



RIVERBEND RESOLUTION NO. 20180926-05

ADOPTING THE FY 2017-2018 SECOND AMENDED ADMINISTRATIVE MEMBER FUND BUDGET AND THE SECOND AMENDED WET UTILITY FUND BUDGET OF THE RIVERBEND WATER RESOURCES DISTRICT

WHEREAS, Riverbend Water Resources District is a conservation and reclamation district created under and essential to accomplish the purposes of Section 59 Article XVI, Texas Constitution, existing pursuant to and having the powers set forth in Chapter 9601 of the Special District Local Laws Code of the State of Texas; and

WHEREAS, Riverbend Water Resources District first adopted all FY 2017-2018 Budgets on September 13, 2017, amended the FY 2017-2018 Administrative Member Fund Budget on April 25, 2018 and amended the 2017-2018 Wet Utility Fund Budget on April 25, 2018; and

WHEREAS, Riverbend Water Resources District deems it necessary to revise the FY 2017-2018 Budgets to incorporate necessary adjustments to certain line-items; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Riverbend Water Resources District hereby adopts the 2017-2018 Second Amended Administrative Member Fund Budget and the Second Amended Wet Utility Fund Budget of the Riverbend Water Resources District.

PASSED and APPROVED this 26th day of September, 2018

A handwritten signature in black ink that reads "Marshall Wood".

Marshall Wood, President

ATTEST:

A handwritten signature in blue ink that reads "Sean Rommel".

Sean Rommel, Secretary

Attached: FY 2017-2018 Second Amended Administrative Member Fund Budget; and
FY 2017-2018 Second Amended Wet Utility Fund Budget

RWRD Admin Member Fund Budget FY 2017-2018		Oct 17 - Sept 18	Oct 17 - Sept 18	Oct 17 - Sept 18
		Final Approved 9.13.17	1st Amended Approved 4.25.18	2nd Amended Approved 9.19.18
Ordinary Income/Expense				
Income				
40000 - Supplemental Contributions	\$0.00	\$0.00	\$0.00	\$0.00
41000 - Riverbend Fee	\$190,000.00	\$190,000.00	\$190,000.00	\$190,000.00
42000 - Supplemental Contribution - Riverbend (RRAD)	\$0.00	\$0.00	\$0.00	\$0.00
43000 - Grants				
44000 - SRBA Funding Agreement				\$50,000.00
45000 - Wet Revenues (Current Year)				\$250,000.00
Member Services Income				
46000 - Member Services			\$18,338.88	\$18,338.88
Total Income		\$190,000.00	\$208,338.88	\$508,338.88
Expense				
65000 - Accounting & Audit Fees				
65010 - Audit Fees	\$5,000.00	\$5,000.00	\$4,500.00	\$4,500.00
65020 - Monthly Accounting	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
65000 - Total Accounting & Audit Fees	\$10,000.00	\$10,000.00	\$9,500.00	\$9,500.00
65100 - Bank Service Fees	\$300.00	\$300.00	\$300.00	\$300.00
64000 - Community Relations/PR	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
60230 - Conferences, Seminars & Training	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
59000 - Consulting				
59010 - Cross Oak	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
59020 - Larry Meyers	\$80,000.00	\$80,000.00	\$75,000.00	\$75,000.00
59030 - Misc.	\$60,000.00	\$60,000.00	\$55,000.00	\$55,000.00
59000 - Total Consulting	\$200,000.00	\$200,000.00	\$190,000.00	\$190,000.00
61000 - Dues & Memberships				
61010 - Texas Water Foundation			\$500.00	\$500.00
61020 - AMWA	\$250.00	\$250.00	\$250.00	\$250.00
61030 - Chamber of Commerce	\$360.00	\$360.00	\$360.00	\$360.00
61040 - TRWA	\$400.00	\$400.00	\$400.00	\$400.00
61050 - TWCA	\$375.00	\$375.00	\$375.00	\$375.00
61060 - RRVA	\$250.00	\$250.00	\$250.00	\$250.00
61070 - Leadership Texarkana	\$600.00	\$600.00	\$600.00	\$600.00
61000 - Total Dues & Memberships	\$2,235.00	\$2,235.00	\$2,735.00	\$2,735.00
67000 - Engineering Services/Advising				
67100 - Consulting	\$45,000.00	\$45,000.00	\$20,000.00	\$20,000.00
67200 - US Army Corps of Engineers				
67000 - Total Engineering Services	\$45,000.00	\$45,000.00	\$20,000.00	\$20,000.00
63200 - Insurance/Risk Management				
- Employee Insurance				
- Board Directors & Officers				
65210 - Legal & Professional Fees	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
61310 - Meeting Expense	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00
66000 - Office Expense & Supplies				
66010 - Copying and Binding Reports	\$600.00	\$600.00	\$600.00	\$600.00
66020 - Supplies, paper, business cards and ot	\$600.00	\$600.00	\$600.00	\$600.00
66030 - Toner	\$600.00	\$600.00	\$600.00	\$600.00
66000 - Total Office Expense & Supplies	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00

NOTES

Contribution for Vol & Sed Study
Wet Current Year Equity for Future Planning

From Member Services Budget Sheets.

	RWRD Member Services Budget FY 2017-2018		Oct 17 - Sept 18		Oct 17 - Sept 18		Oct 17 - Sept 18		Oct 17 - Sept 18		TOTALS		NOTES
			HOOKS APPROVED 4.25-18	AMENDED HOOKS APPROVED 9.26.19	MAUD APPROVED 4.25.18	AMENDED MAUD APPROVED 9.26.19	Line Items - 59600	Line Items - 59700					
Ordinary Income/Expense													
Income													
Member Services Income													
46000 - Monthly Member Services			\$10,874.00	\$10,874.00	\$5,500.00	\$5,500.00		\$5,500.00		\$5,500.00			
46100 - 12% Member Admin Fee			\$1,304.88	\$1,304.88	\$660.00	\$660.00		\$660.00		\$660.00			
46000 - Monthly Member Services			\$12,178.88	\$12,178.88	\$6,160.00	\$6,160.00		\$6,160.00		\$6,160.00			
Total Income			\$12,178.88	\$12,178.88	\$6,160.00	\$6,160.00		\$6,160.00		\$6,160.00		\$16,338.88	
Expense													
51000 - Labor Costs													
59605 / 59705 - Salary Wages & Benefits Bill Back			\$6,500.00	\$6,500.00	\$4,000.00	\$4,000.00		\$2,500.00		\$2,500.00		\$1,500 to 59704	
51000 - Total Employee Costs			\$6,500.00	\$6,500.00	\$4,000.00	\$4,000.00		\$2,500.00		\$2,500.00		\$300 to 59606	
59602 / 59702 - Analyticals			\$900.00	\$600.00								\$1,500 from 59705	
59603 / 59703 - Repairs												\$300 from 59602	
59604 / 59704 - Equipment Rental					\$1,000.00			\$2,500.00		\$2,500.00			
59606 / 59706 - Sludge Disposal					\$300.00			\$300.00		\$300.00			
59601 / 59701 - Mileage			\$1,800.00	\$1,800.00									
55100 - Materials													
Total Expense			\$11,200.00	\$11,200.00	\$5,300.00	\$5,300.00		\$5,300.00		\$5,300.00		\$16,500.00	
Net Ordinary Income			\$978.88	\$978.88	\$860.00	\$860.00		\$860.00		\$860.00			
Net Other Income			\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00			
Net Income Profit/Loss			\$978.88	\$978.88	\$860.00	\$860.00		\$860.00		\$860.00		\$1,838.88	

Combined Wet Utilities Summary		2016-2017		2017-2018		2017-2018	
Proposed Budget FY18		Enterprise Wet Utilities		Enterprise Wet Utilities		Enterprise Wet Utilities	
Revenue:							
Charges for Services	2,794,534	3,071,417	3,071,417	3,071,417	3,071,417		
Total Revenue	2,794,534	3,071,417	3,071,417	3,071,417	3,071,417	Total Revenues	
Expenses:							
Water	846,410	923,343	923,343	929,961	929,961		
Waste Water	1,035,631	1,047,834	1,047,834	1,006,624	1,006,624		
Industrial Waste Water	791,763	896,539	896,539	931,130	931,130		
Total Expenses - Army	2,673,804	2,867,715	2,867,715	2,867,715	2,867,715	Total Expenses	
Subtotal Revenue (Expenses)	120,729	203,702	203,702	203,702	203,702	Subtotal Revenue	
Total Nonoperating Revenue (Expenses)	(230,837)	(43,789)	(43,789)	(43,789)	(43,789)	See OH for Details	
Total Revenue (Expenses)	(110,108)	159,913	159,913	159,913	159,913	Net Rev Over Exp and Nonoper Items	
End of FY Net Profit (Y-1 Balance)	(110,108)	159,913	159,913	159,913	159,913		

WATER		FY 18 Budget Details	FY 18 2nd Amended Approved 9.26.18	(+/- 2018)	Notes
Ordinary Income/Expense					
Income					
41000 · Army Revenue					
Volumetric Water Distribution Charge			634,373	6,900	*These changes are reflective of a change in labor reallocation between W, WW, IWW. The overall labor number did not change.
Volumetric Water Supply Charge					
					*Ties to last line.
Volumetric Water Supply Charge	310,253	310,253		0	In previous years, this was based off payments made to TWU and an annual decrease of 10%. The amount of water being used this year increased, as well as the cost of water is increasing. This # will need to be update after the "true-up" on Aug 16 2017.
Total 41000 · Army Revenue	937,728	944,628		6,900	
42000 · Residential & Comm Revenue					
Volumetric Water Distribution Charge	22,596	22,845		248	
Volumetric Water Supply Charge	11,173	11,173		0	
Total 42000 · Residential & Comm Revenue	33,768	34,017		248	
Total Income	971,496	978,644		7,148	Total Revenue
Cost of Goods Sold					
51000 · Labor					
50100 · Salaries & Wages	172,504	196,095		23,591	*
50110 · Health Insurance	22,651	26,191		3,539	*
50120 · Pension	21,563	24,512		2,949	*
50130 · Payroll Taxes	14,846	16,876		2,030	*
50150 · Unemployment Obligations	3,708	4,288		579	*
50200 · Cell Phone	3,200	3,700		500	*
50210 · Workers Compensation	6,063	7,172		1,109	*
50230 · Training, Travel, & Licenses	4,800	6,550		1,750	\$1,000 from IWW + \$750 reallocation
50240 · Uniforms	2,400	2,775		375	*
50250 · Other Employment Costs	1,760	2,035		275	*
50260 · Mileage for Call-Outs	0	500		500	\$250 from each 50230 WW & IWW
50300 · Temporary Labor	12,000	12,000			
Reduction of Expenses	(3,708)	(4,288)		(579)	Deducted if no unemployment claims are paid
Unemployment Obligations Carry-Over					
Total 51000 · Labor	261,787	298,406		36,619	Labor Table Allocation Adj.
52000 · Analyticals	10,000	10,000		0	
53000 · Repairs					
53020 · Lines	75,000	45,000		(30,000)	\$30,000 to 53020 WW
53030 · Facilities	20,000	20,000			
Total 53000 · Repairs	95,000	65,000		(30,000.00)	
53200 · Insurance	13,000	13,000		-	
54100 · Other Maintenance					
54200 · Equipment Maint, Repair & Fuel	5,000	5,000		-	
54210 · Equipment Maint & Repairs	10,000	10,000			
54220 · Fuel	5,000	5,000			

WASTEWATER		FY18 Budget Details	FY18 1st Amended Approved 4.25.18	FY18 2nd Amended Approved 9.26.18	(+/- 2018)	Notes
Ordinary Income/Expense						
Income						
41000 - Army Revenue			995,339	956,194	(39,145)	
Volumetric Wastewater Charge			995,339	956,194	(39,145)	*Ties to last line
Total 41000 - Army Revenue						
42000 - Residential & Comm Revenue			136,320	130,959	(5,361)	
42020 - Volumetric Charge			136,320	130,959	(5,361)	
Total 42000 - Residential & Comm Revenue						
Miscellaneous Revenue (Reimbursable Service Work)						
Total Income			1,131,659	1,087,153	(44,507)	Total Revenue
Cost of Goods Sold						
51000 - Labor						
50100 - Salaries & Wages	235,708			197,962	(37,746)	
50110 - Health Insurance	33,623			27,960	(5,663)	
50120 - Pension	29,463			24,745	(4,718)	
50130 - Payroll Taxes	20,286			17,037	(3,249)	
50150 - Unemployment Obligations	5,505			4,578	(927)	
50200 - Cell Phone	4,750			3,950	(800)	
50210 - Workers Compensation	8,592			7,047	(1,544)	
50230 - Training, Travel, & Licenses	7,125			5,175	(1,950)	\$500 to 50260 WW & \$250 to 50260 W - \$1200 for reallocation
50240 - Uniforms	3,563			2,963	(600)	
50250 - Other Employment Costs	2,853			2,413	(440)	
50260 - Mileage for Call-Outs	-			500	500	\$500 from 50230 WW
50300 - Temporary Labor	12,000			12,000	-	
Reduction of Expenses						
Unemployment Obligations Carry-Over						
Total 51000 - Labor			357,961	301,752	(56,210)	
52000 - Analyticals			95,000	80,000	(15,000)	
53000 - Repairs						
53010 - Plant			38,500	38,500	-	
18-WW-015 - Drying Bed Design			21,500	21,500	-	
53020 - Lines			10,000	40,000	30,000	\$30,000 from 53020 W
53030 - Facilities			29,000	29,000	-	
1521008 - Replace Sump Pump @ Hayes			-	-	-	
Total 53000 - Repairs			99,000	129,000	30,000	
53200 - Insurance			13,000	13,000	-	
54100 - Other Maintenance						
54100 - Other Maintenance - Other			5,000	5,000	-	
1421068 - Wastewater Storage Treatment			-	-	-	
Total 54100 - Other Maintenance			5,000	5,000	-	
54210 - Equipment Maint & Repairs			8,000	8,000	-	
54220 - Fuel			9,000	9,000	-	

WASTEWATER		FY18 Budget Details	FY18 1st Amended Approved 4.25.18	FY18 Budget Details	FY18 2nd Amended Approved 9.26.18	(+/- 2018)	Notes
	Total 54200 · Equipment Maint, Repair & Fuel		17,000		17,000	-	
	54300 · Equipment Rental		4,000		4,000	-	
	55100 · Materials						
	55110 · Chemicals		55,000		55,000	-	
	55120 · Other		1,500		1,500	-	
	Total 55100 · Materials		56,500		56,500	-	
	55200 · Supplies						
	55210 · Small Tools & Equipment		8,000		8,000	-	
	55220 · Sampling		6,000		6,000	-	
	55230 · Cleaning		1,200		1,200	-	
	55240 · Safety		5,000		5,000	-	
	55250 · Other		5,000		5,000	-	
	Total 55200 · Supplies		25,200		25,200	-	
	56000 · Permits		20,000		20,000	-	
	57000 · Utilities		100,000		100,000	-	
	58000 · Waste Disposal						
	58030 · Drying Bed Sludge		30,000		30,000	-	
	Total 58000 · Waste Disposal		30,000		30,000	-	
	58500 · Water Purchase Cost		31,000		31,000	-	
	59000 · Consulting		-		-	-	
	1521011 - Sludge Removal Modification		-		-	-	
	59000 · Consulting - Other		3,000		3,000	-	
	17-W/WW/IWW-004 · GIS Mapping		17,000		17,000	-	
	Total 59000 · Consulting		20,000		20,000	-	
	Overhead Allocation		174,172		174,172	-	
	Total Expenses		1,047,834		1,006,624	(41,210)	Total Expenses
	Net Operating Revenue (Expenses)		83,826		80,529	(3,297)	*
	Total Expenses						
	Total Expenses		1,047,834		1,006,624	(41,210)	*
	No deductions from Budgeted Expenses						
	Total Budgeted amount for Operations & Maintenance of the waste water treatment system		1,047,833		1,006,623	(41,210)	*
	8% Admin Fee		1,131,659		1,087,153	(44,507)	Total revenue with 8% admin fee, agreed to by Army.
	Actual Usage Percentage for the Army		87.953952210%		87.953952210%	-	Updated October 2017 to reflect actual RRAD usage over total usage Oct 16-Sept 17.
	Volumetric Waste Water Charge to the Army		995,339		956,194	(39,145)	Army's Payment

INDUSTRIAL WASTEWATER		FY18 1st Amended Approved 4.25.18		FY18 2nd Amended Approved 9.26.18		FY18 (+/- 2018)		Notes	
	FY18 Budget Details	FY18 Budget Details	FY18 Budget Details	FY18 Budget Details	FY18 Budget Details	FY18 Budget Details	FY18 Budget Details	FY18 Budget Details	FY18 Budget Details
Ordinary Income/Expense									
Income									
41000 - Army Revenue		968,262		1,005,620		37,358		* These changes are reflective of a change in labor reallocation between W, WW, IWW. The overall labor number did not change.	
41020 - Volumetric Charge		968,262		1,005,620		37,358		* Ties to last line	
Total 41000 - Army Revenue		968,262		1,005,620		37,358		Total Revenue	
Total Income									
Expenses									
51000 - Labor									
50100 - Salaries & Wages	199,673		213,827			14,155			
50110 - Health Insurance	28,668		30,792			2,124			
50120 - Pension	24,959		26,728			1,769			
50130 - Payroll Taxes	17,184		18,403			1,218			
50150 - Unemployment Obligations	4,694		5,041			348			
50200 - Cell Phone	4,050		4,350			300			
50210 - Workers Compensation	7,325		7,761			435			
50230 - Training, Travel, & Licenses	6,075		4,775			(1,300)		\$500 to 50260 IWW & \$1,000 to 50230 W & \$250 to 50260 W + \$450 from reallocation (-\$1,300)	
50240 - Uniforms	3,038		3,263			225			
50250 - Other Employment Costs	2,438		2,603			165			
50260 - Mileage for Call-Outs	-		500			500		\$500 from 50230 IWW	
50300 - Temporary Labor	12,000		12,000			-			
Reduction of Expenses									
Unemployment Obligations Carry-Over	(4,694)		(5,041)			(348)		Deducted if no unemployment claims are paid	
Total 51000 - Labor	305,410		325,001			19,591			
52000 - Analyticals	45,000		45,000			-			
53000 - Repairs									
53010 - Plant	65,000		30,000			(35,000)		\$35,000 to 55110 IWW	
18IWW017 - Industrial Feasibility Study	-		82,500			82,500		\$82,500 from 58510 IWW	
53020 - Lines	10,000		7,000			(3,000)		\$3,000 to 55110 IWW	
53030 - Facilities	20,000		20,000			-			
Total 53000 - Repairs	95,000		139,500			44,500			
53200 - Insurance	13,000		13,000			-			
54100 - Other Maintenance	2,000		2,000			-			
54200 - Equipment Maint, Repair & Fuel									
54210 - Equipment Maint & Repairs	7,000		7,000			-			
54220 - Fuel	4,000		4,000			-			
Total 54200 - Equipment Maint, Repair & Fuel	11,000		11,000			-			
54300 - Equipment Rental	2,000		2,000			-			
55100 - Materials									
55110 - Chemicals	80,000		144,400			64,400		\$11,400 from 56000 IWW & \$35,000 from 53010 IWW & \$3,000 from 53020 IWW & \$15,000 from 52000 WW	
Total 55100 - Materials	80,000		144,400			64,400			
55200 - Supplies									
55210 - Small Tools & Equipment	8,000		8,000			-			
55220 - Sampling	2,000		2,000			-			

OVERHEAD	FY18 Budget Details	FY18 1st Amended Approved 4.25.18	FY18 Budget Details	FY18 2nd Amended Approved 9.26.18	(+/- 2018)	Notes
Expenses						
60110 - Salaries & Wages	287,137					
60120 - Health Insurance	28,314					
60130 - Pension	35,892					
60140 - Payroll Taxes	24,712					
60150 - Unemployment Obligations	4,636					
60210 - Cell Phone	4,200					
60220 - Workers Compensation	263					
60230 - Training, Travel, & Licenses	6,000					
60240 - Uniforms	2,000					
60250 - Other Employment Costs	7,950					
Reduction of Expenses						
Unemployment Obligations Carry-Over						
82000 - 40% Salary Billback	(4,636)					
Total 60000 - Labor (Expenses/Reduction of expenses)	(81,534)	314,934		315,231	296	
61200 - Travel		5,600		5,600	-	
61310 - Meetings		3,000		3,000	-	
63200 - Insurance		1,000		1,000	-	
65010 - Audit		18,000		18,000	-	
65020 - Accounting		18,000		18,000	-	
65210 - Legal		30,000		30,000	-	
66010 - Computer, Reprod & Maint		12,000		12,000	-	
66020 - Office Supplies		6,000		6,000	-	
66030 - Postage		2,600		2,600	-	
66110 - Utilities OH		13,000		13,000	-	
66130 - Building Maintenance		7,000		7,000	-	
66210 - Licenses & Fees		2,000		2,000	-	
66310 - Advertising		2,000		2,000	-	
Total Expense		435,134		435,431		
Non-Operating Revenue (Expenses)						
Bond Related Items						
Facility Charge 1		660,854		660,854	-	
Facility Charge 2		569,277		569,277	-	
Facility Charge 1 & 2 - Comm & Residential		48,000		48,000	-	
Interest Income		40,000		40,000	-	
Interest Expense		(408,271)		(408,271)	-	
Principal Payments		(830,000)		(830,000)	-	
Other						
Special Projects Revenue		123,203		123,203	-	
66500 - Franchise Fee 3%		(92,143)		(92,143)	0	

OVERHEAD	FY18 Budget Details	FY18 1st Amended Approved 4.25.18	FY18 2nd Amended Approved 9.26.18	(+/- 2018)	Notes
66700 - Riverbend Supplemental Fee				-	
66900 - Additional Debt Service		(154,709)	(154,709)	-	
66950 - TAC Debt Service				-	
Total Non-Operating Revenue (Expenses)		(43,789)	(43,789)	0	(Expenses)
Allocation of Overhead:					
Water	2018 Budget: 130,540.34	30%	130,629.20	30%	
Waste Water	174,053.79	40%	174,172.27	40%	
Industrial Waste Water	130,540.34	30%	130,629.20	30%	
Total Overhead Allocation	435,134	100%	435,431	100%	
Per Budget Narrative: Overhead is allocated based on the percentage of					
Labor on the Water Budget					
Labor on the Waste Water Budget					
Labor on the Industrial Waste Water Budget					
Total Labor budgeted on W, WW & IWW					
NOTES: All facility charges should go to Enterprise Fund Overhead (in QuickBooks). Then they are classified as Non-Operating Revenues.					
Allocation of Overhead:					
Overhead has historically been allocated:					
Water = 30%					
Wastewater = 40%					
Industrial = 30%					
Per the FY12 Budget Narrative, the overhead is allocated among the three departments based on labor distribution at 50/30/20. The FY13 Budget for overhead allocation also assumed 50/30/20 split as in previous years. Starting with FY14 and continuing for FY 15, FY 16, FY 17 (both budget & actual), labor distribution was as follows.					
Water = 30%					
Wastewater = 40%					
Industrial = 30%					
This is the split that Riverbend will use for FY 18 unless instructed differently.					