

**RESOLUTION (MSMD 21-11) TO AMEND 2021 BUDGET  
MERIDIAN SERVICE METROPOLITAN DISTRICT**

WHEREAS, The Board of Directors of the **MERIDIAN SERVICE METROPOLITAN DISTRICT** adopted on December 2, 2020 Resolution No. MSMD 20-08 appropriating funds for the fiscal year 2021 as shown in the 2021 Budget attached to said resolution; and

WHEREAS, the necessity has arisen for additional expenditures or appropriations requiring the expenditure of funds in excess of those appropriated for the fiscal year 2021, 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 8, 2021, 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 2021 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 8<sup>th</sup> day of December, 2021.

MERIDIAN SERVICE METROPOLITAN DISTRICT

By:   
Milton B. Gabrielski, President

ATTEST:

By:   
Wayne Reorda, Secretary/Treasurer

Attachment: Exhibit A - 2021 Amended Budget

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
GENERAL FUND 10  
2021 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/2/2020</b>	<b>12/8/2021</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>OPERATING REVENUES</b>		
IGA - Meridian Ranch	\$ 260,000	\$ 260,000
AT&T Lease	\$ 18,310	\$ 18,117
Newsletter Contrib.	\$ 4,800	\$ -
MSMD Office Sub-Lease	\$ 3,800	\$ 6,880
Coronavirus Relief Fund (CVRF)	\$ -	\$ 240
<b>Operating Revenues Total</b>	<b>\$ 286,910</b>	<b>\$ 285,237</b>
<b>NON-OPERATING REVENUES</b>		
Interest and Other Income	\$ -	\$ 860
Miscellaneous	\$ -	\$ 165
<b>Non-Operating Revenues Total</b>	<b>\$ -</b>	<b>\$ 1,025</b>
<b>Revenues Total</b>	<b>\$ 286,910</b>	<b>\$ 286,262</b>
<b>EXPENDITURES</b>		
<b>General and Administration</b>		
Accounting	\$ 1,100	\$ 100
Audit	\$ 14,500	\$ 20,000
Payroll and HR Services	\$ 43,800	\$ 49,000
Engineering/Consulting (Allocates to 10,15,40,50)	\$ 700	\$ 1,700
Legal	\$ 30,000	\$ 95,000
Director Fees and Payroll Tax	\$ 12,000	\$ 8,500
Employee Salaries and Benefits	\$ 23,215	\$ 18,850
Copier - Contract Expenses	\$ 6,605	\$ 2,500
IT/Computer/Software	\$ 10,000	\$ 3,500
District Office Rent	\$ 75,000	\$ 44,000
Telephone & Internet	\$ 700	\$ 6,600
Telephone & Internet - Shared	\$ 7,725	\$ 3,950
Utilities - Office	\$ 6,695	\$ 6,800
Office Supplies (Allocates to 10,15,16,40,50)	\$ 3,100	\$ 4,500
Training, Lic/Certs, Membership	\$ 1,000	\$ 1,000
Subscriptions	\$ 700	\$ 250
Bank Charges	\$ 500	\$ 140
Public Notifications	\$ 500	\$ 500
Meals & Entertainment	\$ 200	\$ 5,700
Miscellaneous	\$ 1,000	\$ 1,000
COVID Expense	\$ 3,200	\$ 240
<b>General &amp; Admin. Expense Total</b>	<b>\$ 242,240</b>	<b>\$ 273,830</b>
<b>General Operating Expenses</b>		
Insurance	\$ 3,500	\$ 4,415
Vehicle/Equip Repairs & Maint	\$ -	\$ 650
Fuel Expense	\$ 1,500	\$ 2,400
Mileage Reimbursement	\$ 500	\$ 500
Travel Expense	\$ 1,000	\$ 1,000
<b>General Operating Expenses</b>	<b>\$ 6,500</b>	<b>\$ 8,965</b>
Emergency Tabor Reserve 3%	\$ 8,610	\$ 8,560
<b>Expenditures Total</b>	<b>\$ 257,350</b>	<b>\$ 291,355</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>		
<b>EXPENDITURES</b>	\$ 29,560	\$ (5,093)
<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>\$ 29,560</b>	<b>\$ (5,093)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 66,441</b>	<b>\$ 67,344</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 96,001</b>	<b>\$ 62,251</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
PARKS AND GROUNDS FUND 15  
2021 BUDGET**

	<b>ADOPTED 12/2/2020 <u>Modified Accrual</u></b>
<b>REVENUES</b>	
Landscape, Parks, Open Space and Drainage -Res.	\$ 910,450
Parks and Open Space Fees - Commercial	\$ 16,700
Street Lighting Fees - Residential	\$ 175,850
Street Lighting Fees - Commercial	\$ 4,175
Billing Fees Total	\$ 17,850
IGA Revenue from MRMD (CTF)	\$ 35,000
<b>Revenues Total</b>	<b><u>\$ 1,160,025</u></b>
<b>EXPENDITURES</b>	
<b>General &amp; Admin. Expense</b>	
Accounting	\$ 4,550
Customer Billing Services	\$ 11,040
Engineering/Consulting	\$ 3,500
Legal	\$ 2,500
Personnel Expenses	\$ 246,875
IT/Computer/Software	\$ 900
Supplies - Safety	\$ 2,000
Office Supplies	\$ 6,000
Training, Lic/Certs, Membership	\$ 500
Miscellaneous	\$ 500
<b>General and Admin. Subtotal</b>	<b><u>\$ 278,365</u></b>
<b>Operating Expense</b>	
Landscape Maintenance	\$ 25,000
Landscape Maintenance Contract	\$ 250,000
Planting Replacements	\$ 15,000
Landscape Improvements	\$ 25,000
LS - Supplies and Small Tools	\$ 3,000
Landscape Parts and Repairs	\$ 25,000
Controller Repair Contractor	\$ 20,000
Snow Removal Expense	\$ 1,500
Fencing Repairs	\$ 20,000
Dog Pot Stations	\$ 1,000
Park Maintenance	\$ 20,000
Christmas Décor	\$ 2,000
Concrete and Drainage Repairs	\$ 5,000
Pond Maintenance	\$ 15,000
Utilities - Street lights	\$ 147,000
Utilities - Landscape and Parks - Electricity	\$ 23,600
Utilities - Phones & Internet	\$ 750
Insurance	\$ 12,360
Vehicle/Equip Repairs and Maintenance	\$ 6,000
Fuel	\$ 9,000
<b>Operating Expenditures Total</b>	<b><u>\$ 626,210</u></b>
Capital Outlay - Vehicle	\$ 58,900
<b>Expenditures Total</b>	<b><u>\$ 963,475</u></b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
PARKS AND GROUNDS FUND 15  
2021 BUDGET**

	<b>ADOPTED 12/2/2020 <u>Modified Accrual</u></b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 196,550</b>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfer from (to) Capital	\$ (300,000)
Transfer from (to) Emer Reserve	\$ -
Transfer from (to) Rate Stabilization Reserve	\$ -
Emergency Reserve (5%) - Contra	\$ -
Rate Stabilization Reserve - Contra	\$ -
<b>Transfer from(to) Other Funds Total</b>	<b>\$ (300,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (103,450)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 347,868</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 244,418</b>
<b>Fund Balance Distribution:</b>	
Operating Capital Ending Balance	\$ 89,414
Emergency Reserve Ending Balance	\$ 145,004
Rate Stabilization Reserve Ending Balance	\$ 10,000
<b>Total Fund Balance</b>	<b>\$ 244,418</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
RECREATION FUND 16  
2021 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/2/2020</b>	<b>12/8/2021</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>REVENUES</b>		
Recreation Center Service Fees	\$ 1,804,450	\$ 1,804,450
Fee Based Program: Childcare	\$ 10,000	\$ 14,000
Fee Based Program: District Events	\$ 2,000	\$ 1,500
Fee Based Program: Guest Pass/Rentals	\$ 15,000	\$ 24,500
Fee Based Program: Group Exercise	\$ 6,000	\$ 6,000
Fee Based Program: Aquatics	\$ 12,000	\$ 34,000
Fee Based Program: Sports	\$ 15,000	\$ 30,000
MRRC Concession Sales	\$ 1,000	\$ 2,000
Falcon Freedom Days Donations	\$ 20,000	\$ 8,750
Advertising Fees	\$ 3,800	\$ 500
Billing Fees Total	\$ 17,850	\$ 15,500
Coronavirus Relief Fund (CVRF)	\$ -	\$ 32
Interest Income	\$ -	\$ 25
Miscellaneous Income	\$ -	\$ 3,405
<b>Revenues Total</b>	<b>\$ 1,907,100</b>	<b>\$ 1,944,662</b>
<b>EXPENDITURES</b>		
<b>General &amp; Admin. Expense</b>		
Accounting	\$ 6,700	\$ 1,000
Customer Billing Services	\$ 18,600	\$ 38,500
Engineering/Consulting	\$ 5,000	\$ 14,000
Legal	\$ 5,000	\$ 5,000
Personnel Expenses	\$ 970,200	\$ 1,012,300
Copier - Contract Expense	\$ 4,000	\$ 4,000
IT/Computer/Software	\$ 29,500	\$ 38,000
Supplies - Safety	\$ 1,000	\$ 1,000
Office Supplies	\$ 11,700	\$ 7,000
Training, Lic/Certs, Membership	\$ 1,000	\$ 1,500
Subscriptions	\$ -	\$ 100
MR Publications	\$ 1,000	\$ 5,750
Public Notifications	\$ 150	\$ 150
Meals & Entertainment	\$ -	\$ 300
Miscellaneous	\$ -	\$ 2,000
COVID Expense	\$ -	\$ 32
<b>General and Admin. Subtotal</b>	<b>\$ 1,053,850</b>	<b>\$ 1,130,632</b>
<b>Operating Expense</b>		
Childcare Supplies	\$ 14,500	\$ 10,000
Group Exercise Supplies	\$ 3,000	\$ 2,000
Sports Supplies	\$ 10,000	\$ 10,000
MRRC Supplies	\$ 27,000	\$ 27,000
Aquatics Supplies	\$ 9,000	\$ 10,000
Building Maintenance	\$ 161,450	\$ 161,450
Grounds Maintenance	\$ 2,000	\$ 2,000
Pool Maintenance	\$ 54,050	\$ 54,050
MRRC Security	\$ 4,000	\$ 4,000
Exercise Equip. and Furn. - Replace	\$ 40,000	\$ 40,000

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
RECREATION FUND 16  
2021 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/2/2020</b>	<b>12/8/2021</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
MR Community Events	\$ 15,000	\$ 10,000
Falcon Freedom Days	\$ 50,000	\$ 27,550
Electric	\$ 106,000	\$ 115,000
Gas	\$ 60,500	\$ 50,000
Trash	\$ 3,000	\$ 3,500
Utilities - Phones & Internet	\$ 12,600	\$ 9,000
Insurance	\$ 18,823	\$ 28,100
Vehicle Repairs & Maint.	\$ 1,000	\$ 1,000
Fuel Expense	\$ 4,000	\$ 1,000
Mileage Reimbursement	\$ 500	\$ 500
<b>Operating Expenditures Total</b>	<b>\$ 596,423</b>	<b>\$ 566,150</b>
Capital Outlay - Vehicle	\$ -	\$ 10,100
<b>Expenditures Total</b>	<b>\$ 1,650,273</b>	<b>\$ 1,706,882</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 256,827</b>	<b>\$ 237,780</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer from (to) Capital	\$ (200,000)	\$ (200,000)
Transfer from (to) Emergency Reserve	\$ (50,000)	\$ (50,000)
Transfer from (to) Rate Stabilization Reserve	\$ -	\$ -
Emergency Reserve	\$ 50,000	\$ 50,000
Rate Stabilization Reserve	\$ -	\$ -
<b>Transfer from(to) Other Funds Total</b>	<b>\$ (200,000)</b>	<b>\$ (200,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 56,827</b>	<b>\$ 37,780</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 401,338</b>	<b>\$ 389,567</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 458,165</b>	<b>\$ 427,347</b>
<b>Fund Balance Distribution:</b>		
Operating Capital Ending Balance	\$ 288,587	\$ 257,769
Emergency Reserve Ending Balance	\$ 159,578	\$ 159,578
Rate Stabilization Reserve Ending Balance	\$ 10,000	\$ 10,000
<b>Total Fund Balance</b>	<b>\$ 458,165</b>	<b>\$ 427,347</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
CAPITAL FUND 30  
2021 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/2/2020</b>	<b>12/8/2021</b>
	<u>Modified Accrual</u>	<u>Modified Accrual</u>
<b>OTHER CAPITAL</b>		
<b>Capital Financing Sources - Other</b>		
Interest	\$ -	\$ 2,050
<b>Capital Financing Sources - Fund 10 Total</b>	<b>\$ -</b>	<b>\$ 2,050</b>
<b>Capital Expenses - Other</b>		
Build-Out CIP and Funding Plan	\$ 100,000	\$ 116,300
District Office Bldg. (Shop and Yard Combined in QB)	\$ 600,000	\$ -
Maintenance Shop and Yard	\$ 700,000	\$ -
Improvements/Mtc to Main Drainage Channels and Ponds	\$ 230,000	\$ -
<b>Capital Expenses - Other - Total</b>	<b>\$ 1,630,000</b>	<b>\$ 116,300</b>
<b>Net Capital Financing Sources less Expenditures</b>	<b>\$ (1,630,000)</b>	<b>\$ (114,250)</b>
Capital Beg Fund Balance - Other		\$ 21,438
<b>Capital End Fund Balance - Other</b>		<b>\$ (92,812)</b>
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<b>PARKS &amp; GROUNDS FUND 15</b>		
<b>Capital Financing Sources - Fund 15</b>		
El Paso Urban Park Grant	\$ -	\$ 25,000
Transfer From Parks and Grounds Fund 15	\$ 300,000	\$ 300,000
<b>Capital Financing Sources - Fund 15 Total</b>	<b>\$ 300,000</b>	<b>\$ 325,000</b>
<b>Capital Expenses - Fund 15</b>		
3 <sup>rd</sup> Const and Acq-Winding Walk	\$ 300,000	\$ 300,000
<b>Capital Expenses - Fund 15 - Total</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b>Net Capital Financing Sources less Expenditures</b>	<b>\$ -</b>	<b>\$ 25,000</b>
Capital Beg Fund Balance - Fund 15		\$ 156,819
<b>Capital End Fund Balance - Fund 15</b>		<b>\$ 181,819</b>
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<b>MRRC FUND 16</b>		
<b>Capital Financing Sources - Fund 16</b>		
Transfer From Recreation Fund 16	\$ 200,000	\$ 200,000
<b>Capital Financing Sources - Fund 16 Total</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Capital Expenses - Fund 16</b>		
MRRC Expansion	\$ 50,000	\$ -
MRRC No 2 on Rainbow Bridge Dr	\$ 100,000	\$ -
Lobby Remodel	\$ 200,000	\$ 13,000
<b>Capital Expenses - Fund 16 - Total</b>	<b>\$ 350,000</b>	<b>\$ 13,000</b>
<b>Net Capital Financing Sources less Expenditures</b>	<b>\$ (150,000)</b>	<b>\$ 187,000</b>
Capital Beg Fund Balance - Fund 16		\$ 182,936
<b>Capital End Fund Balance - Fund 16</b>		<b>\$ 369,936</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
CAPITAL FUND 30  
2021 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/2/2020</b>	<b>12/8/2021</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>WATER FUND 40</b>		
<b>Capital Financing Sources - Fund 40</b>		
IGA Shared Water Cost Reimb.	\$ -	\$ 284
Transfer From Water Fund 40	\$ 2,000,000	\$ 2,000,000
<b>Capital Financing Sources - Fund 40 Total</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,284</b>
<b>Capital Expenses - Fund 40</b>		
Legal	\$ 10,000	\$ -
Guthrie Well Area B and Supply Line Extension - SHARED	\$ 50,000	\$ 115
Expand Filtration Plant and Building	\$ 830,000	\$ 19,000
Purchase & Paint WHMD 2.0 MG Water Tank	\$ 370,000	\$ -
ACGC Weir Improvements - SHARED - Completed in 2020	\$ 15,000	\$ -
Wells Sites 5, 7, 8	\$ 4,400,000	\$ 3,500,000
Eastonville Raw Water Pipeline	\$ 450,000	\$ 404,000
Water Rights	\$ -	\$ 40,000
<b>Capital Expenses - Fund 40 - Total</b>	<b>\$ 6,125,000</b>	<b>\$ 3,963,115</b>
<b>Net Capital Financing Sources less Expenditures</b>	<b>\$ (4,125,000)</b>	<b>\$ (1,962,831)</b>
<b>Capital Beg Fund Balance - Fund 40</b>		<b>\$ 6,213,194</b>
<b>Capital End Fund Balance - Fund 40</b>		<b>\$ 4,250,363</b>
<b>SEWER FUND 50</b>		
<b>Capital Financing Sources - Fund 50</b>		
IGA Shared Sewer Cost Reimb.	\$ -	\$ 144,000
Transfer From Sewer Fund 50	\$ 785,000	\$ 785,000
<b>Capital Financing Sources - Fund 50 Total</b>	<b>\$ 785,000</b>	<b>\$ 929,000</b>
<b>Capital Expenses - Fund 50</b>		
2020 Falcon Lift Station Improvements - Completed 2020	\$ 30,000	\$ -
Woodmen Hills Sewer Bypass	\$ 710,000	\$ 810,000
WH Sewer Bypass Phase 2 & 3	\$ 500,000	\$ -
Mid-Point Injection Station	\$ 20,000	\$ -
2021 Lift Station Improvements	\$ 35,000	\$ 6,000
<b>Capital Expenses - Fund 50 - Total</b>	<b>\$ 1,295,000</b>	<b>\$ 816,000</b>
<b>Net Capital Financing Sources less Expenditures</b>	<b>\$ (510,000)</b>	<b>\$ 113,000</b>
Capital Beg Fund Balance - Fund 50	\$ 795,901	\$ 795,901
<b>Capital End Fund Balance - Fund 50</b>	<b>\$ 285,901</b>	<b>\$ 908,901</b>



**MERIDIAN SERVICE METROPOLITAN DISTRICT  
CAPITAL FUND 30  
2021 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/2/2020</b>	<b>12/8/2021</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>TDS Improvement - Fund 50</b>		
<b>TDS Financing Sources - Fund 50</b>		
Bank of the San Juan Loan	\$ -	\$ 4,775,000
<b>TDS Financing Sources - Fund 50 Total</b>	<b>\$ -</b>	<b>\$ 4,775,000</b>
<b>TDS Expenses - Fund 50</b>		
Loan Expense		\$ 205,000
Contributions to Other Gov'ts	\$ -	\$ 819,540
<b>TDS Expenses - Fund 50 - Total</b>	<b>\$ -</b>	<b>\$ 1,024,540</b>
<b>Net TDS Improvement - Fund 50 Total</b>	<b>\$ -</b>	<b>\$ 3,750,460</b>
Capital Beg Balance - TDS Improvement	\$ -	\$ (2,985,929)
<b>Capital End Balance - TDS Improvement</b>	<b>\$ -</b>	<b>\$ 764,531</b>
<b>EXCESS OF REVENUE OVER (UNDER)</b>		
<b>EXPENDITURES</b>	<b>\$ (6,415,000)</b>	<b>\$ 1,998,379</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (6,415,000)</b>	<b>\$ 1,998,379</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 7,538,868</b>	<b>\$ 4,384,359</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,123,868</b>	<b>\$ 6,382,738</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
WATER FUND 40  
2021 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/2/2020</b>	<b>12/8/2021</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>REVENUES</b>		
Water Resource Fee - Residential	\$ 1,275,325	\$ 1,257,000
Water Use Base Fee - Residential	\$ 666,650	\$ 660,000
Water Consumption - Residential	\$ 600,000	\$ 600,000
Water Resource Fee - Commercial	\$ 43,225	\$ 43,200
Water Use Base Fee - Commercial	\$ 54,750	\$ 58,500
Water Consumption - Commercial	\$ 8,000	\$ 18,600
Bulk Water Consumption - Contractors	\$ 37,000	\$ 18,000
Meter Set Fees (Service)	\$ 187,500	\$ 100,000
Water Resource Fee - Irrigation	\$ 40,825	\$ 40,825
Water Use Base Fee - Irrigation	\$ 51,725	\$ 51,725
Water Consumption - Irrigation	\$ 160,000	\$ 150,000
UB - Water Adjustments	\$ -	\$ (2,000)
WHMD Shared Cost Reimbursement	\$ 25,000	\$ 15,000
Billing Fees Total	\$ 17,850	\$ 15,500
Development Inspection Fees	\$ -	\$ 34,813
Miscellaneous Income	\$ -	\$ 3,990
<b>Revenues Total</b>	<b>\$ 3,167,850</b>	<b>\$ 3,065,153</b>
<b>EXPENDITURES</b>		
<b>General &amp; Admin. Expense</b>		
Professional Accounting Svcs	\$ 9,000	\$ 1,000
Customer Billing Services	\$ 45,000	\$ 50,000
Engineering/Consulting	\$ 50,000	\$ 118,000
Legal	\$ 20,000	\$ 22,000
Personnel Expenses Total	\$ 576,825	\$ 410,541
IT/Computer/Software	\$ 2,375	\$ 11,500
District Annex Rent	\$ -	\$ 5,500
Utilities - Annex	\$ -	\$ 2,500
Supplies - Safety	\$ 1,800	\$ 1,800
Office Supplies	\$ 13,000	\$ 7,500
Training, Lic/Certs, Membership	\$ 1,500	\$ 3,000
Dues and Subscriptions	\$ 1,000	\$ 1,000
Bank Charges	\$ 5,650	\$ 2,800
Meals & Entertainment		\$ 250
Miscellaneous	\$ 475	\$ 2,700
COVID Expense	\$ -	\$ 200
<b>General &amp; Admin. Expense Subtotal</b>	<b>\$ 726,625</b>	<b>\$ 640,291</b>
<b>Operating Expense</b>		
Water Expense General (WO)	\$ 111,785	\$ 50,000
Permits and Fees	\$ 1,000	\$ 1,000
Raw Water Expense (RWO)	\$ 31,650	\$ 95,000
Repairs & Maintenance (RWO)	\$ 7,000	\$ 17,000
Infiltration Galleries	\$ 5,000	\$ 4,000
WHMD - Guthrie - Shared	\$ 10,000	\$ 18,000
Water Treatment Expense (WTO)	\$ 20,300	\$ 15,000
Repairs & Maintenance (WTO)	\$ 25,000	\$ 30,000
Sodium Hypochlorite	\$ 20,000	\$ 22,000

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
WATER FUND 40  
2021 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/2/2020</b>	<b>12/8/2021</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
Water Distribution Expense	\$ 9,775	\$ 9,000
Repairs & Maint (WDO)	\$ 75,000	\$ 100
Water Meters	\$ 115,000	\$ 70,000
WHMD Water Treatment and Supply	\$ 30,000	\$ -
Non-Potable Water (Diversion Structure)	\$ 16,500	\$ 10,000
Non-Potable Water - Shared	\$ 30,000	\$ 14,000
Utilities - Electricity	\$ 491,500	\$ 491,500
Utilities - Trash	\$ 1,200	\$ 1,200
Utilities - Cable, Phone, Internet	\$ 7,000	\$ 7,000
Insurance	\$ 65,000	\$ 38,650
Vehicle/Equip. Repairs & Maint.	\$ 5,000	\$ 4,000
Fuel Expense	\$ 10,000	\$ 8,000
Mileage Reimbursement	\$ -	\$ 5
<b>Operating Expenses Total</b>	<b>\$ 1,087,710</b>	<b>\$ 905,455</b>
Capital Outlay - Vehicle	\$ 36,500	\$ 41,000
<b>Expenditures Total</b>	<b>\$ 1,850,835</b>	<b>\$ 1,586,746</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,317,016</b>	<b>\$ 1,478,407</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Facilities Fees - MRMD	\$ 1,800,000	\$ 2,167,250
Tap Fees Transferred to MRMD	\$ (1,800,000)	\$ (1,892,500)
Transfer from (to) Capital Projects Fund	\$ (2,000,000)	\$ (2,000,000)
Transfer from (to) Emergency Reserve	\$ (290,000)	\$ (290,000)
Transfer from (to) Rate Stabilization Reserve	\$ 40,000	\$ 40,000
Emergency Reserve (5%)	\$ 290,000	\$ 290,000
Rate Stabilization Reserve	\$ (40,000)	\$ (40,000)
<b>Transfer from(to) Other Funds Total</b>	<b>\$ (2,000,000)</b>	<b>\$ (1,725,250)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (682,985)</b>	<b>\$ (246,843)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,611,484</b>	<b>\$ 2,413,336</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,928,499</b>	<b>\$ 2,166,493</b>
<b>Fund Balance Distribution:</b>		
Operating Capital Ending Balance	\$ 622,746	\$ 860,740
Emergency Reserve Ending Balance	\$ 1,005,753	\$ 1,005,753
Rate Stabilization Reserve Ending Balance	\$ 300,000	\$ 300,000
<b>Total Fund Balance</b>	<b>\$ 1,928,499</b>	<b>\$ 2,166,493</b>

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
SEWER FUND 50  
2021 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/2/2020</b>	<b>12/8/2021</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
<b>REVENUES</b>		
Sewer fees - Residential	\$ 1,718,350	\$ 1,718,350
Sewer fees - Commercial	\$ 35,000	\$ 35,000
Sterling Ranch - Tap Fees	\$ 1,251,175	\$ 1,402,640
IGA Shared Sewer Cost Reimb	\$ 103,000	\$ 85,000
Billing Fees Total	\$ 17,850	\$ 15,500
Development Inspection Fees	\$ -	\$ 34,813
Interest Income	\$ -	\$ 56,500
Miscellaneous Income	\$ -	\$ 4,335
<b>Revenues Total</b>	<b>\$ 3,125,375</b>	<b>\$ 3,352,138</b>
<b>EXPENDITURES</b>		
<b>General &amp; Admin. Expense</b>		
Accounting	\$ 9,000	\$ 1,000
Customer Billing Services	\$ 42,000	\$ 37,000
Engineering/Consulting	\$ 35,000	\$ 22,000
Engineering/Consulting Cherokee	\$ 40,000	\$ 52,250
Legal	\$ 20,000	\$ 10,500
Legal - Cherokee	\$ 150,000	\$ 371,750
Personnel Expenses	\$ 536,525	\$ 484,175
IT/Computer/Software	\$ 2,500	\$ 8,000
District Annex Rent	\$ -	\$ 5,500
Utilities - Annex	\$ -	\$ 2,500
Supplies - Safety	\$ 5,300	\$ 12,000
Office Expense	\$ 14,250	\$ 8,000
Training, Lic/Certs, Membership	\$ 2,500	\$ 4,500
Dues and Subscriptions	\$ 500	\$ 500
Public Notification		\$ 125
Meals & Entertainment		\$ 200
Miscellaneous Expense	\$ 2,000	\$ 2,000
<b>General &amp; Admin. Expense Subtotal</b>	<b>\$ 859,575</b>	<b>\$ 1,022,000</b>
<b>Operating Expense</b>		
Repairs & Maint. Sewer Ops	\$ 43,900	\$ 38,900
Cherokee Wastewater Treatment	\$ 330,000	\$ 350,000
Sewer Treatment at WHMD TP	\$ 78,000	\$ 76,000
Chemicals LS - MSMD	\$ 132,000	\$ 132,000
Repairs & Maint. LS	\$ 28,000	\$ 18,000
Lift Station Expense	\$ 35,100	\$ 25,000
Utilities - Electric - Lift Station - Shared	\$ 5,200	\$ 54,000
Utilities - Gas - Lift Station - Shared	\$ 19,000	\$ 17,000
Utilities - Trash - Lift Station - Shared	\$ 2,100	\$ 2,100
Utilities - Internet - Lift Station - Shared	\$ 3,000	\$ 3,000
Repairs & Maintenance - LS Shared	\$ 20,000	\$ 55,000

**MERIDIAN SERVICE METROPOLITAN DISTRICT  
SEWER FUND 50  
2021 BUDGET AMENDMENT**

	<b>BUDGET AMOUNTS</b>	
	<b>ADOPTED</b>	<b>AMENDED</b>
	<b>12/2/2020</b>	<b>12/8/2021</b>
	<b>Modified Accrual</b>	<b>Modified Accrual</b>
Utilities - Electric	\$ 2,500	\$ 2,500
Utilities - Internet, Phone - Lift Station/Blaney	\$ 2,900	\$ 1,800
Insurance	\$ 50,000	\$ 27,276
Vehicle/Equip. Repairs & Maint	\$ 8,000	\$ 8,000
Fuel Expense	\$ 9,000	\$ 9,000
<b>Operating Expenses Total</b>	<b>\$ 768,700</b>	<b>\$ 819,576</b>
Capital Outlay - Vehicle	\$ 36,500	\$ 36,500
<b>Expenditures Total</b>	<b>\$ 1,664,775</b>	<b>\$ 1,878,076</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>		
<b>EXPENDITURES</b>	<b>\$ 1,460,600</b>	<b>\$ 1,474,062</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Tap Fees Received	\$ 1,700,000	\$ 2,167,250
Tap Fees Transferred to MRMD	\$ (1,700,000)	\$ (1,892,500)
Transfer from (to) Capital Projects Fund	\$ (785,000)	\$ (785,000)
Transfer from (to) Emergency Reserve	\$ (225,000)	\$ (225,000)
Transfer from (to) Sewer Emergency Reserve (\$2)	\$ (72,048)	\$ (72,048)
Transfer from (to) Rate Stabilization Reserve	\$ 25,000	\$ 25,000
Emergency Reserve (5%)	\$ 225,000	\$ 225,000
Sewer Emergency Reserve (\$2)	\$ 72,048	\$ 72,048
Rate Stabilization Reserve	\$ (25,000)	\$ (25,000)
<b>Transfer from (to) Other Funds Total</b>	<b>\$ (785,000)</b>	<b>\$ (510,250)</b>
<b>OTHER FINANCING SOURCES (USES) TOTAL</b>	<b>\$ (785,000)</b>	<b>\$ (510,250)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 675,600</b>	<b>\$ 963,812</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,497,791</b>	<b>\$ 2,329,450</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,173,391</b>	<b>\$ 3,293,262</b>
<b>Fund Balance Distribution:</b>		
Operating Capital Ending Balance	\$ 667,481	\$ 1,787,352
Emergency Reserve 5% Ending Balance	\$ 786,804	\$ 786,804
Emergency Reserve (\$2) Ending Balance	\$ 404,106	\$ 404,106
Rate Stabilization Reserve Ending Balance	\$ 315,000	\$ 315,000
<b>Total Fund Balance</b>	<b>\$ 2,173,391</b>	<b>\$ 3,293,262</b>