



RIVERBEND RESOLUTION NO. 20220928-03

**ADOPTING THE REVISED FY 2022 ADMINISTRATIVE MEMBER FUND BUDGET,
THE REVISED FY 2022 WET UTILITY FUND BUDGET, AND THE REVISED FY 2022
REGIONAL WATER SYSTEM FACILITY 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 2022 Budgets on September 22, 2021; and

WHEREAS, Riverbend Water Resources District deems it necessary to revise the FY 2022 Budgets further to incorporate necessary adjustments to certain line-items.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Riverbend Water Resources District hereby adopts the Revised FY 2022 Administrative Member Fund Budget, the Revised FY 2022 Wet Utility Fund Budget, and the Revised FY 2022 Regional Water System Facilities Fund Budget of Riverbend Water Resources District.

PASSED and APPROVED this 28th day of September 2022

A handwritten signature in blue ink, appearing to read "Tina Veal Gooch", written over a horizontal line.

Tina Veal Gooch, President

ATTEST:

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

Fred Milton, Secretary

Attached: Revised FY 2022 Administrative Member Fund Budget
Revised FY 2022 Wet Utility Fund Budget
Revised FY 2022 Regional Water System Facilities Fund Budget



**REGULAR CALLED MEETING
RIVERBEND WATER RESOURCES DISTRICT
WEDNESDAY, SEPTEMBER 28, 2022**

**Revised FY 2022
Administrative Member
Fund Budget**

Riverbend Water Resources District
Regional Water System Administration - Proposed Budget Amendments
FY2022

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Amended</u>	<u>Increase/ (Decrease)</u>
	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>		<u>FY 2022</u>
Ordinary Income/Expense					
Income					
41000 · Riverbend Fee	176,000	203,928	203,928	205,021	1,093
Total Income	<u>176,000</u>	<u>203,928</u>	<u>203,928</u>	<u>205,021</u>	<u>1,093</u>
Gross Profit	176,000	203,928	203,928	205,021	1,093
Expense					
59000 · Consulting				200,000	200,000
59010 · Cross Oak	60,000	60,000	60,000	0	(60,000)
59020 · Larry Meyers	120,000	120,000	120,000	0	(120,000)
59030 · Misc.	20,000	20,000	20,000	0	(20,000)
Total 59000 · Consulting	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
60110 · Salary & Benefits Bill Back@40%	155,855	157,922	157,922	183,200	25,278
60230 · Conferences & Seminars			0	4,700	4,700
60231 · RRVA Conference	500	500	500	0	(500)
60230 · Conferences & Seminars - Other	4,200	4,200	4,200	0	(4,200)
Total 60230 · Conferences & Seminars	<u>4,700</u>	<u>4,700</u>	<u>4,700</u>	<u>4,700</u>	<u>0</u>
61000 · Dues & Memberships			0	8,735	8,735
61010 · Texas Water Foundation	500	500	500	0	(500)
61020 · AWWA	250	250	250	0	(250)
61030 · Chamber of Commerce	360	1,360	1,360	0	(1,360)
61040 · TRWA	400	400	400	0	(400)
61050 · TWCA	375	375	375	0	(375)
61060 · RRVA	250	250	250	0	(250)
61070 · Leadership Texarkana	600	600	600	0	(600)
61000 · Dues & Memberships - Other	5,000	5,000	5,000	0	(5,000)
Total 61000 · Dues & Memberships	<u>7,735</u>	<u>8,735</u>	<u>8,735</u>	<u>8,735</u>	<u>0</u>
61200 · Travel Expenses	18,000	18,000	18,000	18,000	0
61310 · Meeting Expense	6,000	6,000	6,000	6,000	0
64000 · Community Relations/PR	8,000	8,000	8,000	8,000	0
64010 · Military Affairs	16,500	11,000	11,000	11,000	0
65000 · Accounting & Audit Fees					
65010 · Audit Fees	4,500	4,500	4,500	2,500	(2,000)
Total 65000 · Accounting & Audit Fees	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>2,500</u>	<u>(2,000)</u>
65000 · Bank Service Fees					
65210 · Legal & Professional Fees	52,500	27,500	27,500	27,500	0
66000 · Office Expense & Supplies	3,200	2,300	2,300	2,300	0
66400 · Subscriptions	500	400	400	650	250
66500 · Web Design & Maintenance	4,000	4,000	4,000	6,000	2,000

	Budget	Budget	Budget	Amended	Increase/ (Decrease)
	FY2020	FY2021	FY2022		FY 2022
67000 · Engineering Services					
67100 · Engineering Misc	50,000	30,000	30,000	20,000	(10,000)
67300 · Region D Planning	50,000	50,000	50,000	10,000	(40,000)
67400 · RWMP Projects	74,500	50,000	50,000	50,000	0
Total 67000 · Engineering Services	174,500	130,000	130,000	80,000	(50,000)
74000 · Advertising	1,400	1,400	1,400	1,400	0
90000 · Special Projects-Expenses					
90600 · Misc. Special Projects	50,500	50,000	50,000	50,000	0
Total 90000 · Special Projects-Expenses	50,500	50,000	50,000	50,000	0
Total Expense	707,890	634,457	634,457	609,985	(24,472)
Net Ordinary Income	(531,890)	(430,529)	(430,529)	(404,964)	25,565
Other Income/Expense					
Other Income					
71000 · Transfer from Wet Utilities	200,000	230,000	230,000	230,000	0
72000 · Use of Prior Year Equity	331,890	200,529	200,529	174,964	(25,565)
Total Other Income	531,890	430,529	430,529	404,964	(25,565)
Net Income	0	0	0	0	(0)

**REGULAR CALLED MEETING
RIVERBEND WATER RESOURCES DISTRICT
WEDNESDAY, SEPTEMBER 28, 2022**

**Revised FY 2022
Regional Water System
Facilities Fund Budget**

**Riverbend Water Resources District
Regional Water System Facilities Fund - Proposed Amended Budget
FY2022**

	Budget	Budget	Budget	Amended	Increase/ (Decrease)
	FY2020	FY2021	FY2022		FY2022
Operating Expenses					
Expense					
60000 · Design	-	1,000,000	1,000,000	-	(1,000,000)
60200 · Planning	-	3,100,000	1,131,459	-	(1,131,459)
61700 · Application	-	20,000	20,000	-	(20,000)
61800 · Construction	-	-	60,000,000	-	(60,000,000)
61900 · Construction Engineering	-	-	1,000,000	-	(1,000,000)
62400 · Environmental	-	6,762,668	12,881,366	-	(12,881,366)
62500 · Geotechnical	-	500,000	487,031	-	(487,031)
63300 · Project Mangement	-	2,264,420	864,567	-	(864,567)
63400 · Surveying	-	800,000	582,395	-	(582,395)
64300 · Water Distribution Modeling	-	40,000	40,000	-	(40,000)
64900 · Bond Counsel	-	-	250,750	-	(250,750)
65000 · Capitalized Interest	-	-	4,500,000	-	(4,500,000)
66000 · Financial Advisor	-	-	250,000	-	(250,000)
66500 · Fiscal/Legal	-	-	17,467	-	(17,467)
66700 · Issuance Costs	-	-	24,892	-	(24,892)
67100 · Loan Origination Fee	-	-	-	-	-
67200 · Administration	-	20,000	70,000	-	(70,000)
68100 · Land/Easements Acquisition	-	925,000	925,000	-	(925,000)
68400 · Project Legal Expenses	-	40,000	140,000	-	(140,000)
68600 · Contingency	-	1,893,028	19,706,278	-	(19,706,278)
Total Expense	\$ -	\$ 17,365,116	\$ 103,891,205		\$ (103,891,205)
40000 · Bond Proceeds		\$ 17,365,116	\$ 103,891,205	\$ -	\$ (103,891,205)
Income					
76000 - Minimum Monthly Payments	\$ 365,810	\$ 4,389,715	\$ 4,296,050	\$ 4,296,050	\$ -
80200 - Transfer from Wet Fund	-	-	-	583,961	583,961
80100 · Interest Income	-	21,000	85,000	763,100	678,100
Total Income	\$ 365,810	\$ 4,410,715	\$ 4,381,050	\$ 5,643,111	\$ 1,262,061
Expense					
90700 - Interest Expense	-	210,304	743,455	1,027,818	284,363
76100 - Unrealized Gain/(Loss	-	-	-	538,532	538,532
90750 - Bond Insuance Costs	-	634,884	2,380,000	2,353,000	(27,000)
Total Expense	\$ -	\$ 845,188	\$ 3,123,455	\$ 3,919,350	\$ 795,895
Net Income	\$ 365,810	\$ 3,565,527	\$ 1,257,595	\$ 1,723,761	\$ 466,166

Note: All Operating Expenses will be moved to Construction in Progress at year end. All Bond Proceeds will be moved to Bonds Payable at year end. This section of the budget is intended for informatonal purposes only.

**REGULAR CALLED MEETING
RIVERBEND WATER RESOURCES DISTRICT
WEDNESDAY, SEPTEMBER 28, 2022**

**Revised FY 2022
Wet Utility
Fund Budget**

Riverbend Water Resources District
WET Utilities - Proposed Amended Budget Summary
FY 2022

	<u>Budget</u>	<u>Approved</u>	<u>Amended</u>	<u>Increase/ (Decrease)</u>
	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	
Revenue	\$ 3,673,639	\$ 3,763,387	\$ 3,763,387	\$ -
Expenses				
Water	\$ 1,515,526	\$ 1,556,267	\$ 1,556,267	\$ -
Wastewater	\$ 1,663,908	\$ 1,638,909	\$ 1,638,909	\$ -
Industrial Wastewater	\$ 1,184,800	\$ 1,176,898	\$ 1,176,898	\$ -
Infrastructure Services	\$ -	\$ -	\$ -	\$ -
Total Expenses	<u>\$ 4,364,234</u>	<u>\$ 4,372,074</u>	<u>\$ 4,372,074</u>	<u>\$ -</u>
Subtotal Revenue (Expenses)	<u>\$ (690,595)</u>	<u>\$ (608,687)</u>	<u>\$ (608,687)</u>	<u>\$ -</u>
Non-Operating Revenue (Expenses)	<u>\$ 829,364</u>	<u>\$ 682,253</u>	<u>\$ 608,687</u>	<u>\$ (73,566)</u>
Total Revenue (Expenses)	<u>\$ 138,769</u>	<u>\$ 73,566</u>	<u>\$ 0</u>	<u>\$ (73,566)</u>

*RWRD received capital contributions in the amount of \$983,153 and the budget was amended accordingly

Riverbend Water Resources District
Wet Utilities - Water - Proposed Amended Budget
FY 2022

	Budget	Budget	Approved	Amended	Increase/ (Decrease)
	FY 2020	FY 2021	FY 2022	FY 2022	
Ordinary Income/Expense					
Income					
41000 - Army Revenue					
41020 - Army Revenue-Volumetric Charge	\$ 817,326	\$ 908,912	\$ 979,712	\$ 979,712	\$ -
41025 - Army Revenue-Water Supply Charg	273,660	273,660	273,660	273,660	-
Total 41000 - Army Revenue	\$ 1,090,986	\$ 1,182,572	\$ 1,253,372	\$ 1,253,372	\$ -
42000 - Residential & Commercial Revenu					
42020 - Res & Comm Rev-Volumetric Charg	53,500	38,520	38,520	38,520	-
42030 - Res & Comm Rev-Backflow Calibra	2,550	2,550	2,550	2,550	-
Total 42000 - Residential & Commercial Revenue	56,050	41,070	41,070	41,070	-
Total Income	\$ 1,147,036	\$ 1,223,642	\$ 1,294,442	\$ 1,294,442	\$ -
Cost of Goods Sold					
50100 - Salaries & Wages	205,822	208,197	230,588	232,819	2,231
50100 - Labor Wages for Maud Services			-	4,413	4,413
59805 - IS Labor Wgaes		(4,500)	-	(10,527)	(10,527)
50110 - Health Insurance	41,580	38,244	39,618	39,618	-
50120 - Pension	26,978	27,337	28,824	28,824	-
50130 - Payroll Taxes	18,574	18,822	19,845	19,845	-
50150 - Unemployment Obligations	2,956	2,956	2,956	2,956	-
50200 - Cell Phone	1,800	3,200	2,400	3,540	1,140
50210 - Workers Compensation	6,146	5,203	4,143	5,000	857
50230 - Training, Travel, & Licences	6,000	6,000	6,000	6,000	-
50240 - Uniforms	3,000	3,000	3,000	3,000	-
50250 - Other Employment Costs	1,400	2,200	2,200	2,200	-
50260 - Mileage for Call Outs	500	500	500	500	-
50300 - Temporary Labor	12,000	12,000	9,000	2,356	(6,644)
51000 - Labor - Other	-	-	-	-	-
Total 51000 - Labor	326,756	323,158	349,074	340,544	(8,530)
52000 - Analyticals	10,000	10,000	10,000	5,000	(5,000)
52500 - Capital Replacement	-	135,000	71,930	71,930	-
53000 - Repairs					
53010 - Plant	22,900	2,000	2,000	7,000	5,000
53020 - Lines	111,300	43,000	143,000	94,816	(48,184)
553040 - IS Repairs	-	(750)	-	-	-
53030 - Facilities	15,500	14,000	14,000	14,000	-
Total 53000 - Repairs	149,700	58,250	159,000	115,816	(43,184)
53200 - Insurance - Operations	13,000	24,014	20,582	20,582	-
54100 - Other Maintenance	5,000	5,000	5,000	5,000	-
54200 - Equipment Maint, Repair & Fuel					
54210 - Equipment Maint & Repairs	43,200	10,000	10,000	10,000	-
54230 -IS Mileage Reimbursement		(300)	-	(1,910)	(1,910)
54220 - Fuel	8,500	5,000	5,000	17,300	12,300
Total 54200 - Equipment Maint, Repair & Fuel	51,700	14,700	15,000	25,390	10,390
54300 - Equipment Rental	5,000	4,000	4,000	3,000	(1,000)
54350 - IS Equipment Rental		(1,250)			-
55100 - Materials					
55110 - Chemicals	6,000	6,000	6,000	6,000	-
55120 - Other Materials	500	500	500	500	-

	Budget	Budget	Approved	Amended	Increase/ (Decrease)
	FY 2020	FY 2021	FY 2022	FY 2022	
Total 55100 · Materials	6,500	6,500	6,500	6,500	-
55200 · Supplies					
55210 · Small Tools & Equipment	3,000	3,000	3,000	3,000	-
55220 · Sampling	3,000	3,000	3,000	9,430	6,430
55230 · Cleaning	-	-	-	-	-
55240 · Safety	3,000	3,000	3,000	3,000	-
55260 · IS Supplies		(500)	-	(13,763)	(13,763)
55250 · Other Supplies	1,000	1,000	1,000	1,320	320
Total 55200 · Supplies	10,000	9,500	10,000	2,987	(7,013)
56000 · Permits	15,000	15,000	15,000	15,000	-
57000 · Utilities	52,000	52,000	52,000	52,000	-
58050 · Trash	7,000	7,220	7,000	7,000	-
58500 · Water Purchase Cost	280,663	280,663	280,663	335,000	54,337
59000 · Consulting	4,433	20,000	20,000	10,000	(10,000)
Overhead	164,335	222,114	201,017	201,017	-
Total COGS	\$ 1,101,087	\$ 1,185,869	\$ 1,226,767	\$ 1,216,767	\$ (10,000)
Net Income before depreciation	45,949	37,773	67,675	77,675	10,000
71000 · Depreciation Expense	(245,154)	(329,500)	(329,500)	(339,500)	(10,000)
Net Income	\$ (199,205)	\$ (291,727)	\$ (261,825)	\$ (261,825)	\$ -

Riverbend Water Resources District
Wet Utilities - Wastewater - Proposed Amended Budget
FY 2022

	<u>Budget</u>	<u>Budget</u>	<u>Approved</u>	<u>Amended</u>	<u>Increase/ (Decrease)</u>
	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	
Ordinary Income/Expense					
Income					
41000 · Army Revenue					
41020 · Army Revenue-Volumetric Charge	\$ 977,229	\$ 1,082,892	\$ 1,053,726	\$ 1,053,726	\$ -
41025 · Army Revenue-Water Supply Charg	20,414	-	-	-	-
Total 41000 · Army Revenue	<u>\$ 997,643</u>	<u>\$ 1,082,892</u>	<u>\$ 1,053,726</u>	<u>\$ 1,053,726</u>	<u>\$ -</u>
42000 · Residential & Commercial Revenu					
42020 · Res & Comm Rev-Volumetric Charg	301,000	216,720	216,720	216,720	-
Total 42000 · Residential & Commercial Revenu	<u>301,000</u>	<u>216,720</u>	<u>216,720</u>	<u>216,720</u>	<u>-</u>
Total Income	<u>\$ 1,298,643</u>	<u>\$ 1,299,612</u>	<u>\$ 1,270,446</u>	<u>\$ 1,270,446</u>	<u>\$ -</u>
Cost of Goods Sold					
51000 · Labor					
50100 · Salaries & Wages					
59805 · IS Labor Wages	-	(32,928)	-	(27,100)	(27,100)
50100 · Labor Wages for Maud Services	-	-	-	8,625	8,625
50100 · Salaries & Wages - Other	226,237	230,361	249,503	247,522	(1,981)
Total 50100 · Salaries & Wages	<u>226,237</u>	<u>197,433</u>	<u>249,503</u>	<u>229,047</u>	<u>(20,456)</u>
50110 · Health Insurance	46,258	42,546	44,075	44,075	-
50120 · Pension	29,280	30,108	31,188	31,188	-
50130 · Payroll Taxes	20,159	20,729	21,473	21,473	-
50150 · Unemployment Obligations	3,288	3,288	3,288	3,288	-
50200 · Cell Phone	1,980	3,010	2,670	3,600	930
50210 · Workers Compensation	6,616	5,680	4,588	5,260	672
50230 · Training, Travel, & Licences	6,675	6,675	6,675	6,675	-
50240 · Uniforms	3,338	3,338	3,338	3,338	-
50250 · Other Employment Costs	1,558	2,448	2,448	2,448	-
50260 · Mileage for Call Outs	500	500	500	500	-
50300 · Temporary Labor	12,000	12,000	9,000	2,356	(6,644)
Total 51000 · Labor	<u>357,889</u>	<u>327,754</u>	<u>378,746</u>	<u>353,248</u>	<u>(25,498)</u>
52000 · Analyticals	95,000	95,000	95,000	95,000	-
52500 · Capital Replacement	-	215,000	155,795	155,795	-
53000 · Repairs					
53010 · Plant	112,300	26,000	26,000	30,000	4,000
53020 · Lines	5,000	4,000	4,000	21,070	17,070
IS Repairs		(250)	-	(200)	(200)
53030 · Facilities	30,400	33,000	33,000	64,000	31,000
Total 53000 · Repairs	<u>147,700</u>	<u>62,750</u>	<u>63,000</u>	<u>114,870</u>	<u>51,870</u>
53200 · Insurance - Operations	13,000	18,562	22,318	22,318	-
54100 · Other Maintenance	5,000	5,000	5,000	5,000	-
54200 · Equipment Maint, Repair & Fuel					
54230 · IS Mileage Reimbursement	-	(3,144)	-	(5,033)	(5,033)
54210 · Equipment Maint & Repairs	20,500	8,000	8,000	9,630	1,630
54220 · Fuel	5,500	9,000	9,000	9,400	400

	<u>Budget</u>	<u>Budget</u>	<u>Approved</u>	<u>Amended</u>	<u>Increase/ (Decrease)</u>
	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	
Total 54200 · Equipment Maint, Repair & Fuel	26,000	13,856	17,000	13,997	(3,003)
54300 · Equipment Rental	4,000	5,000	5,000	5,000	-
54350 · IS Equipment Rental		(750)			
55100 · Materials					-
55110 · Chemicals	65,000	65,000	65,000	65,000	-
55120 · Other Materials	1,500	1,500	1,500	1,650	150
Total 55100 · Materials	66,500	66,500	66,500	66,650	150
55200 · Supplies					
55210 · Small Tools & Equipment	8,000	8,000	8,000	8,000	-
55220 · Sampling	6,000	7,250	6,000	9,550	3,550
55230 · Cleaning	1,200	1,200	1,200	1,200	-
55240 · Safety	5,000	5,000	5,000	3,866	(1,134)
55260 · IS Supplies		(150)	-	(17,385)	(17,385)
55250 · Other Supplies	5,000	5,000	5,000	5,000	-
Total 55200 · Supplies	25,200	26,300	25,200	10,231	(14,969)
56000 · Permits	20,000	20,000	20,000	20,000	-
57000 · Utilities	90,000	90,000	90,000	76,075	(13,925)
58000 · Waste Disposal					
58020 · Grit	3,000	3,500	3,000	4,375	1,375
58030 · Drying Bed Sludge	9,000	20,000	20,000	29,000	9,000
Total 58000 · Waste Disposal	12,000	23,500	23,000	33,375	10,375
58500 · Water Purchase Cost	27,000	27,000	27,000	27,000	-
59000 · Consulting - Other	33,353	20,000	20,000	5,000	(15,000)
Overhead	178,504	241,265	218,350	218,350	-
Total COGS	\$ 1,101,146	\$ 1,256,737	\$ 1,231,909	\$ 1,221,909	\$ (10,000)
Net Income before depreciation	197,497	42,875	38,537	48,537	10,000
71000 · Depreciation Expense	(266,292)	(407,000)	(407,000)	(417,000)	(10,000)
Net Income	\$ (68,795)	\$ (364,125)	\$ (368,463)	\$ (368,463)	\$ -

Riverbend Water Resources District
Wet Utilities -Industrial Wastewater - Proposed Amended Budget
FY 2022

	<u>Budget</u>	<u>Budget</u>	<u>Approved</u>	<u>Amended</u>	<u>Increase/ (Decrease)</u>
	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	
Ordinary Income/Expense					
Income					
41020 · Army Revenue-Volumetric Charge	\$ 1,096,283	\$ 1,149,886	\$ 1,198,499	\$ 1,198,499	\$ -
Total Income	\$ 1,096,283	\$ 1,149,886	\$ 1,198,499	\$ 1,198,499	\$ -
Cost of Goods Sold					
51000 · Labor					
50100 · Salaries & Wages - Other	229,211	231,900	251,085	246,951	(4,134)
50100 · Labor Wages for Maud Services			-	10,777	10,777
50110 · Health Insurance	47,298	43,503	45,065	45,065	-
50120 · Pension	29,439	30,300	31,386	31,386	-
50130 · Payroll Taxes	20,269	20,862	21,609	21,609	-
50150 · Unemployment Obligations	3,362	3,362	3,362	3,362	-
50200 · Cell Phone	2,020	3,060	2,730	3,615	885
50210 · Workers Compensation	6,776	5,943	4,691	5,390	699
50230 · Training, Travel, & Licences	6,825	6,825	6,825	6,825	-
50240 · Uniforms	3,413	3,413	3,413	3,413	-
50250 · Other Employment Costs	1,593	2,503	2,503	2,503	-
50260 · Mileage for Call Outs	500	500	500	500	-
50300 · Temporary Labor	12,000	12,000	9,000	2,357	(6,643)
51000 · Labor - Other	-	-	-	-	-
Total 51000 · Labor	362,706	364,169	382,169	383,753	1,584
52000 · Analyticals	45,000	45,000	45,000	45,000	-
52500 · Capital Replacement	-	64,000	58,625	58,625	-
53000 · Repairs					
53010 · Plant - Other	110,900	58,000	58,000	58,000	-
53020 · Lines - Other	1,000	1,000	1,000	1,000	-
53030 · Facilities-Other - Other	21,000	26,000	26,000	20,875	(5,125)
Total 53000 · Repairs	132,900	85,000	85,000	79,875	-
53200 · Insurance - Operations	13,000	4,315	5,399	9,000	3,601
54100 · Other Maintenance	2,000	2,000	2,000	4,600	2,600
54200 · Equipment Maint, Repair & Fuel					
54210 · Equipment Maint & Repairs	22,000	7,000	7,000	7,000	-
54230 · IS Mileage Reimbursement		(800)	-	(90)	(90)
54220 · Fuel	4,000	4,000	4,000	6,200	2,200
Total 54200 · Equipment Maint, Repair & Fuel	26,000	10,200	11,000	13,110	2,110
54300 · Equipment Rental	2,000	2,000	2,000	2,000	-
55100 · Materials					
55110 · Chemicals	160,000	160,000	160,000	160,000	-
Total 55100 · Materials	160,000	160,000	160,000	160,000	-
55200 · Supplies					
55210 · Small Tools & Equipment	6,000	8,000	8,000	8,000	-
55220 · Sampling	2,000	1,850	2,000	3,930	1,930
55230 · Cleaning	1,000	1,000	1,000	1,000	-
55240 · Safety	4,500	4,500	4,500	4,500	-
55250 · Other Supplies	1,000	1,000	1,000	1,300	300
Total 55200 · Supplies	14,500	16,350	16,500	18,730	2,230
56000 · Permits	20,000	20,000	20,000	20,000	-
57000 · Utilities	46,000	46,000	46,000	54,000	8,000

	<u>Budget</u>	<u>Budget</u>	<u>Approved</u>	<u>Amended</u>	<u>Increase/ (Decrease)</u>
	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	
58000 - Waste Disposal					
58010 - Phosphate	37,000	29,280	30,000	10,000	(20,000)
58040 - Chrome	6,000	10,000	10,000	10,000	-
Total 58000 - Waste Disposal	43,000	39,280	40,000	20,000	(20,000)
59000 - Consulting	29,214	20,000	20,000	20,000	-
Overhead	180,020	243,314	220,205	220,205	-
Total COGS	<u>\$ 1,076,340</u>	<u>\$ 1,121,628</u>	<u>\$ 1,113,898</u>	<u>\$ 1,108,898</u>	<u>\$ (5,000)</u>
Net Income before depreciation	19,943	28,258	84,601	89,601	5,000
71000 - Depreciation Expense	(268,554)	(63,000)	(63,000)	(68,000)	(5,000)
Net Income	<u><u>\$ (248,611)</u></u>	<u><u>\$ (34,742)</u></u>	<u><u>\$ 21,601</u></u>	<u><u>\$ 21,601</u></u>	<u><u>\$ 0</u></u>

Riverbend Water Resources District
Wet Utilities - Overhead - Proposed Amended Budget
FY 2022

	Budget	Budget	Approved	Amended	Increase/ (Decrease)
	FY 2020	FY 2021	FY 2022	FY 2022	
Ordinary Income/Expense					
Income					
85001 - Miscellaneous Income	\$ 4,750	\$ 500	\$ -	\$ -	\$ -
Total Income	\$ 4,750	\$ 500	\$ -	\$ -	\$ -
Expense					
60110 - Salaries & Wages - Other	431,978	335,089	313,862	313,862	-
60120 - Health Insurance	41,580	33,095	31,694	31,694	-
60130 - Pension	50,960	37,949	39,233	39,233	-
60140 - Payroll Taxes	35,086	26,127	27,012	27,012	-
60150 - Unemployment Obligations	2,956	2,365	2,365	2,365	-
60210 - Cell Phone	1,200	2,280	2,280	2,280	-
60220 - Workers Compensation	464	578	516	516	-
60230 - Training, Travel, & Licenses	8,000	6,000	6,000	6,000	-
60240 - Uniforms	2,000	1,600	1,600	1,600	-
60250 - Other Employment Costs	7,950	4,810	4,810	4,810	-
61200 - Travel	4,100	5,600	5,600	5,600	-
61310 - Meetings	3,000	3,000	3,000	3,000	-
63200 - Insurance	1,000	1,000	1,000	1,000	-
65010 - Auditing	23,000	23,000	23,000	23,000	-
65210 - Legal	3,000	25,000	25,000	18,340	(6,660)
66010 - Computer, Reprod & Maint	32,000	87,000	120,000	120,000	-
66020 - Office Supplies	6,000	6,000	6,000	6,000	-
66030 - Postage	2,600	2,600	2,600	2,600	-
66110 - Utilities-OH	14,500	19,000	13,000	17,600	4,600
66130 - Building Maintenance	7,000	8,000	7,000	9,000	2,000
66210 - Licenses & Fees	300	300	300	300	-
66310 - Advertising	2,000	4,100	2,000	2,000	-
66050 - Gain/Loss on disposal of asset	(4,660)	71,000	-	-	-
66800 - Miscellaneous Fees					
66810 - Wright Express Fees	240	240	240	300	60
66800 - Miscellaneous Fees - Other	1,460	1,460	1,460	1,460	-
Total 66800 - Miscellaneous Fees	1,700	1,700	1,700	1,760	-
71000 - Depreciation Expense	780,000	-	-	-	-
Total Expense	1,457,714	707,193	639,572	639,572	-
Net Ordinary Income	\$ (1,452,964)	\$ (706,693)	\$ (639,572)	\$ (639,572)	\$ -
Other Income/Expense					
Other Income					
83000 - Facility Charges					
41015 - Army Revenue-Facility Charge 2	550,884	555,884	555,203	555,203	-
41010 - Army Revenue-Facility Charge 1	526,557	559,873	555,171	555,171	-
41016 - Army Revenue-Facility Charge 3	-	278,131	260,383	260,383	-
42010 - Res & Comm Rev-Facility Charge1	166,500	119,200	119,200	119,200	-
Total 83000 - Facility Charges	1,243,931	1,513,088	1,489,957	1,489,957	-
66050 - Gain/Loss on disposal of asset	-	-	-	9,246	9,246
80000 - Interest Income	52,000	14,000	14,000	20,400	6,400
81000 - Project Admin Fees					
81100 - Infrastructure Serv. Admin Fee	-	5,229	5,000	9,150	4,150
81000 - Project Admin Fees - Other	37,000	41,000	29,600	29,600	-
Total 81000 - Project Admin Fees	37,000	46,229	34,600	38,750	4,150

	Budget	Budget	Approved	Amended	Increase/ (Decrease)
	FY 2020	FY 2021	FY 2022	FY 2022	
82000 - 40% Salary Billback	154,855	-	-	-	-
84000 - Capital Contributions	983,153	-	-	-	-
66840 - Use of Prior Year Equity	-	-	-	361,142	361,142
Total Other Income	2,470,939	1,573,317	1,538,557	1,919,495	380,938
Other Expense					
66400 - Bonds A&B Interest Expense	405,449	405,449	332,424	317,700	(14,724)
66450 - IWWTP Bond Interest Expense	-	-	179,733	-	(179,733)
68000 - Bond Issuance Costs	-	-	-	65,000	65,000
66500 - Franchise Fees to TAC	106,259	108,504	114,147	114,147	-
66850 - Transfer to Facility Fund	-	-	-	583,961	583,961
66850 - Transfer to Admin Fund	200,000	230,000	230,000	230,000	-
Total Other Expense	\$ 711,708	\$ 743,953	\$ 856,304	\$ 1,310,808	\$ 454,504
Net Other Income	\$ 1,759,231	\$ 829,364	\$ 682,253	\$ 608,687	\$ (73,566)
Net Income	\$ 306,267	\$ 122,671	\$ 42,681	\$ (30,885)	\$ (73,566)
Overhead to be allocated	(522,859)	(706,693)	(639,572)	(639,572)	
(Expenses before Non-operating revenues and expenses)					
Water	(164,335)	(222,114)	(201,017)	(201,017)	31.43%
Wastewater	(178,504)	(241,265)	(218,350)	(218,350)	34.14%
Industrial Wastewater	(180,020)	(243,314)	(220,205)	(220,205)	34.43%
	<u>(522,859)</u>	<u>(706,693)</u>	<u>(639,572)</u>	<u>(639,572)</u>	

Riverbend Water Resources District
Wet Utilities - Infrastructure Services - Proposed Amended Budget
FY 2022

	<u>Budget</u>	<u>Budget</u>	<u>Approved</u>
	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Ordinary Income/Expense			
Cost of Goods Sold			
54350 · IS Equipment Rental	(2,500.00)	0	0
52100 · IS Analyticals	(400.00)	0	0
50100 · Salaries & Wages			
59805 · IS Labor Wages	(8,500.00)	0	0
Total 50100 · Salaries & Wages	<u>(8,500.00)</u>	<u>0</u>	<u>0</u>
53000 · Repairs			
53020 · Lines	0.00	0	0
53040 · IS Repairs	(3,500.00)	0	0
Total 53000 · Repairs	<u>(3,500.00)</u>	<u>0</u>	<u>0</u>
54200 · Equipment Maint, Repair & Fuel			
54230 · IS Mileage Reimbursement	(3,100.00)	0	0
Total 54200 · Equipment Maint, Repair & Fuel	<u>(3,100.00)</u>	<u>0</u>	<u>0</u>
Total COGS	<u>(18,000.00)</u>	<u>0</u>	<u>0</u>
Other Income			
81100 · Infrastructure Serv. Admin Fee	2,160.00	0.00	0.00
Total Other Income	<u>2,160.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>20,160.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>