



**RIVERBEND RESOLUTION NO. 20180926-03**

**ADOPTING THE REVISED FY 2018-2019 ADMINISTRATIVE MEMBER FUND BUDGET AND THE REVISED FY 2018-2019 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 2018-2019 Budgets on September 26, 2018, and subsequently amended all FY 2018-2019 Budgets on May 22, 2019; and

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

**PASSED and APPROVED this 25<sup>th</sup> day of September 2019**

A handwritten signature in blue ink, appearing to read "Fred Milton", is written over a horizontal line.

Fred Milton, President

ATTEST:

A handwritten signature in blue ink, appearing to read "Van Alexander", is written over a horizontal line.

Van Alexander, Secretary

Attached: FY 2018-2019 Revised Administrative Member Fund Budget  
FY 2018-2019 Revised Wet Utility Fund Budget

**Riverbend Water Resources District  
Admin Fund - Revised Budget - Summary  
FY2018-19**

	<u>Budget</u>	<u>Budget</u>	<u>Revised</u>
	<u>17-18</u>	<u>18-19</u>	<u>18-19</u>
<b>Revenue</b>	558,339	738,339	266,850
<b>Expenses</b>	<u>716,469</u>	<u>860,935</u>	<u>926,277</u>
<b>Subtotal Revenue (Expenses)</b>	<u>(158,130)</u>	<u>(122,596)</u>	<u>(659,427)</u>
<b>Other Revenue (Expenses)</b>	<u>410,000</u>	<u>125,000</u>	<u>743,000</u>
<b>Total Revenue (Expenses)</b>	<u><u>251,870</u></u>	<u><u>2,404</u></u>	<u><u>83,573</u></u>

**Riverbend Water Resources District**  
**Admin Fund - Administrative - Revised Budget**  
**FY2018-19**

	<u>Budget</u>	<u>Budget</u>	<u>Revised</u>
	<u>17-18</u>	<u>18-19</u>	<u>18-19</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
41000 · Riverbend Fee	190,000	190,000	195,000
43000 · Remaining Special Projects Funds		130,000	0
44000 · SRBA Funding Agreement	50,000	0	0
45000 · WET Revenues (Current Year)	300,000	400,000	0
<b>Total Income</b>	<u>540,000</u>	<u>720,000</u>	<u>195,000</u>
<b>Gross Profit</b>	540,000	720,000	195,000
<b>Expense</b>			
<b>59000 · Consulting</b>			
59010 · Cross Oak	60,000	60,000	60,000
59020 · Larry Meyers	75,000	120,000	120,000
59030 · Misc.	55,000	60,000	20,000
<b>Total 59000 · Consulting</b>	<u>190,000</u>	<u>240,000</u>	<u>200,000</u>
60110 · Salary & Benefits Bill Back @40%	81,534	145,000	127,182
<b>60230 · Conferences &amp; Seminars</b>			
60231 · RRVA Conference	0	500	500
60230 · Conferences & Seminars - Other	4,000	3,500	5,000
<b>Total 60230 · Conferences &amp; Seminars</b>	<u>4,000</u>	<u>4,000</u>	<u>5,500</u>
<b>61000 · Dues &amp; Memberships</b>			
61010 · Texas Water Foundation	500	500	500
61020 · AWWA	250	250	250
61030 · Chamber of Commerce	360	360	360
61040 · TRWA	400	400	400
61050 · TWCA	375	375	375
61060 · RRVA	250	250	250
61070 · Leadership Texarkana	600	600	600
61000 · Dues & Memberships - Other	0	0	5,000
<b>Total 61000 · Dues &amp; Memberships</b>	<u>2,735</u>	<u>2,735</u>	<u>7,735</u>
61200 · Travel Expenses	9,000	9,000	18,000
61310 · Meeting Expense	3,900	3,900	8,900
64000 · Community Relations/PR	5,000	5,000	10,000
64010 · Military Affairs	0	12,000	12,000
<b>65000 · Accounting &amp; Audit Fees</b>			
65010 · Audit Fees	4,500	4,500	4,500
65020 · Monthly Accounting	5,000	5,000	5,000
<b>Total 65000 · Accounting &amp; Audit Fees</b>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
65000 · Bank Service Fees	300	300	
65210 · Legal & Professional Fees	7,500	27,500	34,000
66000 · Office Expense & Supplies	1,800	1,800	3,300

	Budget	Budget	Revised
	17-18	18-19	18-19
66110 · Utilities (Phone, Internet, Electric)	2,400	2,400	0
66400 · Subscriptions	900	900	400
66500 · Web Design & Maintenance	4,000	4,000	4,000
67000 · Engineering Services			
67100 · Engineering Misc	20,000	45,000	45,000
67300 · Region D Planning	0	40,000	40,000
67400 · RWMP Projects	0	60,000	60,000
<b>Total 67000 · Engineering Services</b>	<b>20,000</b>	<b>145,000</b>	<b>145,000</b>
74000 · Advertising	1,400	1,400	1,400
90000 · Special Projects-Expenses			
90200 · Water Availability Model	236,000	80,000	128,000
90300 · Hooks Feasibility Study	20,000	0	40,000
90500 · Volumetric/Sedimentation Study	100,000	50,000	50,000
90600 · Misc. Special Projects	0	100,000	74,000
<b>Total 90000 · Special Projects-Expenses</b>	<b>356,000</b>	<b>230,000</b>	<b>292,000</b>
<b>Total Expense</b>	<b>699,969</b>	<b>844,435</b>	<b>878,917</b>
<b>Net Ordinary Income</b>	<b>(159,969)</b>	<b>(124,435)</b>	<b>(683,917)</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Use of Planning Funds - TWDB/BOK	130,000	0	0
71000 · Transfer from Wet Utilities	0	0	400,000
72000 · Use of Prior Year Equity	280,000	125,000	343,000
<b>Total Other Income</b>	<b>410,000</b>	<b>125,000</b>	<b>743,000</b>
<b>Net Other Income</b>	<b>410,000</b>	<b>125,000</b>	<b>743,000</b>
	<b>250,031</b>	<b>565</b>	<b>59,083</b>

**Riverbend Water Resources District**  
**Admin Fund - Member Services - Revised Budget**  
**FY2018-19**

	Budget	Budget	Revised
	17-18	18-19	18-19
Ordinary Income/Expense			
Income			
47000 - Member Services Revenue			
HOOKSWW - Hooks Wastewater Services	12,179	12,179	33,650
MAUDSVC - MAUD Services	6,160	6,160	36,500
Member Services Revenue - Other	0	0	1,700
<b>Total 47000 - Member Services Revenue</b>	<b>18,339</b>	<b>18,339</b>	<b>71,850</b>
<b>Total Income</b>	<b>18,339</b>	<b>18,339</b>	<b>71,850</b>
<b>Gross Profit</b>	<b>18,339</b>	<b>18,339</b>	<b>71,850</b>
Expense			
51000 - Labor			
50100 - Salaries & Wages			
59605 - Labor Wages for Hooks WW Serv	8,500	8,500	12,650
59705 - Labor Wages for Maud Services	2,500	2,500	13,000
<b>Total 50100 - Salaries &amp; Wages</b>	<b>11,000</b>	<b>11,000</b>	<b>25,650</b>
<b>Total 51000 - Labor</b>	<b>11,000</b>	<b>11,000</b>	<b>25,650</b>
59503 - Repairs	0	0	710
59600 - Hooks Wastewater Services			
59601 - Mileage/Hooks WW Serv	1,800	1,800	3,000
59602 - Analyticals/Sampling	600	600	400
59603 - Repairs	0	0	6,000
59604 - Equipment for Hooks WW Svc	0	0	1,000
59606 - Sludge Disposal	300	300	0
<b>Total 59600 - Hooks Wastewater Services</b>	<b>2,700</b>	<b>2,700</b>	<b>10,400</b>
59700 - Maud Services			
59701 - Mileage/Maud Servies	300	300	4,200
59702 - Analyticals/Sampling	0	0	400
59703 - Repairs	0	0	3,500
59704 - Equipment for Maud Serv	2,500	2,500	2,500
<b>Total 59700 - Maud Services</b>	<b>2,800</b>	<b>2,800</b>	<b>10,600</b>
<b>Total Expense</b>	<b>16,500</b>	<b>16,500</b>	<b>47,360</b>
<b>Net Ordinary Income</b>	<b>1,839</b>	<b>1,839</b>	<b>24,490</b>
<b>Net Income</b>	<b>1,839</b>	<b>1,839</b>	<b>24,490</b>

Riverbend Water Resources District  
WET Utilities - Revised Budget - Summary  
FY2018-19

	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>
	<u>17-18</u>	<u>18-19</u>	<u>18-19</u>
Revenue	3,111,319	3,272,145	3,448,234
<b>Expenses</b>			
Water	918,949	967,479	1,168,819
Wastewater	1,006,295	1,106,190	1,380,960
Industrial Wastewater	988,775	962,420	1,228,760
TAC-East	50,000	56,750	48,520
<b>Total Expenses</b>	<u>2,964,020</u>	<u>3,092,838</u>	<u>3,827,058</u>
<b>Subtotal Revenue (Expenses)</b>	<u>147,299</u>	<u>179,307</u>	<u>(378,824)</u>
<b>Non-Operating Revenue (Expenses)</b>	<u>812,314</u>	<u>808,347</u>	<u>706,999</u>
<b>Total Revenue (Expenses)</b>	<u><u>959,613</u></u>	<u><u>987,654</u></u>	<u><u>328,175</u></u>

Debt Service for 2019 = \$1,112,432

**Riverbend Water Resources District**  
**Wet Utilities - Water - Revised Budget**  
**FY2018-19**

	<b>Actual</b>	<b>Budget</b>	<b>Revised</b>
	<b>17-18</b>	<b>18-19</b>	<b>18-19</b>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>41000 · Army Revenue</b>			
41020 · Army Revenue-Volumetric Charge	634,065	647,423	647,423
41025 · Army Revenue-Water Supply Chrg	310,253	301,187	301,187
<b>Total 41000 · Army Revenue</b>	<b>944,318</b>	<b>948,610</b>	<b>948,610</b>
<b>42000 · Residential &amp; Commercial Revenu</b>			
42020 · Res & Comm Rev-Volumetric Chrg	22,834	43,504	123,742
42025 · Res & Comm Rev-Water Supply Chg	11,173	20,239	0
42030 · Res & Comm Rev-Backflow Calibra	0	0	2,550
<b>Total 42000 · Residential &amp; Commercial Revenu</b>	<b>34,007</b>	<b>63,743</b>	<b>126,292</b>
<b>Total Income</b>	<b>978,325</b>	<b>1,012,353</b>	<b>1,074,902</b>
<b>Cost of Goods Sold</b>			
<b>51000 · Labor</b>			
<b>50100 · Salaries &amp; Wages</b>			
50100 · Salaries & Wages - Other	196,095	189,805	189,805
<b>Total 50100 · Salaries &amp; Wages</b>	<b>196,095</b>	<b>189,805</b>	<b>189,805</b>
50110 · Health Insurance	26,191	37,692	37,692
50120 · Pension	24,512	23,726	23,726
50130 · Payroll Taxes	16,876	16,335	16,335
50150 · Unemployment Obligations	4,288	4,056	4,056
50200 · Cell Phone	3,700	3,500	3,500
50210 · Workers Compensation	6,876	5,279	5,279
50230 · Training, Travel, & Licences	6,550	5,250	5,250
50240 · Uniforms	2,775	2,625	2,625
50250 · Other Employment Costs	2,035	1,925	1,925
50260 · Mileage for Call Outs	500	500	500
50300 · Temporary Labor	12,000	12,000	12,000
51000 · Labor - Other	0	0	0
<b>Total 51000 · Labor</b>	<b>302,398</b>	<b>302,693</b>	<b>302,693</b>
52000 · Analyticals	10,000	10,000	10,000
<b>53000 · Repairs</b>			
<b>53010 · Plant</b>			
53010 · Plant - Other	0	0	0
<b>Total 53010 · Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>53020 · Lines</b>			
53020 · Lines - Other	45,000	50,000	27,000
<b>Total 53020 · Lines</b>	<b>45,000</b>	<b>50,000</b>	<b>27,000</b>
<b>53030 · Facilities-Other</b>			
53030 · Facilities-Other - Other	20,000	20,000	20,000

<b>Total 53030 · Facilities-Other</b>	20,000	20,000	20,000
<b>Total 53000 · Repairs</b>	65,000	70,000	47,000
<b>53200 · Insurance - Operations</b>	13,000	13,000	13,000
<b>54100 · Other Maintenance</b>	5,000	5,000	5,000
<b>54200 · Equipment Maint, Repair &amp; Fuel</b>			
<b>54210 · Equipment Maint &amp; Repairs</b>	10,000	10,000	10,000
<b>54220 · Fuel</b>	5,000	5,000	5,000
<b>Total 54200 · Equipment Maint, Repair &amp; Fuel</b>	15,000	15,000	15,000
<b>54300 · Equipment Rental</b>	5,000	5,000	5,000
<b>55100 · Materials</b>			
<b>55110 · Chemicals</b>	6,000	6,000	6,000
<b>55120 · Other Materials</b>	500	500	500
<b>Total 55100 · Materials</b>	6,500	6,500	6,500
<b>55200 · Supplies</b>			
<b>55210 · Small Tools &amp; Equipment</b>	3,000	3,000	3,000
<b>55220 · Sampling</b>	3,000	3,000	3,000
<b>55230 · Cleaning</b>	0	0	0
<b>55240 · Safety</b>	3,000	3,000	3,000
<b>55250 · Other Supplies</b>	1,000	1,000	1,000
<b>Total 55200 · Supplies</b>	10,000	10,000	10,000
<b>56000 · Permits</b>	15,000	15,000	15,000
<b>57000 · Utilities</b>	15,000	15,000	30,000
<b>58500 · Water Purchase Cost</b>	321,426	321,426	321,426
<b>59000 · Consulting</b>			
<b>17GIS04 · GIS Mapping</b>	17,000	17,000	17,000
<b>59000 · Consulting - Other</b>	3,000	3,000	3,000
<b>Total 59000 · Consulting</b>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<b>Total COGS</b>	<u>803,324</u>	<u>808,619</u>	<u>800,619</u>
<b>Gross Profit</b>	175,001	203,734	274,283
<b>Net Ordinary Income</b>	175,001	203,734	274,283
<b>Total Other Expense</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Other Income</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Income</b>	<u><u>175,001</u></u>	<u><u>203,734</u></u>	<u><u>274,283</u></u>
<b>Overhead</b>	<u>(115,625)</u>	<u>(158,860)</u>	<u>(162,700)</u>
	<u><u>59,376</u></u>	<u><u>44,874</u></u>	<u><u>111,583</u></u>



Riverbend Water Resources District  
Wet Utilities -Wastewater - Revised Budget  
FY2018-19

	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>
	<u>17-18</u>	<u>18-19</u>	<u>18-19</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>41000 · Army Revenue</b>			
41020 · Army Revenue-Volumetric Charge	970,535	1,014,689	1,014,689
41025 · Army Revenue-Water Supply Charg	0	0	0
<b>Total 41000 · Army Revenue</b>	970,535	1,014,689	1,014,689
<b>42000 · Residential &amp; Commercial Revenu</b>			
42020 · Res & Comm Rev-Volumetric Charg	132,923	171,375	293,375
<b>Total 42000 · Residential &amp; Commercial Revenu</b>	132,923	171,375	293,375
<b>47000 · Miscellaneous Revenue</b>			
<b>Total Income</b>	1,103,458	1,186,064	1,308,064
<b>Cost of Goods Sold</b>			
<b>51000 · Labor</b>			
<b>50100 · Salaries &amp; Wages</b>			
50100 · Salaries & Wages - Other	197,962	220,349	220,349
<b>Total 50100 · Salaries &amp; Wages</b>	197,962	220,349	220,349
50110 · Health Insurance	27,960	46,307	46,307
50120 · Pension	24,745	27,544	27,544
50130 · Payroll Taxes	17,037	18,964	18,964
50150 · Unemployment Obligations	4,578	4,983	4,983
50200 · Cell Phone	3,950	4,300	4,300
50210 · Workers Compensation	7,145	6,450	6,450
50230 · Training, Travel, & Licences	5,175	6,450	6,450
50240 · Uniforms	2,963	3,225	3,225
50250 · Other Employment Costs	2,413	2,605	2,605
50260 · Mileage for Call Outs	500	500	550
50300 · Temporary Labor	12,000	12,000	12,000
51000 · Labor - Other	0	0	0
<b>Total 51000 · Labor</b>	306,428	353,677	353,727
52000 · Analyticals	95,000	95,000	95,000
<b>53000 · Repairs</b>			
<b>53010 · Plant</b>			
18WW015 · Drying Bed Rehab	21,500	21,500	0
53010 · Plant - Other	38,500	38,500	53,000
<b>Total 53010 · Plant</b>	60,000	60,000	53,000
<b>53020 · Lines</b>			
53020 · Lines - Other	40,000	35,000	35,000
<b>Total 53020 · Lines</b>	40,000	35,000	35,000
<b>53030 · Facilities-Other</b>			
53030 · Facilities-Other - Other	29,000	29,000	29,000

Total 53030 · Facilities-Other	29,000	29,000	29,000
Total 53000 · Repairs	129,000	124,000	117,000
53200 · Insurance - Operations	13,000	13,000	13,000
54100 · Other Maintenance	5,000	5,000	5,000
54200 · Equipment Maint, Repair & Fuel			
54210 · Equipment Maint & Repairs	8,000	8,000	8,000
54220 · Fuel	9,000	9,000	9,500
Total 54200 · Equipment Maint, Repair & Fuel	17,000	17,000	17,500
54300 · Equipment Rental	4,000	4,000	4,000
55100 · Materials			
55110 · Chemicals	55,000	65,000	65,000
55120 · Other Materials	1,500	1,500	1,500
Total 55100 · Materials	56,500	66,500	66,500
55200 · Supplies			
55210 · Small Tools & Equipment	8,000	8,000	8,000
55220 · Sampling	6,000	6,000	6,000
55230 · Cleaning	1,200	1,200	1,200
55240 · Safety	5,000	5,000	5,000
55250 · Other Supplies	5,000	5,000	5,000
Total 55200 · Supplies	25,200	25,200	25,200
56000 · Permits	20,000	20,000	20,000
57000 · Utilities	100,000	90,000	90,000
58000 · Waste Disposal			
58030 · Drying Bed Sludge	30,000	30,000	30,000
Total 58000 · Waste Disposal	30,000	30,000	30,000
58500 · Water Purchase Cost	31,000	31,000	31,000
59000 · Consulting			
17GIS04 · GIS Mapping	17,000	17,000	17,000
59000 · Consulting - Other	3,000	3,000	5,100
Total 59000 · Consulting	20,000	20,000	22,100
Total COGS	852,128	894,377	890,027
Gross Profit	251,330	291,687	418,037
Expense			
Net Ordinary Income	251,330	291,687	418,037
Net Income	251,330	291,687	418,037
Overhead	(154,167)	(211,813)	(216,933)
	97,163	79,874	201,104

**Riverbend Water Resources District**  
**Wet Utilities -Industrial Wastewater - Revised Budget**  
**FY2018-19**

	<b>Actual</b>	<b>Budget</b>	<b>Revised</b>
	<b>17-18</b>	<b>18-19</b>	<b>18-19</b>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>41000 · Army Revenue</b>			
41020 · Army Revenue-Volumetric Charge	989,536	1,031,728	1,031,728
41025 · Army Revenue-Water Supply Charg	0	0	0
41000 · Army Revenue - Other	0	0	0
<b>Total 41000 · Army Revenue</b>	<b>989,536</b>	<b>1,031,728</b>	<b>1,031,728</b>
<b>Total Income</b>	<b>989,536</b>	<b>1,031,728</b>	<b>1,031,728</b>
<b>Cost of Goods Sold</b>			
<b>51000 · Labor</b>			
<b>50100 · Salaries &amp; Wages</b>			
50100 · Salaries & Wages - Other	213,827	213,030	213,030
<b>Total 50100 · Salaries &amp; Wages</b>	<b>213,827</b>	<b>213,030</b>	<b>213,030</b>
50110 · Health Insurance	30,792	45,230	45,230
50120 · Pension	26,728	26,629	26,629
50130 · Payroll Taxes	18,403	18,334	18,334
50150 · Unemployment Obligations	5,041	4,867	4,867
50200 · Cell Phone	4,350	4,200	4,200
50210 · Workers Compensation	7,868	6,300	6,300
50230 · Training, Travel, & Licences	4,775	6,300	6,300
50240 · Uniforms	3,263	3,150	3,150
50250 · Other Employment Costs	2,603	2,520	2,520
50260 · Mileage for Call Outs	500	500	500
50300 · Temporary Labor	12,000	12,000	12,000
51000 · Labor - Other	0	0	0
<b>Total 51000 · Labor</b>	<b>330,150</b>	<b>343,060</b>	<b>343,060</b>
52000 · Analyticals	45,000	45,000	45,000
<b>53000 · Repairs</b>			
<b>53010 · Plant</b>			
18IW017 · Industrial Feasibility Study	82,500	0	27,400
53010 · Plant - Other	30,000	65,000	83,000
<b>Total 53010 · Plant</b>	<b>112,500</b>	<b>65,000</b>	<b>110,400</b>
<b>53020 · Lines</b>			
53020 · Lines - Other	7,000	10,000	500
<b>Total 53020 · Lines</b>	<b>7,000</b>	<b>10,000</b>	<b>500</b>
<b>53030 · Facilities-Other</b>			
53030 · Facilities-Other - Other	20,000	20,000	13,000
<b>Total 53030 · Facilities-Other</b>	<b>20,000</b>	<b>20,000</b>	<b>13,000</b>
<b>Total 53000 · Repairs</b>	<b>139,500</b>	<b>95,000</b>	<b>123,900</b>
53200 · Insurance - Operations	13,000	13,000	13,000
54100 · Other Maintenance	2,000	2,000	2,000

<b>54200 · Equipment Maint, Repair &amp; Fuel</b>			
54210 · Equipment Maint & Repairs	7,000	7,000	7,000
54220 · Fuel	4,000	4,000	4,000
<b>Total 54200 · Equipment Maint, Repair &amp; Fuel</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
<b>54300 · Equipment Rental</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>55100 · Materials</b>			
55110 · Chemicals	129,400	160,000	186,000
<b>Total 55100 · Materials</b>	<b>129,400</b>	<b>160,000</b>	<b>186,000</b>
<b>55200 · Supplies</b>			
55210 · Small Tools & Equipment	8,000	8,000	8,000
55220 · Sampling	2,000	2,000	2,000
55230 · Cleaning	1,000	1,000	1,000
55240 · Safety	2,000	4,500	4,500
55250 · Other Supplies	1,000	1,000	1,000
<b>Total 55200 · Supplies</b>	<b>14,000</b>	<b>16,500</b>	<b>16,500</b>
<b>56000 · Permits</b>	<b>8,600</b>	<b>20,000</b>	<b>20,000</b>
<b>57000 · Utilities</b>	<b>46,000</b>	<b>46,000</b>	<b>46,000</b>
<b>58000 · Waste Disposal</b>			
58010 · Phosphate	15,000	15,000	15,000
58020 · Grit	0	0	0
58030 · Drying Bed Sludge	0	0	0
58040 · Chrome	15,000	15,000	15,000
58000 · Waste Disposal - Other	0	0	0
<b>Total 58000 · Waste Disposal</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>59000 · Consulting</b>			
17GIS04 · GIS Mapping	17,000	0	17,000
59000 · Consulting - Other	3,000	20,000	5,100
<b>Total 59000 · Consulting</b>	<b>20,000</b>	<b>20,000</b>	<b>22,100</b>
<b>Total COGS</b>	<b>790,650</b>	<b>803,560</b>	<b>860,560</b>
<b>Gross Profit</b>	<b>198,886</b>	<b>228,168</b>	<b>171,168</b>
<b>Expense</b>			
<b>58510 · Bldg 362 Pretreatment</b>			
58511 · Sludge-Bldg 362	4,000	0	0
58512 · Sampling-Bldg 362	6,000	0	0
58513 · Labor-Bldg 362	20,000	0	0
58514 · Chemicals-bldg 362	27,500	0	0
58515 · Pretreatment-Bldg 362	15,000	0	0
58516 · Utilities-Bldg 362	10,000	0	0
58510 · Bldg 362 Pretreatment - Other	0	0	0
<b>Total 58510 · Bldg 362 Pretreatment</b>	<b>82,500</b>	<b>0</b>	<b>0</b>
<b>Total Expense</b>	<b>82,500</b>	<b>0</b>	<b>0</b>
<b>Net Ordinary Income</b>	<b>116,386</b>	<b>228,168</b>	<b>171,168</b>
<b>Net Income</b>	<b>116,386</b>	<b>228,168</b>	<b>171,168</b>
<b>Overhead</b>	<b>(115,625)</b>	<b>(158,860)</b>	<b>(162,700)</b>
	<b>761</b>	<b>69,308</b>	<b>8,468</b>

**Riverbend Water Resources District**  
**Wet Utilities Overhead - Revised Budget**  
**FY2018-19**

	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>
	<u>17-18</u>	<u>18-19</u>	<u>18-19</u>
<b>Ordinary Income/Expense</b>			
<b>Expense</b>			
60110 · Salaries & Wages			
60110 · Salaries & Wages - Other	287,137	390,812	390,812
<b>Total 60110 · Salaries &amp; Wages</b>	<b>287,137</b>	<b>390,812</b>	<b>390,812</b>
60120 · Health Insurance	28,314	53,846	53,846
60130 · Pension	35,892	48,851	48,851
60140 · Payroll Taxes	24,712	33,634	33,634
60150 · Unemployment Obligations	4,636	5,795	5,795
60210 · Cell Phone	4,200	5,200	5,200
60220 · Workers Compensation	559	676	676
60230 · Training, Travel, & Licenses	6,000	7,500	7,500
60240 · Uniforms	2,000	2,500	2,500
60250 · Other Employment Costs	7,950	8,000	8,000
60300 · Temporaty Labor	0	0	0
61200 · Travel	5,600	5,600	5,600
61310 · Meetings	3,000	3,000	3,000
63200 · Insurance	1,000	1,000	1,000
65010 · Auditing	18,000	23,000	23,000
65020 · Accounting	18,000	0	0
65210 · Legal	30,000	25,000	25,000
66000 · Payroll Expenses	0	0	0
66010 · Computer, Reprod & Maint	12,000	17,000	21,000
66020 · Office Supplies	6,000	6,000	7,000
66030 · Postage	2,600	2,600	2,600
66110 · Utilities-OH	13,000	13,000	13,000
66130 · Building Maintenance	7,000	7,000	7,000
66210 · Licenses & Fees	2,000	300	300
66310 · Advertising	2,000	2,000	2,500
66800 · Miscellaneous Fees			
66810 · Wright Express Fees	(1,460)	240	240
66800 · Miscellaneous Fees - Other	(240)	1,460	1,460
<b>Total 66800 · Miscellaneous Fees</b>	<b>(1,700)</b>	<b>1,700</b>	<b>1,700</b>
71000 · Depreciation Expense	0	0	685,000
<b>Total Expense</b>	<b>519,900</b>	<b>664,014</b>	<b>1,354,514</b>
<b>Net Ordinary Income</b>	<b>(519,900)</b>	<b>(664,014)</b>	<b>(1,354,514)</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
83000 · Facility Charges			
41015 · Army Revenue-Facility Charge 2	569,277	569,277	569,277

41010 · Army Revenue-Facility Charge 1	660,854	660,854	660,854
42010 · Res & Comm Rev-Facility Charge1	48,000	48,000	195,500
<b>Total 83000 · Facility Charges</b>	<b>1,278,131</b>	<b>1,278,131</b>	<b>1,425,631</b>
80000 · Interest Income	40,000	40,000	52,000
81000 · Project Admin Fees			
81000 · Project Admin Fees - Other	123,203	124,000	124,000
<b>Total 81000 · Project Admin Fees</b>	<b>123,203</b>	<b>124,000</b>	<b>124,000</b>
82000 · 40% Salary Billback	134,482	134,482	127,182
85001 · Miscellaneous Income	0	0	1,500
<b>Total Other Income</b>	<b>1,575,816</b>	<b>1,576,613</b>	<b>1,730,313</b>
<b>Other Expense</b>			
66400 · Bonds A&B Interest Expense	408,271	408,271	408,271
66500 · Franchise Fees to TAC	92,140	96,904	102,441
66850 · Transfer to Admin Fund	0	0	400,000
66900 · Regional Planning/\$1M Debt Svc	154,709	154,709	0
<b>Total Other Expense</b>	<b>655,120</b>	<b>659,884</b>	<b>910,712</b>
<b>Net Other Income</b>	<b>920,696</b>	<b>916,729</b>	<b>819,601</b>
	<b>400,796</b>	<b>252,715</b>	<b>(534,913)</b>

<b>Overhead to be allocated</b>	(385,418)	(529,532)	(542,332)
<b>(Expenses before Non-operating revenues and expenses)</b>			

<b>Water</b>	<b>30%</b>	(115,625)	(158,860)	(162,700)
<b>Wastewater</b>	<b>40%</b>	(154,167)	(211,813)	(216,933)
<b>Industrial Wastewater</b>	<b>30%</b>	(115,625)	(158,860)	(162,700)
		<u>(385,418)</u>	<u>(529,532)</u>	<u>(542,332)</u>

**Depreciation Expense to be allocated**

<b>Water</b>	<b>30%</b>	0	205,500
<b>Wastewater</b>	<b>40%</b>	0	274,000
<b>Industrial Wastewater</b>	<b>30%</b>	0	205,500
		<u>0</u>	<u>685,000</u>

Riverbend Water Resources District  
Wet Utilities - TAC East - Revised Budget  
FY2018-19

	Actual	Budget	Revised
	17-18	18-19	18-19
Ordinary Income/Expense			
Income			
42000 · Residential & Commercial Revenu			
42020 · Res & Comm Rev-Volumetric Charg	0.00	0.00	33,465.00
42030 · Res & Comm Rev-Backflow Calibra	0.00	0.00	75.00
42110 · 450 Hopkins-Ron Collins WWTF	31,000.00	32,550.00	0.00
42120 · TAC East Commercial Customers	9,000.00	9,450.00	0.00
Total 42000 · Residential & Commercial Revenu	<u>40,000.00</u>	<u>42,000.00</u>	<u>33,540.00</u>
Total Income	40,000.00	42,000.00	33,540.00
Cost of Goods Sold			
50000 · Cost of Goods Sold	0.00	0.00	0.00
50100 · Salaries & Wages - Other	<u>0.00</u>	<u>5,000.00</u>	<u>3,500.00</u>
Total 50100 · Salaries & Wages	0.00	5,000.00	3,500.00
50130 · Payroll Taxes	0.00	0.00	270.00
Total 51000 · Labor	0.00	5,000.00	3,770.00
53010 · Plant			
53010 · Plant - Other	<u>0.00</u>	<u>0.00</u>	<u>750.00</u>
Total 53010 · Plant	0.00	0.00	750.00
53020 · Lines			
53020 · Lines - Other	<u>0.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
Total 53020 · Lines	0.00	2,500.00	2,500.00
53030 · Facilities-Other			
53030 · Facilities-Other - Other	<u>0.00</u>	<u>2,500.00</u>	<u>500.00</u>
Total 53030 · Facilities-Other	0.00	2,500.00	500.00
Total 53000 · Repairs	0.00	5,000.00	3,750.00
57000 · Utilities	15,000.00	12,500.00	13,000.00
58500 · Water Purchase Cost	<u>35,000.00</u>	<u>34,250.00</u>	<u>28,000.00</u>
Total COGS	<u>50,000.00</u>	<u>56,750.00</u>	<u>48,520.00</u>
Gross Profit	-10,000.00	-14,750.00	-14,980.00
58600 · Purchase of TAC East Water Sys	291,320.00	0.00	0.00
58601 · TAC East Reclass to Bal. Sheet	-291,320.00	0.00	0.00
Net Ordinary Income	-10,000.00	-14,750.00	-14,980.00
Other Income/Expense			
Other Income			
83000 · Facility Charges			
42010 · Res & Comm Rev-Facility Charge1	26,100.00	26,100.00	14,580.00
Total 83000 · Facility Charges	26,100.00	26,100.00	14,580.00
Total Other Income	<u>26,100.00</u>	<u>26,100.00</u>	<u>14,580.00</u>
Net Other Income	26,100.00	26,100.00	14,580.00
Net Income	<u><u>16,100.00</u></u>	<u><u>11,350.00</u></u>	<u><u>-400.00</u></u>