

NOTICE OF WORKSHOP & STATED MEETING OF THE MEADOWLAKES CITY COUNCIL

Notice is hereby given that a **WORKSHOP** of the Meadowlakes City Council will be held on Tuesday, the 8th of May, 2012 at **4:00 PM** to **5:00 PM** at Meadowlakes City Hall, 177 Broadmoor, Totten Hall, Meadowlakes, Texas, at which time the following subjects will be discussed, to wit:

~ WORKSHOP ~

- I. CALL TO ORDER AND QUORUM DETERMINATION
- II. WORKSHOP DISCUSSION
 - A. Codification of Code of Ordinances
 - B. Financing alternatives for water treatment plant facilities
 - C. Comprehensive Financial Management Policy
- III. ADJOURNMENT OF WORKSHOP

~ STATED MEETING ~

Notice is hereby given that a **STATED COUNCIL MEETING** of the Meadowlakes City Council will be held on Tuesday, the 8th of May, 2012 at **5:00 PM** at Meadowlakes City Hall, 177 Broadmoor, Totten Hall, Meadowlakes, Texas, at which time the following subjects will be discussed, to wit:

- I. CALL TO ORDER AND QUORUM DETERMINATION
- II. PLEDGE OF ALLEGIANCE AND PRAYER
- III. MONTHLY STANDARD LIVE REPORTS *(Progress & Status Reports Only - Recommendations or action discussions not allowed)*
 - City Manager Activity Report - Johnnie Thompson
 - Consent Items as listed below
- IV. CONSENT ITEMS *(The items listed are considered to be routine and non-controversial by the Council and may be approved by one motion. No separate discussion or action on any of the items is necessary unless desired by a Council Member; at which time select item(s) may be discussed separately under consent items and separate motion(s).)*
 - A. April 10th, 2012 Meeting Minutes –Stephanie Littleton, City Secretary
 - B. Ordinance Enforcement April 2012 Activity Report – Pat Preston
 - C. Animal Control April 2012 Activity Report - Robbie Galaway, Officer
 - D. Patrol Activity April 2012 Report - provided by Meadowlakes Patrol Officers
 - E. Vandalism/Incident April 2012 Activity Report – Stephanie Littleton, Secretary
 - F. City Building Committee April 2012 Activity Report - Don Wheeler, Chairman
 - G. Public Works Department April 2012 Activity Report - Mike Williams, PWD
 - H. General Fund April 2012 Detailed Financials Report - Eileen Harrison, Treasurer
 - I. Utility Fund and Recreation and Country Club (RCC) Fund, April 2012 Detailed Financials Report including authorization to close the RCC Equipment Lease money market account - Johnnie Thompson, City Manager
 - J. PFC Financials and Operation reports - Steve Hawkins, PFC President
- V. CITIZEN COMMENTS *(Limited to 15 minutes total on general subjects and agenda items. Agenda Item specific comments should be made as part of agenda item council discussion.)*
- VI. OLD BUSINESS
 - A. Discussion/Action: Contracting with the Lower Colorado River Authority for purchase of additional raw water. - Thompson

VII. NEW BUSINESS

No Business is scheduled.

VIII. COUNCIL & MAYOR ANNOUNCEMENTS about items of Community Interest

(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 salutary 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 salutary recognition for the purposes of 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.*
- A. Election to be held Saturday, May 12th
- B. Canvass of Election Results and swearing in of new Councilmembers to be held Tuesday, May 22nd at 5:00 p.m.

IX. ADJOURNMENT

(The City Council of Meadowlakes 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 Section 551.)

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 12:00 p.m. and 1:00 p.m. through 4:00 p.m. Monday through Friday.

THE PUBLIC IS INVITED TO CITY COUNCIL MEETINGS

We, the undersigned authorities, do certify that this Notice of Meeting was posted at Meadowlakes City Hall and on our website, convenient to the public, on or before May 4th, 2012 by 1:00 P.M. and remained so posted continuously for at least 72 hours immediately preceding the day of said meeting.

/s/Stephanie Littleton
Stephanie Littleton, City Secretary

/s/ Don Williams
Don Williams, Mayor

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.

Posting Removed: _____ **at** _____ **by** _____
(Above to be recorded upon removal, document retention at City Hall, date of removal will not be reposted via website)

Council Memorandum-May 8, 2012 Workshop

Date: May 3, 2012
To: Honorable Mayor Williams and Council Persons
From: Johnnie Thompson, City Manager
Subject: May 8th, 2012 Workshop

The following items have been placed on your workshop agenda for discussion:

- A. Discussion: Codification of Code of Ordinances*
- B. Financing alternatives for water treatment plant facilities*
- C. Comprehensive Financial Management Policy*

Codification: After many of long hours and meetings I believe we are nearing the end of the re-codification process. Stephanie has emailed all of your updates and changes to the codification firm and we are awaiting a revised draft. The draft that Stephanie emailed you a few weeks ago did not have all the updates and changes incorporated within it. As soon as we get a final draft we will send you both an electronic as well as a printed copy. I have attached the only item that has not been addressed in our workshops and it pertains to certain rules and regulations regarding the golf course (Section 60.04). The proposed rules have been reviewed in prior meetings with Steve Hawkins and Jeff Wilson. The vast majority of the items were in a previous section of our Code of Ordinances but were removed when the PFC was formed and it was felt that some rules should be incorporated back into our Code's in order to allow certain violations be handled through our courts instead of the PFC having to take a civil course to have an issue resolve.

In reviewing the provision you will note most are general in nature and do not limit the operation of the golfing facility with the exception to those provisions which apply to irrigation. A couple of changes to be noted is that "L" would allow fishing in the pond located just off Dog Leg (14 Fairway), this was due to the fact that the property owners along the pond actually own a portion of the pond and that the age limit on "P" would require any person of the under the age of 14 be accompanied by a responsible person age 16 or older. Previously the ages were 16 and 18 respectfully.

Financing alternatives for water treatment plant facilities upgrades: As you may recall at our last meeting Mr. Richard Collins, P.E. with the engineering firm of Southwest Engineers briefed you on the future water treatment plant and distribution needs which included a new water storage tank with an estimated cost of \$356,000. In order to determine if it is feasible for us to undertake this project at this time a means of financing it must be developed since the Utility Fund does not have adequate reserves to cover the cost of the project. The City has several different avenues available to finance such a project which I will briefly address for you below.

Financing that is available to a city falls within two main categories: short-term and long-term. In regards to our proposed projects, short-term financing is not a viable method of

financing since this method is for only temporary borrowing and must be repaid within the fiscal year it was borrowed. I will be only addressing long term borrowing with regards to this project, there are several different types of long-term borrowing, but I will only discuss those that I feel might address our needs.

1. Bonds

a. General Obligation (GO's)-These bonds are secured by a pledge of future property tax collections and normally requires voter approval for issuance. However, some exceptions to having voter approval does exist and one of these exceptions was utilized by the City in the refinancing of a revenue note that the City acquired with the merge of City and the MUD several years ago. At the time of merger the MUD had an outstanding revenue note in the amount of slightly more than \$1.2 million and provisions allowed the City to refund the revenue note by issuing a General Obligation Bond. The refunded bond was issued at an interest rate considerably less than the revenue notes The City over the term saved about \$85,000 in interest expense by refunding the note. These bonds will be paid off in March of 2013. This type of bonds has the highest degree of acceptance by investors and usually has the lowest interest rate; it requires Attorney General approval prior to issuance.

b. Certificate of Obligations (CO's) - Is probably the most common bond used by municipalities since it does not require voter approval and are easy to issue; however they are subject to voter approval if 5% of the qualified voters in the City petition the City to call an election for voter approval by the voters. The City purchased the golf course by the use of Certificates of Obligations and normally both revenues and property taxes are pledge as security for this type of bond. This type of bond can be issued directly to vendors, or can be sold for cash. If sold for cash, the bonds must be approved by the Attorney General. These types of bonds have the second highest degree of acceptance by investors and usually have an interest rate slightly higher than GO's Bonds. In our instance, the GO's bonds had an interest rate of 3.5% while the CO Bonds had a rate of 4.8%.

c. Revenue Bonds- These bonds do not required voter approval and are not subject to voter recall but are issued by the Council and secured by pledge of revenues generated from the system the funds are borrowed for. In our instance we would be pledging water revenue. These bonds must be entirely paid from the system's net revenue and property tax income cannot be utilized for payment of the bonds. This type of bond is the least secured of the three types of bonds due to the fact they are only secured by the revenues from system and demand for payment cannot be made from property taxes as the other two bonds. In essence they are not secured by the full faith of the city. The City has not utilized issuance of Revenue Bonds however and mentioned earlier the MUD has utilized this method.

2. Lease-Purchase Agreements-Lease-Purchase agreements are becoming more and more popular do to their ease of issuance and are typically used for purchases of equipment and vehicle over a shorter period of time usually 3 to 15 years. Title of the property is not passed to the City until the end of the lease term and then the City acquires the property of a minimum amount, usually \$1. This is not considered a long term debt thus is not subject to the restrictions as the issuance of bonds do because it is a lease and does not obligate the City beyond the current fiscal year. The lease must contain a non-appropriation clause that allows the city to terminate the lease at the end of each budget year. If the City does not appropriate lease funds thus it is not classified as a long term debt.

In general, I doubt if the bond route is the most cost effective method for us to consider unless no other options are available. Typically the cost of issuing bonds are greater than a lease-purchase agreement due to the cost of the fiscal agent and legal representation which on the \$4.825 million in GO's and CO's issued in 2008 about \$90,000 or 1.8% of the issuance was for fiscal agent and legal fees; with a smaller issue the percentage would most likely be around 3-4%.

In my opinion, we only have one viable financing method and that is utilizing a lease-purchase agreement which is not new to the City. We utilized this method of financing to purchase new golf course equipment and the original golf cart fleet. We have already been pre-approved for this project should we elect to go this route. Very little legal work will be required since our attorney has already approved the prior lease agreements and it would be a rather simple process. Tentative interest rates range in the mid to high 3% range.

One option that has been discussed is borrowing the funds from the Property Owners Association and this could be a win-win situation for both the City and the POA. But borrowing the funds is not as easy as it sounds since we are limited on how we can borrow funds. Mayor Williams and I have discussed several methods of securing the funds from the POA one being basically a loan which I believe can be accomplished by using the lease-purchase agreement method as mention above with the POA being the holder of the title to the tank until it is paid for then the tank would be purchased of a minimum amount as defined within the agreement. One other option we discussed was the POA prepaying several years of bookkeeping and maintenance expense to the City, which currently is \$80,000 per year.

With regards to it being a win-win situation, if the POA became the lease agreement holder then hopefully they would consider loaning the funds at a rate lower than the current market but greater than they are currently earning on investments. A lot of details remain to be worked out, however it does appear that we can secure the needed financing for the project if we so desire to proceed with it.

No matter which method we utilize I see no way we can repay a the borrowed funds or make a lease-purchase payment without some adjustment in our water rates which have remained low compared to other local suppliers. Based on borrowing \$350,000 for seven years at 3% our annual payment would be around \$54,000 a year and would most likely increase our water rates on the average customer by about \$5 per month or \$60 a year. There are several different methods that could be used to increase our water revenues from just a flat \$5 per month increase in the minimum to a slight increase in the minimum and adjusting the tier charges for water used. I will review several of these alternatives with you at your meeting. We can lighten the impact on our residents if we can be assured the PFC will be making the \$24,000 per year payment toward the loan to the Utility Fund. This would decrease the needed increase per customer to about \$3.00 per month.

The POA has asked that Mayor Williams appear before their Board to discuss their assistance and we just need some guidance on your thoughts.

3. Comprehensive Financial Management Policy-*Please find attached a draft copy of a comprehensive financial management policy. I have drafted this document in order for staff and council to have on document to refer to with regards to the City financial management. In reviewing our current policies and procedures, I had difficulty in finding some documents especially anything related to establishing reserve funds and there balances. The accompany draft document addresses the establishment of some existing and some proposed reserve funds and there targeted balances. Please note this is only a draft and*

will require considerable more work to get it into a final form, your comments and suggestions are encouraged.

You will note reading through it that I have proposed several new reserve funds and have established some proposed balances.

To briefly recap these proposals:

- 1. In the General Fund I propose that we set the minimum unassigned fund balance at 25% which is basically a three month operating reserve. I believe this should be a very minimum and would suggest that due to the funds size that we try and target a 50% reserve. Currently we began the fiscal year with about 70% reserve and it is anticipated that we will end the year with at about the same amount of reserve.*

I have proposed two additional reserve funds within the General Fund. One being the Facilities Replacement and Major Repair Reserve and the other being the Unemployment Payment Reserve Fund. The facilities replacement and major repair reserve fund would provide for major renovation and/or replacement of city hall and would be funded on annual bases based on anticipated future needs. The unemployment payment reserve fund would be funded jointly by both the General Fund as well as the Utility Fund and would be used to pay any unemployment claims that may be charged against the City. It would have a suggested maximum balance of 5% of the combine total of both funds salaries and wages and would be funded by each fund at ½ of one percent a year until the 5% cap is reached. This fund is needed to minimize the impact on funding unemployment cost. The City is a reimbursing contributor for unemployment benefits which means that we have to reimburse the state for any unemployment claims charged against the City. Private businesses pay an established percent of the employees first \$9,000 of salary, the percent is variable based on the businesses established unemployment history.

- 2. The Utility Fund has three proposed reserves; Stabilization and Contingency, Infrastructure Replacement, Equipment and Vehicle Replacement Fund. The Stabilization Fund and Contingency fund is in reality is the net working capital for the fund. It would provide working funds to continue operation of the City's water and wastewater systems during seasonal fluctuations as well as to provided funded for catastrophic losses of the infrastructure. The proposed limit for this fund is a minimum of 25% with a 50% targeted upper limit. At the beginning of this fiscal year we had slightly more than 25% and it is expected to remain about at this level this fiscal year. The Infrastructure Replacement Fund is intended to be used to provide funding for future renovations and improvements to the City's aging infrastructure, at this time no funds are available to be utilized for this reserve but I feel that we should began to start planning for future renovations and/or replacement of some our aging infrastructure. The last reserve fund that I would recommend that we institute is an Equipment and Vehicle Replacement Fund which would be utilized to replace our fleet of trucks and mobile equipment such as backhoes, mowers and other related equipment. Currently we have about \$18,000 in utilized insurance funds in the General Fund that could be transferred into this fund. We are currently reviewing our vehicle fleet in an effort to try and determine a replacement schedule.*

If you have any questions regarding the forgoing please do not hesitate to give me a call.

§60.04 GENERAL PROVISIONS.

- A. No person shall willfully mark, deface, disfigure or injure any building, table, benches, fireplace, public utilities, signs, notices, whether temporary or permanent, stakes, posts or other boundary markers or other structures or equipment, facilities of park or golf course property or appurtenance whatsoever either real or personal.
- B. No person in a park or on the golf course shall take, remove or damage any earth or tree, shrubs, plants or make any excavation by tool, equipment, blasting or other means.
- C. No person in a park or on the golf course shall construct or erect any building or structure whatever kind, whether permanent or temporary in character, or run or string any public utility service into, upon, or across the lands, except on special permission issued by the City.
- D. No person shall damage, cut, carve, transplant or remove any tree or plant or injure the bark of or pick the flowers or seeds of any tree or plant. No person shall attach any rope, wire or other contrivance to any tree or plant in a park or on the golf course. A person shall not dig or otherwise disturb grass areas, or in any other way injure or impair the natural beauty or usefulness of any area.
- E. No person shall bring or possess any glass beverage container in any park or recreation property including the golf course play area, driving range or swimming pool area. No alcoholic beverages shall be brought onto the golf course property at any time. Beer and liquor shall not be transported off the golf course property.
- F. Any person(s) engaged in or part of any conduct considered disorderly including but not limited to persistent use of obscene, profane or abusive language shall be subject to prosecution, suspension or expulsion from the premises.
- G. Except for service dogs, no dogs or pets shall be allowed on the premises of the golf course at any time for any purposes.
- H. Motorized vehicles, other than commercially manufactured golf carts are prohibited on the golf course property without proper consent of the City or the golf course management. Private golf carts shall be allowed only on the express permission of the golf course management. All carts shall be operated in a manner as not to be reckless in manner or endangering people or property or prohibiting the normal play of the course.
- I. Skateboarding, bicycling, and roller skating, roller blading are prohibited on the property of the golf course at any time.
- J. Persons are prohibited from being on the golf course play area during times of irrigation.

- K. Persons are restricted from being on the golf course between the hours of 12:00 am (midnight) and 5:00 am including the grounds immediately around the pro-shop, clubhouse, pool area, tennis course and cart barn. Any person or persons shall be considered to be trespassing if he/she enters or remains on the property after designated closing hours.
- L. Swimming, fishing, wading and/or entry into any lakes or ponds on the golf, save and except the pond/lake which is jointly bordered by the golf course and private property located off Dog Leg, in which all fish taken shall be released. No access or fishing to said pond/lake shall at any time interfere with the play of golf.
- M. No person shall cause any radio, stereo, musical instrument, horn, siren or other audible device used to amplify sound or music to be used in a manner that will disturb or constitute a public nuisance.
- N. No person shall utilize the golf course play area for any purpose other than the games of golf played with industry standardize golf equipment. The golf course play area shall not be utilized for other games or activities, including but not limited to football, baseball, soccer, Frisbee, croquet or other games or activities.
- O. Walking and/or jogging (unless said person or persons are activity playing the game of golf) shall be permitted on golf course play area during the hours of operation of the golfing complex and at no time shall said walking and/or jogging shall interfere with the play of golf or maintenance of said golfing complex.
- P. No person under the age of **fourteen (14)** shall utilize the swimming facilities of the City unless supervised by a responsible person age **sixteen (16)** years or older, the supervising individual shall accompany the swimmer at all times while utilizing the pool facility.

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CITY OF MEADOWLAKES COMPREHENSIVE FINANCIAL MANAGEMENT POLICIES

1) PURPOSE

The Comprehensive Financial Management Policies as set forth below provide guidelines and assembles all of the City's financial policies into one document. This is necessary to achieve long term, stable financial condition while providing the necessary tools to ensure that the City is financially able to meet its current and future service needs. The policies contained herein shall serve as guidelines for both the financial planning and internal management of the City's funds.

The scope of these policies cover accounting, auditing, financial reporting, internal controls, operational and capital budgeting, revenue management, cash management, financial condition and reserves, expenditures, control and debt management.

2) OBJECTIVES

The objectives of these policies are:

- *Help guide the City Council and management with policy decisions that have significant fiscal impact on the City and its operations.*
- *To employ balanced revenue policies that provide adequate funding for services and detail levels of service.*
- *To maintain sufficient reserves capacity for present and future needs.*
- *To maintain sufficient reserves so as to maintain service levels during periods of economic downturn and/or natural disaster.*
- *To promote sound financial management by providing accurate and timely information on the City's financial condition.*
- *To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations.*
- *To insure the legal use of all financial resources of the City through effective use of internal controls.*

3) ACCOUNTING, AUDITING AND FINANCIAL REPORTING

A. Accounting Practices and Principals

The City will maintain accounting practices that conform to generally accepted accounting principles as set forth by the Government Accounting Standards (GASB), and standards as established by the City Council. The City Manager is charged with the responsibility for establishing the chart of accounts and insuring the properly recording of all transactions.

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49 **B. Financial and Management Reporting**
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- 51 1. *Financial reports will be provided monthly to the City Council that*
52 *explain key fiscal developments and note any significant deviations*
53 *from the budget. These reports will be distributed with the Council*
54 *monthly agenda packets.*
55 2. *A quarterly report will be submitted by the City Manager, highlighting*
56 *any significant variations in the financial status compared to those*
57 *targeted or budgeted and provide a prior year comparison.*
58

59 **C. Annual Audit**
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61 *Pursuant to State of Texas statutes, the City shall have its records and*
62 *accounts audited annually by an outside independent certified public*
63 *accounting firm, licensed to practice in the State of Texas. The auditors*
64 *shall demonstrate significant experience in the field of local government*
65 *auditing. The audit shall be conducted in accordance with generally*
66 *accepted auditing standards. The annual audit along with the auditor's*
67 *opinion letter shall be filed with the City Council within 180 days after the*
68 *last day of the fiscal year.*
69

70 *The City will require requests for proposals for auditing services every five*
71 *(5) years.*
72

73 **D. Signature of Checks**
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75 *The Mayor, City Manager, City Secretary or Treasurer shall be authorized*
76 *to serve as single signature on any check written for \$5,000 or less with*
77 *the exception being normal reoccurring operating expenses within the*
78 *Utility Fund for solid waste collection and electrical expenses. All other*
79 *checks in excess of \$5,000 shall require two signatures.*
80

81 **C. Compliance with Council Policy Statements**
82

83 *The Financial Management Policy Statements will be reviewed annually*
84 *and updated, revised or refined as deemed necessary by the Council.*
85 *Policy statements adopted by the City Council are guidelines, and*
86 *occasionally exceptions may be appropriate and required. If an exception*
87 *is to be taken, the City Manager shall identify, document and explain said*
88 *exception to the City Council.*
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93 **4) BUDGETING**

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95 **A. Preparation**

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97 *The City's budget shall comply with Chapter 102 of the Texas Local*
98 *Government Code which requires as a minimum the following:*
99

- 100 • *The city's budget officer must prepare a proposed budget for the*
101 *city council's considerations;*
- 102 • *The city council must adopt an annual budget and conduct the*
103 *financial affairs of the city in strict conformance with the budget;*
- 104 • *The budget of each fiscal year must be adopted before the first day*
105 *of the fiscal year;*
- 106 • *The budget must include all expenditures proposed for the next*
107 *fiscal year and compare the proposed expenditures with*
108 *expenditures for the current and previous fiscal years; and*
- 109 • *The budget must contain a complete financial statement of the*
110 *municipality, which includes the outstanding obligations of the*
111 *municipality, the cash on hand to the credit of each fund, the total*
112 *revenue received from all sources during the previous fiscal year,*
113 *the estimated revenue for the current fiscal year, projected revenue*
114 *for the next fiscal year, and the estimated tax rate required to*
115 *provide for the proposed budget.*

116
117 *City Ordinance and state law establishes the City Manager as the City's Budget*
118 *Officer.*
119

120 **B. Balanced Budget**

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122 *The City Budget shall be structurally balanced to ensure that reoccurring*
123 *revenues fund reoccurring expenditures and adhere to fund balance*
124 *polices as set forth.*
125

126 **C. Current Funding Basis**

127
128 *The City Budget shall be budgeted and operated on a current funding*
129 *basis. Current operating revenues shall be sufficient to support current*
130 *operating expenditures. Reoccurring expenses will be funded exclusively*
131 *with reoccurring revenue sources to facilitate operation on a current*
132 *funding basis. Capital improvements and debt service requirements shall*
133 *not be calculated in determining reoccurring expenditures. Debt or bond*
134 *financing will not be used to finance current expenditures.*
135

136 **D. Use of Non-Reoccurring Revenues**

Non-reoccurring revenue sources, such as one-time revenue remittance of fund balances in excess of established policy, can only be budgeted/used to fund non-reoccurring expenditures, such as capital purchases/improvements. This ensures that reoccurring expenditures are not funded by non-reoccurring revenue sources.

E. Tax Rate

The City Manager will recommend a tax rate that the City requires in order to operate efficiently yet effectively and pays its debt.

F. Pay As You Go Capital Projects

The transfer of funds from the City's General Fund and Utility Fund may be utilized to fund pay-as-you-go capital projects when they can be budgeted in a financially feasible way. Transfer from the funds will be based on maintaining the financial health of each fund.

G. Revenue Estimating for Budgeting

1. In order to protect the City from revenue shortfalls and to maintain a stable level of service, the City shall use a conservative, objective, reasonable and analytical approach when preparing revenue estimates. The process shall include historical collection rates, trends, development, and probable economic changes. By utilizing this approach the intention is to minimize the likelihood of revenues falling short of those budgeted in an effort to prevent mid-year budgetary changes.
2. The Utility Fund revenue will be budgeted based on the average rainfall consumption over the last five years and will not include drought or wet condition years. Such data will be removed from the formula on which revenues are being based.

H. Performance, Longevity, Step and Merit Pool Increases

The budget shall include an amount as determined by Council with input by the City Manager adequate enough to cover average performance, longevity, step and merit salary increases. This amount shall be calculated for each fund, based on budgeted salaries for the year, and will be placed in a longevity and payroll reserve for each fund. In addition, funds may be budgeted when appropriate, to bring identified jobs up to market salary rates.

I. Budget Management

183 *The City Council has delegated the authority to the City Manager in*
184 *managing the budget after its formal adoption by Council, including the*
185 *transfer of funds within departments, between divisions, and between*
186 *departments. The City Manager may further delegate levels of authority*
187 *for the daily operations of the budget. Expenditures/expenses should not*
188 *exceed the adopted budget, plus subsequent changes approved by the*
189 *City Council. The City Manager may transfer any unneeded surplus in the*
190 *amount budgeted from an account to another activity in which a deficiency*
191 *exists. If and when in the judgment of the City Manager, actual or*
192 *probable receipts are less than the amount(s) estimated and herein*
193 *appropriated for expenditures, the City Manager shall forthwith reduce*
194 *such expenditures within said departments*

195 196 **J. Budget Amendments**

197
198 *Texas Statutes provides for two kinds of expenditure budget amendments.*
199 *If the proposed amendment results in a transfer between existing line*
200 *items, with no increase in total spending, the Council must pass a*
201 *resolution or an ordinance to amend the budget. The City Secretary is*
202 *only required to file the resolution or ordinance with the regular council*
203 *minutes.*

204
205 *If the proposed amendment will create a new line item, or increase the*
206 *total overall spending, the Council must declare an emergency prior to*
207 *passing the order to amend the budget. The emergency ordinance should*
208 *explain the emergency and show the revenue or expenditure items*
209 *affected. The City Secretary shall file the ordinance with original budget*
210 *documents and file a copy with the county clerk.*

211 212 **K. Operating Deficits**

213
214 *The City shall take immediate corrective actions if at any time during the*
215 *fiscal year based on informed estimates that the fiscal year's expenditures*
216 *and revenues are such that the anticipated "net income" is lower than*
217 *budgeted. Corrective actions may include but are not limited to:*

- 218
- 219 • *Deferral of capital equipment purchases*
- 220 • *Deferral of pay-as-you go capital improvements*
- 221 • *Expenditure reductions*
- 222 • *Deferral of certain positions*
- 223 • *Hiring freezes*
- 224 • *Freeze of merit increases*
- 225 • *Use of fund balance*
- 226 • *Use of volunteers*
- 227 • *Increase fees*

- *Reduce work hours with subsequent reduction in pay*
- *Eliminate positions which may require dismissal of employee if there are not vacant positions for which they are qualified.*

The use of fund balances, which is a one-time revenue source, may be utilized to fund an operating deficit, only with a subsequent approval of a plan to replenish the fund balance if it lowered the established policy amount.

5) REVENUES

It is the intent of these policies to design, maintain and administer a revenue system that will insure a simple, reliable, equitable and diversified revenue stream to support the desired City services.

A. User Fees-General Fund

- 1. The City shall establish and collect fees to adequately recover the cost associated with providing services that benefit specific users. Where services provide a general benefit to the general public of the City, those services being provided through property taxes and/or sales taxes.*
- 2. The City at minimum strives to cover its direct costs.*
- 3. User fees should be reviewed, at a minimum, bi-annually and adjusted to avoid sharp changes.*
- 4. Factors in setting fees shall include, but not be limited to; market and competitive pricing, effect of demand for said services, and the impact on the users which results in the City recovering something less direct, indirect and overhead costs associated with providing said service.*
- 5. User fees shall be adopted by the Council via Ordinance and included in Fee Schedule of the City.*

B. User Fees- Enterprises Funds

- 1. Utility rates and other Enterprise Fund user fees shall be established at a level sufficient to cover the funds operating expenditures (direct and indirect), meet debt requirements, and provide adequate funding for pay-as-you-go funding of capital improvements.*
- 2. The City may set a different fee for residents versus non-residents.*

C. One-Time/Unpredictable Revenue Sources

- 1. One-time, unpredictable revenue sources should not be used for ongoing expenses.*

- 273 2. *One-time, unpredictable revenue will be used or one-time purchases*
274 *such as increases in fund balance requirements, capital improvements*
275 *and capital purchases.*
276

277 **D. Revenue Collection**
278

279 *The City shall maintain high collection rates for all revenues. The City*
280 *shall follow an aggressive, consistent, yet reasonable approach to*
281 *collecting revenues to the fullest extent allowed by law for delinquent*
282 *taxpayers and other revenues owed to the City.*
283

284 **E. Write-Off of Uncollectable Receivables**
285

- 286 1. *Receivables shall be considered for write-off as follows:*
287 a. *State statute authorizing and/or the release of said debt by any*
288 *court having jurisdiction, the debt may be released in whole or part.*
289 b. *Accounts outstanding for three (3) years and is identified as*
290 *uncollectible shall be written-off annually near the end of the fiscal*
291 *year.*
292 2. *The write-off of an uncollectable account is a bookkeeping entry only*
293 *and does not relieve the debtor of the outstanding debt owed to the*
294 *City.*
295

296 **6) EXPENDITURES**
297

298 *It is the intent of this policy to identify services and appropriate service levels and*
299 *to administer the expenditure of available resources to assure effective and*
300 *efficient delivery of those services in a method to assure fiscal stability.*
301

302 **A. Maintenance of Capital Assets**
303

304 *The City shall maintain capital assets and infrastructure at sufficient levels*
305 *to protect the City's investment, to minimize future replacement and*
306 *maintenance costs, and to maintain service levels. This is to be*
307 *accomplished within the financial resources available each fiscal year.*
308

309 **B. Periodic Program and Services Reviews**
310

311 *The City Manager and staff shall undertake periodic reviews of programs*
312 *and services provided by the City to its residents to insure effective and*
313 *efficient operations of said programs and services. Programs or services*
314 *that are determined to be inefficient and/or ineffective shall be*
315 *recommended through the annual budgeting process to reduce, change or*
316 *eliminate said program or service.*
317

318 **C. Purchasing**

319
320 *All purchasing of goods or services shall be made in accordance with the*
321 *City's current Purchasing Policy.*
322

323 **7) FUND BALANCES AND RESERVES**

324 *Reserve funds will be established to ensure the continued delivery of City*
325 *services, to address emergencies, temporary revenue shortfalls or provide*
326 *stability during economic cycles. Sufficient reserve funds will be managed to*
327 *provide adequate cash flow and provide continuity in service delivery.*
328

329 **A. Governmental Fund Reserves (Fund Balances)**

330
331 *1. Types of Fund Reserves (Fund Balances) - For Governmental Fund,*
332 *the Governmental Accounting Standards Board ("GASB") defines five*
333 *specific classifications of fund balances. The five classifications are*
334 *intended to identify whether the specific components of the fund*
335 *balances are available for appropriations and are therefore "spendable."*
336 *The classifications are also intended to identify the extent to which a*
337 *fund balance is constrained by special restrictions, if any. (The City*
338 *does not currently utilize all of the fund types listed however this policy*
339 *addresses them in case they are utilized in the future.) Applicable to*
340 *government funds, the five classifications are as follows:*
341

- 342 • *Non-spendable: Amounts that cannot be spent because they are*
343 *either not in a spendable form or they are legally or contractually*
344 *required to be maintained intact. Examples include inventories,*
345 *prepaid items and long-term receivables.*
- 346 • *Restricted: Amounts for which constraints have been placed on the*
347 *use of the funds either externally by creditors, grantors,*
348 *contributions, laws or contractually. Examples include debt service*
349 *reserves, special court funds, and contributions for specific*
350 *purposes and unspent bond proceeds.*
- 351 • *Committed: Amounts that can only be used for specific purposes*
352 *pursuant to restraints imposed by formal action of the City Council.*
353 *The use of these funds cannot be used for any other purpose other*
354 *than those purposes as restricted unless such purposes have been*
355 *changed by formal action of the Council. Examples include*
356 *contingency reserves and facility replacement reserves.*
- 357 • *Assigned: Amounts that are constrained by the City's intent to be*
358 *used for specific purposes but are neither restricted nor committed.*
- 359 • *Unassigned: It the residual classification of the general fund and*
360 *includes all amounts not contained in other classifications.*
361 *Unassigned funds are technically available for any purpose.*
362

363 *2. General Fund Balances- The following reserve funds shall be*
364 *established:*

- 365
- 366 a. General Fund Unassigned Fund Balance-The City shall maintain
- 367 the General Fund Unassigned fund balance equivalent to 25% of
- 368 the recurring operating expenditures, based on current year
- 369 expenditures. Appropriation and or access to these funds are
- 370 reserved for emergency situations only. Use of these funds must
- 371 be approved by the Council and the City Manager shall present a
- 372 plan to the City Council to replenish the reserve within three years.
- 373 If the fund balance exceeds this amount, funding for non-
- 374 reoccurring expenditures in the following fiscal year may be used to
- 375 draw down the balance, or at the Council's discretion the excess
- 376 funds may be added to the Fund Balance.
- 377 b. Facilities Replacement and Major Repair Reserve-A sinking fund
- 378 shall be established to amortize the cost of critical City facilities
- 379 such as, but not limited to, City Hall and to provide funds for major
- 380 repairs or renovations of these facilities. The Council shall
- 381 establish a fund balance for this fund annually. Eligible uses of this
- 382 reserve fund include the cash funding of additional renovations or
- 383 major repairs.
- 384 c. Unemployment Payment Reserve Fund-A reserve fund shall be
- 385 established to provide the source of funds for payment of an
- 386 amount equivalent to the amount of benefits paid to claimants and
- 387 charged against the City by the Texas Workforce Commission or its
- 388 successors. Each Fund of the City shall contribute an amount equal
- 389 to one-half (1/2) of one percent of its annually budgeted wage and
- 390 salary expense until the said reserve reaches a reserve equivalent
- 391 of 5% of each funds' annually budgeted wage and salary expense.
- 392 If at the end of any fiscal year the reserve fund balance exceeds
- 393 the maximum established reserve amount required to be
- 394 maintained in the Reserve Fund and the amounts required to pay
- 395 any and all pending claims, the Council may suspend additional
- 396 payments into the reserve fund or may apply any excess, or any
- 397 part thereof to the budget appropriations of the next succeeding
- 398 year.
- 399

400 **B. Proprietary (Enterprise) Fund Reserves (Net Working Capital)**

401

402 *In the case of Proprietary or Enterprise Funds, Generally Accepted*

403 *Accounting practices do not permit the reporting of reserves on the face of*

404 *the City financial statements. However, this does not preclude the City*

405 *from setting policies to accumulate financial resources for prudent*

406 *financial management of its proprietary fund operations. Since proprietary*

407 *funds may include both long-term and capital assets and long-term*

408 *liabilities, the most comparable measure of liquid financial resources that*

409 *are similar to fund balances is Net Working Capital, which is the difference*

between current assets and current liabilities. In the proprietary fund any reference to reserves is intended to mean Net Working Capital.

1. *Utility (Public Works) Fund*-within this fund the following reserve funds are hereby established.

- a. *Stabilization and Contingency Reserve*: This reserve fund is established to provide sufficient funds to support seasonal variations in cash flows and in more extreme conditions, to maintain operations for a reasonable period of time so the City may reorganize in an orderly manner or to bring about a rate increase to offset sustained cost increases. The purpose of this reserve fund is to provide funds to offset cost increases that are projected to be short-lived, thereby partially eliminating the volatility in an annual rate adjustment and is not intended to off-set ongoing long-term pricing changes. In case of catastrophic losses to the infrastructure, Stabilization funds may be utilized to avoid disruption of services. The targeted upper limit of this reserve is 50% of the current fiscal year operating appropriations with a lower limit of 25%. The City Council must approve the utilization of these funds based on the City Manager recommendations. Funds collected in excess of the Stabilization reserve target would be available for capital expenditures or to off-set future rate adjustments.
- b. *Infrastructure Replacement Fund*: This fund is intended to be a temporary repository for cash flows associated with the funding of infrastructure replacement projects as deemed necessary by the City Council. The contribution rate is intended to level-amortize the cost of infrastructure replacement projects over a long period. The fund has no minimums or maximums balance established and annual funding is contingent on many factors and shall be established annually during the budgeting process.
- c. *Equipment and Vehicle Replacement Fund*: This fund is intended to finance the acquisition of equipment and vehicles necessary for the performance of various functions of and services of the city. Equipment and vehicles shall mean machinery, mowers, vehicles and other equipment or personal property, which has an estimated future purchase or replacement cost in excess of \$5,000 and life expectancy of not less than three (3) years.
 - i. Upon purchase of a car or pickup truck the annual depreciation value for the first five (5) years shall be deposited in the equipment and vehicle replacement fund. At the end of the five (5) years, the car or pickup if deemed desirable and practical by management shall be replaced and the proceeds from the sale of the replaced vehicle shall

be deposited into the reserve fund and used to off-set the cost of the purchase of the replacement vehicle.

- ii. Upon the purchase of machinery or other equipment a amortization schedule shall be established by management ranging from three (3) to seven (7) years utilizing generally accepted accounting practices. At the end of the established amortization period, the machinery or other equipment if deemed desirable and practical by management shall be replaced and the proceeds from the sale of the replaced machinery or equipment shall be deposited into the reserve fund and used to off-set the cost of the replacement machinery or other equipment.

2. Recreation and Country Club (RCC) Fund-Within the RCC Fund the following special funds are hereby established:

- A. Infrastructure Maintenance Fund: This Fund shall be funded from the lease income derived by the leasing of the golfing facilities owned by the City to the Meadowlakes Public Facility Corporation. The Council shall establish a fund balance for this fund annually and eligible uses of this reserve fund include the cash funding of additional renovations or major repairs to the golfing facility structures, pool, and tennis courts. The City Manager is authorized to utilize the funds within the reserve for emergency repairs or renovations; however he/she shall notify the Mayor and Council of said funds use within 30 days. The goal of the fund is to achieve a fund balance of \$36,000. However, it may be adjusted annually to fund known future renovations and/or major repairs and maintenance. In the event that said fund balance exceeds the declared fund balance the Council at its sole discretion may suspend and/or reduce the lease charged to the Public Facility Corporation, invest said excess in whole or any part to capital improvement to said golfing facility, assist in retiring of debt incurred by the City for said facility or any lawful manner the Council may deem prudent.
- B. Golf Course Improvement Reserve Fund: This fund shall be funded from donations, fundraisers and contributions by the citizens. The purpose of this fund is providing the necessary funds to purchase items for the golfing complex which may include but are not limited to furnishings, fixtures, cart paths and other improvements and used solely for the benefit of the City of Meadowlakes golfing complex. Projects funded from this fund shall be clearly identified so the contributors to the fund will know how and where their contributions were spent.

501 **8) CASH MANAGEMENT AND INVESTMENTS**

502

503 *To maintain the City's cash in such a manner so as to ensure the absolute safety*
504 *of principal, to meet the liquidity needs of the City, and to achieve the highest*
505 *yield possible.*

506

507 **A. Investment Management**

508 1. *All aspects of cash/investment management shall be designed to*
509 *ensure safety and integrity of the City's financial assets.*

510 2. *Cash/Investments management activities shall be conducted in full*
511 *compliance with prevailing laws and the City's Investment Policy.*

512 3. *The City will do business with only previously Council approved*
513 *financial institutions who have executed a written certification of their*
514 *review of the City's Investment Policy.*

515

516 **B. Investment Strategy**

517 *The City maintains a consolidated portfolio in which it pools a portion of its*
518 *funds for investment purposes. The City's investment strategy is to*
519 *achieve safety of principal, adequate liquidity to meet the cash needs of*
520 *the city and reasonable yields.*

521

522 **C. Interest Income**

523 *Interest earned from investments shall be distributed to the funds from*
524 *which the funds were provided.*

525

526 **D. Depository**

527 *The City will select its official bank through a formal bidding process in*
528 *order to provide the City with the most comprehensive, flexible, and cost-*
529 *effective banking services available. The City will, at a minimum, bid*
530 *depository services every five (5) years. The City will review the financial*
531 *health of the City's depository annually to include but not be limited to*
532 *earnings, assets, capital, and liquidity.*

533

534 **E. Collateralization of Deposits**

535 1. *The City shall have pledged collateral held at an independent third-*
536 *party institution and evidenced by a written receipt.*

537 2. *The value of the pledged collateral along with the any Federal Deposit*
538 *Insurance Corporation (FDIC) shall equal to 102% of the maximum*
539 *funds of the City held in deposits by the financial institution.*

540

City of Meadowlakes Stated Meeting Minutes April 10, 2012

I. CALL TO ORDER AND QUORUM DETERMINATION: Mayor Don Williams called the meeting to order at 5:00 declaring that a quorum was present at the Meadowlakes Municipal Building in Totten Hall, 177 Broadmoor, Meadowlakes, Texas. Council members present were Barry Cunningham, Paul Sarcione, Franzella Jones, Rusty Crawford and Bill Pickard. Also present were City Secretary Stephanie Littleton and City Manager Johnnie Thompson.

II. PLEDGE OF ALLEGIANCE AND PRAYER: Don Williams led the meeting members and guests in the Pledge of Allegiance. Bill Pickard led the meeting members and guests in prayer.

III. MONTHLY STANDARD LIVE REPORTS:

City Manager Activity Report – Johnnie Thompson

- Consent Items as listed below
- Publication of City Directory

City Manager Johnnie Thompson briefed Council that the budgeting process was beginning for the next fiscal year. He addressed recent inquiries regarding the publication of the Meadowlakes Directory and the legal and privacy concerns in relation to publishing resident information. Council discussion ensued. Mr. Thompson also briefed Council on the consent reports for March and the financial status of the various City Funds.

IV. CONSENT ITEMS:

- A.** March 13th, 2012 Meeting Minutes –Stephanie Littleton, City Secretary
- B.** Ordinance Enforcement March 2012 Activity Report – Pat Preston
- C.** Animal Control March 2012 Activity Report - Robbie Galaway, Officer
- D.** Patrol Activity March 2012 Report - provided by Meadowlakes Patrol Officers
- E.** Vandalism/Incident March 2012 Activity Report – Stephanie Littleton, Secretary
- F.** City Building Committee March 2012 Activity Report - Don Wheeler, Chairman
- G.** Public Works Department March 2012 Activity Report - Mike Williams, PWD
- H.** General Fund March 2012 Detailed Financials Report - Eileen Harrison, Treasurer
- I.** Utility and Recreation and Country Club Funds March 2012 Detailed Financials Report -Johnnie Thompson, City Manager

Councilmember Franzella Jones made a motion to approve the Consent Items as presented. The motion was seconded by Councilmember Cunningham and the motion passed by a unanimous vote of the Councilmembers present.

Councilmember Sarcione mentioned the amount of speeders in Meadowlakes and asked about speeding tickets issued. Councilmember Jones asked about hours and scheduling of the patrol officers and mentioned that times have been revised. Councilmember Jones made a motion to approve the consent items A-I as presented since the PFC financials were not submitted in time for review. Councilmember Crawford seconded the motion. The motion carried by unanimous vote of the council members present.

V. CITIZEN COMMENTS: There were no citizen comments.

VI. OLD BUSINESS:

A. Action/Discussion: Contracting with LCRA for acquisition of raw water. Thompson/Williams. City Manager Johnnie Thompson addressed the council and told them that the contract revisions were still not ready and that this item would be tabled until the next meeting.

B. Action/Discussion: May 2012 Election-Littleton City Secretary Stephanie Littleton briefed the council on the latest election news stating that voter registration cards have been mailed, reminding the Council that early voting begins April 30th and that applications for voting by mail are available at City Hall.

VII. NEW BUSINESS

A. Action/Discussion: Meadowlakes Public Facility Corporation (PFC)- Steve Hawkins, PFC President

- i. Quarterly Financial and Operational Reports**
- ii. Accounting policies and Procedures including the level of current and/or future accounting services provided by City staff to the Corporation**
- iii. Operations in general**

PFC Committee member Dave Dostal was in attendance to represent the PFC Board in place of Board President Steve Hawkins, who was unable to attend. Mr. Dostal briefed the Council on the current financial reports, pointing out that with subsidies the PFC was still showing a profit of \$3,300 and that overall even with projected revenues down, due to decreased expenses the Club was still making a profit. Mayor Williams expressed some concerns regarding differences in the financial reporting. General Manager Jeff Wilson addressed Mayor Williams's concerns, stating that there were some philosophical differences in how the financial reports were prepared between himself and the Board President, but that he and Mr. Hawkins have made the necessary changes to correct these differences. Council discussion ensued, resulting in an agreement to wait at least a month to see if things improve before implementing any changes. Councilmember Rusty Crawford complimented the PFC on all of their hard work and the improved

condition of the golf course. Resident Linda Wier asked about the current liquor and wine costs.

B. Action/Discussion: Proclamation declaring April as Child Abuse Awareness Month- Littleton City Secretary Stephanie Littleton briefed Council on the request from The Burnet County Child Welfare Board, Family Protective Services and CASA of the Highland Lakes to declare April and Child Abuse Awareness Month. After Council discussion, Councilmember Barry Cunningham made a motion to approve the Proclamation. The motion was seconded by Councilmember Paul Sarcione and passed by a unanimous vote of the Councilmember present.

C. Action/Discussion: Transfer of funds and/or loaning of funds to the Recresation and Country Club Fund for expenses related to the pro shop/swimming pool restroom renovation project (Resolution 12-007)-Thompson City Manger Johnnie Thompson addressed the Council and explained the various cost overruns on the project, specifying the need for extensive structural and electric repairs. The project which was initially projected to cost \$5,000 is on target to cost closer to \$16,000. As a result, Mr. Thompson recommends transferring an additional \$5,000 from the General Fund contingency fund to the Recreation and Country Club Fund. Council discussion ensued. Councilmember Bill Pickard made a motion to approve Resolution 12-007 authorizing the transfer of funds. Councilmember Franzella Jones seconded the motion and it passed by a unanimous vote of the Councilmembers present.

D. Action/Discussion: Lifting of Mandatory water restrictions associated with Stage 2 Water Restrictions- Williams/Thompson Public Works Director Mike Williams addressed the Council and explained that with the combined storage of lakes Buchanan and Travis at 982,000 acre feet, mandatory Stage 2 water restrictions are no longer required. His recommendation was to remain in Stage 2 of the Drought Contingency Plan, but to move from mandatory to voluntary resident participation. Council discussion ensued. Councilmember Rusty Crawford made a motion to approve the move from mandatory to voluntary water restrictions. Councilmember Paul Sarcione seconded the motion and it passed by a unanimous vote of the councilmember present.

VI. COUNCIL & MAYOR ANNOUNCEMENTS:

- A. Mayor Williams announced that today is Johnnie Thompson's birthday.

IX. ADJOURNMENT:

Mayor Williams adjourned the meeting at 5:53 p.m.

Approved:

/s/ Don Williams **Date:** _____
Mayor, Don Williams

Attest:

/s/ Stephanie Littleton **Date:** _____
City Secretary, Stephanie Littleton

Ordinance Enforcement Report
April 2012
Summary

Calls Received: Ordinance line: 29
Security Gate: 1
City Hall: 1

114 warning letters or notices were issued during the month of April:

- 1 letter regarding Ordinance 92.02 – vehicle, trailer or boat parked on lot
- 6 letters regarding Ordinance 92.02 – boat, trailer or RV parked on drive over 72 hours
- 4 letters regarding Ordinance 92.02 – golf carts stored on driveway
- 39 letters regarding Ordinance 130.02 – trash containers visible from the street
- 32 letters regarding Ordinance 130.02 – yard needs mowing
- 2 letters regarding Ordinance 130.02 – limbs or yard debris at curbside over 10 days
- 1 letter regarding Ordinance 130.02 – grass clippings in street
- 1 letter regarding Ordinance 152.14 – sign ordinance violation
- 1 letter regarding Ordinance 150.23 – obstruction of line of sight at corner
- 1 letter regarding Maintenance Code Sec 302.7 – fence needing repair
- 1 letter regarding Maintenance Code Sec 303.2 – pool without a fence enclosure
- 1 letter regarding Maintenance Code Sec 304.13 – broken window in home
- 24 notices regarding Stage 2 Water Restriction Violations

- 2 warning tickets were issued regarding Ordinance 92.02 – parking on the wrong side of street or in no parking area
- 1 warning ticket was issued regarding Ordinance 92.01 – resident parking on the street
- 13 verbal warnings were issued

Submitted by:

Pat Preston

Pat Preston
Ordinance Enforcement Officer
May 1, 2012

Ordinance Enforcement Report

April 2012

April 2 Received a call at 9:55 am from a resident on 100 block of Marion regarding a water restriction variance for new sod.

April 2 Received a call at 9:55 am from a resident on 100 block of Dogleg regarding a notice received about a vehicle being parked on lot.

April 2 Received a call at 11:05 am from a resident on 400 block of St. Andrews regarding a notice received about a vehicle being parked on lot.

April 2 Met with resident, at resident's request, on 200 block of Carnoustie regarding a notice received about a Stage 2 Water restriction violation.

April 2 Received a call at 1:30 pm from a resident on 200 block of Carnoustie regarding several yards needing mowing.

April 2 Verbal warning issued on 200 block of Carnoustie regarding back yard needing mowing.

April 3 Verbal warning issued on 200 block of Meadowlakes regarding water restriction violation.

April 3 Received a call at 1:20 pm from resident on 400 block of Stewart regarding a notice received about a Stage 2 Water restriction violation.

April 4 Received a call at 8:50 am from a to-be resident on 100 block of Broadmoor regarding any possible ordinance violations on home to be purchased.

April 4 Received a call at 3:05 pm from a resident on 300 block of Granite Row regarding gasoline missing from vehicle.

April 6 Received a call at 2:00 pm from a resident regarding unlicensed persons with golf cart just off of Firestone.

April 6 Verbal warning issued on Firestone regarding driving golf cart without a license.

April 7 Received a call at 8:15 pm from a resident on 200 block of Muirfield regarding a vehicle being parked too close to a fire hydrant. Also, received a call from the Security Gate regarding the same issue.

April 9 Verbal warning issued on 200 block of Meadowlakes Drive regarding yard needing mowing.

April 9 Received a call at 9:40 am from a resident on 200 block of Meadowlakes Drive regarding yards needing to be mowed.

April 9 Received a call at 10:30 am from a resident on 100 block of Turkey Run regarding several vehicles being parked on street.

April 10 Received a call at 9:20 am from a resident on 400 block of Meadowlakes Drive regarding several lots that need mowing.

April 10 Verbal warning issued on 300 block of Stewart regarding parking on the wrong side of street.

April 10 Received a call at 6:15 pm from a resident on 400 block of Meadowlakes Drive regarding a notice received about a trash can being visible from the street.

April 11 Received a call at 7:35 am from a resident on 200 block of Muirfield regarding a vehicle being parked on the street.

April 11 Received a call at 9:00 am from a resident on 400 block of Meadowlakes Drive regarding parking a RV on driveway.

April 11 Verbal warning issued on 400 block of St Andrews regarding parking on the wrong side of street.

April 11 Verbal warning issued on 100 block of Marion regarding parking on the wrong side of street.

April 11 Verbal warning issued on 200 block of Meadowlakes Drive regarding parking on the wrong side of street.

April 11 Warning ticket 001371 issued for Ordinance 92.01 on 100 block of Turkey Run for resident parking on street.

April 16 Received a call at 10:30 am from a resident on 200 block of Meadowlakes Drive regarding a yard needing to be mowed.

April 16 Warning ticket 001372 issued for Ordinance 92.02 on 300 block of San Saba for parking the wrong side of street.

April 16 Received a call at 12:05 pm from a resident on 100 block of Broadmoor Drive regarding two ordinance violation notices received on property.

April 16 Received a notice at 3:00 pm from the City regarding resident's question about the current water restriction in place.

April 17 Verbal warning issued on 300 block of Meadowlakes Drive regarding parking on the wrong side of street.

April 17 Received a call at 1:05 pm from a resident on 300 block of Olympia Fields regarding a notice received about a trash can being visible from the street.

April 18 Verbal warning issued on Augusta regarding parking on the wrong side of street.

April 18 Verbal warning issued on 100 block of Broadmoor regarding placing limbs on a vacant lot.

April 18 Received a call at 9:45 am from a resident on 100 block of Broadmoor regarding limbs being place on a vacant lot.

April 18 Received a call at 4:05 pm from a resident on 200 block of Quail regarding the possibility of putting a dumpster on driveway for several days to accumulate trash.

April 18 Received a call at 5:05 pm from a resident on Augusta regarding a notice received about a trash can being visible from the street.

April 19 Verbal warning issued on Augusta regarding parking on the wrong side of street.

April 19 Verbal warning issued on 400 block of Spyglass regarding parking on the wrong side of street.

April 20 Received a call at 12:35 pm from a resident on 100 block of Broadmoor asking about ordinances concerning parking a trailer on the street.

April 21 Received a call at 10:40 am from a resident on 300 block of Firestone regarding parking boat on driveway.

April 23 Received a call at 9:55 am from a resident on Fairway regarding the current water restrictions in place.

April 25 Received a follow up call at 12:45 pm from a resident on 400 block of Meadowlakes Drive regarding a lot that need mowing.

April 26 Received a call at 3:35 pm from a resident on 100 block of Turkey Run regarding a notice received about yard needing mowing.

April 29 Received a call at 11:05 am from a resident regarding a noise complaint at corner of Columbine and Meadowlakes Drive.

April 30 Received a call at 7:45 am from an owner on Augusta regarding a notice received about a broken window.

April 30 Received a call at 9:00 am from a resident on 200 block of Turkey Run regarding a notice received about a trash can being visible from the street.

April 30 Warning ticket 001374 issued for Ordinance 92.02 on 100 block of Lake for parking the wrong side of street.

Animal Control Report

Meadowlakes, Texas

April, 2012

- **There were two calls for lost dogs. One was found and the other is still missing**
- **Three calls were for reports of stray dogs. One was returned to its owner, the others were not found**
- **One trapped cat was removed from the city and turned in to the Marble Falls Animal Control Facility**
- **One resident called in a dead bat that was on her front porch. I removed it from her porch and disposed of it**

Robbie Galaway

Robbie Galaway

MEADOWLAKES PATROL ACTIVITY REPORT April 2012

DATE	DAY	DEPUTY	START TIME	END TIME	HRS	CITATION	WARNING	VERBAL	OTHER	NOTES	Start Mile	End Mile	Total
4/2/12	Mon	Bindseil	1:00 PM	4:00 PM	3:00	1	2			Received complaints about stop sign @ ML Dr. and Columbine. Monitored stop signs, spoke with resident Jim Woods in reference to recent vandalisim @ residence under construction on Spyglass (reported on March vandalisim activity)	36321	36344	23
4/3/12	Tue	Perez	8:00 AM	11:00 AM	3:00	1	1	2		Patrol, rv storage, warning ticket for parking, citation for speeding, assist ems with medical call at 27 Fairway	41337	41351	14
4/5/12	Thu	Wilson	8:00 AM	11:00 AM	3:00					Radar on Meadowlakes Dr, monitor stop sign at Firestone/Preston, monitor stop signs at Columbine/Meadowlakes Dr.	22972	22986	14
4/6/12	Fri	Koenning	8:00 PM	11:00 PM	3:00					8:50: Located 2 male and 2 female juveniles at Park, advised that park was closed after sunset. 9:45: Located 2 female juveniles swimming in lake @ City Park, advised that park was closed	70648	70665	17
4/7/12	Sat	Perez	9:00 PM	12:00 AM	3:00	2	1	1		Warning ticket for parking, 2 speeding citations, regular patrol.	41841	41858	17
4/8/12	Sun	Bindseil	4:00 PM	7:00 PM	3:00			1		Verbal warning for speeding	36612	36629	17
4/10/12	Tue	Wilson	2:45 PM	5:45 PM	3:00					Accident @ 112 Meadowlakes Dr, veh vs. mailbox, see BCSO case#2012-04-0031, follow up at 112 meadowlakes Dr. to obtain owner's info	23376	23389	13
4/10/12	Tue	Bindseil	8:00 PM	11:00 PM	3:00						36651	36666	15
4/12/12	Thu	Perez	7:00 AM	10:00 AM	3:00			1		Patrol, monitored stop signs, checked rv storage, followed school bus, no driving violations, visited with resident about minor vandalisim incident.	42130	42152	22
4/13/12	Fri	Wilson	7:00 PM	10:00 PM	3:00					Patrol, rv storage, water plant, parks	23629	23651	22
4/14/12	Sat	Bindseil	8:00 PM	12:00 AM	4:00					Monitor activity on golf course for criminal mischief. Check clubhouse, City Hall and water & sewer plants.	36728	36750	22
4/15/12	Sun	Bindseil	7:00 PM	10:00 PM	3:00			2		Verbal warning for dog at large and no seatbelt	36805	36824	19
4/16/12	Mon	Koenning	3:00 PM	6:00 PM	3:00			1		One verbal warning for juvenile on golf cart	71400	71414	14
4/17/12	Tue	Koenning	3:00 PM	6:00 PM	3:00	1		1			71452	71468	16
4/19/12	Thu	Wilson	8:00 AM	11:00 AM	3:00					Patrol, radar, monitor stop signs at Firestone/Columbine	24156	24177	21
4/21/12	Sat	Perez	6:00 PM	9:00 PM	3:00					Patrol, rv boat storage, city buildings, monitored stop signs, assisted in looking for lost dog.	42500	42521	21
4/23/12	Mon	Wilson	7:00 AM	10:00 AM	3:00					Patrol, radar	24519	24544	25
4/24/12	Tue	Bindseil	7:00 PM	10:00 PM	3:00			1		Verbal warning for disregard stop sign	37581	37600	19
4/25/12	Wed	Bindseil	7:30 AM	10:30 AM	3:00					911 open line at 348 Stewart. Everything was ok, false alarm mechanical error	37666	37686	20
4/25/12	Wed	Perez	6:00 PM	9:00 PM	3:00			2		Patrol, monitor stop signs, monitor traffic for speeders	42746	42768	22
4/26/12	Thu	Bindseil	6:00 PM	9:00 PM	3:00						38008	38021	13
4/27/12	Fri	Wilson	8:00 PM	11:00 PM	3:00					Assist EMS with medical call on Braeburn, checked parkes, rv storage, water plants and City Hall.	24960	24977	17
4/28/12	Sat	M. Bindseil	8:30 AM	11:30 AM	3:00					Checked rv storage, radar on Meadowlakes Dr, monitored stop sign at Columbine/Meadowlakes Dr., checked City Hall & Club house	143327	143351	24
4/29/12	Sun	M. Bindseil	1:00 PM	4:00 PM	3:00					Rv storage, sewer plant, City Hall. Patroled golf course on golf cart, ran radar on Meadowlakes Dr.	143423	143439	16
4/30/12	Mon	Koenning	3:00 PM	6:00 PM	3:00						72721	72738	17

76:00 5 4 12 0

460

City of Meadowlakes

VANDALISM/INCIDENTS-April 2012

Date:

Address:

Incident:

**4/12/12 318 Columbine
in neighborhood**

Statue removed from property and placed elsewhere

BUILDING COMMITTEE REPORT
April 2012
Don Wheeler – Building Committee Chairman

ACTIVE BUILDING PERMITS (under construction or review)20

April 2012 Approved Permits

<i>Deck</i>	
<i>Concrete Slab</i>	
<i>Fence</i>	<i>2</i>
<i>Swimming Pool/Hot Tub</i>	
<i>Remodel</i>	
<i>Variance</i>	<i>1</i>
<i>New Homes</i>	
<i>Other</i>	
<i>Patio Cover</i>	
<i>Arbor</i>	
<i>Plat Amendment</i>	
<i>Consultation</i>	
<i>Playscape</i>	
<i>Permit Revisions</i>	
<i>Applications denied: Arbor</i>	
<i>Fence</i>	
<i>New home</i>	
<i>Variance</i>	<i>1</i>
<i>Remodel</i>	
<i>Patio Cover</i>	
<i>Playscape</i>	
<i>Detached Structure</i>	
<i>Carport</i>	
<i>Propane gas storage tank</i>	
<i>Roof replacement</i>	
<i>Other</i>	

City of Meadowlakes

177 Broadmoor
Meadowlakes, Texas 78654
USA

Phone (830) 693-2951
Fax (830) 693-2124

MEMORANDUM

Date: May 1, 2012
To: Honorable Mayor and Council
From: Mike Williams, Public Works Director
Subject: Public Works Activity Report

To follow is a list of some of the activities of the PWD the past month:

1. Processed and treated 15.3 million gallons of drinking water compared to 18.4 million gallons for the same month in the previous year, for a decrease of 16.9%.
2. PWD employees are working to cleanup the grounds and facilities at the water treatment plant and at the wastewater treatment plant.
3. Tasks for the POA that were done this month include: Completed 2 rounds of mowing vacant lots, weekly mowing at the guard gate and parks, replaced the bumper pads at the boat dock and a portion of the handrail leading to the dock, met with Commissioner Dockery and his foreman Homer Will to look at the drainage at the boat/RV storage area, road patching along Meadowlakes Drive, started trimming trees on POA property to allow for easier access when mowing, painted the overhanging sign posts at the guard gate, relocated the water line that crosses the parking lot at the POA park to allow for the paving of the parking lot.
4. Mike attended a Burnet County HHW meeting where the committee has decided to sponsor a BOPA event in September of this year and again in the Spring of 2013. As you may recall from past events, BOPA stands for: Batteries, Oil, Paint(Latex) and Antifreeze. These items along with electronics and tires will be collected at this event. I will provide you with additional information as it becomes available
5. Weekly brush pickup – we would like to remind our residents to please call city hall to be put on the weekly pickup list and to review the guidelines for the items that can and cannot be picked up.
6. Replaced the motor starter for 1 of 2 pumps at the Deer Lick lift station. Pulled, cleaned and replaced 2 pumps at the wastewater plant.
7. Replaced the decant pump at the water treatment plant. This pump is used to pump the waste water from filter backwashing to the wastewater plant.
8. PWD employees along with assistance from Cummings paving have completed work on enlarging the drainage ditch on Dogleg Street that drains into the pond on #14 Fairway. During periods of heavy rainfall, the runoff has exceeded the carrying capacity of the existing ditch and has caused some erosion problems to an adjacent lot.

City of Meadowlakes

Items for Consideration

City Council Meeting

May 8, 2012

Date: May 3, 2012, 2012

To: Honorable Mayor Williams and Council Persons

From: Johnnie Thompson, City Manager

Agenda Item: IV-H-General Fund Financial Statements

1. Requested Council Agenda Date: May 8, 2012
 2. Contact Name & Number: Johnnie Thompson, City Manager-830-693-2951
 3. Place On: ☒ Consent ☐ New Business ☐ Old Business
 4. Budget Impact Statement Attached: ☐ Yes ☐ No ☒ N/A
 5. Original Copies of Documents Approved to from by City Attorney? ☐ Yes ☐ No ☒ N/A
-

6. Background:

Please find attached a copy of the April 2012 General Fund financial reports as prepared by Eileen. I will briefly review them below.

Balance Sheet: We have about \$16,000 more cash on deposit than we did at this time last year, slightly more than \$6,600 is due to donations held for cart path improvements, so reality we have about \$9,500 in additional available cash than we did at this time last year.

Revenues: Overall revenues are about as anticipated for the year-to-date with about 94% of the budgeted income having been received and this mirrors last year at this time. I would anticipate that our revenues will end the year very near the amount budgeted.

Expenses: Since the General Fund expenses are basically fixed and normally about the same each month with the exception of a few items such as legal and insurance, a good indicator on how our expenses are compared to those budgeted since April was the seventh month of the fiscal year our expenses should be very near 58% of those budgeted. In reviewing the year-to-date expenses the vast majority of them are below this target with the exception of legal and insurance. Backing out the transfer to other funds our expenses are approximately \$5,000 more than at this time last year.

Net Gain: Our net gain for the year stands at \$117,566 compared to \$144,223 at this time last year. I would anticipate that we would end the fiscal year with a slight gain instead of a budgeted loss of \$50,095.

**CITY OF MEADOWLAKES
FINANCIAL POSITION
April 30, 2012**

FUND BALANCES

CASH FUNDS

<i>American Bank - Checking Account</i>	\$ 6,239	
<i>American Bank - Money Market Account</i>	\$ 302,587	
<i>Petty Cash</i>	\$ 150	
<i>Total Cash</i>		\$ 308,976

OTHER FUNDS

<i>Wells Fargo Money Market</i>	\$ 54,579	
<i>American Bank CD .355% matures 3/10/11</i>	\$ 50,557	
<i>Texas Dept Transportation - Escrow</i>	\$ 200	
<i>Total Other Funds</i>		\$ 105,336

TOTAL FUNDS AVAILABLE	\$ 414,313
------------------------------	-------------------

ALLOCATED FUNDS

<i>Cart Paths, etc</i>	\$ 6,617	
<i>Judicial - Security Fund</i>	\$ 108	
<i>Judicial - Technical Fund</i>	\$ 144	
<i>Court - Time Payment Plan</i>	\$ 803	
<i>Insurance - Storm Damage</i>	\$ 24,472	
<i>Clean-up Deposits</i>	\$ 1,500	
<i>Inspection Deposits</i>	\$ 1,350	
Total Allocated Funds		\$ 34,995

FUND BALANCE LESS ALLOCATED FUNDS	\$ 379,318
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RESERVE FUNDS

<i>Emergency Operating Expense-4 months</i>	\$ 130,000	
<i>Total Reserve Funds</i>		\$ 130,000

FUND BALANCE LESS ALLOCATED AND RESERVE FUNDS	\$ 249,318
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**CITY OF MEADOWLAKES
REVENUE & EXPENDITURES
October 1, 2011 - September 30, 2012
April 30, 2012**

	<u>Current Month</u>	<u>YTD 4/30/2012</u>	<u>Budget 2011-2012</u>	<u>Difference</u>
<u>REVENUE</u>				
TAXES				
<i>Ad Valorem Tax</i>	\$ 2,579	\$ 571,791	\$ 589,280	\$ (17,489)
<i>PEC Franchise Tax</i>	\$ 8,650	\$ 29,127	\$ 39,000	\$ (9,873)
<i>Cable Franchise Tax</i>	\$ -	\$ 8,638	\$ 9,500	\$ (862)
<i>Telephone Franchise Tax</i>	\$ -	\$ 3,661	\$ 8,500	\$ (4,839)
<i>Liquor Tax</i>	\$ 289	\$ 849	\$ 1,000	\$ (151)
Total Taxes	\$ 11,519	\$ 614,066	\$ 647,280	95%
CITY BUILDING PERMITS				
<i>Home Permits</i>	\$ -	\$ 400	\$ 1,200	\$ (800)
Commercial Permits	\$ -	\$ -	\$ -	\$ -
<i>Remodeling Permits</i>	\$ -	\$ 500	\$ 750	\$ (250)
<i>Fence & Deck Permits</i>	\$ 50	\$ 700	\$ 1,000	\$ (300)
<i>Hot Tubs/playscape</i>	\$ -	\$ -	\$ -	\$ -
<i>Pool Permits</i>	\$ -	\$ -	\$ 300	\$ (300)
<i>Replats</i>	\$ -	\$ 100	\$ 100	\$ -
Total City Building Permits	\$ 50	\$ 1,700	\$ 3,350	51%
JUDICIAL				
<i>Court Costs</i>	\$ (158)	\$ -	\$ 4,000	\$ (4,000)
<i>Judicial Fines</i>	\$ 553	\$ 1,680	\$ 4,000	\$ (2,320)
<i>Failure to Appear</i>	\$ -	\$ -	\$ -	\$ -
<i>OMNI</i>	\$ -	\$ -	\$ -	\$ -
<i>Administrative Fee</i>	\$ -	\$ 10	\$ 100	\$ (90)
Total Judicial	\$ 396	\$ 1,690	\$ 8,100	21%
DIVIDENDS & INTEREST EARNED				
Dividends & Interest	\$ -	\$ 589	\$ 1,500	\$ (911)
Total Dividends & Interest Earned	\$ -	\$ 589	\$ 1,500	39%
OTHER REVENUE				
<i>Pet Registration Fee</i>	\$ 90	\$ 1,055	\$ 1,300	\$ (245)
<i>Sale-City Directory</i>	\$ -	\$ 32	\$ 50	\$ (18)
<i>Open Records Request</i>	\$ 4	\$ 7	\$ 50	\$ (43)
Total Other Revenue	\$ 94	\$ 1,094	\$ 1,400	78%
TOTAL REVENUE	\$ 12,058	\$ 619,140	\$ 661,630	94%

**CITY OF MEADOWLAKES
REVENUE & EXPENDITURES
October 1, 2011 - September 30, 2012
April 30, 2012**

	Current Month	YTD 4/30/2012	Budget 2011-2012	Difference
<u>EXPENDITURES</u>				
BCAD				
Quarterly Charges	\$ -	\$ 5,732	\$ 12,000	\$ 6,268
Legal & Collection	\$ -	\$ 801	\$ 1,500	\$ 699
Interest & Income Credit	\$ -	\$ (880)	\$ -	\$ 880
Tax Hearing	\$ -	\$ -	\$ 500	\$ 500
Total BCAD	\$ -	\$ 5,653	\$ 14,000	40%
CITY BUILDING COMMITTEE				
Membership	\$ -	\$ 125	\$ 200	\$ 75
Supplies/Expense	\$ -	\$ 24	\$ 300	\$ 277
Total City Building Committee	\$ -	\$ 149	\$ 500	30%
ORDINANCE ENFORCEMENT				
Employee	\$ 514	\$ 3,718	\$ 6,500	\$ 2,782
FICA/Med	\$ 39	\$ 284	\$ 500	\$ 216
Insurance - Workers' Comp	\$ -	\$ 170	\$ 300	\$ 130
Vehicle Operation	\$ 182	\$ 1,225	\$ 1,800	\$ -
Communications	\$ 21	\$ 159	\$ -	\$ (159)
Motor Vehicle Inquires	\$ 23	\$ 161	\$ -	\$ -
Supplies/Expense	\$ -	\$ -	\$ 525	\$ 525
Total Ordinance Enforcement	\$ 779	\$ 5,717	\$ 9,625	59%
ANIMAL CONTROL				
Contract Agreement	\$ 600	\$ 4,200	\$ 8,000	\$ 3,800
Insurance - Workers' Comp	\$ -	\$ 80	\$ 200	\$ 120
Pet Holding Fee/Rabies	\$ 122	\$ 376	\$ 250	\$ (126)
Communications	\$ 22	\$ 141	\$ -	\$ (141)
Supplies/Expense	\$ 71	\$ 71	\$ 750	\$ 679
Total Animal Control	\$ 815	\$ 4,868	\$ 9,200	53%
EMERGENCY MANAGEMENT/FLOOD PLAIN				
Training & Travel	\$ -	\$ -	\$ 800	\$ 800
Membership	\$ -	\$ 85	\$ 300	\$ 215
Expense	\$ -	\$ -	\$ 250	\$ 250
Total Flood Plain Administrator	\$ -	\$ 85	\$ 1,350	6%
TRAFFIC CONTROL				
Salary & Wages	\$ 1,951	\$ 13,207	\$ 25,000	\$ 11,793
FICA/Med	\$ 149	\$ 799	\$ 1,925	\$ 1,126
Insurance-Workers' Comp	\$ -	\$ 300	\$ 500	\$ 200
Insurance - Law Enf Liability	\$ -	\$ 1,010	\$ 1,000	\$ (10)
Unemployment Expense	\$ -	\$ -	\$ 500	\$ 500
Misc	\$ -	\$ -	\$ 500	\$ 500
Total Traffic Control	\$ 2,100	\$ 15,316	\$ 29,425	52%
MUNICIPAL COURT				
Education	\$ -	\$ 234	\$ 500	\$ 266
State Court Costs	\$ -	\$ -	\$ 3,000	\$ 3,000
Prosecuting Attorney	\$ -	\$ 125	\$ 2,000	\$ 1,875
Office Lease - Judge Adams	\$ 200	\$ 1,400	\$ 2,400	\$ 1,000
Bailiff Services	\$ -	\$ -	\$ 500	\$ 500
Child Safety & Seat Belt Fine	\$ -	\$ -	\$ 100	\$ 100
Administrative Expense	\$ 86	\$ 657	\$ 600	\$ (57)
Total Municipal Court	\$ 286	\$ 2,416	\$ 9,100	27%

**CITY OF MEADOWLAKES
REVENUE & EXPENDITURES
October 1, 2011 - September 30, 2012
April 30, 2012**

EXPENDITURES-Page 2

	<u>Current Month</u>	<u>YTD 4/30/2012</u>	<u>Budget 2011-2012</u>	<u>Difference</u>
LEGAL				
<i>City Attorney - Codification</i>	\$ -	\$ 2,114	\$ -	\$ (2,114)
<i>City Attorney - General</i>	\$ 224	\$ 2,367	\$ 7,500	\$ 5,133
Total Legal	\$ 224	\$ 4,481	\$ 7,500	60%
INSURANCE				
<i>Liability</i>	\$ -	\$ 629	\$ 2,200	\$ 1,571
<i>Errors & Omissions</i>	\$ -	\$ 926	\$ 200	\$ (726)
<i>Crime</i>	\$ -	\$ 164	\$ 450	\$ 286
<i>Insurance - Worker's Comp Refund</i>	\$ -	\$ -	\$ -	\$ -
Total Insurance	\$ -	\$ 1,719	\$ 2,850	60%
ADMINISTRATIVE				
EMPLOYEE EXPENDITURES				
<i>Salary - Exempt Employee</i>	\$ 6,865	\$ 51,490	\$ 89,250	\$ 37,760
<i>Salary - Non-exempt Employees</i>	\$ 3,279	\$ 24,162	\$ 52,500	\$ 28,338
<i>FICA/Medicare</i>	\$ 776	\$ 5,955	\$ 11,325	\$ 5,370
<i>Longevity Pay</i>	\$ -	\$ 2,257	\$ 4,200	\$ 1,943
<i>Reserve - Payroll</i>	\$ -	\$ -	\$ 4,000	\$ 4,000
<i>Retirement</i>	\$ 69	\$ 932	\$ 3,000	\$ 2,068
<i>Health Insurance</i>	\$ 998	\$ 7,587	\$ 15,000	\$ 7,413
<i>Insurance - Worker's Comp</i>	\$ -	\$ 178	\$ 700	\$ 522
<i>Disability</i>	\$ 76	\$ 602	\$ -	\$ (602)
<i>Bond - Manager</i>	\$ 50	\$ 50	\$ -	\$ (50)
<i>Payroll Expense</i>	\$ 17	\$ 33	\$ -	\$ (33)
<i>Drug Test</i>	\$ -	\$ -	\$ -	\$ -
<i>Other Benefits</i>	\$ -	\$ 158	\$ 250	\$ 92
<i>Training</i>	\$ -	\$ 190	\$ 1,000	\$ 810
<i>Dues & Membership</i>	\$ -	\$ -	\$ 500	\$ 500
<i>Mileage Allowance</i>	\$ -	\$ -	\$ 350	\$ 350
<i>Miscellaneous</i>	\$ -	\$ -	\$ 650	\$ 650
Total Employee Training & Travel	\$ 12,131	\$ 93,593	\$ 182,725	51%
ADMINISTRATIVE OTHER				
<i>Audit</i>	\$ -	\$ 3,115	\$ 3,500	\$ 385
<i>City Directory</i>	\$ -	\$ -	\$ 1,500	\$ 1,500
<i>Election</i>	\$ -	\$ -	\$ 1,400	\$ 1,400
<i>Gifts, Flowers, etc</i>	\$ -	\$ 149	\$ -	\$ (149)
<i>Office Supplies/Expense</i>	\$ -	\$ 1,062	\$ 4,000	\$ 2,938
<i>Neighborhood Watch</i>	\$ -	\$ 61	\$ 750	\$ 689
<i>Copier - Lease</i>	\$ 124	\$ 886	\$ 2,000	\$ 1,114
<i>Postage</i>	\$ -	\$ 41	\$ 350	\$ 309
<i>Membership/Dues</i>	\$ 60	\$ 547	\$ 700	\$ 153
<i>Telephone</i>	\$ 100	\$ 413.69	\$ 750	\$ 336
<i>Miscellaneous</i>	\$ -	\$ -	\$ 1,200	\$ 1,200
<i>Office Equip Repair & Maint</i>	\$ -	\$ -	\$ 500	\$ 500
<i>Office Maintenance</i>	\$ 260	\$ 1,560	\$ 4,000	\$ 2,440
<i>Email Service</i>	\$ -	\$ 336	\$ -	\$ (336)
<i>Website Hosting & Update</i>	\$ -	\$ -	\$ 2,000	\$ 2,000
<i>Codification Expense</i>	\$ 2,450	\$ 7,840	\$ 10,000	\$ 2,160
Total Administrative Other	\$ 2,995	\$ 16,010	\$ 32,650	49%
Total Administrative Expense	\$ 15,126	\$ 109,603	\$ 215,375	51%

**CITY OF MEADOWLAKES
REVENUE & EXPENDITURES
October 1, 2011 - September 30, 2012
April 30, 2012**

	<u>Current Month</u>	<u>YTD 4/30/2012</u>	<u>Budget 2011-2012</u>	<u>Difference</u>
<u>EXPENDITURES-Page 3</u>				
MUNICIPAL BUILDING				
Maintenance & Repair	\$ -	\$ 802	\$ 2,500	\$ 1,698
Electric Service	\$ 197	\$ 1,561	\$ 3,500	\$ 1,939
Insurance - Real Estate & Pers Prop	\$ -	\$ 826	\$ 1,000	\$ 174
Total Municipal Building	\$ 197	\$ 3,189	\$ 7,000	46%
CONTRACT SERVICES				
Marble Falls Area EMS Inc	\$ 2,792	\$ 19,542	\$ 33,500	\$ 13,958
Marble Falls Area Fire Dept Inc	\$ 2,343	\$ 16,403	\$ 27,300	\$ 10,897
Total Contract Services	\$ 5,135	\$ 35,944	\$ 60,800	59%
CAPITAL OUTLAY				
Office Accessories	\$ -	\$ -	\$ 5,000	\$ 5,000
Land Acquisition	\$ -	\$ -	\$ 25,000	\$ 25,000
Total Capital Outlay	\$ -	\$ -	\$ 30,000	0%
CONTINGENCY FUND				
Transfer to RCC Fund 4/10/12	\$ -	\$ -	\$ (5,000)	
General	\$ -	\$ -	\$ 20,000	\$ 20,000
Total Contingency Fund	\$ -	\$ -	\$ 15,000	0%
DEBT SERVICE				
Transfer from Contingency Fund 4/10/12	\$ -	\$ -	\$ 5,000	\$ -
Transfer to RCC Fund	\$ 5,000	\$ 10,000	\$ 5,000	\$ (5,000)
Transfer to PWD Debt Service	\$ 4,008	\$ 302,434	\$ 290,000	\$ (12,434)
Total Transfer to Debt Service	\$ 9,008	\$ 312,434	\$ 300,000	104%
TOTAL EXPENDITURES	\$ 33,670	\$ 501,573	\$ 711,725	70%
REVENUE LESS EXPENDITURES	\$ (21,613)	\$ 117,566	\$ (50,095)	

City of Meadowlakes
Items for Consideration
City Council Meeting
May 8, 2012

Date: May 3, 2012

To: Honorable Mayor Williams and Council Persons

From: Johnnie Thompson, City Manager

Agenda Item: IV-I-Public Works, Recreation and Country Club and Debt Service Funds April 2012 Financial Reports

1. **Requested Council Agenda Date:** May 8, 2012
 2. **Contact Name & Number:** Johnnie Thompson, City Manager-830-693-2951
 3. **Place On:** ☒ Consent ☐ New Business ☐ Old Business
 4. **Budget Impact Statement Attached:** ☐ Yes ☐ No ☒ N/A
 5. **Original Copies of Documents Approved to from by City Attorney?** ☐ Yes ☐ No ☒ N/A
-

6. Background:

Please find below a review of the Utility, Recreation and Country Club financial reports along with other supporting documents.

Utility (Public Works) Fund
(Pages 1 through 6)

Balance Sheet

In reviewing the Balance Sheet for the fund you will note that we have approximately \$112,048 more on deposit in operating cash than we did at the end of April last year and that we have approximately \$19,000 in additional debt service cash on hand. The Net Income for the fund stands at \$323,060 and is derived by adding the net income from operations (\$22,121) and the net income from the debt service fund (\$300,939). Our total net gain for the year is \$3,852 less than at this time last year.

Profit and Loss

- Revenues-Water sales have rebounded slightly from last month and exceed those budgeted for the period by \$1,600, but is about \$4,000 less than April's of last year. Total water sales for the year-to-date is about \$15,000 over those budgeted and

about \$7,300 less than at this time last year. Overall all other revenues streams are about as anticipated for both the month and the period. Year-to-date revenue are actually about \$25,000 more than budgeted if you back out the \$63,000 in reserves that were budgeted to be transferred in but have not been required. Total year-to-date revenues are \$5,000 less than those of last year.

- Expenses- Total expense for the month were slightly more than budgeted due to the purchase of a new \$7,000 mower and total year-to-date expense are about \$131,000 less than those budgeted. This is due to the fact that most all major expense categories are less than those budgeted; Employee expense are approximately \$39,000 less, Administrative \$5,000 less, Operating Expenses \$28,000 less, POA Contract Expense \$5,000 less and Capital expenditures \$53,000 less.
- Net Gain-The Net Gain for the Operating portion of the Utility Fund shows a gain (\$4,474) for the month compared to an budgeted net gain of \$8,583 ; the fund has a net gain of slightly more than \$22,000 compared to a budgeted loss of nearly \$72,000 and this was with the \$63,000 transfer in from reserves.

Cash Flow Analysis (Pages 7 and 8)

Utility Fund- the Operating cash flow for the month had a negative \$13 512 cash flow, with water sales up we should have a positive cash flow next month. For the fiscal year the fund still has a positive cash flow in excess of \$10,500.

Debt Service Fund-the Debt Service cash increased by \$17,200 in April and should increase by about \$14,500 a month for the next four months at which time we have an approximately \$355,000 principal and interest payment due. It is anticipated that the fund should have an approximate \$16,000 carry-over into the next fiscal year.

Debt Service Fund (Page 9)

The Debt Service fund is performing as anticipated. Revenues for the month were slightly greater than those budgeted and about \$22,000 greater than those budgeted for the year-to-date. As mentioned earlier the fund will continue to be on the positive side in order to have adequate funds to cover the approximate \$355,000 principal and interest that will be due in August.

Recreation and Country Club Fund (RCC) (Page 10)

Please find attached a copy of the Recreation and Country Club (RCC) Fund financial statement for April and year-to-date. In reviewing please note the POA donation of

\$28,820 and the transfer of an additional \$5,000 from the General Fund. You will also note a \$37,401 expense toward equipment lease/purchase; this was the last payment on the golf course mowing equipment. The above reference donation the POA graciously made to help the PFC out was used to make this final equipment payment. We only have one major item remaining with regards to the restroom renovation project and that is approximately \$1000 committed to flooring in the pro-shop breeze way. The PFC has committed a like amount and Jeff Wilson is in charge of installation of the new floor covering.

Checks Issued in Excess of \$2,500 (Page 11)

Attached you will find a listing of all checks issued in excess of \$2,500 in the month of February. Most were the normal re-occurring kind with the following exceptions:

Utility Fund

- Ck. 12905-PEC-April 2012 electrical
- Ck. 12910-Allied Waste Services-April solid waste contract
- Ck. 12928-Southwest Engineers-final payment on water engineering study
- Ck. 12937-Lanford Equipment-purchase new mower for public works

General Fund

- Ck. 5913-Marble Falls EMS-April 2012 contract
- Ck. 5923-Meadowlakes Public Works-property tax transfer
- Ck. 5926-Meadowlakes RCC Fund-transfer per budget amendment approved 4-12

Recreation and Country Club Fund

- Ck. 1010-American National Bank of Texas-final payment on golf course equipment

Request to close account

With the final payment made for the lease/purchase of the golf course equipment I would like your permission to close this account in order to prevent future fees being assessed by the bank on the account currently the account has a balance of \$0.73 and is no longer required. The name of the account is the Meadowlakes Recreation and Country Club Lease/Purchase Equipment account.

7. Recommendation- I would recommend that the financial reports as prepared be approved.

City of Meadowlakes-Utility Fund
Balance Sheet Prev Year Comparison
As of March 31, 2012

	Apr 30 12	Apr 30 11
ASSETS		
Current Assets		
Checking/Savings		
1000 - Operating Cash		
1010 - Petty Cash	\$ 400	\$ 400
1020 - American Bk Operating Checking	\$ 5,815	\$ 21,678
1030 - American Bk - Operating MM	\$ 382,709	\$ 254,440
1340 - American Bank - I&S	\$ -	\$ 359
Total 1000 - Operating Cash	\$ 388,924	\$ 276,876
1100 - Construction Cash		
1110 - American Bank - Construction	\$ -	\$ 2,860
1122 - 2008 Construction Fund Account	\$ -	\$ 16,103
Total 1100 - Construction Cash	\$ -	\$ 18,963
1300 - Debt Service		
1341 - Series 2008 Debt Service Account	\$ 317,320	\$ 298,356
Total 1300 - Debt Service	\$ 317,320	\$ 298,356
Total Checking/Savings	\$ 706,244	\$ 594,195
Accounts Receivable		
1601 - Loan to RCC Division	\$ 289,394	\$ 305,882
1500 - Operating Receivables	\$ 84,825	\$ 93,299
Total Accounts Receivable	\$ 374,219	\$ 399,182
1800 - Operating Inventories	\$ 29,301	\$ 25,276
Total Current Assets	\$ 1,109,765	\$ 1,018,652
Fixed Assets		
1900 - Fixed Assets		
Total 1900 - Fixed Assets	\$ 6,529,232	\$ 9,818,575
1990 - Accumulated Depreciation	\$ (2,969,399)	\$ (2,862,173)
1983 - Golf Irrigation Improvements	\$ 272,352	\$ 219,772
Total Fixed Assets	\$ 3,832,185	\$ 7,176,174
TOTAL ASSETS	\$ 4,941,950	\$ 8,194,826

City of Meadowlakes-Utility Fund
Balance Sheet Prev Year Comparison
As of March 31, 2012

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

	Apr 30 12	Apr 30 11
2000 - Accounts Payable	\$ 24,688	\$ 49,218

3210 - Current Portion of Bonds Payable	\$ 250,000	\$ 265,000
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Total Accounts Payable	\$ 274,688	\$ 314,218
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Other Current Liabilities

2100 - Payroll Liabilities	\$ -	\$ 21
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3000 - Operating Accounts Payable	\$ -	\$ 287
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3010 - Service Deposits Payable	\$ 73,127	\$ 67,238
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3020 - Sales Tax Payable	\$ 1,001	\$ 905
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3155 - Employee Retirement Payable	\$ -	\$ 372
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3200 - Accrued Interest Payable	\$ 1,408	\$ 15,845
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3560 - Deferred Operating Tax Revenue	\$ 3,147	\$ 3,147
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3700 - Prior Period Adjustments	\$ 296,586	\$ -
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Total Other Current Liabilities	\$ 375,268	\$ 87,813
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Total Current Liabilities	\$ 649,956	\$ 402,032
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Long Term Liabilities

3600 - Long Term Debt

3611 - 2008 Certificates Obligations	\$ -	\$ 3,555,000
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3612 - 2008 General Obligations Bonds	\$ 260,000	\$ 510,000
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Total 3600 - Long Term Debt	\$ 260,000	\$ 4,065,000
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Total Long Term Liabilities	\$ 260,000	\$ 4,065,000
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Total Liabilities	\$ 909,956	\$ 4,467,032
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Equity

3900 - Retained Earnings	\$ 173,350	\$ 406,098
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4000 - General Fund Balance	\$ 180,682	\$ 180,682
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4010 - Reserved for Inventories	\$ 21,711	\$ 21,711
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4020 - General Fund-Fixed Assets	\$ 3,316,343	\$ 2,752,834
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4100 - Debt Service Fund	\$ 16,367	\$ 20,614
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4200 - Capital Projects Fund	\$ 480	\$ 18,944
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Net Income	\$ 323,060	\$ 326,912
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Total Equity	\$ 4,031,993	\$ 3,727,795
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TOTAL LIABILITIES & EQUITY	\$ 4,941,950	\$ 8,194,826
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City of Meadowlakes-Utility Fund
Profit & Loss Budget vs. Actual
October 2011 through April 2012

	Apr 12	Apr 12 Budget	Oct '11 - Apr 12	Oct'11-Apr 12 Budget	Apr 11	Oct'10-Apr 11
Ordinary Income/Expense						
Income						
5010 - Water Revenue	\$ 29,652	\$ 28,000	\$ 169,714	\$ 156,000	\$ 33,620	\$ 177,041
5020 - Sewer Revenues	\$ 37,366	\$ 37,291	\$ 261,691	\$ 261,037	\$ 37,194	\$ 261,003
5030 - Garbage Revenue	\$ 16,356	\$ 16,167	\$ 113,631	\$ 113,165	\$ 16,216	\$ 111,401
5040 - Pump Fee Revenue	\$ -	\$ -	\$ 4		\$ -	\$ 4
5110 - Contract Services	\$ 6,667	\$ 6,667	\$ 46,667	\$ 46,668	\$ 6,667	\$ 46,667
5120 - Water Connect Fee Revenue	\$ -	\$ 725	\$ 1,450	\$ 1,450	\$ 725	\$ 2,175
5130 - Sewer Connect Fee Revenue	\$ -	\$ 725	\$ 1,450	\$ 1,450	\$ 725	\$ 2,175
5140 - Transfer Fee	\$ 175	\$ 208	\$ 1,325	\$ 1,458	\$ 200	\$ 1,600
5150 - Penalty & Interest Earned	\$ 450	\$ 521	\$ 3,969	\$ 3,645	\$ 412	\$ 3,540
5170 - Miscellaneous Revenues	\$ -	\$ 146	\$ 11,667	\$ 1,022	\$ 112	\$ 6,800
5181 - Transfer in from Reserves	\$ -	\$ -	\$ -	\$ 63,325	\$ -	\$ -
5200 - Interest earned on Investments	\$ -	\$ 208	\$ 1,224	\$ 1,458	\$ 731	\$ 5,068
Total Income	\$ 90,666	\$ 90,658	\$ 612,792	\$ 650,678	\$ 96,602	\$ 617,474
Expense						
Total 6100 - Employee Expenses	\$ 27,092	\$ 31,331	\$ 202,257	\$ 241,716	\$ 26,400	\$ 208,285
Total 6200 - Administrative Expenses	\$ 1,911	\$ 1,740	\$ 34,664	\$ 40,215	\$ 7,333	\$ 38,255
Total 6300 - Operating Expenses	\$ 17,610	\$ 15,171	\$ 108,067	\$ 136,097	\$ 23,407	\$ 111,810
Total 6400 - POA Contract Mowing Expense	\$ 1,157	\$ 1,000	\$ 4,070	\$ 4,050	\$ 72	\$ 1,274
Total 6500 - Other Expenses-Garbage	\$ 14,364	\$ 15,083	\$ 99,913	\$ 105,581	\$ 14,250	\$ 99,160
Total 6650 - Capital Expenditures	\$ 10,809	\$ 4,500	\$ 48,949	\$ 102,000	\$ 5,778	\$ 9,078
8200 - Total Transfers Out to Debt Service	\$ 13,250	\$ 13,250	\$ 92,750	\$ 92,750	\$ 14,345	\$ 100,205
Total Expenses	\$ 86,193	\$ 82,075	\$ 590,671	\$ 722,409	\$ 91,586	\$ 568,066
.						
Net Ordinary Gain/(Loss)	\$ 4,474	\$ 8,583	\$ 22,121	\$ (71,731)	\$ 5,017	\$ 49,408

Net Gain/(Loss) For Fund including Debt Service (Net Income shown on Balance Sheet)	\$ 21,732	\$ 25,633	\$ 323,060	\$ 206,861	\$ 22,948	\$ 326,912
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City of Meadowlakes-Utility Fund
Profit & Loss Budget vs. Actual
October 2011 through April 2012

Expense	Apr 12	Apr 12 Budget	Oct '11 - Apr 12	Oct'11-Apr 12 Budget	Apr 11	Oct'10-Apr 11
6100 - Employee Expenses						
6110 - Salaries & Wages						
6410 - Salaries Exempt Employees	\$ 4,737	\$ 4,738	\$ 33,167	\$ 35,535		\$ -
6415 - Salaries & Wages-Non-Exempt	\$ 15,707	\$ 18,840	\$ 115,042	\$ 141,040	\$ 20,686	\$ 163,353
6416 - Overtime & Standby Pay	\$ 905	\$ 770	\$ 5,694	\$ 5,774		
6417 - Longevity Pay-Exempt/Non-Exempt	\$ -	\$ -	\$ 3,925	\$ 4,000		
Total 6110 - Salaries & Wages	\$ 21,349	\$ 24,348	\$ 157,827	\$ 186,349	\$ 20,686	\$ 163,353
6111 - Other Employee Expenses						
6120 - FICA Expense	\$ 1,633	\$ 1,900	\$ 11,976	\$ 14,500	\$ 1,582	\$ 12,496
6140 - Worker's Compensation Insurance	\$ -	\$ -	\$ 5,037	\$ 5,000	\$ -	\$ 3,418
6150 - Employee Insurance Expenses	\$ 3,142	\$ 3,833	\$ 21,328	\$ 26,832	\$ 3,005	\$ 22,209
6160 - Employee Retirement Expense	\$ 134	\$ 650	\$ 1,855	\$ 4,900	\$ 362	\$ 2,672
6170 - Employee Uniform Expense	\$ 258	\$ 290	\$ 1,964	\$ 2,050	\$ 189	\$ 1,598
6180 - Employee Training & Travel Ext	\$ 552	\$ 300	\$ 2,117	\$ 2,000	\$ 576	\$ 2,538
6560 - Payroll Expenses	\$ 25	\$ 10	\$ 152	\$ 85		
Total 6111 - Other Employee Expenses	\$ 5,743	\$ 6,983	\$ 44,430	\$ 55,367	\$ 5,714	\$ 44,932
Total 6100 - Employee Expenses	\$ 27,092	\$ 31,331	\$ 202,257	\$ 241,716	\$ 26,400	\$ 208,285
6200 - Administrative Expenses						
6210 - Auditing Expense	\$ -	\$ -	\$ 5,193	\$ 6,000	\$ 5,000	\$ 5,000
6225 - Misc. Dues & Fees						
6226 - TEC Fees	\$ -	\$ -	\$ 3,368	\$ 3,400	\$ -	\$ 3,368
6227 - Other Misc. Dues & Fees	\$ -	\$ -	\$ 1,387	\$ 1,500	\$ -	\$ 1,713
Total 6225 - Misc. Dues & Fees	\$ -	\$ -	\$ 4,755	\$ 4,900	\$ -	\$ 5,081
6235 - Computer/Office Equip R&M	\$ 571	\$ 100	\$ 1,804	\$ 1,250	\$ 617	\$ 2,114
6240 - Software Update	\$ -	\$ 100	\$ 1,269	\$ 2,100	\$ 279	\$ 3,760
6245 - Office Equipment Rental	\$ 96	\$ 100	\$ 577	\$ 700	\$ 96	\$ 673
6250 - Office Supplies	\$ 841	\$ 400	\$ 2,305	\$ 3,000	\$ 120	\$ 1,780
6255 - Postage Expense	\$ -	\$ 400	\$ 1,950	\$ 2,500	\$ 543	\$ 1,966
6260 - Telephone Expense	\$ 394	\$ 500	\$ 2,714	\$ 3,500	\$ 576	\$ 2,673
6270 - Insurance - GL & Property	\$ -	\$ -	\$ 13,621	\$ 15,000	\$ -	\$ 14,591
6280 - Bad Debts	\$ -	\$ -	\$ 2	\$ 250	\$ 75	\$ 79
6282 - Miscellaneous	\$ 9	\$ 140	\$ 474	\$ 1,015	\$ 27	\$ 538
Total 6200 - Administrative Expenses	\$ 1,911	\$ 1,740	\$ 34,664	\$ 40,215	\$ 7,333	\$ 38,255

City of Meadowlakes-Utility Fund
Profit & Loss Budget vs. Actual
October 2011 through April 2012

	Apr 12	Apr 12 Budget	Oct '11 - Apr 12	Oct'11-Apr 12 Budget	Apr 11	Oct'10-Apr 11
6300 · Operating Expenses						
6301 · Water Treatment Operational Ext						
6305 · Water Treatment Electrical	\$ 2,623	\$ 3,000	\$ 13,995	\$ 18,000	\$ 5,671	\$ 31,782
6310 · Heating Fuel-TWP.	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,000
6313 · Raw Water Purchase-LIRA	\$ -	\$ -	\$ 10,696	\$ 5,175	\$ -	\$ 829
6314 · R&M-Plant & Pump Station	\$ 2,254	\$ 1,250	\$ 3,609	\$ 8,750	\$ -	\$ -
6316 · TWP. Chemical Expense	\$ 742	\$ 1,500	\$ 8,511	\$ 8,500	\$ 2,810	\$ 6,939
6320 · Water Outside Testing Expense	\$ 107	\$ 166	\$ 1,287	\$ 1,167	\$ 186	\$ 1,527
6328 · Distribution Repair & Main.	\$ 910	\$ 500	\$ 1,750	\$ 5,000	\$ -	\$ 55
6331 · Water Plant Repair & Main.	\$ -	\$ -	\$ 4,048	\$ 20,000	\$ 3,157	\$ 2,491
6355 · Meter Purchased	\$ -		\$ 3,642	\$ 3,500	\$ -	\$ 9,109
6360 · Tap Materials-Water	\$ -		\$ -	\$ 2,000	\$ 86	\$ 86
Total 6301 · Water Treatment Operational Ext	\$ 6,635	\$ 6,416	\$ 47,539	\$ 73,592	\$ 11,910	\$ 53,819
6302 · Wastewater Operational Expenses						
6304 · Wastewater Electrical	\$ 2,252	\$ 2,400	\$ 15,484	\$ 16,300	\$ -	\$ -
6311 · Propane-Wastewater	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -
6317 · WEPT Chemicals	\$ -	\$ 750	\$ 2,150	\$ 5,250	\$ 365	\$ 2,820
6318 · Outside Testing Wastewater	\$ 91	\$ 150	\$ 620	\$ 1,400	\$ -	\$ -
6321 · Collection System R&M	\$ 976	\$ 200	\$ 1,677	\$ 1,500	\$ -	\$ -
6322 · Irrigation Maintenance Expense	\$ 762	\$ 400	\$ 795	\$ 3,000	\$ 1,875	\$ 1,946
6324 · Irrigation Electric Subsidy	\$ -	\$ 625	\$ 6,875	\$ 4,375	\$ -	\$ 10,011
6327 · WWTP Repair & Maintenance	\$ 1,788	\$ 1,500	\$ 10,207	\$ 10,000	\$ 390	\$ 19,242
Total 6302 · Wastewater Operational Expenses	\$ 5,869	\$ 6,025	\$ 37,808	\$ 42,825	\$ 2,630	\$ 34,019
6303 · Other Operational Expenses						
63031 · Repair & Maintenance-Other						
6329 · R&M-Building/Misc.	\$ 418	\$ 400	\$ 2,996	\$ 3,000	\$ 2,000	\$ 6,457
63291 · Drainage Repair & Maintenance	\$ 65		\$ 3,503		\$ -	
Total 63031 · Repair & Maintenance-Other	\$ 483	\$ 400	\$ 6,499	\$ 3,000	\$ 2,000	\$ 6,457
6330 · Vehicle Repair & Maintenance	\$ 836	\$ 400	\$ 1,863	\$ 3,000	\$ 2,532	\$ 3,603
6332 · Mahan Property Upkeep	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -
6335 · Machinery Repair & Maintenance	\$ 611	\$ 670	\$ 3,271	\$ 4,680	\$ 2,221	\$ 5,748
6340 · Vehicle & Machinery Fuel						
6341 · Vehicle Fuel	\$ 965	\$ 660	\$ 4,491	\$ 4,700	\$ 955	\$ 3,947
6342 · Machinery Fuel	\$ 1,083		\$ 1,083	\$ 1,500	\$ 1,059	\$ 1,901
Total 6340 · Vehicle & Machinery Fuel	\$ 2,047	\$ 660	\$ 5,574	\$ 6,200	\$ 2,014	\$ 5,848
6345 · Equipment Lease/Rental	\$ -	\$ 200	\$ 275	\$ 400	\$ -	\$ 330
6350 · Miscellaneous Operational Exp.	\$ 1,129	\$ 150	\$ 4,014	\$ 1,150	\$ -	\$ 1,658

City of Meadowlakes-Utility Fund
Profit & Loss Budget vs. Actual
October 2011 through April 2012

	Apr 12	Apr 12 Budget	Oct '11 - Apr 12	Oct'11-Apr 12 Budget	Apr 11	Oct'10-Apr 11
6365 - Small Tools	\$ -	\$ 250	\$ 726	\$ 750	\$ 100	\$ 328
Total 6303 - Other Operational Expenses	\$ 5,106	\$ 2,730	\$ 22,721	\$ 19,680	\$ 8,867	\$ 23,972
Total 6300 - Operating Expenses	\$ 17,610	\$ 15,171	\$ 108,067	\$ 136,097	\$ 23,407	\$ 111,810
6400 - POA Contract Mowing Expense						
6420 - POA Equipment R&M	\$ 1,044	\$ 500	\$ 3,151	\$ 1,900	\$ -	\$ 594
6430 - Consumable Supplies - POA	\$ 43		\$ 43	\$ 150	\$ -	\$ -
6450 - Fuel - POA	\$ 70	\$ 500	\$ 548	\$ 1,500	\$ 72	\$ 679
6460 - Small Tools - POA	\$ -		\$ 328	\$ 500	\$ -	
Total 6400 - POA Contract Mowing Expense	\$ 1,157	\$ 1,000	\$ 4,070	\$ 4,050	\$ 72	\$ 1,274
6500 - Other Expenses						
6510 - Garbage Service Expense	\$ 14,364	\$ 15,083	\$ 99,913	\$ 105,581	\$ 14,250	\$ 99,160
Total 6500 - Other Expenses	\$ 14,364	\$ 15,083	\$ 99,913	\$ 105,581	\$ 14,250	\$ 99,160
6650 - Capital Expenditures						
6651 - TX Water Dev Board Grant - MF	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	
6652 - Assets Purchased					\$ -	
66550 - Equipment Purchased	\$ 7,000	\$ 2,000	\$ 11,000			
66551 - Building Addition @ STP	\$ -		\$ 6,956		\$ -	
6652 - Assets Purchased - Other			\$ -	\$ 11,000	\$ 5,778	\$ 9,078
Total 6652 - Assets Purchased	\$ 7,000	\$ 2,000	\$ 17,956	\$ 11,000	\$ 5,778	\$ 9,078
6654 - Engineering Study	\$ 3,809	\$ -	\$ 25,993	\$ 26,000	\$ -	\$ -
6655 - Raw Water Pump		\$ -	\$ -	\$ 25,000	\$ -	\$ -
6656 - SCADA Upgrades / Replacement		\$ 2,500	\$ -	\$ 35,000	\$ -	\$ -
Total 6650 - Capital Expenditures	\$ 10,809	\$ 4,500	\$ 48,949	\$ 102,000	\$ 5,778	\$ 9,078
8200 - Transfers Out to Debt Service	\$ 13,250	\$ 13,250	\$ 92,750	\$ 92,750	\$ 14,345	\$ 100,205
Total Expense	\$ 86,193	\$ 82,075	\$ 590,671	\$ 722,409	\$ 91,586	\$ 568,066
Net Ordinary Income	\$ 4,474	\$ 8,583	\$ 22,121	\$ (71,731)	\$ 5,017	\$ 49,408

City of Meadowlakes - Utility (Public Works) Fund

Operating Cash Flow Analysis

	<i>Oct-11</i>	<i>Nov-11</i>	<i>Dec-11</i>	<i>Jan-12</i>	<i>Feb-12</i>	<i>Mar-12</i>	<i>Apr-12</i>	<i>May-12</i>	<i>Jun-12</i>	<i>Jul-12</i>	<i>Aug-12</i>	<i>Sep-12</i>
Beginning Cash Balance	\$378,405	\$384,429	\$ 413,118	\$409,351	\$417,100	\$405,038	\$402,437	\$ 388,925	\$388,925	\$388,925	\$388,925	\$388,925
Cash Inflows (Income)												
Account Receivables	\$138,131	\$103,719	\$ 78,706	\$ 78,000	\$ 78,835	\$ 71,686	\$ 63,769					
Loan Proceeds	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -					
Contract Services	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667					
Miscellaneous/Other	\$ 1,900	\$ 8,842	\$ 11,671	\$ 2,236	\$ 1,196	\$ 5,511	\$ 675					
Total Cash Inflows	\$148,698	\$119,228	\$ 99,044	\$ 86,903	\$ 86,697	\$ 83,864	\$ 71,111	\$ -	\$ -	\$ -	\$ -	\$ -
Available Cash Balance	\$527,103	\$503,657	\$ 512,162	\$496,254	\$503,798	\$488,902	\$473,548	\$ 388,925	\$388,925	\$388,925	\$388,925	\$388,925
Cash Outflows (Expenses)												
Prior Months Payables/Misc.	\$ 28,320	\$ 15,587	\$ 11,348	\$ 2,603	\$ 7,305	\$ 1,062	\$ 1,481					
Employee Expenses	\$ 29,964	\$ 25,457	\$ 42,210	\$ 27,370	\$ 27,348	\$ 23,379	\$ 26,712					
Administrative Expenses	\$ 15,310	\$ 3,913	\$ 1,909	\$ 2,415	\$ 1,416	\$ 7,793	\$ 1,595					
Operating Expenses	\$ 33,864	\$ 15,829	\$ 11,144	\$ 13,463	\$ 20,003	\$ 22,238	\$ 16,476					
Mowing Contract Expenses	\$ 16	\$ 114	\$ 475	\$ -	\$ 1,238	\$ 671	\$ -					
Solid Waste Collection Expense	\$ 15,011	\$ 14,165	\$ 14,250	\$ 14,250	\$ 14,250	\$ 14,334	\$ 14,301					
Subtotal	\$122,485	\$ 75,065	\$ 81,336	\$ 60,100	\$ 71,560	\$ 69,477	\$ 60,565	\$ -	\$ -	\$ -	\$ -	\$ -
Other Cash Outflows:												
Capital Expenses	\$ 6,938	\$ 2,224	\$ 8,225	\$ 5,804	\$ 13,950	\$ 3,738	\$ 10,809					
Debt Service Transfer	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250					
Subtotal	\$ 20,188	\$ 15,474	\$ 21,475	\$ 19,054	\$ 27,200	\$ 16,988	\$ 24,059	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Outflows	\$142,674	\$ 90,539	\$ 102,811	\$ 79,154	\$ 98,760	\$ 86,465	\$ 84,623	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Cash Balance	\$384,429	\$413,118	\$ 409,351	\$417,100	\$405,038	\$402,437	\$388,925	\$ 388,925	\$388,925	\$388,925	\$388,925	\$388,925
Difference Beginning to End Cash	\$ 6,024	\$ 28,689	\$ (3,767)	\$ 7,749	\$ (12,062)	\$ (2,601)	\$ (13,512)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Increase/(Decrease) since beginning of Fiscal Year								\$ 10,520				

City of Meadowlakes

Debt Service Cash Flow Analysis

	<i>Oct-11</i>	<i>Nov-11</i>	<i>Dec-11</i>	<i>Jan-12</i>	<i>Feb-12</i>	<i>Mar-12</i>	<i>Apr-12</i>	<i>May-12</i>	<i>Jun-12</i>	<i>Jul-12</i>	<i>Aug-12</i>	<i>Sep-12</i>
Beginning Cash Balance	\$ 16,008	\$ 35,804	\$ 64,878	\$130,650	\$285,829	\$280,924	\$300,062	\$ 317,320	\$317,320	\$317,320	\$317,320	\$317,320
Cash Inflows (Income)												
Transfer in from PWD-Operating	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250					
Transfer in from General-Tax Rev	\$ 6,542	\$ 15,810	\$ 52,489	\$141,844	\$ 75,964	\$ 5,777	\$ 4,008					
Miscellaneous/Other	\$ 4	\$ 14	\$ 33	\$ 85	\$ 126	\$ 112						
Total Cash Inflows	\$ 19,796	\$ 29,074	\$ 65,772	\$155,179	\$ 89,340	\$ 19,139	\$ 17,258	\$ -	\$ -	\$ -	\$ -	\$ -
Available Cash Balance	\$ 35,804	\$ 64,878	\$ 130,650	\$285,829	\$375,169	\$300,062	\$317,320	\$ 317,320	\$317,320	\$317,320	\$317,320	\$317,320
Cash Outflows (Expenses)												
Interest-2008 CO Bonds	\$ -				\$ 85,320							
Interest-200 GO Bonds	\$ -				\$ 8,925							
Principal 2008 CO Bonds	\$ -											
Principal 2008 GO Bonds	\$ -											
Miscellaneous	\$ -											
Total Cash Outflows	\$ -	\$ -	\$ -	\$ -	\$ 94,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 35,804	\$ 64,878	\$ 130,650	\$285,829	\$280,924	\$300,062	\$317,320	\$ 317,320	\$317,320	\$317,320	\$317,320	\$317,320
Difference Beginning to End Cash	\$ 19,796	\$ 29,074	\$ 65,772	\$155,179	\$ (4,905)	\$ 19,139	\$ 17,258	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Increase/(Decrease) since beginning of Fiscal Year								\$ 301,312				

(Approximately \$355,000 in principal and interest will be made in August 2012.)

Profit & Loss Budget vs. Actual
October 2011 through April 2012
Debt Service Fund

	<u>Apr 12</u>	<u>Apr 12 Budget</u>	<u>Oct '11 - Apr 12</u>	<u>Oct'11-Apr 12 Budget</u>	<u>Apr 11</u>	<u>Oct'10-Apr 11</u>
Other Income						
9000 · Debt Service Rev. (Transfers)						
9001 · Transfer in from Operating	\$ 13,250	\$ 13,250	\$ 92,750	\$ 92,750	\$ 14,345	\$ 100,205
9002 · Transfer in from General	\$ 4,008	\$ 3,800	\$ 302,434	\$ 280,000	\$ 3,586	\$ 276,279
Total 9000 · Debt Service Rev. (Transfers)	<u>\$ 17,258</u>	<u>\$ 17,050</u>	<u>\$ 395,184</u>	<u>\$ 372,750</u>	<u>\$ 17,931</u>	<u>\$ 376,484</u>
Total Other Income	\$ 17,258	\$ 17,050	\$ 395,184	\$ 372,750	\$ 17,931	\$ 376,484
Other Expense						
9010 · Debt Service Expenses						
9020 · 2008 Certificate of Obligations						
9025 · 2008 CO's- Interest			\$ 85,320	\$ 85,320	\$ -	\$ 85,680
Total 9020 · 2008 Certificate of Obligations	\$ -	\$ -	\$ 85,320	\$ 85,320	\$ -	\$ 85,680
9030 · 2008 General Obligations Bonds						
9035 · 2008-GO's-Interest	\$ -	\$ -	\$ 8,925	\$ 8,838	\$ -	\$ 13,300
Total 9030 · 2008 General Obligations Bonds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,925</u>	<u>\$ 8,838</u>	<u>\$ -</u>	<u>\$ 13,300</u>
Total 9010 · Debt Service Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,245</u>	<u>\$ 94,158</u>	<u>\$ -</u>	<u>\$ 98,980</u>
Total Other Expense	\$ -	\$ -	\$ 94,245	\$ 94,158	\$ -	\$ 98,980
Net Gain/(Loss)	\$ 17,258	\$ 17,050	\$ 300,939	\$ 278,592	\$ 17,931	\$ 277,504

October 2011 through April 2012

Debt Service Fund

	Apr 12	Oct '11 - Apr 12
Ordinary Income/Expense		
Income		
03-5000 · Revenue		
03-5100 · Donation-Property Owners Assoc.	28,820.04	28,820.04
03-5110 · General Fund Transfer In	5,000.00	10,000.00
Total 03-5000 · Revenue	33,820.04	38,820.04
03-5091 · Revenue-Public Facilities Corp.		
03-5090 · Interest Earned	0.00	9.17
03-5092 · Lease Income	0.00	9,750.00
03-5094 · Reimbursement-Equip Lease/Purch	0.00	12,600.00
03-5096 · Miscellaneous Income	0.00	9.75
03-5091 · Revenue-Public Facilities Corp. - Other	380.30	380.30
Total 03-5091 · Revenue-Public Facilities Corp.	380.30	22,749.22
Total Income	34,200.34	61,569.26
Expense		
03-6000 · Administrative Expenditures		
03-6068 · House Maintenance Expenses		
03-6102 · Building Repair & Maintenance	0.00	245.94
Total 03-6068 · House Maintenance Expenses	0.00	245.94
Total 03-6000 · Administrative Expenditures	0.00	245.94
03-6800 · Public Facilities Expenses		
03-6801 · Equipment Lease/Purchase Exp.	37,401.61	74,803.22
Total 03-6800 · Public Facilities Expenses	37,401.61	74,803.22
03-6900 · Building Repairs & Maint.		
03-6095 · Pro-Shop Bathroom Renovations	1,583.67	15,868.39
Total 03-6900 · Building Repairs & Maint.	1,583.67	15,868.39
Total Expense	38,985.28	90,917.55
Net Ordinary Income	-4,784.94	-29,348.29
Net Income	-4,784.94	-29,348.29
	March 31, 2012	April 30, 2012
Cash In Bank:		
<i>Checking Account</i>	1958.15	5754.78
<i>Lease Payment Account</i>	8582.30	0.73
Total Available Cash	10540.45	5755.51

Public Works Fund

Date	Ck. #	Issued To:	Amount	Description
04/05/2012	12905	PEC	\$ 4,061.54	March 2012-Electrical cost operations
04/12/2012	12910	Allied Waste Services #843	\$ 14,300.57	March 2012-Solid waste collection expense
04/19/2012	12928	Southwest Engineers	\$ 3,808.75	Final payment on engineering study
4/26/2012	12937	Lanford Equipoment	\$ 7,000.00	Purchase new mower for public works

General Fund

04/03/2012	5913	Marble Falls Area EMS Inc	\$ 2,791.67	March 2012-EMS conatract
04/10/2012	5923	Meadowlakes Public Works Division-Tax	\$ 2,868.97	Property Tax transfer
04/11/2012	5926	Meadowlakes RCC Fund	\$ 5,000.00	Transfer to Recreation Fund-per Budget amendment-March 2012

Recreation and Country Club

4/20/2012	1010	American National Bank of Texas	\$ 37,401.61	Golf Course equipment lease/purchasse final payment
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City of Meadowlakes
Items for Consideration
City Council Meeting
May 8, 2012

Date: May 3, 2012

To: Honorable Mayor Williams and Council Persons

From: Johnnie Thompson, City Manager

Agenda Item: **VI-A-Raw Water Purchase agreement with Lower Colorado River Authority.**

1. **Requested Council Agenda Date:** May 8, 2012
 2. **Contact Name & Number:** Johnnie Thompson, City Manager-830-693-2951
 3. **Place On:** ☐ Consent ☐ New Business ☒ Old Business
 4. **Budget Impact Statement Attached:** ☐ Yes ☐ No ☒ N/A
 5. **Original Copies of Documents Approved to from by City Attorney?** ☐ Yes ☐ No ☒ N/A
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6. Background:

It appears that we have come to a compromise regarding the water sale contract with LCRA for the purchase of 75 additional acre-feet of raw water per year. Our legal counsel has agreed to the wording change in the LCRA contract that does now provide a non-appropriations clause as required by law. We are awaiting the final contract which should be available by your meeting. I will not provide you a copy since it is approximately 30 pages long with all the supporting appendixes but I will have a complete copy for you to review if needed.

7. Recommendation:

I would recommend approval of the contract pending final review by staff and legal counsel since is doubtful we will have time prior to your meeting for complete review.