06/2019		03-6160 · Inventory Purchased	-163.37	163.37
Bill	7251	08/09/2019		03-6122 · Miscellaneous and Supplies	-31.50	31.50
Bill	7370	08/13/2019		03-6160 · Inventory Purchased	-289.24	289.24
TOTAL					-484.11	484.11
Bill Pmt -Ch 3053		08/29/2019	Trimax Mowing Systems, Inc.	03-1012 · Bancorp South Cking Acct #1910		-1,014.10
Bill	SI-00008954	08/19/2019		03-6329 · Equipment Maint & Repair	-1,014.10	1,014.10
TOTAL					-1,014.10	1,014.10
Check	5299	08/01/2019	Twin Liquors	03-1010 · BancorpSouth - Petty Cash #3232		-244.22
				03-6547 · Beer/Wine	-69.96	69.96
				03-6548 · Liquor Expense	-174.26	174.26
TOTAL					-244.22	244.22
Check	5300	08/09/2019	Keg 1	03-1010 · BancorpSouth - Petty Cash #3232		-235.25
				03-6547 · Beer/Wine	-235.25	235.25
TOTAL					-235.25	235.25
Check	5302	08/16/2019	Keg 1	03-1010 · BancorpSouth - Petty Cash #3232		-187.95
				03-6547 · Beer/Wine	-187.95	187.95
TOTAL					-187.95	187.95
Check	5304	08/13/2019	Twin Liquors	03-1010 · BancorpSouth - Petty Cash #3232		-154.31
				03-6548 · Liquor Expense	-154.31	154.31
TOTAL					-154.31	154.31

Recreation Fund
Check Detail
August 2019

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	5305	08/13/2019	Petty Cash	03-1010 · BancorpSouth - Petty Cash #3232		-42.00
				03-6552 · Other Food & Beverage Supplies	-42.00	42.00
TOTAL					-42.00	42.00
Check	5306	08/23/2019	Keg 1	03-1010 · BancorpSouth - Petty Cash #3232		-179.65
				03-6547 · Beer/Wine	-179.65	179.65
TOTAL					-179.65	179.65
Check	5307	08/23/2019	Twin Liquors	03-1010 · BancorpSouth - Petty Cash #3232		-391.00
				03-6547 · Beer/Wine	-128.64	128.64
				03-6548 · Liquor Expense	-262.36	262.36
TOTAL					-391.00	391.00
Total August 2019 Recreation Fund Disbursements						46,976.45

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION:

DATE: September 12, 2019

REFERENCE: Agenda Item #7- A Ordinance
2019-05-Amending Fiscal Year 2019 Budget

COUNCIL MEETING DATE: September 17, 2019

AGENDA ITEM: #7-A-Ordinance 2019-05 – Amending the Fiscal Year 2019 Budget

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

Due to some extraordinary circumstances this year, all four of the City's budgets for the current fiscal year will require amendments to some degree. I will briefly review, in general, the proposed amendments for each fund below, and I will brief you in more detail at your meeting on the 17th.

General Fund – The proposed amendments to the General Fund are mainly related to two main items. The purchase of lot 519 located at the intersection of Firestone and Firestone Place, as well as the reduction in the amount of funds transferred to the Debt Service Fund.

Revenues - The Fund's operating income, as proposed, will be amended to reflect \$14,800 in additional income, mainly due to increased franchise fees and increased miscellaneous income. Also, a reduction in the amount of reserve funds required to balance the budget.

Operating Expenses – Overall, the Fund's operating expenses, as proposed to be amended, will increase only slightly over the current budgeted amount. The only line item that will require additional funding is Administrative Expense which as suggested will increase by \$10,000. This is mainly due to increased legal costs and expenses related to the October 2018 flood. Overall, total operating expenses will increase by \$2,500.

Capital Purchases – The Council approved the purchase of Lot 519; however, the budget was not amended to reflect funding for this purchase. The budget has been amended to reflect this acquisition.

Transfers to Other Funds – As amended, the budget will reflect a reduction in the amount of funds transferred to the Debt Service Fund. During the budgeting process for

fiscal year 2019, there was some uncertainty in the amount of uncommitted reserves in the Debt Service Fund. However, it appears that the Debt Service Fund will have adequate reserves to cover the shortage and \$9,500 of the \$19,500 budgeted to be transferred to the Debt Service Fund will not be required.

Overview of Amended Budget

- A \$14,800 increase in operating income
- The amount of uncommitted reserves required to balance the budget will be decreased by \$11,700
- Operating Expenses will increase by \$2,500
- Capital Purchases will increase by \$10,110
- The amount of funds transferred out to other funds will be reduced by \$9,500

Debt Service Fund – As referenced above, the General Fund will be transferring \$9,500 less to the Debt Service Fund than initially budgeted. The decrease in funds will be made up from increased interest earned income and from uncommitted reserves. After the utilization of the approximate \$7,200 in reserves, the Fund will have about \$10,000 of uncommitted reserves remaining at the end of the fiscal year.

Public Works Fund – The flood event in the first quarter of the fiscal year, along with the wet May, drastically affected income for the Public Works Fund (PWD). However, by postponing a planned renovation of our water treatment plants until fiscal year 2020, the decrease in revenues had little effect on the Fund overall.

Revenues – As amended, the PWD budget reflects \$30,000 less revenues than originally budgeted. The decrease in revenues is entirely contributed to a decrease in water sales budgeted, thankfully increased revenues from other revenue streams made up about \$22,500 of the lost water sales.

Non-Operating Income – The current budget reflects the utilization of \$107,000 of the Public Works uncommitted reserves to balance the adopted budgeted. However, as amended, no reserves will be required.

Operating Expenses – As amended, the budget reflects a total of \$130,000 fewer expenses than initially budgeted. The majority of the amended costs are related to a decrease in water treatment operating expenses (due to the above reference plant renovation) and employee-related expenses. The only expense category that requires additional funding is sewer treatment operation; all other expense categories are expected to the end year less than initially budgeted.

Capital Purchases – The current budget reflected \$100,000 in capital purchases; however, only \$93,000 in capital purchase will be required.

Overview of Amended Budget

- No Reserve Fund will be required to balance the budget as amended
- Revenues will be \$30,000 less than initially budgeted
- Expenses will be \$130,000 less than initially budgeted
- Capital Purchases will be \$7,000 less originally budgeted

Public Works Fund Capital Projects – Two major capital projects were completed in the fiscal year 2019, one was the renovation of the City’s raw water intake and the other related to upgrading the computer operating system of the City’s water treatment plant. These two projects were approved, and the contract for both was executed in the latter part of fiscal year 2018, however, due to unforeseen issues, the projects were not actually completed until early 2019. Initially, the budget for these two projects totaled \$232,000 and funding for the projects were from uncommitted PWD reserves. Due to a cost overrun in the projects, it is necessary to amend the Capital Project expense to reflect the overrun. As amended, an additional \$9,000 in uncommitted PWD reserves will be utilized to fund the project.

Recreation Fund – The flood event and the rain we receive in May drastically affected the Recreation Fund. It appears we will end the fiscal year with about \$120,000 less income than originally budgeted, of which about \$104,000 is related to decreased golf shop income. (It is anticipated that golf shop revenues will be about \$60,000 less than last years.) While staff did a reasonably good job of keeping expenses down, they were unable to reduce them enough to prevent a loss for the fund in fiscal year 2019. The Fund is expected to lose about \$45,000 in fiscal year 2019 which will require an Interfund loan from the General Fund.

Revenues – Total operating revenues, as amended, will be about \$120,000 less than originally budgeted. Most of the decrease in revenues are related to decreased golf-related income, which is about \$104,000 less than initially budgeted. While Food and Beverage income, as amended, will be less than initially budgeted, they are about \$20,000 greater than last fiscal year. The shortfall income is being made up from decreased expenses and an Interfund loan that will be addressed below.

Interfund Loan – As previously mentioned, it is anticipated that the Recreation Fund will lose about \$45,000 in fiscal year 2019. Normally, uncommitted reserves for the fund would be used to cover such a shortfall, however, the Recreation Fund began the fiscal year with a very minimum uncommitted reserve which was not adequate to cover the Fund’s loss for fiscal year 2019. In late August, a \$30,000 a loan was made to the Fund by the General Fund to cover payroll and other related expenses. It is anticipated that an additional \$20,000 loan will be required by the end of the fiscal year bringing the total Interfund loan to \$50,000. An action item has been added to your September 17th agenda to address this loan.

Expenses

Administrative Expenses – as amended, would be about \$19,000 less than initially budgeted.

Golf Shop Expenses – as amended, reflects an increase of about \$20,000 in additional payroll-related expenses. About 50% of this increase is due to payment of benefits to the prior golf shop manager.

Grounds Maintenance Expenses – is amended to reflect approximately \$23,600 fewer expenses than initially budgeted. While operating expenses are expected to exceed their budgeted amount slightly, employee-related expenses are expected to be considerably less.

Food and Beverage Expenses – as amended, would decrease by about \$25,000, mainly due to reduced employee-related expenses.

Tennis/Swim Expenses – as amended, would increase by \$3,200, due to the increased cost with having the pool open longer hours.

Total Operating Expenses – as amended, would decrease by \$39,800

Capital Project Expenses – as amended, would decrease by about \$13,000

Total Fund Expenses – as amended would be about \$52,600 less than initially budgeted for the Fund

Overview of Amended Budget

- Revenues are about \$120,000 less mainly due to the decrease in golf shop revenues
- An Interfund loan for \$50,000 will be required to cover the Fund's anticipated loss for the fiscal year. The loan will be from the General Fund
- Administration, Grounds Maintenance, and Food and Beverage expenses are amended to be less than initially budgeted. Golf shop expenses are amended to reflect an increase mainly due to increased employee expense.
- Capital Project expense, as amended, will be about \$12,775 less than initially budgeted.
- The Fund was initially budgeted to have a net gain over \$23,000 however, due to the afore mention of the circumstances previously, the fund is expected to lose about over \$45,000, thus, the need to make the Interfund transfer mentioned above.

City of Meadowlakes

ORDINANCE 2019-05 September 17, 2019

AN ORDINANCE OF THE CITY OF MEADOWLAKES, TEXAS, AMENDING ORDINANCE 2018-05 WHICH ADOPTED THE FISCAL YEAR 2017-2018 MUNICIPAL BUDGET FOR THE CITY OF MEADOWLAKES, TEXAS; EFFECTIVE DATE; REPEALER; SEVERABILITY; AND PROPER NOTICE AND MEETING.

WHEREAS, the City Council of the City of Meadowlakes, Texas, adopted the Fiscal Year 2019 budget by Ordinance 2018-05 within the time and in the manner required by State Law; and

WHEREAS, the City Council of the City of Meadowlakes, Texas hereby finds and determines that it is prudent to amend certain budgetary line items due to unforeseen situations that occurred in the City; and

WHEREAS, the City Council of the City of Meadowlakes, Texas further finds that this amendment will serve the public interest; and

WHEREAS, the City Council of the City of Meadowlakes, Texas finds and determines that the change in the Budget for the stated municipal purposes is warranted and necessary, and that the amendment of the Budget to fund these line items due to unforeseen situations is a matter of public necessity warranting action at this time;

NOW, THEREFORE, BE IT ORDERED BY THE CITY COUNCIL OF THE CITY OF MEADOWLAKES, TEXAS, as follows:

SECTION I. The facts and opinions in the preamble of this ordinance are true and correct.

SECTION II. The City of Meadowlakes, Texas Fiscal Year 2018-2019 Budget is hereby amended to fund the line items as stated in Exhibit "A". This Amendment to the original budget of the City of Meadowlakes, Texas for Fiscal Year 2018-2019 shall be attached to and made part of the original budget by the City Secretary and shall be filed in accordance with State Law. Attached to and made a part of this Ordinance is Exhibit "A", reflecting the budgetary funding of this amendment.

SECTION III. The City Secretary is hereby directed to file the budget on the website of the City and in the City's official records.

SECTION IV. This Ordinance shall be effective immediately upon passage and publication as provided for by law.

SECTION V. All ordinances and resolutions, or parts of ordinances and resolutions, in conflict with this Ordinance are hereby replaced, and are no longer in effect.

SECTION VI. Should any section, paragraph, sentence, clause, phrase or word of this Ordinance be declared unconstitutional or invalid for any reason, the remainder of this Ordinance shall not be affected.

SECTION VII. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said meeting was given, as required by the Open Meetings Act, Chapter 551, Texas Government Code.

PASSED AND APPROVED by the City Council of the City of Meadowlakes, Texas, on this the 17TH day of September 2019.

Signed:

**Mary Ann Raesener, Mayor
City of Meadowlakes**

Attest:

Evan Bauer, City Secretary

EXHIBIT "A"

General Fund

	Budgeted FY19	Amended FY19 Budget	Difference Originally Budget to Amended
<u>Income</u>			
<i>Ad Valorem Tax</i>	\$385,300	\$385,300	\$0
<i>Franchise Fees</i>	\$51,500	\$57,000	\$5,500
<i>Liquor Tax</i>	\$1,300	\$1,300	\$0
<i>Building Permits</i>	\$7,200	\$8,900	\$1,700
<i>Contract Services</i>	\$150,000	\$150,000	\$0
<i>Judicial Income</i>	\$7,500	\$7,500	\$0
<i>Miscellaneous</i>	\$4,900	\$12,500	\$7,600
<i>Total Operational Income</i>	\$607,700	\$622,500	\$14,800
<i>Total Non-Operating Income</i>	\$119,500	\$107,810	-\$11,700
<i>Total Fund Income</i>	\$727,200	\$730,310	\$3,110
<u>Expenses</u>			
<i>Employee Expenses</i>	\$357,550	\$354,000	\$2,550
<i>Administrative</i>	\$106,000	\$117,000	-\$10,000
<i>Ordinance Enforcement/Animal Control</i>	\$25,450	\$25,450	\$0
<i>Traffic Control</i>	\$36,950	\$32,000	\$4,950
<i>Contract Emergency Services</i>	\$81,750	\$81,750	\$0
<i>Total Operating Expenses</i>	\$607,700	\$610,200	-\$2,500
<i>Capital Purchases</i>	\$0	\$10,110	\$10,110
<i>Transfers to Other Funds</i>	\$119,500	\$110,000	\$9,500
<i>Total Fund Expenses</i>	\$727,200	\$730,310	-\$3,110
<i>Fund Net Gain/Loss</i>	\$0	\$0	\$0

Summary:

- Total Fund Income**

Operational Income – was adjusted to reflect approximately \$14,800 in additional revenues mainly contributed to increased franchise fees and miscellaneous incomes.

Non-Operating Income – was adjusted to reflect a decrease in the reserve funds required to be transferred into the fund.

- Total Expenses**

Operating Expenses – operating expenses were reduced overall by \$2,500.

Capital Purchases – Capital Purchases over \$5,000 was increased due to the purchase of the lot at the intersection of Firestone and Firestone Drive. This purchase was not originally budgeted for fiscal year 2019.

Transfers to Other Funds – reduced to reflect less funds transferred to Debt Service; the additional funds were not required.

Debt Service Fund

	<i>Budgeted FY19</i>	<i>Amended FY19 Budget</i>	<i>Difference Originally Budget to Amended</i>
<i>Income</i>			
<i>Ad Valorem Tax</i>	\$355,800	\$355,800	\$0
<i>Interest Earned</i>	\$3,000	\$5,000	\$0
<i>Transfer in from Utility Fund</i>	\$53,500	\$53,500	\$0
<i>Transfer in from General Fund</i>	\$19,500	\$10,000	-\$9,500
<i>Total Income</i>	<i>\$431,800</i>	<i>\$424,300</i>	<i>-\$7,500</i>
<i>Transfer in from Reserves</i>	<i>\$0</i>	<i>\$7,213</i>	<i>-\$7,213</i>
<i>Total Fund Income</i>	<i>\$431,800</i>	<i>\$431,513</i>	<i>-\$287</i>
<i>Expenses</i>			
<i>2013 – General Obligation Bonds Principal</i>	\$390,000	\$390,000	\$0
<i>2013-Interest</i>	\$41,513	\$41,513	\$0
<i>Total Fund Expenses</i>	<i>\$431,513</i>	<i>\$431,513</i>	<i>\$0</i>
<i>Fund Net Gain/Loss</i>	<i>\$287</i>	<i>\$0</i>	<i>\$287</i>

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Public Works Fund

	<i>Budgeted FY19</i>	<i>Amended FY19 Budget</i>	<i>Difference Originally Budget to Amended</i>
<u>Income</u>			
Water Revenues	\$500,000	\$447,000	-\$52,5000
Sewer Revenues	\$528,000	\$529,000	\$800
Garbage Revenues	\$226,000	\$227,000	\$1,000
Connect Fees	\$9,200	\$16,500	\$7,300
Transfer Fees	\$2,000	\$2,200	\$0
Penalty & Interest Earned	\$8,000	\$8,400	\$400
Miscellaneous Income	\$5,000	\$14,500	\$8,600
Earnings on Investments	\$2,000	\$5,600	\$3,600
Total Operational Income	\$1,280,200	\$1,250,200	-\$30,000
Total Non-Operational Income	\$107,000	\$0	-\$107,000
Total Fund Income	\$1,387,200	\$1,250,200	-\$137,000
<u>Expenses</u>			
Employee Expenses	\$442,300	\$417,500	\$24,800
Administrative Expenses	\$39,100	\$36,200	\$2,900
Water Treatment Operational Expenses	\$300,800	\$203,500	\$97,300
Wastewater Treatment Operational Expenses	\$70,500	\$81,500	-\$11,000
Other Operational Expenses	\$84,500	\$73,500	\$11,000
Garbage Service Expenses	\$204,000	\$199,000	\$5,000
Total Operational Expense	\$1,141,200	\$1,011,200	\$130,000
Transfers to Other Funds	\$146,000	\$146,000	\$0
Capital Purchases Over \$5,000	\$100,000	\$93,000	\$7,000
Total Fund Expenses	\$1,387,200	\$1,250,200	\$137,000
Fund Net Gain/Loss	\$0	\$0	\$0

Summary:

- **Total Fund Income**

Operational Income – is expected to end the fiscal year approximately \$30,000 less than budgeted. The decrease in operational revenues are mainly contributed to a decrease in water sales due to the extremely wet weather experienced during the majority of the fiscal year. Some of the decrease in water sales were made up from increased tap fees and other miscellaneous revenue streams.

Non-Operational Income – originally, the budget reflected utilization of \$107,000 in uncommitted reserves to fund a portion of the Fund, due to decreased expenses, no reserve funds are expected to be required to balance the budgeted as amended.

- **Total Fund Expense** – Overall, the Fund's expenses are anticipated to end the fiscal year about \$137,000 less than budgeted. Approximately 74% of the decrease in expenses is related to the delay of the renovation of the City's water treatment plants.

Recreation Fund

	<i>Budgeted FY19</i>	<i>Amended FY19 Budget</i>	<i>Difference Originally Budget to Amended</i>
<i>Capital Projects</i>			
<i>Building and Facilities</i>	\$25,000	\$4,000	-\$21,000
<i>Course Upgrades</i>	\$100,000	\$56,000	-\$44,000
<i>Non-Operating Revenues</i>			
<i>Transfers in From General Fund</i>	\$125,000	\$60,000	-\$65,000

Summary:

Capital Projects and non-operating revenues were adjusted to actual expenditures and transfers into the Fund from the General Fund.

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION:

DATE: September 12, 2019

REFERENCE: Agenda Item #7- B Ordinance
2019-06 -Adopting Fiscal Year 2020 Budget

COUNCIL MEETING DATE: September 17, 2019

AGENDA ITEM: #7-B-Ordinance 2019-06 – Adopting Fiscal Year 2020 Budget

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

Ordinance 2019-06 officially adopts the Fiscal Year 2020 budget. The attached budget has been amended to reflect the anticipated end-of-year totals for all funds and is highlighted in yellow. Please refer to the discussion on Ordinance 2019-05 within this packet for details on the projected end-of-year totals for fiscal year 2019.

In addition to making some adjustments to the anticipated end-of-year totals, each funds cash flow analysis has been updated to reflect changes related to the anticipated total for fiscal year 2019. In addition to adjustments to the cash flow analysis, the following changes and/or additions were made:

General Fund Analysis – an additional line item in Cash Outflows for fiscal year 2019 was added to reflect the Interfund loan to the Recreation Fund.

Debt Service Fund Analysis – reflects the utilization of \$7,213 in uncommitted fund reserves, this along with additional interest income offsets the decrease in funds transferred to into the Fund from the General Fund. Even after the utilization of the Fund’s reserves, the Fund will still have over \$12,000 in uncommitted reserves.

Utility Fund Analysis – has been adjusted to reflect adequate income during fiscal year 2019 to cover the Fund’s total expenses. No Fund reserves will be required to balance the budget as initially budgeted.

Recreation Fund Analysis – the 2019 cash reserve analysis was adjusted to reflect the Interfund loan from the General Fund; in addition, a mistake was corrected on the 2020 cash reserve. The original analysis did not reflect the \$50,000 transfer into the Fund from the General Fund, nor did it reflect it as a cash outflow.

I will brief you on these changes, as well as the budget in more detail at your meeting on the 17th.

RECOMMENDATION:

Staff recommends the approval of Ordinance 2019-06 adopting the fiscal year 2020 budget.

Due to the fact that we will be generating more income from ad valorem taxes than generated last year, you will be required to take two separate votes. The first vote is simply a verbal motion to state that more income will be derived from ad valorem taxes than last year; this action will be entered into the minutes of the meeting. A sample of the required motion is listed below:

"I move to ratify that the Fiscal Year 2020 Budget will raise \$10,805 more in ad valorem tax income than last year."

The second vote is the adoption of the Ordinance 2019-06 which requires a verbal roll call vote with each Councilmember's vote noted in the Ordinance.

ATTACHMENTS:

Ordinance 2019-06

City of Meadowlakes

ORDINANCE 2019-06

September 17, 2019

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MEADOWLAKES, TEXAS, ADOPTING THE OFFICIAL BUDGET FOR THE 2020 FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, PROVIDING FOR THE INVESTMENT OF FUNDS; AUTHORIZING EXPENDITURES; PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT; ENACTMENT; FILING OF THE BUDGET; EFFECTIVE DATE; REPEALER; SEVERABILITY; AND PROPER NOTICE AND MEETING.

WHEREAS, pursuant to the law of the State of Texas, the budget covering proposed expenditures for the fiscal year beginning October 1, 2019 and ending September 30, 2020 was filed with the City Secretary on July 31, 2019; as required by Local Government Code Section 102.005; and

WHEREAS, pursuant to notice as required by Section 102.006 of the Local Government Code, on September 17, 2019, a public hearing on said budget was held in Totten Hall, at which all citizens and taxpayers of the City had the right to be present and to be heard, and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the Proposed Budget and has made changes to the Proposed Budget that in the City Council's judgment were warranted by law and in the best interest of the citizens and taxpayers of the City; and

WHEREAS, the City Council finds that the proposed Budget is for legitimate municipal purposes, and is in compliance with Texas Local Government Code Chapter 102; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good of the government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

WHEREAS, pursuant to Texas Local Government Code Section 101.002, the City Council may manage and control the finances of the municipality; and

WHEREAS, the City Council finds that it is necessary and proper for the good of the government, peace or order of the City of Meadowlakes to adopt an ordinance establishing a budget for the upcoming fiscal year; and

WHEREAS, the City Council desires to approve and adopt the final Budget for fiscal year 2019-2020 as set out herein; and

WHEREAS, the City has satisfied all statutory requirements for public notices and public hearings regarding the attached budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MEADOWLAKES, TEXAS, THAT:

SECTION I. The preceding recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof as findings of fact.

SECTION II. The recitals are subject to applicable provisions of State Law and the budget for the City of Meadowlakes, attached hereto and incorporated into this Ordinance for all purposes as **Exhibit "A"** for the 2020 fiscal year beginning October 1, 2019, and ending on September 30, 2020, as filed and submitted by the City Manager, and adjusted by the City Council, contains estimates or resources and revenues from all sources, and the projects, operations, activities and purchases proposed to be undertaken during the year, together with the estimated costs thereof, and estimated amounts of all other proposed expenditures, is hereby approved and adopted.

SECTION III. The sums below are hereby appropriated from the respective funds for the payment of expenditures on behalf of the City of Meadowlakes as established in the approved budget:

	<u>Fiscal Year 2020</u>
General Fund	\$ 678,900
Debt Service Fund	\$ 429,325
Utility Fund	\$ 1,266,500
Recreation Fund	\$ 1,129,950

SECTION IV. The beginning Fund Balance reflected in the Budget for each fund for which a budget is adopted shall automatically be adjusted to the amount of the Ending Fund Balance for Fiscal Year 2019 to reflect the City's Fiscal Year 2019 Independent Audit upon approval of said audit by the Council.

SECTION V. All funds appropriated and allocated shall be expended and used pursuant to the provisions of the official budget and the City Manager shall be directed and authorized to appropriate and expend City funds accordingly. The City Manager may transfer any unneeded surplus funds in the amount budgeted from an account to another activity in which a deficiency exists. If and when, in the judgment of the City Manager, actual or probable receipts are less than the amount(s) estimated and herein appropriated for expenditures, the City Manager shall forthwith reduce such expenditures within said departments.

SECTION VI. The City Manager is authorized from time to time, as deemed to be in the best interest of the City of Meadowlakes, to invest City funds which are not immediately required for current use, including operating, and debt services funds, pursuant to the City's adopted Investment Policy.

SECTION VII. The City of Meadowlakes hereby appropriates the following funds to be transferred:

1. An equity transfer of \$50,000 from the General Fund to the Recreation Fund
2. An equity transfer of \$56,000 from the Public Works Fund to the Debt Service Fund
3. An equity transfer of \$75,000 from the Public Works Fund to the General Fund
4. An equity transfer of \$92,500 from the Public Works Fund to the Recreation Fund

SECTION VIII. This Ordinance shall remain in full force and effect from the time of its passage and filing with the City Secretary and the Burnet County Clerk until repealed or a revised or a new budget is passed by the City Council. The City Secretary is hereby directed to keep and maintain a copy of the official budget on file in the Office of the City Secretary, available for inspection by citizens and the general public.

SECTION IX. The City Secretary is hereby directed to file the budget on the website of the City and in the City's official records.

SECTION X. This Ordinance shall be effective immediately upon passage and publication as provided for by law.

SECTION XI. All ordinances and resolutions, or parts of ordinances and resolutions, in conflict with this Ordinance are hereby replaced, and are no longer in effect.

SECTION XII. Should any section, paragraph, sentence, clause, phrase or word of this Ordinance be declared unconstitutional or invalid for any reason, the remainder of this Ordinance shall not be affected.

SECTION XIII. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said meeting was given, as required by the Open Meetings Act, Chapter 551, Texas Government Code.

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MEADOWLAKES
ON THIS THE 17TH DAY OF SEPTEMBER 2019 by the following vote:**

	Vote
Councilperson Barry	_____
Councilperson Peskin	_____
Councilperson Drummond	_____
Councilperson Wise	_____
Councilperson Mason	_____

Signed:

**Mary Ann Raesener, Mayor
City of Meadowlakes**

Attest:

Evan Bauer, City Secretary

City of
Meadowlakes

Fiscal Year 2020 Budget

Adopted September 17, 2019

"This Budget will raise more revenue from property taxes than last year's budget by an amount of \$47,101, which is a 6.36% increase from last year's budget. The property tax revenue raised from new property added to the tax roll is \$9,887"

Ad Valorem Tax Rate History

Tax Year	Tax Rate	Total Tax Income
2008	\$0.2999	\$564,945
2009	\$0.2999	\$567,155
2010	\$0.2999	\$571,510
2011	\$0.3045	\$589,610
2012	\$0.3159	\$617,250
2013	\$0.3209	\$619,800
2014	\$0.3206	\$642,350
2015	\$0.3206	\$693,800
2016	\$0.3186	\$704,400
2017	\$0.3150	\$730,228
2018	\$0.2914	\$741,268
2019	\$0.2870	\$788,195

City of Meadowlakes
Combined All Funds Profit and Loss
Fiscal Year 2020 Budget

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Utility Fund</i>	<i>Recreation Fund</i>	<i>Total All Funds</i>
<u>INCOME</u>					
<i>Utility Income (Water and Wastewater)</i>	\$0	\$0	\$1,004,000	\$0	\$1,004,000
<i>Ad Valorem Taxes</i>	\$420,000	\$368,300	\$0	\$0	\$788,300
<i>Services Rendered-Golfing Complex</i>	\$0	\$0	\$0	\$985,000	\$985,000
<i>Solid Waste Collection Income</i>	\$0	\$0	\$234,000	\$0	\$234,000
<i>Contract Services</i>	\$104,000	\$0	\$0	\$0	\$104,000
<i>Franchise Fees</i>	\$56,000	\$0	\$0	\$0	\$56,000
<i>Miscellaneous Income</i>	\$23,900	\$5,025	\$28,500	\$2,450	\$59,875
<i>Transfer in from Other Funds</i>	\$75,000	\$56,000	\$0	\$142,500	\$273,500
<i>Uncommitted Fund Reserves</i>			\$0	\$0	\$0
<i>TOTAL INCOME</i>	\$678,900	\$429,325	\$1,266,500	\$1,129,950	\$3,504,675
<u>EXPENSES</u>					
<i>Employee Related Expenses</i>	\$371,270	\$0	\$369,100	\$625,050	\$1,365,420
<i>Administrative Expenses</i>	\$102,550	\$0	\$40,500	\$67,000	\$210,050
<i>Public Safety Expenses</i>	\$69,775	\$0	\$0	\$0	\$69,775
<i>Contract Emergency Services</i>	\$82,935	\$0	\$0	\$0	\$82,935
<i>Operational Expenses</i>	\$0	\$0	\$366,800	\$268,600	\$635,400
<i>Solid Waste Collection Expenses</i>	\$0	\$0	\$202,500	\$0	\$202,500
<i>Principal Due on Operating Debt</i>	\$0	\$0	\$0	\$95,350	\$95,350
<i>Principal Due on Bond Debt</i>	\$0	\$395,000	\$0	\$0	\$395,000
<i>Interest Due on Operational Debt</i>	\$0	\$0	\$0	\$5,750	\$5,750
<i>Interest Due on Bond Debt</i>	\$0	\$33,525	\$0	\$0	\$33,525
<i>Transfers Out to Other Funds</i>	\$50,000	\$0	\$223,500	\$0	\$273,500
<i>Capital Improvements/Purchases Over \$5,000</i>	\$0	\$0	\$0	\$50,000	\$50,000
<i>TOTAL EXPENSES</i>	\$676,530	\$428,525	\$1,202,400	\$1,111,750	\$3,419,205
<i>FUND NET GAIN/LOSS</i>	\$2,370	\$800	\$64,100	\$18,200	\$85,470

City of Meadowlakes

General Fund

Fiscal Year 2020 Budget

	FY 2017	FY 2018	Anticipated FY 2019	Budgeted FY 2019	FY 2020 Budget
<u>INCOME</u>					
<u>OPERATING INCOME</u>					
<u>Ad Valorem Tax</u>	\$351,827	\$382,535	\$385,300	\$385,300	\$420,000
<u>Franchise Fees</u>					
PEC Franchise Fees	\$32,093	\$34,493	\$34,800	\$32,000	\$35,000
Cable TV Franchise Fees	\$17,042	\$17,495	\$19,150	\$15,500	\$18,000
Telephone Franchise Fees	\$4,888	\$4,275	\$3,050	\$4,000	\$3,000
Total Franchise Fees	\$54,023	\$56,263	\$57,000	\$51,500	\$56,000
<u>Liquor Sales Tax Income</u>	\$1,422	\$1,428	\$1,300	\$1,300	\$1,500
<u>Building Related Income</u>					
New Construction Permits	\$2,750	\$3,350	\$2,850	\$2,000	\$1,500
Remodel Permits	\$1,550	\$1,250	\$300	\$1,200	\$1,500
Fence & Deck Permits	\$1,050	\$1,950	\$3,450	\$2,000	\$2,000
Miscellaneous Permits/Income	\$1,510	\$2,583	\$2,300	\$2,000	\$1,500
Total Building Related Income	\$6,860	\$9,133	\$8,900	\$7,200	\$6,500
<u>Municipal Court Income - Fines</u>	\$3,367	\$11,184	\$7,500	\$7,500	\$7,500
<u>Contract Services</u>	\$0	\$0	\$150,000	\$150,000	\$104,000
<u>Miscellaneous Income</u>					
Intertest Earned on Investments	\$1,328	\$2,958	\$5,650	\$1,800	\$5,000
Pet Registration	\$1,938	\$1,412	\$1,850	\$1,600	\$1,900
Miscellaneous Income	\$656	\$659	\$5,000	\$1,500	\$1,500
Total Miscellaneous Income	\$3,922	\$5,029	\$12,500	\$4,900	\$8,400
TOTAL OPERATING INCOME	\$421,421	\$465,572	\$622,500	\$607,700	\$603,900

City of Meadowlakes

General Fund

Fiscal Year 2020 Budget

	FY 2017	FY 2018	Anticipated FY 2019	Budgeted FY 2019	FY 2020 Budget
NON-OPERATING INCOME					
<i>Transfers In From Other Funds</i>					
<i>Transfer in from Reserves</i>	\$0	\$0	\$107,810	\$119,500	\$0
<i>Transfer in from Utility Fund</i>	\$103,605	\$112,500	\$0	\$0	\$75,000
<i>Transfer in from Recreation Fund</i>	\$29,500	\$31,000	\$0	\$0	\$0
TOTAL NON-OPERATING INCOME	\$133,105	\$143,500	\$107,810	\$119,500	\$75,000
TOTAL GENERAL FUND INCOME	\$554,526	\$609,072	\$730,310	\$727,200	\$678,900
EXPENSE					
OPERATING EXPENSES					
<i>Administrative Expenses</i>					
<i>Total Employee Related Expenses</i>	\$313,999	\$338,627	\$354,475	\$357,550	\$371,270
<i>Total Other Administrative Expenses</i>	\$85,423	\$90,926	\$116,525	\$106,000	\$102,550
<i>Total Administrative Expenses</i>	\$399,422	\$429,553	\$471,000	\$463,550	\$473,820
<i>Public Safety Expenses</i>					
<i>Total Ordinance/Animal Control Expenses</i>	\$22,158	\$23,542	\$25,450	\$25,450	\$26,725
<i>Total Traffic Control Expenses</i>	\$18,322	\$29,841	\$32,000	\$36,950	\$43,050
<i>Emergency Medical Contract Expenses</i>	\$35,500	\$37,500	\$39,500	\$39,500	\$40,685
<i>Fire Protection Expenses</i>	\$37,135	\$52,135	\$42,250	\$42,250	\$42,250
<i>Total Public Safety Expenses</i>	\$113,115	\$143,018	\$139,200	\$144,150	\$152,710
TOTAL OPERATING EXPENSES	\$512,537	\$572,571	\$610,200	\$607,700	\$626,530
OPERATING NET GAIN/LOSS	\$41,989	\$36,501	\$120,110	\$119,500	\$52,370
TOTAL NON-OPERATING EXPENSES	\$1,000	\$60,000	\$120,110	\$119,500	\$50,000
TOTAL FUND EXPENSES	\$513,537	\$203,018	\$730,310	\$727,200	\$676,530
FUND NET GAIN/LOSS	\$40,989	\$406,054	\$0	\$0	\$2,370

City of Meadowlakes

General Fund

Fiscal Year 2020 Budget

	FY 2017	FY 2018	Anticipated FY 2019	Budgeted FY 2019	FY 2020 Budget
<i>EXPENSE</i>					
<i>OPERATING EXPENSES</i>					
<i>Administrative Expenses</i>					
<i>Salaries and Wages</i>					
Salaries-Exempt Employees	\$146,190	\$153,300	\$154,600	\$146,800	\$148,800
Salaries-Non-Exempt Employees	\$97,881	\$106,563	\$112,950	\$115,000	\$119,320
Salary Adjustments/ Vacation Buyout/ Overtime	\$0	\$0	\$0	\$7,650	\$8,250
Longevity Pay	\$3,938	\$4,090	\$5,150	\$4,500	\$4,350
Total Salary and Wage Expenses	\$248,009	\$263,953	\$272,700	\$273,950	\$280,720
<i>Employee Benefit Expenses</i>					
Employer Payroll Tax	\$18,950	\$20,186	\$21,400	\$21,000	\$21,400
Employer Retirement Expense	\$4,762	\$6,569	\$7,350	\$7,600	\$8,300
Employer Supplied Health/ Disability Expense	\$38,970	\$44,630	\$48,300	\$50,000	\$56,000
Worker's Compensation Expense	\$1,000	\$1,955	\$475	\$1,000	\$850
Training & Travel Expense	\$662	\$928	\$2,300	\$1,500	\$1,500
Employee Dues and Fees	\$401	\$283	\$150	\$500	\$500
Unemployment Expense/ Reserve Contribution	\$0	\$0	\$1,500	\$1,500	\$1,500
Miscellaneous Employee Related Expenses	\$1,245	\$123	\$300	\$500	\$500
Total Employee Benefit Expenses	\$65,990	\$74,674	\$81,775	\$83,600	\$90,550
Total Salaries and Wages Expense	\$313,999	\$338,627	\$354,475	\$357,550	\$371,270

City of Meadowlakes

General Fund

Fiscal Year 2020 Budget

	FY 2017	FY 2018	Anticipated FY 2019	Budgeted FY 2019	FY 2020 Budget
<u>General Administrative Expenses</u>					
<i>Property Tax Collection & Appraisal</i>	\$11,541	\$12,203	\$13,000	\$13,300	\$13,100
<i>Professional Services</i>					
<i>City Attorney</i>	\$5,955	\$11,837	\$15,500	\$10,000	\$7,500
<i>Auditing Services</i>	\$14,500	\$15,000	\$15,500	\$16,000	\$15,500
<i>Election Expense</i>	\$1,447	\$0	\$4,375	\$2,000	\$2,000
<i>Codification Expense</i>	\$900	\$1,125	\$1,250	\$3,500	\$3,500
<i>Total Professional Service Expenses</i>	\$22,802	\$27,962	\$36,625	\$31,500	\$28,500
<i>Office Operating Expenses</i>					
<i>Office Supplies</i>	\$5,534	\$6,274	\$5,000	\$5,000	\$5,000
<i>Copier Lease</i>	\$2,948	\$2,556	\$2,300	\$2,300	\$2,300
<i>Office Equipment Repair & Maintenance</i>	\$1,402	\$595	\$1,500	\$2,000	\$1,500
<i>Postage</i>	\$971	\$1,168	\$1,200	\$1,800	\$1,500
<i>Membership Dues and Fees</i>	\$868	\$1,328	\$600	\$750	\$2,000
<i>Telephone</i>	\$3,782	\$1,681	\$1,600	\$1,750	\$1,750
<i>2018 Flood Related Expenses</i>	\$0	\$0	\$4,500	\$0	\$0
<i>Web/Email Services</i>	\$1,961	\$2,542	\$2,500	\$2,500	\$2,500
<i>Building Committee Expenses</i>	\$53	\$0	\$0	\$500	\$500
<i>Floodplain Expenses</i>	\$520	\$500	\$500	\$1,000	\$1,500
<i>Miscellaneous Expenses</i>	\$3,910	\$5,030	\$6,100	\$4,000	\$4,000
<i>Capital Expenditures Under \$5,000</i>	\$1,442	\$0	\$3,600	\$3,500	\$3,500
<i>Total Office Operating Expenses</i>	\$23,391	\$21,674	\$29,400	\$25,100	\$26,050
<i>Insurance Expenses</i>					
<i>Auto Insurance</i>	\$1,132	\$678	\$775	\$750	\$750
<i>Liability Insurance</i>	\$8,883	\$4,619	\$7,000	\$7,200	\$7,500
<i>Total Insurance Expenses</i>	\$10,015	\$5,297	\$7,775	\$7,950	\$8,250

City of Meadowlakes

General Fund

Fiscal Year 2020 Budget

	FY 2017	FY 2018	Anticipated FY 2019	Budgeted FY 2019	FY 2020 Budget
<i>Municipal Court Expenses</i>					
Prosecuting Attorney	\$3,600	\$4,388	\$3,600	\$6,000	\$4,500
Employee Training & Travel	\$0	\$175	\$100	\$1,000	\$500
Office Subsidy-Judge	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
Court Software	\$3,605	\$3,710	\$3,825	\$3,800	\$3,800
Miscellaneous Court Expenses	\$150	\$4,308	\$3,500	\$750	\$1,750
Total Municipal Court Expenses	\$9,755	\$14,981	\$13,425	\$13,950	\$12,950
<i>Building & Facility Operating Expenses</i>					
Office Maintenance-Cleaning Service	\$3,120	\$3,120	\$4,000	\$4,000	\$4,000
Building Repairs & Maintenance	\$177	\$1,657	\$8,000	\$5,500	\$5,500
Utilities	\$3,217	\$3,013	\$3,150	\$3,500	\$3,000
Insurance-Property	\$1,405	\$1,019	\$1,150	\$1,200	\$1,200
Total Building & Facility Operating Expenses	\$7,919	\$8,809	\$16,300	\$14,200	\$13,700
Total General Administrative Operating Expenses	\$85,423	\$90,926	\$116,525	\$106,000	\$102,550
TOTAL ADMINISTRATIVE EXPENSES	\$399,422	\$429,553	\$471,000	\$463,550	\$473,820
<u>PUBLIC SAFETY EXPENSES</u>					
<i>Ordinance/Animal Control Expenses</i>					
Salaries-Non-Exempt Employees	\$17,297	\$18,883	\$19,800	\$19,800	\$20,500
Employer Payroll Tax	\$1,274	\$1,440	\$1,500	\$1,500	\$1,575
Employer Retirement Expense	\$0	\$0	\$525	\$0	\$600
Worker's Compensation Insurance	\$282	\$318	\$375	\$400	\$400
Vehicle Mileage/ Operation	\$146	\$181	\$300	\$750	\$400
Auto Insurance	\$0	\$0	\$0	\$500	\$750
Miscellaneous/ Testing/ Animal Boarding	\$3,159	\$2,720	\$2,950	\$2,500	\$2,500
Total Ordinance/Animal Control Expenses	\$22,158	\$23,542	\$25,450	\$25,450	\$26,725

City of Meadowlakes

General Fund

Fiscal Year 2020 Budget

	FY 2017	FY 2018	Anticipated FY 2019	Budgeted FY 2019	FY 2020 Budget
<i>Traffic Control Expenses</i>					
<i>Salaries-Non-Exempt Employees</i>	\$14,747	\$26,507	\$26,850	\$30,000	\$36,500
<i>Employer Payroll Tax</i>	\$1,201	\$2,038	\$2,200	\$2,500	\$2,800
<i>Employer Retirement Expense</i>	\$0	\$0	\$650	\$0	\$1,100
<i>Worker's Compensation Insurance</i>	\$318	\$469	\$650	\$700	\$900
<i>Law Enforcement Liability Insurance</i>	\$1,122	\$612	\$650	\$750	\$750
<i>Miscellaneous Traffic Control Expenses</i>	\$934	\$215	\$1,000	\$3,000	\$1,000
<i>Total Traffic Control Expenses</i>	\$18,322	\$29,841	\$32,000	\$36,950	\$43,050
 <i>Marble Falls Area Emergency Medical Contract</i>	 \$35,500	 \$37,500	 \$39,500	 \$39,500	 \$40,685
 <i>Marble Falls Area Volunteer Fire Depart. Contract</i>	 \$37,135	 \$52,135	 \$42,250	 \$42,250	 \$42,250
 <i>TOTAL PUBLIC SAFETY EXPENSES</i>	 \$113,115	 \$143,018	 \$139,200	 \$144,150	 \$152,710
 <i>TOTAL OPERATING EXPENSES</i>	 \$512,537	 \$572,571	 \$610,200	 \$607,700	 \$626,530
 <i>NON-OPERATING EXPENSES</i>					
<i>Transfer to Other Funds</i>					
<i>Transfer to Debt Service</i>	\$0	\$0	\$10,000	\$19,500	\$0
<i>Transfer to Contingency (Reserves)</i>	\$0	\$0	\$0	\$0	\$0
<i>Transfer to Utility Fund</i>	\$500	\$0	\$0	\$0	\$0
<i>Transfer to Recreation Fund</i>	\$500	\$60,000	\$100,000	\$100,000	\$50,000
<i>Total Transfers to Other Funds</i>	\$1,000	\$60,000	\$110,000	\$119,500	\$50,000
 <i>Capital Purchases Over \$5,000</i>	 \$0	 \$0	 \$10,110	 \$0	 \$0
 <i>TOTAL NON-OPERATING EXPENSES</i>	 \$1,000	 \$60,000	 \$120,110	 \$119,500	 \$50,000
 <i>TOTAL FUND EXPENSES</i>	 \$513,537	 \$632,571	 \$730,310	 \$727,200	 \$676,530
 <i>FUND NET GAIN/LOSS</i>	 \$40,989	 -\$23,499	 \$0	 \$0	 \$2,370

City of Meadowlakes
Fiscal Year 2020 Budget

GENERAL FUND ANTICIPATED CASH RESERVES FISCAL YEAR 2019

CURRENT ASSETS

Estimated Cash on Deposit as of September 30, 2018 \$410,369

Estimated Current Fund Receivables and Prepaids as of September 30, 2018 \$17,943

TOTAL ESTIMATED CURRENT ASSETS AS OF SEPTEMBER 30, 2018 \$428,312

CURRENT LIABILITIES

Current Accounts Payable \$17,808

Deferred Revenues \$12,186

Restricted Funds \$21,230

Building Inspection Fees and Deposits Payable \$29,328

LESS TOTAL ESTIMATED CURRENT LIABILITIES AS OF SEPTEMBER 30, 2018 \$80,552

ESTIMATED UNCOMMITTED FUNDS AS OF SEPTEMBER 30, 2018 \$347,760

ANTICIPATED FISCAL YEAR 2019 CASH INFLOWS AND OUTFLOWS

Cash Inflows

Operating Income \$622,500

Transfer in from Other Funds \$0

Total Cash Inflows \$622,500

Cash Outflows

Operating Expenses \$610,200

Transfer to Other Funds \$110,000

Capital Expenditures \$10,110

Inter Fund Loan \$50,000

Capital Expenditures \$10,110

Total Anticipated Cash Outflow \$790,420

City of Meadowlakes
Fiscal Year 2020 Budget

TOTAL ANTICIPATED FISCAL YEAR 2019 CASH FLOW	-\$167,920
ANTICIPATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2019	\$179,840 ^{Note #1}
(Assuming comparative receivables and payables as at the beginning of the fiscal year)	

GENERAL FUND ANTICIPATED CASH RESERVES FISCAL YEAR 2020

ESTIMATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2019	\$179,840
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ANTICIPATED FISCAL YEAR 2020 CASH INFLOWS AND OUTFLOWS

Cash Inflows

Operating Income	\$603,900	
Transfer in from Other Funds	\$75,000	
Total Cash Inflows		\$678,900

Cash Outflows

Operating Expenses	\$626,530	
Transfer to Other Funds	\$50,000	
Capital Expenditures	\$0	
Total Anticipated Cash Outflow		\$676,530

TOTAL ANTICIPATED FISCAL YEAR 2020 CASH FLOW	\$2,370
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ANTICIPATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2020	
(Assuming comparative receivables and payables as at the beginning of the fiscal year)	\$182,210 ^{Note #1}

Note #1

The City Council adopted a Comprehensive Financial Management Policy in 2013 which established maximum targeted and minimum uncommitted fund reserves. The minimum uncommitted cash reserve established for the General Fund is 25% of the previous years' operating budget. The Fund is anticipated to end FY19 with an uncommitted reserve of approximately 29% and end FY20 with a uncommitted fund reserve of approximately 29%.

City of Meadowlakes
Debt Service Fund
Fiscal Year 2020 Budget

	FY 2017	FY 2018	Anticipated FY 2019	Budgeted FY 2019	FY 2020 Budget
<u>INCOME</u>					
<i>OPERATING INCOME</i>					
<i><u>Ad Valorem Tax</u></i>	\$352,947	\$352,799	\$355,800	\$355,800	\$368,300
<i><u>Interest Earned on Investments</u></i>	\$788	\$3,233	\$5,000	\$3,000	\$5,025
<i><u>Transfers in from Other Funds</u></i>					
Transfer in from Utility Fund	\$90,000	\$82,500	\$53,500	\$53,500	\$56,000
Transfer in from General Fund	\$0	\$0	\$10,000	\$19,500	\$0
<i>Total Transfers in from Other Funds</i>	<u>\$90,000</u>	<u>\$82,500</u>	<u>\$63,500</u>	<u>\$73,000</u>	<u>\$56,000</u>
<i>Transfer in from Reserves</i>	\$0	\$0	\$7,213		
<i>TOTAL OPERATING INCOME</i>	\$443,735	\$438,532	\$431,513	\$431,800	\$429,325
<u>EXPENSE</u>					
<i><u>2013 General Obligation Bonds</u></i>					
Principal	\$385,000	\$385,000	\$390,000	\$390,000	\$395,000
Interest	\$57,297	\$49,404	\$41,513	\$41,513	\$33,525
<i>TOTAL FUND EXPENSES</i>	<u>\$442,297</u>	<u>\$434,404</u>	<u>\$431,513</u>	<u>\$431,513</u>	<u>\$428,525</u>
<i>FUND NET GAIN/LOSS</i>	\$1,438	\$4,128	\$0	\$287	\$800

City of Meadowlakes
Fiscal Year 2020 Budget

DEBT SERVICE FUND ANTICIPATED CASH RESERVES FISCAL YEAR 2019

CURRENT ASSETS

Estimated Cash on Deposit as of September 30, 2018	\$19,299	
Estimated Current Fund Receivables and Prepaids as of September 30, 2018	<u>\$0</u>	
TOTAL ESTIMATED CURRENT ASSETS AS OF SEPTEMBER 30, 2018		\$19,299

CURRENT LIABILITIES

Current Accounts Payable	\$0	
Deferred Revenues	\$0	
Restricted Funds	<u>\$0</u>	
TOTAL ESTIMATED CURRENT LIABILITIES AS OF SEPTEMBER 30, 2018		\$0
ESTIMATED UNCOMMITTED FUNDS AS OF SEPTEMBER 30, 2018		\$19,299
ANTICIPATED FISCAL YEAR 2019 CASH INFLOWS AND OUTFLOWS		\$19,299

Cash Inflows

Operating Income	\$360,800	
Transfer in from Other Funds	<u>\$63,500</u>	
Total Cash Inflows		\$424,300

Cash Outflows

Operating Expenses	\$431,513	
Transfer to Other Funds	<u>\$0</u>	
Total Anticipated Cash Outflow		\$431,513

TOTAL ANTICIPATED FISCAL YEAR 2019 CASH FLOW		-\$7,213
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ANTICIPATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2019

\$12,086 Note #1 (on next page)

City of Meadowlakes
Fiscal Year 2020 Budget

DEBT SERVICE FUND ANTICIPATED CASH RESERVES FISCAL YEAR 2020

ESTIMATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2019 \$12,086

ANTICIPATED FISCAL YEAR 2020 CASH INFLOWS AND OUTFLOWS

Cash Inflows

Operating Income	\$373,325	
Transfer in from Other Funds	<u>\$56,000</u>	
Total Cash Inflows		\$429,325

Cash Outflows

Operating Expenses	\$428,525	
Total Anticipated Cash Outflow		\$428,525

TOTAL ANTICIPATED FISCAL YEAR 2020 CASH FLOW \$800

ANTICIPATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2020

(Assuming comparative receivables and payables as at the beginning of the fiscal year) \$12,886 ^{Note #1}

Note #1

The City Council adopted a Comprehensive Financial Management Policy in 2013 which established maximum targeted and minimum uncommitted fund reserves. The Policy did not address a minimum fund balance for the Debt Service Fund. The Fund should generate adequate income to cover its expenses during the fiscal year and the ending fund balance should remain approximately the same for the beginning of the fiscal year as at the end of the fiscal year.

**City of Meadowlakes
Utility Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<u>INCOME</u>					
<i>OPERATING INCOME</i>					
<u>Utility Income</u>					
<i>Water Revenue</i>	\$473,815	\$495,996	\$447,000	\$500,000	\$475,000
<i>Sewer Revenue</i>	\$519,613	\$526,643	\$529,000	\$528,000	\$529,000
<i>Total Utility Income</i>	\$993,428	\$1,022,639	\$976,000	\$1,028,000	\$1,004,000
<u>Solid Waste Collection Income</u>	\$206,341	\$219,142	\$227,000	\$226,000	\$234,000
<u>Contract Services</u>	\$104,009	\$96,900	\$0	\$0	\$0
<u>New Connection Income</u>					
<i>Water Connect Income</i>	\$9,900	\$7,200	\$9,250	\$4,975	\$4,975
<i>Sewer Connect Income</i>	\$8,700	\$5,800	\$7,250	\$4,225	\$4,225
<i>Total New Connection Income</i>	\$18,600	\$13,000	\$16,500	\$9,200	\$9,200
<u>Miscellaneous Income</u>					
<i>Intertest Earned on Investments</i>	\$1,633	\$3,871	\$5,600	\$2,000	\$4,500
<i>Penalty & Interest Earned</i>	\$8,700	\$8,846	\$8,400	\$8,000	\$8,000
<i>Transfer Fees Income</i>	\$2,425	\$1,350	\$2,200	\$2,000	\$1,800
<i>Miscellaneous Income</i>	\$12,941	\$9,273	\$14,500	\$5,000	\$5,000
<i>Total Miscellaneous Income</i>	\$25,699	\$23,340	\$30,700	\$17,000	\$19,300
<i>TOTAL OPERATING INCOME</i>	\$1,348,077	\$1,375,021	\$1,250,200	\$1,280,200	\$1,266,500
<i>NON-OPERATING INCOME</i>					
<i>Transfers In From Other Funds</i>					
<i>Transfer in from Reserves</i>	\$0	\$0	\$0	\$107,000	\$0
<i>Transfer in from General Fund</i>	\$500	\$500	\$0	\$0	\$0
<i>TOTAL NON-OPERATING INCOME</i>	\$500	\$500	\$0	\$107,000	\$0
<i>TOTAL GENERAL FUND INCOME</i>	\$1,348,577	\$1,375,521	\$1,250,200	\$1,387,200	\$1,266,500

**City of Meadowlakes
Utility Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<i>EXPENSE</i>					
<i>OPERATING EXPENSES</i>					
<i>Administrative Expenses</i>					
<i>Total Employee Related Expenses</i>	\$382,576	\$395,726	\$417,500	\$442,300	\$369,100
<i>General Administrative Expenses</i>	\$35,682	\$41,418	\$36,200	\$39,100	\$40,500
<i>Total Administrative Expenses</i>	\$418,258	\$437,144	\$453,700	\$481,400	\$409,600
<i>Operating Expenses</i>					
<i>Water Treatment Expenses</i>	\$90,120	\$106,682	\$203,500	\$300,800	\$210,300
<i>Wastewater Treatment Expenses</i>	\$87,916	\$66,203	\$81,500	\$70,500	\$75,500
<i>Other Operating Expenses</i>	\$80,308	\$68,039	\$73,500	\$84,500	\$81,000
<i>Total Operating Expenses</i>	\$258,344	\$240,924	\$358,500	\$455,800	\$366,800
<i>Total Solid Waste Collection Contract Expenses</i>	\$184,537	\$197,656	\$199,000	\$204,000	\$202,500
<i>TOTAL OPERATING EXPENSES</i>	\$861,139	\$875,724	\$1,011,200	\$1,141,200	\$978,900
<i>OPERATING NET GAIN/LOSS</i>	\$487,438	\$499,797	\$239,000	\$246,000	\$287,600
<i>TOTAL NON-OPERATING EXPENSE</i>	\$285,604	\$285,604	\$239,000	\$246,000	\$223,500
<i>TOTAL FUND EXPENSES</i>	\$1,146,743	\$1,161,328	\$1,250,200	\$1,387,200	\$1,202,400
<i>FUND NET GAIN/LOSS</i>	\$201,834	\$214,193	\$0	\$0	\$64,100

**City of Meadowlakes
Utility Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<i>EXPENSE</i>					
<u>OPERATING EXPENSES</u>					
<i>ADMINISTRATIVE EXPENSES</i>					
<i>Salaries and Wages</i>					
Salaries-Exempt Employees	\$67,982	\$66,057	\$71,000	\$70,000	\$0
Salaries-Non-Exempt Employees	\$185,569	\$205,165	\$210,000	\$225,500	\$233,000
Salary Adjustments/Vacation Buyout/Overtime	\$14,711	\$12,968	\$16,600	\$15,000	\$16,000
Longevity Pay	\$3,554	\$3,848	\$3,925	\$5,000	\$4,000
Total Salary and Wage Expenses	\$271,816	\$288,038	\$301,525	\$315,500	\$253,000
<i>Employee Benefit Expenses</i>					
Employer Payroll Tax	\$20,615	\$22,057	\$23,200	\$24,100	\$19,500
Employer Retirement Expense	\$18,192	\$6,361	\$7,350	\$9,200	\$7,500
Employer Supplied Health/Disability Expense	\$46,864	\$52,269	\$58,325	\$68,000	\$65,500
Worker's Compensation Expense	\$7,007	\$6,511	\$7,575	\$8,000	\$7,600
Training & Travel Expense	\$5,494	\$7,797	\$4,800	\$5,000	\$5,000
Unemployment Expense/Reserve Contribution	\$3,774	\$3,500	\$3,500	\$3,500	\$2,000
Employee Uniform Expense	\$8,814	\$9,193	\$11,225	\$9,000	\$9,000
Total Employee Benefit Expenses	\$110,760	\$107,688	\$115,975	\$126,800	\$116,100
Total Salaries and Wages Expense	\$382,576	\$395,726	\$417,500	\$442,300	\$369,100
<u>General Administrative Expenses</u>					
Miscellaneous Dues and Fees (TCEQ Fees)	\$4,142	\$4,673	\$5,550	\$5,500	\$6,000
Office Equipment Repair and Maintenance	\$1,563	\$1,045	\$1,500	\$1,500	\$1,500
Meter Software Maintenance	\$3,340	\$3,308	\$3,500	\$3,500	\$3,500
Office Supplies	\$1,813	\$2,507	\$1,200	\$2,500	\$2,000
Postage	\$3,164	\$4,598	\$3,200	\$3,500	\$3,500
Telephone	\$3,274	\$3,303	\$2,900	\$3,200	\$2,500

**City of Meadowlakes
Utility Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<i>Liability and Property Insurance</i>	\$16,191	\$18,530	\$17,300	\$16,900	\$18,000
<i>Bad Debts</i>	\$0	\$299	\$1,000	\$1,500	\$1,000
<i>Miscellaneous Expenses</i>	\$2,195	\$3,155	\$50	\$1,000	\$2,500
<i>Total Office Operating Expenses</i>	<i>\$35,682</i>	<i>\$41,418</i>	<i>\$36,200</i>	<i>\$39,100</i>	<i>\$40,500</i>
<i>TOTAL ADMINISTRATIVE EXPENSES</i>	<i>\$418,258</i>	<i>\$437,144</i>	<i>\$453,700</i>	<i>\$481,400</i>	<i>\$409,600</i>
<u><i>Plants and Field Operating Expenses</i></u>					
<i>Water Treatment Operating Expenses</i>					
<i>Utilities-Electrical</i>	\$28,934	\$30,899	\$28,550	\$33,000	\$33,000
<i>Utilities-Propane</i>	\$128	\$1,452	\$700	\$1,300	\$1,300
<i>Water Treatment Chemicals</i>	\$23,223	\$25,788	\$32,300	\$25,000	\$25,000
<i>Water Quality Testing</i>	\$2,376	\$3,911	\$3,000	\$4,000	\$3,500
<i>Plant and Pump Station Repairs and Maintenance</i>	\$19,453	\$33,084	\$20,000	\$110,000	\$135,000
<i>Distribution Repairs and Maintenance</i>	\$10,055	\$8,576	\$4,100	\$5,000	\$5,000
<i>Water Meters Purchased</i>	\$3,746	\$0	\$114,850	\$115,000	\$5,000
<i>Tap Materials</i>	\$2,205	\$2,972	\$0	\$7,500	\$2,500
<i>Total Water Treatment Operating Expenses</i>	<i>\$90,120</i>	<i>\$106,682</i>	<i>\$203,500</i>	<i>\$300,800</i>	<i>\$210,300</i>
<i>Wastewater Treatment Operating Expenses</i>					
<i>Utilities-Electrical</i>	\$24,381	\$27,096	\$30,300	\$30,000	\$30,000
<i>Utilities-Propane</i>	\$500	\$815	\$900	\$1,500	\$1,500
<i>Wastewater Treatment Chemicals</i>	\$6,190	\$9,991	\$7,000	\$5,500	\$5,500
<i>Water Quality Testing</i>	\$3,419	\$2,829	\$1,950	\$3,500	\$3,500
<i>Plant and Pump Station Repairs and Maintenance</i>	\$37,016	\$5,459	\$30,100	\$20,000	\$20,000
<i>Collection System Repair & Maintenance</i>	\$12,122	\$20,013	\$9,000	\$10,000	\$15,000
<i>Wastewater Permit Renewal</i>	\$0	\$0	\$2,250	\$0	\$0
<i>Irrigation System Repair & Maintenance</i>	\$4,288	\$0	\$0	\$0	\$0
<i>Total Wastewater Treatment Operating Expenses</i>	<i>\$87,916</i>	<i>\$66,203</i>	<i>\$81,500</i>	<i>\$70,500</i>	<i>\$75,500</i>

**City of Meadowlakes
Utility Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<i>Other Operating Expenses</i>					
<i>Building and Facility Repair and Maintenance</i>	\$9,250	\$6,836	\$2,100	\$10,000	\$10,000
<i>Drainage System Repair and Maintenance</i>	\$11,623	\$282	\$2,500	\$5,000	\$5,000
<i>Vehicle Repair & Maintenance</i>	\$6,478	\$5,961	\$10,950	\$7,500	\$7,500
<i>Machinery Repair & Maintenance</i>	\$16,148	\$18,559	\$14,600	\$16,000	\$15,000
<i>Vehicle Fuel</i>	\$10,309	\$10,587	\$9,000	\$12,000	\$11,000
<i>Machinery Fuel</i>	\$1,806	\$3,172	\$3,000	\$5,000	\$4,500
<i>Small Tools</i>	\$5,594	\$7,576	\$4,450	\$5,000	\$4,000
<i>Miscellaneous</i>	\$11,385	\$15,066	\$14,100	\$4,000	\$4,000
<i>Assets Purchased</i>	\$7,715	\$0	\$12,800	\$20,000	\$20,000
<i>Total Other Operating Expenses</i>	<i>\$80,308</i>	<i>\$68,039</i>	<i>\$73,500</i>	<i>\$84,500</i>	<i>\$81,000</i>
 <i>TOTAL PLANTS AND FIELD OPERATING EXPENSE</i>	 <i>\$258,344</i>	 <i>\$240,924</i>	 <i>\$358,500</i>	 <i>\$455,800</i>	 <i>\$366,800</i>
 <i>TOTAL SOLID WASTE COLLECTION EXPENSE</i>	 <i>\$184,537</i>	 <i>\$197,656</i>	 <i>\$199,000</i>	 <i>\$204,000</i>	 <i>\$202,500</i>
 <i>TOTAL OPERATING EXPENSES</i>	 <i>\$861,139</i>	 <i>\$875,724</i>	 <i>\$1,011,200</i>	 <i>\$1,141,200</i>	 <i>\$978,900</i>
 <i>OPERATING NET GAIN/LOSS</i>	 <i>\$487,438</i>	 <i>\$499,797</i>	 <i>\$239,000</i>	 <i>\$246,000</i>	 <i>\$287,600</i>

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**City of Meadowlakes
Utility Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<i>NON-OPERATING EXPENSES</i>					
<i>Transfer to Other Funds</i>					
<i>Transfer to Debt Service</i>	\$90,000	\$90,000	\$53,500	\$53,500	\$56,000
<i>Transfer to Contingency (Reserves)</i>	\$0	\$0	\$0	\$0	\$0
<i>Transfer to General Fund</i>	\$103,108	\$103,108	\$0	\$0	\$75,000
<i>Transfer to Recreation Fund</i>	\$92,496	\$92,496	\$92,500	\$92,500	\$92,500
<i>Total Transfers to Other Funds</i>	<i>\$285,604</i>	<i>\$285,604</i>	<i>\$146,000</i>	<i>\$146,000</i>	<i>\$223,500</i>
<i>Capital Purchases Over \$5,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$93,000</i>	<i>\$100,000</i>	<i>\$0</i>
<i>TOTAL NON-OPERATING EXPENSES</i>	<i>\$285,604</i>	<i>\$285,604</i>	<i>\$239,000</i>	<i>\$246,000</i>	<i>\$223,500</i>
<i>TOTAL FUND EXPENSES</i>	<i>\$1,146,743</i>	<i>\$1,161,328</i>	<i>\$1,250,200</i>	<i>\$1,387,200</i>	<i>\$1,202,400</i>
<i>FUND NET GAIN/LOSS</i>	<i>\$201,834</i>	<i>\$214,193</i>	<i>\$0</i>	<i>\$0</i>	<i>\$64,100</i>

City of Meadowlakes

Fiscal Year 2020 Budget

UTILITY FUND ANTICIPATED CASH RESERVES FISCAL YEAR 2019

CURRENT ASSETS

Estimated Cash on Deposit as of September 30, 2018 \$635,194

Estimated Current Fund Receivables and Prepaids as of September 30, 2018 \$113,769

TOTAL ESTIMATED CURRENT ASSETS AS OF SEPTEMBER 30, 2018 \$748,963

CURRENT LIABILITIES

Current Accounts Payable \$52,326

Deposits Payable \$85,262

Other Current Payables \$23,588

LESS TOTAL ESTIMATED CURRENT LIABILITIES AS OF SEPTEMBER 30, 2018 \$161,176

ESTIMATED UNCOMMITTED FUNDS AS OF SEPTEMBER 30, 2018 \$587,787

ANTICIPATED FISCAL YEAR 2019 CASH INFLOWS AND OUTFLOWS

Cash Inflows

Operating Income \$1,210,725

Transfer in from Other Funds \$0

Total Cash Inflows \$1,210,725

Cash Outflows

Operating Expenses \$1,010,200

Transfer to Other Funds \$146,000

Capital Expenditures \$95,000

Construction in progress (carry over from FY18) \$241,000 ^{Note #1}

Total Anticipated Cash Outflow \$1,492,200

TOTAL ANTICIPATED FISCAL YEAR 2019 CASH FLOW -\$281,475

ANTICIPATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2019 \$306,312 ^{Note #2}

(Assuming comparative receivables and payables as at the beginning of the fiscal year)

City of Meadowlakes

Fiscal Year 2020 Budget

UTILITY FUND ANTICIPATED CASH RESERVES FISCAL YEAR 2020

ESTIMATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2019 \$306,312

ANTICIPATED FISCAL YEAR 2020 CASH INFLOWS AND OUTFLOWS

Cash Inflows

Operating Income	\$1,266,500	
Transfer in from Other Funds	\$0	
Total Cash Inflows	<u> </u>	\$1,266,500

Cash Outflows

Operating Expenses	\$978,900	
Transfer to Other Funds	\$223,500	
Capital Expenditures	\$0	
Total Anticipated Cash Outflow	<u> </u>	\$1,202,400

TOTAL ANTICIPATED FISCAL YEAR 2019 CASH FLOW \$64,100

ANTICIPATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2020

(Assuming comparative receivables and payables as at the beginning of the fiscal year) \$370,412 ^{Note #2}

Note #1

In fiscal year 2018, two contracts were awarded; one for renovation of the City's raw water intake structure and the other for upgrades to the water treatment plant control system. The total of these two contracts was \$232,000. While the projects were authorized in fiscal year 2018, they were not completed until fiscal year 2019, thus, they were carried over into fiscal year 2019 as projects under construction. The contract for the water treatment plant control system was a cost plus contract and some issues were encountered which increased the total cost of both projects by approximately \$9,000.

Note #2

The City Council adopted a Comprehensive Financial Management Policy in 2013 which established maximum targeted and minimum uncommitted fund reserves. The minimum uncommitted cash reserve established for the Utility Fund is 25% of the previous year's operating budget. The Fund is anticipated to end FY19 with an uncommitted reserve of approximately 26.5% and end FY20 with an uncommitted fund reserve of approximately 37%.

**City of Meadowlakes
Recreation Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<u>INCOME</u>					
<u>OPERATING INCOME</u>					
<u>Golf Shop Income</u>					
Prepaid Golf	\$263,583	\$239,687	\$222,600	\$235,000	\$225,000
Green Fees	\$203,539	\$165,351	\$151,350	\$202,000	\$202,000
Cart Rental	\$66,603	\$98,388	\$80,125	\$105,000	\$105,000
Driving Range Income	\$27,155	\$39,092	\$34,100	\$37,500	\$37,500
Tournament Income	\$0	\$19,198	\$15,990	\$25,000	\$25,000
Handicap Service	\$773	\$5,051	\$5,025	\$5,000	\$5,000
Golf Shop Merchandise Sales	\$52,052	\$60,168	\$58,000	\$62,500	\$62,500
Miscellaneous Income	\$197	\$358	\$960	\$500	\$500
<u>Total Golf Shop Income</u>	<u>\$613,902</u>	<u>\$627,293</u>	<u>\$568,150</u>	<u>\$672,500</u>	<u>\$662,500</u>
<u>Tennis/Swim Income</u>					
Tennis	\$650	\$0	\$0	\$0	\$0
Swimming Pool Income	\$8,647	\$6,363	\$7,225	\$8,000	\$0
<u>Total Tennis/Swim Income</u>	<u>\$9,297</u>	<u>\$6,363</u>	<u>\$7,225</u>	<u>\$8,000</u>	<u>\$0</u>
<u>Food and Beverage Income</u>					
Food Sales	\$200,550	\$169,718	\$183,250	\$198,000	\$205,000
Beverage Sales	\$13,658	\$11,527	\$12,900	\$16,000	\$13,000
Beer Sales	\$49,552	\$49,382	\$47,300	\$50,000	\$52,000
Liquor Sales	\$28,298	\$31,889	\$36,300	\$32,000	\$38,000
Wine Sales	\$10,530	\$10,281	\$12,650	\$10,000	\$13,000
Other Food and Beverage Income	\$336	\$0	\$1,050	\$1,500	\$1,500
<u>Total Food and Beverage Income</u>	<u>\$302,924</u>	<u>\$272,797</u>	<u>\$293,450</u>	<u>\$307,500</u>	<u>\$322,500</u>
<u>Miscellaneous Income</u>	<u>\$4,886</u>	<u>\$6,442</u>	<u>\$1,650</u>	<u>\$3,000</u>	<u>\$2,450</u>

**City of Meadowlakes
Recreation Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<i>Transfers in From Other Funds</i>					
<i>Transfers in from Utility Fund</i>	\$92,496	\$92,500	\$92,500	\$92,500	\$92,500
<i>Transfers in from General Fund</i>	\$500	\$60,000	\$100,000	\$100,000	\$50,000
<i>Transfers in from Contingency Fund</i>	\$0	\$0	\$0	\$0	\$0
<i>Total Transfers in From Other Funds</i>	<i>\$92,996</i>	<i>\$152,500</i>	<i>\$192,500</i>	<i>\$192,500</i>	<i>\$142,500</i>
 <i>Inter Fund Loan</i>	 <i>\$0</i>	 <i>\$0</i>	 <i>\$50,000</i>		
 <i>TOTAL OPERATING INCOME</i>	 <i>\$1,024,005</i>	 <i>\$1,065,395</i>	 <i>\$1,112,975</i>	 <i>\$1,183,500</i>	 <i>\$1,129,950</i>
 <u>EXPENSES</u>					
<i>OPERATING EXPENSES</i>					
<i>Total Administrative Expenses</i>	<i>\$102,827</i>	<i>\$108,450</i>	<i>\$63,700</i>	<i>\$82,800</i>	<i>\$67,000</i>
<i>Total Golf Shop Expenses</i>	<i>\$234,136</i>	<i>\$226,725</i>	<i>\$281,275</i>	<i>\$257,700</i>	<i>\$290,635</i>
<i>Total Grounds Maintenance Expenses</i>	<i>\$259,560</i>	<i>\$304,295</i>	<i>\$325,225</i>	<i>\$347,375</i>	<i>\$336,615</i>
<i>Total Tennis/Swim Expenses</i>	<i>\$8,588</i>	<i>\$22,600</i>	<i>\$29,200</i>	<i>\$26,000</i>	<i>\$6,500</i>
<i>Total Food and Beverage Expenses</i>	<i>\$334,751</i>	<i>\$318,400</i>	<i>\$320,825</i>	<i>\$346,150</i>	<i>\$361,000</i>
<i>TOTAL OPERATING EXPENSE</i>	<i>\$939,862</i>	<i>\$980,470</i>	<i>\$1,020,225</i>	<i>\$1,060,025</i>	<i>\$1,061,750</i>
 <i>OPERATING NET GAIN/LOSS</i>	 <i>\$84,143</i>	 <i>\$84,925</i>	 <i>\$92,750</i>	 <i>\$123,475</i>	 <i>\$68,200</i>
 <i>NON-OPERATING EXPENSES</i>	 <i>\$0</i>	 <i>\$70,000</i>	 <i>\$87,225</i>	 <i>\$100,000</i>	 <i>\$50,000</i>
 <i>TOTAL FUND EXPENSES</i>	 <i>\$939,862</i>	 <i>\$1,050,470</i>	 <i>\$1,107,450</i>	 <i>\$1,160,025</i>	 <i>\$1,111,750</i>
 <i>FUND NET GAIN/LOSS</i>	 <i>\$84,143</i>	 <i>\$14,925</i>	 <i>\$5,525</i>	 <i>\$23,475</i>	 <i>\$18,200</i>

**City of Meadowlakes
Recreation Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<u>EXPENSES</u>					
<i>OPERATING EXPENSES</i>					
<i>ADMINISTRATIVE AND HOUSE EXPENSES</i>					
<i>Administrative Expenses</i>					
Transfer Out to General Fund	\$29,496	\$31,000	\$0	\$0	\$0
Payroll Expenses	\$0	\$0	\$0	\$15,000	\$0
Unemployment Expenses	\$2,421	\$4,325	\$1,025	\$3,000	\$3,000
Property Insurance	\$5,980	\$6,975	\$8,450	\$5,200	\$8,100
Office Supplies	\$1,333	\$2,050	\$800	\$2,000	\$1,000
Postage	\$688	\$250	\$900	\$600	\$1,100
Advertising	\$4,209	\$8,000	\$5,000	\$10,000	\$10,000
Dues and Subscriptions	\$150	\$450	\$400	\$500	\$500
Security	\$0	\$0	\$0	\$0	\$0
Miscellaneous Supplies/Expenses	\$5,173	\$3,450	\$2,000	\$3,000	\$2,000
Credit Card Processing	\$15,248	\$16,825	\$15,600	\$16,500	\$16,500
Software Maintenance	\$3,563	\$0	\$0	\$0	\$0
Cash Over/Under	-\$1,478	\$0	\$0	\$500	\$500
<i>Total Administrative Expenses</i>	\$66,783	\$73,325	\$34,175	\$56,300	\$42,700
<i>House Maintenance Expenses</i>					
Telephone	\$2,264	\$1,800	\$1,700	\$2,000	\$1,700
Electricity-Restaurant & Pro Shop	\$12,621	\$16,800	\$14,575	\$17,000	\$15,000
Utilities-Water, Sewer and Trash	\$4,493	\$4,200	\$3,950	\$4,000	\$3,800
Cleaning Service	\$11,966	\$2,900	\$0	\$0	\$0
Building Repairs	\$4,189	\$8,600	\$9,000	\$2,500	\$3,500
Miscellaneous House Expenses	\$511	\$825	\$300	\$1,000	\$300
	\$36,044	\$35,125	\$29,525	\$26,500	\$24,300
<i>TOTAL ADMINISTRATIVE & HOUSE EXPENSES</i>	\$102,827	\$108,450	\$63,700	\$82,800	\$67,000

**City of Meadowlakes
Recreation Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
GOLFING OPERATIONS					
Golf Shop Expenses					
Salaries and Wages					
Salaries - Full-time	\$53,578	\$24,175	\$29,400	\$50,000	\$84,500
Salaries - Part-time	\$69,346	\$103,400	\$105,700	\$77,500	\$70,000
Salary Adjustments/ Vacation Buyout/ Overtime	\$0	\$0	\$3,250	\$6,200	\$2,000
Longevity Pay	\$0	\$475	\$925	\$1,500	\$1,000
Total Salary and Wage Expenses	\$122,924	\$128,050	\$139,275	\$135,200	\$157,500
Employee Benefit Expenses					
Employer Payroll Tax	\$9,403	\$9,900	\$10,675	\$10,350	\$12,100
Employer Retirement Expense	-\$209	\$750	\$1,775	\$0	\$2,500
Employer Supplied Health/ Disability Expense	\$7,646	\$3,500	\$15,325	\$0	\$11,500
Worker's Compensation Expense	\$2,629	\$3,650	\$3,500	\$3,800	\$3,500
Training & Travel Expense	\$0	\$0	\$0	\$500	\$500
Miscellaneous Employee Related Expenses	\$0	\$0	\$0	\$500	\$500
Total Employee Benefit Expenses	\$19,469	\$17,800	\$31,275	\$15,150	\$30,600
Total Golf Shop Salaries and Wages Expense	\$142,393	\$145,850	\$170,550	\$150,350	\$188,100
Other Golf Shop Expenses					
Driving Range Expense	\$0	\$2,500	\$400	\$3,000	\$1,500
Consumable Supplies	\$0	\$0	\$650	\$500	\$250
Handicap Service Expense	\$4,032	\$3,350	\$3,100	\$3,500	\$3,500
Tournament Expenses	\$0	\$0	\$500	\$1,000	\$1,000
Office Supplies	\$1,110	\$900	\$650	\$1,000	\$1,000
Dues and Fees	\$405	\$600	\$200	\$750	\$500
Inventory Purchases	\$46,214	\$31,600	\$43,800	\$38,500	\$34,000
Inventory Shortages	\$751	\$425	\$500	\$500	\$500

**City of Meadowlakes
Recreation Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<i>Cart Operations:</i>					
<i>Cart Lease/Purchase-Principal</i>	\$34,719	\$32,300	\$47,100	\$44,075	\$48,960
<i>Cart Lease/Purchase-Interest</i>	\$0	\$0	\$6,725	\$6,725	\$4,825
<i>Cart Repair & Maintenance</i>	\$0	\$1,600	\$4,900	\$1,000	\$2,500
<i>Cart Barn/Tennis Electric/ Cart Fuel</i>	\$2,216	\$5,550	\$400	\$4,800	\$2,500
<i>Total Cart Operations</i>	\$36,935	\$39,450	\$59,125	\$56,600	\$58,785
<i>Miscellaneous Expenses and Supplies</i>	\$2,296	\$2,050	\$1,800	\$2,000	\$1,500
 <i>Total Other Golf Shop Expenses</i>	 \$91,743	 \$80,875	 \$110,725	 \$107,350	 \$102,535
 <i>TOTAL GOLF SHOP EXPENSES</i>	 \$234,136	 \$226,725	 \$281,275	 \$257,700	 \$290,635
 <i>Grounds Maintenance Expense</i>					
<i>Salaries and Wages</i>					
<i>Salaries - Full-time</i>	\$112,273	\$134,425	\$124,700	\$125,000	\$97,000
<i>Salaries - Part-time</i>	\$18,957	\$0	\$16,600	\$17,700	\$48,900
<i>Salary Adjustments/ Vacation Buyout/ Overtime</i>	\$0	\$0	\$0	\$11,950	\$11,500
<i>Longevity Pay</i>	\$0	\$1,600	\$1,625	\$2,000	\$1,800
<i>Total Salary and Wage Expenses</i>	\$131,230	\$136,025	\$142,925	\$156,650	\$159,200
 <i>Employee Benefit Expenses</i>					
<i>Employer Payroll Tax</i>	\$10,355	\$10,400	\$10,900	\$12,000	\$12,200
<i>Employer Retirement Expense</i>	\$388	\$2,800	\$3,250	\$3,500	\$3,500
<i>Employer Supplied Health/Disability Expense</i>	\$26,834	\$25,830	\$30,000	\$40,000	\$38,000
<i>Worker's Compensation Expense</i>	\$5,362	\$4,700	\$4,200	\$4,500	\$4,500
<i>Training & Travel Expense</i>	\$0	\$0	\$0	\$0	\$0
<i>Miscellaneous Employee Related Expenses</i>	\$0	\$0	\$0	\$0	\$0
<i>Total Employee Benefit Expenses</i>	\$42,163	\$43,730	\$48,350	\$60,000	\$58,200
 <i>Total Grounds Maitenance Salaries and Wages Exp.</i>	 \$173,393	 \$179,755	 \$191,275	 \$216,650	 \$217,400

**City of Meadowlakes
Recreation Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<i>Other Grounds Maintenance Expenses</i>					
<i>Fuel</i>	\$8,923	\$6,950	\$9,000	\$9,000	\$10,000
<i>Fertilizer</i>	\$3,706	\$5,100	\$4,700	\$5,000	\$4,000
<i>Chemicals</i>	\$10,107	\$13,500	\$8,000	\$12,500	\$12,000
<i>Sand, Soil and Seed</i>	\$9,177	\$3,500	\$9,700	\$5,000	\$7,000
<i>Equipment Repair & Maintenance</i>	\$3,860	\$3,600	\$6,000	\$8,000	\$8,000
<i>Irrigation Repair & Maintenance</i>	\$22,541	\$6,025	\$7,700	\$5,000	\$5,000
<i>Utilities:</i>					
<i>Electric - Maintenance</i>	\$3,230	\$3,150	\$3,000	\$3,750	\$3,100
<i>Electric - Irrigation</i>	\$4,904	\$5,925	\$7,500	\$8,000	\$8,500
<i>Water, Sewer & Trash</i>	\$4,123	\$4,700	\$5,850	\$5,000	\$5,800
<i>Total Utilities</i>	\$12,257	\$13,775	\$16,350	\$16,750	\$17,400
<i>Raw Water Purchase/Reimbursement to General Fund</i>	\$6,805	\$5,800	\$5,450	\$5,500	\$5,500
<i>Dues/Travel</i>	\$0	\$0	\$0	\$250	\$250
<i>Small Tools</i>	\$266	\$800	\$1,000	\$1,500	\$1,250
<i>Equipment Purchased</i>	\$0	\$0	\$3,375	\$0	\$0
<i>Equipment Lease/Purchase - Principal</i>	\$0	\$54,600	\$54,100	\$55,150	\$46,390
<i>Equipment Lease/Purchase - Interest</i>	\$4,527	\$3,290	\$2,050	\$2,075	\$925
<i>Miscellaneous Grounds Maintenance Expenses</i>	\$3,998	\$7,600	\$6,525	\$5,000	\$1,500
<i>Total Other Grounds Maintenance Expense</i>	\$86,167	\$124,540	\$133,950	\$130,725	\$119,215
<i>Total Grounds Maintenance Expenses</i>	\$259,560	\$304,295	\$325,225	\$347,375	\$336,615
<i>TOTAL GOLFING OPERATIONS EXPENSE</i>	\$493,696	\$531,020	\$606,500	\$605,075	\$627,250
<i>TENNIS/SWIM EXPENSES</i>					
<i>Tennis Court</i>					
<i>Tennis Court Maintenance</i>	\$988	\$400	\$600	\$2,000	\$3,000
<i>Tennis Court Electricity</i>	\$0	\$600	\$450	\$1,500	\$1,000
<i>Total Tennis Court Expenses</i>	\$988	\$1,000	\$1,050	\$3,500	\$4,000

**City of Meadowlakes
Recreation Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<i>Swimming Pool Expenses</i>					
<i>Wages/ Contract for Life Guards</i>	\$5,058	\$17,000	\$24,350	\$18,000	\$0
<i>Worker's Compensation</i>	\$227	\$500	\$0	\$0	\$0
<i>Supplies</i>	\$401	\$3,600	\$1,700	\$2,000	
<i>Repair & Maintenance</i>	\$1,914	\$500	\$2,100	\$2,500	\$2,500
<i>Total Swimming Pool Expenses</i>	\$7,600	\$21,600	\$28,150	\$22,500	\$2,500
<i>TOTAL TENNIS/SWIM EXPENSES</i>	\$8,588	\$22,600	\$29,200	\$26,000	\$6,500
<i>FOOD AND BEVERAGE EXPENSES</i>					
<i>Salaries and Wages</i>					
<i>Salaries - Full-time</i>	\$87,047	\$64,900	\$83,225	\$83,000	\$90,000
<i>Salaries - Part-time</i>	\$77,687	\$80,725	\$56,050	\$75,000	\$75,000
<i>Salary Adjustments/ Vacation Buyout/ Overtime</i>	\$0	\$0	\$0	\$0	\$0
<i>Longevity Pay</i>	\$0	\$800	\$1,225	\$1,700	\$1,700
<i>Total Salary and Wage Expenses</i>	\$164,734	\$146,425	\$140,500	\$159,700	\$166,700
<i>Employee Benefit Expenses</i>					
<i>Employer Payroll Tax</i>	\$11,453	\$12,725	\$13,200	\$12,250	\$12,700
<i>Employer Retirement Expense</i>	-\$354	\$1,800	\$3,200	\$2,300	\$4,000
<i>Employer Supplied Health/ Disability Expense</i>	\$9,685	\$18,000	\$25,300	\$30,000	\$27,600
<i>Worker's Compensation Expense</i>	\$4,103	\$5,000	\$5,800	\$4,400	\$5,800
<i>Unemployment Expenses</i>	\$0	\$0	\$0	\$2,500	\$2,500
<i>Training & Travel Expense</i>	\$0	\$0	\$0	\$0	\$0
<i>Miscellaneous Employee Related Expenses</i>	\$0	\$0	\$0	\$250	\$250
<i>Total Employee Benefit Expenses</i>	\$24,887	\$37,525	\$47,500	\$51,700	\$52,850
<i>Total Food & Beverage Salaries and Wages Expense</i>	\$189,621	\$183,950	\$188,000	\$211,400	\$219,550

**City of Meadowlakes
Recreation Fund
Fiscal Year 2020 Budget**

	<i>FY 2017</i>	<i>FY 2018</i>	<i>Anticipated FY 2019</i>	<i>Budgeted FY 2019</i>	<i>FY 2020 Budget</i>
<i>Other Food & Beverage Expenses</i>					
Propane	\$7,075	\$8,000	\$7,475	\$7,500	\$7,500
Alcohol Tax	\$7,329	\$7,550	\$8,000	\$8,000	\$8,300
Beer and Wine Purchases	\$21,050	\$22,525	\$21,100	\$25,000	\$22,500
Liquor Purchases	\$6,355	\$5,750	\$7,700	\$6,500	\$7,500
Food Expense	\$74,701	\$58,500	\$63,600	\$60,000	\$65,000
Beverage Expense	\$2,956	\$3,100	\$2,200	\$3,250	\$2,000
Supplies	\$9,038	\$8,050	\$10,600	\$7,500	\$8,800
Linen Expense	\$3,233	\$3,300	\$4,600	\$4,000	\$4,500
Equipment Rental	\$840	\$2,200	\$850	\$3,000	\$850
Equipment Repair and Maintenance	\$5,501	\$3,400	\$3,800	\$5,000	\$5,000
Liquor License	(\$100)	\$4,425	\$0		\$4,500
Miscellaneous Expenses	\$7,152	\$7,650	\$2,900	\$5,000	\$5,000
<i>Total Other Food & Beverage Expenses</i>	<i>\$145,130</i>	<i>\$134,450</i>	<i>\$132,825</i>	<i>\$134,750</i>	<i>\$141,450</i>
<i>TOTAL FOOD AND BEVERAGE EXPENSES</i>	<i>\$334,751</i>	<i>\$318,400</i>	<i>\$320,825</i>	<i>\$346,150</i>	<i>\$361,000</i>
<i>TOTAL FUND OPERATING EXPENSES</i>	<i>\$939,862</i>	<i>\$980,470</i>	<i>\$1,020,225</i>	<i>\$1,060,025</i>	<i>\$1,061,750</i>
<i>FUND NET GAIN/LOSS</i>	<i>\$84,143</i>	<i>\$84,925</i>	<i>\$92,750</i>	<i>\$123,475</i>	<i>\$68,200</i>
<i>NON-OPERATING EXPENSES</i>					
<i>Capital Projects</i>					
Building and Facility Improvements	\$0	\$10,000	\$0	\$5,000	\$50,000
Course/Facilities Upgrades	\$0	\$60,000	\$87,225	\$95,000	\$0
<i>Total Capital Projects Expense</i>	<i>\$0</i>	<i>\$70,000</i>	<i>\$87,225</i>	<i>\$100,000</i>	<i>\$50,000</i>
<i>TOTAL NON-OPERATING EXPENSES</i>	<i>\$0</i>	<i>\$70,000</i>	<i>\$87,225</i>	<i>\$100,000</i>	<i>\$50,000</i>
<i>TOTAL FUND EXPENSES</i>	<i>\$939,862</i>	<i>\$1,050,470</i>	<i>\$1,107,450</i>	<i>\$1,160,025</i>	<i>\$1,111,750</i>
<i>FUND NET GAIN/LOSS</i>	<i>\$84,143</i>	<i>\$14,925</i>	<i>\$5,525</i>	<i>\$23,475</i>	<i>\$18,200</i>

City of Meadowlakes

Fiscal Year 2020 Budget

RECREATION FUND ANTICIPATED CASH RESERVES FISCAL YEAR 2019

CURRENT ASSETS

Estimated Cash on Deposit as of September 30, 2018 \$42,358

Estimated Current Fund Receivables and Prepaids as of September 30, 2018 \$0

TOTAL ESTIMATED CURRENT ASSETS AS OF SEPTEMBER 30, 2018 \$42,358

CURRENT LIABILITIES

Current Accounts Payable \$18,554

Deposits Payable \$0

Other Current Payables \$0

TOTAL ESTIMATED CURRENT LIABILITIES AS OF SEPTEMBER 30, 2018 \$18,554

ESTIMATED UNCOMMITTED FUNDS AS OF SEPTEMBER 30, 2018 \$23,804

ANTICIPATED FISCAL YEAR 2019 CASH INFLOWS AND OUTFLOWS

Cash Inflows

Operating Income \$870,475

Transfer in from Other Funds \$192,500

Interfund Loan \$50,000

Total Cash Inflows \$1,112,975

Cash Outflows

Operating Expenses \$1,020,225

Transfer to Other Funds \$0

Capital Expenditures \$87,225

Total Anticipated Cash Outflow \$1,107,450

TOTAL ANTICIPATED FISCAL YEAR 2019 CASH FLOW \$5,525

ANTICIPATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2019 \$29,329 ^{Note #1}

(Assuming comparative receivables and payables as at the beginning of the fiscal year)

City of Meadowlakes
Fiscal Year 2020 Budget

RECREATION FUND ANTICIPATED CASH RESERVES FISCAL YEAR 2020

ESTIMATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2019 \$29,329

ANTICIPATED FISCAL YEAR 2020 CASH INFLOWS AND OUTFLOWS

Cash Inflows

Operating Income	\$987,450	
Transfer in from Other Funds	\$142,500	
Total Cash Inflows		\$1,129,950

Cash Outflows

Operating Expenses	\$1,061,750	
Transfer to Other Funds	\$0	
Capital Expenditures/Major Renovations	\$50,000	
Total Anticipated Cash Outflow		\$1,111,750

TOTAL ANTICIPATED FISCAL YEAR 2019 CASH FLOW **\$18,200**

ANTICIPATED UNCOMMITTED CASH RESERVE AS OF SEPTEMBER 30, 2020

(Assuming comparative receivables and payables as at the beginning of the fiscal year) **\$47,529** ^{Note #1}

Note #1

The City Council adopted a Comprehensive Financial Management Policy in 2013 which established maximum targeted and minimum uncommitted fund reserves. The minimum uncommitted cash reserve established for the Recreation Fund was \$35,000. The Fund is anticipated to end the current fiscal year with a negative uncommitted cash reserve and end fiscal year 2020 with a very slight positive uncommitted cash reserve.

***City of Meadowlakes
Outstanding Debt
Fiscal Year 2020 Budget***

Combined Debt All Funds

	Principal Outstanding as of October 1, 2018	Principal Outstanding as of October 1, 2019	Principal Outstanding as of October 1, 2020
Bond Debt Service			
2013 General Obligation Bonds	\$2,025,000	\$1,635,000	\$1,240,000
 Recreation Fund Capital Lease-Purchase Agreements			
2018 Golf Cart Lease-Purchase Agreements	\$186,500	\$139,436	\$90,476
2015 Equipment Lease-Purchase Agreement	\$103,503	\$58,146	\$11,760
Total Recreation Fund Capital-Lease Agreements	<u>\$290,003</u>	<u>\$197,582</u>	<u>\$102,236</u>
 TOTAL OUTSTANDING DEBT ALL FUNDS	 \$2,315,003	 \$1,832,582	 \$1,342,236

City of Meadowlakes
Outstanding Debt
Fiscal Year 2020 Budget

2013 General Obligation Bonds - Refunding Issue

Original Issue Amount:	\$3.340 Million
Issue Date:	March 13, 2013
Lender:	Branch Bank & Trust
Term:	15 Years
Maturity Date:	September 2023
Interest Rate:	2.05%
Payments Made:	Principal Annually and Interest Semi-annual
Total Outstanding Bond Principal beginning of Fiscal Year 2019	\$2,025,000
Total Outstanding Bond Principal at the end of Fiscal Year 2019	\$1,635,000

Outstanding Debt Service By Fiscal Year

Fiscal Year	Total Principal Due	Total Interest Due	Total Due	Outstanding Principal End of FY
2020	\$395,000	\$33,518	\$428,518	\$1,240,000
2021	\$405,000	\$25,420	\$430,420	\$835,000
2022	\$415,000	\$17,118	\$432,118	\$420,000
2023	\$420,000	\$8,610	\$428,610	\$0
	\$1,635,000	\$84,666	\$1,719,666	

Total Outstanding Bond Principal as of October 1, 2019	\$1,635,000
Less Principal Due in Fiscal Year 2020	\$395,000
Total Outstanding Bond Principal as of October 1, 2020	\$1,240,000
Total Bond Interest Due in Fiscal Year 2020	\$33,518
Total Bond Principal and Interest Due in Fiscal Year 2020	\$428,518

The City issued \$3.6 million in Combination Tax and Revenue Certificates of Obligation in 2008 for the purchase, repair, rehabilitation and renovation of the golf course property with an interest rate of 4.8%. In 2013, the City issued \$3.4 million in General Obligation Bonds for the refunding of the existing 2008 bonds at a lower interest rate of 2.08%, thus, saving the City approximately \$163,400 in interest over the same term as the originally issued bonds.

City of Meadowlakes
Outstanding Debt
Fiscal Year 2020 Budget

2018 Golf Cart Capital Lease-Purchase

Original Issue Amount:	\$197,001
Issue Date:	March 16, 2018
Lender:	Security State Bank
Term:	5 years
Maturity Date:	April 30, 2022
Interest Rate:	3.97%
Payments Made:	Principal and Interest Quarterly
Total Outstanding Principal beginning of Fiscal Year 2019	\$186,500
Total Outstanding Principal at the end of Fiscal Year 2019	\$139,436

Outstanding Debt Service By Fiscal Year

Fiscal Year	Total Principal Due	Total Interest Due	Total Due	Outstanding Principal End of FY
2020	\$48,960	\$4,813	\$53,773	\$90,476
2021	\$50,933	\$2,840	\$53,773	\$39,543
2022	\$39,543	\$787	\$40,330	\$0
	\$139,436	\$8,440	\$147,876	

Total Outstanding Principal as of October 1, 2019	\$139,436
Less Principal Due in Fiscal Year 2020	\$48,960
Total Outstanding Principal as of October 1, 2020	\$90,476
Total Interest Due in Fiscal Year 2020	\$4,813
Total Principal and Interest Due in Fiscal Year 2020	\$53,773

In March of 2018, the City entered into a capital lease-purchase agreement with Security State Bank for the purchase of a replacement golf cart fleet. The new fleet consisted of 40 gas carts. The lease was at an interest rate of 3.97% with 20 equal principal and interest payments of \$13,443.

City of Meadowlakes
Outstanding Debt
Fiscal Year 2020 Budget

2015 Golf Course Equipment Capital Lease-Purchase

Original Issue Amount:	\$223,112
Issue Date:	October 1, 2015
Lender:	Meadowlakes Property Owners Association , Inc.
Term:	5 years
Maturity Date:	October 1, 2021
Interest Rate:	2.25%
Payments Made:	Principal and Interest Quarterly
Total Outstanding Principal beginning of Fiscal Year 2019	\$103,503
Total Outstanding Principal at the end of Fiscal Year 2019	\$58,146

Outstanding Debt Service By Fiscal Year

Fiscal Year	Total Principal Due	Total Interest Due	Total Due	Outstanding Principal End of FY
2020	\$46,386	\$919	\$47,305	\$11,760
2021	\$11,760	\$66	\$11,826	\$0
	\$58,146	\$985	\$59,131	

Total Outstanding Principal as of October 1, 2019	\$58,146
Less Principal Due in Fiscal Year 2020	\$46,386
Total Outstanding Principal as of October 1, 2020	\$11,760
 Total Interest Due in Fiscal Year 2020	 \$919
Total Principal and Interest Due in Fiscal Year 2020	\$47,305

On October 1, 2015, the City entered into a capital lease-purchase agreement with the Meadowlakes Property Owners Association, Inc. for the purchase of several pieces of mobile equipment for the maintenance of the golf course. The lease was at an interest rate of 2.25% with 20 equal quarterly principal and interest payments of \$11,826.

City of Meadowlakes

Fiscal Year 2020 Budget

INTRA-FUND TRANSFERS

GENERAL FUND

Transfers out to Other Funds

Transfer to Utility Fund	\$0
Transfer to Debt Service Fund	\$0
Transfer to Recreation Fund	\$50,000

Total Transfers Out to Other Funds **\$50,000**

Transfers into Fund

Transfers in from Utility Fund	\$75,000
Transfers in from Recreation Fund	\$0

Total Transfers in from Other Funds **\$75,000**

DEBT SERVICE FUND

Transfers into Fund

Transfer in from Utility Fund	\$56,000
Transfer in from General Fund	\$0

Total Transfers in from Other Funds **\$56,000**

Utility Fund

Transfers out to Other Funds

Transfer to General Fund	\$75,000
Transfer to Debt Service Fund	\$56,000
Transfer to Recreation Fund	\$92,500

Total Transfers Out to Other Funds **\$223,500**

Recreation Fund

Transfers into Fund

Transfer in from Utility Fund	\$92,500
Transfer in from General Fund	\$50,000

Total Transfers in from Other Funds **\$142,500**

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION:

DATE: September 13, 2019

REFERENCE: Adoption of Ad Valorem Tax Rate for 2019

Council Meeting Date: September 17, 2019

AGENDA ITEM: Agenda Item #7-C-Ordinance 2019-07 Adopting Ad Valorem Tax Rate for 2019, for fiscal year 2020

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

Attached for your review and possible approval is Ordinance 2019-07 which adopts the ad valorem tax rate for 2019 (FY20).

The proposed tax rate required to balance the proposed budget is \$0.287 per \$100 taxable value, which is less than last year's rate of \$0.2914. The ad valorem tax rate consists of two separate rates; the maintenance and operation (M&O) rate and the interest and sinking (Debt Service) rate. The M&O rate provides approximately 69% of the General Fund revenues. The Debt Service rate provides funding for the retirement of the City's bonded debt, and about 86% of the Fund's revenues are derived from ad valorem taxes.

RECOMMENDED ACTION:

I would recommend the adoption of Ordinance 2019-07 which adopts an ad valorem tax rate of \$0.1529 for maintenance and operation and a rate of \$0.1341 for interest and sinking purposes for a combined rate of \$0.297 per \$100 taxable valuation, which is the effective tax rate.

The adoption of the Ordinance establishing the ad valorem tax rate will require a verbal roll call vote, with each Councilmember's vote so noted within the Ordinance.

ATTACHMENTS:

Ordinance 2019-07

City of Meadowlakes

ORDINANCE 2019-07

September 17, 2019

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF MEADOWLAKES, TEXAS, FOR THE 2020 FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, TAX YEAR 2019; PROVIDING FOR AND APPORTIONING EACH LEVY FOR A SPECIFIC PURPOSE; PROVIDING A DATE ON WHICH TAXES SHALL BECOME DELINQUENT IF UNPAID; PROVIDING FOR A LIEN ON ALL TAXABLE PROPERTY TO SECURE THE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR PENALTIES, INTEREST AND COLLECTION COSTS, IF ANY, FOR ALL DELINQUENT TAXES; PROVIDING FOR FINDINGS OF FACT; SAVINGS CLAUSE; SEVERABILITY; PUBLICATION; EFFECTIVE DATE, AND PROPER NOTICE AND MEETING.

WHEREAS, a budget appropriating revenues generated by the collection of an ad valorem tax levy and other revenue sources for the use and support of the municipal government of the City of Meadowlakes was duly and legally adopted by the Meadowlakes City Council subsequent to a public hearing on said budget, as required by §102.009 of the Texas Local Government Code, prior to the consideration the Ordinance herein; and

WHEREAS, notice of the hearing on a proposed tax revenue increase was published in the City's official newspaper on August 20th, 2019; and

WHEREAS, said budget anticipates and requires the levy of an ad valorem tax on all taxable property with the City of Meadowlakes; and

WHEREAS, Section 26.05 of the Texas Tax Code requires that the City of Meadowlakes, Texas, adopt a tax rate for the next fiscal year by September 30, 2019; and

WHEREAS, the City Council of the City of Meadowlakes has received the Tax Year 2019 certified property tax roll submitted by the Chief Appraiser of the Burnet County Appraisal District; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good of the government, peace, or order of the City and is necessary for carrying out a power granted by to the City; and

WHEREAS, the City Council finds that it is necessary and proper for the good of the government, peace, or order of the City to adopt an ordinance establishing an ad valorem tax rate; and

WHEREAS, the City has fully and timely complied with all notices and other requirements relative to the adoption of an ad valorem tax rate for Fiscal Year 2020.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF MEADOWLAKES, TEXAS, THAT:

SECTION I. There is hereby levied and ordered to be assessed and collected for the use and support of the municipal government of the City of Meadowlakes (the "City") and in order to provide for the budgeted expenditures of said City for the fiscal year October 1, 2019 through September 30, 2020 upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2019 subject to taxation, a tax of **\$0.287** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- A. For the maintenance and support of the general government (General Fund), a rate of **\$0.1529** per each \$100 valuation of all property within said City; and
- B. For the interest and sinking fund, bonded or other indebtedness and related fees, a rate of **\$0.1341** per each \$100 valuation of all property within said City.

The City Secretary shall cause the following notice to be posted on the home page of the City's internet website:

"THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE."

"THE TAX RATE WILL EFFECTIVELY BE RAISED 7.6 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.80."

SECTION II. Taxes levied under this ordinance shall be due October 1, 2019 and if not paid on or before January 31, 2020, shall immediately become delinquent.

SECTION III. All taxes shall become a lien upon the property against which assessed, and the Burnet County Tax Appraisal District, as the assessor and collector of the City, is hereby

authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION IV. Taxes are payable at the Burnet County Appraisal District in either Burnet or Marble Falls, Texas. The City of Meadowlakes shall have all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION V. The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

SECTION VI. All previous budget ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

SECTION VII. It is hereby declared to be the intention of the City Council of the City of Meadowlakes, Texas that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a valid judgment or decree of any court or competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraph, and sections of this ordinance, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION VIII. The City Secretary of the City of Meadowlakes, Texas is hereby directed to place the information on the City's website and provide all other notice as required by law; engross and enroll this Ordinance by copying the caption, penalty clause and effective date clause of this ordinance in the minutes of the City Council of the City of Meadowlakes and by filing said Ordinance in the ordinance records of the City.

SECTION IX. The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this ordinance shall take effect immediately from and after its passage and publication as provided by law.

SECTION X. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Texas Open Meetings Act.

SECTION XI. A copy of this Ordinance, as adopted, shall be delivered to the Chief Appraiser of the Burnet County Appraisal District. Such copy shall serve as the notice of adoption of the City's tax rate.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MEADOWLAKES
THIS THE 17th DATE OF SEPTEMBER, 2020** by the following vote:

	Vote
Councilperson Barry	_____
Councilperson Peskin	_____
Councilperson Drummond	_____
Councilperson Wise	_____
Councilperson Mason	_____

Signed:

**Mary Ann Raesener, Mayor
City of Meadowlakes**

Attest:

Evan Bauer, City Secretary

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION:

DATE: September 13, 2019

REFERENCE: Interfund Loan

Council Meeting Date: September 17, 2019

AGENDA ITEM: Agenda Item #7-D-Interfund Loan between the General Fund and the Recreation Fund

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

As previously addressed during the discussion regarding the amendment of the fiscal year 2019 budget to provide adequate funding to cover the approximate \$45,000 loss incurred by the Recreation Fund, an Interfund loan will be required. Late last month, we had to make a loan to the Recreation Fund in the amount of \$30,000 to provide adequate funds to cover the Fund's liabilities. It appears that an additional \$20,000 loan will be required this month to cover the Fund's current liabilities; this will bring the total of the Interfund loan to \$50,000.

It is doubtful that the Fund will have adequate funds to repay the loan in the upcoming fiscal year. I would suggest we postpone making any repayment conditions until early 2020, hopefully by this time the Fund will have a better financial outlook.

RECOMMENDED ACTION:

I would recommend that the City Manager be authorized to make an Interfund Loan to the Recreation Fund in the amount of \$50,000 with a repayment schedule to be determined at a future date.

Mayor and Council Communication

COUNCIL ACTION:

DATE: September 13, 2019

REFERENCE: Appropriation of funds for renovation and repairs to the restaurant building

Council Meeting Date: September 17, 2019

AGENDA ITEM: Agenda Item #7-E- Appropriation of funds for renovation and repairs to the restaurant building

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

The fiscal year 2020 budget, as proposed, provides \$50,000 for capital improvement and renovations of facilities on the golf course. I am requesting \$7,500 of these budgeted funds to make some repairs and renovations to the restaurant building. Like any building, the restaurant building needs some repairs and improvements. Listed below is just a few of the significant items in need of repairs:

- The exterior siding on the east end of the building requires replacement
- Several dry rot boards on the exterior of the building need replacement
- Complete painting of the exterior of the building
- Installation of additional electrical outlets in the bar area and a general cleanup of several wiring issues within the building
- Possible replacement of all the windows in the bar area with more energy-efficient ones

By utilizing existing temporary employees, the labor cost of this project will be very minimal and most of the price with the project will be associated with the purchase of materials.

RECOMMENDED ACTION:

I would recommend the appropriation of the requested funds due the fact that we have available skilled temporary employees that can complete the required repairs/renovations. Without these employees, we would have to hire an independent contractor and that would drive up the cost of the project considerably.