



**RIVERBEND RESOLUTION NO. 20190522-04**

**ADOPTING THE FY 2018-2019 AMENDED ADMINISTRATIVE MEMBER FUND BUDGET AND 2018-2019 AMENDED WET UTILITIES BUDGET OF THE RIVERBEND WATER RESOURCES DISTRICT**

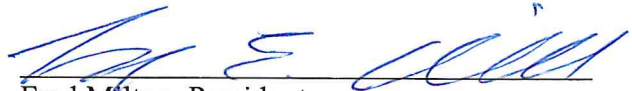
**WHEREAS**, Riverbend Water Resources District is a conservation and reclamation district created under and essential to accomplish the purposes of Section 59 Article XVI, Texas Constitution, existing pursuant to and having the powers set forth in Chapter 9601 of the Special District Local Laws Code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

**WHEREAS**, Riverbend Water Resources District first adopted the FY 2018-2019 Administrative Member Fund Budget on September 26, 2018 and the Wet Utilities Budget on September 26, 2018; and

**WHEREAS**, Riverbend Water Resources District deems it necessary to revise the FY 2018-2019 Administrative Member Fund Budget and Wet Utilities Budget 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 2018-2019 Amended Administrative Member Fund Budget and the 2018-2019 Amended Wet Utilities Fund Budget of the Riverbend Water Resources District.

**PASSED and APPROVED this 22<sup>nd</sup> day of May 2019**

  
Fred Milton, President

ATTEST:

  
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Van Alexander, Secretary

Attached: FY 2018-2019 Amended Administrative Member Fund Budget  
FY 2018-2019 Amended Wet Utilities Fund Budget

ADMIN FUND AMENDMENTS MAY 22, 2019

1. Increase in both income and expense budgets for work being performed for member cities

46000 · Member Services	50,400	Increase in revenue from Hooks and Maud
80000 · Member Services-Expenses	40,000	Increase in expenses for work in Hooks and Maud

2. Increases in various expense accounts

64000 · Community Relations/PR	5,000	To increase budget for anticipated activities
60230 · Conferences, Seminars & Training	2,500	To increase budget for anticipated activities
61000 · Dues & Memberships	5,000	Added membership to National Water Supply Alliance
61310 · Meeting Expense	5,000	To increase budget for anticipated activities
66000 · Office Expense & Supplies	1,500	To increase budget to match actual
61200 · Travel Expenses	7,000	To increase budget for anticipated activities
<b>Total</b>	<b>26,000</b>	Reduced 90500

3. Adjustments to special projects accounts

90000 · Special Projects-Expenses		
90100 · WAM	48,000	Carryover from prior year, not budgeted, from 72000
90200 · Hooks Feasibility Study	40,000	\$10,000 carryover from prior year and \$30,000 approved for Hooks project, from 72000
90500 · Misc.	(26,000)	Reduced to offset increases in 2 above

4. Reclassification from ordinary income to other income transfers from WET utilities fund and use of prior year equity

43000 · Remaining Special Project Funds	(130,000)	Prior year equity and not income, reclassified to 72000
72000 · Use of Unrestricted Admin Member Net Assets (Prior Years)	130,000	Reclassified from 43000
72000 · Use of Unrestricted Admin Member Net Assets (Prior Years)	88,000	To cover new project for Hooks (90200) and completion of Water Availability Modeling (90100)
45000 · WET Revenues (Current Year)	(400,000)	Transfer from WET Utilities and not income, reclassified to 71000
71000 · Transfer from Wet Utilities	400,000	Reclassified from 45000

Beginning balance, unrestricted equity	491,584
Use of prior year equity	(218,000)
Ending balance, unrestricted equity	<u>273,584</u>

RWRD Admin Member Fund Budget FY 2018-2019		Oct 18 - Sept 19		Oct 18 - Sept 19		NOTES
		First Approved 9.26.18	Amended	+/-		
<b>Starting Balance</b>		\$260,431.45	\$491,857.00	\$231,425.55		Unrestricted net position from 09/30/18 audit
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
40000 - Supplemental Contributions	\$0.00	\$0.00				
41000 - Riverbend Fee	\$190,000.00	\$190,000.00				
42000 - Supplemental Contribution - Riverbend (RRAD)	\$0.00	\$0.00				
43000 - Remaining Special Project Funds	\$130,000.00	\$0.00		(130,000.00)		Remaining balances on WAM & Vol. & Sed. Study Reclassified to 72000
44000 - SRBA Funding Agreement						
45000 - WET Revenues (Current Year)	\$400,000.00	\$0.00		(400,000.00)		To be transferred quarterly, as needed and no later than end of year. (Intent is that \$200,000 cover operational expenses for Admin which in prior years had been covered by supp and other \$200,000 be internally restricted for planning which is built into expenses of this year). Reclassed to 71000
<b>Member Services Income</b>						
46000 - Member Services	\$18,338.88	\$68,738.88		\$50,400.00		Increase in revenue from Hooks and Maud
<b>Total Income</b>	\$738,338.88	\$258,738.88		(479,600.00)		
<b>Expense</b>						
65000 - Accounting & Audit Fees						
65010 - Audit Fees	\$4,500.00	\$4,500.00				
65020 - Monthly Accounting	\$5,000.00	\$5,000.00				
65000 - Total Accounting & Audit Fees	\$9,500.00	\$9,500.00				
65100 - Bank Service Fees	\$300.00	\$300.00				
64000 - Community Relations/PR	\$5,000.00	\$10,000.00		\$5,000.00		To increase budget for anticipated activities
64010 - Military Affairs	\$12,000.00	\$12,000.00				
60230 - Conferences, Seminars & Training	\$3,500.00	\$6,000.00		\$2,500.00		To increase budget for anticipated activities
60231 - RRVA Conference	\$500.00	\$500.00				
59000 - Consulting						
59010 - Cross Oak	\$60,000.00	\$60,000.00				
59020 - Larry Meyers	\$120,000.00	\$120,000.00				
59030 - Misc.	\$60,000.00	\$60,000.00				
59000 - Total Consulting	\$240,000.00	\$240,000.00				
61000 - Dues & Memberships						
61010 - Texas Water Foundation	\$500.00	\$500.00				
61020 - AWWA	\$250.00	\$250.00				
61030 - Chamber of Commerce	\$360.00	\$360.00				
61040 - TRWA	\$400.00	\$400.00				
61050 - TWCA	\$375.00	\$375.00				
61060 - RRVA	\$250.00	\$250.00				
61070 - Leadership Texarkana	\$600.00	\$600.00				
61000 - Total Dues & Memberships	\$2,735.00	\$7,735.00		\$5,000.00		To increase budget for NWSA membership
67000 - Engineering Services/Consulting						
67100 - General	\$45,000.00	\$45,000.00				
67200 - US Army Corps of Engineers						
67300 - Region D Planning	\$40,000.00	\$40,000.00				
67400 - RWMP Projects	\$60,000.00	\$60,000.00				
67000 - Total Engineering Services	\$145,000.00	\$145,000.00				
63200 - Insurance/Risk Management						
- Employee Insurance						
- Board Directors & Officers						
65210 - Legal & Professional Fees	\$27,500.00	\$27,500.00				
61310 - Meeting Expense	\$3,900.00	\$9,900.00		\$5,000.00		To increase budget for anticipated activities

66000 · Office Expense & Supplies					
66010 · Copying and Binding Reports	\$600.00		\$1,100.00		
66020 · Supplies, paper, business cards	\$600.00		\$1,100.00		
66030 · Toner	\$600.00		\$1,100.00		
66000 · Total Office Expense & Supplies		\$1,800.00		\$3,300.00	\$1,500.00 To increase budget to match actual
70000 · Advertising		\$1,400.00		\$1,400.00	
66200 · Rent					
60000 · Employee Costs					
60110 · Salary Wages & Benefits Bill Back @ 40%	\$145,000.00		\$145,000.00		Includes 40% of Accountant position in WET
60120 · Health Insurance					
60130 · Pension					
60140 · Payroll Taxes					
60210 · Cell Phone					
60220 · Workers Compensation					
60230 · Training & Education					
60240 · Uniforms					
60250 · Other Employment Costs					
60260 · Vehicle Allowance					
60000 · Total Employee Costs		\$145,000.00		\$145,000.00	
66400 · Subscriptions					
66410 · Dallas Morning News	\$300.00		\$300.00		
66420 · Texarkana Gazette	\$300.00		\$300.00		
66430 · Texas Tribune	\$300.00		\$300.00		
66440 · Wall Street Journal	\$0.00		\$0.00		
66400 · Total Subscriptions		\$900.00		\$900.00	
61200 · Travel Expenses		\$9,000.00		\$16,000.00	\$7,000.00 To increase budget for anticipated activities
66110 · Utilities (Phone, Internet, Electric, Etc.)		\$2,400.00		\$2,400.00	
66500 · Web Design & Maintenance		\$4,000.00		\$4,000.00	
80000 · Member Services-Expenses		\$16,500.00		\$56,500.00	\$40,000.00 Increase expense budget for Hooks and Maud
90000 · Special Projects-Expenses					
90100 · WAM	\$80,000.00		\$128,000.00	\$48,000.00	Balance of contract for completion of project - Bob
90200 · Hooks Feasibility Study			\$40,000.00	\$40,000.00	\$10,000 balance of contract for completion of project and \$30,000 board approved for design to be reimbursed by Hooks
90400 · Volumetric and Sedimentation Study	\$50,000.00		\$50,000.00		
90500 · Misc.	\$100,000.00		\$80,000.00	(26,000.00)	Reducing Misc. to apply toward other needs
90000 · Total Special Projects-Expenses		\$230,000.00		\$298,000.00	
Total Expense		\$860,935.00		\$994,935.00	128,000.00
Net Ordinary Income		-\$122,596.12		-\$736,196.12	
Non-Operating Income(Expenses)					
Reserve Funds					
71000 · Transfer from Wet Utilities				\$400,000.00	400,000.00 Reclassed from 45000
72000 · Use of Unrestricted Admin Member Net Assets (Prior Years)	\$125,000.00		\$343,000.00	\$218,000.00	*Generally, we need \$200,000 to cover regular Admin expenses. This is without any special projects or increase in FY 18-19 Budget.
Use of Planning Funds - TWDB/BOK					
Reimbursements					
Net Income Profit/Loss		\$2,403.88		\$6,803.88	\$10,400.00

\* Riverbend not asking for Supplemental Contributions this year.

- NOT adjusted based on total consumption and production number from 2015-2016 X Riverbend Fee .045 because these numbers do not always tie. We do not "true-up" the Riverbend Fee.

@ Ties to 40% of ED/CEO & Accountant Salary +Benefits on WET Labor Table

\* Remaining BOK Planning funds +restricted interest funds of \$5187.74. This depletes our TWDB/BOK Planning fund.

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 9.26.18		MAUD APPROVED 9.26.18		HOOKS AMENDED		MAUD AMENDED			
		Line Items - 59600		Line Items 59700		Line Items - 59600		Line Items 59700			
<b>Ordinary Income/Expense</b>											
<b>Income</b>											
<b>Member Services Income</b>											
46000 - Monthly Member Services	\$10,874.00		\$5,500.00		\$40,874.00		\$20,500.00		\$45,000.00		Additional work for Hooks and Maud
46100 - 12% Member Admin Fee	\$1,304.88		\$660.00		\$4,904.88		\$2,460.00		\$5,400.00		Additional work for Hooks and Maud
46000 - Monthly Member Services		\$12,178.88		\$6,160.00		\$45,778.88		\$22,960.00			
<b>Total Income</b>		\$12,178.88		\$6,160.00		\$45,778.88		\$22,960.00	\$50,400.00		Additional work for Hooks and Maud
<b>Expense</b>											
<b>51000 - Labor Costs</b>											
59605 / 59705 - Salary Wages & Benefits Bill Back	\$8,500.00		\$2,500.00		\$22,500.00		\$8,500.00		\$20,000.00		Additional work for Hooks and Maud
51000 - Total Employee Costs		\$8,500.00		\$2,500.00		\$22,500.00		\$8,500.00	\$20,000.00		Additional work for Hooks and Maud
59602 / 59702 - Analyticals	\$600.00				\$600.00		\$400.00		\$400.00		Additional work for Hooks and Maud
59603 / 59703 - Repairs					\$7,100.00		\$3,500.00		\$10,600.00		Additional work for Hooks and Maud
59604 / 59704 - Equipment Rental			\$2,500.00		\$5,000.00		\$2,500.00		\$5,000.00		Additional work for Hooks and Maud
59606 / 59706 - Sludge Disposal	\$300.00				\$300.00				\$0.00		Additional work for Hooks and Maud
59601 / 59701 - Mileage	\$1,800.00		\$300.00		\$3,000.00		\$3,100.00		\$4,000.00		Additional work for Hooks and Maud
55100 - Materials											
		\$2,700.00		\$2,800.00		\$16,000.00		\$9,500.00	\$20,000.00		Additional work for Hooks and Maud
<b>Total Expense</b>		\$11,200.00		\$5,300.00		\$38,500.00		\$18,000.00	\$40,000.00		Additional work for Hooks and Maud
<b>Net Ordinary Income</b>		\$978.88		\$860.00		\$7,278.88		\$4,960.00			
<b>Net Other Income</b>		\$0.00		\$0.00		\$0.00		\$0.00			
<b>Net Income Profit/Loss</b>		\$978.88		\$860.00		\$7,278.88		\$4,960.00	\$10,400.00		

**WET FUND AMENDMENTS MAY 22, 2019**

1. Increases in volumetric and facility charge income due to new meter at D & Z and increase in interest income

	<b>Total Increase</b>	<b>Water</b>	<b>Wastewater</b>	<b>Overhead</b>	
42000 · Residential & Comm Revenue					
42020 · Volumetric Water Distribution Charge	202,238	80,238	122,000		Increased \$60,000 plus 42025
42025 · Volumetric Water Supply Charge	(20,239)	(20,239)			Moved to 42020
42030-Backflow Calibration	2,550	2,550			Revenue item not budgeted
42010 Facility Charge 1 & 2 - Comm & Residential	84,000			84,000	Increase due to new D&Z meter
66500 TAC Franchise Fee 3%	(5,537)			(5,537)	Increase in franchise fee due to increase in income
80000 Interest Income	12,000			12,000	Increase to actual
<b>Total</b>	<b>275,012</b>	<b>62,549</b>	<b>122,000</b>	<b>90,463</b>	

2. Added transfer to Admin Fund per Admin Fund budget

66850 · Transfer to Admin Fund	400,000	To add transfer
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Net change (124,988)

<b>Combined Wet Utilities Summary</b>					
<b>Proposed Budget FY19</b>				<b>1st Approved</b>	<b>AMENDED 5.22.19</b>
	<b>2016-2017</b>	<b>2017-2018</b>		<b>2018-2019</b>	<b>2018-2019</b>
	Enterprise	Enterprise		Enterprise	Enterprise
	Wet Utilities	Wet Utilities		Wet Utilities	Wet Utilities
<b>Revenue:</b>					
Charges for Services	2,794,534	3,071,319		3,230,146	3,414,696
<b>Total Revenue</b>	<b>2,794,534</b>	<b>3,071,319</b>		<b>3,230,146</b>	<b>3,414,696</b>
					<b>Total Revenues</b>
<b>Expenses:</b>					
Water	846,410	929,665		961,173	961,173
Waste Water	1,035,631	1,021,721		1,098,208	1,098,208
Industrial Waste Water	791,763	916,237		955,304	955,304
<b>Total Expenses - Army</b>	<b>2,673,804</b>	<b>2,867,624</b>		<b>3,014,686</b>	<b>3,014,686</b>
					<b>Total Expenses</b>
<b>Subtotal Revenue (Expenses)</b>	<b>120,729</b>	<b>203,695</b>		<b>215,460</b>	<b>400,010</b>
					<b>Subtotal Revenue</b>
<b>Total Nonoperating Revenue (Expenses)</b>	<b>(230,837)</b>	<b>(43,786)</b>		<b>(46,054)</b>	<b>(355,591)</b>
					<b>See OH for Details</b>
<b>Total Revenue (Expenses)</b>	<b>(110,108)</b>	<b>159,908</b>		<b>169,406</b>	<b>44,419</b>
					<b>Net Rev Over Exp and Nonoper Items</b>
<b>End of FY Net Profit</b>	<b>(110,108)</b>	<b>159,908</b>		<b>169,406</b>	<b>44,419</b>

WATER	FY 19	FY 19	FY 19	FY 19	(+/- 2019)	Notes
	Budget Details	Budget	AMENDED	AMENDED		
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>41000 - Army Revenue</b>						
41020 - Volumetric Water Distribution Charge		647,423		647,423	-	*Ties to last line.
41025 - Volumetric Water Supply Charge		301,187		301,187	-	In previous years, this was based off payment made to TWU and an annual decrease of 10%. We will hold this number steady from last year based on percent of usage by the Army. This number will update after the True-up Meeting.
<b>Total 41000 - Army Revenue</b>		948,611		948,611	-	
<b>42000 - Residential &amp; Comm Revenue</b>						
42020 - Volumetric Water Distribution Charge	43,504		123,742		80,238	Increased \$60,000 plus 42025
42025 - Volumetric Water Supply Charge	20,239		0		(20,239)	Moved to 42020
42030-Backflow Calibration			2,550		2,550	Revenue item not budgeted
<b>Total 42000 - Residential &amp; Comm Revenue</b>		63,742		126,292	62,550	
<b>Total Income</b>		1,012,353		1,074,903	62,550	<b>Total Revenue</b>
<b>Cost of Goods Sold</b>						
<b>51000 - Labor</b>						
50100 - Salaries & Wages	189,805		189,805		-	
50110 - Health Insurance	37,692		37,692		-	
50120 - Pension	23,726		23,726		-	
50130 - Payroll Taxes	16,335		16,335		-	
50150 - Unemployment Obligations	4,056		4,056		-	
50200 - Cell Phone	3,500		3,500		-	
50210 - Workers Compensation	5,279		5,279		-	
50230 - Training, Travel, & Licenses	5,250		5,250		-	
50240 - Uniforms	2,625		2,625		-	
50250 - Other Employment Costs	1,925		1,925		-	
50260 - Mileage for Call-Outs	500		500		-	
50300 - Temporary Labor	12,000		12,000		-	
<b>Reduction of Expenses</b>						
<b>Unemployment Obligations Carry-Over</b>	(4,056)		(4,056)		-	Deducted if no unemployment claims are paid
<b>Total 51000 - Labor</b>		298,636		298,636	-	
<b>52000 - Analytics</b>		10,000		10,000	-	
<b>53000 - Repairs</b>						
53020 - Lines	50,000		50,000			
53030 - Facilities	20,000		20,000			
<b>Total 53000 - Repairs</b>		70,000		70,000	-	
<b>53200 - Insurance</b>		13,000		13,000	-	
<b>54100 - Other Maintenance</b>		5,000		5,000	-	



WATER	FY 19	FY 19	FY 19	FY 19	(+/- 2019)	Notes
	Budget Details	Budget	AMENDED			
<b>54200 · Equipment Maint, Repair &amp; Fuel</b>					-	
54210 · Equipment Maint & Repairs	10,000		10,000			
54220 · Fuel	5,000		5,000			
<b>Total 54200 · Equipment Maint, Repair &amp; Fuel</b>		15,000		15,000	-	
<b>54300 · Equipment Rental</b>		5,000		5,000	-	
<b>55100 · Materials</b>					-	
55110 · Chemicals	6,000		6,000			
55120 · Other	500		500			
<b>Total 55100 · Materials</b>		6,500		6,500	-	
<b>55200 · Supplies</b>					-	
55210 · Small Tools & Equipment	3,000		3,000			
55220 · Sampling	3,000		3,000			
55230 · Cleaning						
55240 · Safety	3,000		3,000			
55250 · Other	1,000		1,000			
<b>Total 55200 · Supplies</b>		10,000		10,000	-	
<b>56000 · Permits</b>		15,000		15,000	-	
<b>57000 · Utilities</b>		15,000		15,000	-	
<b>58500 · Water Purchase Cost</b>		321,426		321,426	-	
<b>59000 · Consulting</b>	3000		3,000			
17-W/WW/IWW-004 · GIS Mapping	17000		17,000			
<b>59000 · Total Consulting</b>		20,000		20,000	-	
<b>Overhead Allocation</b>		156,611		156,611	-	
<b>Total Expenses</b>		961,173		961,173	-	<b>Total Expenses</b>
<b>Net Operating Revenue (Expenses)</b>		51,180		113,730	62,550	
Less: Water Purchase Cost		(321,426)		(321,426)	-	Water purchase cost paid to TWU.
<b>Total Budgeted amount for Operations &amp; Maintenance of the water distribution system</b>		639,747		639,747	-	
<b>8% Admin Fee</b>		690,927		690,927	-	Total revenue with 8% admin fee, agreed to by Army.
<b>Actual Usage Percentage for the Army</b>		93.703466250%		93.703466250%	-	Based on RRAD usage over total usage metered. This will be adjusted to the final number.
<b>Volumetric Water Distribution Charge to the Army</b>		647,423		647,423	-	Army's Payment. The rest is spread to other RWRD campus customers, based on their usage.

WASTEWATER		FY19	FY19	FY19	FY19	(+/- 2019)	Notes
		Budget Details	Budget	AMENDED			
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>41000 - Army Revenue</b>							
	41020 - Volumetric Wastewater Charge		1,014,690		1,014,690	-	*Ties to last line
	<b>Total 41000 - Army Revenue</b>		1,014,690		1,014,690	-	
<b>42000 - Residential &amp; Comm Revenue</b>							
	42020 - Volumetric Charge	171,375		293,375		122,000	Increase due to D & Z meter
	<b>Total 42000 - Residential &amp; Comm Revenue</b>		171,375		293,375	122,000	
	Miscellaneous Revenue (Reimbursable Service Work)					-	
	<b>Total Income</b>		<b>1,186,065</b>		<b>1,308,065</b>	122,000	<b>Total Revenue</b>
<b>Cost of Goods Sold</b>							
<b>51000 - Labor</b>							
	50100 - Salaries & Wages	220,349		220,349		-	
	50110 - Health Insurance	46,307		46,307		-	
	50120 - Pension	27,544		27,544		-	
	50130 - Payroll Taxes	18,964		18,964		-	
	50150 - Unemployment Obligations	4,983		4,983		-	
	50200 - Cell Phone	4,300		4,300		-	
	50210 - Workers Compensation	6,450		6,450		-	
	50230 - Training, Travel, & Licenses	6,450		6,450		-	
	50240 - Uniforms	3,225		3,225		-	
	50250 - Other Employment Costs	2,605		2,605		-	
	50260 - Mileage for Call-Outs	500		500		-	
	50300 - Temporary Labor	12,000		12,000		-	
<b>Reduction of Expenses</b>							
	Unemployment Obligations Carry-Over	(4,983)		(4,983)		-	Deducted if no unemployment claims are paid
	<b>Total 51000 - Labor</b>		348,694		348,694	-	Labor table increase
	<b>52000 - Analyticals</b>		95,000		95,000	-	
<b>53000 - Repairs</b>							
	53010 - Plant	38,500		38,500		-	
	18-WW-015 - Drying Bed Design	21,500		21,500		-	
	53020 - Lines	35,000		35,000		-	
	53030 - Facilities	29,000		29,000		-	
	1521008 - Replace Sump Pump @ Hayes	-		-		-	
	<b>Total 53000 - Repairs</b>		124,000		124,000	-	
	<b>53200 - Insurance</b>		13,000		13,000	-	
<b>54100 - Other Maintenance</b>							
	54100 - Other Maintenance - Other	5,000		5,000		-	
	1421068 - Wastewater Storage Treatment	-		-		-	
	<b>Total 54100 - Other Maintenance</b>		5,000		5,000	-	
	54210 - Equipment Maint & Repairs	8,000		8,000		-	
	54220 - Fuel	9,000		9,000		-	
	<b>Total 54200 - Equipment Maint, Repair &amp; Fuel</b>		17,000		17,000	-	

WASTEWATER	FY19	FY19	FY19	FY19	(+/- 2019)	Notes
	Budget Details	Budget	AMENDED			
54300 · Equipment Rental		4,000		4,000	-	
55100 · Materials						
55110 · Chemicals	65,000		65,000			
55120 · Other	1,500		1,500			
<b>Total 55100 · Materials</b>		<b>66,500</b>		<b>66,500</b>	-	
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			
<b>Total 55200 · Supplies</b>		<b>25,200</b>		<b>25,200</b>	-	
56000 · Permits		20,000		20,000	-	
57000 · Utilities		90,000		90,000	-	
58000 · Waste Disposal						
58030 · Drying Bed Sludge	30,000		30,000			
<b>Total 58000 · Waste Disposal</b>		<b>30,000</b>		<b>30,000</b>	-	
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			
<b>Total 59000 · Consulting</b>		<b>20,000</b>		<b>20,000</b>	-	
Overhead Allocation		208,815		208,815	-	
<b>Total Expenses</b>		<b>1,098,208</b>		<b>1,098,208</b>	-	<b>Total Expenses</b>
<b>Net Operating Revenue (Expenses)</b>		<b>87,856</b>		<b>209,856</b>	<b>122,000</b>	<b>As a result of increase in income on 42020</b>
Less any deductions from Budgeted Expenses		-		-	-	
<b>Total Budgeted amount for Operations &amp; Maintenance of the waste water treatment system</b>		<b>1,098,207</b>		<b>1,098,207</b>	-	
8% Admin Fee		<b>1,186,065</b>		<b>1,186,065</b>	-	Total revenue with 8% admin fee, agreed to by Army.
<b>Actual Usage Percentage for the Army</b>		<b>85.550933000%</b>		<b>85.550933000%</b>	-	Based on RRAD usage over total usage metered. This will be adjusted to the final number.
<b>Volumetric Waste Water Charge to the Army</b>		<b>1,014,690</b>		<b>1,014,690</b>	-	<b>Army's Payment</b>

WASTEWATER		FY19	FY19	FY19	FY19	(+/- 2019)	Notes
		Budget Details	Budget	AMENDED			
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>41000 · Army Revenue</b>							
	41020 · Volumetric Wastewater Charge		1,014,690		1,014,690	-	*Ties to last line
	<b>Total 41000 · Army Revenue</b>		1,014,690		1,014,690	-	
<b>42000 · Residential &amp; Comm Revenue</b>							
	42020 · Volumetric Charge	171,375		293,375		122,000	Increase due to D & Z meter
	<b>Total 42000 · Residential &amp; Comm Revenue</b>		171,375		293,375	122,000	
	Miscellaneous Revenue (Reimbursable Service Work)					-	
	<b>Total Income</b>		1,186,065		1,308,065	122,000	<b>Total Revenue</b>
<b>Cost of Goods Sold</b>							
<b>51000 · Labor</b>							
	50100 · Salaries & Wages	220,349		220,349		-	
	50110 · Health Insurance	46,307		46,307		-	
	50120 · Pension	27,544		27,544		-	
	50130 · Payroll Taxes	18,964		18,964		-	
	50150 · Unemployment Obligations	4,983		4,983		-	
	50200 · Cell Phone	4,300		4,300		-	
	50210 · Workers Compensation	6,450		6,450		-	
	50230 · Training, Travel, & Licenses	6,450		6,450		-	
	50240 · Uniforms	3,225		3,225		-	
	50250 · Other Employment Costs	2,605		2,605		-	
	50260 · Mileage for Call-Outs	500		500		-	
	50300 · Temporary Labor	12,000		12,000		-	
<b>Reduction of Expenses</b>							
	Unemployment Obligations Carry-Over	(4,983)		(4,983)		-	Deducted if no unemployment claims are paid
	<b>Total 51000 · Labor</b>		348,694		348,694	-	Labor table increase
	<b>52000 · Analyticals</b>		95,000		95,000	-	
<b>53000 · Repairs</b>							
	53010 · Plant	38,500		38,500		-	
	18-WW-015 · Drying Bed Design	21,500		21,500		-	
	53020 · Lines	35,000		35,000		-	
	53030 · Facilities	29,000		29,000		-	
	1521008 - Replace Sump Pump @ Hayes	-		-		-	
	<b>Total 53000 · Repairs</b>		124,000		124,000	-	
	<b>53200 · Insurance</b>		13,000		13,000	-	
<b>54100 · Other Maintenance</b>							
	54100 - Other Maintenance - Other	5,000		5,000		-	
	1421068 · Wastewater Storage Treatment	-		-		-	
	<b>Total 54100 · Other Maintenance</b>		5,000		5,000	-	
	54210 · Equipment Maint & Repairs	8,000		8,000		-	
	54220 · Fuel	9,000		9,000		-	
	<b>Total 54200 · Equipment Maint, Repair &amp; Fuel</b>		17,000		17,000	-	

WASTEWATER	FY19	FY19	FY19	FY19	(+/- 2019)	Notes
	Budget Details	Budget	AMENDED			
54300 · Equipment Rental		4,000		4,000	-	
55100 · Materials						
55110 · Chemicals	65,000		65,000			
55120 · Other	1,500		1,500			
<b>Total 55100 · Materials</b>		66,500		66,500	-	
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			
<b>Total 55200 · Supplies</b>		25,200		25,200	-	
56000 · Permits		20,000		20,000	-	
57000 · Utilities		90,000		90,000	-	
58000 · Waste Disposal						
58030 · Drying Bed Sludge	30,000		30,000			
<b>Total 58000 · Waste Disposal</b>		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	17000		17000			
<b>Total 59000 · Consulting</b>		20,000		20,000	-	
Overhead Allocation		208,815		208,815	-	
<b>Total Expenses</b>		<b>1,098,208</b>		<b>1,098,208</b>	-	<b>Total Expenses</b>
<b>Net Operating Revenue (Expenses)</b>		<b>87,856</b>		<b>209,856</b>	122,000	As a result of increase in income on 42020
Less any deductions from Budgeted Expenses		-		-	-	
<b>Total Budgeted amount for Operations &amp; Maintenance of the waste water treatment system</b>		<b>1,098,207</b>		<b>1,098,207</b>	-	
<b>8% Admin Fee</b>		<b>1,186,065</b>		<b>1,186,065</b>	-	Total revenue with 8% admin fee, agreed to by Army.
<b>Actual Usage Percentage for the Army</b>		85.550933000%		85.550933000%	-	Based on RRAD usage over total usage metered. This will be adjusted to the final number.
<b>Volumetric Waste Water Charge to the Army</b>		<b>1,014,690</b>		<b>1,014,690</b>	-	<b>Army's Payment</b>

INDUSTRIAL WASTEWATER	FY19	FY19	FY19	FY19	(+/- 2019)	Notes
	Budget Details	Budget	AMENDED			
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
41000 · Army Revenue						
41020 · Volumetric Charge		1,031,728		1,031,728	-	*Ties to last line
<b>Total 41000 · Army Revenue</b>		1,031,728		1,031,728	-	
<b>Total Income</b>		1,031,728		1,031,728	-	<b>Total Revenue</b>
<b>Expenses</b>						
<b>51000 · Labor</b>						
50100 · Salaries & Wages	213,030		213,030		-	
50110 · Health Insurance	45,230		45,230		-	
50120 · Pension	26,629		26,629		-	
50130 · Payroll Taxes	18,334		18,334		-	
50150 · Unemployment Obligations	4,867		4,867		-	
50200 · Cell Phone	4,200		4,200		-	
50210 · Workers Compensation	6,300		6,300		-	
50230 · Training, Travel, & Licenses	6,300		6,300		-	
50240 · Uniforms	3,150		3,150		-	
50250 · Other Employment Costs	2,520		2,520		-	
50260 · Mileage for Call-Outs	500		500		-	
50300 · Temporary Labor	12,000		12,000		-	
<b>Reduction of Expenses</b>						
<b>Unemployment Obligations Carry-Over</b>	(4,867)		(4,867)		-	Deducted if no unemployment claims are paid
<b>Total 51000 · Labor</b>		338,192		338,192	-	
<b>52000 · Analyticals</b>		45,000		45,000	-	
<b>53000 · Repairs</b>						
53010 · Plant	65,000		65,000			
18IWWO17 · Industrial Feasibility Study						
53020 · Lines	10,000		10,000			
53030 · Facilities	20,000		20,000			
<b>Total 53000 · Repairs</b>		95,000		95,000	-	
<b>53200 · Insurance</b>		13,000		13,000	-	
<b>54100 · Other Maintenance</b>		2,000		2,000	-	
<b>54200 · Equipment Maint, Repair &amp; Fuel</b>						
54210 · Equipment Maint & Repairs	7,000		7,000			
54220 · Fuel	4,000		4,000			
<b>Total 54200 · Equipment Maint, Repair &amp; Fuel</b>		11,000		11,000	-	
<b>54300 · Equipment Rental</b>		2,000		2,000	-	
<b>55100 · Materials</b>						
55110 · Chemicals	160,000		160,000			
<b>Total 55100 · Materials</b>		160,000		160,000	-	
<b>55200 · Supplies</b>						
55210 · Small Tools & Equipment	8,000		8,000			
55220 · Sampling	2,000		2,000			
55230 · Cleaning	1,000		1,000			
55240 · Safety	4,500		4,500			
55250 · Other	1,000		1,000			
<b>Total 55200 · Supplies</b>		16,500		16,500	-	
<b>56000 · Permits</b>		20,000		20,000	-	
<b>57000 · Utilities</b>		46,000		46,000	-	
<b>58000 · Waste Disposal</b>						
58010 · Phosphate	15,000		15,000			

INDUSTRIAL WASTEWATER		FY19	FY19	FY19	FY19	(+/- 2019)	Notes
		Budget Details	Budget	AMENDED			
	58020 · Grit	-		-			
	58030 · Other	-		-			
	58040 · Chrome	15,000		15,000			
	<b>Total 58000 · Waste Disposal</b>		30,000		30,000	-	
	<b>59000 · Consulting</b>	3,000		3,000		-	
	17-W/WW/IWW-004 · GIS Mapping	17,000		17,000		-	
	<b>Total 59000 · Consulting</b>		20,000		20,000	-	
	<b>59500 · Unanticipated System Repairs</b>		-		-	-	

INDUSTRIAL WASTEWATER	FY19	FY19	FY19	FY19	(+/- 2019)	Notes
	Budget Details	Budget	AMENDED			
<b>58510 - Bldg 362 Pretreatment</b>		-		-	-	
Sludge	4,000		4,000		-	
Sampling	6,000		6,000		-	
Labor	20,000		20,000		-	
Chemicals	27,500		27,500		-	
Pretreatment	15,000		15,000		-	
Utilities	10,000		10,000		-	
<b>Total 58510 - Bldg 362 Pretreatment*</b>		-		-	-	
<b>Overhead Allocation</b>		156,611		156,611	-	
<b>Total Expenses</b>		955,304		955,304	-	<b>Total Expenses</b>
<b>Net Operating Revenue (Expenses)</b>		76,425		76,425	-	
Less any deductions from Budgeted Expenses		-		-	-	
<b>Total Budgeted amount for Operations &amp; Maintenance of the industrial waste water treatment system</b>		955,304		955,304	-	
<b>8% Admin Fee</b>		1,031,728		1,031,728	-	Total revenue with 8% admin fee, agreed to by Army.
<b>FY15 Actual Usage Percentage for the Army</b>		100.000000000%		100.000000000%	-	
<b>Volumetric Industrial Waste Water Charge to the Army</b>		1,031,728		1,031,728	-	Army's Payment.



OVERHEAD	FY19	FY19	FY19	FY19	(+/- 2019)	Notes
	Budget Details	Budget	AMENDED			
<b>Expenses</b>						
60110 · Salaries & Wages	390,812		390,812		-	
60120 · Health Insurance	53,846		53,846		-	
60130 · Pension	48,851		48,851		-	
60140 · Payroll Taxes	33,634		33,634		-	
60150 · Unemployment Obligations	5,795		5,795		-	
60210 · Cell Phone	5,200		5,200		-	
60220 · Workers Compensation	676		676		-	
60230 · Training, Travel, & Licenses	7,500		7,500		-	
60240 · Uniforms	2,500		2,500		-	
60250 · Other Employment Costs	8,000		8,000		-	
<b>Reduction of Expenses</b>						
<b>Unemployment Obligations Carry-Over</b>	(5,795)		(5,795)		-	Deducted if no unemployment claims are paid
82000 · 40% Salary Billback	(134,482)		(134,482)		-	
<b>Total 60000 · Labor (Expenses/Reduction of expenses)</b>		416,537		416,537	-	
<b>61200 · Travel</b>		5,600		5,600	-	
61310 · Meetings		3,000		3,000	-	
<b>63200 · Insurance</b>		1,000		1,000	-	
65010 · Audit		23,000		23,000	-	
65020 · Accounting		-		-	-	
65210 · Legal		25,000		25,000	-	
66010 · Computer, Reprod & Maint		17,000		17,000	-	
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		300		300	-	
66310 · Advertising		2,000		2,000	-	
<b>Total Expense</b>		522,037		522,037	-	
<b>Non-Operating Revenue (Expenses)</b>						
<b>Bond Related Items</b>						
Facility Charge 1		660,854		660,854	-	
Facility Charge 2		569,277		569,277	-	
Facility Charge 1 & 2 - Comm & Residential		48,000		132,000	84,000	Increase due to new D&Z meter
Interest Income		40,000		52,000	12,000	
Bond Interest Expense		(408,271)		(408,271)	-	
Bond Principal Payments		(830,000)		(830,000)	-	
<b>Other</b>						
Special Projects Revenue		124,000		124,000	-	

OVERHEAD		FY19	FY19	FY19	FY19	(+/- 2019)	Notes
		Budget Details	Budget	AMENDED			
66500	TAC Franchise Fee 3%		(96,904)		(102,441)	(5,537)	Increase in fees due to increase in income
66700	Riverbend Supplemental Fee					-	
66800	Miscellaneous Fees		1,460		1,460	-	
66810	Wright Express Fees		240		240	-	
66850	Transfer to Admin Fund		-		(400,000)	(400,000)	Transfer to admin not budgeted
66900	Additional Debt Service		(154,709)		(154,709)	-	
66950	TAC Debt Service					-	

OVERHEAD	FY19		FY19		(+/- 2019)	Notes
	Budget Details	Budget	AMENDED			
<b>Total Non-Operating Revenue (Expenses)</b>		(46,054)		(355,591)	-	(Expenses)
<b>Allocation of Overhead:</b>	<b>2018 Budget:</b>		<b>2018 Budget:</b>			
Water	156,611.11	30%	156,611.11	30%	-	
Waste Water	208,814.81	40%	208,814.81	40%	-	
Industrial Waste Water	156,611.11	30%	156,611.11	30%	-	
<b>Total Overhead Allocation</b>	<b>522,037</b>	<b>100%</b>	<b>522,037</b>	<b>100%</b>	-	
<b>Per Budget Narrative: Overhead is allocated based on the percentage of</b>						
Labor on the Water Budget						
Labor on the Waste Water Budget						
Labor on the Industrial Waste Water Budget						
<b>Total Labor budgeted on W, WW &amp; IWW</b>						
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%						
<b>This is the split that Riverbend will use for FY 19 unless instructed differently.</b>						