



RIVERBEND RESOLUTION NO. 20190925-04

**ADOPTING THE FY 2019-2020 ADMINISTRATIVE MEMBER FUND BUDGET, THE
FY 2019-2020 WET UTILITIES FUND BUDGET AND LABOR TABLE 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 desires to fulfill its fiduciary responsibility through the adoption of annual budgets for the Administrative Member Fund and for the Wet Utilities Fund and Labor Table; and

WHEREAS, the Executive Director/CEO and staff have prepared comprehensive budgets and detailed labor table for review by the Member Entities and adoption by the Riverbend Water Resources District; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Riverbend Water Resources District hereby adopts the FY 2019-2020 Administrative Member Fund Budget, the FY 2019-2020 Wet Utilities Fund Budget and Labor Table of the Riverbend Water Resources District.

PASSED and APPROVED this 25th day of September 2019



Fred Milton, President

ATTEST:



Van Alexander, Secretary

Attached: FY 2019-2020 Administrative Member Fund Budget
FY 2019-2020 Wet Utilities Fund Budget and Labor Table

Riverbend Water Resources District
Admin Fund - Proposed Budget - Summary
FY2019-20

	<u>Actual</u>	<u>Budget</u>	<u>Draft</u>
	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
Revenue	558,339	253,650	207,000
Expenses	<u>716,469</u>	<u>919,967</u>	<u>724,790</u>
Subtotal Revenue (Expenses)	<u>(158,130)</u>	<u>(666,317)</u>	<u>(517,790)</u>
Other Revenue (Expenses)	<u>410,000</u>	<u>743,000</u>	<u>526,000</u>
Total Revenue (Expenses)	<u><u>251,870</u></u>	<u><u>76,683</u></u>	<u><u>8,210</u></u>

Riverbend Water Resources District
Admin Fund - Administrative - Proposed Budget
FY2019-20

	Actual	Budget	Draft
	17-18	18-19	19-20
Ordinary Income/Expense			
Income			
41000 · Riverbend Fee	190,000	195,000	176,000
44000 · SRBA Funding Agreement	50,000	0	0
45000 · WET Revenues (Current Year)	300,000	0	0
Total Income	540,000	195,000	176,000
Gross Profit	540,000	195,000	176,000
Expense			
59000 · Consulting			
59010 · Cross Oak	60,000	60,000	60,000
59020 · Larry Meyers	75,000	120,000	120,000
59030 · Misc.	55,000	20,000	20,000
Total 59000 · Consulting	190,000	200,000	200,000
60110 · Salary & Benefits Bill Back@40%	81,534	134,482	155,855
60230 · Conferences & Seminars			
60231 · RRVA Conference	0	500	500
60230 · Conferences & Seminars - Other	4,000	4,200	4,200
Total 60230 · Conferences & Seminars	4,000	4,700	4,700
61000 · Dues & Memberships			
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	5,000	5,000
Total 61000 · Dues & Memberships	2,735	7,735	7,735
61200 · Travel Expenses	9,000	18,000	18,000
61310 · Meeting Expense	3,900	8,900	6,000
64000 · Community Relations/PR	5,000	10,000	8,000
64010 · Military Affairs	0	12,000	10,000
65000 · Accounting & Audit Fees			
65010 · Audit Fees	4,500	4,500	4,500
65020 · Monthly Accounting	5,000	5,000	0
Total 65000 · Accounting & Audit Fees	9,500	9,500	4,500
65000 · Bank Service Fees	300		

	Actual	Budget	Draft
	17-18	18-19	19-20
65210 · Legal & Professional Fees	7,500	27,500	27,500
66000 · Office Expense & Supplies	1,800	3,300	3,300
66110 · Utilities (Phone, Internet, Electric)	2,400		
66400 · Subscriptions	900	400	400
66500 · Web Design & Maintenance	4,000	4,000	4,000
67000 · Engineering Services			
67100 · Engineering Misc	20,000	45,000	50,000
67300 · Region D Planning	0	40,000	50,000
67400 · RWMP Projects	0	60,000	50,000
Total 67000 · Engineering Services	20,000	145,000	150,000
74000 · Advertising	1,400	1,400	1,400
90000 · Special Projects-Expenses			
90200 · Water Availability Model	236,000	128,000	0
90300 · Hooks Feasibility Study	20,000	40,000	0
90500 · Volumetric/Sedimentation Study	100,000	50,000	0
90600 · Misc. Special Projects	0	74,000	100,000
Total 90000 · Special Projects-Expenses	356,000	292,000	100,000
Total Expense	699,969	878,917	701,390
Net Ordinary Income	(159,969)	(683,917)	(525,390)
Other Income/Expense			
Other Income			
Use of Planning Funds - TWDB/BOK	130,000	0	0
71000 · Transfer from Wet Utilities	0	400,000	200,000
72000 · Use of Prior Year Equity	280,000	343,000	326,000
Total Other Income	410,000	743,000	526,000
Net Other Income	410,000	743,000	526,000
	250,031	59,083	610

Riverbend Water Resources District
Admin Fund - Member Services - Proposed Budget
FY2019-20

	Actual	Budget	Draft
	17-18	18-19	19-20
Ordinary Income/Expense			
Income			
47000 · Member Services Revenue			
HOOKSWW · Hooks Wastewater Services	12,179	33,650	6,000
MAUDSVC · MAUD Services	6,160	25,000	25,000
Total 47000 · Member Services Revenue	18,339	58,650	31,000
Total Income	18,339	58,650	31,000
Gross Profit	18,339	58,650	31,000
Expense			
51000 · Labor			
50100 · Salaries & Wages			
59605 · Labor Wages for Hooks WW Serv	8,500	12,650	5,400
59705 · Labor Wages for Maud Services	2,500	8,500	8,500
Total 50100 · Salaries & Wages	11,000	21,150	13,900
Total 51000 · Labor	11,000	21,150	13,900
59600 · Hooks Wastewater Services			
59601 · Mileage/Hooks WW Serv	1,800	3,000	0
59602 · Analyticals/Sampling	600	400	0
59603 · Repairs	0	6,000	0
59604 · Equipment for Hooks WW Svc	0	1,000	0
59606 · Sludge Disposal	300		
Total 59600 · Hooks Wastewater Services	2,700	10,400	0
59700 · Maud Services			
59701 · Mileage/Maud Servies	300	3,100	3,100
59702 · Analyticals/Sampling	0	400	400
59703 · Repairs	0	3,500	3,500
59704 · Equipment for Maud Serv	2,500	2,500	2,500
Total 59700 · Maud Services	2,800	9,500	9,500
Total Expense	16,500	41,050	23,400
Net Ordinary Income	1,839	17,600	7,600
Other Income/Expense			
Net Income	1,839	17,600	7,600

Riverbend Water Resources District
WET Utilities - Proposed Budget - Summary
FY2019-20

	<u>Actual</u>	<u>Budget</u>	<u>Draft</u>
	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
Revenue	3,071,319	3,479,249	3,541,962
Expenses			
Water	918,949	1,172,979	1,305,851
Wastewater	1,006,295	1,380,190	1,467,351
Industrial Wastewater	988,775	1,167,920	1,288,011
Total Expenses	<u>2,914,020</u>	<u>3,721,088</u>	<u>4,061,213</u>
Subtotal Revenue (Expenses)	<u>157,299</u>	<u>(241,839)</u>	<u>(519,251)</u>
Non-Operating Revenue (Expenses)	<u>786,214</u>	<u>627,419</u>	<u>621,223</u>
Total Revenue (Expenses)	<u>943,513</u>	<u>385,580</u>	<u>101,972</u>

Debt Service for 2020 = \$1,115,449

Riverbend Water Resources District
Wet Utilities - Water - Proposed Budget
FY2019-20

	<u>Actual</u>	<u>Budget</u>	<u>Draft</u>
	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
Ordinary Income/Expense			
Income			
41000 · Army Revenue			
41020 · Army Revenue-Volumetric Charge	634,065	647,423	817,326
41025 · Army Revenue-Water Supply Chrg	310,253	301,187	273,660
Total 41000 · Army Revenue	944,318	948,610	1,090,986
42000 · Residential & Commercial Revenu			
42020 · Res & Comm Rev-Volumetric Chrg	22,834	123,742	53,500
42025 · Res & Comm Rev-Water Supply Chg	11,173	0	0
42030 · Res & Comm Rev-Backflow Calibra	0	2,550	2,550
Total 42000 · Residential & Commercial Revenu	34,007	126,292	56,050
Total Income	978,325	1,074,902	1,147,036
Cost of Goods Sold			
51000 · Labor			
50100 · Salaries & Wages			
50100 · Salaries & Wages - Other	196,095	189,805	215,822
Total 50100 · Salaries & Wages	196,095	189,805	215,822
50110 · Health Insurance	26,191	37,692	41,580
50120 · Pension	24,512	23,726	26,978
50130 · Payroll Taxes	16,876	16,335	18,574
50150 · Unemployment Obligations	4,288	4,056	2,956
50200 · Cell Phone	3,700	3,500	800
50210 · Workers Compensation	6,876	5,279	5,596
50230 · Training, Travel, & Licences	6,550	5,250	6,000
50240 · Uniforms	2,775	2,625	3,000
50250 · Other Employment Costs	2,035	1,925	2,200
50260 · Mileage for Call Outs	500	500	500
50300 · Temporary Labor	12,000	12,000	12,000
51000 · Labor - Other	0	0	0
Total 51000 · Labor	302,398	302,693	336,006
52000 · Analyticals	10,000	10,000	10,000
53000 · Repairs			
53010 · Plant			
53010 · Plant - Other	0	0	12,000
Total 53010 · Plant	0	0	12,000
53020 · Lines			
53020 · Lines - Other	45,000	50,000	102,500
Total 53020 · Lines	45,000	50,000	102,500
53030 · Facilities-Other			
53030 · Facilities-Other - Other	20,000	20,000	17,500

Total 53030 · Facilities-Other	20,000	20,000	17,500
Total 53000 · Repairs	65,000	70,000	132,000
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	10,000	10,000	10,000
54220 · Fuel	5,000	5,000	5,000
Total 54200 · Equipment Maint, Repair & Fuel	15,000	15,000	15,000
54300 · Equipment Rental	5,000	5,000	5,000
55100 · Materials			
55110 · Chemicals	6,000	6,000	6,000
55120 · Other Materials	500	500	500
Total 55100 · Materials	6,500	6,500	6,500
55200 · Supplies			
55210 · Small Tools & Equipment	3,000	3,000	3,000
55220 · Sampling	3,000	3,000	3,000
55230 · Cleaning	0	0	0
55240 · Safety	3,000	3,000	3,000
55250 · Other Supplies	1,000	1,000	1,000
Total 55200 · Supplies	10,000	10,000	10,000
56000 · Permits	15,000	15,000	15,000
57000 · Utilities	15,000	15,000	52,000
58500 · Water Purchase Cost	321,426	321,426	280,663
59000 · Consulting			
17GIS04 · GIS Mapping	17,000	17,000	0
59000 · Consulting - Other	3,000	3,000	20,000
Total 59000 · Consulting	20,000	20,000	20,000
Total COGS	803,324	808,619	900,169
Gross Profit	175,001	266,283	246,867
Net Ordinary Income	175,001	266,283	246,867
Total Other Expense	0	0	0
Net Other Income	0	0	0
Net Income	175,001	266,283	246,867
Overhead	(115,625)	(158,860)	(160,528)
	59,376	107,423	86,339

Riverbend Water Resources District
Wet Utilities - Wastewater - Proposed Budget
FY2019-20

	Actual	Budget	Draft
	17-18	18-19	19-20
Ordinary Income/Expense			
Income			
41000 - Army Revenue			
41020 - Army Revenue-Volumetric Charge	970,535	1,014,689	977,229
41025 - Army Revenue-Water Supply Charg	0	0	20,414
Total 41000 - Army Revenue	970,535	1,014,689	997,643
42000 - Residential & Commercial Revenu			
42020 - Res & Comm Rev-Volumetric Charg	132,923	293,375	301,000
Total 42000 - Residential & Commercial Revenu	132,923	293,375	301,000
47000 - Miscellaneous Revenue			
Total Income	1,103,458	1,308,064	1,298,643
Cost of Goods Sold			
51000 - Labor			
50100 - Salaries & Wages			
50100 - Salaries & Wages - Other	197,962	220,349	234,237
Total 50100 - Salaries & Wages	197,962	220,349	234,237
50110 - Health Insurance	27,960	46,307	46,258
50120 - Pension	24,745	27,544	29,280
50130 - Payroll Taxes	17,037	18,964	20,159
50150 - Unemployment Obligations	4,578	4,983	3,288
50200 - Cell Phone	3,950	4,300	890
50210 - Workers Compensation	7,145	6,450	5,916
50230 - Training, Travel, & Licences	5,175	6,450	6,675
50240 - Uniforms	2,963	3,225	3,338
50250 - Other Employment Costs	2,413	2,605	2,448
50260 - Mileage for Call Outs	500	500	500
50300 - Temporary Labor	12,000	12,000	12,000
51000 - Labor - Other	0	0	0
Total 51000 - Labor	306,428	353,677	364,989
52000 - Analyticals	95,000	95,000	95,000
53000 - Repairs			
53010 - Plant			
18WW015 - Drying Bed Rehab	21,500	21,500	0
53010 - Plant - Other	38,500	38,500	160,000
Total 53010 - Plant	60,000	60,000	160,000
53020 - Lines			
53020 - Lines - Other	40,000	35,000	60,000
Total 53020 - Lines	40,000	35,000	60,000
53030 - Facilities-Other			
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	249,000
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	9,000
Total 54200 · Equipment Maint, Repair & Fuel	17,000	17,000	17,000
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	27,000
59000 · Consulting			
17GIS04 · GIS Mapping	17,000	17,000	0
59000 · Consulting - Other	3,000	3,000	20,000
Total 59000 · Consulting	20,000	20,000	20,000
Total COGS	852,128	894,377	1,026,689
Gross Profit	251,330	413,687	271,954
Expense			
Net Ordinary Income	251,330	413,687	271,954
Net Income	<u>251,330</u>	<u>413,687</u>	<u>271,954</u>
Overhead	(154,167)	(211,813)	(174,370)
	<u>97,163</u>	<u>201,874</u>	<u>97,584</u>

Riverbend Water Resources District
Wet Utilities -Industrial Wastewater - Proposed Budget
FY2019-20

	Actual	Budget	Draft
	17-18	18-19	19-20
Ordinary Income/Expense			
Income			
41000 · Army Revenue			
41020 · Army Revenue-Volumetric Charge	989,536	1,031,728	1,096,283
41025 · Army Revenue-Water Supply Charg	0	0	0
41000 · Army Revenue - Other	0	0	0
Total 41000 · Army Revenue	989,536	1,031,728	1,096,283
Total Income	989,536	1,031,728	1,096,283
Cost of Goods Sold			
51000 · Labor			
50100 · Salaries & Wages			
50100 · Salaries & Wages - Other	213,827	213,030	235,511
Total 50100 · Salaries & Wages	213,827	213,030	235,511
50110 · Health Insurance	30,792	45,230	47,298
50120 · Pension	26,728	26,629	29,439
50130 · Payroll Taxes	18,403	18,334	20,269
50150 · Unemployment Obligations	5,041	4,867	3,362
50200 · Cell Phone	4,350	4,200	910
50210 · Workers Compensation	7,868	6,300	6,076
50230 · Training, Travel, & Licences	4,775	6,300	6,825
50240 · Uniforms	3,263	3,150	3,413
50250 · Other Employment Costs	2,603	2,520	2,503
50260 · Mileage for Call Outs	500	500	500
50300 · Temporary Labor	12,000	12,000	12,000
51000 · Labor - Other	0	0	0
Total 51000 · Labor	330,150	343,060	368,106
52000 · Analyticals	45,000	45,000	45,000
53000 · Repairs			
53010 · Plant			
18IW017 · Industrial Feasibility Study	82,500	0	0
53010 · Plant - Other	30,000	65,000	80,000
Total 53010 · Plant	112,500	65,000	80,000
53020 · Lines			
53020 · Lines - Other	7,000	10,000	10,000
Total 53020 · Lines	7,000	10,000	10,000
53030 · Facilities-Other			
53030 · Facilities-Other - Other	20,000	20,000	20,000
Total 53030 · Facilities-Other	20,000	20,000	20,000
Total 53000 · Repairs	139,500	95,000	110,000
53200 · Insurance - Operations	13,000	13,000	13,000
54100 · Other Maintenance	2,000	2,000	2,000

54200 · Equipment Maint, Repair & Fuel			
54210 · Equipment Maint & Repairs	7,000	7,000	7,000
54220 · Fuel	4,000	4,000	4,000
Total 54200 · Equipment Maint, Repair & Fuel	11,000	11,000	11,000
54300 · Equipment Rental	2,000	2,000	2,000
55100 · Materials			
55110 · Chemicals	129,400	160,000	160,000
Total 55100 · Materials	129,400	160,000	160,000
55200 · Supplies			
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
Total 55200 · Supplies	14,000	16,500	16,500
56000 · Permits	8,600	20,000	20,000
57000 · Utilities	46,000	46,000	46,000
58000 · Waste Disposal			
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
Total 58000 · Waste Disposal	30,000	30,000	30,000
59000 · Consulting			
17GIS04 · GIS Mapping	17,000	17,000	0
59000 · Consulting - Other	3,000	3,000	20,000
Total 59000 · Consulting	20,000	20,000	20,000
Total COGS	790,650	803,560	843,606
Gross Profit	198,886	228,168	252,677
Expense			
58510 · Bldg 362 Pretreatment			
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
Total 58510 · Bldg 362 Pretreatment	82,500	0	0
Total Expense	82,500	0	0
Net Ordinary Income	116,386	228,168	252,677
Net Income	116,386	228,168	252,677
Overhead	-115,625	-158,860	-175,851
	761	69,308	76,826

Riverbend Water Resources District
Wet Utilities - Overhead - Proposed Budget
FY2019-20

	<u>Actual</u>	<u>Budget</u>	<u>Draft</u>
	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
Ordinary Income/Expense			
Expense			
60110 - Salaries & Wages			
60110 - Salaries & Wages - Other	287,137	390,812	407,678
Total 60110 - Salaries & Wages	287,137	390,812	407,678
60120 - Health Insurance	28,314	53,846	41,580
60130 - Pension	35,892	48,851	50,960
60140 - Payroll Taxes	24,712	33,634	35,086
60150 - Unemployment Obligations	4,636	5,795	2,956
60210 - Cell Phone	4,200	5,200	1,800
60220 - Workers Compensation	559	676	394
60230 - Training, Travel, & Licenses	6,000	7,500	8,000
60240 - Uniforms	2,000	2,500	2,000
60250 - Other Employment Costs	7,950	8,000	7,950
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	17,000
66020 - Office Supplies	6,000	6,000	6,000
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	2,000
66800 - Miscellaneous Fees			
66810 - Wright Express Fees	(1,460)	240	240
66800 - Miscellaneous Fees - Other	(240)	1,460	1,460
Total 66800 - Miscellaneous Fees	(1,700)	1,700	1,700
71000 - Depreciation Expense	0	685,000	780,000
Total Expense	519,900	1,349,014	1,445,604
Net Ordinary Income	(519,900)	(1,349,014)	(1,445,604)
Other Income/Expense			
Other Income			
83000 - Facility Charges			
41015 - Army Revenue-Facility Charge 2	569,277	569,277	550,874

41010 - Army Revenue-Facility Charge 1	660,854	660,854	526,557
42010 - Res & Comm Rev-Facility Charge1	48,000	132,000	166,500
Total 83000 - Facility Charges	1,278,131	1,362,131	1,243,931
80000 - Interest Income	40,000	52,000	52,000
81000 - Project Admin Fees			
81000 - Project Admin Fees - Other	123,203	124,000	37,000
Total 81000 - Project Admin Fees	123,203	124,000	37,000
82000 - 40% Salary Billback	134,482	134,482	154,855
Total Other Income	1,575,816	1,672,613	1,487,786
Other Expense			
66400 - Bonds A&B Interest Expense	408,271	408,271	405,449
66500 - Franchise Fees to TAC	92,140	102,441	106,259
66850 - Transfer to Admin Fund	0	400,000	200,000
66900 - Regional Planning/\$1M Debt Svc	154,709	0	0
Total Other Expense	655,120	910,712	711,708
Net Other Income	920,696	761,901	776,078
Net Income	400,796	(587,113)	(669,526)

Overhead to be allocated	(385,418)	(529,532)	(510,749)
(Expenses before Non-operating revenues and expenses)			

Water	30%	(115,625)	(158,860)	(160,528)
Wastewater	40%	(154,167)	(211,813)	(174,370)
Industrial Wastewater	30%	(115,625)	(158,860)	(175,851)
		<u>(385,418)</u>	<u>(529,532)</u>	<u>(510,749)</u>

Depreciation Expense to be allocated

Water	30%	205,500	245,154
Wastewater	40%	274,000	266,292
Industrial Wastewater	30%	205,500	268,554
		<u>685,000</u>	<u>780,000</u>

RWRD FY19-20 Labor Budget Summary							
	Water	Sewer	Industrial	Enterprise Office	Riverbend	Totals	check
Labor	215,821.67	234,237.13	235,510.60	407,677.64	115,414.79	1,093,247.04	1,093,247.04
Medical	41,580.40	46,258.20	47,297.71	41,580.40	8,316.08	176,716.70	176,716.70
Payroll Taxes	18,574.15	20,159.04	20,268.63	35,085.77	9,932.89	94,087.59	94,087.59
Unemployment	2,955.60	3,288.11	3,362.00	2,955.60	591.12	12,561.30	12,561.30
Pension	26,977.71	29,279.64	29,438.82	50,959.70	14,426.85	136,655.87	136,655.87
Cell Phone	800.00	890.00	910.00	1,800.00	560.00	4,400.00	4,400.00
Workers Comp	5,623.15	5,915.89	6,075.78	367.20	73.44	17,982.02	17,982.02
Temp Labor	12,000.00	12,000.00	12,000.00	-	-	36,000.00	36,000.00
Training/Education/Travel	6,000.00	6,675.00	6,825.00	8,000.00	2,000.00	27,500.00	27,500.00
Other Employee Costs	2,200.00	2,447.50	2,502.50	7,950.00	3,140.00	15,100.00	15,100.00
Uniforms	3,000.00	3,337.50	3,412.50	2,000.00	400.00	11,750.00	11,750.00
Total Personnel	335,532.68	364,487.99	367,603.54	558,376.31	154,855.16	1,626,000.52	1,626,000.52
Overhead Allocation	31.43%	34.14%	34.43%				