

*Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020
Budget*

City of Meadowlakes
General Fund
Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|--|-----------------------|----------------------|--|---------------------|
| <u>INCOME</u> | | | | |
| <u>OPERATING INCOME</u> | | | | |
| <u>Ad Valorem Tax</u> | \$420,000 | \$448,225 | \$28,225 | 6.3% |
| <u>Franchise Fees</u> | | | | |
| PEC Franchise Fees | \$35,000 | \$36,000 | \$1,000 | 2.8% |
| Cable TV Franchise Fees | \$18,000 | \$20,500 | \$2,500 | 12.2% |
| Telephone Franchise Fees | \$3,000 | \$2,000 | -\$1,000 | -50.0% |
| Total Franchise Fees | \$56,000 | \$58,500 | \$2,500 | 4.3% |
| <u>Liquor Sales Tax Income</u> | \$1,500 | \$1,800 | \$300 | 16.7% |
| <u>Building Related Income</u> | | | | |
| New Construction Permits | \$1,500 | \$2,500 | \$1,000 | 40.0% |
| Remodel Permits | \$1,500 | \$1,500 | \$0 | 0.0% |
| Fence & Deck Permits | \$2,000 | \$2,000 | \$0 | 0.0% |
| Miscellaneous Permits/Income | \$1,500 | \$1,500 | \$0 | 0.0% |
| Total Building Related Income | \$6,500 | \$7,500 | \$1,000 | 13.3% |
| <u>Municipal Court Income - Fines</u> | \$7,500 | \$7,500 | \$0 | 0.0% |
| <u>Contract Services</u> | \$104,000 | \$107,125 | \$3,125 | 2.9% |
| <u>Miscellaneous Income</u> | | | | |
| Interest Earned on Investments | \$5,000 | \$3,000 | -\$2,000 | -66.7% |
| Pet Registration | \$1,900 | \$2,000 | \$100 | 5.0% |
| Miscellaneous Income | \$1,500 | \$1,500 | \$0 | 0.0% |
| Total Miscellaneous Income | \$8,400 | \$6,500 | -\$1,900 | -29.2% |

City of Meadowlakes

General Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|-------------------------|-------------------------|--|---------------------|
| <i>TOTAL OPERATING INCOME</i> | <i>\$603,900</i> | <i>\$637,150</i> | <i>\$33,250</i> | <i>5.2%</i> |
| <i>NON-OPERATING INCOME</i> | | | | |
| <i>Transfers In From Other Funds</i> | | | | |
| <i>Transfer in from Reserves</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | |
| <i>Transfer in from Utility Fund</i> | <i>\$75,000</i> | <i>\$215,000</i> | <i>\$140,000</i> | <i>65.1%</i> |
| <i>Transfer in from Recreation Fund</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>TOTAL NON-OPERATING INCOME</i> | <i>\$75,000</i> | <i>\$215,000</i> | <i>\$140,000</i> | <i>65.1%</i> |
| <i>TOTAL GENERAL FUND INCOME</i> | <i>\$678,900</i> | <i>\$852,150</i> | <i>\$173,250</i> | <i>20.3%</i> |

City of Meadowlakes
General Fund
Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|--|-------------------------|-------------------------|--|---------------------|
| <i>EXPENSE</i> | | | | |
| <i>OPERATING EXPENSES</i> | | | | |
| <i>Administrative Expenses</i> | | | | |
| <i>Total Employee Related Expenses</i> | <i>\$371,270</i> | <i>\$382,850</i> | <i>\$11,580</i> | <i>3.0%</i> |
| <i>Total Other Administrative Expenses</i> | <i>\$102,550</i> | <i>\$99,900</i> | <i>-\$2,650</i> | <i>-2.7%</i> |
| <i>Total Administrative Expenses</i> | <i>\$473,820</i> | <i>\$482,750</i> | <i>\$8,930</i> | <i>1.8%</i> |
| <i>Public Safety Expenses</i> | | | | |
| <i>Total Ordinance/Animal Control Expenses</i> | <i>\$26,725</i> | <i>\$27,450</i> | <i>\$725</i> | <i>2.6%</i> |
| <i>Total Traffic Control Expenses</i> | <i>\$43,050</i> | <i>\$42,050</i> | <i>-\$1,000</i> | <i>-2.4%</i> |
| <i>Emergency Medical Contract Expenses</i> | <i>\$40,685</i> | <i>\$41,925</i> | <i>\$1,240</i> | <i>3.0%</i> |
| <i>Fire Protection Expenses</i> | <i>\$42,250</i> | <i>\$42,250</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Total Public Safety Expenses</i> | <i>\$152,710</i> | <i>\$153,675</i> | <i>\$965</i> | <i>0.6%</i> |
| <i>TOTAL OPERATING EXPENSES</i> | <i>\$626,530</i> | <i>\$636,425</i> | <i>\$9,895</i> | <i>1.6%</i> |
| <i>OPERATING NET GAIN/LOSS</i> | <i>\$52,370</i> | <i>\$215,725</i> | <i>\$163,355</i> | <i>75.7%</i> |
| <i>TOTAL NON-OPERATING EXPENSES</i> | <i>\$52,370</i> | <i>\$215,725</i> | <i>\$163,355</i> | <i>75.7%</i> |
| <i>TOTAL FUND EXPENSES</i> | <i>\$678,900</i> | <i>\$852,150</i> | <i>\$173,250</i> | <i>20.3%</i> |
| <i>FUND NET GAIN/LOSS</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>0.0%</i> |

City of Meadowlakes
General Fund
Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|-----------------------|----------------------|--|---------------------|
| EXPENSE | | | | |
| OPERATING EXPENSES | | | | |
| <u>Administrative Expenses</u> | | | | |
| Salaries and Wages | | | | |
| Salaries-Exempt Employees | \$148,800 | \$148,800 | \$0 | 0.0% |
| Salaries-Non-Exempt Employees | \$119,320 | \$118,500 | -\$820 | -0.7% |
| Salary Adjustments/Vacation Buyout/Overtime | \$8,250 | \$14,500 | \$6,250 | 43.1% |
| Longevity Pay | \$4,350 | \$5,500 | \$1,150 | 20.9% |
| Total Salary and Wage Expenses | \$280,720 | \$287,300 | \$6,580 | 2.3% |
| Employee Benefit Expenses | | | | |
| Employer Payroll Tax | \$21,400 | \$22,000 | \$600 | 2.7% |
| Employer Retirement Expense | \$8,300 | \$8,600 | \$300 | 3.5% |
| Employer Supplied Health/Disability Expense | \$56,000 | \$60,000 | \$4,000 | 6.7% |
| Worker's Compensation Expense | \$850 | \$950 | \$100 | 10.5% |
| Training & Travel Expense | \$1,500 | \$1,500 | \$0 | 0.0% |
| Employee Dues and Fees | \$500 | \$500 | \$0 | 0.0% |
| Unemployment Expense/Reserve Contribution | \$1,500 | \$1,500 | \$0 | 0.0% |
| Miscellaneous Employee Related Expenses | \$500 | \$500 | \$0 | 0.0% |
| Total Employee Benefit Expenses | \$90,550 | \$95,550 | \$5,000 | 5.2% |
| Total Salaries and Wages Expense | \$371,270 | \$382,850 | \$11,580 | 3.0% |

City of Meadowlakes
General Fund
Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|------------------------|------------------------|--|----------------------|
| <u>General Administrative Expenses</u> | | | | |
| <i>Property Tax Collection & Appraisal</i> | <i>\$13,100</i> | <i>\$13,100</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Professional Services</i> | | | | |
| <i>City Attorney</i> | <i>\$7,500</i> | <i>\$7,500</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Auditing Services</i> | <i>\$15,500</i> | <i>\$15,500</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Election Expense</i> | <i>\$2,000</i> | <i>\$2,500</i> | <i>\$500</i> | <i>20.0%</i> |
| <i>Codification Expense</i> | <i>\$3,500</i> | <i>\$6,000</i> | <i>\$2,500</i> | <i>41.7%</i> |
| <i>Total Professional Service Expenses</i> | <i>\$28,500</i> | <i>\$31,500</i> | <i>\$3,000</i> | <i>9.5%</i> |
| <i>Office Operating Expenses</i> | | | | |
| <i>Office Supplies</i> | <i>\$5,000</i> | <i>\$4,500</i> | <i>-\$500</i> | <i>-11.1%</i> |
| <i>Copier Lease</i> | <i>\$2,300</i> | <i>\$2,300</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Office Equipment Repair & Maintenance</i> | <i>\$1,500</i> | <i>\$1,500</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Postage</i> | <i>\$1,500</i> | <i>\$750</i> | <i>-\$750</i> | <i>-100.0%</i> |
| <i>Membership Dues and Fees</i> | <i>\$2,000</i> | <i>\$2,000</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Telephone</i> | <i>\$1,750</i> | <i>\$1,750</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>2018 Flood Related Expenses</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Web/Email Services</i> | <i>\$2,500</i> | <i>\$2,500</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Building Committee Expenses</i> | <i>\$500</i> | <i>\$250</i> | <i>-\$250</i> | <i>-100.0%</i> |
| <i>Floodplain Expenses</i> | <i>\$1,500</i> | <i>\$0</i> | <i>-\$1,500</i> | <i>0.0%</i> |
| <i>Miscellaneous Expenses</i> | <i>\$4,000</i> | <i>\$3,500</i> | <i>-\$500</i> | <i>-14.3%</i> |
| <i>Capital Expenditures Under \$5,000</i> | <i>\$3,500</i> | <i>\$3,500</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Total Office Operating Expenses</i> | <i>\$26,050</i> | <i>\$22,550</i> | <i>-\$3,500</i> | <i>-15.5%</i> |
| <i>Insurance Expenses</i> | | | | |
| <i>Auto Insurance</i> | <i>\$750</i> | <i>\$750</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Liability Insurance</i> | <i>\$7,500</i> | <i>\$7,550</i> | <i>\$50</i> | <i>0.7%</i> |

**City of Meadowlakes
General Fund**

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|-----------------------|----------------------|--|---------------------|
| Total Insurance Expenses | \$8,250 | \$8,300 | \$50 | 0.6% |
| Municipal Court Expenses | | | | |
| <i>Prosecuting Attorney</i> | \$4,500 | \$4,000 | -\$500 | -12.5% |
| <i>Employee Training & Travel</i> | \$500 | \$500 | \$0 | 0.0% |
| <i>Office Subsidy-Judge</i> | \$2,400 | \$2,400 | \$0 | 0.0% |
| <i>Court Software</i> | \$3,800 | \$3,800 | \$0 | 0.0% |
| <i>Miscellaneous Court Expenses</i> | \$1,750 | \$2,000 | \$250 | 12.5% |
| Total Municipal Court Expenses | \$12,950 | \$12,700 | -\$250 | -2.0% |
| | | | | |
| Building & Facility Operating Expenses | | | | |
| <i>Office Maintenance-Cleaning Service</i> | \$4,000 | \$4,000 | \$0 | 0.0% |
| <i>Building Repairs & Maintenance</i> | \$5,500 | \$3,500 | -\$2,000 | -57.1% |
| <i>Utilities</i> | \$3,000 | \$3,000 | \$0 | 0.0% |
| <i>Insurance-Property</i> | \$1,200 | \$1,250 | \$50 | 4.0% |
| Total Building & Facility Operating Expenses | \$13,700 | \$11,750 | -\$1,950 | -16.6% |
| | | | | |
| Total General Administrative Operating Expenses | \$102,550 | \$99,900 | -\$2,650 | -2.7% |
| | | | | |
| TOTAL ADMINISTRATIVE EXPENSES | \$473,820 | \$482,750 | \$8,930 | 1.8% |
| | | | | |
| <u>PUBLIC SAFETY EXPENSES</u> | | | | |
| | | | | |
| Ordinance/Animal Control Expenses | | | | |
| <i>Salaries-Non-Exempt Employees</i> | \$20,500 | \$21,500 | \$1,000 | 4.7% |
| <i>Employer Payroll Tax</i> | \$1,575 | \$1,650 | \$75 | 4.5% |
| <i>Employer Retirement Expense</i> | \$600 | \$0 | -\$600 | 0.0% |
| <i>Worker's Compensation Insurance</i> | \$400 | \$650 | \$250 | 38.5% |
| <i>Vehicle Mileage/Operation</i> | \$400 | \$400 | \$0 | 0.0% |
| <i>Auto Insurance</i> | \$750 | \$750 | \$0 | 0.0% |

**City of Meadowlakes
General Fund**

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|--|-----------------------|----------------------|--|---------------------|
| <i>Miscellaneous/Testing/Animal Boarding</i> | \$2,500 | \$2,500 | \$0 | 0.0% |
| Total Ordinance/Animal Control Expenses | \$26,725 | \$27,450 | \$725 | 2.6% |
| Traffic Control Expenses | | | | |
| <i>Salaries-Non-Exempt Employees</i> | \$36,500 | \$36,500 | \$0 | 0.0% |
| <i>Employer Payroll Tax</i> | \$2,800 | \$2,800 | \$0 | 0.0% |
| <i>Employer Retirement Expense</i> | \$1,100 | \$0 | -\$1,100 | 0.0% |
| <i>Worker's Compensation Insurance</i> | \$900 | \$1,000 | \$100 | 10.0% |
| <i>Law Enforcement Liability Insurance</i> | \$750 | \$750 | \$0 | 0.0% |
| <i>Miscellaneous Traffic Control Expenses</i> | \$1,000 | \$1,000 | \$0 | 0.0% |
| Total Traffic Control Expenses | \$43,050 | \$42,050 | -\$1,000 | -2.4% |
| Marble Falls Area Emergency Medical Contract | \$40,685 | \$41,925 | \$1,240 | 3.0% |
| Marble Falls Area Volunteer Fire Depart. Contract | \$42,250 | \$42,250 | \$0 | 0.0% |
| TOTAL PUBLIC SAFETY EXPENSES | \$152,710 | \$153,675 | \$965 | 0.6% |
| TOTAL OPERATING EXPENSES | \$626,530 | \$636,425 | \$9,895 | 1.6% |
| NON-OPERATING EXPENSES | | | | |
| Transfer to Other Funds | | | | |
| <i>Transfer to Debt Service</i> | \$0 | \$0 | \$0 | 0.0% |
| <i>Transfer to Contingency (Reserves)</i> | \$2,370 | \$23,225 | \$20,855 | 89.8% |
| <i>Transfer to Utility Fund</i> | \$0 | \$0 | \$0 | 0.0% |
| <i>Transfer to Recreation Fund</i> | \$50,000 | \$192,500 | \$142,500 | 74.0% |
| Total Transfers to Other Funds | \$52,370 | \$215,725 | \$163,355 | 75.7% |
| Capital Purchases Over \$5,000 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL NON-OPERATING EXPENSES | \$52,370 | \$215,725 | \$163,355 | 75.7% |

City of Meadowlakes

General Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|----------------------------|-------------------------|-------------------------|--|---------------------|
| <i>TOTAL FUND EXPENSES</i> | <u><u>\$678,900</u></u> | <u><u>\$852,150</u></u> | <u><u>\$173,250</u></u> | <u><u>20.3%</u></u> |
| <i>FUND NET GAIN/LOSS</i> | \$0 | \$0 | \$0 | 0.0% |

*City of Meadowlakes
Debt Service Fund
Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget*

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|-------------------------|-------------------------|--|---------------------|
| <u>INCOME</u> | | | | |
| <i>OPERATING INCOME</i> | | | | |
| <u>Ad Valorem Tax</u> | \$368,300 | \$372,000 | \$3,700 | 1.0% |
| <u>Interest Earned on Investments</u> | \$5,025 | \$2,420 | -\$2,605 | -107.6% |
| <u>Transfers in from Other Funds</u> | | | | |
| <i>Transfer in from Utility Fund</i> | <i>\$56,000</i> | <i>\$56,000</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Transfer in from General Fund</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>Total Transfers in from Other Funds</i> | <u>\$56,000</u> | <u>\$56,000</u> | <u>\$0</u> | <u>0.0%</u> |
| <i>Transfer in from Reserves</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>0.0%</i> |
| <i>TOTAL OPERATING INCOME</i> | \$429,325 | \$430,420 | \$1,095 | 0.3% |
| <u>EXPENSE</u> | | | | |
| <u>2013 General Obligation Bonds</u> | | | | |
| <i>Principal</i> | <i>\$395,000</i> | <i>\$405,000</i> | <i>\$10,000</i> | <i>2.5%</i> |
| <i>Interest</i> | <i>\$33,525</i> | <i>\$25,420</i> | <i>-\$8,105</i> | <i>-31.9%</i> |
| <i>TOTAL FUND EXPENSES</i> | <u>\$428,525</u> | <u>\$430,420</u> | <u>\$1,895</u> | <u>0.4%</u> |
| <i>FUND NET GAIN/LOSS</i> | \$800 | \$0 | -\$800 | 0.0% |

City of Meadowlakes
Utility Fund
Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|-----------------------|----------------------|--|---------------------|
| <u>INCOME</u> | | | | |
| <u>OPERATING INCOME</u> | | | | |
| <u>Utility Income</u> | | | | |
| Water Revenue | \$475,000 | \$550,000 | \$75,000 | 13.6% |
| Sewer Revenue | \$529,000 | \$647,000 | \$118,000 | 18.2% |
| Total Utility Income | \$1,004,000 | \$1,197,000 | \$193,000 | 16.1% |
| <u>Solid Waste Collection Income</u> | \$234,000 | \$240,000 | \$6,000 | 2.5% |
| <u>Contract Services</u> | \$0 | \$0 | \$0 | 0.0% |
| <u>New Connection Income</u> | | | | |
| Water Connect Income | \$4,975 | \$4,975 | \$0 | 0.0% |
| Sewer Connect Income | \$4,225 | \$4,225 | \$0 | 0.0% |
| Total New Connection Income | \$9,200 | \$9,200 | \$0 | 0.0% |
| <u>Miscellaneous Income</u> | | | | |
| Interest Earned on Investments | \$4,500 | \$2,000 | -\$2,500 | -125.0% |
| Penalty & Interest Earned | \$8,000 | \$8,000 | \$0 | 0.0% |
| Transfer Fees Income | \$1,800 | \$2,500 | \$700 | 28.0% |
| Miscellaneous Income | \$5,000 | \$2,500 | -\$2,500 | -100.0% |
| Total Miscellaneous Income | \$19,300 | \$15,000 | -\$4,300 | -28.7% |
| TOTAL OPERATING INCOME | \$1,266,500 | \$1,461,200 | \$194,700 | 13.3% |
| <u>NON-OPERATING INCOME</u> | | | | |
| <u>Transfers In From Other Funds</u> | | | | |
| Transfer in from Reserves | \$0 | \$0 | \$0 | 0.0% |
| Transfer in from General Fund | \$0 | \$0 | \$0 | 0.0% |
| TOTAL NON-OPERATING INCOME | \$0 | \$0 | \$0 | 0.0% |
| TOTAL UTILITY FUND INCOME | \$1,266,500 | \$1,461,200 | \$194,700 | 13.3% |

*City of Meadowlakes
Utility Fund
Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget*

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|---------------------------|---------------------------|--|---------------------|
| <i>EXPENSE</i> | | | | |
| <i>OPERATING EXPENSES</i> | | | | |
| <i>Administrative Expenses</i> | | | | |
| <i>Total Employee Related Expenses</i> | <i>\$369,100</i> | <i>\$408,700</i> | <i>\$39,600</i> | <i>9.7%</i> |
| <i>General Administrative Expenses</i> | <i>\$40,500</i> | <i>\$45,500</i> | <i>\$5,000</i> | <i>11.0%</i> |
| <i>Total Administrative Expenses</i> | <i>\$409,600</i> | <i>\$454,200</i> | <i>\$44,600</i> | <i>9.8%</i> |
| <i>Operating Expenses</i> | | | | |
| <i>Water Treatment Expenses</i> | <i>\$210,300</i> | <i>\$113,500</i> | <i>-\$96,800</i> | <i>-85.3%</i> |
| <i>Wastewater Treatment Expenses</i> | <i>\$75,500</i> | <i>\$232,500</i> | <i>\$157,000</i> | <i>67.5%</i> |
| <i>Other Operating Expenses</i> | <i>\$81,000</i> | <i>\$82,000</i> | <i>\$1,000</i> | <i>1.2%</i> |
| <i>Total Operating Expenses</i> | <i>\$366,800</i> | <i>\$428,000</i> | <i>\$61,200</i> | <i>14.3%</i> |
| <i>Total Solid Waste Collection Contract Expenses</i> | <i>\$202,500</i> | <i>\$206,700</i> | <i>\$4,200</i> | <i>2.0%</i> |
| <i>TOTAL OPERATING EXPENSES</i> | <i>\$978,900</i> | <i>\$1,088,900</i> | <i>\$110,000</i> | |
| <i>OPERATING NET GAIN/LOSS</i> | <i>\$287,600</i> | <i>\$372,300</i> | <i>\$84,700</i> | <i>22.8%</i> |
| <i>TOTAL NON-OPERATING EXPENSE</i> | <i>\$287,600</i> | <i>\$372,300</i> | <i>\$84,700</i> | <i>22.8%</i> |
| <i>TOTAL FUND EXPENSES</i> | <i>\$1,266,500</i> | <i>\$1,461,200</i> | <i>\$194,700</i> | <i>13.3%</i> |
| <i>FUND NET GAIN/LOSS</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>0.0%</i> |

City of Meadowlakes

Utility Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|--|-----------------------|----------------------|--|---------------------|
| <i>EXPENSE</i> | | | | |
| <u>OPERATING EXPENSES</u> | | | | |
| <i>ADMINISTRATIVE EXPENSES</i> | | | | |
| <i>Salaries and Wages</i> | | | | |
| <i>Salaries-Exempt Employees</i> | \$0 | \$0 | \$0 | 0.0% |
| <i>Salaries-Non-Exempt Employees</i> | \$233,000 | \$264,000 | \$31,000 | 11.7% |
| <i>Salary Adjustments/ Vacation Buyout/ Overtime</i> | \$16,000 | \$16,000 | \$0 | 0.0% |
| <i>Longevity Pay</i> | \$4,000 | \$4,000 | \$0 | 0.0% |
| <i>Total Salary and Wage Expenses</i> | \$253,000 | \$284,000 | \$31,000 | 10.9% |
| <i>Employee Benefit Expenses</i> | | | | |
| <i>Employer Payroll Tax</i> | \$19,500 | \$22,000 | \$2,500 | 11.4% |
| <i>Employer Retirement Expense</i> | \$7,500 | \$8,200 | \$700 | 8.5% |
| <i>Employer Supplied Health/ Disability Expense</i> | \$65,500 | \$72,000 | \$6,500 | 9.0% |
| <i>Worker's Compensation Expense</i> | \$7,600 | \$9,000 | \$1,400 | 15.6% |
| <i>Training & Travel Expense</i> | \$5,000 | \$4,000 | -\$1,000 | -25.0% |
| <i>Unemployment Expense/ Reserve Contribution</i> | \$2,000 | \$2,000 | \$0 | 0.0% |
| <i>Employee Uniform Expense</i> | \$9,000 | \$7,500 | -\$1,500 | -20.0% |
| <i>Total Employee Benefit Expenses</i> | \$116,100 | \$124,700 | \$8,600 | 6.9% |
| <i>Total Salaries and Wages Expense</i> | \$369,100 | \$408,700 | \$39,600 | 9.7% |
| <u>General Administrative Expenses</u> | | | | |
| <i>Miscellaneous Dues and Fees (TCEQ Fees)</i> | \$6,000 | \$5,000 | -\$1,000 | -20.0% |
| <i>Office Equipment Repair and Maintenance</i> | \$1,500 | \$2,300 | \$800 | 34.8% |
| <i>Meter Software Maintenance</i> | \$3,500 | \$3,500 | \$0 | 0.0% |
| <i>Office Supplies</i> | \$2,000 | \$2,200 | \$200 | 9.1% |
| <i>Postage</i> | \$3,500 | \$4,000 | \$500 | 12.5% |

City of Meadowlakes

Utility Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|-----------------------|----------------------|--|---------------------|
| <i>Telephone</i> | \$2,500 | \$3,000 | \$500 | 16.7% |
| <i>Liability and Property Insurance</i> | \$18,000 | \$23,000 | \$5,000 | 21.7% |
| <i>Bad Debts</i> | \$1,000 | \$1,000 | \$0 | 0.0% |
| <i>Miscellaneous Expenses</i> | \$2,500 | \$1,500 | -\$1,000 | -66.7% |
| <i>Total Office Operating Expenses</i> | \$40,500 | \$45,500 | \$5,000 | 11.0% |
| | | | | |
| <i>TOTAL ADMINISTRATIVE EXPENSES</i> | \$409,600 | \$454,200 | \$44,600 | 9.8% |
| | | | | |
| <u><i>Plants and Field Operating Expenses</i></u> | | | | |
| | | | | |
| <i>Water Treatment Operating Expenses</i> | | | | |
| <i>Utilities-Electrical</i> | \$33,000 | \$31,000 | -\$2,000 | -6.5% |
| <i>Utilities-Propane</i> | \$1,300 | \$1,500 | \$200 | 13.3% |
| <i>Water Treatment Chemicals</i> | \$25,000 | \$25,000 | \$0 | 0.0% |
| <i>Water Quality Testing</i> | \$3,500 | \$3,500 | \$0 | 0.0% |
| <i>Plant and Pump Station Repairs and Maintenance</i> | \$135,000 | \$35,000 | -\$100,000 | -285.7% |
| <i>Distribution Repairs and Maintenance</i> | \$5,000 | \$10,000 | \$5,000 | 50.0% |
| <i>Water Meters Purchased</i> | \$5,000 | \$5,000 | \$0 | 0.0% |
| <i>Tap Materials</i> | \$2,500 | \$2,500 | \$0 | 0.0% |
| <i>Total Water Treatment Operating Expenses</i> | \$210,300 | \$113,500 | -\$96,800 | -85.3% |
| | | | | |
| <i>Wastewater Treatment Operating Expenses</i> | | | | |
| <i>Utilities-Electrical</i> | \$30,000 | \$30,000 | \$0 | 0.0% |
| <i>Utilities-Propane</i> | \$1,500 | \$1,000 | -\$500 | -50.0% |
| <i>Wastewater Treatment Chemicals</i> | \$5,500 | \$8,000 | \$2,500 | 31.3% |
| <i>Water Quality Testing</i> | \$3,500 | \$3,500 | \$0 | 0.0% |
| <i>Plant and Pump Station Repairs and Maintenance</i> | \$20,000 | \$20,000 | \$0 | 0.0% |
| <i>Plant Renovation Expense</i> | \$0 | \$155,000 | \$155,000 | 100.0% |
| <i>Collection System Repair & Maintenance</i> | \$15,000 | \$15,000 | \$0 | 0.0% |
| <i>Wastewater Permit Renewal</i> | \$0 | \$0 | \$0 | 0.0% |
| <i>Total Wastewater Treatment Operating Expenses</i> | \$75,500 | \$232,500 | \$157,000 | 67.5% |

City of Meadowlakes

Utility Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|--|-----------------------------|-------------------------------|--|-------------------------|
| <i>Other Operating Expenses</i> | | | | |
| <i>Building and Facility Repair and Maintenance</i> | \$10,000 | \$10,000 | \$0 | 0.0% |
| <i>Drainage System Repair and Maintenance</i> | \$5,000 | \$5,000 | \$0 | 0.0% |
| <i>Vehicle Repair & Maintenance</i> | \$7,500 | \$10,000 | \$2,500 | 25.0% |
| <i>Machinery Repair & Maintenance</i> | \$15,000 | \$16,000 | \$1,000 | 6.3% |
| <i>Vehicle Fuel</i> | \$11,000 | \$10,000 | -\$1,000 | -10.0% |
| <i>Machinery Fuel</i> | \$4,500 | \$3,000 | -\$1,500 | -50.0% |
| <i>Small Tools</i> | \$4,000 | \$4,000 | \$0 | 0.0% |
| <i>Miscellaneous</i> | \$4,000 | \$4,000 | \$0 | 0.0% |
| <i>Assets Purchased</i> | \$20,000 | \$20,000 | \$0 | 0.0% |
| <i>Total Other Operating Expenses</i> | <i>\$81,000</i> | <i>\$82,000</i> | <i>\$1,000</i> | <i>1.2%</i> |
| <i>TOTAL PLANTS AND FIELD OPERATING EXPENSE</i> | <i>\$366,800</i> | <i>\$428,000</i> | <i>\$61,200</i> | <i>14.3%</i> |
| <i>TOTAL SOLID WASTE COLLECTION EXPENSE</i> | <i>\$202,500</i> | <i>\$206,700</i> | <i>\$4,200</i> | <i>2.0%</i> |
| <i>TOTAL OPERATING EXPENSES</i> | <i>\$978,900</i> | <i>\$1,088,900</i> | <i>\$110,000</i> | <i>10.1%</i> |
| <i>OPERATING NET GAIN/LOSS</i> | <i>\$287,600</i> | <i>\$372,300</i> | <i>\$84,700</i> | <i>22.8%</i> |

City of Meadowlakes

Utility Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|--|-------------------------------|-------------------------------|--|-------------------------|
| <i>NON-OPERATING EXPENSES</i> | | | | |
| <i>Transfer to Other Funds</i> | | | | |
| <i>Transfer to Debt Service</i> | \$56,000 | \$56,000 | \$0 | 0.0% |
| <i>Transfer to Contingency (Reserves)</i> | \$64,100 | \$26,300 | -\$37,800 | -143.7% |
| <i>Transfer to General Fund</i> | \$75,000 | \$215,000 | \$140,000 | 65.1% |
| <i>Transfer to Recreation Fund</i> | \$92,500 | \$0 | -\$92,500 | 0.0% |
| <i>Total Transfers to Other Funds</i> | <i>\$287,600</i> | <i>\$297,300</i> | <i>\$9,700</i> | <i>3.3%</i> |
| <i>Capital Purchases Over \$5,000</i> | <i>\$0</i> | <i>\$75,000</i> | <i>\$75,000</i> | <i>100.0%</i> |
| <i>TOTAL NON-OPERATING EXPENSES</i> | <i>\$287,600</i> | <i>\$372,300</i> | <i>\$84,700</i> | <i>22.8%</i> |
| <i>TOTAL FUND EXPENSES</i> | <i>\$1,266,500</i> | <i>\$1,461,200</i> | <i>\$194,700</i> | <i>13.3%</i> |
| <i>FUND NET GAIN/LOSS</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>0.0%</i> |

City of Meadowlakes

Recreation Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|--|-------------------------|-------------------------|--|---------------------|
| <u>INCOME</u> | | | | |
| <u>OPERATING INCOME</u> | | | | |
| <u>Golf Shop Income</u> | | | | |
| <i>Prepaid Golf</i> | \$225,000 | \$140,000 | -\$85,000 | -61% |
| <i>Green Fees</i> | \$202,000 | \$180,000 | -\$22,000 | -12% |
| <i>Cart Rental</i> | \$105,000 | \$125,000 | \$20,000 | 16% |
| <i>Driving Range Income</i> | \$37,500 | \$18,000 | -\$19,500 | -108% |
| <i>Tournament Income</i> | \$25,000 | \$15,000 | -\$10,000 | -67% |
| <i>Handicap Service</i> | \$5,000 | \$4,000 | -\$1,000 | -25% |
| <i>Golf Shop Merchandise Sales</i> | \$62,500 | \$60,000 | -\$2,500 | -4% |
| <i>Miscellaneous Income</i> | \$500 | \$500 | \$0 | 0% |
| <u>Total Golf Shop Income</u> | <u>\$662,500</u> | <u>\$542,500</u> | <u>-\$120,000</u> | <u>-22%</u> |
| <u>Tennis/Swim Income</u> | | | | |
| <i>Tennis</i> | \$0 | \$0 | \$0 | 0% |
| <i>Swimming Pool Income</i> | \$0 | \$0 | \$0 | 0% |
| <u>Total Tennis/Swim Income</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>0%</u> |
| <u>Food and Beverage Income</u> | | | | |
| <i>Food Sales</i> | \$205,000 | \$175,000 | -\$30,000 | -17% |
| <i>Beverage Sales</i> | \$13,000 | \$12,000 | -\$1,000 | -8% |
| <i>Beer Sales</i> | \$52,000 | \$48,000 | -\$4,000 | -8% |
| <i>Liquor Sales</i> | \$38,000 | \$38,000 | \$0 | 0% |
| <i>Wine Sales</i> | \$13,000 | \$11,000 | -\$2,000 | -18% |
| <i>Other Food and Beverage Income</i> | \$1,500 | \$1,000 | -\$500 | -50% |
| <u>Total Food and Beverage Income</u> | <u>\$322,500</u> | <u>\$285,000</u> | <u>-\$37,500</u> | <u>-13%</u> |
| <u>Miscellaneous Income</u> | <u>\$2,450</u> | <u>\$2,000</u> | <u>-\$450</u> | <u>-23%</u> |

City of Meadowlakes

Recreation Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|-------------------------------|-------------------------------|--|------------------------|
| <i>Transfers in From Other Funds</i> | | | | |
| <i>Transfers in from Utility Fund</i> | \$92,500 | \$0 | -\$92,500 | 0% |
| <i>Transfers in from General Fund</i> | \$50,000 | \$192,500 | \$142,500 | 74% |
| <i>Transfers in from Contingency Fund</i> | \$0 | \$0 | \$0 | 0% |
| <i>Total Transfers in From Other Funds</i> | <u>\$142,500</u> | <u>\$192,500</u> | <u>\$50,000</u> | <u>26%</u> |
| <i>Inter Fund Loan</i> | \$0 | \$0 | \$0 | 0% |
| <i>TOTAL OPERATING INCOME</i> | <u>\$1,129,950</u> | <u>\$1,022,000</u> | <u>-\$107,950</u> | <u>-11%</u> |
| <u>EXPENSES</u> | | | | |
| <i>OPERATING EXPENSES</i> | | | | |
| <i>Total Administrative Expenses</i> | \$67,000 | \$66,750 | -\$250 | 0% |
| <i>Total Golf Shop Expenses</i> | \$290,635 | \$279,100 | -\$11,535 | -4% |
| <i>Total Grounds Maintenance Expenses</i> | \$336,615 | \$303,700 | -\$32,915 | -11% |
| <i>Total Tennis/Swim Expenses</i> | \$6,500 | \$6,500 | \$0 | 0% |
| <i>Total Food and Beverage Expenses</i> | \$361,000 | \$336,350 | -\$24,650 | -7% |
| <i>TOTAL OPERATING EXPENSE</i> | <u>\$1,061,750</u> | <u>\$992,400</u> | <u>-\$69,350</u> | <u>-7%</u> |
| <i>OPERATING NET GAIN/LOSS</i> | \$68,200 | \$29,600 | -\$38,600 | -130% |
| <i>NON-OPERATING EXPENSES</i> | \$50,000 | \$29,600 | -\$20,400 | -69% |
| <i>TOTAL FUND EXPENSES</i> | <u>\$1,111,750</u> | <u>\$1,022,000</u> | <u>-\$89,750</u> | <u>-9%</u> |
| <i>FUND NET GAIN/LOSS</i> | \$18,200 | \$0 | -\$18,200 | 0% |

City of Meadowlakes

Recreation Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|-----------------------|----------------------|--|---------------------|
| <u>EXPENSES</u> | | | | |
| <i>OPERATING EXPENSES</i> | | | | |
| <i>ADMINISTRATIVE AND HOUSE EXPENSES</i> | | | | |
| <i>Administrative Expenses</i> | | | | |
| <i>Transfer Out to General Fund</i> | \$0 | \$0 | \$0 | 0% |
| <i>Payroll Expenses</i> | \$0 | \$0 | \$0 | 0% |
| <i>Unemployment Expenses</i> | \$3,000 | \$1,000 | -\$2,000 | -200% |
| <i>Property Insurance</i> | \$0 | \$8,800 | \$8,800 | 100% |
| <i>Office Supplies</i> | \$8,100 | \$750 | -\$7,350 | -980% |
| <i>Postage</i> | \$1,000 | \$500 | -\$500 | -100% |
| <i>Advertising</i> | \$1,100 | \$10,000 | \$8,900 | 89% |
| <i>Dues and Subscriptions</i> | \$10,000 | \$500 | -\$9,500 | -1900% |
| <i>Security</i> | \$500 | \$0 | -\$500 | 0% |
| <i>Miscellaneous Supplies/Expenses</i> | \$2,000 | \$2,000 | \$0 | 0% |
| <i>Credit Card Processing</i> | \$16,500 | \$16,000 | -\$500 | -3% |
| <i>Software Maintenance</i> | \$0 | \$0 | \$0 | 0% |
| <i>Cash Over/Under</i> | \$500 | \$500 | \$0 | 0% |
| <i>Total Administrative Expenses</i> | \$42,700 | \$40,050 | -\$2,650 | -7% |
| <i>House Maintenance Expenses</i> | | | | |
| <i>Telephone</i> | \$1,700 | \$1,700 | \$0 | 0% |
| <i>Electricity-Restaurant & Pro Shop</i> | \$15,000 | \$16,000 | \$1,000 | 6% |
| <i>Utilities-Water, Sewer and Trash</i> | \$3,800 | \$3,500 | -\$300 | -9% |
| <i>Cleaning Service</i> | \$0 | \$0 | \$0 | 0% |
| <i>Building Repairs</i> | \$3,500 | \$5,000 | \$1,500 | 30% |
| <i>Miscellaneous House Expenses</i> | \$300 | \$500 | \$200 | 40% |
| | \$24,300 | \$26,700 | \$2,400 | 9% |

City of Meadowlakes

Recreation Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | FY 2020 Budget | Proposed FY21 | Difference Proposed FY21 & FY20 | % Difference |
|---|----------------------|----------------------|---------------------------------------|-----------------|
| TOTAL ADMINISTRATIVE & HOUSE EXPENSES | \$67,000 | \$66,750 | -\$250 | 0% |
| GOLFING OPERATIONS | | | | |
| Golf Shop Expenses | | | | |
| Salaries and Wages | | | | |
| Salaries - Full-time | \$84,500 | \$60,000 | -\$24,500 | -41% |
| Salaries - Part-time | \$70,000 | \$75,000 | \$5,000 | 7% |
| Salary Adjustments/ Vacation Buyout/ Overtime | \$2,000 | \$0 | -\$2,000 | 0% |
| Longevity Pay | \$1,000 | \$750 | -\$250 | -33% |
| Total Salary and Wage Expenses | \$157,500 | \$135,750 | -\$21,750 | -16% |
| Employee Benefit Expenses | | | | |
| Employer Payroll Tax | \$12,100 | \$10,500 | -\$1,600 | -15% |
| Employer Retirement Expense | \$2,500 | \$2,500 | \$0 | 0% |
| Employer Supplied Health/ Disability Expense | \$11,500 | \$13,500 | \$2,000 | 15% |
| Worker's Compensation Expense | \$3,500 | \$3,500 | \$0 | 0% |
| Training & Travel Expense | \$500 | \$250 | -\$250 | -100% |
| Miscellaneous Employee Related Expenses | \$500 | \$250 | -\$250 | -100% |
| Total Employee Benefit Expenses | \$30,600 | \$30,500 | -\$100 | 0% |
| Total Golf Shop Salaries and Wages Expense | \$188,100 | \$166,250 | -\$21,850 | -13% |
| Other Golf Shop Expenses | | | | |
| Driving Range Expense | \$1,500 | \$1,500 | \$0 | 0% |
| Consumable Supplies | \$250 | \$2,000 | \$1,750 | 88% |
| Handicap Service Expense | \$3,500 | \$3,800 | \$300 | 8% |
| Tournament Expenses | \$1,000 | \$750 | -\$250 | -33% |
| Office Supplies | \$1,000 | \$750 | -\$250 | -33% |

City of Meadowlakes

Recreation Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | FY 2020 Budget | Proposed FY21 | Difference Proposed FY21 & FY20 | % Difference |
|--|----------------------|----------------------|---------------------------------------|----------------|
| <i>Dues and Fees</i> | \$500 | \$500 | \$0 | 0% |
| <i>Inventory Purchases</i> | \$34,000 | \$42,500 | \$8,500 | 20% |
| <i>Inventory Shortages</i> | \$500 | \$500 | \$0 | 0% |
| <i>Cart Operations:</i> | | | | |
| <i>Cart Lease/Purchase-Principal</i> | \$48,960 | \$50,950 | \$1,990 | 4% |
| <i>Cart Lease/Purchase-Interest</i> | \$4,825 | \$2,850 | -\$1,975 | -69% |
| <i>Cart Repair & Maintenance</i> | \$2,500 | \$3,000 | \$500 | 17% |
| <i>Cart Barn/Tennis Electric/ Cart Fuel</i> | \$2,500 | \$3,000 | \$500 | 17% |
| <i>Total Cart Operations</i> | <u>\$58,785</u> | <u>\$59,800</u> | <u>\$1,015</u> | <u>2%</u> |
| <i>Miscellaneous Expenses and Supplies</i> | \$1,500 | \$750 | -\$750 | -100% |
| <i>Total Other Golf Shop Expenses</i> | \$102,535 | \$112,850 | \$10,315 | 9% |
| <i>TOTAL GOLF SHOP EXPENSES</i> | \$290,635 | \$279,100 | -\$11,535 | -4% |
| <i>Grounds Maintenance Expense</i> | | | | |
| <i>Salaries and Wages</i> | | | | |
| <i>Salaries - Full-time</i> | \$97,000 | \$132,500 | \$35,500 | 27% |
| <i>Salaries - Part-time</i> | \$48,900 | \$20,000 | -\$28,900 | -145% |
| <i>Salary Adjustments/ Vacation Buyout/ Overtime</i> | \$11,500 | \$5,000 | -\$6,500 | -130% |
| <i>Longevity Pay</i> | \$1,800 | \$2,000 | \$200 | 10% |
| <i>Total Salary and Wage Expenses</i> | <u>\$159,200</u> | <u>\$159,500</u> | <u>\$300</u> | <u>0%</u> |
| <i>Employee Benefit Expenses</i> | | | | |
| <i>Employer Payroll Tax</i> | \$12,200 | \$12,500 | \$300 | 2% |
| <i>Employer Retirement Expense</i> | \$3,500 | \$4,000 | \$500 | 13% |
| <i>Employer Supplied Health/Disability Expense</i> | \$38,000 | \$38,000 | \$0 | 0% |
| <i>Worker's Compensation Expense</i> | \$4,500 | \$4,100 | -\$400 | -10% |
| <i>Training & Travel Expense</i> | \$0 | \$0 | \$0 | 0% |

City of Meadowlakes

Recreation Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|---|-----------------------|----------------------|--|---------------------|
| <i>Miscellaneous Employee Related Expenses</i> | \$0 | \$0 | \$0 | 0% |
| <i>Total Employee Benefit Expenses</i> | \$58,200 | \$58,600 | \$400 | 1% |
| <i>Total Grounds Maintenance Salaries and Wages Exp.</i> | \$217,400 | \$218,100 | \$700 | 0% |
| <i>Other Grounds Maintenance Expenses</i> | | | | |
| <i>Fuel</i> | \$10,000 | \$10,000 | \$0 | 0% |
| <i>Fertilizer</i> | \$4,000 | \$4,000 | \$0 | 0% |
| <i>Chemicals</i> | \$12,000 | \$10,000 | -\$2,000 | -20% |
| <i>Sand, Soil and Seed</i> | \$7,000 | \$11,000 | \$4,000 | 36% |
| <i>Equipment Repair & Maintenance</i> | \$8,000 | \$8,000 | \$0 | 0% |
| <i>Irrigation Repair & Maintenance</i> | \$5,000 | \$5,000 | \$0 | 0% |
| <i>Utilities:</i> | | | | |
| <i>Electric - Maintenance</i> | \$3,100 | \$3,250 | \$150 | 5% |
| <i>Electric - Irrigation</i> | \$8,500 | \$8,500 | \$0 | 0% |
| <i>Water, Sewer & Trash</i> | \$5,800 | \$5,500 | -\$300 | -5% |
| <i>Total Utilities</i> | <u>\$17,400</u> | <u>\$17,250</u> | <u>-\$150</u> | <u>-1%</u> |
| <i>Raw Water Purchase/Reimbursement to General Fund</i> | \$5,500 | \$5,500 | \$0 | 0% |
| <i>Dues/Travel</i> | \$250 | \$250 | \$0 | 0% |
| <i>Small Tools</i> | \$1,250 | \$1,250 | \$0 | 0% |
| <i>Equipment Purchased</i> | \$0 | \$0 | \$0 | 0% |
| <i>Equipment Lease/Purchase - Principal</i> | \$46,390 | \$11,760 | -\$34,630 | -294% |
| <i>Equipment Lease/Purchase - Interest</i> | \$925 | \$90 | -\$835 | -928% |
| <i>Miscellaneous Grounds Maintenance Expenses</i> | <u>\$1,500</u> | <u>\$1,500</u> | <u>\$0</u> | <u>0%</u> |
| <i>Total Other Grounds Maintenance Expense</i> | \$119,215 | \$85,600 | -\$33,615 | -39% |
| <i>Total Grounds Maintenance Expenses</i> | \$336,615 | \$303,700 | -\$32,915 | -11% |
| <i>TOTAL GOLFING OPERATIONS EXPENSE</i> | \$627,250 | \$582,800 | -\$44,450 | -8% |

City of Meadowlakes

Recreation Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|--|---------------------------|---------------------------|--|----------------------|
| <i>TENNIS/SWIM EXPENSES</i> | | | | |
| <i>Tennis Court</i> | | | | |
| <i>Tennis Court Maintenance</i> | \$3,000 | \$3,000 | \$0 | 0% |
| <i>Tennis Court Electricity</i> | \$1,000 | \$1,000 | \$0 | 0% |
| <i>Total Tennis Court Expenses</i> | <u>\$4,000</u> | <u>\$4,000</u> | <u>\$0</u> | <u>0%</u> |
| | | | | |
| <i>Swimming Pool Expenses</i> | | | | |
| <i>Wages/ Contract for Life Guards</i> | \$0 | \$0 | \$0 | 0% |
| <i>Worker's Compensation</i> | \$0 | \$0 | \$0 | 0% |
| <i>Supplies</i> | \$0 | \$0 | \$0 | 0% |
| <i>Repair & Maintenance</i> | \$2,500 | \$2,500 | \$0 | 0% |
| <i>Total Swimming Pool Expenses</i> | <u>\$2,500</u> | <u>\$2,500</u> | <u>\$0</u> | <u>0%</u> |
| <i>TOTAL TENNIS/SWIM EXPENSES</i> | <u>\$6,500</u> | <u>\$6,500</u> | <u>\$0</u> | <u>0%</u> |
| | | | | |
| <i>FOOD AND BEVERAGE EXPENSES</i> | | | | |
| <i>Salaries and Wages</i> | | | | |
| <i>Salaries - Full-time</i> | \$90,000 | \$60,000 | -\$30,000 | -50% |
| <i>Salaries - Part-time</i> | \$75,000 | \$95,000 | \$20,000 | 21% |
| <i>Salary Adjustments/ Vacation Buyout/ Overtime</i> | \$0 | \$0 | \$0 | 0% |
| <i>Longevity Pay</i> | \$1,700 | \$1,700 | \$0 | 0% |
| <i>Total Salary and Wage Expenses</i> | <u>\$166,700</u> | <u>\$156,700</u> | <u>-\$10,000</u> | <u>-6%</u> |
| | | | | |
| <i>Employee Benefit Expenses</i> | | | | |
| <i>Employer Payroll Tax</i> | \$12,700 | \$12,250 | -\$450 | -4% |
| <i>Employer Retirement Expense</i> | \$4,000 | \$4,200 | \$200 | 5% |
| <i>Employer Supplied Health/ Disability Expense</i> | \$27,600 | \$27,000 | -\$600 | -2% |

City of Meadowlakes

Recreation Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|--|-------------------------|-------------------------|--|---------------------|
| <i>Worker's Compensation Expense</i> | \$5,800 | \$4,100 | -\$1,700 | -41% |
| <i>Unemployment Expenses</i> | \$2,500 | \$2,000 | -\$500 | -25% |
| <i>Training & Travel Expense</i> | \$0 | \$0 | \$0 | 0% |
| <i>Miscellaneous Employee Related Expenses</i> | \$250 | \$250 | \$0 | 0% |
| <i>Total Employee Benefit Expenses</i> | <u>\$52,850</u> | <u>\$49,800</u> | <u>-\$3,050</u> | <u>-6%</u> |
| | | | | |
| <i>Total Food & Beverage Salaries and Wages Expense</i> | \$219,550 | \$206,500 | -\$13,050 | -6% |
| | | | | |
| <i>Other Food & Beverage Expenses</i> | | | | |
| <i>Propane</i> | \$7,500 | \$7,500 | \$0 | 0% |
| <i>Alcohol Tax</i> | \$8,300 | \$0 | -\$8,300 | 0% |
| <i>Beer and Wine Purchases</i> | \$22,500 | \$21,000 | -\$1,500 | -7% |
| <i>Liquor Purchases</i> | \$7,500 | \$7,500 | \$0 | 0% |
| <i>Food Expense</i> | \$65,000 | \$68,000 | \$3,000 | 4% |
| <i>Beverage Expense</i> | \$2,000 | \$2,500 | \$500 | 20% |
| <i>Supplies</i> | \$8,800 | \$8,000 | -\$800 | -10% |
| <i>Linen Expense</i> | \$4,500 | \$4,500 | \$0 | 0% |
| <i>Equipment Rental</i> | \$850 | \$850 | \$0 | 0% |
| <i>Equipment Repair and Maintenance</i> | \$5,000 | \$5,000 | \$0 | 0% |
| <i>Liquor License</i> | \$4,500 | \$0 | -\$4,500 | 0% |
| <i>Miscellaneous Expenses</i> | \$5,000 | \$5,000 | \$0 | 0% |
| <i>Total Other Food & Beverage Expenses</i> | <u>\$141,450</u> | <u>\$129,850</u> | <u>-\$11,600</u> | <u>-9%</u> |
| | | | | |
| <i>TOTAL FOOD AND BEVERAGE EXPENSES</i> | \$361,000 | \$336,350 | -\$24,650 | -7% |
| | | | | |
| <i>TOTAL FUND OPERATING EXPENSES</i> | \$1,061,750 | \$992,400 | -\$69,350 | -7% |
| | | | | |
| <i>FUND NET GAIN/LOSS</i> | \$68,200 | \$29,600 | -\$38,600 | -130% |

City of Meadowlakes

Recreation Fund

Comparison of Proposed Fiscal Year 2021 Budget to Fiscal Year 2020 Budget

| | <i>FY 2020 Budget</i> | <i>Proposed FY21</i> | <i>Difference Proposed FY21 & FY20</i> | <i>% Difference</i> |
|--|---------------------------|---------------------------|--|---------------------|
| <i>NON-OPERATING EXPENSES</i> | | | | |
| <i>Capital Projects</i> | | | | |
| <i>Building and Facility Improvements</i> | \$50,000 | \$29,600 | -\$20,400 | -69% |
| <i>Course/Facilities Upgrades</i> | \$0 | \$0 | \$0 | 0% |
| <i>Total Capital Projects Expense</i> | <i>\$50,000</i> | <i>\$29,600</i> | <i>-\$20,400</i> | <i>-69%</i> |
| <i>TOTAL NON-OPERATING EXPENSES</i> | <i>\$50,000</i> | <i>\$29,600</i> | <i>-\$20,400</i> | <i>-69%</i> |
| <i>TOTAL FUND EXPENSES</i> | <i>\$1,111,750</i> | <i>\$1,022,000</i> | <i>-\$89,750</i> | <i>-9%</i> |
| <i>FUND NET GAIN/LOSS</i> | <i>\$18,200</i> | <i>\$0</i> | <i>-\$18,200</i> | <i>0%</i> |