

**RESOLUTION (MSMD 20-07) TO AMEND 2020 BUDGET  
MERIDIAN SERVICE METROPOLITAN DISTRICT**

WHEREAS, The Board of Directors of the **MERIDIAN SERVICE METROPOLITAN DISTRICT** adopted on December 4, 2019 Resolution No. MSMD 19-09 appropriating funds for the fiscal year 2020 as shown in the 2020 Budget attached to said resolution; and

WHEREAS, the Board of Directors of the Meridian Service Metropolitan District on September 2, 2020 adopted Resolution MSMD 20-03 amending the fiscal year 2020 appropriations as shown in the amended 2020 Budget attached to said resolution; and

WHEREAS, the necessity has arisen for additional appropriations and expenditures of funds as reflected by satisfactory evidence presented to the Board of Directors at this meeting and set out in the amended budget attached hereto as **Exhibit A**; and

WHEREAS, funds are available for such expenditures from revenue funds available to the District; and


WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget amendment was available for inspection by the public at a designated public office, a public hearing was held on December 2, 2020, and interested electors were given the opportunity to file or register any objections to said proposed budget amendment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the **MERIDIAN SERVICE METROPOLITAN DISTRICT** shall, and hereby does, amend the budget for the fiscal year 2020 as shown in Exhibit A herewith.

BE IT FURTHER RESOLVED, that such sums are hereby appropriated from the revenues of the District to the Funds referenced above for the purposes stated.

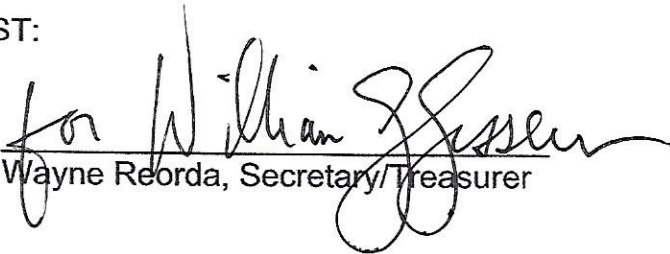
Adopted this 2<sup>nd</sup> day of December, 2020.

MERIDIAN SERVICE METROPOLITAN DISTRICT

By:   
Milton B. Gabrielski, President

ATTEST:

By:

  
Wayne Reorda, Secretary/Treasurer

Attachment: Exhibit A - 2020 Amended Budget

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
GENERAL FUND 10  
2020 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/4/2019</b>	<b>12/2/2020</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>OPERATING REVENUES</b>		
IGA - MRMD	\$ 220,000	\$ 220,000
AT&T Lease	\$ 17,334	\$ 17,350
Newsletter Contribution	\$ 4,800	\$ 4,800
MSMD Office Sub-Lease	\$ 15,000	\$ 15,000
CVRF Grant Reimbursemet	\$ -	\$ 18,000
<b>Operating Revenues Total</b>	<b>\$ 257,134</b>	<b>\$ 275,150</b>
<b>NON-OPERATING REVENUES</b>		
Interest and Other Income	\$ -	\$ 11,500
Miscellaneous	\$ -	\$ -
<b>Non-Operating Revenues Total</b>	<b>\$ -</b>	<b>\$ 11,500</b>
<b>Revenues Total</b>	<b>\$ 257,134</b>	<b>\$ 286,650</b>
<b>EXPENDITURES</b>		
<b>General and Administration</b>		
Professional Accounting Svcs	\$ 1,300	\$ 1,300
Customer Billing Services	\$ 4,900	\$ -
Audit	\$ 17,000	\$ 29,250
Payroll and HR Services	\$ 35,000	\$ 41,000
Election	\$ 5,000	\$ 5,000
Engineering/Consulting (Allocates to 10,15,40,50)	\$ 500	\$ 600
Legal	\$ 22,000	\$ 70,000
Director Fees and Payroll Tax	\$ 6,000	\$ 7,000
Employee Salaries and Benefits	\$ 9,196	\$ 10,100
Copier - Contract Expenses	\$ 3,500	\$ 3,500
IT/Computer/Software	\$ -	\$ 3,500
District Office Rent and Utilities	\$ 48,000	\$ 42,500
Telephone & Internet	\$ -	\$ 525
Telephone & Internet - Shared	\$ 17,281	\$ 7,500
Utilities - Shared	\$ -	\$ 6,500
Office Supplies (Allocates to 10,15,16,40,50)	\$ 1,500	\$ 1,000
Licenses, Certs & Memberships	\$ 1,000	\$ 500
Subscriptions	\$ 2,800	\$ 700
Bank Charges	\$ -	\$ 500
MR Publications	\$ 32,800	\$ 34,600
Public Notifications	\$ -	\$ 500
Meals & Entertainment	\$ -	\$ 200
Miscellaneous	\$ 1,000	\$ 1,000
COVID Expense	\$ -	\$ 8,000
<b>General &amp; Admin. Expense Total</b>	<b>\$ 208,777</b>	<b>\$ 275,275</b>
<b>General Operating Expenses</b>		
Insurance	\$ 2,000	\$ 2,750
Fuel Expense	\$ 2,500	\$ 1,200
Mileage Reimbursement	\$ -	\$ 300
<b>General Operating Expenses</b>	<b>\$ 4,500</b>	<b>\$ 4,250</b>
Emergency Tabor Reserve 3%	\$ 7,714	\$ 8,258
<b>Expenditures Total</b>	<b>\$ 220,991</b>	<b>\$ 287,783</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>		
<b>EXPENDITURES</b>	<b>\$ 36,143</b>	<b>\$ (1,133)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer From Other Funds	\$ -	\$ -
<b>Other Financing Sources (Uses) Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 36,143</b>	<b>\$ (1,133)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 71,385</b>	<b>\$ 59,316</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 107,528</b>	<b>\$ 58,183</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
PARKS AND GROUNDS FUND 15  
2020 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/4/2019</b>	<b>9/2/2020</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>REVENUES</b>		
Landscape, Parkways, Parks, Open Space and Drain	\$ 792,317	\$ 792,317
Parks and Open Space Fees - Commercial	\$ 14,679	\$ 14,679
Street Lighting Fees	\$ 153,043	\$ 153,043
Street Lighting Fees - The Shops	\$ 3,944	\$ 3,944
Billing Fees Total	\$ -	\$ -
IGA Revenue from MRMD (CTF)	\$ 37,000	\$ 37,000
Coronavirus Relief Fund (CVRF)	\$ -	\$ -
Interest Income	\$ -	\$ -
Miscellaneous Income	\$ -	\$ -
<b>Revenues Total</b>	<b>\$ 1,000,983</b>	<b>\$ 1,000,983</b>
<b>EXPENDITURES</b>		
<b>General &amp; Admin. Expense</b>		
Accounting	\$ 6,000	\$ 6,000
Customer Billing Services	\$ 14,200	\$ 14,200
Engineering/Consulting	\$ 3,500	\$ 3,500
Legal	\$ 2,500	\$ 2,500
Personnel Expenses	\$ 159,828	\$ 159,828
Copier - Contract Expenses	\$ -	\$ -
IT/Computer/Software	\$ -	\$ -
Supplies - Safety	\$ -	\$ -
Office Expense	\$ 2,000	\$ 2,000
Training, Licenses and Certs	\$ 2,000	\$ 2,000
Miscellaneous	\$ 500	\$ 500
<b>General and Admin. Subtotal</b>	<b>\$ 190,528</b>	<b>\$ 190,528</b>
<b>Operating Expense</b>		
Landscape Maintenance	\$ -	\$ -
Landscape Maintenance Contract	\$ 276,335	\$ 276,335
Planting Replacements	\$ 50,000	\$ 50,000
LS Imp - Mulch/Rock Replacement	\$ 40,000	\$ 40,000
LS - Supplies and Small Tools	\$ -	\$ -
Landscape Repairs and Parts	\$ 42,000	\$ 42,000
Snow Removal Expense	\$ 3,500	\$ 3,500
Fencing Repairs	\$ 30,000	\$ 55,000
Dog Pot Stations	\$ 500	\$ 500
Park Maintenance	\$ 55,000	\$ 55,000
Pond Maintenance	\$ 30,000	\$ 30,000
Utilities - Street lights	\$ 133,900	\$ 133,900
Utilities - Landscape and Parks - Electricity	\$ 21,630	\$ 21,630
Utilities - Landscape and Parks - Water	\$ -	\$ -
Utilities - Phones & Internet	\$ -	\$ -
Insurance	\$ 12,000	\$ 12,000
Landscape Damage from Residents (Non Recoverab	\$ 2,000	\$ 2,000
Repairs and Maintenance - Equipment	\$ 9,000	\$ 9,000
Fuel	\$ -	\$ -
<b>Operating Expenditures Total</b>	<b>\$ 705,865</b>	<b>\$ 730,865</b>
<b>Capital Expenses</b>		
Vehicle	\$ 19,000	\$ 19,000
<b>Capital Subtotal</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>
<b>Expenditures Total</b>	<b>\$ 915,393</b>	<b>\$ 940,393</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 85,590</b>	<b>\$ 60,590</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer from (to) Capital	\$ (300,000)	\$ (783,978)
Transfer from Sewer Fund	\$ -	\$ 750,000
Transfer from (to) Emer Reserve	\$ 160,000	\$ 202,034
Transfer from (to) Rate Stabilization Reserve	\$ (10,000)	\$ (10,000)
Emergency Reserve (5%) - Contra	\$ (160,000)	\$ (202,034)
Rate Stabilization Reserve - Contra	\$ 10,000	\$ 10,000
<b>Transfer from(to) Other Funds Total</b>	<b>\$ (300,000)</b>	<b>\$ (33,978)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (214,410)</b>	<b>\$ 26,612</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 432,287</b>	<b>\$ 150,488</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 217,877</b>	<b>\$ 177,100</b>
<b>Fund Balance Distribution:</b>		
Operating Capital Ending Balance	\$ 62,873	\$ 22,096
Emergency Reserve Ending Balance	\$ 145,004	\$ 145,004
Rate Stabilization Reserve Ending Balance	\$ 10,000	\$ 10,000
<b>Total Fund Balance</b>	<b>\$ 217,877</b>	<b>\$ 177,100</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
RECREATION FUND 16  
2020 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/4/2019</b>	<b>9/2/2020</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>REVENUES</b>		
Recreation Center Service Fees	\$ 1,570,287	\$ 1,570,287
Fee Based Program: Childcare	\$ 20,000	\$ 20,000
Fee Based Program: District Events	\$ 3,000	\$ 3,000
Fee Based Program: Guest Pass/Rentals	\$ 32,000	\$ 32,000
Fee Based Program: Group Exercise	\$ 4,000	\$ 4,000
Fee Based Program: Aquatics	\$ 35,000	\$ 35,000
Fee Based Program: Sports	\$ 18,000	\$ 18,000
MRRC Concession Sales	\$ -	\$ -
Falcon Freedom Days Donations	\$ 35,000	\$ 35,000
Advertising Fees	\$ -	\$ -
Billing Fees Total	\$ -	\$ -
Coronavirus Relief Fund (CVRF)	\$ -	\$ -
Interest Income	\$ -	\$ -
Miscellaneous Income	\$ -	\$ -
<b>Revenues Total</b>	<b>\$ 1,717,287</b>	<b>\$ 1,717,287</b>
<b>EXPENDITURES</b>		
<b>General &amp; Admin. Expense</b>		
Accounting	\$ 11,000	\$ 11,000
Customer Billing Services	\$ 23,000	\$ 23,000
Engineering/Consulting	\$ 5,200	\$ 5,200
Legal	\$ 5,000	\$ 5,000
Personnel Expenses	\$ 788,908	\$ 788,908
Copier - Contract Expense	\$ 2,400	\$ 2,400
IT/Computer/Software	\$ 28,250	\$ 28,250
Supplies - Safety	\$ -	\$ -
Office Supplies	\$ 5,000	\$ 5,000
Training, Licenses and Certs	\$ 1,000	\$ 1,000
Public Information	\$ -	\$ -
Miscellaneous	\$ 500	\$ 500
COVID Expense	\$ -	\$ -
<b>General and Admin. Subtotal</b>	<b>\$ 870,258</b>	<b>\$ 870,258</b>
<b>Operating Expense</b>		
Childcare Supplies	\$ 10,000	\$ 10,000
Group Exercise Supplies	\$ 2,500	\$ 2,500
Sports Supplies	\$ 5,000	\$ 5,000
MRRC Supplies	\$ 26,000	\$ 26,000
Aquatics Supplies	\$ 8,800	\$ 8,800
Building Maintenance	\$ 134,500	\$ 134,500
Grounds Maintenance	\$ 2,000	\$ 2,000
Pool Maintenance	\$ 76,500	\$ 76,500
MRRC Security	\$ 5,800	\$ 5,800
Exercise Equip. and Furn. - Replace	\$ 40,000	\$ 40,000
MR Community Events	\$ 15,000	\$ 15,000
Falcon Freedom Days	\$ 50,000	\$ 50,000
Electric	\$ 103,000	\$ 103,000
Gas	\$ 58,710	\$ 58,710
Trash	\$ 1,800	\$ 1,800
Utilities - Water	\$ -	\$ -
Utilities - Phones & Internet	\$ 12,200	\$ 12,200
Insurance	\$ 17,000	\$ 17,000
Vehicle Repairs & Maint.	\$ 5,000	\$ 5,000
Fuel Expense	\$ -	\$ -
Mileage Reimbursement	\$ -	\$ -
<b>Operating Expenses Total</b>	<b>\$ 573,810</b>	<b>\$ 573,810</b>
<b>Capital Outlay</b>		
Capital Outlay - Vehicle	\$ 22,000	\$ 22,000
<b>Capital Expenses Total</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>
<b>Expenditures Total</b>	<b>\$ 1,466,068</b>	<b>\$ 1,466,068</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 251,219</b>	<b>\$ 251,219</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer from (to) Capital	\$ (150,000)	\$ (213,000)
Transfer from (to) Emergency Reserve	\$ -	\$ -
Transfer from (to) Rate Stabilization Reserve	\$ (10,000)	\$ (10,000)
Emergency Reserve	\$ -	\$ -
Rate Stabilization Reserve	\$ 10,000	\$ 10,000
<b>Transfer from(to) Other Funds Total</b>	<b>\$ (150,000)</b>	<b>\$ (213,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 91,219</b>	<b>\$ 38,219</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 114,172</b>	<b>\$ 329,503</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 205,391</b>	<b>\$ 367,722</b>
<b>Fund Balance Distribution:</b>		
Operating Capital Ending Balance	\$ 85,813	\$ 248,144
Emergency Reserve Ending Balance	\$ 109,578	\$ 109,578
Rate Stabilization Reserve Ending Balance	\$ 10,000	\$ 10,000
<b>Total Fund Balance</b>	<b>\$ 205,391</b>	<b>\$ 367,722</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
CAPITAL FUND 30  
2020 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>		
	<b>ADOPTED</b>	<b>AMENDED</b>	<b>AMENDED</b>
	<b>12/4/2019</b>	<b>9/2/2020</b>	<b>12/2/2020</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>REVENUES</b>			
IGA Revenue from MRMD - Excess Taps Est. 50	\$ 750,000	\$ 4,200,000	\$ -
IGA Shared Water Cost Reimb.	\$ -	\$ 334,000	\$ 180,000
IGA Shared Sewer Cost Reimb.			\$ 89,200
<b>Revenues Total</b>	<b>\$ 750,000</b>	<b>\$ 4,534,000</b>	<b>\$ 269,200</b>
<b>EXPENDITURES</b>			
<b>General &amp; Admin. Expense</b>			
Legal	\$ 10,000	\$ 10,000	\$ 2,000
<b>General and Admin. Subtotal</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 2,000</b>
<b>CAPITAL EXPENSES</b>			
<b>Capital Expenses - Other</b>			
Build-Out CIP and Funding Plan	\$ 80,000	\$ 120,000	\$ 60,000
District Office Bldg. (Shop and Yard Combined in QB)	\$ 200,000	\$ 255,000	\$ -
Maintenance Shop and Yard	\$ 200,000	\$ 255,000	\$ -
<b>Capital Expenses - Other - Total</b>	<b>\$ 480,000</b>	<b>\$ 630,000</b>	<b>\$ 60,000</b>
<b>Capital Expenses - Fund 15</b>			
3 <sup>rd</sup> Const and Acq-Winding Walk	\$ 300,000	\$ 300,000	\$ 300,000
<b>Capital Expenses - Fund 15 - Total</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b>Capital Expenses - Fund 16</b>			
Parking Lot Pavement	\$ -	\$ -	\$ 3,200
MRRC Expansion	\$ 50,000	\$ 50,000	\$ -
MRRC No 2 on Rainbow Bridge Dr	\$ 100,000	\$ 100,000	\$ -
<b>Capital Expenses - Fund 16 - Total</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 3,200</b>
<b>Capital Expenses - Fund 40</b>			
Well No. 6			
Construction	\$ 324,000	\$ 1,100,000	\$ 1,100,000
Engineering			
Guthrie Well Area B and Supply Line Extension - SHARED	\$ 50,000	\$ 100,000	\$ 50,000
Guthrie Well LFH-2 Rehab - SHARED	\$ 50,000	\$ 70,000	\$ 70,000
Expand Filtration Plant and Building	\$ 50,000	\$ 70,000	\$ -
Purchase & Paint WHMD 2.0 MG Water Tank	\$ 570,000	\$ 570,000	\$ 200,000
ACGC Weir Improvements - SHARED	\$ -	\$ 255,000	\$ 240,000
Wells Sites 5, 7, 8	\$ 175,692	\$ 4,500,000	\$ 100,000
Eastonville Raw Water Pipeline	\$ -	\$ -	\$ 30,000
<b>Capital Expenses - Fund 40 - Total</b>	<b>\$ 1,219,692</b>	<b>\$ 6,665,000</b>	<b>\$ 1,790,000</b>
<b>Capital Expenses - Fund 50</b>			
2020 Falcon Lift Station Improvements	\$ -	\$ 340,000	\$ 245,000
2019 Woodmen Hills Sewer Bypass	\$ 900,000	\$ 810,000	\$ 100,000
TDS Treatment at Cherokee (Tolling Agreement)	\$ -	\$ 48,000	\$ 48,000
<b>Capital Expenses - Fund 50 - Total</b>	<b>\$ 900,000</b>	<b>\$ 1,198,000</b>	<b>\$ 393,000</b>
Developer Reimbursements	\$ 750,000	\$ -	\$ -
<b>Expenditures Total</b>	<b>\$ 3,809,692</b>	<b>\$ 8,953,000</b>	<b>\$ 2,548,200</b>
<b>EXCESS OF REVENUE OVER (UNDER)</b>			
<b>EXPENDITURES</b>	<b>\$ (3,059,692)</b>	<b>\$ (4,419,000)</b>	<b>\$ (2,279,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
IGA Revenue from MRMD	\$ -	\$ -	\$ 4,184,000
Transfer From Parks and Grounds Fund 15	\$ 300,000	\$ 783,978	\$ 783,978
Transfer From Recreation Fund 16	\$ 150,000	\$ 150,000	\$ 213,000
Transfer From Water Fund 40	\$ 964,000	\$ 964,000	\$ 964,000
Transfer From Sewer Fund 50	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
<b>Other Financing Sources (Uses) Total</b>	<b>\$ 2,514,000</b>	<b>\$ 2,997,978</b>	<b>\$ 7,244,978</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (545,692)</b>	<b>\$ (1,421,022)</b>	<b>\$ 4,965,978</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,451,751</b>	<b>\$ 2,572,890</b>	<b>\$ 2,572,890</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,906,059</b>	<b>\$ 1,151,868</b>	<b>\$ 7,538,868</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
WATER FUND 40  
2020 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>		
	<b>ADOPTED</b>	<b>AMENDED</b>	<b>AMENDED</b>
	<b>12/4/2019</b>	<b>9/2/2020</b>	<b>12/2/2020</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>REVENUES</b>			
Water Resource Fee - Residential	\$ 1,102,662	\$ 1,102,662	\$ 1,112,175
Water Use Base Fee - Residential	\$ 576,397	\$ 576,397	\$ 590,300
Water Consumption - Residential	\$ 500,000	\$ 500,000	\$ 592,440
Water Resource Fee - Commercial	\$ 81,576	\$ 81,576	\$ 40,920
Water Use Base Fee - Commercial	\$ 114,365	\$ 114,365	\$ 56,260
Water Consumption - Commercial	\$ 23,283	\$ 23,283	\$ 7,590
Bulk Water Consumption - Contractors	\$ 20,000	\$ 20,000	\$ 29,750
Meter Set Fees (Service)	<b>\$ 123,000</b>	<b>\$ 123,000</b>	<b>\$ 235,817</b>
Water Resource Fee - Irrigation	\$ -	\$ -	\$ 37,225
Water Use Base Fee - Irrigation	\$ -	\$ -	\$ 53,170
Water Consumption - Irrigation	\$ 135,000	\$ 135,000	\$ 150,000
UB - Water Adjustments	\$ -	\$ -	\$ 8,400
WHMD Shared Cost Reimbursement	\$ 9,500	\$ 9,500	\$ 31,265
Billing Fees Total	\$ -	\$ -	\$ 17,350
Coronavirus Relief Fund (CVRF)	\$ -	\$ -	\$ 500
Facilities Fees - MRMD	\$ 1,742,500	\$ 1,742,500	\$ -
Miscellaneous Income	\$ -	\$ -	\$ 3,380
<b>Revenues Total</b>	<b>\$ 4,428,283</b>	<b>\$ 4,428,283</b>	<b>\$ 2,966,541</b>
<b>EXPENDITURES</b>			
<b>General &amp; Admin. Expense</b>			
Professional Accounting Svcs	\$ 22,680	\$ 22,680	\$ 17,000
Customer Billing Services	\$ 50,600	\$ 50,600	\$ 42,000
Engineering/Consulting	\$ 50,000	\$ 50,000	\$ 47,350
Legal	\$ 20,000	\$ 20,000	\$ 10,700
Personnel Expenses	\$ 395,176	\$ 395,176	\$ 383,250
IT/Computer/Software	\$ -	\$ -	\$ 2,300
Supplies - Safety	\$ -	\$ -	\$ 200
Office Expense	\$ 8,000	\$ 8,000	\$ 6,400
Training, Licenses and Certs	\$ 2,000	\$ 2,000	\$ 1,500
Dues and Subscriptions	\$ 1,000	\$ 1,000	\$ 600
Bank Charges	\$ 4,000	\$ 4,000	\$ 5,475
Miscellaneous	\$ 1,000	\$ 1,000	\$ 450
COVID Expense	\$ -	\$ -	\$ 475
Facilities Fees Paid - IGA MRMD	\$ 1,742,500	\$ 1,742,500	\$ -
<b>General &amp; Admin. Expense Subtotal</b>	<b>\$ 2,296,956</b>	<b>\$ 2,296,956</b>	<b>\$ 517,700</b>
<b>Operating Expense</b>			
Water Operations	\$ 119,820	\$ 119,820	\$ 120,000
Infiltration Galleries	\$ 20,000	\$ 20,000	\$ 20,000
Sodium Hypochlorite	\$ 25,000	\$ 25,000	\$ 15,500
Water Meters	\$ 170,000	\$ 170,000	\$ 107,000
Permits and Fees	\$ 1,000	\$ 1,000	\$ -
Repairs & Maint	\$ 41,000	\$ 41,000	\$ 17,000
Water Well Guthrie - Shared Cost	\$ 15,000	\$ 15,000	\$ 15,000
Non-Potable Water (Diversion Structure)	\$ 3,000	\$ 3,000	\$ 500
Non-Potable Water - Shared	\$ 4,000	\$ 4,000	\$ 35,000
WHMD Water Treatment and Supply	\$ -	\$ 30,000	\$ 60,000
Emergency Water Supply	\$ -	\$ -	\$ 71,500
Tank Cleaning and Maintenance	\$ 223,010	\$ 400,000	\$ 400,000
Utilities - Electricity	\$ 430,000	\$ 430,000	\$ 430,000
Utilities - Trash	\$ 1,200	\$ 1,200	\$ 1,200
Utilities - Cable, Phone, Internet	\$ 7,000	\$ 7,000	\$ 4,800
Insurance	\$ 55,000	\$ 55,000	\$ 44,600
Vehicle/Equip. Repairs & Maint.	\$ 15,000	\$ 15,000	\$ 3,500
Fuel Expense	\$ -	\$ -	\$ 6,500
<b>Operating Expenses Total</b>	<b>\$ 1,130,030</b>	<b>\$ 1,337,020</b>	<b>\$ 1,352,100</b>
<b>Capital Outlay</b>			
Vehicle & Equip	\$ 29,000	\$ 29,000	\$ 29,000
<b>Capital Expenses Total</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>
<b>Expenditures Total</b>	<b>\$ 3,455,986</b>	<b>\$ 3,662,976</b>	<b>\$ 1,898,800</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 972,297</b>	<b>\$ 765,307</b>	<b>\$ 1,067,741</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Facilities Fees - MRMD	\$ -	\$ -	\$ 2,519,500
Tap Fees Transferred to MRMD	\$ -	\$ -	\$ (2,439,500)
Transfer from (to) Capital Projects Fund	\$ (964,000)	\$ (964,000)	\$ (964,000)
Transfer from (to) Emergency Reserve	\$ (150,000)	\$ (150,000)	\$ (150,000)
Transfer from (to) Rate Stabilization Reserve	\$ (40,000)	\$ (40,000)	\$ (40,000)
Emergency Reserve (5%)	\$ 150,000	\$ 150,000	\$ 150,000
Rate Stabilization Reserve	\$ 40,000	\$ 40,000	\$ 40,000
<b>Transfer from(to) Other Funds Total</b>	<b>\$ (964,000)</b>	<b>\$ (964,000)</b>	<b>\$ (884,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 8,297</b>	<b>\$ (198,693)</b>	<b>\$ 183,741</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,450,918</b>	<b>\$ 2,427,743</b>	<b>\$ 2,427,743</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,459,215</b>	<b>\$ 2,229,050</b>	<b>\$ 2,611,484</b>
<b>Fund Balance Distribution:</b>			
Operating Capital Ending Balance	\$ 1,478,462	\$ 1,173,297	\$ 1,555,731
Emergency Reserve Ending Balance	\$ 640,753	\$ 715,753	\$ 715,753
Rate Stabilization Reserve Ending Balance	\$ 340,000	\$ 340,000	\$ 340,000
<b>Total Fund Balance</b>	<b>\$ 2,459,215</b>	<b>\$ 2,229,050</b>	<b>\$ 2,611,484</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
SEWER FUND 50  
2020 BUDGET AMENDMENT**

	BUDGET AMOUNTS		
	ADOPTED 12/4/2019	AMENDED 9/2/2020	AMENDED 12/2/2020
	Modified Accrual	Modified Accrual	Modified Accrual
<b>REVENUES</b>			
Sewer fees - Residential	\$ 1,494,244	\$ 1,494,244	\$ 1,498,000
Sewer fees - Commercial	\$ 24,222	\$ 24,222	\$ 36,125
Tap Fees Received	\$ 1,742,500	\$ 1,742,500	\$ -
Sterling Ranch - Tap Fees	\$ 1,122,070	\$ 1,460,000	\$ 1,460,000
IGA Shared Sewer Cost Reimb	\$ 100,000	\$ 100,000	\$ 100,000
Billing Fees Total	\$ -	\$ -	\$ 17,350
CVRF Grant Reimbursemet	\$ -	\$ -	\$ 2,000
Interest Income	\$ -	\$ -	\$ 32,100
Miscellaneous Income	\$ -	\$ -	\$ 2,050
<b>Revenues Total</b>	<b>\$ 4,483,036</b>	<b>\$ 4,820,966</b>	<b>\$ 3,147,625</b>
<b>EXPENDITURES</b>			
<b>General &amp; Admin. Expense</b>			
Professional Accounting Svcs	\$ 22,680	\$ 22,680	\$ 17,000
Customer Billing Services	\$ 49,700	\$ 49,700	\$ 40,870
Engineering Services	\$ 150,000	\$ 150,000	\$ 210,000
Legal Services	\$ 235,000	\$ 355,000	\$ 420,000
Personnel Expenses	\$ 414,792	\$ 414,792	\$ 323,450
IT/Computer/Software	\$ -	\$ -	\$ 1,900
Supplies - Safety	\$ 5,000	\$ 5,000	\$ 3,500
Office Expense	\$ 7,000	\$ 7,000	\$ 7,000
Training, Licenses and Certs	\$ 4,000	\$ 4,000	\$ 1,000
Dues and Subscriptions	\$ 500	\$ 500	\$ -
Miscellaneous Expense	\$ 3,500	\$ 3,500	\$ 450
COVID Expense	\$ -	\$ -	\$ 2,025
Tap Fees Transferred to MRMD	\$ 1,742,500	\$ 1,742,500	\$ -
<b>General &amp; Admin. Expense Subtotal</b>	<b>\$ 2,634,672</b>	<b>\$ 2,754,672</b>	<b>\$ 1,027,195</b>
<b>Operating Expense</b>			
Repairs & Maintenance	\$ 46,300	\$ 46,300	\$ 20,000
Cherokee Wastewater Treatment	\$ 260,000	\$ 260,000	\$ 305,000
Sewer Treatment at WHMD TP	\$ -	\$ -	\$ 75,000
Chemicals LS - MSMD	\$ 80,000	\$ 80,000	\$ 125,000
Repairs & Maintenance - Lift Station	\$ 26,500	\$ 26,500	\$ 15,000
Lift Station Operations	\$ 24,170	\$ 24,170	\$ 24,170
Utilities - LS Shared	\$ 70,000	\$ 70,000	\$ 72,800
Repairs & Maintenance - LS Shared	\$ 24,000	\$ 24,000	\$ 24,000
Utilities - Electric	\$ 2,400	\$ 2,400	\$ 2,400
Utilities - Internet, Phone - Lift Station/Blaney	\$ 4,600	\$ 4,600	\$ 2,300
Insurance	\$ 45,000	\$ 45,000	\$ 45,000
Vehicle/Equip. Repairs & Maint	\$ 10,000	\$ 10,000	\$ 6,700
Fuel Expense	\$ -	\$ -	\$ 7,000
Travel Expense	\$ -	\$ -	\$ 2,000
<b>Operating Expenses Total</b>	<b>\$ 592,970</b>	<b>\$ 592,970</b>	<b>\$ 726,370</b>
<b>Capital Outlay</b>			
Capital Outlay - Vehicle (Crew Truck)	\$ 54,000	\$ 54,000	\$ 84,000
<b>Capital Outlay Total</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 84,000</b>
<b>Expenditures Total</b>	<b>\$ 3,281,642</b>	<b>\$ 3,401,642</b>	<b>\$ 1,837,565</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>			
	<b>\$ 1,201,394</b>	<b>\$ 1,419,324</b>	<b>\$ 1,310,060</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Tap Fees Received	\$ -	\$ -	\$ 2,519,500
Tap Fees Transferred to MRMD	\$ -	\$ -	\$ (2,439,500)
Transfer from (to) Parks and Grounds Fund	\$ -	\$ (750,000)	\$ (750,000)
Transfer from (to) Capital Projects Fund	\$ (1,100,000)	\$ (1,100,000)	\$ (1,100,000)
Transfer from (to) Emergency Reserve	\$ -	\$ -	\$ -
Transfer from (to) Sewer Emergency Reserve (\$2)	\$ (63,768)	\$ (63,768)	\$ (63,768)
Transfer from (to) Rate Stabilization Reserve	\$ (40,000)	\$ (40,000)	\$ (40,000)
Emergency Reserve (5%)	\$ -	\$ -	\$ -
Sewer Emergency Reserve (\$2)	\$ 63,768	\$ 63,768	\$ 63,768
Rate Stabilization Reserve	\$ 40,000	\$ 40,000	\$ 40,000
<b>Transfer from (to) Other Funds Total</b>	<b>\$ (1,100,000)</b>	<b>\$ (1,850,000)</b>	<b>\$ (1,770,000)</b>
<b>OTHER FINANCING SOURCES (USES) TOTAL</b>			
	<b>\$ (1,100,000)</b>	<b>\$ (1,850,000)</b>	<b>\$ (1,770,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>			
	<b>\$ 101,394</b>	<b>\$ (430,676)</b>	<b>\$ (459,940)</b>
<b>BEGINNING FUND BALANCE</b>			
	<b>\$ 1,219,991</b>	<b>\$ 1,957,731</b>	<b>\$ 1,957,731</b>
<b>ENDING FUND BALANCE</b>			
	<b>\$ 1,321,385</b>	<b>\$ 1,527,055</b>	<b>\$ 1,497,791</b>
<b>Fund Balance Distribution:</b>			
Operating Capital Ending Balance	\$ 89,919	\$ 294,951	\$ 265,687
Emergency Reserve 5% Ending Balance	\$ 561,804	\$ 561,804	\$ 561,804
Emergency Reserve (\$2) Ending Balance	\$ 329,662	\$ 330,300	\$ 330,300
Rate Stabilization Reserve Ending Balance	\$ 340,000	\$ 340,000	\$ 340,000
<b>Total Fund Balance</b>	<b>\$ 1,321,385</b>	<b>\$ 1,527,055</b>	<b>\$ 1,497,791</b>