



Guadalupe-Blanco River Authority

WORK PLAN AND BUDGET
Fiscal Year Ending August 31, 2026

Guadalupe-Blanco River Authority
Fiscal Year 2026 Work Plan and Budget Format
System Listing

Budget Sections	System Number	Type of Budget	Yr Operations Began
Introductory Section			
Budget Presentation			
General Information			
Staffing & Financial			
Rate Schedule			
Statistical & Resources			
Consolidated Budget			
GENERAL DIVISION			
General Division	010	Unit of Service	
WATER RESOURCES			
Water Sales System	041	Unit of Service	1964
Calhoun Canal System	043	Unit of Service	1962
Carrizo Groundwater System	047	Unit of Service	2023
WATER OPERATIONS			
Carrizo Water Treatment Plant	048	Budget-to-Actual	2024
Comal Trace Water Distribution System	054	Unit of Service	2006
Cordillera Water Distribution System	052	Unit of Service	2006
Johnson Ranch Water Distribution System	055	Unit of Service	2009
Lockhart Water Treatment Plant	131	Budget-to-Actual	2000
Luling Water Treatment Plant	100	Budget-to-Actual	1978
San Marcos Water Treatment Plant	044	Unit of Service	2000
Western Canyon Water Treatment Plant System	050	Unit of Service	2006
WASTEWATER OPERATIONS			
4S Ranch Wastewater Treatment Plant	051	Budget-to-Actual	2019
Boerne ISD Voss Middle School Wastewater Treatment Plant	059	Budget-to-Actual	2019
Buda Wastewater Treatment Plant	045	Budget-to-Actual	2001
Bulverde Singing Hills Wastewater Treatment Plant	057	Budget-to-Actual	2015
Canyon Park Wastewater Treatment Plant	032	Unit of Service	1974
Cordillera Wastewater Treatment Plant	053	Unit of Service	2006
Dietz Wastewater System	038	Unit of Service	2022
Johnson Ranch Wastewater Treatment Plant	056	Unit of Service	2009
Lockhart Wastewater Treatment Plant	130	Budget-to-Actual	1994
Park Village Wastewater Treatment Plant	058	Budget-to-Actual	2019
Shadow Creek Wastewater Treatment Plant	030	Unit of Service	2006
Stein Falls Wastewater Treatment Plant	033	Unit of Service	1973
Sunfield Wastewater Treatment Plant	037	Unit of Service	2009
HYDROELECTRIC OPERATIONS			
Canyon Hydroelectric Plant	120	Budget-to-Actual	1989
Guadalupe Valley Hydroelectric Division	021	Unit of Service	1963
Lake Dunlap Dam (WCID)	023	Unit of Service	2023
Lake McQueeney Dam (WCID)	024	Budget-to-Actual	2025
Lake Placid Dam (WCID)	025	Budget-to-Actual	2025
COLETO CREEK			
Coleto Creek Reservoir	091	Budget-to-Actual	1981
Coleto Creek Recreation	092	Unit of Service	1981



Aerial view of Western Canyon Water Treatment Plant

ABOUT GBRA

Established by the Texas Legislature, GBRA was first created in 1933 under section 59, Article 16 of the Constitution of Texas as a water conservation and reclamation district named the Guadalupe River Authority. In 1935, it was reauthorized by an act of the Texas Legislature (VCS Art. 8280-106) as the Guadalupe-Blanco River Authority.

GBRA provides stewardship for the water resources in its ten-county statutory district, which begins near the headwaters of the Guadalupe and Blanco Rivers, ends at San Antonio Bay, and includes Kendall, Comal, Hays, Caldwell, Guadalupe, Gonzales, DeWitt, Victoria, Calhoun and Refugio counties.

GBRA is funded by the revenue it generates, the majority of which comes from water sales, treatment and distribution, as well as wastewater treatment. GBRA does not receive state appropriations nor does it have the ability to levy taxes. GBRA has a Standard & Poor's AA+ credit rating and has been recognized for excellence in financial reporting by the Government Finance Officers Association of the United States and Canada (GFOA) for the past 49 consecutive years.

LOCATIONS

MAIN OFFICE - NEW BRAUNFELS

2225 E. Common St., New Braunfels, Texas 78130 | Tel: 830-379-5822

SEGUIN OFFICE & REGIONAL LABORATORY

933 E. Court St., Seguin, Texas 78155 | Tel: 830-379-5822

BUDA WASTEWATER PLANT

575 Garison Road, Buda, Texas 78610

CALHOUN CANAL OFFICE

106 Main Street, Tivoli, Texas, 77990

CANYON LAKE GORGE

6029 S. Access Road, Canyon Lake, Texas 78133

CARRIZO WATER TREATMENT PLANT

362 Wolf Run Road, Rosanky, Texas 78953

COLETO CREEK DIVISION

365 Coleto Park Road, Victoria, Texas 77905

LAKE WOOD RECREATION AREA

167 County Road 254, Gonzales, Texas 78629

LOCKHART WATER TREATMENT PLANT

547 Old McMahan Road, Lockhart, Texas 78644

LOCKHART WASTEWATER PLANT

4435 FM 20 East, Lockhart, Texas 78644

LULING WATER TREATMENT PLANT

350 Memorial Drive, Luling, Texas 78648

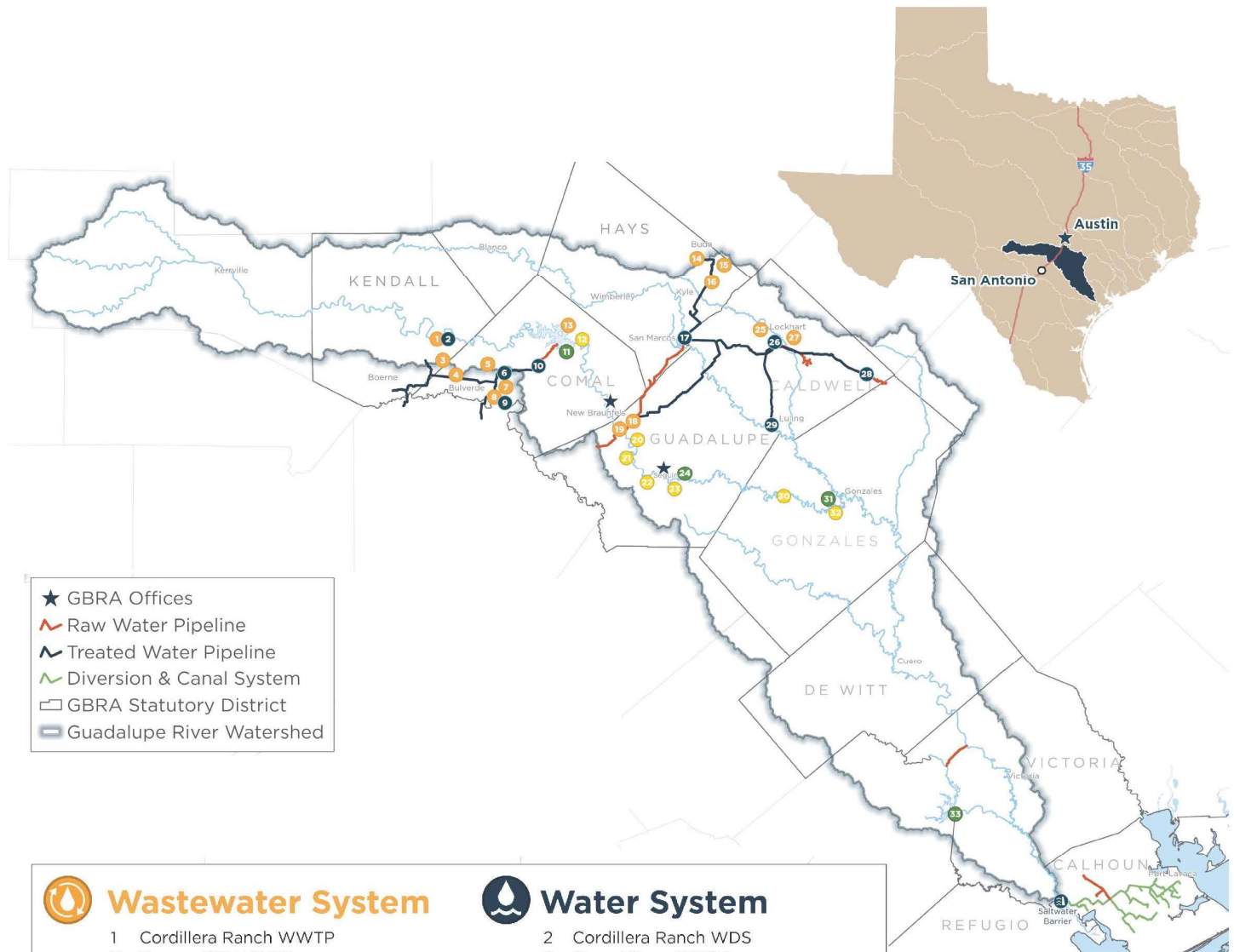
SAN MARCOS WATER TREATMENT PLANT

91 Old Bastrop Road, San Marcos, Texas 78666

WESTERN CANYON WATER TREATMENT PLANT

4775 S. Cranes Mill Road, Canyon Lake, Texas 78132

MAP OF RIVER BASIN



Wastewater System

- 1 Cordillera Ranch WWTP
- 3 Boerne ISD WWTP
- 4 Park Village WWTP *
- 5 Singing Hills WWTP
- 7 4S Ranch WWTP
- 8 Johnson Ranch WWTP
- 13 Canyon Park Estates WWTP *
- 14 Buda WWTP
- 15 Sunfield WWTP *
- 16 Shadow Creek WWTP
- 18 Dietz WWCS *
- 19 Stein Falls WWTP *
- 25 Lockhart-Larremore WWTP
- 27 Lockhart-FM 20 WWTP



Park

- 11 Canyon Lake Gorge *
- 24 Nolte Island Park *
- 31 Lake Wood Park *
- 33 Coletto Creek Park & Reservoir



Water System

- 2 Cordillera Ranch WDS
- 6 Comal Trace WDS *
- 9 Johnson Ranch WDS
- 10 Western Canyon WTP *
- 17 San Marcos WTP
- 26 Lockhart WTP
- 28 Carrizo WTP
- 29 Luling WTP *

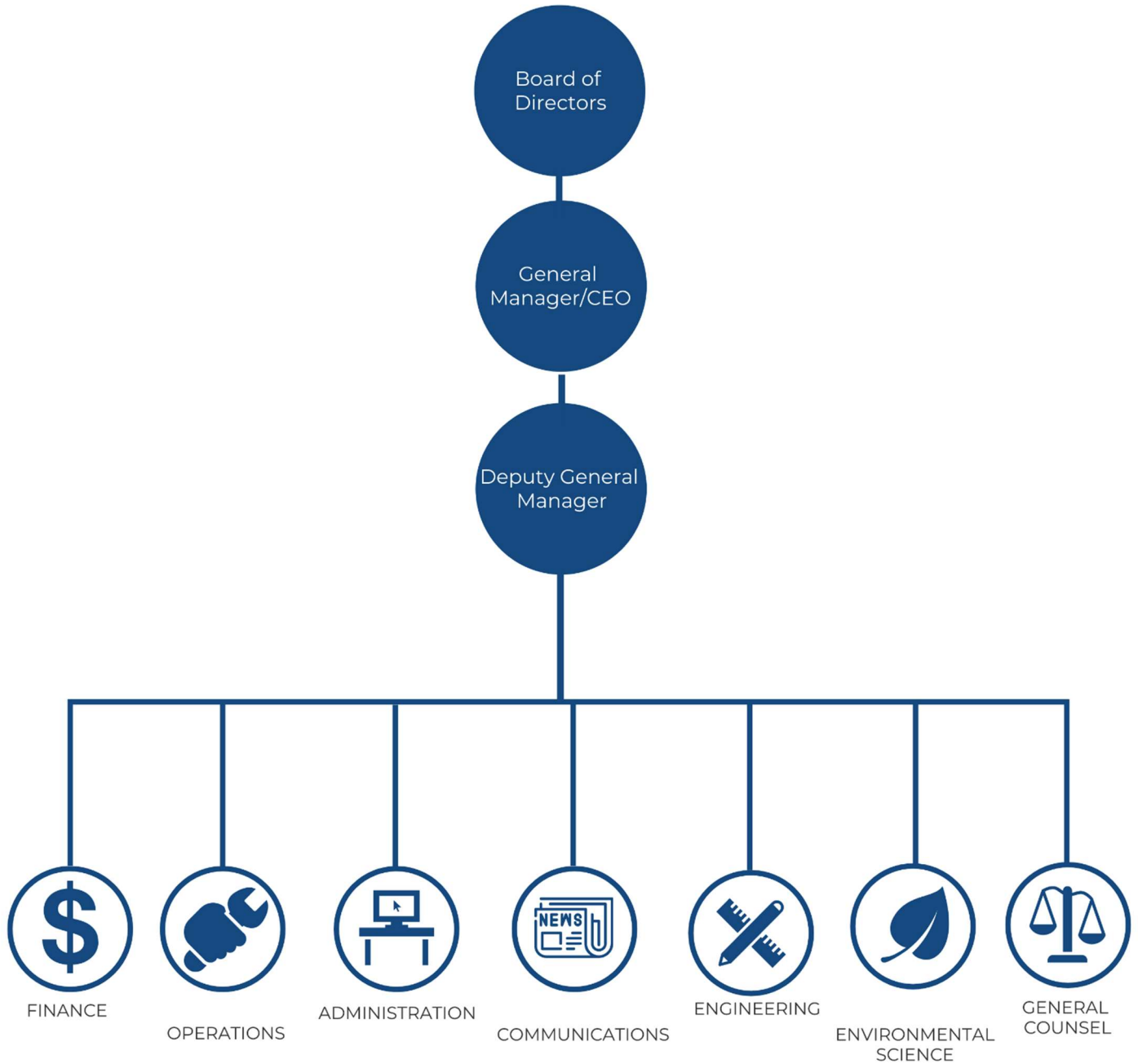


Hydroelectric Plant

- 12 Canyon Lake
- 20 Lake Dunlap *
- 21 Lake McQueeney *
- 22 Lake Placid *
- 23 Meadow Lake *
- 30 Lake Gonzales *
- 32 Lake Wood *

* Owned by GBRA

ORGANIZATIONAL CHART



BOARD OF DIRECTORS



Dennis L. Patillo
Chair
VICTORIA COUNTY
APPOINTED: 04/05/2011
TERM EXPIRES: 02/01/2027



James P. Cohoon
Vice-Chair
KENDALL COUNTY
APPOINTED: 03/16/2023
TERM EXPIRES: 02/01/2027



Robert E. Blaschke
Secretary/Treasurer
REFUGIO COUNTY
APPOINTED: 03/16/2023 TERM
EXPIRES: 02/01/2029



William R. Carbonara
Director
DEWITT COUNTY
APPOINTED: 05/14/2013
TERM EXPIRES: 02/01/2025



John P. Cyrier
Director
CALDWELL COUNTY
APPOINTED: 03/16/2023
TERM EXPIRES: 02/01/2029



Steve Ehrig
Director
GONZALES COUNTY
APPOINTED: 06/21/2018
TERM EXPIRES: 02/01/2025



Sheila L. Old
Director
GUADALUPE COUNTY
APPOINTED: 03/17/2021
TERM EXPIRES: 02/01/2027



Jennifer Storm
Director
HAYS COUNTY
APPOINTED: 05/21/2025
TERM EXPIRES: 02/01/2031



Emanuel Valdez
Director
COMAL COUNTY
APPOINTED: 08/06/2021
TERM EXPIRES: 02/01/2029

GBRA is governed by nine directors, appointed by the Governor of the State of Texas and confirmed by the Senate. The 10 counties in GBRA's statutory district are represented on a rotating basis. Each director serves a six-year term with three directors appointed or re-appointed every two years.



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FY 2026 WORK PLAN AND BUDGET

The commitment of the Guadalupe-Blanco River Authority is to “lead cooperative stewardship of the water resources within the Guadalupe River Basin to promote quality of life for all.” This is a broad and encompassing statement reflective of GBRA’s legislative mandates and commitments to its customers and stakeholders.

HISTORICAL OVERVIEW

The Guadalupe-Blanco River Authority was created by the Texas Legislature in 1933 as a political subdivision of the State of Texas. The purpose of GBRA as described by the Legislature was to develop, conserve and protect the water resources of the Guadalupe River Basin and make them available for beneficial use. During the 1930’s and 1940’s, GBRA submitted applications to the Federal Public Works Administration. These applications laid the groundwork for the eventual construction of Canyon Dam and Reservoir following World War II. During these decades, GBRA also adopted a soil and water conservation program and explored the potential for hydroelectric development using natural flows of the Guadalupe River. Following the drought and floods of the 1950’s, GBRA supported a statewide Water Resource Development and Conservation Plan, agreed to serve as local sponsor for the Canyon Reservoir project, and proposed construction of additional reservoirs in the basin to provide water for future growth. In the 1960’s, GBRA implemented water quality studies in the Guadalupe River Basin and extended this commitment to water protection by directly assisting communities in the planning and operation of water treatment and wastewater treatment facilities. During the 1960’s, GBRA acquired the Calhoun Canal System and the “run-of-river” rights associated with the Canal System, built the Lower Guadalupe Diversion Dam and Saltwater Barrier, and purchased six small hydroelectric dams and powerhouses in Guadalupe and Gonzales Counties along with the run-of-river water rights associated that accompanied the hydroelectric system. In the 1970’s, GBRA contracted with the City of Victoria to operate its Regional Wastewater Reclamation System, which was later transferred back to the City. It also created a division to operate several small wastewater treatment plants, as well as construct and operate the Port Lavaca and Luling Water Treatment Plants. Also, during the 1970’s, GBRA concluded the first contractual commitments of stored water from Canyon Reservoir and modernized the hydroelectric system. Water quality programs that were initiated during the 1960’s were expanded in 1973 with a joint study between GBRA and the Upper Guadalupe River Authority. In the decade of the 1980’s, because of Canyon Reservoir’s ability to deliver a firm water supply, in coordination with the power plant, GBRA constructed the Coleta Creek Reservoir.

This new reservoir was designed and still functions as a cooling reservoir for a coal-fired electric generating power plant. Other accomplishments of the 1980’s include the construction of a lower basin water supply pump station and pipeline in Calhoun County that serves two industries along the Victoria Barge Canal as well as the construction of the six-megawatt Canyon Hydroelectric Plant in Comal County. During the 1990’s, GBRA constructed and/or assumed operations of seven wastewater treatment plants. These plants include two in the City of Lockhart, one in the City of Buda, one for the Crestview area of Calhoun County, one in the Cordillera subdivision in Kendall County, and one each in the Shadow Creek and Sunfield subdivisions located in Hays County. During the first years of the new millennium, GBRA assumed operation of two water treatment plants, one for the City of San Marcos and one for the City of Lockhart and also constructed a third,

the Western Canyon Plant that serves portions of Comal, Kendall, & Bexar Counties. GBRA also constructed two raw water delivery pipelines and two treated water delivery pipelines totaling approximately 70 miles in length. GBRA then expanded its retail water delivery systems and retail wastewater collection systems in the upper basin with the addition of systems in the Cordillera and Johnson Ranch developments, operates a treated water distribution system in the Comal Trace development, and commenced operation of the Singing Hills Wastewater Treatment Plant on behalf of the City of Bulverde. GBRA also continues to experience growth in its retail operations with new connections to the Stein Falls WWTP System as a result of on-going home construction within that service area as well as from new developments in the Canyon Park WWTP service area. Additionally, GBRA continues to monitor the construction followed by operation of new wastewater treatment plants in the Park Village, Four S Ranch, and Johnson Ranch Developments in Comal County. These new plants are located in a rapid growth area that is just north of San Antonio near the intersection of Texas highway 46 and U.S. highway 281. During 2019, GBRA began operating a wastewater treatment plant for Boerne Independent School District on the site of the newly built Voss Middle School. In 2021, GBRA began construction to replace the spillgates and harden the dam at Lake Dunlap. The project was completed and the lake refilled in the fall of 2023. Also in 2021, the ownership of the Sunfield wastewater treatment plant and collection system was transferred to GBRA, and in 2022, the Dietz wastewater collection system began operation. In 2023, GBRA began construction on spillgate replacement and dam hardening projects at Lake McQueeney and Placid, with projected completion in fiscal year 2026. In 2024, the Carrizo Groundwater System and the Carrizo Water Treatment Plant began treating and delivering water to customers.

STRATEGIC PLAN

GBRA undertook the process to develop a comprehensive five-year Strategic Plan for 2023-2028, which was adopted in 2022 by the Board of Directors.

At the top of the following page, a strategic map can be found that summarizes five objectives and sixteen initiatives of the Strategic Plan, as well as GBRA's commitment and promise. Although not included on the map, the Strategic Plan also includes assigned personnel for each initiative as well as the target completion dates and key performance indicators. A committee was formed to assist with implementing the strategic initiatives as well as tracking and reporting on progress.



Our Promise: Passion for Service | Customer Driven | Ethical Leadership | Professional Excellence

Our Commitment: Lead cooperative stewardship of the water resources within the Guadalupe River Basin to promote quality of life for all



DIVISIONAL BUDGET OVERVIEW

Described below are some of the major elements in the GBRA Work Plan and Budget for FY 2026 as well as some of the key components in our efforts to implement and advance the broader GBRA Goals and Objectives.

General Division

- Within GBRA's General and Water Resource Divisions, most of the administrative, engineering, public communication, governance, human resources, finance, policy setting, and new project planning activities are accomplished. As such, GBRA's Management Team members are assigned to one of these two Divisions. Funds are included in the Budget to continue public and legislative communication efforts, as well as an emphasis on technical training and professional development.
- GBRA will continue enhancing its information technology capabilities including its wide area network, internet, intranet, and the GBRA website which will undergo a redesign in FY 2026. The budget includes ongoing funding for its financial and human resource management software, as well as database and SCADA capabilities to ensure proper security to minimize exposure to unsolicited system intrusions and ensure adequate disaster recovery preparations. A portion of ongoing costs associated with the computerized maintenance management system (CMMS) for asset management are also included.
- Professional fees are budgeted for the annual financial audit, legal assistance, legislative advocacy, pension plan actuarial reporting, pension plan investment assistance, supervisory and leadership training, communication services, computer-related assistance, investment portfolio reviews, and assistance with GBRA's employee benefit plans.
- The Administrative & General (A&G) rate charged to all GBRA operations remains at 33% of labor costs.

Hydroelectric Operations

- All of the hydroelectric power generated within GBRA's Guadalupe Valley Hydroelectric Division is delivered to the Guadalupe Valley Electric Cooperative (GVEC). The construction project at Lake Dunlap to replace the spillgates and other infrastructure was completed in 2023. Similar construction projects at Lake McQueeney and Lake Placid began in June 2023 and are expected to be completed during FY 2026, subject to weather events that may impact the construction timeline.
- In the Guadalupe Valley and Canyon Hydroelectric Divisions, once operational, the hydroelectric plants will continue to be operated to produce the maximum amount of power while working within the constraints of the applicable water permits and complying with all federal and state regulations regarding water quality, temperature, and river flows.

- Employees of the Hydroelectric Division are also involved in the operation and maintenance of the Regional Raw Water Delivery System and Guadalupe Power Partners raw water pump stations and pipelines.

Wastewater Utility Operations

- In wastewater operations, employees continue to place emphasis on the correction of infiltration and inflow (I&I) into collection systems. It is important that these I&I issues continue to be addressed to reduce potential sources of pollution and to minimize the detrimental impact on plant hydraulic capacities.
- A wastewater collection crew is part of GBRA's routine operations to proactively assess wastewater pipelines to clear potential blockages before an issue arises for customers. Investments in capital equipment have been made in previous years to assist the crew in their assessments. Inspection data is loaded to GBRA's asset management and GIS systems for easy reference and analysis.
- The Dietz Wastewater Collection System serves the area along Highway 46 between New Braunfels and Seguin. This area is slated to continue to experience growth for many years to come.
- The rapid growth in the area of Guadalupe County south of New Braunfels and west of the Guadalupe River has necessitated additional infrastructure in the Stein Falls service area. GBRA constructed an expansion of the collection system leading into the Stein Falls Wastewater Treatment Plant to prepare for the continued growth and is currently expanding the plant's treatment capacity.
- The Work Plan for the City of Lockhart reflects the operation of the original Larremore Street Plant as well as the operation for the newer FM 20 Reclamation Plant.
- GBRA took ownership of the Sunfield Wastewater System in 2021. This retail operation services approximately 4,000 retail customers and will continue to grow for many years. Goforth Special Utility District is the water provider for these customers and provides billing services for wastewater on behalf of GBRA.

Water Resource Operations

- GBRA operates and maintains water treatment plants in the Cities of Luling, San Marcos, and Lockhart. In addition to those cities, the plants serve other customers including the City of Buda, City of Kyle, Goforth Special Utility District, and Monarch Utilities L.P. GBRA operates these plants in a manner that include a process called "optimization". Optimization is the concept of operating a water treatment plant to produce a higher quality of treated water than is required by regulations.
- GBRA also owns and operates the Western Canyon Water Treatment Plant that treats ten million gallons of water a day. This plant serves a number of customers including the Cities of Boerne and Fair Oaks Ranch, San Antonio Water System, Texas Water Company as well as the Cordillera, Comal Trace, and Johnson Ranch communities. In recent years, GBRA completed an aeration project related to mitigating disinfection by-products that occasionally occur in the treatment of surface water as well

as a mitigation project of freshwater zebra mussels that affect the intake pipe leading to the plant. Both projects have led to more efficient treatment of raw water from Canyon Reservoir. GBRA staff has continued discussions existing customers on the need and timing of a future expansion of the plant from its current 10 MGD capacity to 15 MGD.

- GBRA's commitment emphasizes water resource projects and operations, related to both quality and quantity of water. Constituents throughout the river basin recognize the importance of maintaining water quality, while providing sufficient water quantity, especially during times of drought. Fundamental to GBRA's mission is planning and development for the 50-year water demands of the GBRA service area.
- The General Manager/CEO and other members of the management team continue to put a significant amount of time into water resource development and operations. This effort is indicative of the emphasis and importance GBRA places on water resource development. Beginning in 2023, GBRA began planning a large-scale water development project, named WaterSECURE. This project aims to utilize GBRA's run-of-the-river rights in the mid and lower portions of the basin. An engineering consultant continues to assist in developing scenarios for the treatment and transmission of more than 100,000 acre-feet of water to serve municipal and industrial customers. Currently, customers are evaluating their water needs, with the expectation of signing memorandums of understanding in the coming months outlining their expected commitments.
- GBRA's contract rate for firm water is budgeted at \$193 per acre-foot per year. The program costs within GBRA's Water Resource operations have trended up over time. Programs that will be an emphasis in the FY 2026 Water Resource work plan include the continued development of additional water supplies in the basin and other initiatives outlined below.
- Another of GBRA's areas of emphasis is in customer relations. The need to assist customers, constituents, and communities in the river basin with water and wastewater needs as well as assist with quality of life has been identified during previous strategic planning discussions. Support for customer relations will continue during FY 2026 including river paddling trails and assistance with other community events.
- The Work Plan and Budget includes continued funding of existing streamflow monitoring systems throughout the river basin in concert with the United States Geological Survey (USGS). GBRA currently serves as the political subdivision sponsor for the Region 11 Guadalupe Flood Planning Region, which encompasses 22 counties. In addition, GBRA coordinates with the National Weather Service and local emergency management coordinators during high rainfall events.
- Within the Water Resources Division there are funds budgeted for projects and studies especially related to water planning, legal costs to support GBRA's water rights, Edwards Aquifer joint funding agreement, control of aquatic weeds particularly non-native species, zebra mussels, the Clean Rivers Program, hydraulic modeling, watershed protection, and support for a GBRA Habitat Conservation Plan, which is being partially funded through a grant from Texas Parks and Wildlife Department via the United States Fish & Wildlife Service.

- The water quality aspects of water resource management include the operation of the regional laboratory in Seguin. GBRA recognizes that the Laboratory is an integral and essential part in the protection of the water resources of the Guadalupe River Basin. In addition to analyzing samples, laboratory personnel also provide valuable technical assistance to GBRA's operations, local utilities, residents and educators throughout the river basin.
- In 2000, GBRA began operating the City of Lockhart's water well system and ground water treatment plant. This operation was initiated pursuant to a contract between GBRA and the City. The contract provided that GBRA would assume the City's water treatment plant employees as well as responsibility for all operating, maintenance, and capital improvement requirements of the system. In 2005, a treated water pipeline running from the Luling Water Treatment Plant to the City of Lockhart was completed and placed in operation. This pipeline provides the City of Lockhart with a supplemental water source of up to 1.5 million gallons per day.
- In 1999, GBRA began operation of the Regional Raw Water Delivery System (RRWDS). The RRWDS pumps water from the Guadalupe River to the San Marcos Water Treatment Plant as well as deliveries to the Luminant (formerly Hays Energy Limited Partnership) electric generating plant and Canyon Regional Water Authority.
- GBRA also began operation of a second, similar raw water delivery system during FY 2001. This project consists of a pump station located on Lake Dunlap in Guadalupe County and six miles of pipeline. The project provides cooling water to the Guadalupe Power Partners 1,100 mega-watt electric generating plant.
- In 2024, the Carrizo Water Treatment Plant began delivering water to customers. The development of this groundwater supply project began in 2018 when GBRA entered into an agreement with the Alliance Regional Water Authority (ARWA) to jointly develop and fund the project. GBRA's interest involves developing 15,000 acre-feet of groundwater from the Carrizo Aquifer in Gonzales and Caldwell counties. The initial customers of GBRA include New Braunfels Utilities, Goforth Special Utility District, and the City of Lockhart. The project has been expanded to include an additional 9,000 acre-feet, to supply water to Maxwell Special Utility District, County Line Special Utility District and Camino Real Utilities. GBRA has been hired by ARWA to operate and maintain the plant, well fields, and transmission lines.

Recreation/Education

- GBRA operates three recreational facilities, including the Coletto Creek Park located in Victoria and Goliad Counties, the Nolte Island recreation area in Guadalupe County, and the Lake Wood Park in Gonzales County. These parks provide picnicking, camping, and water-oriented recreation for residents and visitors.
- The Nolte Island recreation area hosts the Texas Lineman's Rodeo each summer, which draws large numbers of participants and visitors for the competition.
- The Canyon Lake Gorge is a popular destination for many visitors to the Canyon Lake area. The Gorge was formed in 2002 after more than 34 inches of rain fell in the upper watershed of the Guadalupe River. This set off floodwater which carved a fascinating geological wonder from the earth. Through partnerships with the Gorge Preservation Society, a motivated and committed volunteer organization, much work has been done to develop the Gorge to provide both hiking and educational opportunities for visitors. An environmental learning building was added to provide additional educational opportunities for students and adults. The Gorge also serves as a classroom for 5th grade field trips, which meets Texas educational standards. Self-guided tours as well as expert led tours are available to enjoy the trails and the views of the Gorge.

All Divisions

- Safety continues to be a focal point among all GBRA's divisions and departments. To assist in this endeavor, a full-time Safety Manager was hired in 2020 to assist with the implementation, ongoing evaluation, and improvements to safety programs. Since then, many new safety initiatives have been implemented.

OPERATING DIVISION TYPES

Several GBRA operating divisions are segregated into systems to facilitate cost accounting, internal control, and rate setting. Each system has one of two types of budgets, either “Budget-to-Actual” or “Units of Service”. Budget-to-Actual systems provide services based on a budget approved by the customer and GBRA. During the course of the year, the customer is billed based on the annual budget with those billings adjusted to the total actual cost of service at each fiscal year end. Unit-of Service budgets in other GBRA operations include an annual rate adoption by the GBRA Board where the customer pays for some type of service based on a unit of measure at the applicable rate. The revenue derived from these customers pays the operating and maintenance, debt service, and capital costs of the system. In these systems, revenue is completely dependent upon the number of units sold and no customer year-end adjustment is available.

The following table outlines the systems according to the type of operations in which they operate:

Budget-to-Actual Operations:	Principal Customers	County
4S Ranch Wastewater Treatment Plant	Comal County WCID #6	Comal
Alliance Water Treatment Plant	Alliance Regional Water Authority	Caldwell
Park Village Wastewater Treatment Plant	Comal County WCID #6	Comal
Singing Hills Wastewater Treatment Plant	City of Bulverde	Comal
Buda Wastewater Treatment Plant	City of Buda	Hays
Boerne ISD Voss Middle School Wastewater Treatment	Boerne ISD	Kendall
Coleto Creek Reservoir	Coleto Creek Power, LP	Victoria/Goliad
Luling Water Treatment Plant	Cities of Luling & Lockhart	Caldwell
Canyon Hydroelectric Plant	New Braunfels Utilities (NBU)	Comal
Lockhart Wastewater Reclamation System	City of Lockhart	Caldwell
Lockhart Water Treatment Plant	City of Lockhart	Caldwell

Unit of Service Operations:	Principal Customers	County
General Division	GBRA Systems	Guadalupe
Calhoun Canal System	Port Lavaca Plant, farmers, industries	Calhoun
Canyon Park Wastewater Reclamation System	Residential Customers	Comal
Carrizo Groundwater System	NBU, City of Lockhart, Goforth SUD	Comal/Hays
Coleto Creek Recreation	Recreational Customers	Victoria/Goliad
Comal Trace Water Distribution System	Residential Customers	Comal
Cordillera Wastewater Treatment Plant	Residential and Commercial Customers	Kendall
Cordillera Water Treatment Plant	Residential and Commercial Customers	Kendall
Dietz Wastewater System	Residential Customers	Guadalupe
Guadalupe Valley Hydroelectric Division	Guadalupe Valley Electric Coop., WCIDs	Guadalupe/Gonzales
Johnson Ranch Wastewater Treatment Plant	Residential Customers, Public School	Comal
Johnson Ranch Water Distribution System	Residential Customers, Public School	Comal
Laboratory System	Residential, Industrial, City Customers	Entire River Basin
San Marcos Water Treatment Plant	City of San Marcos	Hays
Shadow Creek Wastewater Treatment Plant	Residential Customers	Hays
Stein Falls Wastewater Reclamation System	Residential Customers	Guadalupe
Sunfield Wastewater Treatment Plant	Residential Customers	Hays
Water Sales System	Communities, industries, farmers	Entire River Basin
Western Canyon Division	Boerne, Bulverde, Fair Oaks, Cordillera	Comal/Kendall

Budget Calendar

CONTRACTUAL BUDGET DISTRIBUTION	
<u>Date</u>	<u>Task</u>
1-Jun	Mail <i>Alliance WTP</i> budget to Alliance
15-Jun	Mail <i>Coleta Creek Reservoir</i> budget to Coleta Power Group, LP
1-Jul	Mail <i>Shadow Creek WWTP</i> budget to North Hays County MUD
1-Jul	Mail <i>Buda WWTP</i> budget to City of Buda
1-Jul	Mail <i>Boerne ISD Voss Middle School WWTP</i> budget to Boerne ISD
1-Jul	Mail <i>Canyon Hydro</i> budget to New Braunfels Utilities
1-Jul	Mail <i>Lockhart WWTP & WTP</i> budgets to the City of Lockhart
1-Jul	Mail <i>Lake Dunlap, Lake McQueeney, and Lake Placid WCIDs</i> annual payment notice
15-Jul	Mail <i>Singing Hills WWTP</i> budget to City of Bulverde
15-Jul	Mail <i>Luling WTP</i> budget to the City of Luling
1-Aug	Mail <i>Cordillera</i> budgets to Cordillera Ranch, LTD
1-Aug	Mail <i>Johnson Ranch</i> budgets to DH Investment
1-Aug	Mail <i>Park Village WWTP and 4S Ranch WWTP</i> to Comal County WCID #6

BOARD BUDGET DISTRIBUTION	
<u>Date</u>	<u>Task</u>
June Board Meeting	Review proposed budgets with GBRA Board
July Board Meeting	Distribute proposed budgets to GBRA Board members
August Board Meeting	Board scheduled to approve budgets

BUDGET PROCESS

Budget Preparation and Adoption

The budget is a tool used to assist GBRA in projecting customer needs, financial standing, and opportunities for the upcoming Fiscal Year. Many employees are involved in the budget – whether it is in preparation, implementation, administration, or evaluation. The Finance department is ultimately responsible for the preparation and production of the budget. In order to ensure the budget is complete by the beginning of the Fiscal Year as set in the “By-laws,” the budget preparations begin at least six months prior to the end of the Fiscal Year. The Fiscal Year for GBRA begins on September 1 and ends August 31. Budget preparations begin with management meetings discussing goals, objectives, projects, interdepartmental labor transfers, and deadlines. The next three months involve the routing of various schedules between the Finance Department and managers for input, review, and changes. During mid-May, the divisions with cost-of-service contracts begin submitting their proposed budgets to the customers for review. Meetings are held and the budgets are modified as necessary. After all revisions are made, the GBRA Board is presented with a draft budget for review in June. The final budget is adopted at the August board meeting and becomes effective on September 1.

Budget Amendments

Management control of the budget is maintained by publishing budget utilization reports on a monthly basis for review by managers. During these reviews, managers focus on financial standings, completed projects, and upcoming projects or tasks. This allows for the opportunity to check for accuracy and evaluate the need for any budget revisions. As the need arises during the Fiscal Year, GBRA may amend the budget. The proposed amendment is reviewed by managers and submitted with background information to the Board for consideration. Following Board approval, the information is transferred to the Finance Department for input to the budget document. The change will be subsequently reflected in the budget to actual comparison reports that are prepared monthly. Transfers between divisions will also require a budget amendment approved by the Board of Directors as do each non-budgeted expenses which exceeds an amount to be established coincident with the budget approval each year. The General Manager is however authorized to expend non-budgeted funds if emergency conditions exist which jeopardize public health, property, or would cause unreasonable economic loss to GBRA. In such circumstances, a budget amendment for the expenditure of emergency funds shall be later ratified by the Board of Directors. (GBRA Board Policy, 409 - Budgets).

Budget Basis

Annual budgets are presented in whole dollars. For financial reporting, expenses are recorded when a liability is incurred and revenues are recognized when earned. The Annual Comprehensive Financial Report shows the status of GBRA’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases this conforms to the way the budget is prepared. Three exceptions are the treatment of depreciation expense (this is not shown in the budget, although the full purchase price of equipment and capital improvements is included, while purchases of capital improvements are depreciated and amortized in the Financial Report); deferred costs and expenses (these deferred costs and expenses are not shown in the budget, but are recognized in the Financial Report); and compensated absences (accrued but unused vacation leave) are not recognized in the budget.

The table and graph on the following page give an overview of GBRA’s financial outlook for the budget year.

Budget Summary

Division	Guadalupe-Blanco River Authority				
	OPERATING		DEBT SERVICE		Change in Fund Balance
	Revenue	Expenses	Revenue	Expenses	
GENERAL DIVISION					
General	6,222,559	7,009,160	800,000	0	13,399
WATER RESOURCES					
Water Sales	30,765,090	28,473,407	3,243,135	5,418,032	116,786
Calhoun Canal	2,505,144	2,505,144	0	0	0
Carrizo Groundwater	9,968,479	9,353,818	14,067,834	14,067,834	614,661
WATER OPERATIONS					
Carrizo	6,520,807	6,520,807	0	0	0
Comal Trace	334,500	334,500	0	0	0
Cordillera	1,844,500	1,653,506	0	0	190,994
Johnson Ranch	1,140,000	1,279,368	0	0	(139,368)
Lockhart	1,162,384	1,162,384	0	0	0
Luling	1,800,626	1,780,491	448,297	448,297	20,135
San Marcos	3,949,169	3,949,169	0	0	0
Western Canyon	7,221,401	6,974,824	4,771,506	5,018,083	0
WASTEWATER OPERATIONS					
4S Ranch	946,183	946,183	0	0	0
Boerne ISD	158,436	158,436	0	0	0
Buda	1,912,778	1,912,778	0	0	0
Bulverde Singing Hills	714,658	714,658	0	0	0
Canyon Park	593,892	685,507	0	0	(91,615)
Cordillera	700,320	943,071	0	0	(242,751)
Dietz	389,432	157,333	0	399,934	(167,835)
Johnson Ranch	783,900	834,083	0	0	(50,183)
Lockhart	1,994,162	1,994,162	0	0	0
Park Village	632,044	632,044	0	0	0
Shadow Creek	1,437,984	1,362,123	0	0	75,861
Stein Falls	5,956,000	2,467,419	(800,000)	1,731,371	957,210
Sunfield	4,348,875	1,952,172	0	1,778,367	618,336
HYDROELECTRIC OPERATIONS					
Canyon Hydro	334,352	334,352	0	0	0
GV Hydro	0	1,086,492	0	0	(1,086,492)
Lake Dunlap	603,258	387,669	1,458,649	1,458,649	215,589
Lake McQueeney	225,040	291,691	1,782,900	1,782,900	(66,651)
Lake Placid	309,994	274,114	1,805,003	1,805,003	35,880
COLETO CREEK					
Reservoir	1,065,665	1,065,665	0	0	0
Recreation	1,223,500	1,166,368	0	0	57,132
	97,765,132	90,362,898	27,577,324	33,908,470	1,071,088

Capital Improvement Program

Designated Projects

Project #	Division	Funding Source	Project Description	Previous Funding	Current/ Future Funding	TOTALS
1	041 - Water Sales	Budget	Corp of Engineers - Dam	\$1,097,660	\$0	\$1,097,660
2	050 - Western Canyon	Plant Rate	SH 46 Pipeline Relocation	\$0	\$623,792	\$623,792
TOTALS				\$1,097,660	\$623,792	\$1,721,452

Description of Projects (Line # coincides with project line #)

- Contractual obligation with Corp of Engineers for O & M costs, building up for large Corp projects.
- Relocation of water line due to road expansion by TxDOT. Estimated amount of betterment not reimbursed.

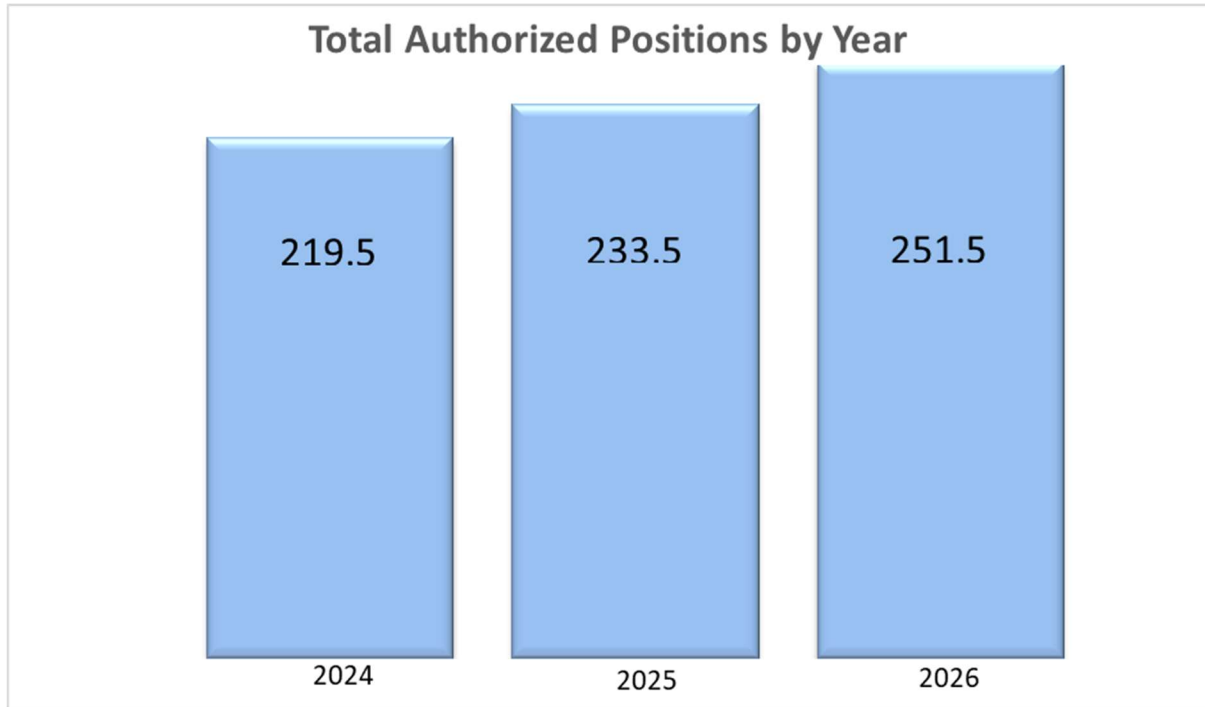
Bond/Loan Funded Projects

Project #	Division	Funding Source	Project Description	Previous Funding	Current/ Future Funding	TOTALS
A	037 - Sunfield	Bond Sale	WWTP Expansion - Engineering Design		\$2,140,000	\$2,140,000
B	037 - Sunfield	Bond Sale	WWTP Expansion - Construction			TBD
C	041 - Water Sales	Bond Sale	RRWDS - Replacement of VFDs	\$0	\$1,110,000	\$1,110,000
D	041 - Water Sales	Bond Sale	Carrizo Groundwater Supply Project	\$365,290,000	\$87,705,000	\$452,995,000
			TxDOT Loan - SH 46 Pipeline			
E	050 - Western Canyon	Plant Rate	Relocation		\$18,000,000	\$18,000,000
TOTALS				\$365,290,000	\$108,955,000	\$474,245,000

Description of Projects (Line # coincides with project line #)

- Engineering design of future plant expansion.
- Construction of expansion of wastewater treatment plant.
- Replacement of Variable Frequency Drives (VFDs) within the Regional Raw Water Distribution System pipeline infrastructure.
- Design, engineering, and construction of groundwater distribution project, expanded to include additional customers in 2022.
This project also includes a cash contribution from a private entity that is a contributing customer of the project.

Staffing Overview



FY 26 New Positions

Division	Position Title	# of FTEs
Administration	Software Specialist	1
Administration	Cybersecurity Analyst	1
Administration	SCADA Technician	1
Administration	Safety Specialist	1
Environmental	Aquatic Biologist	1
Engineering	Project Engineer	1
Engineering	Senior Engineer	1
General Management	Special Projects Manager	1
Finance	Accounting Specialist	1
Finance	Treasury & Debt Coordinator	1
Finance	Purchasing Administrator	1
Finance	Customer Service Manager	1
Operations	Operators - Carrizo WTP	2
Operations	Pipeline/Collections Crew - Western Canyon	2
Operations	Operators - Hays/Caldwell	2
Total		18

Staffing Summary

Division	# of Authorized Positions (FTE)			Change from Previous Year
	2024	2025	2026	
GENERAL DIVISION				
General	53.5	55.5	64.5	9
WATER RESOURCES				
Water Sales	71	74	77	3
Calhoun Canal Water Distribution	5	5	5	0
Carrizo WTP	7	7	9	2
WATER & WASTEWATER OPERATIONS				
Lockhart WWTP	4	4	4	0
Lockhart WTP	4	4	4	0
Luling WTP	6	6	6	0
Shadow Creek/Sunfield WWTPs	9	12	14	2
Stein Falls WWTP	5	6	6	0
San Marcos WTP	9	9	9	0
Western Canyon	19	23	25	2
HYDROELECTRIC OPERATIONS				
Canyon Hydroelectric	1	1	1	0
Guadalupe Valley Hydroelectric	13	14	14	0
COLETO CREEK				
Coleto Creek Reservoir	6	6	6	0
Coleto Creek Park	7	7	7	0
Total	219.5	233.5	251.5	18

Staffing Table

MANAGEMENT AND SUPPORT	Base System	# of Authorized Positions (FTE)		
		2024	2025	2026
GENERAL MANAGEMENT				
General Manager/CEO	010	1	1	1
Deputy General Manager	010	1	1	1
Special Project Manager	010	1	1	2
Executive Assistant	010	1	1	1
Subtotal		4	4	5
GENERAL COUNSEL				
General Counsel	010	1	1	1
Deputy General Counsel	010	1	1	1
Assistant General Counsel	010	1	1	1
Real Estate Project Administrator	010	1	1	1
Paralegal	010	1	1	1
Records Manager	010	1	1	1
Records Specialist	010	1	1	1
Subtotal		7	7	7
ADMINISTRATION				
Executive Manager of Administration	010	1	1	1
Deputy Executive Manager of Administration	010	1	1	1
Deputy IT Manager	041	---	---	1
IT Director	010	1	1	1
Safety & Risk Manager	010	1	1	1
Education Program Director	010	1	1	1
IT Operations Manager	010	1	1	1
Database, Network & System Administrators/Techs	010	3	4	4
Software Specialist	010	---	---	1
Cybersecurity Anaylst	010	---	---	1
Facilities Manager	041	1	1	1
SCADA Manager/Analyst/Techs	010	4	4	5
GIS Manager/Analyst/Techs	010	2	3	3
Human Resources Generalists	010	1	2	2
Education Specialists-Classroom/Outreach	010	2	2	2
Help Desk Technicians	010	2	2	2
Office Coordinator	010	2	2	2
Facilities/Maintenance Technician	041	2	2	2
Safety Specialist	010	---	---	1
Administrative Assistant	041	1	---	---
Gorge, Park Ranger & Education Specialists	041	5	5	4
Subtotal		31	33	37
COMMUNICATIONS				
Executive Manager of Communications & Outreach	010	1	1	1
Communications Project Manager	010	0.5	0.5	0.5
Director of Government & Community Affairs	010	1	1	1
Community Affairs Coordinators	010	2	2	2
Communications & Media Specialists	010	2	2	2
Subtotal		6.5	6.5	6.5

Staffing Table

MANAGEMENT AND SUPPORT	Base System	# of Authorized Positions (FTE)		
		2024	2025	2026
FINANCE				
Executive Manager of Finance/CFO	010	1	1	1
Deputy CFO-Finance	010	1	1	1
Controller	010	1	1	1
Customer Service Manager	010	---	---	1
Director of Purchasing	010	1	1	1
Revenue & Budget Supervisor	010	1	1	1
Accounting Coordinator	010	1	1	1
Payroll Coordinator	010	1	1	1
Risk Management Coordinator	010	1	1	1
Treasury & Debt Coordinator	010	---	---	1
Accountant	010	1	1	1
Accounting Specialists	010	3	3	4
Purchasing Specialist	010	1	1	2
Utility Billing/Customer Service Specialist	010	1	1	1
Subtotal		14	14	18
ENGINEERING				
Executive Manager of Engineering	041	1	1	1
Deputy Executive Mgr of Engineering	041	1	1	1
Engineers: Directors, Senior, Project	041	9	9	11
Construction Director/Inspectors/Analysts	041	8	8	8
Electrical/Instrumentation Technicians & Analysts	041	2	3	3
Executive Assistant	041	1	1	1
Subtotal		22	23	25
ENVIRONMENTAL				
Executive Manager of Environmental Science	041	1	1	1
Deputy Executive Mgr of Environmental Science	041	1	1	1
Habitat Conservation Plan Director	041	1	1	1
Water Quality Program Supervisor	041	1	1	1
Aquatic Biologist	041	1	1	2
Lab Administrator	041	1	1	1
Laboratory Analysts/Technicians	041	6	6	6
Habitat Conservation Plan Coordinator	041	1	1	1
Water Quality Technicians	041	2	3	3
Watershed Coordinator	041	---	1	1
Sample Custodian/Lab Tech	041	1	2	2
Customer Project Manager	041	1	---	---
Subtotal		17	19	20
MANAGEMENT AND SUPPORT		101.5	106.5	118.5

Staffing Table

OPERATIONS	Base System	# of Authorized Positions (FTE)		
		2024	2025	2026
OPERATIONS MANAGEMENT				
Executive Manager of Operations	041	1	1	1
Deputy Executive Mgr of Operations	041	1	1	1
Asset Manager	041	1	1	1
Executive Assistant	041	1	1	1
Utilities Accounts Assistant	041	1	1	1
Subtotal		5	5	5
HAYS/CALDWELL OPERATIONS				
Division Manager - Hays/Caldwell Operations	041	1	1	1
Assistant Division Manager	030	1	1	1
Subtotal		2	2	2
SHADOW CREEK/SUNFIELD/BUDA WWTPs				
Chief Operator	030	1	1	1
Operators	030	7	10	12
Subtotal		8	11	13
STEIN FALLS WWTP				
Chief Operator	033	1	1	1
Operators	033	5	5	5
Maintenance Crew: WW Collections, Pipelines, ROW	041	2	2	2
Subtotal		8	8	8
SAN MARCOS WTP				
Plant Manager	044	1	1	1
Chief Operator	044	1	1	1
Operators	044	7	7	7
Subtotal		9	9	9
CARRIZO WTP				
Chief Operator	048	1	1	1
Operators: Lead, Plant, Distribution	048	6	6	8
Subtotal		7	7	9
LULING WTP				
Chief Operator	100	1	1	1
Operators	100	5	5	5
Subtotal		6	6	6
LOCKHART WWTP				
Chief Operator	130	1	1	1
Operators	130	3	3	3
Subtotal		4	4	4
LOCKHART WTP				
Operators	131	4	4	4
Subtotal		4	4	4
Total Hays/Caldwell Operations of 15		48	51	55

Staffing Table

OPERATIONS	Base System	# of Authorized Positions (FTE)		
		2024	2025	2026
HYDROELECTRIC AND OPERATIONS SUPPORT				
Division Manager	041	1	1	1
Maintenance Supervisor	021	1	1	1
Electrical/Instrumentation Manager, Techs & Analysts	041	7	9	9
Heavy Equipment Operator	021	1	1	1
Purchasing & Inventory Coordinator	021	1	1	1
Control Room Operators	021	4	4	4
Maintenance Crew/Maintenance Mechanic	021	7	7	7
Maintenance Crew: Pipeline	120	1	1	1
Maintenance Crew: WW Collections, Pipelines, ROW	041	1	1	1
Subtotal		24	26	26
LAKEWOOD PARK				
Park Rangers/Maintenance	041	2	2	2
Subtotal		2	2	2
Total Hydroelectric & Operations Support		26	28	28
WESTERN CANYON OPERATIONS				
Division Manager - Western Canyon Operations	041	1	1	1
WESTERN CANYON WTP, WATER/WASTEWATER TREATMENT & DISTRIBUTION				
Western Canyon Water Manager	050	---	1	1
Chief Operators	050	3	4	4
Operators: Lead, Plant, Distribution	050	14	15	15
Collection/Pipeline Maintenance Crew	050	2	3	5
Utility Locator Technician	050	1	1	1
Subtotal		20	24	26
Total Western Canyon Operations		21	25	27
CALHOUN/REFUGIO OPERATIONS				
Chief Water Tender	043	1	1	1
Heavy Equipment Operator	043	1	1	1
Maintenance Chief	043	1	1	1
Water Tenders	043	2	2	2
Total Calhoun/Caldwell Operations		5	5	5

Staffing Table

OPERATIONS	Base System	# of Authorized Positions (FTE)		
		2024	2025	2026
COLETO CREEK OPERATIONS				
COLETO CREEK RESERVOIR				
Reservoir Manager	091	1	1	1
Electrical/Instrumentation Technician	091	1	1	1
Administrative Assistant, Senior	091	1	1	1
Maintenance Crew	091	3	3	3
Subtotal		6	6	6
COLETO CREEK RECREATION				
Assistant Reservoir Manager	092	1	1	1
Reservoir Rangers	092	5	5	5
Administrative Assistant	092	1	1	1
Subtotal		7	7	7
Total Coleta Creek Opertations				
		13	13	13
TOTAL OPERATIONS				
		118	127	133
TOTAL GBRA POSITIONS				
		219.5	233.5	251.5

Wage Compensation Structure

Grade	Minimum	Midpoint	Maximum	Grade
9	\$ 23,521	\$ 31,366	\$ 39,208	9
10	\$ 27,053	\$ 36,071	\$ 45,088	10
11	\$ 31,111	\$ 41,481	\$ 51,851	11
12	\$ 35,778	\$ 47,703	\$ 59,629	12
13	\$ 41,143	\$ 54,859	\$ 68,573	13
14	\$ 47,316	\$ 63,088	\$ 78,860	14
15	\$ 54,414	\$ 72,551	\$ 90,688	15
16	\$ 62,575	\$ 83,433	\$ 104,292	16
17	\$ 71,962	\$ 95,949	\$ 119,936	17
18	\$ 82,755	\$ 110,341	\$ 137,925	18
19	\$ 95,169	\$ 126,892	\$ 158,615	19
20	\$ 109,445	\$ 145,925	\$ 182,407	20
21	\$ 125,861	\$ 167,814	\$ 209,769	21
22	\$ 144,740	\$ 192,987	\$ 241,234	22
23	\$ 166,451	\$ 221,935	\$ 277,418	23

Authorized Spending Levels

Over \$25,000	
General Manager/CEO	General Counsel
Deputy General Manager	Executive Managers

Up to \$100,000	
Deputy Executive Manager of Engineering	

Up to \$25,000	
Assistant General Counsel	Deputy Executive Managers
Controller	Senior Engineering Director

Up to \$15,000	
Communication Director	IT Director
Construction Director	Lead Lab Administrator & Analyst
Director of Government & Community Affairs	Plant/Reservoir Managers
Division Managers	Director of Purchasing
Education Program Director	Safety Manager
Hays Wastewater Manager	Treatment Design Director
HCP Director	Water Quality Program Supervisor
IT Administrators: Database, GIS, Network, SCADA, System, Operations	Facilities Manager

Up to \$5,000	
Aquatic Biologist	Maintenance Supervisors
Chief: Inspectors, Operators, Rangers, Water Tenders	Paralegal
Electrical/Instrumentation Tech Supervisor	Project & Community Representative
Executive Assistants	Project Engineers
Human Resources Generalist	SCADA Analysts
IT Administrators: Database, GIS, Network, SCADA, System, Operations	Revenue & Budget Supervisor

Managers are empowered to temporarily delegate the approval up to \$1,000 for purchases in their absence. The temporary delegation will be documented in the form of an email and provided to Finance.

Holiday Schedule

In compliance with Board Policy 202.213, the GBRA Board of Directors approve the holiday schedule below in conjunction with the approval of the Work Plan and Budget.

GBRA Holiday Schedule for Fiscal Year 2026		
Holiday	Day of the Week	Holiday
Labor Day	Monday	September 1, 2025
Veterans Day	Tuesday	November 11, 2025
Thanksgiving	Thursday	November 27, 2025
Thanksgiving	Friday	November 28, 2025
Christmas Eve	Wednesday	December 24, 2025
Christmas Day	Thursday	December 25, 2025
Day After Christmas	Friday	December 26, 2025
New Year's Day	Thursday	January 1, 2026
Martin Luther King Jr. Day	Monday	January 19, 2026
Good Friday	Friday	April 3, 2026
Memorial Day	Monday	May 25, 2026
Juneteenth (Emancipation Day)	Friday	June 19, 2026
Independence Day	Friday	July 3, 2026
Floating Holiday	***	***
Safety Holiday	***	***

Employees on shift will receive holiday pay if working on any GBRA designated holiday.

*** Floating and Safety holiday(s) must be used within the fiscal year (September 1, 2025 and August 31, 2026). If not taken by August 31, 2026, the holiday will be forfeited. This holiday is shown in Paylocity as Floating and Safety Holiday.

Staffing Table

MANAGEMENT AND SUPPORT	Base System	# of Authorized Positions (FTE)		
		2024	2025	2026
GENERAL MANAGEMENT				
General Manager/CEO	010	1	1	1
Deputy General Manager	010	1	1	1
Special Project Manager	010	1	1	2
Executive Assistant	010	1	1	1
Subtotal		4	4	5
GENERAL COUNSEL				
General Counsel	010	1	1	1
Deputy General Counsel	010	1	1	1
Assistant General Counsel	010	1	1	1
Real Estate Project Administrator	010	1	1	1
Paralegal	010	1	1	1
Records Manager	010	1	1	1
Records Specialist	010	1	1	1
Subtotal		7	7	7
ADMINISTRATION				
Executive Manager of Administration	010	1	1	1
Deputy Executive Manager of Administration	010	1	1	1
Deputy IT Manager	041	---	---	1
IT Director	010	1	1	1
Safety & Risk Manager	010	1	1	1
Education Program Director	010	1	1	1
IT Operations Manager	010	1	1	1
Database, Network & System Administrators/Techs	010	3	4	4
Software Specialist	010	---	---	1
Cybersecurity Anaylst	010	---	---	1
Facilities Manager	041	1	1	1
SCADA Manager/Analyst/Techs	010	4	4	5
GIS Manager/Analyst/Techs	010	2	3	3
Human Resources Generalists	010	1	2	2
Education Specialists-Classroom/Outreach	010	2	2	2
Help Desk Technicians	010	2	2	2
Office Coordinator	010	2	2	2
Facilities/Maintenance Technician	041	2	2	2
Safety Specialist	010	---	---	1
Administrative Assistant	041	1	---	---
Gorge, Park Ranger & Education Specialists	041	5	5	4
Subtotal		31	33	37
COMMUNICATIONS				
Executive Manager of Communications & Outreach	010	1	1	1
Communications Project Manager	010	0.5	0.5	0.5
Director of Government & Community Affairs	010	1	1	1
Community Affairs Coordinators	010	2	2	2
Communications & Media Specialists	010	2	2	2
Subtotal		6.5	6.5	6.5

Staffing Table

MANAGEMENT AND SUPPORT	Base System	# of Authorized Positions (FTE)		
		2024	2025	2026
FINANCE				
Executive Manager of Finance/CFO	010	1	1	1
Deputy CFO-Finance	010	1	1	1
Controller	010	1	1	1
Customer Service Manager	010	---	---	1
Director of Purchasing	010	1	1	1
Revenue & Budget Supervisor	010	1	1	1
Accounting Coordinator	010	1	1	1
Payroll Coordinator	010	1	1	1
Risk Management Coordinator	010	1	1	1
Treasury & Debt Coordinator	010	---	---	1
Accountant	010	1	1	1
Accounting Specialists	010	3	3	4
Purchasing Specialist	010	1	1	2
Utility Billing/Customer Service Specialist	010	1	1	1
Subtotal		14	14	18
ENGINEERING				
Executive Manager of Engineering	041	1	1	1
Deputy Executive Mgr of Engineering	041	1	1	1
Engineers: Directors, Senior, Project	041	9	9	11
Construction Director/Inspectors/Analysts	041	8	8	8
Electrical/Instrumentation Technicians & Analysts	041	2	3	3
Executive Assistant	041	1	1	1
Subtotal		22	23	25
ENVIRONMENTAL				
Executive Manager of Environmental Science	041	1	1	1
Deputy Executive Mgr of Environmental Science	041	1	1	1
Habitat Conservation Plan Director	041	1	1	1
Water Quality Program Supervisor	041	1	1	1
Aquatic Biologist	041	1	1	2
Lab Administrator	041	1	1	1
Laboratory Analysts/Technicians	041	6	6	6
Habitat Conservation Plan Coordinator	041	1	1	1
Water Quality Technicians	041	2	3	3
Watershed Coordinator	041	---	1	1
Sample Custodian/Lab Tech	041	1	2	2
Customer Project Manager	041	1	---	---
Subtotal		17	19	20
MANAGEMENT AND SUPPORT		101.5	106.5	118.5

Staffing Table

OPERATIONS	Base System	# of Authorized Positions (FTE)		
		2024	2025	2026
OPERATIONS MANAGEMENT				
Executive Manager of Operations	041	1	1	1
Deputy Executive Mgr of Operations	041	1	1	1
Asset Manager	041	1	1	1
Executive Assistant	041	1	1	1
Utilities Accounts Assistant	041	1	1	1
Subtotal		5	5	5
HAYS/CALDWELL OPERATIONS				
Division Manager - Hays/Caldwell Operations	041	1	1	1
Assistant Division Manager	030	1	1	1
Subtotal		2	2	2
SHADOW CREEK/SUNFIELD/BUDA WWTPs				
Chief Operator	030	1	1	1
Operators	030	7	10	12
Subtotal		8	11	13
STEIN FALLS WWTP				
Chief Operator	033	1	1	1
Operators	033	5	5	5
Maintenance Crew: WW Collections, Pipelines, ROW	041	2	2	2
Subtotal		8	8	8
SAN MARCOS WTP				
Plant Manager	044	1	1	1
Chief Operator	044	1	1	1
Operators	044	7	7	7
Subtotal		9	9	9
CARRIZO WTP				
Chief Operator	048	1	1	1
Operators: Lead, Plant, Distribution	048	6	6	8
Subtotal		7	7	9
LULING WTP				
Chief Operator	100	1	1	1
Operators	100	5	5	5
Subtotal		6	6	6
LOCKHART WWTP				
Chief Operator	130	1	1	1
Operators	130	3	3	3
Subtotal		4	4	4
LOCKHART WTP				
Operators	131	4	4	4
Subtotal		4	4	4
Total Hays/Caldwell Operations		48	51	55

Staffing Table

OPERATIONS	Base System	# of Authorized Positions (FTE)		
		2024	2025	2026
HYDROELECTRIC AND OPERATIONS SUPPORT				
Division Manager	041	1	1	1
Maintenance Supervisor	021	1	1	1
Electrical/Instrumentation Manager, Techs & Analysts	041	7	9	9
Heavy Equipment Operator	021	1	1	1
Purchasing & Inventory Coordinator	021	1	1	1
Control Room Operators	021	4	4	4
Maintenance Crew/Maintenance Mechanic	021	7	7	7
Maintenance Crew: Pipeline	120	1	1	1
Maintenance Crew: WW Collections, Pipelines, ROW	041	1	1	1
Subtotal		24	26	26
LAKEWOOD PARK				
Park Rangers/Maintenance	041	2	2	2
Subtotal		2	2	2
Total Hydroelectric & Operations Support		26	28	28
WESTERN CANYON OPERATIONS				
Division Manager - Western Canyon Operations	041	1	1	1
WESTERN CANYON WTP, WATER/WASTEWATER TREATMENT & DISTRIBUTION				
Western Canyon Water Manager	050	---	1	1
Chief Operators	050	3	4	4
Operators: Lead, Plant, Distribution	050	14	15	15
Collection/Pipeline Maintenance Crew	050	2	3	5
Utility Locator Technician	050	1	1	1
Subtotal		20	24	26
Total Western Canyon Operations		21	25	27
CALHOUN/REFUGIO OPERATIONS				
Chief Water Tender	043	1	1	1
Heavy Equipment Operator	043	1	1	1
Maintenance Chief	043	1	1	1
Water Tenders	043	2	2	2
Total Calhoun/Caldwell Operations		5	5	5

Staffing Table

OPERATIONS	Base System	# of Authorized Positions (FTE)		
		2024	2025	2026
COLETO CREEK OPERATIONS				
COLETO CREEK RESERVOIR				
Reservoir Manager	091	1	1	1
Electrical/Instrumentation Technician	091	1	1	1
Administrative Assistant, Senior	091	1	1	1
Maintenance Crew	091	3	3	3
Subtotal		6	6	6
COLETO CREEK RECREATION				
Assistant Reservoir Manager	092	1	1	1
Reservoir Rangers	092	5	5	5
Administrative Assistant	092	1	1	1
Subtotal		7	7	7
Total Coleta Creek Opertations				
		13	13	13
TOTAL OPERATIONS				
		118	127	133
TOTAL GBRA POSITIONS				
		219.5	233.5	251.5

Rates and Rate Structures

GENERAL DIVISION	2024	2025	2026	Unit of Measure	% Change	Effective Date
Administrative & General Charge	33%	33%	33%	%	-	Sep 01
Benefit Rate	40.5%	40.5%	40.5%	%	-	Sep 01
WATER RESOURCES DIVISION	2024	2025	2026	Unit of Measure	% Change	Effective Date
RAW WATER:						
Firm Water	\$175.00	\$184.00	\$193.00	AFY	5%	Sep 01
Out-of-District Charge \$24x CPI (Updated Feb 1 annually)	\$45.03	\$46.37	\$47.57	AFY	3%	Sep 01
Lower Basin Water Rate	\$175.00	\$184.00	\$193.00	AFY	5%	Sep 01
Womack Water Rate	\$175.00	\$184.00	\$193.00	AFY	5%	Sep 01
REGIONAL RWDS:						
O&M Rate	\$0.595	\$0.681	\$0.670	1,000 gal	-2%	Sep 01
Capacity Rate	\$0.190	\$0.183	\$0.183	1,000 gal	-	Sep 01
GUADALUPE POWER PARTNERS RWDS:						
O&M Rate	\$0.611	\$0.665	\$0.665	1,000 gal	-	Sep 01
IH 35 TWDS:						
O&M Rate: IH35 Pipeline	\$0.332	\$0.308	\$0.378	1,000 gal	23%	Sep 01
O&M Rate: SMWTP	\$0.570	\$0.615	\$0.729	1,000 gal	19%	Sep 01
Capacity Rate: IH35 Pipeline	\$0.306	\$0.306	\$0.306	1,000 gal	-	Sep 01
Capacity Rate: SMWTP	\$0.172	\$0.162	\$0.162	1,000 gal	-	Sep 01
CALHOUN CANAL SYSTEM:						
Irrigation Rates (includes M&I and raw water charges)						
Rice – 1 st Crop	\$221.00	\$287.00	\$371.00	acre	29%	Sep 01
Rice – 2 nd Crop	\$89.00	\$115.00	\$148.00	acre	29%	Sep 01
Row Crop	\$44.00	\$57.00	\$74.00	acre	30%	Sep 01
Pasture	\$44.00	\$57.00	\$74.00	acre	30%	Sep 01
Crawfish Pond	\$133.00	\$172.00	\$223.00	acre	30%	Sep 01
Waterfowl Field	\$89.00	\$115.00	\$148.00	acre	29%	Sep 01
Catfish Farm	\$177.00	\$230.00	\$297.00	acre	29%	Sep 01
Sprinkler Irrigation-unmetered	\$44.00	\$57.00	\$74.00	acre	30%	Sep 01
Sprinkler Irrigation-metered	\$0.272	\$0.353	\$0.456	1,000 gal.	29%	Sep 01
Initial fill: ponds, crawfish, waterfowl, catfish, other water use	\$0.272	\$0.353	\$0.456	1,000 gal.	29%	Sep 01
M&I Rate	\$0.195	\$0.276	\$0.379	1,000 gal.	37%	Sep 01
Seadrift Coke LP Delivery Facility Charge	\$0.040	\$0.040	\$0.040	1,000 gal.	-	Sep 01
Ineos Nitriles Delivery Facility Charge	\$0.035	\$0.035	\$0.035	1,000 gal.	-	Sep 01
CARRIZO GROUNDWATER & WTP:						
Water Rate	\$105.00	\$105.00	\$135.00	AFY	29%	Sep 01
GBRA Wellfield & Facilities O&M	\$0.75	\$0.75	\$0.500	1,000 gal.	-33%	Sep 01
<u>Alliance Pass-through Rates:</u>						
Treatment & Transmission O&M-fixed	\$45.95	\$45.95	\$45.95	AFY	-	Oct 01
Treatment & Transmission O&M-variable	\$3.89	\$3.89	\$3.89	1,000 gal.	-	Oct 01

Note: Rate changes for new fiscal year are highlighted; % change is between most recent two years.

Rates and Rate Structures

WATER OPERATIONS	2024	2025	2026	Unit of Measure	% Change	Effective Date
WESTERN CANYON WTP & TWDS:						
O&M Rate	\$1.417	\$1.526	\$2.083	1,000 gal.	37%	Sep 01
Capacity Rate-Refunding Bond Issue, Series 2020	\$468.63	\$468.63	\$468.63	AFY	-	Sep 01
Water Trucks	\$24.00	\$24.00	\$50.00	1,000 gal.	108%	Sep 01
Bulverde Emergency Services - Fire	\$304.00	\$304.00	\$304.00	connection	-	Sep 01
LULING WTP:						
Water Treatment Plant O&M Charge	\$2.681	\$3.131	\$2.610	1,000 gal.	-17%	Sep 01
Treated Water Delivery System O&M Charge	\$1.139	\$1.624	\$1.256	1,000 gal.	-23%	Sep 01
City of Luling Capacity Charge (WTP, Zedler Mill), pass-through	\$0.150	\$0.150	\$0.150	1,000 gal.	-	Sep 01
RETAIL WATER RATES:						
COMMON RATES:						
Transfer Fee	\$50.00	\$50.00	\$50.00	transfer	-	Sep 01
ACH Fee: individual bank draft at customers request	\$30.00	\$30.00	\$30.00	occurrence	-	Sep 01
NSF Fee	\$35.00	\$40.00	\$40.00	occurrence	-	Sep 01
Late Charge Penalty	5%	5%	5%	monthly fee	-	Sep 01
Meter Tampering Fee	\$70.00	\$70.00	\$70.00	+damages	-	Sep 01
Retail Inspection Fee	\$100.00	\$100.00	\$100.00	inspection	-	Sep 01
Constructor Inspection Fee	\$90.00	\$90.00	\$90.00	hour	-	Sep 01
Reconnection Fee: Retail Water	\$100.00	\$100.00	\$100.00	occurrence	-	Sep 01
COMAL TRACE WDS, CORDILLERA RANCH WDS & JOHNSON RANCH WDS:						
1. 5/8" Meter:						
Water – Connection Fee: Comal Trace	\$1,000.00	\$1,000.00	\$1,000.00	connection	-	Sep 01
Water – Connection Fee: Cordillera	\$1,650.00	\$1,650.00	\$1,650.00	connection	-	Sep 01
Water – Connection Fee: Johnson Ranch	\$1,200.00	\$1,200.00	\$1,200.00	connection	-	Sep 01
Water – Developer Reimbursement Fee: Cordillera Ranch, in addition to the Connection Fee	\$2,000.00	\$2,000.00	\$2,000.00	connection	-	Sep 01
Additional Developer Reimbursement Fee: Springs @ Cordillera	\$500.00	\$500.00	\$500.00	connection	-	Sep 01
Monthly Water Fee: up to 2,000 gal	\$44.00	\$44.00	\$44.00	LUE	-	Sep 01
Water – Block Rate: 2,001-10,000 gal (base rate+usage)	\$3.60	\$3.60	\$3.60	1,000 gal.	-	Sep 01
Water – Block Rate: 10,001-15,000 gal (base rate+usage)	\$4.60	\$4.60	\$4.60	1,000 gal.	-	Sep 01
Water – Block Rate: 15,001-25,000 gal (base rate+usage)	\$6.60	\$6.60	\$6.60	1,000 gal.	-	Sep 01
Water – Block Rate: 25,001-50,000 gal (base rate+usage)	\$8.60	\$8.60	\$8.60	1,000 gal.	-	Sep 01
Water – Block Rate: 50,001-75,000 gal (base rate+usage)	\$12.00	\$12.00	\$12.00	1,000 gal.	-	Sep 01
Water – Block Rate: 75,001-100,000 gal (base rate+usage)	\$16.00	\$16.00	\$16.00	1,000 gal.	-	Sep 01
Water – Block Rate: 100,001-150,000 gal (base rate+usage)	\$20.00	\$20.00	\$20.00	1,000 gal.	-	Sep 01
Water – Block Rate: over 150,000 gal (base rate+usage)	\$24.00	\$24.00	\$24.00	1,000 gal.	-	Sep 01

Rates and Rate Structures

WATER OPERATIONS	2024	2025	2026	Unit of Measure	% Change	Effective Date
RETAIL WATER RATES:						
COMAL TRACE WDS, CORDILLERA RANCH WDS & JOHNSON RANCH WDS (continued):						
2. 1" Meter:						
Water – Connection Fee: Cordillera	\$1,730.00	\$1,730.00	\$1,730.00	connection	-	Sep 01
Monthly Water Fee: up to 2,000 gal	\$99.20	\$99.20	\$99.20	LUE	-	Sep 01
Water – Block Rate: 2,001-10,000 gal (base rate+usage)	\$3.60	\$3.60	\$3.60	1,000 gal.	-	Sep 01
Water – Block Rate: 10,001-15,000 gal (base rate+usage)	\$4.60	\$4.60	\$4.60	1,000 gal.	-	Sep 01
Water – Block Rate: 15,001-25,000 gal (base rate+usage)	\$6.60	\$6.60	\$6.60	1,000 gal.	-	Sep 01
Water – Block Rate: 25,001-50,000 gal (base rate+usage)	\$8.60	\$8.60	\$8.60	1,000 gal.	-	Sep 01
Water – Block Rate: 50,001-75,000 gal (base rate+usage)	\$12.00	\$12.00	\$12.00	1,000 gal.	-	Sep 01
Water – Block Rate: 75,001-100,000 gal (base rate+usage)	\$16.00	\$16.00	\$16.00	1,000 gal.	-	Sep 01
Water – Block Rate: 100,001-150,000 gal (base rate+usage)	\$20.00	\$20.00	\$20.00	1,000 gal.	-	Sep 01
Water – Block Rate: over 150,000 gal (base rate+usage)	\$24.00	\$24.00	\$24.00	1,000 gal.	-	Sep 01
3. 1.5" Meter:						
Water – Connection Fee: Cordillera	\$1,850.00	\$1,850.00	\$1,850.00	connection	-	Sep 01
Monthly Water Fee: up to 4,000 gal	\$198.40	\$198.40	\$198.40	LUE	-	Sep 01
Water – Block Rate: 4,001-10,000 gal (base rate+usage)	\$3.60	\$3.60	\$3.60	1,000 gal.	-	Sep 01
Water – Block Rate: 10,001-15,000 gal (base rate+usage)	\$4.60	\$4.60	\$4.60	1,000 gal.	-	Sep 01
Water – Block Rate: 15,001-25,000 gal (base rate+usage)	\$6.60	\$6.60	\$6.60	1,000 gal.	-	Sep 01
Water – Block Rate: 25,001-50,000 gal (base rate+usage)	\$8.60	\$8.60	\$8.60	1,000 gal.	-	Sep 01
Water – Block Rate: 50,001-75,000 gal (base rate+usage)	\$12.00	\$12.00	\$12.00	1,000 gal.	-	Sep 01
Water – Block Rate: 75,001-100,000 gal (base rate+usage)	\$16.00	\$16.00	\$16.00	1,000 gal.	-	Sep 01
Water – Block Rate: 100,001-150,000 gal (base rate+usage)	\$20.00	\$20.00	\$20.00	1,000 gal.	-	Sep 01
Water – Block Rate: over 150,000 gal (base rate+usage)	\$24.00	\$24.00	\$24.00	1,000 gal.	-	Sep 01
4. 2" Meter:						
Water – Connection Fee: Cordillera	\$2,560.00	\$2,560.00	\$2,560.00	connection	-	Sep 01
Monthly Water Fee: up to 4,000 gal	\$308.80	\$308.80	\$308.80	LUE	-	Sep 01
Water – Block Rate: 4,001-10,000 gal (base rate+usage)	\$3.60	\$3.60	\$3.60	1,000 gal.	-	Sep 01
Water – Block Rate: 10,001-15,000 gal (base rate+usage)	\$4.60	\$4.60	\$4.60	1,000 gal.	-	Sep 01
Water – Block Rate: 15,001-25,000 gal (base rate+usage)	\$6.60	\$6.60	\$6.60	1,000 gal.	-	Sep 01
Water – Block Rate: 25,001-50,000 gal (base rate+usage)	\$8.60	\$8.60	\$8.60	1,000 gal.	-	Sep 01
Water – Block Rate: 50,001-75,000 gal (base rate+usage)	\$12.00	\$12.00	\$12.00	1,000 gal.	-	Sep 01
Water – Block Rate: 75,001-100,000 gal (base rate+usage)	\$16.00	\$16.00	\$16.00	1,000 gal.	-	Sep 01
Water – Block Rate: 100,001-150,000 gal (base rate+usage)	\$20.00	\$20.00	\$20.00	1,000 gal.	-	Sep 01
Water – Block Rate: over 150,000 gal (base rate+usage)	\$24.00	\$24.00	\$24.00	1,000 gal.	-	Sep 01
5. 3" Meter:						
Water – Connection Fee: Cordillera	\$2,860.00	\$2,860.00	\$2,860.00	connection	-	Sep 01
Monthly Water Fee: up to 4,000 gal	\$566.40	\$566.40	\$566.40	LUE	-	Sep 01
Water – Block Rate: 4,001-10,000 gal (base rate+usage)	\$3.60	\$3.60	\$3.60	1,000 gal.	-	Sep 01
Water – Block Rate: 10,001-15,000 gal (base rate+usage)	\$4.60	\$4.60	\$4.60	1,000 gal.	-	Sep 01
Water – Block Rate: 15,001-25,000 gal (base rate+usage)	\$6.60	\$6.60	\$6.60	1,000 gal.	-	Sep 01
Water – Block Rate: 25,001-50,000 gal (base rate+usage)	\$8.60	\$8.60	\$8.60	1,000 gal.	-	Sep 01
Water – Block Rate: 50,001-75,000 gal (base rate+usage)	\$12.00	\$12.00	\$12.00	1,000 gal.	-	Sep 01
Water – Block Rate: 75,001-100,000 gal (base rate+usage)	\$16.00	\$16.00	\$16.00	1,000 gal.	-	Sep 01
Water – Block Rate: 100,001-150,000 gal (base rate+usage)	\$20.00	\$20.00	\$20.00	1,000 gal.	-	Sep 01
Water – Block Rate: over 150,000 gal (base rate+usage)	\$24.00	\$24.00	\$24.00	1,000 gal.	-	Sep 01

Rates and Rate Structures

WATER OPERATIONS	2024	2025	2026	Unit of Measure	% Change	Effective Date
RETAIL WATER RATES:						
COMAL TRACE WDS, CORDILLERA RANCH WDS & JOHNSON RANCH WDS (continued):						
6. 4" Meter:						
Water – Connection Fee: Cordillera	\$3,160.00	\$3,160.00	\$3,160.00	connection	-	Sep 01
Monthly Water Fee: up to 4,000 gal	\$934.40	\$934.40	\$934.40	LUE	-	Sep 01
Water – Block Rate: 4,001-10,000 gal (base rate+usage)	\$3.60	\$3.60	\$3.60	1,000 gal.	-	Sep 01
Water – Block Rate: 10,001-15,000 gal (base rate+usage)	\$4.60	\$4.60	\$4.60	1,000 gal.	-	Sep 01
Water – Block Rate: 15,001-25,000 gal (base rate+usage)	\$6.60	\$6.60	\$6.60	1,000 gal.	-	Sep 01
Water – Block Rate: 25,001-50,000 gal (base rate+usage)	\$8.60	\$8.60	\$8.60	1,000 gal.	-	Sep 01
Water – Block Rate: 50,001-75,000 gal (base rate+usage)	\$12.00	\$12.00	\$12.00	1,000 gal.	-	Sep 01
Water – Block Rate: 75,001-100,000 gal (base rate+usage)	\$16.00	\$16.00	\$16.00	1,000 gal.	-	Sep 01
Water – Block Rate: 100,001-150,000 gal (base rate+usage)	\$20.00	\$20.00	\$20.00	1,000 gal.	-	Sep 01
Water – Block Rate: over 150,000 gal (base rate+usage)	\$24.00	\$24.00	\$24.00	1,000 gal.	-	Sep 01
7. 6" Meter:						
Water – Connection Fee: Cordillera	\$3,760.00	\$3,760.00	\$3,760.00	connection	-	Sep 01
Monthly Water Fee: up to 4,000 gal	\$1,854.40	\$1,854.40	\$1,854.40	LUE	-	Sep 01
Water – Block Rate: 4,001-10,000 gal (base rate+usage)	\$3.60	\$3.60	\$3.60	1,000 gal.	-	Sep 01
Water – Block Rate: 10,001-15,000 gal (base rate+usage)	\$4.60	\$4.60	\$4.60	1,000 gal.	-	Sep 01
Water – Block Rate: 15,001-25,000 gal (base rate+usage)	\$6.60	\$6.60	\$6.60	1,000 gal.	-	Sep 01
Water – Block Rate: 25,001-50,000 gal (base rate+usage)	\$8.60	\$8.60	\$8.60	1,000 gal.	-	Sep 01
Water – Block Rate: 50,001-75,000 gal (base rate+usage)	\$12.00	\$12.00	\$12.00	1,000 gal.	-	Sep 01
Water – Block Rate: 75,001-100,000 gal (base rate+usage)	\$16.00	\$16.00	\$16.00	1,000 gal.	-	Sep 01
Water – Block Rate: 100,001-150,000 gal (base rate+usage)	\$20.00	\$20.00	\$20.00	1,000 gal.	-	Sep 01
Water – Block Rate: over 150,000 gal (base rate+usage)	\$24.00	\$24.00	\$24.00	1,000 gal.	-	Sep 01
8. 8" Meter:						
Water – Connection Fee: Cordillera	\$3,910.00	\$3,910.00	\$3,910.00	connection	-	Sep 01
Monthly Water Fee: up to 4,000 gal	\$2,958.40	\$2,958.40	\$2,958.40	LUE	-	Sep 01
Water – Block Rate: 4,001-10,000 gal (base rate+usage)	\$3.60	\$3.60	\$3.60	1,000 gal.	-	Sep 01
Water – Block Rate: 10,001-15,000 gal (base rate+usage)	\$4.60	\$4.60	\$4.60	1,000 gal.	-	Sep 01
Water – Block Rate: 15,001-25,000 gal (base rate+usage)	\$6.60	\$6.60	\$6.60	1,000 gal.	-	Sep 01
Water – Block Rate: 25,001-50,000 gal (base rate+usage)	\$8.60	\$8.60	\$8.60	1,000 gal.	-	Sep 01
Water – Block Rate: 50,001-75,000 gal (base rate+usage)	\$12.00	\$12.00	\$12.00	1,000 gal.	-	Sep 01
Water – Block Rate: 75,001-100,000 gal (base rate+usage)	\$16.00	\$16.00	\$16.00	1,000 gal.	-	Sep 01
Water – Block Rate: 100,001-150,000 gal (base rate+usage)	\$20.00	\$20.00	\$20.00	1,000 gal.	-	Sep 01
Water – Block Rate: over 150,000 gal (base rate+usage)	\$24.00	\$24.00	\$24.00	1,000 gal.	-	Sep 01

Note: Rate changes for new fiscal year are highlighted; % change is between most recent two years.

Rates and Rate Structures

WASTEWATER OPERATIONS	2024	2025	2026	Unit of Measure	% Change	Effective Date
RETAIL WASTEWATER RATES:						
SUNFIELD WWTP:						
Connection Fee: Sunfield WW	\$6,000	\$6,000	\$6,000	connection	-	Sep 01
1. Residential Wastewater:						
Monthly Minimum: 5/8" Meter	\$39.00	\$44.00	\$50.00	LUE	14%	Sep 01
Usage Charge (10,000 gal maximum)	\$4.50	\$4.50	\$4.50	1,000 gal.	-	Sep 01
Plus Pass-through charge for Storm Water/Solid Waste on 1	\$16.00	\$16.00	\$16.00	month		
2. Commercial Wastewater:						
Monthly Minimum: 3/4" Meter	\$59.00	\$66.00	\$75.00	month	14%	Sep 01
Monthly Minimum: 1" Meter	\$98.00	\$110.00	\$125.00	month	14%	Sep 01
Monthly Minimum: 1 1/2" Meter	\$195.00	\$220.00	\$250.00	month	14%	Sep 01
Monthly Minimum: 2" Meter	\$312.00	\$352.00	\$400.00	month	14%	Sep 01
Monthly Minimum: 3" Meter	\$468.00	\$594.00	\$713.00	month	20%	Sep 01
Monthly Minimum: 4" Meter	\$629.00	\$880.00	\$1,063.00	month	21%	Sep 01
Monthly Minimum: 6" Meter	\$1,170.00	\$1,540.00	\$2,500.00	month	62%	Sep 01
Usage Charge	\$4.50	\$4.50	\$4.50	1,000 gal.	-	Sep 01
Plus Pass-through charge for Storm Water/Solid Waste on 1	\$16.00	\$16.00	\$16.00	month		
3. Schools:						
Monthly Minimum	\$39.00	\$44.00	\$50.00	LUE	14%	Sep 01
Usage Charge	\$4.50	\$4.50	\$4.50	1,000 gal.	-	Sep 01
Plus Pass-through charge for Storm Water/Solid Waste on 1	\$16.00	\$16.00	\$16.00	month		
4. Wholesale Wastewater Treatment:						
Usage Charge	\$5.82	\$5.82	\$6.50	1,000 gal.	12%	Mar 01
DIETZ WWRS:						
Connection Fee: Dietz WW	\$6,800	\$6,800	\$6,800	connection	-	Sep 01
1. Residential Wastewater:						
Monthly Minimum: 5/8", 1" Meter	\$43.17	\$48.00	\$55.00	LUE	15%	Sep 01
Usage Charge (10,000 gal maximum)	\$5.50	\$5.85	\$5.85	1,000 gal.	-	Sep 01
4S RANCH WWTP:						
Wastewater – Connection Fee	\$550.00	\$550.00	\$550.00	connection	-	Sep 01
Wastewater – Monthly Fee	\$45.00	\$45.00	\$45.00	LUE	-	Sep 01
PARK VILLAGE WWRS:						
Wastewater – Connection Fee	\$550.00	\$550.00	\$550.00	connection	-	Sep 01
Wastewater – Monthly Fee	\$45.00	\$60.00	\$75.00	LUE	25%	Sep 01
CORDILLERA WWTP:						
Wastewater – Connection Fee	\$1,500.00	\$1,500.00	\$1,500.00	connection	-	Sep 01
+ Grinder Pump	pump @ cost	pump @ cost	pump @ cost			
Service call (up to 3 hours)	\$150.00	\$150.00	\$150.00	minimum	-	Sep 01
over minimum	\$50.00	\$50.00	\$50.00	hour	-	Sep 01
Pump Replacement	pump @ cost	pump @ cost	pump @ cost	occurrence		Sep 01
Wastewater – Developer Reimbursement Fee	\$2,000.00	\$2,000.00	\$2,000.00	connection	-	Sep 01
in addition to the Connection Fee						
Additional Developer Reimbursement Fee - Springs @ Cordillera	\$500.00	\$500.00	\$500.00	connection		
Wastewater – Monthly Fee	\$79.00	\$79.00	\$82.00	LUE	4%	Sep 01

Note: Rate changes for new fiscal year are highlighted; % change is between most recent two years.

Rates and Rate Structures

WASTEWATER OPERATIONS	2024	2025	2026	Unit of Measure	% Change	Effective Date
RETAIL WASTEWATER RATES:						
JOHNSON RANCH WWTP:						
Wastewater – Connection Fee	\$550.00	\$550.00	\$550.00	connection	-	Sep 01
Highlander Senior Village Lift Station O&M	\$160.00	\$160.00	\$160.00	month	-	Sep 01
Wastewater – Service Fee:						
Residential Connection:						
Monthly Minimum	\$32.16	\$37.00	\$45.00	LUE	22%	Sep 01
Usage Charge - based on winter months avg (Dec-Feb), maximum 10,000 gallons	\$3.68	\$3.85	\$4.00	1,000 gal.	4%	Sep 01
Non-Residential Connection:						
Monthly Minimum	\$32.16	\$37.00	\$45.00	LUE	22%	Sep 01
Usage Charge	\$3.68	\$3.85	\$4.00	1,000 gal.	4%	Sep 01

HYDROELECTRIC OPERATIONS	2024	2025	2026	Unit of Measure	% Change	Effective Date
GUADALUPE VALLEY HYDROELECTRIC OPERATIONS:						
Energy Charge	\$0.0360	\$0.0360	\$0.0360	kWh	-	Sep 01
Capacity Charge - Lake Dunlap	\$347,000	\$347,000	\$347,000	year	-	Sep 01
Hydro Modification Permit Fee	\$600.00	\$600.00	\$600.00	permit	-	Sep 01
CANYON HYDROELECTRIC OPERATIONS:						
Energy Charge	\$0.0133	\$0.0133	\$0.0133	kWh	-	Sep 01

WATER RESOURCES DIVISION	2024	2025	2026	Unit of Measure	% Change	Effective Date
LABORATORY FEES:						
COD Disposal Fee	\$6.00	\$6.00	\$6.00	sample	-	Sep 01
Courier Fee, plus mileage fee	\$40.00	\$40.00	\$40.00	location	-	Sep 01
Data Calculation Fee	\$10.00	\$10.00	\$10.00	test	-	Sep 01
Data Transfer Fee	\$30.00	\$30.00	\$30.00	transfer	-	Sep 01
Environmental Sampling Fee (2hr min), plus mileage fee	\$120.00	\$120.00	\$120.00	hour	-	Sep 01
Filtration Fee	\$10.00	\$10.00	\$10.00	sample	-	Sep 01
Mileage Fee	IRS Rate	IRS Rate	IRS Rate	mile		Sep 01
Sampler Rental Fee	\$150.00	\$150.00	\$150.00	day	-	Sep 01
Shipping Rate	\$30.00	\$30.00	\$40.00	shipment	33%	Sep 01
Waste Disposal Fee	\$2.00	\$2.00	\$2.00	sample	-	Sep 01

Laboratory fees reflect GBRA pricing only; outsourced test pricing may vary.

Note: Rate changes for new fiscal year are highlighted; % change is between most recent two years.

Rates and Rate Structures

WATER RESOURCES DIVISION	2024	2025	2026	Unit of Measure	% Change	Effective Date
LABORATORY FEES:						
Lab Testing:						
Lab Testing: Outside of normal business hours	2x test rate	2x test rate	2x test rate	test		Sep 01
Lab Testing: On GBRA designated holidays	4x test rate	4x test rate	4x test rate	test		Sep 01
Lab Testing: Rush Orders	4x test rate	4x test rate	4x test rate	test		Sep 01
Alkalinity-Total	\$26.00	\$26.00	\$30.00	test	15%	Sep 01
Alkalinity-Carbonate	\$36.00	\$36.00	\$40.00	test	11%	Sep 01
Alkalinity-Bicarbonate	\$36.00	\$36.00	\$40.00	test	11%	Sep 01
Alkalinity-Phenolthaelein	\$26.00	\$26.00	\$30.00	test	15%	Sep 01
Chlorophyll a/Pheophytin	\$62.00	\$62.00	\$65.00	test	5%	Sep 01
Conductivity	\$18.00	\$18.00	\$20.00	test	11%	Sep 01
Corrosivity	\$103.00	\$103.00	\$103.00	test	-	Sep 01
Demands-BOD (5 day)	\$40.00	\$40.00	\$45.00	test	13%	Sep 01
Demands-CBOD (5 day)	\$42.00	\$42.00	\$48.00	test	14%	Sep 01
Demands-COD, includes COD disposal fee	\$40.00	\$40.00	\$51.00	test	28%	Sep 01
Demands-DO (electrode)	\$15.00	\$15.00	\$15.00	test	-	Sep 01
Ion Chromatography-Chloride	\$28.00	\$28.00	\$30.00	test	7%	Sep 01
Ion Chromatography-Chlorite	\$38.00	\$38.00	\$40.00	test	5%	Sep 01
Ion Chromatography-Fluoride	\$28.00	\$28.00	\$30.00	test	7%	Sep 01
Ion Chromatography-Nitrate	\$28.00	\$28.00	\$30.00	test	7%	Sep 01
Ion Chromatography-Nitrite	\$28.00	\$28.00	\$30.00	test	7%	Sep 01
Ion Chromatography-Ortho-Phosphorus	\$28.00	\$28.00	\$30.00	test	7%	Sep 01
Ion Chromatography-Sulfate	\$28.00	\$28.00	\$30.00	test	7%	Sep 01
Micro-E coli (18 hr. Colilert)	\$35.00	\$35.00	\$35.00	test	-	Sep 01
Micro-E coli-EPA	\$120.00	\$120.00	\$120.00	test	-	Sep 01
Micro-Fecal Coliform (18hr Colilert)	\$38.00	\$38.00	\$40.00	test	5%	Sep 01
Micro-Fecal Coliform for sludges	\$55.00	\$55.00	\$55.00	test	-	Sep 01
Micro-Fecal Coliform Geomean	\$87.00	\$87.00	\$87.00	test	-	Sep 01
Micro-Heterotrophic Plate Counts	\$40.00	\$40.00	\$45.00	test	13%	Sep 01
Micro-Total Coliform (P/A)	\$25.00	\$25.00	\$30.00	test	20%	Sep 01
Micro-Total Coliform (MPN)	\$38.00	\$38.00	\$40.00	test	5%	Sep 01
Nutrients-Ammonia Nitrogen, includes waste disposal fee	\$34.00	\$34.00	\$40.00	test	18%	Sep 01
Nutrients-Total Kjeldahl Nitrogen-TKN, includes waste disposal fee	\$55.00	\$55.00	\$57.00	test	4%	Sep 01
Nutrients-Total Nitrogen	\$118.00	\$118.00	\$118.00	test	-	Sep 01
Nutrients-Total Phosphorus, includes waste disposal fee	\$40.00	\$40.00	\$42.00	test	5%	Sep 01
pH	\$15.00	\$15.00	\$18.00	test	20%	Sep 01
Solids Analysis-Total Suspended Solids	\$25.00	\$25.00	\$28.00	test	12%	Sep 01
Solids Analysis-Volatile Suspended Solids	\$25.00	\$25.00	\$28.00	test	12%	Sep 01
Solids-Total Dissolved Solids	\$28.00	\$28.00	\$30.00	test	7%	Sep 01
Solids-Total Solids	\$26.00	\$26.00	\$26.00	test	-	Sep 01
Solids-Volatile Residue-VS	\$27.00	\$27.00	\$27.00	test	-	Sep 01
Solids-% Total Solids	\$25.00	\$25.00	\$25.00	test	-	Sep 01
Sludge Oxygen Uptake Rate (SOUR)	\$58.00	\$58.00	\$58.00	test	-	Sep 01
Temperature	\$12.00	\$12.00	\$15.00	test	25%	Sep 01
Total Hardness	\$30.00	\$30.00	\$35.00	test	17%	Sep 01
Total Organic Carbon (TOC)	\$45.00	\$45.00	\$50.00	test	11%	Sep 01
Total Organic Carbon-Dissolved	\$55.00	\$55.00	\$60.00	test	9%	Sep 01
Total Residual Chlorine	\$15.00	\$15.00	\$18.00	test	20%	Sep 01
Turbidity	\$21.00	\$21.00	\$23.00	test	10%	Sep 01

Rates and Rate Structures

WATER RESOURCES DIVISION	2024	2025	2026	Unit of Measure	% Change	Effective Date
PARK AND RECREATIONAL FEES:						
COMMON RATES:						
Park Reservation Cancellation Fee	\$5.00	\$5.00	\$5.00	occurrence	-	Sep 01
NSF Fee	\$35.00	\$40.00	\$40.00	occurrence	-	Sep 01
CANYON LAKE GORGE PARK:						
Educational Tours (no charge for teachers/chaperones)	\$5.00	\$5.00	\$5.00	person	-	Sep 01
Public Tours/Trails:						Sep 01
Hiking Trails (under 12 free)	\$5.00	\$5.00	\$5.00	person	-	Sep 01
Guided, 1.5 hours	\$15.00	\$15.00	\$15.00	person	-	Sep 01
Guided, 3 hours	\$20.00	\$20.00	\$20.00	person	-	Sep 01
Private Tours:						Sep 01
Guided, 1.5 or 2 hours (\$200 minimum)	\$20.00	\$20.00	\$20.00	person	-	Sep 01
5th Grade Classroom	\$5.00	\$5.00	\$5.00	person	-	Sep 01
Advanced Geology (\$500 minimum)	\$50.00	\$50.00	\$50.00	person	-	Sep 01
Photography Shoot (2 hour minimum)	\$50.00	\$50.00	\$50.00	hour	-	Sep 01
Customized Experience (\$500 minimum)	TBD	TBD	TBD	tour		Sep 01
NOLTE ISLAND PARK:						
Site #1	\$250.00	\$250.00	\$250.00	day	-	Sep 01
Site #3	\$450.00	\$450.00	\$450.00	day	-	Sep 01
Rental of all sites: 3 days	\$1,375.00	\$1,375.00	\$1,375.00	3 days	-	Sep 01
Rental of all sites: 4 days	\$1,575.00	\$1,575.00	\$1,575.00	4 days	-	Sep 01
MEADOW LAKE LEASES:						
Site #1 - Homeowner's Association Lot	\$225.00	\$225.00	\$225.00	site	-	Sep 01
Site #2-13	\$1,800.00	\$1,800.00	\$1,800.00	site	-	Sep 01
LAKE WOOD PARK:						
Annual Permit	\$150.00	\$150.00	\$150.00	permit	-	Sep 01
Replacement Annual Permit	\$5.00	\$5.00	\$5.00	permit	-	Sep 01
Boat Dock Leases	\$60.00	\$60.00	\$60.00	month	-	Sep 01
Day Use: Vehicle Entrance Fee	\$10.00	\$10.00	\$10.00	vehicle	-	Sep 01
Day Use: Individual Entrance Fee	\$2.00	\$2.00	\$2.00	person	-	Sep 01
Overnight Camping Fee:						
Tent Camper	\$25.00	\$25.00	\$25.00	night	-	Sep 01
RV/Trailer (30 amp) – Daily	\$35.00	\$35.00	\$35.00	night	-	Sep 01
RV/Trailer (30 amp) - Weekly (Apr 1-Sep 30)	\$210.00	\$210.00	\$210.00	week	-	Sep 01
RV/Trailer (30 amp) - Weekly (Oct 1-Mar 31)	\$170.00	\$170.00	\$170.00	week	-	Sep 01
RV/Trailer (30 amp) - Mthly (Apr 1-Sep 30)	\$580.00	\$580.00	\$580.00	month	-	Sep 01
RV/Trailer (30 amp) - Mthly (Oct 1-Mar 31)	\$490.00	\$490.00	\$490.00	month	-	Sep 01
RV/Trailer (50 amp) – Daily	\$40.00	\$40.00	\$40.00	night	-	Sep 01
RV/Trailer (50 amp) – Weekly	\$225.00	\$225.00	\$225.00	week	-	Sep 01
RV/Trailer (50 amp) – Monthly	\$680.00	\$680.00	\$680.00	month	-	Sep 01
Senior Citizen Camping (Oct 1-Mar 31)	\$27.00	\$27.00	\$27.00	night	-	Sep 01
Second Vehicle	\$15.00	\$15.00	\$15.00	vehicle	-	Sep 01

Note: Rate changes for new fiscal year are highlighted; % change is between most recent two years.

Rates and Rate Structures

COLETO CREEK RECREATION SYSTEM:	2024	2024	2026	Unit of Measure	% Change	Effective Date
PARK AND RECREATIONAL FEES:						
COLETO CREEK RECREATION SYSTEM:						
Day Use Entrance Permit	\$17.00	\$17.00	\$20.00	4 people	18%	Sep 01
Individual Passes	\$5.00	\$5.00	\$5.00	day	-	Sep 01
Annual Permit	\$250.00	\$250.00	\$280.00	permit	12%	Sep 01
Replacement Annual Permit	\$5.00	\$5.00	\$5.00	permit	-	Sep 01
Camping Fee	\$55.00	\$55.00	\$65.00	night	18%	Sep 01
Camping Fee Premium Sites	\$65.00	\$65.00	\$75.00	night	15%	Sep 01
Overflow Camping	\$28.00	\$28.00	\$28.00	night	-	Sep 01
Camping Extra Vehicle Charge	\$17.00	\$17.00	\$20.00	night	18%	Sep 01
Camping Fee (Weekly: 10/1-3/31)	\$280.00	\$280.00	\$280.00	7 nights	-	Sep 01
Camping Fee (Monthly: 10/1-3/31)	\$540.00	\$540.00	\$570.00	30 nights	6%	Dec 01
Senior Citizens Camping (10/1-3/31)	\$30.00	\$30.00	\$30.00	night	-	Sep 01
Primitive Camping	\$28.00	\$28.00	\$28.00	night	-	Sep 01
Monthly Parking Pass (1/couple: 10/1-3/31)	\$45.00	\$45.00	\$45.00	30 nights	-	Sep 01
Holding Tank Pumpout Fee	\$20.00	\$20.00	\$20.00	pump out	-	Sep 01
Cabin Rental (Small Units)	\$90.00	\$90.00	\$90.00	night	-	Sep 01
Cabin Rental (Large Units)	\$110.00	\$110.00	\$110.00	night	-	Sep 01
Group Picnic Shelter "C" (enclosed)	\$100.00	\$100.00	\$100.00	day	-	Sep 01
Group Picnic Shelter "D"	\$75.00	\$75.00	\$75.00	day	-	Sep 01
Holiday Upcharge on all rentals: Easter, Memorial Day, July 4th, Labor Day	\$10.00	\$10.00	\$10.00	additional chg/night	-	Sep 01
Boat/Trailer Storage	\$45.00	\$45.00	\$45.00	30 days	-	Sep 01
Type I Lease (Minimum Annual Fee)	\$330.00	\$330.00	\$330.00	year	-	Sep 01
Type II Lease (Minimum Annual Fee)	\$0.50	\$0.50	\$0.50	linear foot	-	Sep 01
Lease Modification Permit	\$100.00	\$100.00	\$100.00	permit	-	Sep 01
Lake Wood Common Area (Boat Channel)	\$80.00	\$80.00	\$80.00	lot/yr	-	Sep 01
Lake Wood Homeowners Park (off lake)	\$45.00	\$45.00	\$45.00	lot/yr	-	Sep 01
Twin Lake Homeowners Park (off lake)	\$70.00	\$70.00	\$70.00	lot/yr	-	Sep 01
Agricultural Leases up to 5 acres	\$50.00	\$50.00	\$50.00	minimum/yr	-	Sep 01
Over 5 Acres: Minimum + Acreage Rate	\$15.00	\$15.00	\$15.00	acre	-	Sep 01
Bowhunting Fee (weekend)	\$185.00	\$185.00	\$185.00	hunter	-	Sep 01
Photo Blind Use Fee	\$35.00	\$35.00	\$35.00	day/blind	-	Sep 01
Photo Blind Use Fee	\$80.00	\$80.00	\$80.00	3 days	-	Sep 01

Note: Rate changes for new fiscal year are highlighted; % change is between most recent two years.

Statistical Data

Rivers:

Guadalupe

Total River Miles.....431.6
Average Discharge 1,240,000 acre-feet/year

Blanco

Total River Miles.....89.8
Average Discharge 110,100 acre-feet/year

San Marcos

Total River Miles.....74.2
Average Discharge259,400 acre-feet/year

Comal

Total River Miles.....2.0
Average Discharge219,800 acre-feet/year

Dams and Reservoirs:

Canyon Conservation Pool

Capacity.....386,210 acre-feet
Surface Area.....8,240 acres
Elevation..... 909.0 ft. (MSL)

Canyon Flood Control Pool

Capacity.....346,000 acre-feet
Surface Area.....12,890 acres
Elevation..... 943.0 ft. (MSL)

Lake Dunlap

Capacity.....5,900 acre-feet
Surface Area.....410 acres

Lake McQueeney

Capacity.....5,050 acre-feet
Surface Area.....400 acres

Lake Placid

Capacity.....2,624 acre-feet
Surface Area.....248 acres

Meadow Lake

Capacity.....1,550 acre-feet
Surface Area.....153 acres

Lake Gonzales

Capacity.....6,500 acre-feet
Surface Area.....696 acres

Lake Wood

Capacity.....4,000 acre-feet
Surface Area.....488 acres

Coleto Creek

Capacity.....35,084 acre-feet
Surface Area.....3,100 acres
Elevation..... 98.0 ft. (MSL)

Lower Guadalupe Diversion Dam and Saltwater Barrier

Capacity.....600 acre-feet
Surface Area.....100 acres

Operating Statistics

Operating Statistics	Actual			Budget	
	FY 2022	FY 2023	FY2024	FY2025	FY2026
Water Treatment Customers:					
<i>Total Retail Water Distributed (Gal.)</i>					
Comal Trace WDS	50,935,000	45,004,000	38,251,000	45,000,000	31,500,000
Cordillera WDS	210,665,700	182,864,707	179,818,700	250,000,000	200,000,000
Johnson Ranch WDS	127,650,800	125,720,700	117,605,200	130,000,000	145,500,000
<i>Total Water Treated (Gal.)</i>					
Lockhart Water Treatment Plant	515,344,000	557,351,000	588,038,000	585,000,000	661,518,000
Luling Water Treatment Plant	613,217,000	708,533,000	696,180,000	395,600,000	562,267,000
San Marcos Water Treatment Plant	5,024,034,000	5,024,034,000	5,440,956,000	5,459,171,000	5,712,021,000
Western Canyon Water Treatment Plant	3,994,430,000	3,845,280,000	3,563,880,000	3,750,000,000	3,577,000,000
Wastewater Treatment Customers:					
<i>Total Retail Wastewater Collected (Gal.)</i>					
Boerne ISD WWTP	799,000	725,000	773,000	820,000	820,000
Canyon Park WWTP	23,300,000	25,750,000	20,280,000	23,000,000	21,000,000
Cordillera WWTP	22,780,000	20,160,000	41,290,000	27,000,000	27,500,000
4S Ranch WWTP	33,780,000	43,610,000	60,120,000	90,000,000	75,000,000
Johnson Ranch WWTP	46,100,000	51,480,000	55,800,000	60,000,000	62,500,000
Shadow Creek WWTP	92,100,000	101,380,000	118,790,000	120,000,000	128,000,000
Stein Falls WWTP	162,600,000	190,500,000	235,200,000	225,000,000	251,000,000
Sunfield Wastewater Treatment Plant	168,960,000	204,360,000	233,600,000	311,000,000	273,000,000
<i>Total Wastewater Treated (Gal.)</i>					
Buda Wastewater Treatment Plant	469,040,000	458,450,000	484,110,000	504,000,000	490,000,000
Bulverde Singing Hills WWTP	29,840,000	34,780,000	46,770,000	55,000,000	54,500,000
Lockhart Wastewater Reclamation System	345,500,000	387,780,000	423,920,000	440,230,000	440,230,000
Park Village WWTP	10,820,000	14,960,000	19,280,000	22,000,000	25,000,000
Water Sales Customers:					
<i>Rice Irrigation First Crop (Acres)</i>					
Calhoun Canal System	2,946.61	--	--	--	--
<i>Water Delivered (Gal.)</i>					
Guadalupe Power Partners RWDS	1,223,340,000	1,293,899,000	1,393,819,000	1,224,628,000	1,306,799,000
IH 35 TWDS	2,592,283,000	2,807,970,000	2,809,740,000	2,867,629,000	2,965,342,000
Regional RWDS	6,321,803,000	6,642,987,000	6,953,072,000	6,853,563,000	7,243,221,000
Lu-Lo TWDS	329,821,000	422,585,000	413,913,000	120,000,000	266,610,000
Power Sales:					
<i>Total Generation (kWh)</i>					
Guadalupe Valley Hydroelectric Division	9,824,000	2,490,000	4,260,000	--	--
Canyon Hydroelectric Division	595,000	--	--	--	--

Operating Statistics

Operating Statistics (cont.)	Actual			Budget	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Other Services:					
<i>Annual Permits</i>					
Coletto Creek Regional Park	249	260	277	250	250
Lake Wood Recreational Park	--	--	--	--	2
<i>Camping Permits</i>					
Coletto Creek Regional Park	17,061	16,073	15,602	7,500	7,500
Lake Wood Recreational Park	2,164	2,899	2,908	350	600
<i>Cabin Permits</i>					
Coletto Creek Regional Park	700	690	661	675	675
<i>Day Use Permits</i>					
Coletto Creek Regional Park	11,591	11,225	11,652	13,000	12,000
Lake Wood Recreational Park	1,240	637	885	1,800	1,500
Canyon Lake Gorge Park	9,878	11,724	14,143	11,000	12,000
<i>Source: GBRA Comprehensive Annual Financial Report</i>					

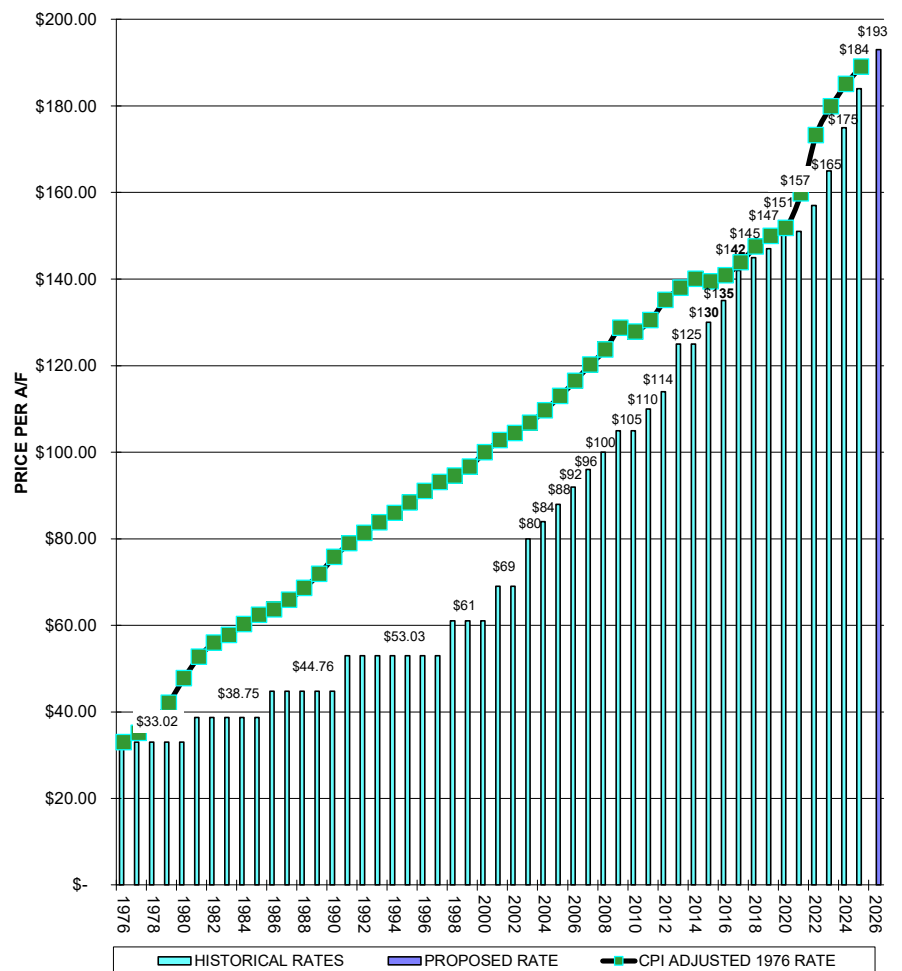
Financial Summary

The GBRA Enabling Act clearly provides that it is the responsibility of GBRA to develop, conserve and protect the waters of the Guadalupe River Basin. Also implicit within that Act is the ability for GBRA to supply water on a short-term, temporary basis to the region adjacent to GBRA's district. GBRA has worked closely throughout its history with municipalities and other entities in the river basin to fulfill that mandate. Yet it remains an ever-growing as well as challenging mandate as the population of Texas continues to grow and periodic droughts place limitation on existing water supplies. Estimates by the Texas Water Development Board indicate that the state's population will increase by 73% during the next fifty (50) years causing a 9% increase in water usage and annual water consumption in Texas is projected to increase by 1,550,000 acre-feet per year (AF/YR) between the years 2020 and 2070. Total water demand within the GBRA District is expected to rise approximately 161,000 AF/YR due to an expected increase in population from 315,000 residents to 477,000.

The increasing demand for stored water in GBRA's district requires GBRA to expend a great deal of time in the evaluation of additional sources of water supply. GBRA is authorized by the State of Texas to the firm yield of 90,000 A/F from Canyon Reservoir, all of which is fully committed.

GBRA operations and water supply for the communities in the basin are generally contingent on the flow of the river and stored water out of the reservoir. The Board of Directors adopts a rate structure for water from reservoir storage annually to provide an equitable charge to all firm water customers. The accompanying graph displays the water supply rate trend. It is clear in this graph that the water supply rate has trended higher in order to provide the resources to meet the expanding water resource, water quality, and environmental needs of a growing population in the Guadalupe River Basin. The water supply rate is budgeted to increase from \$184 to \$193 per acre-foot per year (AF).

**GUADALUPE-BLANCO RIVER AUTHORITY
WATER RESOURCE DIVISION
HISTORICAL WATER RATES**

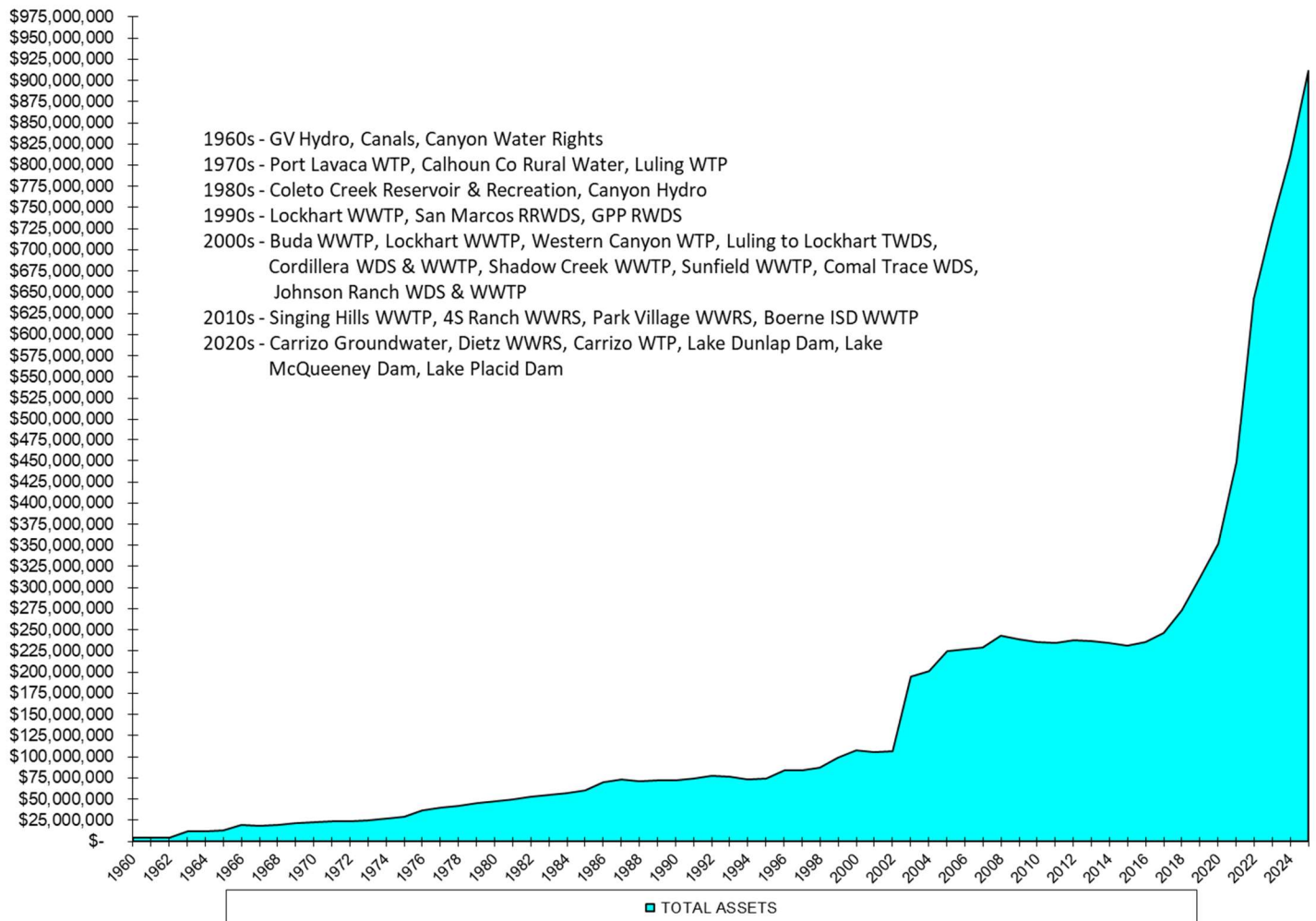


Financial Trend

The following graph represents GBRA’s asset and operational growth since the “kick-off” of the water operations in the early 1960’s following the purchase of Guadalupe Valley Hydroelectric System and the Calhoun Canal System. The latest operation being added is the Carrizo Water Treatment Plant in 2023. In FY2022 GBRA began collecting debt for Lake Dunlap, Lake McQueeney and Lake Placid dams and spillgate replacement projects. The construction for Lake Dunlap was completed and became operational in 2024; however, the construction for Lake McQueeney and Lake Placid is scheduled to be completed and operational in 2026.

The growth of GBRA operations is depicted on the following graph:

GUADALUPE-BLANCO RIVER AUTHORITY FINANCIAL TREND DATA

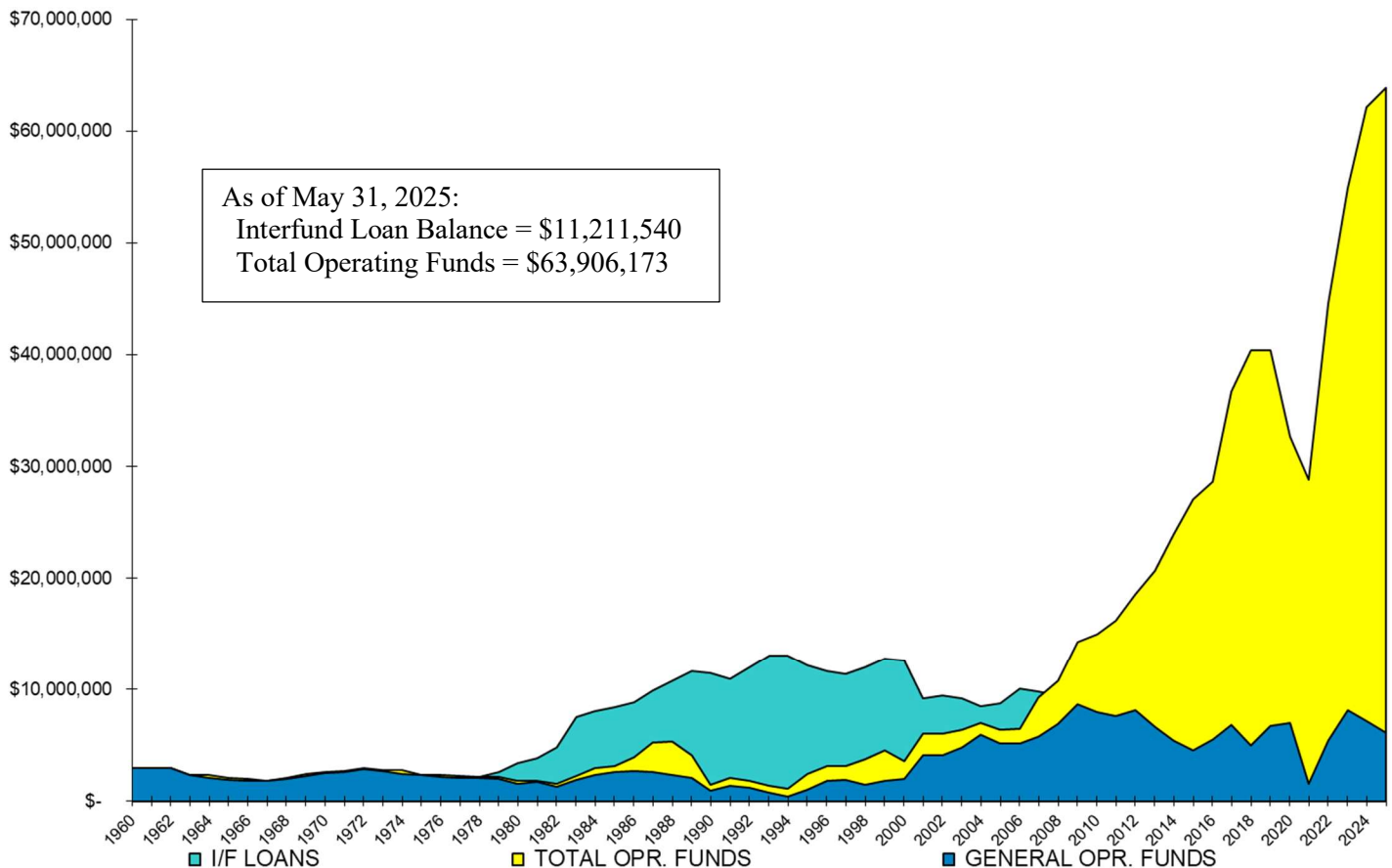


Financial Reserve Data

Sound financial planning includes maintaining an appropriate level of cash reserves to ensure smooth operation in the event of an unexpected change in cash flows. In developing rates for GBRA's rate based divisions, maintaining designated cash to utilize for pay-as-you-go projects that span multiple years or rate stabilization is a common practice. GBRA maintains at least the minimum cash reserves under Board Policy with the majority of the reserves within the General and Water Resource Divisions. Recently, other divisions have been able to develop reserve balances as their operations have matured.

Currently, GBRA's working capital reserve Board Policy is to maintain five months of budgeted revenue. General Division reserves available above the Board Policy minimum are periodically used to provide interfund loans to operating divisions that need funding for a new project, to provide funds to pay for some unexpected, significant expenditure, or pay operating costs when events such as droughts cause a significant loss of revenue. These loans are paid back to the General Division when cash flow allows for the operating division receiving the loan.

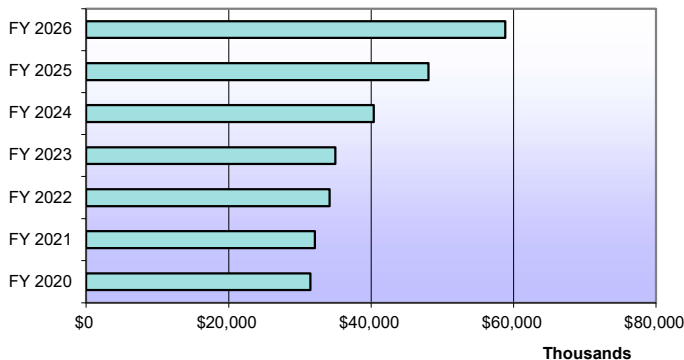
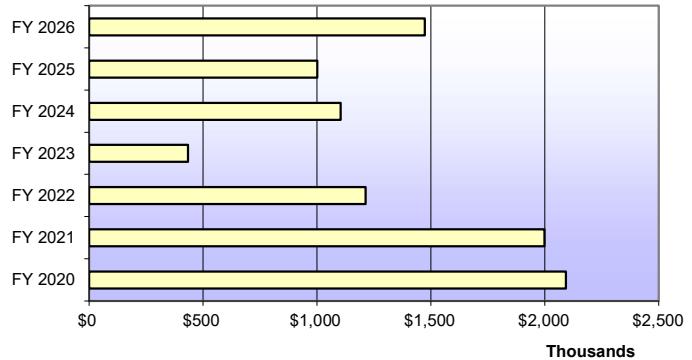
The FY 2026 Budget sustains the Board's working capital reserve policy.



Historical Operating Revenues

Power Sales

Historically power sales are based on river flows and fixed contracts. The portion contingent on river flows has declined due to less power being generated due to gate failures, continued drought conditions and construction of replacement dams and fixed component declined as a result of contract amendments. The revenue in FY2026 is primarily debt service revenue for construction debt per contracts with Lake Water Control and Improvement

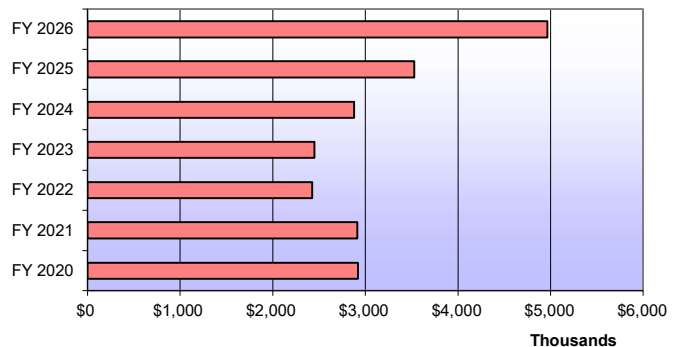


Water Sales and Reservoir

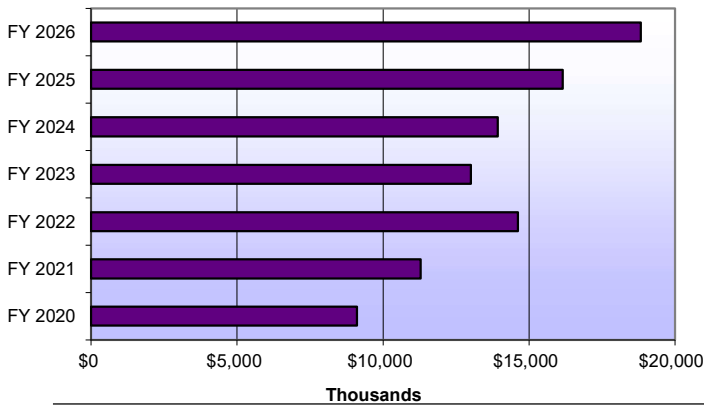
Water Sales and Reservoir revenues are derived from the sale of raw and treated water to customers throughout the river basin. These have generally increased over the years due to the demand for more water; the initiation of water projects such as the Carrizo groundwater project, and the associated project debt service; and rate increases of approximately 5% annually.

Wastewater Services

The treatment of wastewater has steadily increased year over year. These facilities treat waste to a finished quality that meets or exceeds all federal and state standards. Wastewater treatment has increased from 1,502,584/M gal. in 2020 to a projected 1,848,550/M gal. in 2026.



Historical Operating Revenues

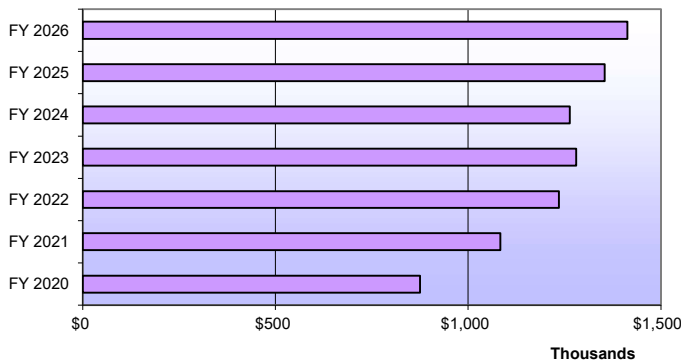
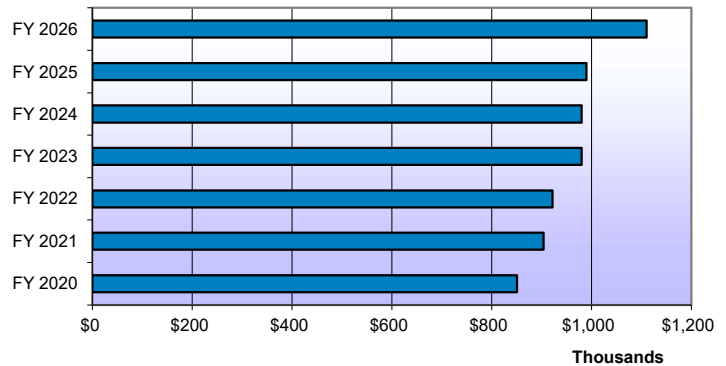


Retail Water and Wastewater Sales

The retail distribution of treated water and collection of wastewater steadily increases with build-out of existing service areas and the addition of new connections. Current active customer connections for these retail services approximates 18,400 throughout GBRA's river basin.

Laboratory Services

Laboratory revenue is derived from sampling, testing, and analyzing water and wastewater from a diverse group of customers. These laboratory services are also performed for GBRA operating facilities throughout the river basin.



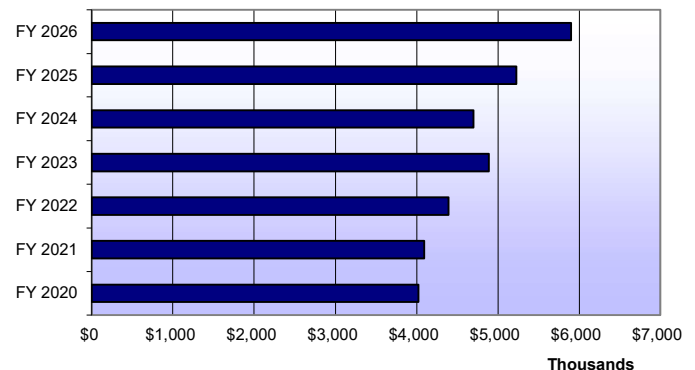
Recreation & Other Rentals

Coletto Creek Park, Lakewood Recreational Area and Nolte Island Park provide park facilities and water recreation for customers. Park fees within the park systems have increased to cover park enhancements and maintenance.

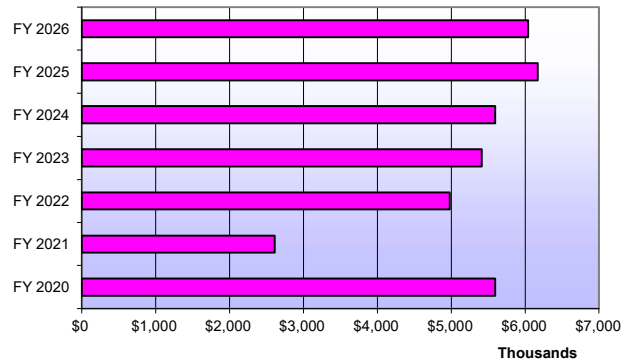
Other income is from the rental of building facilities and leasing of land.

Administrative and General

Administrative & General (A&G) charges are received in the General Division from other divisions of GBRA for technical and administrative support. The A&G revenue is calculated as a percentage of labor expense. The A&G rate continues to remain at 33%.



Historical Operating Revenues



Miscellaneous Income

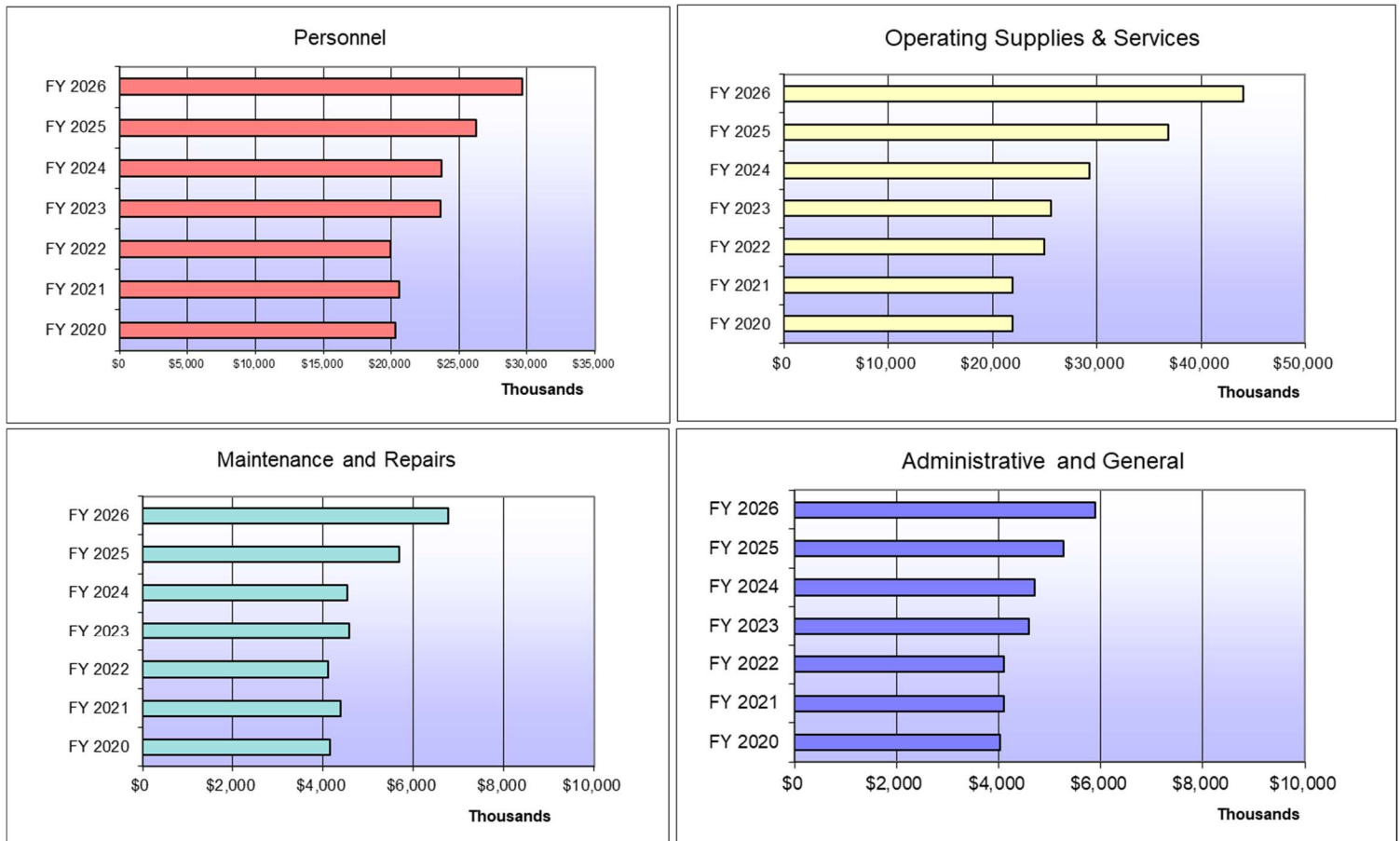
Miscellaneous income includes a variety of revenue sources including the sale of GBRA assets, renewable energy credits, payments from developers, and grant and insurance reimbursements from periodic repair of flood damages

Operating Revenue Trend

The following table identifies the revenue trends over the last seven years for GBRA's operations:

Revenues	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales	2,093,180	1,998,562	1,213,422	432,813	1,104,613	1,001,665	1,472,644
Water Sales & Reservoir Operations	31,461,696	32,119,676	34,171,783	34,980,715	40,387,820	48,038,197	58,830,674
Wastewater Services	2,922,772	2,915,842	2,428,359	2,453,049	2,881,115	3,528,702	4,178,234
Retail Water & Wastewater Sales	9,108,260	11,284,047	14,612,171	13,001,140	13,928,590	16,149,676	18,821,380
Recreation & Other Rentals	875,494	1,083,429	1,235,781	1,279,849	1,263,455	1,353,875	1,412,200
Laboratory Services	850,700	903,721	921,741	980,000	980,000	990,000	1,110,000
Administrative & General	4,021,980	4,092,930	4,388,922	4,885,106	4,697,807	5,225,241	5,898,515
Miscellaneous Income	5,593,980	2,607,335	4,979,541	5,415,137	5,590,315	6,168,882	6,041,485
Total	56,928,062	57,005,542	63,951,720	63,427,809	70,833,715	82,456,238	97,765,132

Historical Operating Expenses



Operating Expense Trend

The following table identifies the expense trends over the last seven years for GBRA's operations:

Expenses	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel	20,308,336	20,612,894	19,957,721	23,615,832	23,720,645	26,218,235	29,661,765
Operating Supplies & Services	21,917,431	21,904,036	24,928,558	25,608,911	29,285,041	36,896,928	44,044,278
Maintenance and Repairs	4,162,190	4,394,108	4,114,397	4,569,037	4,536,725	5,689,936	6,768,861
Administrative and General	4,018,808	4,092,935	4,093,109	4,597,490	4,697,807	5,261,882	5,898,516
Total	50,406,765	51,003,973	53,093,785	58,391,270	62,240,218	74,066,981	86,373,420

Debt Obligations – Summary Table

Series	Date of Issue	Final Maturity	Effective Interest Rate	Original Amount	Outstanding 8/31/2025	Additions During FY 2026	Retired During FY 2026	Outstanding 8/31/2026	Amounts Due Within One Year
OBLIGATIONS PAYABLE DIRECTLY BY GBRA									
GUADALUPE VALLEY HYDRO ELECTRIC DIVISION									
Lake Placid Dam Contract Revenue Bonds, 2021 *	06/18/2021	2050	0.60-2.07%	\$ 1,560,000	\$ 1,460,000	\$ --	\$ 50,000	\$ 1,410,000	\$ 50,000
RURAL UTILITIES DIVISION									
General Improvement Revenue Bonds, 2021 Stein Falls	10/06/2021	2051	4.00%	21,400,000	20,945,000	--	475,000	20,470,000	490,000
General Improvement Revenue Bonds, 2021 Dietz	10/06/2021	2051	4.00%	6,515,000	6,375,000	--	145,000	6,230,000	150,000
General Improvement Revenue Bonds, 2022 Sunfield	11/30/2022	2052	5.0-6.0%	26,640,000	26,615,000	--	370,000	26,245,000	480,000
General Improvement Revenue Bonds, 2024 Stein Falls	12/01/2024	2054	4.0-6.0%	34,885,000	34,804,000	--	530,000	34,274,000	560,000
WATER RESOURCE DIVISION									
U. S. Government Loan *	01/01/1977	2026	2.5%	8,979,862	301,357	--	301,357	--	--
General Improvement Revenue Bonds, 2012 *	04/05/2012	2031	0.14-1.86%	4,400,000	1,470,000	--	235,000	1,235,000	240,000
General Improvement Revenue Bonds, 2015 *	11/15/2015	2035	1.83-3.17%	2,000,000	2,000,000	--	150,000	2,000,000	155,000
General Improvement Revenue Refunding Bonds, 2020	08/18/2020	2030	2.0-3.0%	5,300,000	2,625,000	--	750,000	1,875,000	780,000
General Improvement Revenue Bonds, 2022 NB Office	05/24/2022	2052	2.6-4.0%	9,810,000	9,655,000	--	165,000	9,490,000	175,000
General Improvement Revenue Bonds, 2022A SW Barrier	12/15/2023	2052	5.0-5.5%	4,905,000	4,750,000	--	85,000	4,665,000	90,000
Total Obligations Payable Directly by GBRA				\$ 126,394,862	\$ 111,000,357	\$ --	\$ 3,256,357	\$ 107,894,000	\$ 3,170,000
CONTRACT REVENUE BONDS AND LOANS									
GUADALUPE VALLEY HYDRO ELECTRIC DIVISION									
Lake Dunlap Dam Contract Revenue Bonds, 2021 *	01/14/2021	2050	0.0-0.29%	\$ 40,000,000	\$ 35,740,000	\$ --	\$ 1,425,000	\$ 34,315,000	\$ 1,425,000
Lake McQueeney Dam Contract Revenue Bonds, 2021 *	12/08/2021	2051	0.60-2.13%	40,000,000	37,475,000	--	1,275,000	36,200,000	1,280,000
Lake Placid Dam Contract Revenue Bonds, 2022 *	02/10/2022	2051	0.60-2.13%	30,935,000	28,100,000	--	960,000	27,140,000	965,000
Lake Placid Dam Contract Revenue Bonds, 2023 *	07/20/2023	2053	1.95-3.45%	7,505,000	7,325,000	--	185,000	7,140,000	185,000
WATER RESOURCE DIVISION									
RRWDS Combination Contract Revenue Bonds, 2007B	09/15/2007	2039	7.10%	5,775,000	4,075,000	--	180,000	3,895,000	195,000
IH35 Project Comb. Contract Revenue Bonds, 2013	04/17/2013	2037	2.0-5.0%	19,470,000	11,460,000	--	785,000	10,675,000	810,000
San Marcos WTP Revenue Bonds, 2016	11/22/2016	2036	2.0-5.0%	4,850,000	4,055,000	--	110,000	3,945,000	115,000
RRWDS Contract Revenue Refunding Bonds, 2017	07/20/2017	2039	2.0-4.0%	7,745,000	5,570,000	--	310,000	5,260,000	320,000
Western Canyon Contract Revenue Ref. Bonds, 2020	10/15/2020	2036	0.283-2.534%	55,540,000	36,380,000	--	4,115,000	32,265,000	4,170,000
Carrizo General Contract Revenue Bonds, 2018A *	11/15/2018	2048	2.41-4.28%	12,030,000	11,435,000	--	335,000	11,100,000	350,000
Carrizo General Contract Revenue Bonds, 2018B *	11/15/2018	2048	1.89-3.52%	11,895,000	10,900,000	--	345,000	10,555,000	350,000
Carrizo TWDB Master Repurchase Agreement, 2018 *	11/15/2018	2053	3.95-4.36%	34,285,000	34,285,000	--	--	34,285,000	--
Carrizo General Contract Revenue Bonds, 2019 *	11/01/2019	2049	1.10-2.77%	9,740,000	9,150,000	--	300,000	8,850,000	305,000
Carrizo TWDB Master Repurchase Agreement, 2019 *	11/01/2019	2054	3.27-3.46%	30,260,000	30,260,000	--	--	30,260,000	--
Carrizo General Contract Revenue Bonds, 2020 *	11/17/2020	2050	0.22-2.51%	34,900,000	32,725,000	--	1,095,000	31,630,000	1,100,000
Carrizo TWDB Master Repurchase Agreement, 2020 *	11/17/2020	2055	2.40-3.09%	7,595,000	7,595,000	--	--	7,595,000	--
Carrizo General Contract Revenue Bonds, 2021 *	11/18/2021	2051	0.31-2.75%	59,135,000	55,600,000	--	1,775,000	53,825,000	1,780,000
Carrizo TWDB Master Repurchase Agreement, 2021 *	11/18/2021	2056	2.65-3.27%	13,115,000	13,115,000	--	--	13,115,000	--
Carrizo TWDB Contract Revenue Bonds, 2022 *	11/18/2022	2052	2.92-4.22%	39,670,000	39,670,000	--	--	39,670,000	1,035,000
Carrizo TWDB Contract Revenue Bonds, 2023 *	11/17/2022	2053	3.07-4.30%	72,665,000	72,665,000	--	--	72,665,000	1,705,000
Carrizo TWDB Contract Revenue Bonds, 2024 *	11/01/2024	2054	2.11-3.85%	40,000,000	40,000,000	--	--	40,000,000	1,705,000
LULING WATER TREATMENT PLANT DIVISION									
Contract Revenue Refunding Bonds (City of Lockhart), 20	02/26/2014	2030	2.45%	4,950,000	1,845,000	--	345,000	1,500,000	355,000
Total Contract Revenue Bonds and Loans				\$ 582,060,000	\$ 529,425,000	\$ --	\$ 13,540,000	\$ 515,885,000	\$ 18,150,000
Total Bonds & Loans Payable Prior to Defeasance and Accretion of Interest					\$640,425,357			\$623,779,000	

FINANCIAL POLICIES

An integral component in the development and subsequent success of this Work Plan and Budget are the financial policies of GBRA. Foremost among those policies are those related to Budgets, Procurement, Risk Management, Investments, Capital Assets, Financial Reserves, and Debt Service.

The GBRA Budget policy emphasizes that the annual Work Plan and Budget is a communication tool as well as an internal control tool. These objectives are accomplished by requiring that all revenue and expenses be described in detail and that subsequent budget to actual comparisons be compiled at least quarterly. Further budgetary control measures include the prohibition of expending non-budgeted funds that exceed specific amounts without prior Board of Directors approval, unless an emergency condition exists that jeopardizes public health or property.

The GBRA Procurement policy establishes guidelines for procuring equipment, material, supplies, and services for both operating and construction purposes. The policy requires that GBRA conduct its procurement activities in accordance with the spirit and legal intent of the State of Texas procurement laws. Furthermore, the procurement policy states that procurement activities should be conducted in a manner that results in reasonable rates and financial stability while enhancing GBRA efficiency. Finally, the procurement policy assures integrity within the program through open, fair, and competitive practices which provide equal opportunity to all vendors.

The GBRA Risk Management policy establishes guidelines for the management of property and casualty risks to which GBRA and its employees are exposed. The goals of the policy are to minimize or eliminate risks, protect employees from hazards, avoid jeopardizing GBRA's financial condition, and conserve material resources. The principal means of achieving these goals is by applying risk management practices at all organizational levels, retain financial risks when prudent, and purchase insurance to cover other risks.

The GBRA Investment policy provides the guidelines for cash management and investment of funds. The goal of this policy is to provide a high level of security, assure sufficient liquidity, and earn a competitive rate of return consistent with the Texas Public Funds Investment Act. Policy measures include diversification of investment products, limitation of investment terms, mandatory bank collateral procedures, periodic "mark-to-market" valuation of investments, and competitive selection of investments.

The GBRA Capital Assets policy provides for the safeguarding and disposition of all capital assets. The intentions of this policy are to maintain a system that accurately accounts for all capital assets and assigns safekeeping responsibility for each asset. Components of this policy include a policy to capitalize assets exceeding a cost of \$10,000 as well as an annual requirement to physically inventory capital assets.

The GBRA Debt Service policy provides for the authorization to issue obligations within the meaning of the Financing Act. The issuance of these obligations provides funding for the construction costs of new projects as well as the refunding of prior obligations when it is cost effective to do so. GBRA does not have the authority to levy ad valorem taxes, or in any way pledge the general credit of the State of Texas; therefore, no legal debt limit exists for GBRA. Neither GBRA's enabling act nor does state law require

GBRA's debt service coverage to be greater than 1:1. Debt service coverage is however required by GBRA to be greater than 1:1 if the size, complexity, or other characteristics of the project financed necessitates it. Each contract revenue bond issue is insured or credit rated based on the financial strength of the underlying credits of GBRA's service contracts.

FINANCIAL PRACTICES AND STRATEGIES

PURPOSE

The purpose of this Financial Practices and Strategies document is to summarize the business and financial practices that are in place to ensure the prudent stewardship of Guadalupe-Blanco River Authority (GBRA) funds and outline strategies to maintain its long-term financial sustainability. Many financial challenges including budgetary, economic, regulatory, environmental, and legal can be overcome by having well established financial guidelines that are consistently and effectively implemented and executed.

PRACTICES

Accounting & Financial Reporting

Fiscal Year

GBRA's fiscal year begins September 1 and ends August 31 of the following calendar year.

Basis of Accounting

Financial statements are prepared in compliance with Generally Accepted Accounting Principles (GAAP) promulgated by the Governmental Accounting Standards Board. Financial transactions are reported using the economic resources measurement focus and the full accrual basis of accounting, whereby, revenues are recognized when earned and expenses are recorded when a liability is incurred or an economic asset is used, regardless of the timing of related cash flows.

Fund Reporting

GBRA's financial statements are presented in one enterprise fund under the umbrella of governmental accounting proprietary funds. Each of GBRA's operating divisions are accounted for as business activities in which services are provided and supported by charges to customers.

Annual Independent Audit

In compliance with the Texas Water Code, GBRA's financial statements are audited on an annual basis by an independent accounting firm. The audit is conducted in accordance with Government Auditing Standards with the purpose of expressing an opinion as to whether the financial statements present fairly, in all material aspects, the financial position in accordance with GAAP. The audit is filed with the Texas Commission on Environmental Quality, Texas Comptroller of Public Accounts, Texas State Auditor's Office, Texas Pension Review Board, Texas Water Development Board, the ten counties in GBRA's statutory territory, other governmental & regulatory authorities, and credit rating agencies.

Internal Controls

It is the responsibility of financial management staff to develop and implement a system of internal controls that minimizes risks and protects assets, ensures the accuracy of financial records and reports, promotes operational efficiency, encourages compliance with laws and regulations, and prevents or detects potential errors on a timely basis.

GBRA does not have an internal audit department to evaluate and test the adequacy and effectiveness of internal controls. To compensate, a risk self-assessment will be performed periodically to help identify areas where internal controls can be improved. In addition, during the annual financial audit, the independent auditor will perform tests of internal controls over financial reporting to evaluate whether deficiencies exist that require corrective action.

Budget and Work Plan

Basis of Budgeting

Budgeting differs from accounting and financial reporting. While financial statements are prepared on a full accrual basis of accounting, the basis of budgeting includes projections centered on expected cash flows. Revenue streams are projected based primarily on estimated income from services provided through contracts and services provided based on an approved rate structure. Expenses and other disbursements are projected based on anticipated goods and services necessary from vendors and suppliers.

Budget Timeline

The planning for the annual budgeting process begins approximately six months prior to the start of the fiscal year. An overview of the proposed budget is presented to the Board of Directors in June with final adoption in August prior to the start of the fiscal year. Advanced notices of budgets and rate changes are provided to customers within the timelines denoted in contracts and in compliance with the Texas Water Code.

Budget Preparation

The General Management team will work together with Finance and all operating divisions and departments to develop a budget that meets the needs for the coming fiscal year. Division and department managers are responsible for gathering and developing budget projections to support their ongoing activities and operations. Requests for additional staffing are brought forward for discussion with management to determine the most efficient manner in order to meet GBRA's needs. New operations, divisions and new initiatives should be presented for discussion in advance of budget submission. The budget shall be comprehensive and include all operational and financial aspects, including the following:

Revenues

- Established rate structures for retail, wholesale, pipeline, plant operating, and recreation
- Budget-to-Actual contracts
- Interest earned from investments
- Miscellaneous
- State/Federal grants

GBRA does not receive appropriations from the State of Texas and does not have taxing authority.

Expenses and other disbursements

- Salaries and wages, retirement, & employee benefits
- Operational supplies and services
- Professional services
- Maintenance and repairs
- Capital outlay
- Debt service
- Project transfers

Balanced Budget

Board Policy 409 (Budgets) requires that the sources of funds equal or exceed the use of funds in order to create a structurally balanced budget.

A balanced budget exhibits a level approach to the use of incoming funds, avoids spending that may negatively impact future budget planning cycles, and demonstrates to customers and other stakeholders the fundamental practice of prudent planning and stewardship of resources.

Overcoming Deficit Budgets

While the budget process is designed to project the coming needs of the organization, the projected expenses and other disbursements may initially exceed projected revenues during the budget planning process. In such circumstances, divisions and departments will be asked to reevaluate their budgetary requests. The following areas will require additional scrutiny:

- Reevaluate revenue estimates and rate calculations for potential adjustments
- Evaluate projected capital and equipment purchases for potential deferral to a future period
- Reevaluate new initiatives for criticality
- Evaluate the necessity of budgeted full and part-time positions
- Consider reductions to non-essential activities such as employee travel, training, or other expenses
- Budgeted items fundamental to meeting contractual obligations will be preserved

Should unforeseen financial circumstances arise during the course of the fiscal year, the General Manager, in consultation with Finance and divisions and departments, will evaluate potential courses of action. The following areas may be considered during the evaluation process:

- Evaluate the necessity of vacant positions, consider a temporary hiring freeze where appropriate
- Consider a freeze on merit increases and/or other compensation practices
- Evaluate whether a reduction in work hours is necessary
- Defer purchases deemed non-essential to ongoing operations, including capital and equipment items
- Curtail non-essential employee travel and training

The Board of Directors will be kept apprised of events and circumstances. If necessary, a budget amendment(s) may be brought forward for consideration. Additionally, the Board may consider the use of financial reserves to meet short-term needs. The use of financial reserves should be approached cautiously since they represent a one-time source of funding. Any approved use of financial reserves will be to meet a one-time need or used to cover a short-term deficit.

Budget Management/Oversight

Division and department managers are responsible for providing oversight of their budgets and ensuring that expenses and disbursements are within budgetary estimates. Monthly reports are generated by the Finance Department for use by divisions and departments. These reports provide line item detail of budgeted revenues and disbursements in comparison to actual revenue and disbursements. They also help to identify trends that may deserve additional review and analysis.

In addition, Finance department management monitors budget and financial progress throughout the course of the fiscal year. Discussions and consultation with divisions and departments are conducted on an on-going basis.

Financial reports are prepared and presented to the Board of Directors monthly in order to keep the Board apprised of financial activities. Other budget updates, including mid-year, may also be provided to the Board.

Budget Amendments

From time to time, it may be necessary to make adjustments to the budget for revenues, expenses, disbursements, or rate structures. If deemed necessary, budget amendments will be considered by the Board of Directors as actionable items.

Capital Planning

Some of GBRA's assets have been in operation for some time and are nearing, have reached, or exceeded their useful life. GBRA began developing a comprehensive asset management program in fiscal year 2019. The primary goal of the program is to develop a risk-based model to prioritize necessary capital improvements and better manage assets from an operational and maintenance perspective. The program supports the development of a comprehensive long-term capital improvement plan, identification and planning for funding needs, improvement of field data collection approaches, increases efficiency in generating reports on operations, and develops a dashboard for quicker access to information through the installation of a computer maintenance management system. Coupled with the asset management program is a geographic information system (GIS) that captures and stores geospatial information to assist in planning and operating efforts of operational facilities and infrastructure throughout the river basin.

The first phase of the program was put into operation in 2021. Upon full implementation, it will be used to develop a five-year capital improvement plan, which will coincide with the budget planning process. Budgets will incorporate the necessary components of the asset management plan in order to maintain the proper functionality and operation of infrastructure and equipment as well as ensure that assets are identified for replacement as their useful lives are exhausted. Where appropriate, rate structures will be

adjusted gradually to prepare for large projects and related expenses in order to smooth the increase over a number of years for ratepayers.

Debt Administration

Debt financing is a tool used to obtain bond proceeds for planning, designing, acquiring, constructing, and equipping facilities, infrastructure, pipelines, and equipment. Debt financing may include general improvement bonds, contract revenue bonds, lease/purchase agreements, bank placements, or other obligations permitted under Texas statute. Bonds may only be used for the purchase or construction of capital assets and cannot be used to fund current or ongoing operating expenses or disbursements. The issuance and management of debt is an integral part of the utility business given the scale of necessary infrastructure and facilities that must be constructed and maintained in order to provide services.

Structuring

GBRA will generally issue bonds over a thirty-year maturity period. Certain projects may have a shorter or longer debt maturity schedule. In no case will debt be issued beyond the useful life of the asset. Debt structures will balance the timing of the repayment schedule with affordability of rates for customers ensuring that pledged revenues are sufficient to achieve the best overall financing outcome. Capitalized or deferred interest may be included in a project financing in order to begin construction of the project, but align the repayment of debt with the start of delivery of services.

GBRA's standard for debt issuances is on a fixed rate basis. However, variable rate debt may be considered when deemed appropriate but will consist of no more than 25% of the total principal outstanding in order to limit exposure to changing interest rate environments. If used, variable rate debt will periodically be evaluated for conversion to fixed rate debt.

Debt Service Coverage Factor

A debt service coverage factor is a component of the debt service charge to customers in which contract revenue bonds have been issued. The requirement for the coverage factor is delineated in the Bond Resolution.

Generally, GBRA applies a 10% debt service coverage factor on contract revenue bonds. The debt coverage factor provides support for the administration of debt and acceptance of the risk associated with issuing debt in the name of GBRA. Customers involved in financially supporting contract revenue bonds are billed on a monthly basis or other terms outlined in resolutions or customer contracts. The billing includes both the debt service requirement (principal and interest) and the debt service coverage factor.

Bond Pricing

GBRA may utilize a competitive or negotiated process for pricing and selling bonds or a private placement arrangement. A competitive bidding process is used to sell bonds when the transaction is smaller in size with limited complexity and competition is expected to generate the lowest overall interest cost. Bonds are advertised for sale via a notice of sale that outlines the terms of the sale and the bond issue. Upon receipt of bids, an awarded bidder is offered the bonds based on the total interest cost. A negotiated pricing is generally used to sell bonds that either have a larger issuance size or include complexity requiring more discussion and negotiation. Bond investors are less likely to make a purchase offer without

a firm understanding of the transaction. In addition, other advantages of a negotiated sale include financing terms that require additional explanation, bonds offered when the entity is rarely in the market, or during a volatile market that includes broad swings in interest rates. With a negotiated bond sale, GBRA will evaluate potential underwriters and select an underwriting syndicate believed to best serve GBRA based on the underwriter's experience with similar transactions, their knowledge of GBRA, and their past performance. GBRA's financial advisor will be an integral part of the structuring of the transaction and selection of underwriters.

When eligible, projects may be funded through the Texas Water Development Board through their myriad of funding programs that generally provide for interest savings in comparison to the open bond market. Determinations of eligibility shall be discussed in advance of each project.

Bond Ratings

In advance of a bond offering in the open market, GBRA will seek at least one bond credit rating from a nationally recognized bond rating agency such as Standard & Poor's, Moody's, or Fitch credit rating agencies.

Refunding

Through collaboration with GBRA's financial advisor, the municipal bond market will be monitored on a periodic basis to identify opportunities for interest savings through refunding of existing debt. As a general rule, in order for a refunding opportunity to be considered, the net present value savings should represent at least 3% of the refunded maturities. Exceptions may include when a debt restructuring is necessary, bond covenant revisions are necessary, or the refunding is combined with a new issuance of debt.

Continuing Disclosure

GBRA will comply with all covenants stated in bond ordinances and will timely file its annual disclosure information or periodic material event notices if required.

Reimbursement

In many cases it is prudent to begin planning and designing a project prior to receiving bond proceeds that would fund the project. In those cases, other funds available to GBRA, primarily its financial reserves, will be used to begin expending funds on the project. A Reimbursement Resolution will be prepared, requiring Board of Director approval, to preserve GBRA's ability to reimburse itself from bond proceeds for funds expended and declare official intent to do so, in compliance with Internal Revenue Service (IRS) regulations.

Arbitrage Monitoring

Arbitrage is an IRS term that represents the amount of interest earned on bond proceeds that is greater than the interest paid on the bond issue. IRS regulations require that excess interest earnings be rebated to the United States Treasury. Periodic calculations will be performed by an external firm to compute the arbitrage position and identify any potential liability from excess earnings. When necessary, reports will be timely filed along with any arbitrage rebate payments.

Risk Management

Similar to all organizations, GBRA is subject to claims for damages from injured parties. To mitigate and manage potential risks, insurance coverage is maintained to cover liability claims and other potential losses. At a minimum, coverage for the following areas will be maintained: property & casualty, automobile liability & physical damage, employee worker's compensation, errors & omissions, general liability, flood, and other coverages required by contract. Deductible levels for all lines of coverage will periodically be reevaluated for optimization. Adjustments may be made where financially practicable based on the history of claims and best practices.

Ethics & Integrity

GBRA Directors and employees are expected to conduct themselves and perform their responsibilities with the highest level of ethics and integrity. Board Policy 301 (Ethics) outlines expected actions that seek to demonstrate trust among customers and the public. Additionally, Directors and employees should conduct themselves in order to avoid, even the perception of, a conflict of interest in carrying out their responsibilities.

Cybersecurity

GBRA's Information Technology department has established documented security policies that outline the practices and procedures implemented to manage information systems and protect against both internal and external data intrusions. Various administrative and technical controls are in place to ensure that best practices are present in order to protect the organization, its assets and data from cybercrimes.

In addition, insurance coverage is maintained for information security and privacy that provides professional and financial assistance in the event of a breach or business interruption.

STRATEGIES

Treasury & Investment Management

Board Policy 403 (Investment Policy) outlines the primary investment objectives of safety of principal, liquidity sufficient to meet obligations, and generation of a competitive rate of return, which is consistent with the Texas Public Funds Investment Act.

The overall investment strategy is to meet the objectives of the Policy while generating the highest possible yield to provide additional funds to support GBRA's far reaching activities. This will be accomplished by regularly reviewing the cash and investment position to ensure immediate funds are available to meet obligations presented for payment and to maximize the level of funds available for investment in the short and longer term. Investment officers designated by the Board of Directors will carry out treasury and investment activities.

Diversification is an important component of any investment portfolio. While the Investment Policy allows for the purchase of other eligible investments, typical investments include United States Treasury

bills or notes, government agency securities, public fund investment pools, money market mutual funds, money market demand accounts, and certificates of deposit. Interest rate risk, credit risk, and concentration of credit risk are all factors considered before an investment decision is made. Purchased securities are typically held-to-maturity.

Proceeds from tax-exempt bond obligations are subject to provisions of the Internal Revenue Service's arbitrage regulations which restrict the yield that can be generated. However, due to the cyclical nature of investment markets, it will be the practice of GBRA to continue the pursuit of maximizing yield on available bond proceeds, in similar fashion as other available funds, without regard to arbitrage implications.

Financial Reserves

The level of financial reserves maintained by an organization is an important component of both short and long-term financial management. In addition, sound financial reserves provide the following benefits:

- Provides a cushion with which to cover potential negative cash flows due to the timing of receipt of customer payments, grants, and reimbursements from emergency or other agencies
- Prepares for unforeseen circumstances, emergencies, or weather events
- Ensures that funds are available in the event of insurance claims in excess of coverage or uninsurable claims
- Demonstrates prudent financial planning and promotes fiscal sustainability
- Exhibits to stakeholders, including credit rating agencies, that sufficient resources are available to meet short and long-term obligations
- Creates a positive financial position for anticipated growth
- Provides funds that can be used to begin new projects prior to the receipt of bond proceeds
- Positions the organization to take advantage of opportunities that provide an economic benefit to customers

Every organization takes a different approach to the level of financial reserves that are necessary based on their unique circumstances and level of risk tolerance. A whitepaper published in 2018 by the American Water Works Association (AWWA), entitled Cash Reserve Policy Guidelines, outlines specific guidelines from three organizations. The Water Environment Federation suggests a reserve level between one to three months of operating costs. The International City/County Management Association recommends one to two months of expenses, while the Government Finance Officers Association's (GFOA) recommendation is no less than 45 days of expenses. The GFOA has since updated their recommendation to two month's operating expenses.

As noted above, during a bond sale on the open market, a credit rating must be obtained from a bond rating agency in order to market the bonds. Standard & Poor's (S & P) published their U.S. Public Finance Waterworks, Sanitary Sewer, and Drainage Utility Systems: Methodology and Assumptions in 2016. The document outlines S & P's updated methodologies for analyzing credits through profiles for enterprise and financial risk. One of the components of financial risk is a rubric for measuring the sufficiency of a company's liquidity and reserve levels. The rubric provides for the highest score for companies that have

more than 150 days of cash available and actual cash reserve levels greater than \$75 million. The second tier calls for between 90 to 150 days of cash on hand with cash reserves between \$20 and \$75 million. The table continues downward with an additional four tiers. The liquidity assessment is intended to measure the organization's working capital levels and ability to meet immediate needs on an ongoing basis.

GBRA adopted its first financial reserves goal in 2002 which provided for a conservative approach to its financial reserve level, mainly due to anticipated water development projects that would require a level of funding from reserves. At that time, the reserve goal was set at 42% of gross revenue, or approximately five months operating reserve. In 2002, budgeted revenues were \$22.5 million requiring a financial reserve level of \$9.5 million. Whereas, twenty years later in FY 22, budgeted revenues are \$71.5 million, which creates a much larger financial reserve requirement using the 2002 reserve goal.

With the passage of time, it is necessary to reevaluate the adopted level of financial reserves. As part of this Financial Practices and Strategies document, the level of financial reserves will be set as outlined below.

Establishment of Reserve Level

GBRA's targeted reserve level will be to maintain a minimum of 90 days, or twenty-five percent (25%), of total budgeted operating and maintenance expenses. For the purpose of measuring the reserve level, budgeted expenses do not include disbursements for principal and interest on debt service nor does it include transfers to project or reserve funds.

This level of reserves is consistent with published guidance from financial organizations, credit rating agency methodologies, and entities similar to GBRA that provide utility services.

Reserve levels for specific divisions may be adopted independent of this Strategies document.

Use of Reserves

Financial reserves may be allowed to drop below established levels for certain events, some examples of which are outlined below.

- One time use in order to balance the annual budget and work plan
- Short term use during the course of the year where economic conditions or the timing of cash flows disrupt one or more significant revenue streams
- Unique situation in order to defer an increase in rates
- In response to a catastrophic weather or other unanticipated event
- Use of funds for start-up of projects in which a reimbursement resolution has been adopted by the Board of Directors
- Early extinguishment of debt in order to take advantage of economic opportunities

Each of these situations and others that draw upon any level of financial reserves will require consultation and authorization from the GBRA Board of Directors. Management does not have authority to access financial reserves without Board authorization.

Replenishment of Reserves

At the time that authorization for use of reserves is requested from the Board of Directors, a projected timeline will be presented for the Board's consideration, if replenishment is necessary. It will be GBRA's goal to return the financial reserves back to the target level within a manageable timeframe that does not present an undue burden on either customers or the services provided. The Board of Directors will be updated timely if the previously established timeline is negatively affected.

Sources for replenishment may come from non-recurring revenues, surpluses at the end of the fiscal year, adjustments to customer rates, adoption of budgetary surpluses whereby revenues exceed expenses and disbursements, collection of outstanding balances, debt service coverage factor revenues, or other identified sources.

GOVERNANCE

Board of Directors

The Board of Directors provides an essential role in providing governance and direction to the management of GBRA. The powers, rights and privileges of the Board are outlined in GBRA's Enabling Act, first adopted by the Texas Legislature in 1933. GBRA's adopted Bylaws and Policies further delineate the Board's responsibilities, chief among them include compliance with rules, regulations & statutes, conducting business at regular or special meetings open & accessible to the public, adopting an annual budget and work plan, and hiring a General Manager/CEO to oversee the day-to-day operations.

Audit Committee

In compliance with the Texas Water Code, Board Policies 106 (Board of Directors Committees) and 410 (Audits), an Audit Committee has been established to review and make recommendations on fiscal matters, select and evaluate independent auditors, review financial and management reports, review audit reports, and consult with independent auditors.

The Committee performs an important responsibility in providing oversight and governance of financial practices on behalf of the Board of Directors.

Changes

Any changes to the practices and strategies outlined in this document requires consultation and approval by the Board of Directors.

ASSET MANAGEMENT PROGRAM

The GBRA Asset Management (AM) Program focuses on improving and standardizing utility management practices by providing consistent and transparent prioritization processes and enabling for short and long-term renewal planning which empowers staff with new information, tools and training. By implementing the AM Program, GBRA is improving the analysis and reporting which leads to improved internal and external communication.

The AM Program is comprised of six elements: (1) Asset Inventory, (2) Condition Assessments, (3) Preventive Maintenance, (4) Risk Assessments, (5) Capital Project Development, and (6) Program Review and Improvements.

Asset Inventory

The vertical assets inventoried within the maintenance management system must meet one of the three criteria: (1) requires recurring or preventive maintenance, (2) performs a critical function within the system, or (3) would typically be repaired rather than replaced if it fails. Linear assets (e.g., pipes, distribution valves, manholes) were automatically loaded from GBRA's Geographic Information System (GIS).

The Asset management software tracks and manages the assets GBRA both owns and/or maintains over their lifecycles. Two defined hierarchies have been established, Location and Class. Assets are organized by operating division and budget center for the Location hierarchy. The Class hierarchy categorizes assets by expected life span and type which include equipment, vehicle, structure, area, linear and miscellaneous.

Condition Assessments

Routinely performing condition assessments and assigning condition scores to all GBRA assets allows for GBRA to determine a preventative maintenance program, have risk-based prioritization efforts and develop short and long-term renewal plans. Condition scores for both linear and vertical assets are evaluated utilizing a 1 to 10 scale. GBRA operations staff assess each asset's condition based on the asset's operation and repair history and what is currently being observed or measured. To ensure a consistent and transparent process, detailed condition assessment score definitions are provided as part of the Asset Management Plan.

Preventative Maintenance

Due to the vastly different systems, configurations, asset types, manufacturers, and equipment models that GBRA operates and maintains, the AM Program doesn't specify preventative maintenance tasks or frequency requirements. These decisions are made with each Operating Division for the assets they are responsible for. The AM Program creates and assigns detailed preventative maintenance work orders based on the intervals specified in the database.

Risk Assessments

GBRA developed a standard risk framework and scoring protocols to allow risk to be evaluated consistently across the organization and asset types. The risk scoring framework summarizes the Likelihood of Failure (LoF), Consequence of Failure (CoF), and Redundancy components to produce an asset level risk score.

Capital Project Development

Renewal planning involves modeling asset degradation over time, predicting when assets will fail, and scheduling appropriate renewal events such as rehabilitations or replacements. By building on the information provided in Asset Inventory, Condition Assessments, Preventative Maintenance, and Risk Assessments, current and future asset renewal needs can be forecasted. Renewal needs support GBRA's annual project development, project

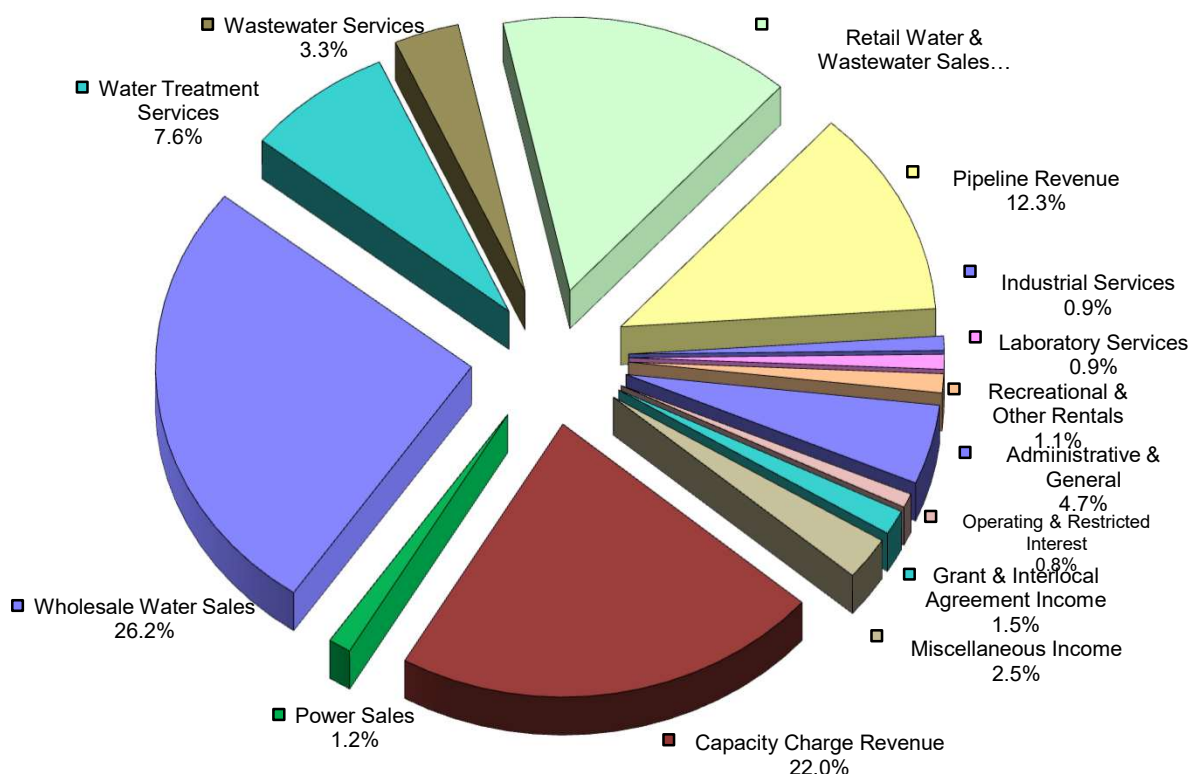
prioritization, and budget planning processes. Through asset renewal planning, GBRA has better information on its short and long-term asset investment needs and has data to support developing and justifying budgets.

Program Review and Improvements

With creating an AM Program, GBRA understands the importance of evaluating both the progress and processes on the AM Program to ensure the goals of short and long-term renewal planning are being met. Program improvements are considered on an annual basis to review progress made in the previous year and to improve initiatives where necessary. Any changes made within the AM Program are approved by the GBRA Board of Directors.

Budget Summary

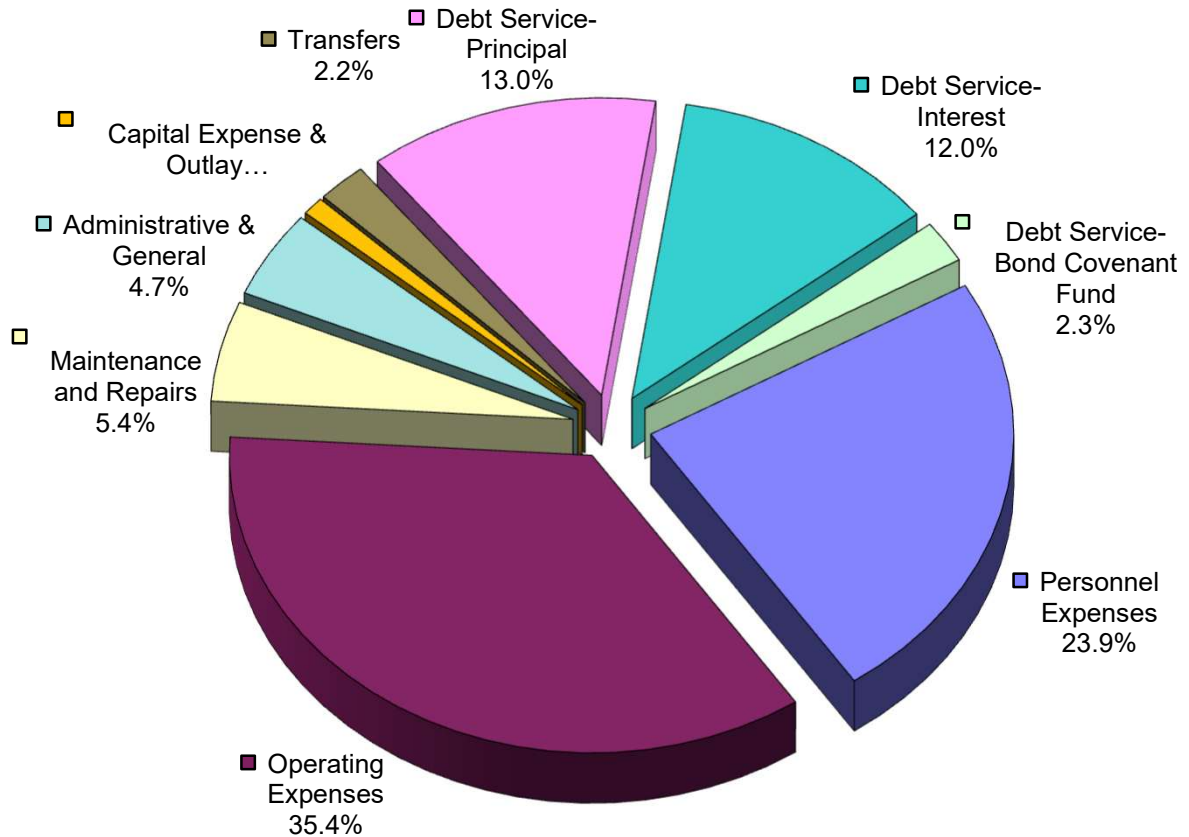
REVENUES - GBRA



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales	1,104,613	1,001,665	1,472,644
Wholesale Water Sales	28,386,501	29,072,015	32,857,698
Water Treatment Services	5,159,764	5,920,520	9,463,682
Wastewater Services	2,881,115	3,528,702	4,178,234
Retail Water & Wastewater Sales	13,928,590	16,149,676	18,821,380
Pipeline Revenue	5,895,501	12,063,329	15,443,629
Industrial Services	946,054	982,333	1,065,665
Laboratory Services	980,000	990,000	1,110,000
Recreational & Other Rentals	1,263,455	1,353,875	1,412,200
Administrative & General	4,697,807	5,225,241	5,898,515
Operating & Restricted Interest	1,203,864	1,563,788	1,047,385
Grant & Interlocal Agreement Income	1,523,106	1,740,822	1,824,834
Miscellaneous Income	2,863,345	2,864,272	3,169,266
Total Operating Revenue	70,833,715	82,456,238	97,765,132
Capacity Charge Revenue	21,725,568	22,506,925	27,577,324
I/F Loan Repayments from Operations			
Grand Total Revenues	92,559,283	104,963,163	125,342,456

Budget Summary

EXPENSES - GBRA



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	23,720,645	26,218,235	29,661,765
Operating Expenses	29,285,041	36,896,928	44,044,278
Maintenance and Repairs	4,536,725	5,689,936	6,768,861
Administrative & General	4,697,807	5,261,882	5,898,516
Capital Expense & Outlay	924,300	806,300	1,233,900
Transfers	1,929,628	1,684,642	2,755,578
Total Operating and M&R Expenses	65,094,146	76,557,923	90,362,898
Debt Service-Principal	15,320,133	15,618,688	16,157,840
Debt Service-Interest	10,032,762	10,705,512	14,891,206
Debt Service-Bond Covenant Fund	1,944,673	1,868,498	2,859,424
Grand Total Expenses	92,391,714	104,750,621	124,271,368

Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026

Fund: *
Department: *

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Water Treatment				
41101	PLANT O&M	4,958,565	8,142,625	3,184,060
41102	PLANT A&G	396,239	420,609	24,370
41135	LULING WTP-CITY OF LOCKHART CHARGE	375,709	693,395	317,686
41137	LU/LO DELIVERY SYSTEM-CITY OF LOCKHART	190,007	207,053	17,046
	Total Water Treatment	5,920,520	9,463,682	3,543,162
Wastewater Treatment				
41201	WW-OPR & MAINTENANCE	3,881,194	4,496,513	615,319
41202	WW-ADMINISTRATIVE & GENERAL	249,308	283,521	34,213
41207	WW-CREDIT TO CUSTOMER	(601,800)	(601,800)	-
	Total Wastewater Treatment	3,528,702	4,178,234	649,532
Hydroelectric				
41301	POWER SALES	302,424	334,352	31,928
	Total Hydroelectric	302,424	334,352	31,928
Industrial				
41401	COLETO CREEK POWER-O&M EXP	905,216	987,743	82,527
41402	COLETO CREEK POWER-A&G EXP	77,117	77,922	805
	Total Industrial	982,333	1,065,665	83,332
Wholesale Raw Water Sales				
42102	CANYON-INEOS	662,400	694,800	32,400
42103	CANYON-PORT LAVACA WTP	741,888	864,640	122,752
42104	CANYON-RW, UNDINE	238,464	289,500	51,036
42105	CANYON-CITY OF SEGUIN	184,000	193,000	9,000
42107	CANYON-SPRINGS HILL WSC	588,800	617,600	28,800
42108	CANYON-REBECCA CREEK MUD	23,920	25,090	1,170
42109	CANYON-CRWA-HAYS CO, SAN MARCOS	374,992	393,334	18,342
42110	CANYON-SEADRIFT COKE	184,000	193,000	9,000
42111	CANYON-UNION CARBIDE	18,400	19,300	900
42112	CANYON-STANDARD GYPSUM	47,472	49,794	2,322

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
42113	CANYON-CMS STEEL	128,800	135,100	6,300
42114	CANYON-NEW BRAUNFELS UTILITIES	2,800,480	2,937,460	136,980
42115	CANYON-CRYSTAL CLEAR WSC	147,200	154,400	7,200
42116	CANYON-CANYON REGIONAL WATER AUTH	1,945,800	2,040,975	95,175
42117	CANYON-TEXAS WATER	1,177,600	1,235,200	57,600
42118	CANYON-CITY OF SAN MARCOS	1,840,000	1,930,000	90,000
42119	CANYON-GUADALUPE POWER PARTNERS	1,258,560	1,320,120	61,560
42120	CANYON-CITY OF KYLE	1,001,512	1,050,499	48,987
42121	CANYON-GREEN VALLEY SUD	184,000	193,000	9,000
42122	CANYON-HAYS ENERGY LTD PARTNERSHIP	453,376	475,552	22,176
42123	CANYON-CITY OF FAIR OAKS	340,400	357,050	16,650
42124	CANYON-SAN ANTONIO WATER SYSTEMS	916,120	962,275	46,155
42125	CANYON-CITY OF BOERNE	664,424	696,923	32,499
42126	CANYON-GBRA-COMAL TRACE	26,680	27,985	1,305
42127	CANYON-SAN JOSE-PARK VILLAGE	59,248	62,146	2,898
42128	CANYON-JACQUELYN COUSER	18,400	19,300	900
42129	CANYON-BREMER RANCH, LTD	18,400	19,300	900
42130	CANYON-CITY OF BLANCO	110,400	115,800	5,400
42131	CANYON-FORESIGHT	53,360	55,970	2,610
42132	CANYON-CORDILLERA RANCH, LTD	276,000	289,500	13,500
42133	CANYON-KENDALL COUNTY/TAPATIO SPRINGS	138,000	144,750	6,750
42134	CANYON-CITY OF BUDA	309,120	324,240	15,120
42135	CANYON-DH INV-JOHNSON RANCH	165,600	173,700	8,100
42136	CANYON-GOFORTH SUD	770,224	807,898	37,674
42137	CANYON-HH RANCH PROPERTIES	46,000	48,250	2,250
42139	CANYON-MONARCH UTILITIES, LP	103,040	108,080	5,040
42140	CANYON-MIRALOMAS MUD	138,000	144,750	6,750
42141	CANYON-SMALL WATER SALES	147,936	49,022	(98,914)
42143	CANYON-GBRA CANAL SYSTEM CUSTOMERS	18,563	-	(18,563)
42150	WOMACK-NEW BRAUNFELS UTILITIES	524,400	550,050	25,650
42151	CARRIZO-NEW BRAUNFELS UTILITES	840,000	1,080,000	240,000
42152	CARRIZO-CITY OF LOCKHART	315,000	405,000	90,000
42153	CARRIZO-GOFORTH SUD	420,000	540,000	120,000
42170	CANAL-PT LAVACA	148,007	197,442	49,435
42171	CANAL-RW, UNDINE	26,067	32,599	6,532
42172	CANAL-DOW/CARBIDE	1,136,228	1,673,501	537,273
42173	CANAL-INEOS	418,621	552,668	134,047
42175	CANAL-SEADRIFT COKE	37,150	48,934	11,784
42179	CANAL-POC IDC	31,268	-	(31,268)
	Total Wholesale Raw Water Sales	22,218,320	24,299,497	2,081,177
	Wholesale Water Treatment			
42201	ANNUAL SERVICE FEE INCOME	1,283,166	1,336,800	53,634
42230	WCANYON WTP O&M	5,570,529	7,221,401	1,650,872
	Total Wholesale Water Treatment	6,853,695	8,558,201	1,704,506

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Retail Water Sales			
42301	WATER SALES	3,540,000	3,150,000	(390,000)
42310	WATER CONNECTION FEES	77,250	77,250	-
42340	TRANSFER FEES	5,500	5,500	-
	Total Retail Water Sales	3,622,750	3,232,750	(390,000)
	Retail Wastewater			
42401	WASTEWATER SERVICES	10,555,945	12,954,765	2,398,820
42402	SEWER CONNECTION/INSP FEES	1,668,700	2,324,900	656,200
42404	SERVICE CALL INCOME	20,000	10,000	(10,000)
42405	TRANSFER FEES	77,400	98,200	20,800
42451	WASTEWATER-WHOLESALE	63,138	132,638	69,500
42470	CHARGES TO DEVELOPERS	141,743	68,127	(73,616)
	Total Retail Wastewater	12,526,926	15,588,630	3,061,704
	Pipeline Revenue			
42501	O&M-IH35, BUDA	129,519	145,237	15,718
42502	O&M-IH35, GOFORTH	316,538	436,279	119,741
42503	O&M-IH35, KYLE	382,450	471,916	89,466
42504	O&M-IH35, MONARCH	53,400	67,467	14,067
42540	O&M-SMWTP, COSM	(1,311,712)	(1,507,707)	(195,995)
42541	O&M-SMWTP, BUDA	259,005	280,521	21,516
42542	O&M-SMWTP, GOFORTH	632,997	842,656	209,659
42543	O&M-SMWTP, KYLE	764,804	911,489	146,685
42544	O&M-SMWTP, MONARCH	106,786	130,311	23,525
42550	O&M-RRWDS, COSM	1,862,789	1,939,264	76,475
42551	O&M-RRWDS, BUDA	302,719	272,127	(30,592)
42552	O&M-RRWDS, GOFORTH	739,830	817,440	77,610
42553	O&M-RRWDS, GPP	814,565	869,022	54,457
42554	O&M-RRWDS, HELP	322,911	371,263	48,352
42555	O&M-RRWDS, KYLE	893,882	884,213	(9,669)
42556	O&M-RRWDS, CRWA	420,338	442,240	21,902
42557	O&M-RRWDS, MONARCH	124,808	126,412	1,604
42570	O&M-CARRIZO WELLS, NBU	271,915	471,409	199,494
42571	O&M-CARRIZO WELLS, LOCKHART	218,276	176,778	(41,498)
42572	O&M-CARRIZO WELLS, GOFORTH	242,481	235,705	(6,776)
42580	O&M-CARRIZO WTP (Fixed), NBU	367,600	131,713	(235,887)
42581	O&M-CARRIZO WTP (Fixed), LOCKHART	137,850	49,393	(88,457)
42582	O&M-CARRIZO WTP (Fixed), GOFORTH	183,800	65,857	(117,943)
42590	O&M-CARRIZO WTP (Variable), NBU	1,419,850	3,633,399	2,213,549
42591	O&M-CARRIZO WTP (Variable), LOCKHART	1,139,770	1,362,525	222,755
42592	O&M-CARRIZO WTP (Variable), GOFORTH	1,266,158	1,816,700	550,542
	Total Pipeline Revenue	12,063,329	15,443,629	3,380,300

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Hydroelectric			
42701	ENERGY PAYMENT	352,241	544,292	192,051
42702	CAPACITY PAYMENT	347,000	594,000	247,000
	Total Hydroelectric	699,241	1,138,292	439,051
	Laboratory			
42801	REV-LABORATORY SERVICES	990,000	1,110,000	120,000
	Total Laboratory	990,000	1,110,000	120,000
	Recreation & Other Rentals			
42901	REV-FACILITY RENTAL	26,000	25,200	(800)
42902	REV-PARK ENTRY FEES	1,182,025	1,249,000	66,975
42903	REV-CONCESSIONS/STORE CHARGES	15,000	10,000	(5,000)
42915	REV-SPONSORSHIPS/DONATIONS	8,000	8,000	-
42920	REV-HUNTING REVENUE	20,350	22,000	1,650
42922	REV-AG & LAND USE	102,500	98,000	(4,500)
	Total Recreation & Other Rentals	1,353,875	1,412,200	58,325
	Internal Transfers			
43001	REV-ADMIN & GEN CHARGES	5,225,241	5,898,515	673,274
43002	REV-BUILDING/EQUIP RENTAL	409,667	407,667	(2,000)
	Total Internal Transfers	5,634,908	6,306,182	671,274
	Operating Interest			
44101	INT-OPR CASH ACCOUNTS	212,500	120,000	(92,500)
44110	INT-OPR INVESTMENT FUNDS	1,351,288	927,385	(423,903)
	Total Operating Interest	1,563,788	1,047,385	(516,403)
	Misc Income			
45195	MISCELLANEOUS REVENUES	804,000	806,500	2,500
	Total Misc Income	804,000	806,500	2,500
	Pass-Through Costs			
45240	PASS-THROUGH-ELECTRIC COSTS	439,064	423,639	(15,425)
45241	PASS-THROUGH-CHEMICAL COSTS	824,199	1,045,890	221,691
45242	PASS-THROUGH-GNDWTR ELECTRIC COSTS	187,455	196,860	9,405
45243	PASS-THROUGH-GNDWTR CHEMICAL COSTS	72,804	68,812	(3,992)
45244	PASS-THROUGH-INSURANCE	34,083	33,452	(631)
45245	PASS-THROUGH-LOC	15,000	16,475	1,475
45246	PASS-THROUGH-INSPECTION	78,000	78,000	-
45247	PASS-THROUGH-OTHER	-	91,971	91,971
	Total Pass-Through Costs	1,650,605	1,955,099	304,494
	Grant & Interlocal Agreement Income			
45301	GRANTS-FEDERAL	1,035,749	1,004,670	(31,079)

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
45302 GRANTS-STATE	505,000	620,000	115,000
45303 GRANTS-CLEAN RIVERS PROGRAM	161,027	161,118	91
45320 INTERLOCAL-CONTRIBUTED BY CUSTOMERS	39,046	39,046	-
Total Grant & Interlocal Agreement Income	1,740,822	1,824,834	84,012
Total Operating Revenue	82,456,238	97,765,132	15,308,894
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	18,560,156	20,999,513	2,439,357
51102 LBR-OVERTIME	894,757	985,418	90,661
Total Salaries	19,454,913	21,984,931	2,530,018
Benefits			
51201 BEN-FICA/MED	1,335,323	1,583,298	247,975
51202 BEN-RETIREMENT	2,695,307	2,963,795	268,488
51203 BEN-HEALTH/DENTAL/VISION INSURANCE	2,532,601	3,111,236	578,635
51204 BEN-LIFE INSURANCE, LTD, AD&D	155,100	185,911	30,811
51220 BEN-OTHER BENEFIT EXP	-	17,300	17,300
51298 BEN-BENEFIT ALLOCATION	44,991	1	(44,990)
Total Benefits	6,763,322	7,861,541	1,098,219
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	7,323,686	8,374,060	1,050,374
52102 OPR-AUXILIARY POWER EXPENSE	306,108	301,250	(4,858)
52103 OPR-CHEMICALS	3,540,609	5,708,117	2,167,508
52110 OPR-SMALL TOOLS AND SUPPLIES	181,103	169,916	(11,187)
52111 OPR-PUBLIC NOTICES AND COMMUNICATIONS	123,150	63,000	(60,150)
52113 OPR-LAB SUPPLIES	348,517	452,139	103,622
52114 OPR-LABORATORY SERVICES-GBRA	632,577	771,632	139,055
52115 OPR-LABORATORY SERVICES-OUTSOURCED	112,099	171,639	59,540
52118 OPR-DISPOSAL SERVICES	1,638,056	1,890,798	252,742
52120 OPR-UNIFORMS/BUSINESS ATTIRE	136,624	167,970	31,346
52121 OPR-SAFTY & EMERGENCY EXPENSE	146,860	170,710	23,850
52122 OPR-SECURITY EXPENSE	41,300	31,600	(9,700)
52123 OPR-EQUIPMENT RENTAL	328,165	349,865	21,700
52124 OPR-EQUIPMENT EXPENSE	161,850	170,600	8,750
52125 OPR-VEHICLE EXPENSE	621,372	539,278	(82,094)
52126 OPR-FLEET LEASE EXPENSE	487,287	537,410	50,123
52127 OPR-EQUIP USE CREDIT	-	3,500	3,500
52132 OPR-GAUGING AND MONITORING	43,960	45,160	1,200
52133 OPR-SCADA	273,200	304,750	31,550
52145 OPR-CONTRACT LABOR	140,183	178,044	37,861

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52150	OPR-WATER PURCHASES/DELIVERY	1,800,000	1,520,000	(280,000)
52152	OPR-ALLIANCE WATER	4,515,028	7,059,586	2,544,558
	Total Operating Supplies & Services	22,901,734	28,981,024	6,079,290
	Professional Services and Fees			
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	721,800	797,500	75,700
52202	OPR-PROFESSIONAL SERVICES-LEGAL	1,025,000	1,025,000	-
52204	OPR-PROFESSIONAL SERVICES-EMPLOYEE RELATED	158,275	156,095	(2,180)
52205	OPR-PROFESSIONAL SERVICES-OTHER	2,871,031	2,656,875	(214,156)
52208	OPR-LK DUNAP WCID CONTRACT	699,241	603,258	(95,983)
52209	OPR-DOW PUMP STATION	500,000	1,122,948	622,948
52210	OPR-CORPS OF ENGINEERS	850,000	850,000	-
52211	OPR-USGS MONITORING	237,600	212,900	(24,700)
52212	OPR-CARRIZO LEASE PAYMENTS	1,098,100	1,131,660	33,560
52213	OPR-GROUNDWATER DISTRICT FEES	170,173	218,460	48,287
52214	OPR-EAA HABITAT CONSERVATION	150,000	150,000	-
52215	OPR-GUADALUPE BLANCO RIVER TRUST	205,410	-	(205,410)
52216	OPR-REGULATORY FEES	416,070	445,430	29,360
52217	OPR-INSPECTION FEES	25,000	75,000	50,000
52218	OPR-NBU WW TREATMENT SERVICES	24,000	50,000	26,000
52219	OPR-CUSTOMER BILLING FEES	237,443	265,252	27,809
52220	OPR-BANK FEES	65,540	88,890	23,350
52222	OPR-MEMBERSHIPS & PUBLICATIONS	109,090	120,980	11,890
52223	OPR-LICENSE & TRAINING	371,188	426,060	54,872
52224	OPR-TRAVEL & MEETINGS	345,780	410,393	64,613
	Total Professional Services and Fees	10,280,741	10,806,701	525,960
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	140,900	137,200	(3,700)
52302	OPR-COMPUTER & SOFTWARE EXPENSE	896,150	999,670	103,520
52303	OPR-WIDE AREA NETWORK EXPENSE	76,800	181,200	104,400
52304	OPR-COPY SUPPLIES AND SERVICES	69,600	51,900	(17,700)
52305	OPR-POSTAGE AND FREIGHT EXPENSE	53,650	30,175	(23,475)
52306	OPR-DATA & PHONE EXPENSE	297,074	288,980	(8,094)
52320	OPR-EDUCATION EXPENSE	60,000	60,727	727
52321	OPR-COMMUNITY AFFAIRS	106,000	96,000	(10,000)
52322	OPR-ADVERTISING & SUBSCRIPTION EXPENSE	15,800	11,000	(4,800)
52323	OPR-EMPLOYEE RELATIONS	95,000	93,200	(1,800)
52330	OPR-OUTSOURCED PRINTING EXPENSE	99,524	47,500	(52,024)
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	142,200	200,600	58,400
	Total Office Expenses	2,052,698	2,198,152	145,454
	Other Operating Expenses			
52401	OPR-DIRECTORS EXPENSES	30,000	30,000	-
52403	OPR-OFFICE/BUILDING RENTAL	250,702	193,502	(57,200)

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52404 OPR-RIGHT OF WAY	3,700	4,000	300
52405 OPR-CONCESSIONS/STORE MERCHANDISE	9,000	5,000	(4,000)
52406 OPR-CONSTRUCTION PROJ EXPENSE	148,455	217,314	68,859
52420 OPR-INSURANCE EXPENSE	941,698	1,097,478	155,780
52430 OPR-MISC EXPENSE	278,200	326,400	48,200
Total Other Operating Expenses	1,661,755	1,873,694	211,939
SUBTOTAL OF OPERATIONAL EXPENSES	63,115,163	73,706,043	10,590,880
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	472,700	648,600	175,900
53105 M&R-GENERATORS	46,000	8,000	(38,000)
53110 M&R-CONTROL SYSTEMS	204,200	378,397	174,197
53115 M&R-METERS	223,900	250,500	26,600
53120 M&R-BOATS	10,400	10,400	-
Total Maintenance and Repair Equipment	957,200	1,295,897	338,697
Structures			
53201 M&R-BUILDING	505,726	500,054	(5,672)
53202 M&R-CLEARWELLS	14,000	39,000	25,000
53205 M&R-PUMPS AND MOTORS	1,048,750	1,029,000	(19,750)
53210 M&R-GATES AND VALVES	133,700	86,350	(47,350)
53215 M&R-LIFTSTATIONS	90,000	90,000	-
53216 M&R-PUMPSTATIONS	448,500	497,500	49,000
53220 M&R-CLARIFIERS	103,000	105,500	2,500
53230 M&R-PIPELINES	461,000	482,000	21,000
53235 M&R-TRANSMISSION LINES	102,500	120,000	17,500
53237 M&R UV SYSTEM	20,000	60,000	40,000
53238 M&R-FILTERS	121,000	180,000	59,000
53240 M&R-SPILLGATES	-	40,000	40,000
53245 M&R-POWERHOUSE	-	81,500	81,500
53250 M&R-LAKE STRUCTURES	3,000	37,000	34,000
53251 M&R-PARK STRUCTURES	12,000	54,800	42,800
Total Structures	3,063,176	3,402,704	339,528
Other Maintenance & Repairs			
53301 M&R-ROADS	292,500	277,000	(15,500)
53302 M&R-WELLS	165,000	175,000	10,000
53310 M&R-GROUNDS/ROW	384,260	537,060	152,800
53315 M&R-CAMP AND PICNIC SITES	32,000	35,000	3,000
53320 M&R-PONDS AND LAGOONS	18,000	10,000	(8,000)
53324 M&R-REMOVE LOG JAMS	26,200	26,200	-
53325 M&R-GENERAL MAINTENANCE	732,100	970,000	237,900
53399 M&R-MISC EXPENSE	19,500	40,000	20,500
Total Other Maintenance & Repairs	1,669,560	2,070,260	400,700

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	SUBTOTAL OF M&R EXPENSES	5,689,936	6,768,861	1,078,925
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	5,261,882	5,898,516	636,634
	Total Administrative & General	5,261,882	5,898,516	636,634
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	399,300	601,900	202,600
	Total Capital Expenses	399,300	601,900	202,600
	Capital Outlay			
13201	STRUCTURES & IMPROVEMENTS	150,000	-	(150,000)
13217	AUTO & HEAVY EQUIPMENT	207,000	462,000	255,000
13218	OFFICE FURNITURE & EQUIP	18,000	-	(18,000)
13219	MISCELLANEOUS EQUIPMENT	32,000	170,000	138,000
	Total Capital Outlay	407,000	632,000	225,000
	Transfers			
61505	TRANSFERS-DESIGNATED PROJECT FUND	1,634,302	2,960,601	1,326,299
61515	TRANSFERS-RESERVE FUND	50,340	(205,023)	(255,363)
	Total Transfers	1,684,642	2,755,578	1,070,936
	TOTAL OPERATING AND M&R EXPENSES	76,557,923	90,362,898	13,804,975
	Net Operating Income	5,898,315	7,402,234	1,503,919

DEBT SERVICE BUDGET

	Capacity Charge Revenue			
41131	DEBT SERVICE-LU/LO PROJECT	409,301	407,543	(1,758)
41133	DEBT COVER-LU/LO PROJECT	40,930	40,754	(176)
42602	DEBT SERV-RRWDS, BUDA	103,985	100,217	(3,768)
42603	DEBT SERV-RRWDS, GOFORTH	342,223	329,821	(12,402)
42604	DEBT SERV-RRWDS, KYLE	337,928	325,681	(12,247)
42605	DEBT SERV-RRWDS, MONARCH	34,962	33,695	(1,267)
42607	DEBT SERV-RRWDS, CRWA	138,847	133,815	(5,032)
42608	DEBT SERV-RRWDS, HELP	152,632	147,101	(5,531)
42640	DEBT SERV-2013 IH35, BUDA	167,523	167,523	-
42641	DEBT SERV-2013 IH35, GOFORTH	551,709	551,709	-
42642	DEBT SERV-2013 IH35, KYLE	542,774	542,774	-
42643	DEBT SERV-2013 IH35, MONARCH	55,841	55,841	-

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
42670	DEBT SERV-2016 SMWTP, BUDA	36,948	37,542	594
42671	DEBT SERV-2016 SMWTP, GOFORTH	121,681	123,638	1,957
42672	DEBT SERV-2016 SMWTP, KYLE	119,710	121,635	1,925
42673	DEBT SERV-2016 SMWTP, MONARCH	12,316	12,514	198
42680	DEBT SERV-2020 WCANYON COMB, BOERNE	905,308	905,308	-
42681	DEBT SERV-2020 WCANYON COMB, BREMER	8,521	8,521	-
42683	DEBT SERV-2020 WCANYON COMB, COMAL TRACE	61,774	61,774	-
42684	DEBT SERV-2020 WCANYON COMB, COUSER	8,521	8,521	-
42685	DEBT SERV-2020 WCANYON COMB, FAIR OAKS	572,581	572,581	-
42686	DEBT SERV-2020 WCANYON COMB, GBRA CORDILLE	391,945	391,945	-
42687	DEBT SERV-2020 WCANYON COMB, JOHNSON RANC	234,315	234,315	-
42688	DEBT SERV-2020 WCANYON COMB, KENDALL WEST	627,112	627,112	-
42689	DEBT SERV-2020 WCANYON COMB, MIRALOMAS	95,856	95,856	-
42690	DEBT SERV-2020 WCANYON COMB, SAWS	1,865,573	1,865,573	-
42692	DEBT COVERAGE-2020 WCANYON COMB REF BONDS	477,151	477,091	(60)
42695	DEBT SERV-CARRIZO, NBU	4,587,307	4,792,763	205,456
42696	DEBT SERV-CARRIZO, GOFORTH	1,900,882	3,807,160	1,906,278
42697	DEBT SERV-CARRIZO, LOCKHART	1,706,205	1,789,589	83,384
42698	DEBT SERV-CARRIZO, MAXWELL	306,660	1,414,742	1,108,082
42699	DEBT SERV-CARRIZO, COUNTY LINE	476,462	2,263,580	1,787,118
42790	DEBT SERV-2021 LK DUNLAP	1,453,649	1,458,649	5,000
42791	DEBT SERV-2021 LK McQUEENEY	1,780,490	1,782,900	2,410
42792	DEBT SERV-2021,2022,2023 LK PLACID	1,794,765	1,805,003	10,238
42794	DEBT SERV-2022 SWBARRIER, CANAL OPS	82,538	82,538	-
	Total Capacity Charge Revenue	22,506,925	27,577,324	5,070,399
12532	I/F LOAN PAID-STEIN FALLS	800,000	800,000	-
24201	I/F LOAN-GENERAL	(800,000)	(800,000)	-
	Total Debt Revenue	22,506,925	27,577,324	5,070,399
	Principal Payments Expense			
21101	LOAN-1977 CORP OF ENGINEERS	299,519	75,339	(224,180)
21201	BOND-2007 RRWDS	173,333	185,000	11,667
21204	BOND-2012 MID-BASIN	235,000	235,417	417
21205	BOND-2013 IH35	766,667	787,083	20,416
21207	BOND-2014 LULO PIPELINE	340,833	350,833	10,000
21209	BOND-2016 SMWTP	110,000	110,417	417
21211	BOND-2017 RRWDS	300,000	313,333	13,333
21213	BOND-2018A TWDB CARRIZO GRNDWTR	330,417	336,250	5,833
21214	BOND-2018B TWDB CARRIZO GRNDWTR	340,417	345,417	5,000
21216	BOND-2019 TWDB CARRIZO GRNDWTR	3,156,251	3,257,501	101,250
21217	BOND-2019M TWDB CARRIZO GRNDWTR	-	142,083	142,083
21218	BOND-2020 GEN IMP REV REF (OFFICE)	736,250	752,500	16,250
21219	BOND-2020 WCANYON REV REF	4,082,917	4,119,583	36,666

		FY 2025	FY 2026	FY 2026-2025
		BUDGET	BUDGET	DIFFERENCE
21222	BOND-2021 LAKE DUNLAP DAM TWDB	1,420,000	1,425,000	5,000
21223	BOND-2021 LAKE McQUEENEY DAM TWDB	1,265,000	1,275,000	10,000
21224	BOND-2021 LAKE PLACID DAM TWDB	50,000	50,000	-
21225	BOND-2021 STEIN FALLS CONSTRUCTION	456,667	476,250	19,583
21226	BOND-2021 DIETZ CONSTRUCTION	140,417	145,417	5,000
21229	BOND-2022 LAKE PLACID DAM TWDB	950,000	960,000	10,000
21230	BOND-2022 NB OFFICE CONSTRUCTION	155,833	165,833	10,000
21232	BOND-2022 REV IMP SUNFIELD WW	53,750	379,167	325,417
21233	BOND-2022A SWBARRIER CONSTRUCTION	80,417	85,417	5,000
21234	BOND-2023 LAKE PLACID DAM, TWDB	175,000	185,000	10,000
	Total Principal Payments Expense	15,618,688	16,157,840	539,152
	Interest Expense			
57103	INT-LULO BONDS	68,468	56,709	(11,759)
57201	INT-1977 CANYON COE	9,371	1,883	(7,488)
57203	INT-2007 RRWDS	296,115	283,861	(12,254)
57205	INT-2020 GEN IMP BONDS	92,225	76,875	(15,350)
57206	INT-2012 MID-BASIN BONDS	26,734	23,867	(2,867)
57207	INT-2013 IH35 BONDS	432,856	409,774	(23,082)
57208	INT-2020 WCANYON BONDS	691,517	650,292	(41,225)
57210	INT-2016 SMWTP	158,206	154,906	(3,300)
57212	INT-2017 RRWDS	201,698	189,698	(12,000)
57215	INT-2018-24 CARRIZO GROUNDWATER, TWDB	4,334,291	8,707,690	4,373,399
57216	INT-2021 LAKE DUNLAP DAM, TWDB	33,649	33,649	-
57217	INT-2021 LAKE McQUEENEY DAM, TWDB	515,490	507,900	(7,590)
57218	INT-2021 LAKE PLACID DAM, TWDB	19,158	18,859	(299)
57219	INT-2021 STEIN FALLS CONSTRUCTION	854,483	836,217	(18,266)
57220	INT-2021 DIETZ CONSTRUCTION	260,133	254,517	(5,616)
57221	INT-2022 LAKE PLACID DAM, TWDB	379,966	374,266	(5,700)
57222	INT-2022 NB OFFICE CONSTRUCTION	453,748	443,619	(10,129)
57223	INT-2022 SUNFIELD WW CONSTRUCTION	1,402,196	1,399,200	(2,996)
57224	INT-2022 SW BARRIER CONSTRUCTION	254,567	250,546	(4,021)
57226	INT-2023 LAKE PLACID DAM, TWDB	220,641	216,878	(3,763)
	Total Interest Expense	10,705,512	14,891,206	4,185,694
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	1,868,498	2,859,424	990,926
	Total Transfers	1,868,498	2,859,424	990,926
	Total Debt Expense	28,192,698	33,908,470	5,715,772
	Net Change in Debt Service Budget	(5,685,773)	(6,331,146)	(645,373)

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Net Change in Fund Balance	<u>212,542</u>	<u>1,071,088</u>	<u>858,546</u>

GBRA Consolidated - Capital Outlay Expense

Division	Description	FY 2026
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Capital Outlay Funded From Current Revenues

010	Replacement Truck-Unit 45	\$ 85,000
010	Mower	\$ 17,000
032	Sludge Dewatering Box	\$ 45,000
033	Tracked Skid Steer	\$ 100,000
041	Replacement Truck-Unit 24	\$ 75,000
041	Replacement Truck-Unit 47	\$ 75,000
041	New Truck-EIT Manager	\$ 60,000
050	Excavator	\$ 50,000
056	Sludge Box	\$ 75,000
100	Replacement Truck-Unit 01	\$ 50,000

Total Capital Outlay Expense	\$ 632,000
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Customer Owned Consolidated - Capital Outlay Expense

Division	Description	FY 2026
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Capital Outlay Funded From Current Revenues

030	Replacement Truck	\$ 71,000
044	John Deere 333F Tractor with attachments	\$ 125,000
044	Sludge Pump Set Up	\$ 80,000
044	Tandem Axel Trailer	\$ 9,600
045	New Blower	\$ 180,000
057	Lease Vehicle Purchase	\$ 10,000
059	Operations Building-Year 7 of 10	\$ 4,300
130	Replacement Truck-Unit 73	\$ 50,000
130	Replacement ATV-1/2 cost	\$ 11,000
131	Replacement Truck-Unit 72	\$ 50,000
131	Replacement ATV-1/2 cost	\$ 11,000

Total Capital Outlay Expense	\$ 601,900
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General Division

The General Division includes numerous departments that provide administrative, technical, and support services to GBRA's operating divisions. These departments are primarily located in the New Braunfels office.

Revenues for the General Division are derived from the administrative and general (A&G) charge which is applied to GBRA's operating divisions which cover the costs of providing these support services.

General Division

Operating Plan for Fiscal Year Ending 8/31/25

BACKGROUND

The General Division of GBRA provides administrative, technical, and support services to each of GBRA's operating divisions. Within this broad effort, the Division provides such services as accounting, finance, cash management, risk management, budgeting, information technology, human resources, project planning, public communication, and education based out of the Seguin & New Braunfels offices.

REVENUE SOURCES AND TRENDS

The General Division receives its revenue from administrative and general charges to GBRA's operating divisions. These charges represent a reimbursement of costs the General Division incurs in providing the support services outlined above and for FY 2026 are estimated at \$5,965,559. The remainder of the Division's revenue is from interest on investments in the amount of \$257,000.

The total revenue budgeted for the General Division in FY 2026 is \$6,222,559, which is \$505,274 or 8.8%, greater than the previous year, with no change to the administrative rate charged to the various GBRA divisions. This amount is calculated based on the amount each division budgeted for labor costs in FY 2026.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The work plan for FY 2026 includes projected total budgeted operating and maintenance expenditures of \$7,009,160, representing an increase from FY 2025 of \$786,601. The increase is primarily the result of additional FTEs to assist growing operations and funds for the replacement of vehicles.

Personnel costs represent the largest cost of the General Division. Other significant operating expenses include professional fees of \$566,845 and computer software and expenses of \$404,550. Maintenance and repair costs total \$179,500.

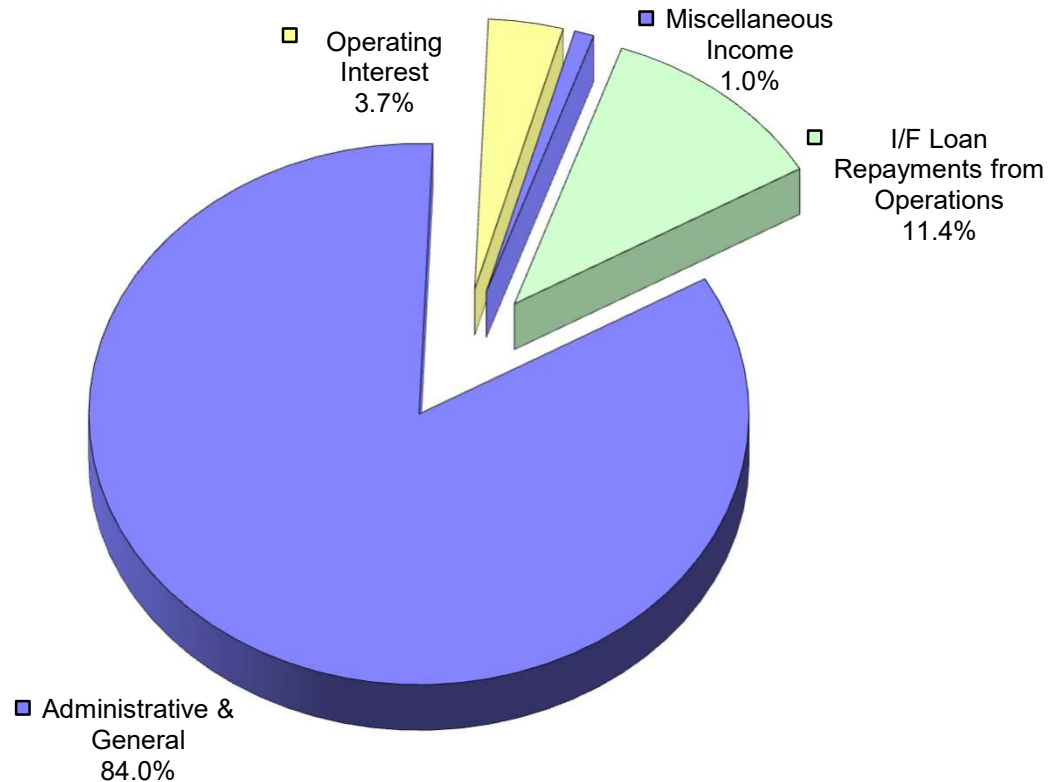
FUND BALANCE

Funds for the above operating expenses will be received from the administrative charges that the General Division bills to GBRA's operating divisions.

In summary, when including the repayment of \$800,000 from an interfund loan from the Rural Utilities Division, the net change in fund balance is expected to be \$13,399.

Budget Summary

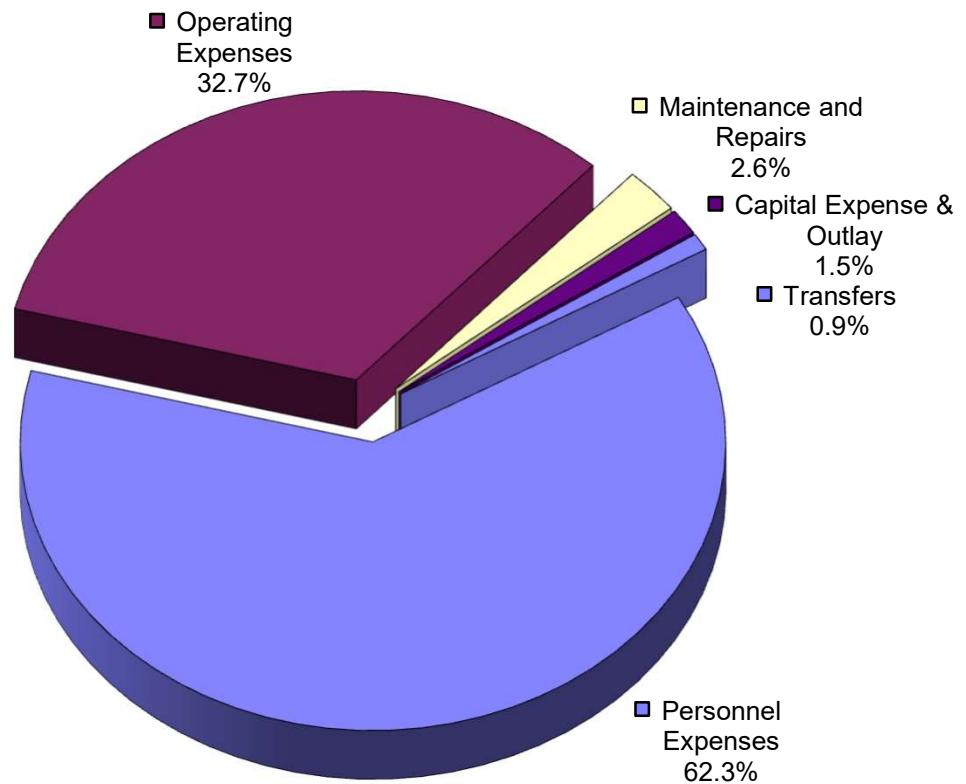
REVENUES - GENERAL



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General	4,697,807	5,225,241	5,898,515
Operating Interest	250,000	425,000	257,000
Grant & Interlocal Agreement Income			
Miscellaneous Income	124,644	67,044	67,044
Total Operating Revenue	5,072,451	5,717,285	6,222,559
Capacity Charge Revenue			
I/F Loan Repayments from Operations	700,000	800,000	800,000
Grand Total Revenues	5,772,451	6,517,285	7,022,559

Budget Summary

EXPENSES - GENERAL



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	3,409,306	3,482,832	4,366,778
Operating Expenses	2,203,806	2,509,909	2,294,338
Maintenance and Repairs	68,500	302,000	179,500
Administrative & General			
Capital Expense & Outlay		150,000	102,000
Transfers	66,544	66,544	66,544
Total Operating and M&R Expenses	5,748,156	6,511,285	7,009,160
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	5,748,156	6,511,285	7,009,160

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**010 - General
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Internal Transfers			
43001 REV-ADMIN & GEN CHARGES	5,225,241	5,898,515	673,274
43002 REV-BUILDING/EQUIP RENTAL	67,044	67,044	-
Total Internal Transfers	5,292,285	5,965,559	673,274
Operating Interest			
44101 INT-OPR CASH ACCOUNTS	212,500	120,000	(92,500)
44110 INT-OPR INVESTMENT FUNDS	212,500	137,000	(75,500)
Total Operating Interest	425,000	257,000	(168,000)
Total Operating Revenue	5,717,285	6,222,559	505,274
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	3,271,204	3,828,924	557,720
51102 LBR-OVERTIME	1,927	21,349	19,422
Total Salaries	3,273,131	3,850,273	577,142
Benefits			
51201 BEN-FICA/MED	1,335,323	1,583,298	247,975
51202 BEN-RETIREMENT	2,695,307	2,963,795	268,488
51203 BEN-HEALTH/DENTAL/VISION INSURANCE	2,532,601	3,111,236	578,635
51204 BEN-LIFE INSURANCE, LTD, AD&D	155,100	185,911	30,811
51220 BEN-OTHER BENEFIT EXP	-	16,800	16,800
51298 BEN-BENEFIT ALLOCATION	(6,508,630)	(7,344,535)	(835,905)
Total Benefits	209,701	516,505	306,804
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	101,000	101,000	-
52110 OPR-SMALL TOOLS AND SUPPLIES	4,000	3,000	(1,000)
52111 OPR-PUBLIC NOTICES AND COMMUNICATIONS	25,000	12,000	(13,000)
52120 OPR-UNIFORMS/BUSINESS ATTIRE	32,000	36,000	4,000

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52121	OPR-SAFETY & EMERGENCY EXPENSE	38,000	44,500	6,500
52122	OPR-SECURITY EXPENSE	10,000	2,500	(7,500)
52124	OPR-EQUIPMENT EXPENSE	3,000	8,000	5,000
52125	OPR-VEHICLE EXPENSE	25,000	25,000	-
52126	OPR-FLEET LEASE EXPENSE	47,102	69,702	22,600
52145	OPR-CONTRACT LABOR	45,000	45,000	-
	Total Operating Supplies & Services	330,102	346,702	16,600
Professional Services and Fees				
52202	OPR-PROFESSIONAL SERVICES-LEGAL	25,000	25,000	-
52204	OPR-PROFESSIONAL SERVICES-EMPLOYEE RELATED	158,275	156,095	(2,180)
52205	OPR-PROFESSIONAL SERVICES-OTHER	532,100	385,750	(146,350)
52215	OPR-GUADALUPE BLANCO RIVER TRUST	205,410	-	(205,410)
52220	OPR-BANK FEES	10,800	19,800	9,000
52222	OPR-MEMBERSHIPS & PUBLICATIONS	32,750	24,175	(8,575)
52223	OPR-LICENSE & TRAINING	177,400	214,500	37,100
52224	OPR-TRAVEL & MEETINGS	90,000	89,500	(500)
	Total Professional Services and Fees	1,231,735	914,820	(316,915)
Office Expenses				
52301	OPR-OFFICE SUPPLIES	35,400	26,100	(9,300)
52302	OPR-COMPUTER & SOFTWARE EXPENSE	376,800	404,550	27,750
52304	OPR-COPY SUPPLIES AND SERVICES	21,800	15,000	(6,800)
52305	OPR-POSTAGE AND FREIGHT EXPENSE	22,800	3,500	(19,300)
52306	OPR-DATA & PHONE EXPENSE	69,960	52,927	(17,033)
52322	OPR-ADVERTISING & SUBSCRIPTION EXPENSE	4,000	4,000	-
52323	OPR-EMPLOYEE RELATIONS	85,000	85,000	-
52330	OPR-OUTSOURCED PRINTING EXPENSE	14,000	35,000	21,000
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	47,800	91,000	43,200
	Total Office Expenses	677,560	717,077	39,517
Other Operating Expenses				
52401	OPR-DIRECTORS EXPENSES	30,000	30,000	-
52403	OPR-OFFICE/BUILDING RENTAL	173,318	173,318	-
52420	OPR-INSURANCE EXPENSE	62,194	82,421	20,227
52430	OPR-MISC EXPENSE	5,000	30,000	25,000
	Total Other Operating Expenses	270,512	315,739	45,227
	SUBTOTAL OF OPERATIONAL EXPENSES	5,992,741	6,661,116	668,375
Maintenance and Repair Equipment				
53101	M&R-EQUIPMENT	31,000	25,000	(6,000)
	Total Maintenance and Repair Equipment	31,000	25,000	(6,000)

Structures

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
53201	M&R-BUILDING	262,500	139,500	(123,000)
	Total Structures	262,500	139,500	(123,000)
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	8,500	15,000	6,500
	Total Other Maintenance & Repairs	8,500	15,000	6,500
	SUBTOTAL OF M&R EXPENSES	302,000	179,500	(122,500)
	Capital Outlay			
13201	STRUCTURES & IMPROVEMENTS	150,000	-	(150,000)
13217	AUTO & HEAVY EQUIPMENT	-	102,000	102,000
	Total Capital Outlay	150,000	102,000	(48,000)
	Transfers			
61505	TRANSFERS-DESIGNATED PROJECT FUND	66,544	66,544	-
	Total Transfers	66,544	66,544	-
	TOTAL OPERATING AND M&R EXPENSES	6,511,285	7,009,160	497,875
	Net Operating Income	(794,000)	(786,601)	7,399

DEBT SERVICE BUDGET

	Internal Loan Revenue			
12532	I/F LOAN PAID-STEIN FALLS	800,000	800,000	-
	Total Internal Loan Revenue	800,000	800,000	-
	Total Debt Revenue	800,000	800,000	-
	Net Change in Debt Service Budget	800,000	800,000	-
	Net Change in Fund Balance	6,000	13,399	7,399



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Water Sales

Completed in 1964, Canyon Lake was built by the U.S. Army Corps of Engineers to provide flood control protection and a stored water supply. Under a permit issued by the State of Texas, GBRA is allowed to divert an average of 90,000 acre-feet per year of stored water to supply municipal, industrial, and agricultural customers with firm water.

GBRA is responsible for reservoir water management and release within the 'conservation pool,' between 800 feet mean sea level (msl) and the normal operating elevation of 909 msl. The Corps is responsible for management and release of waters within the 'flood control pool' at elevations of 909 to 943 msl. Water is normally released as soon as possible from this portion of the reservoir which must be kept empty to contain runoff from high rainfall and flood events.

The dam is an earthen embankment that is 224 feet high and 6,830 feet long. At maximum 'conservation pool' level of 909 feet elevation msl, the reservoir covers more than 8,200 surface acres and impounds 386,200 acre-feet of water. At maximum 'flood control pool' elevation of 943 feet msl, the reservoir impounds a total of 732,600 acre-feet of water.

In addition to water stored in Canyon Lake, GBRA also owns other run-of-the-river rights throughout the river basin.

- Location: Canyon Lake, Texas & throughout river basin
- Startup: 1964

Water Resources Division

Water Sales System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

GBRA's Water Resources Division was originally organized for the purpose of administering the development and sale of water from various sources. The principal source of this water is from GBRA's water rights in Canyon Reservoir and is supplemented with other run-of-the-river water rights. As GBRA expanded its mission in the basin, additional functions were added to this Division, including water quality, resource management, and project development.

The Division monitors Canyon Reservoir and coordinates releases from the reservoir with the U.S. Army Corp of Engineers. This Division also manages water supply planning, development, conservation, projects, coordinates flood water management with communities in the basin and federal/state agencies and supports operations during construction and asset management activities.

Responsibility for GBRA's water distribution and operations for the river basin lies within this Division. This includes the Regional Raw Water Delivery System (RRWDS), the IH 35 water delivery system, and Guadalupe Power Partners Raw Water Delivery System (GPPRWDS). These self-supporting systems were constructed to deliver water to municipalities, utility districts, regional water authorities, and an electric generating plant. The Division operates two small water-related recreation areas near Seguin and Gonzales. These recreation areas provide river access for fishing as well as park land for camping and picnics. A regional laboratory, accredited by the Texas Commission on Environmental Quality (TCEQ), is also managed within this Division and provides analytical services for GBRA operations and customers outside the organization.

This Division is responsible for issues related to water quality, endangered species, governmental relations, and community relationship functions. Emphasis will continue to be placed on enhancing customer communications to continue to build positive long-term relationships in the basin.

The Canyon Gorge and related revenues and costs associated with its educational and touring programs are included within this division. Also included is support for the Guadalupe-Blanco River Trust, an affiliated non-profit organization.

REVENUE SOURCES AND TRENDS

Water sales revenues are based on a firm water rate of \$193.00 per acre-foot per year for FY 2026. Total water sales revenues excluding "water delivery and pipeline operations" for FY 2026 are projected at \$19,769,353.

GBRA receives revenue in this Division from customer groups associated with three distinct self-supporting operations. They include the operations and associated debt service for the RRWDS, the IH35 Treated Water Pipeline, and operations for the GPPRWDS. Revenue for debt service and operations of the water delivery systems during FY 2026 is estimated at \$6,842,880.

Grant and interlocal revenue are estimated at \$1,824,834. Laboratory revenues total \$1,110,000, while investment income is estimated at \$684,000 and recreation revenues total \$195,200.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

Significant operating expenses in the Water Resources Division include payroll and benefit costs of staff members assigned to the division, payments to the U.S. Army Corps of Engineers, the Edwards Aquifer Authority (EAA), and the TCEQ.

Payment to the Corps of Engineers for the operations and maintenance of Canyon Dam is budgeted at \$850,000. The Corp has communicated that over the next few years it is embarking on several large rehabilitation projects at the Canyon Lake facility. GBRA is responsible for a portion of these improvements and will manage the impact to the raw water rate through a rate stabilization approach and designating excess budgeted funds as necessary. In addition, \$150,000 is budgeted for GBRA's portion of the EAA Habitat Conservation Plan and \$111,510 is allocated for payment to the TCEQ South Texas Watermaster. Funding is also provided to support the Guadalupe-Blanco River Trust and the Canyon Gorge.

Professional service fees within the system include legal and engineering for ongoing operations, as well as for water supply projects, water quality activities, development of GBRA's Habitat Conservation Plan, hazard mitigation requirements, and watershed management. In FY 2026, operating costs for professional fees are budgeted at \$3,692,230.

Utility costs for the Regional Raw Water pipeline, Guadalupe Power Partners pipeline and IH35 Treated Water Pipeline as well as Nolte, Lakewood, & Canyon Lake Gorge recreational areas and the Diversion system are budgeted at \$2.2 million. Maintenance and repair expenses total \$1,067,300 and cover pipeline and pump repairs, maintenance of right of ways, as well as lower basin items such as levee and gate repairs and periodic removal of log jams that impact water supply.

Funding for special studies including treatment plant expansions, water rights analysis, water planning and analysis, and hydraulic modeling are included as part of the FY 26 budget.

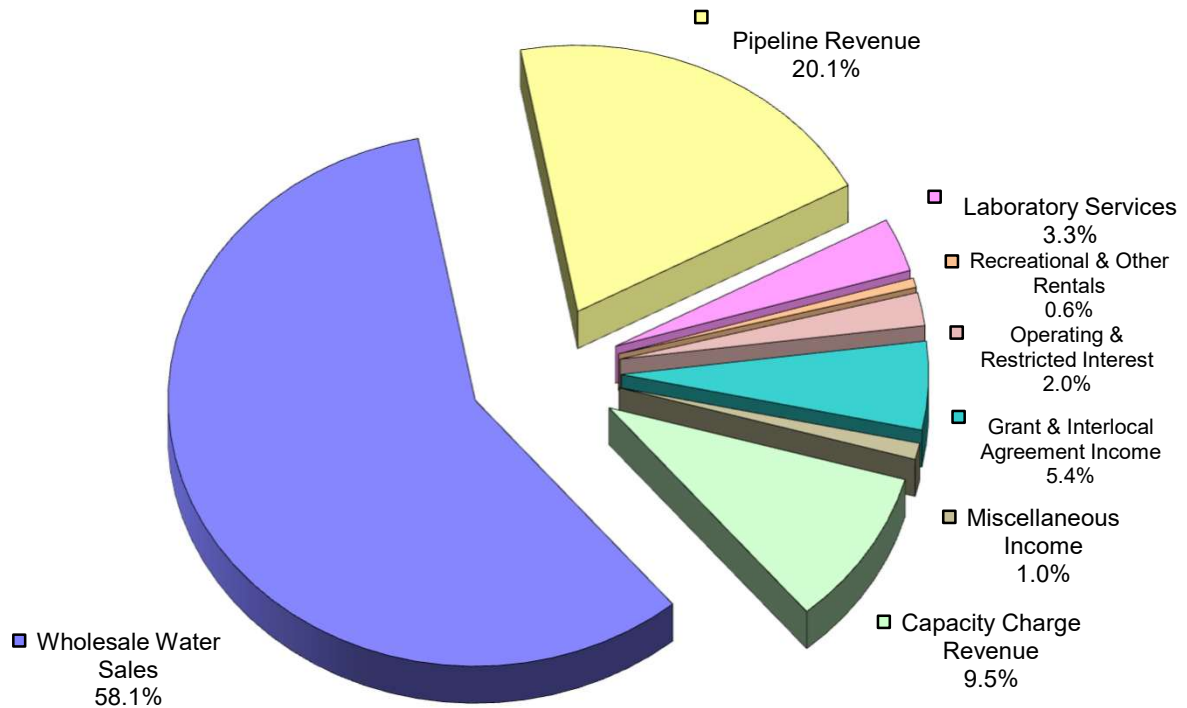
FUND BALANCE

Funds for the above listed capital additions and maintenance projects, as well as all the other operating expenditures will be provided primarily by revenues from customer billings.

The anticipated net increase in fund balance in the Water Sales System of the Water Resource Division for FY 2026 is \$116,786.

Budget Summary

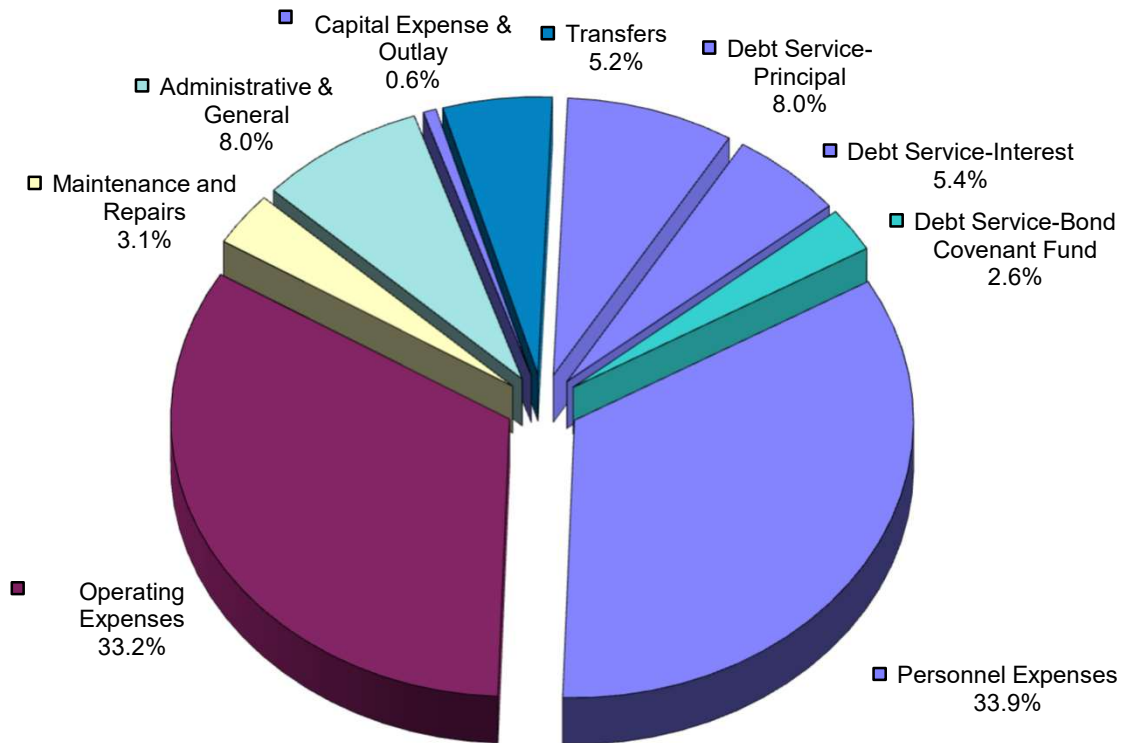
REVENUES - WATER SALES



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales	18,625,230	18,845,979	19,769,353
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue	5,563,108	6,363,749	6,842,880
Industrial Services			
Laboratory Services	980,000	990,000	1,110,000
Recreational & Other Rentals	246,581	256,000	195,200
Administrative & General			
Operating & Restricted Interest	900,000	977,500	684,000
Grant & Interlocal Agreement Income	1,523,106	1,740,822	1,824,834
Miscellaneous Income	375,033	340,823	338,823
Total Operating Revenue	28,213,058	29,514,873	30,765,090
Capacity Charge Revenue	3,844,207	3,278,768	3,243,135
I/F Loan Repayments from Operations			
Grand Total Revenues	32,057,265	32,793,641	34,008,225

Budget Summary

EXPENSES - WATER SALES



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	9,554,636	10,396,272	11,484,444
Operating Expenses	10,763,817	11,073,083	11,244,505
Maintenance and Repairs	1,141,150	1,269,700	1,067,300
Administrative & General	2,244,078	2,441,828	2,697,298
Capital Expense & Outlay	170,000	93,000	210,000
Transfers	858,496	824,580	1,769,860
Total Operating and M&R Expenses	24,732,177	26,098,463	28,473,407
Debt Service-Principal	3,337,214	2,857,019	2,710,339
Debt Service-Interest	2,034,063	1,925,520	1,835,029
Debt Service-Bond Covenant Fund	1,953,811	969,332	872,664
Grand Total Expenses	32,057,265	31,850,334	33,891,439

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**041 - Water Sales
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wholesale Raw Water Sales				
42102	CANYON-INEOS	662,400	694,800	32,400
42103	CANYON-PORT LAVACA WTP	741,888	864,640	122,752
42104	CANYON-RW, UNDINE	238,464	289,500	51,036
42105	CANYON-CITY OF SEGUIN	184,000	193,000	9,000
42107	CANYON-SPRINGS HILL WSC	588,800	617,600	28,800
42108	CANYON-REBECCA CREEK MUD	23,920	25,090	1,170
42109	CANYON-CRWA-HAYS CO, SAN MARCOS	374,992	393,334	18,342
42110	CANYON-SEADRIFT COKE	184,000	193,000	9,000
42111	CANYON-UNION CARBIDE	18,400	19,300	900
42112	CANYON-STANDARD GYPSUM	47,472	49,794	2,322
42113	CANYON-CMS STEEL	128,800	135,100	6,300
42114	CANYON-NEW BRAUNFELS UTILITIES	2,800,480	2,937,460	136,980
42115	CANYON-CRYSTAL CLEAR WSC	147,200	154,400	7,200
42116	CANYON-CANYON REGIONAL WATER AUTH	1,945,800	2,040,975	95,175
42117	CANYON-TEXAS WATER	1,177,600	1,235,200	57,600
42118	CANYON-CITY OF SAN MARCOS	1,840,000	1,930,000	90,000
42119	CANYON-GUADALUPE POWER PARTNERS	1,258,560	1,320,120	61,560
42120	CANYON-CITY OF KYLE	1,001,512	1,050,499	48,987
42121	CANYON-GREEN VALLEY SUD	184,000	193,000	9,000
42122	CANYON-HAYS ENERGY LTD PARTNERSHIP	453,376	475,552	22,176
42123	CANYON-CITY OF FAIR OAKS	340,400	357,050	16,650
42124	CANYON-SAN ANTONIO WATER SYSTEMS	916,120	962,275	46,155
42125	CANYON-CITY OF BOERNE	664,424	696,923	32,499
42126	CANYON-GBRA-COMAL TRACE	26,680	27,985	1,305
42127	CANYON-SAN JOSE-PARK VILLAGE	59,248	62,146	2,898
42128	CANYON-JACQUELYN COUSER	18,400	19,300	900
42129	CANYON-BREMER RANCH, LTD	18,400	19,300	900
42130	CANYON-CITY OF BLANCO	110,400	115,800	5,400
42131	CANYON-FORESIGHT	53,360	55,970	2,610
42132	CANYON-CORDILLERA RANCH, LTD	276,000	289,500	13,500
42133	CANYON-KENDALL COUNTY/TAPATIO SPRINGS	138,000	144,750	6,750
42134	CANYON-CITY OF BUDA	309,120	324,240	15,120

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
42135	CANYON-DH INV-JOHNSON RANCH	165,600	173,700	8,100
42136	CANYON-GOFORTH SUD	770,224	807,898	37,674
42137	CANYON-HH RANCH PROPERTIES	46,000	48,250	2,250
42139	CANYON-MONARCH UTILITIES, LP	103,040	108,080	5,040
42140	CANYON-MIRALOMAS MUD	138,000	144,750	6,750
42141	CANYON-SMALL WATER SALES	147,936	49,022	(98,914)
42143	CANYON-GBRA CANAL SYSTEM CUSTOMERS	18,563	-	(18,563)
42150	WOMACK-NEW BRAUNFELS UTILITIES	524,400	550,050	25,650
	Total Wholesale Raw Water Sales	18,845,979	19,769,353	923,374
	Pipeline Revenue			
42501	O&M-IH35, BUDA	129,519	145,237	15,718
42502	O&M-IH35, GOFORTH	316,538	436,279	119,741
42503	O&M-IH35, KYLE	382,450	471,916	89,466
42504	O&M-IH35, MONARCH	53,400	67,467	14,067
42550	O&M-RRWDS, COSM	1,862,789	1,939,264	76,475
42551	O&M-RRWDS, BUDA	302,719	272,127	(30,592)
42552	O&M-RRWDS, GOFORTH	739,830	817,440	77,610
42553	O&M-RRWDS, GPP	814,565	869,022	54,457
42554	O&M-RRWDS, HELP	322,911	371,263	48,352
42555	O&M-RRWDS, KYLE	893,882	884,213	(9,669)
42556	O&M-RRWDS, CRWA	420,338	442,240	21,902
42557	O&M-RRWDS, MONARCH	124,808	126,412	1,604
	Total Pipeline Revenue	6,363,749	6,842,880	479,131
	Laboratory			
42801	REV-LABORATORY SERVICES	990,000	1,110,000	120,000
	Total Laboratory	990,000	1,110,000	120,000
	Recreation & Other Rentals			
42901	REV-FACILITY RENTAL	26,000	25,200	(800)
42902	REV-PARK ENTRY FEES	215,000	160,000	(55,000)
42903	REV-CONCESSIONS/STORE CHARGES	15,000	10,000	(5,000)
	Total Recreation & Other Rentals	256,000	195,200	(60,800)
	Internal Transfers			
43002	REV-BUILDING/EQUIP RENTAL	340,823	338,823	(2,000)
	Total Internal Transfers	340,823	338,823	(2,000)
	Operating Interest			
44110	INT-OPR INVESTMENT FUNDS	977,500	684,000	(293,500)
	Total Operating Interest	977,500	684,000	(293,500)
	Grant & Interlocal Agreement Income			
45301	GRANTS-FEDERAL	1,035,749	1,004,670	(31,079)

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
45302	GRANTS-STATE	505,000	620,000	115,000
45303	GRANTS-CLEAN RIVERS PROGRAM	161,027	161,118	91
45320	INTERLOCAL-CONTRIBUTED BY CUSTOMERS	39,046	39,046	-
	Total Grant & Interlocal Agreement Income	1,740,822	1,824,834	84,012
	Total Operating Revenue	29,514,873	30,765,090	1,250,217
	OPERATING EXPENSES			
	Salaries			
51101	LBR-REGULAR WAGES	7,220,136	7,984,638	764,502
51102	LBR-OVERTIME	179,346	188,988	9,642
	Total Salaries	7,399,482	8,173,626	774,144
	Benefits			
51220	BEN-OTHER BENEFIT EXP	-	500	500
51298	BEN-BENEFIT ALLOCATION	2,996,790	3,310,318	313,528
	Total Benefits	2,996,790	3,310,818	314,028
	Operating Supplies & Services			
52101	OPR-POWER & UTILITIES	2,453,815	2,249,638	(204,177)
52102	OPR-AUXILIARY POWER EXPENSE	23,000	22,000	(1,000)
52103	OPR-CHEMICALS	173,500	219,500	46,000
52110	OPR-SMALL TOOLS AND SUPPLIES	61,103	50,166	(10,937)
52111	OPR-PUBLIC NOTICES AND COMMUNICATIONS	97,000	50,000	(47,000)
52113	OPR-LAB SUPPLIES	165,000	190,700	25,700
52114	OPR-LABORATORY SERVICES-GBRA	297,649	384,162	86,513
52115	OPR-LABORATORY SERVICES-OUTSOURCED	75,000	125,000	50,000
52118	OPR-DISPOSAL SERVICES	14,000	14,500	500
52120	OPR-UNIFORMS/BUSINESS ATTIRE	14,300	24,950	10,650
52121	OPR-SAFTY & EMERGENCY EXPENSE	9,700	12,500	2,800
52122	OPR-SECURITY EXPENSE	20,000	20,000	-
52123	OPR-EQUIPMENT RENTAL	40,000	40,000	-
52124	OPR-EQUIPMENT EXPENSE	65,350	64,100	(1,250)
52125	OPR-VEHICLE EXPENSE	152,200	186,000	33,800
52126	OPR-FLEET LEASE EXPENSE	202,951	184,756	(18,195)
52132	OPR-GAUGING AND MONITORING	43,960	45,160	1,200
52133	OPR-SCADA	22,400	61,900	39,500
52145	OPR-CONTRACT LABOR	85,183	122,044	36,861
52151	OPR-LK DUNLAP CANAL CHARGE	476,700	529,479	52,779
	Total Operating Supplies & Services	4,492,811	4,596,555	103,744
	Professional Services and Fees			
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	611,300	675,000	63,700

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52202 OPR-PROFESSIONAL SERVICES-LEGAL	1,000,000	1,000,000	-
52205 OPR-PROFESSIONAL SERVICES-OTHER	2,072,700	2,017,230	(55,470)
52210 OPR-CORPS OF ENGINEERS	850,000	850,000	-
52211 OPR-USGS MONITORING	185,300	158,000	(27,300)
52214 OPR-EAA HABITAT CONSERVATION	150,000	150,000	-
52216 OPR-REGULATORY FEES	111,500	111,510	10
52220 OPR-BANK FEES	17,350	20,675	3,325
52222 OPR-MEMBERSHIPS & PUBLICATIONS	64,740	84,715	19,975
52223 OPR-LICENSE & TRAINING	120,360	135,060	14,700
52224 OPR-TRAVEL & MEETINGS	118,310	120,308	1,998
Total Professional Services and Fees	5,301,560	5,322,498	20,938
Office Expenses			
52301 OPR-OFFICE SUPPLIES	38,000	44,750	6,750
52302 OPR-COMPUTER & SOFTWARE EXPENSE	276,750	283,550	6,800
52303 OPR-WIDE AREA NETWORK EXPENSE	6,400	6,400	-
52304 OPR-COPY SUPPLIES AND SERVICES	39,200	30,500	(8,700)
52305 OPR-POSTAGE AND FREIGHT EXPENSE	13,550	17,900	4,350
52306 OPR-DATA & PHONE EXPENSE	92,050	81,683	(10,367)
52320 OPR-EDUCATION EXPENSE	60,000	60,000	-
52321 OPR-COMMUNITY AFFAIRS	106,000	96,000	(10,000)
52322 OPR-ADVERTISING & SUBSCRIPTION EXPENSE	7,800	3,000	(4,800)
52323 OPR-EMPLOYEE RELATIONS	4,500	1,700	(2,800)
52330 OPR-OUTSOURCED PRINTING EXPENSE	85,524	12,500	(73,024)
52331 OPR-JANITORIAL SUPPLIES AND SERVICE	58,500	74,100	15,600
Total Office Expenses	788,274	712,083	(76,191)
Other Operating Expenses			
52405 OPR-CONCESSIONS/STORE MERCHANDISE	9,000	5,000	(4,000)
52406 OPR-CONSTRUCTION PROJ EXPENSE	65,917	134,776	68,859
52420 OPR-INSURANCE EXPENSE	199,521	222,843	23,322
52430 OPR-MISC EXPENSE	216,000	250,750	34,750
Total Other Operating Expenses	490,438	613,369	122,931
SUBTOTAL OF OPERATIONAL EXPENSES	21,469,355	22,728,949	1,259,594
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	92,500	93,500	1,000
53115 M&R-METERS	13,000	13,000	-
53120 M&R-BOATS	9,400	9,400	-
Total Maintenance and Repair Equipment	114,900	115,900	1,000
Structures			
53201 M&R-BUILDING	99,000	135,000	36,000
53205 M&R-PUMPS AND MOTORS	330,000	250,000	(80,000)

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
53210 M&R-GATES AND VALVES	-	200	200
53216 M&R-PUMPSTATIONS	10,000	10,000	-
53230 M&R-PIPELINES	420,000	220,000	(200,000)
Total Structures	859,000	615,200	(243,800)
Other Maintenance & Repairs			
53301 M&R-ROADS	24,000	27,000	3,000
53310 M&R-GROUNDS/ROW	138,000	169,000	31,000
53324 M&R-REMOVE LOG JAMS	26,200	26,200	-
53325 M&R-GENERAL MAINTENANCE	107,600	84,000	(23,600)
53399 M&R-MISC EXPENSE	-	30,000	30,000
Total Other Maintenance & Repairs	295,800	336,200	40,400
SUBTOTAL OF M&R EXPENSES	1,269,700	1,067,300	(202,400)
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	2,441,828	2,697,298	255,470
Total Administrative & General	2,441,828	2,697,298	255,470
Capital Outlay			
13217 AUTO & HEAVY EQUIPMENT	75,000	210,000	135,000
13218 OFFICE FURNITURE & EQUIP	18,000	-	(18,000)
Total Capital Outlay	93,000	210,000	117,000
Transfers			
61505 TRANSFERS-DESIGNATED PROJECT FUND	693,347	1,619,729	926,382
61515 TRANSFERS-RESERVE FUND	131,233	150,131	18,898
Total Transfers	824,580	1,769,860	945,280
TOTAL OPERATING AND M&R EXPENSES	26,098,463	28,473,407	2,374,944
Net Operating Income	3,416,410	2,291,683	(1,124,727)

DEBT SERVICE BUDGET

Capacity Charge Revenue			
42602 DEBT SERV-RRWDS, BUDA	103,985	100,217	(3,768)
42603 DEBT SERV-RRWDS, GOFORTH	342,223	329,821	(12,402)
42604 DEBT SERV-RRWDS, KYLE	337,928	325,681	(12,247)
42605 DEBT SERV-RRWDS, MONARCH	34,962	33,695	(1,267)
42607 DEBT SERV-RRWDS, CRWA	138,847	133,815	(5,032)
42608 DEBT SERV-RRWDS, HELP	152,632	147,101	(5,531)

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
42640	DEBT SERV-2013 IH35, BUDA	167,523	167,523	-
42641	DEBT SERV-2013 IH35, GOFORTH	551,709	551,709	-
42642	DEBT SERV-2013 IH35, KYLE	542,774	542,774	-
42643	DEBT SERV-2013 IH35, MONARCH	55,841	55,841	-
42670	DEBT SERV-2016 SMWTP, BUDA	36,948	37,542	594
42671	DEBT SERV-2016 SMWTP, GOFORTH	121,681	123,638	1,957
42672	DEBT SERV-2016 SMWTP, KYLE	119,710	121,635	1,925
42673	DEBT SERV-2016 SMWTP, MONARCH	12,316	12,514	198
42692	DEBT COVERAGE-2020 WCANYON COMB REF BONDS	477,151	477,091	(60)
42794	DEBT SERV-2022 SWBARRIER, CANAL OPS	82,538	82,538	-
	Total Capacity Charge Revenue	3,278,768	3,243,135	(35,633)
	Total Debt Revenue	3,278,768	3,243,135	(35,633)
	Principal Payments Expense			
21101	LOAN-1977 CORP OF ENGINEERS	299,519	75,339	(224,180)
21201	BOND-2007 RRWDS	173,333	185,000	11,667
21204	BOND-2012 MID-BASIN	235,000	235,417	417
21205	BOND-2013 IH35	766,667	787,083	20,416
21209	BOND-2016 SMWTP	110,000	110,417	417
21211	BOND-2017 RRWDS	300,000	313,333	13,333
21218	BOND-2020 GEN IMP REV REF (OFFICE)	736,250	752,500	16,250
21230	BOND-2022 NB OFFICE CONSTRUCTION	155,833	165,833	10,000
21233	BOND-2022A SWBARRIER CONSTRUCTION	80,417	85,417	5,000
	Total Principal Payments Expense	2,857,019	2,710,339	(146,680)
	Interest Expense			
57201	INT-1977 CANYON COE	9,371	1,883	(7,488)
57203	INT-2007 RRWDS	296,115	283,861	(12,254)
57205	INT-2020 GEN IMP BONDS	92,225	76,875	(15,350)
57206	INT-2012 MID-BASIN BONDS	26,734	23,867	(2,867)
57207	INT-2013 IH35 BONDS	432,856	409,774	(23,082)
57210	INT-2016 SMWTP	158,206	154,906	(3,300)
57212	INT-2017 RRWDS	201,698	189,698	(12,000)
57222	INT-2022 NB OFFICE CONSTRUCTION	453,748	443,619	(10,129)
57224	INT-2022 SW BARRIER CONSTRUCTION	254,567	250,546	(4,021)
	Total Interest Expense	1,925,520	1,835,029	(90,491)
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	969,332	872,664	(96,668)
	Total TRANSFERS-RESTRICTED/BOND COVENANT FL	969,332	872,664	(96,668)
	Total Debt Expense	5,751,871	5,418,032	(333,839)

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Net Change in Debt Service Budget	(2,473,103)	(2,174,897)	298,206
Net Change in Fund Balance	<u>943,307</u>	<u>116,786</u>	<u>(826,521)</u>



Calhoun Canal

The Diversion Dam and Saltwater Barrier near Tivoli diverts water from the Guadalupe River into the Canal System. The Saltwater Barrier encompasses bladders which are inflated during high tides, in order to stop the infiltration of saltwater upstream into the river.

After diversion from the river channel, water flows into the Canal system's main canal, and then through a series of irrigation canals and pumps stations, the water is distributed to industrial, municipal, and agricultural customers in Calhoun County, including to the Port Lavaca Water Treatment Plant, which is owned and operated by a private entity. When water is available, the Canal system can also deliver water for irrigation to agricultural users in Calhoun County.

-
- Ownership: Owned and operated by GBRA
 - Location: Calhoun County
 - Startup: 1962

Water Resource Division

Calhoun Canal System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Calhoun Canal System utilizes a system of diversion canals, check structures, pump stations and pipelines to deliver water diverted from the Guadalupe River to the customers in Calhoun County including Dow-Union Carbide, Ineos Nitriles Green Lake, Seadrift Coke LLC, the City of Port Lavaca, the Calhoun County Rural Water Supply System, the Port O'Connor Improvement District, and the farmers and ranchers who irrigate rice, cotton, corn, and pasture, or impound water for aquaculture ventures. Calhoun Canal System personnel are responsible for the daily operation and maintenance of river diversion structures, the Guadalupe River Diversion Dam and Salt Water Barrier, one pump station, two smaller saltwater barriers, approximately 80 miles of delivery canals, and eight miles of water delivery pipeline. Operating and maintaining these structures and the removal of logjams in the lower Guadalupe River Basin is the responsibility of Canal System personnel.

The Calhoun Canal System is supervised by the Division Manager of Calhoun/Refugio Counties. The division is operated by five full-time employees, including a Chief Water Tender and two Water Tenders who manage the diversion and distribution of water from the Guadalupe River to the various customers of the system. Canal Division maintenance is performed by a Maintenance Chief and an Equipment Operator. Additional support is received from the Seguin office in the form of engineering and administrative functions.

REVENUE SOURCES AND TRENDS

Revenue in the Canal System comes from municipal and industrial water supply customers. These customers require the presence of vital canal infrastructure to serve their continuing needs for a dependable supply of water. For FY 2026, revenue from water supplied to municipal and industrial customers is budgeted to increase from \$1,797,341 to \$2,505,144. The municipal and industrial rate will increase to \$0.379/1,000 gallons from \$0.276/1000 gallons.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

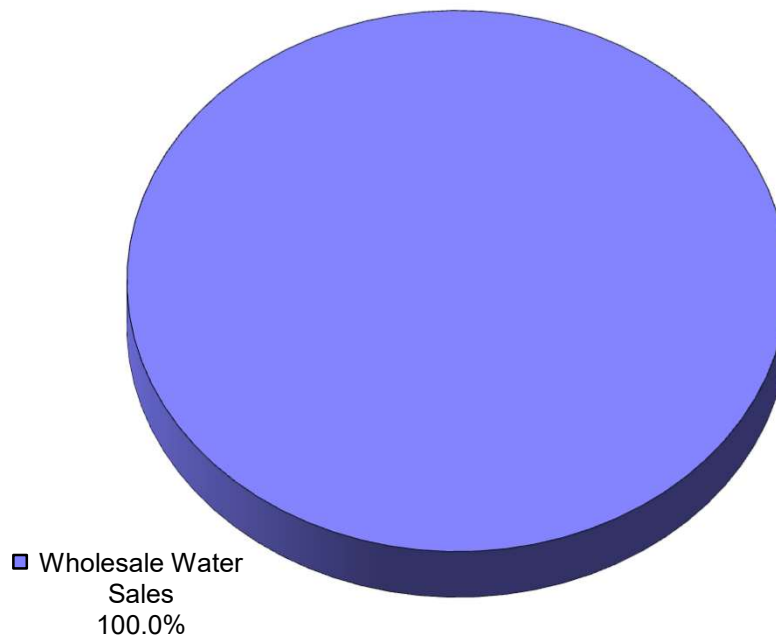
Significant operating expenses for FY 2026, in addition to personnel costs, include \$41,000 for electrical power to operate the Relift #1 Pump Station, \$40,000 for equipment rental for the rental of a track hoe for canal maintenance, \$38,000 for equipment expense, and \$44,784 in insurance costs. Additionally, \$1,122,948 is budgeted for the Canal Division's payment of operating costs associated with the Dow-Union Carbide raw water pump station. GBRA shares the costs of this pump station with Dow-Union Carbide based upon the relative volume of water pumped through the station and subsequently delivered to Dow and GBRA. Maintenance and repair expenses total \$111,060 for the Canal division.

FUND BALANCE

Funds for the above listed operating expenditures as well as the other expenditures that are summarized in the following pages will be provided by revenues from customer billings. The division's fund balance as a result of revenues and expenses is \$0.

Budget Summary

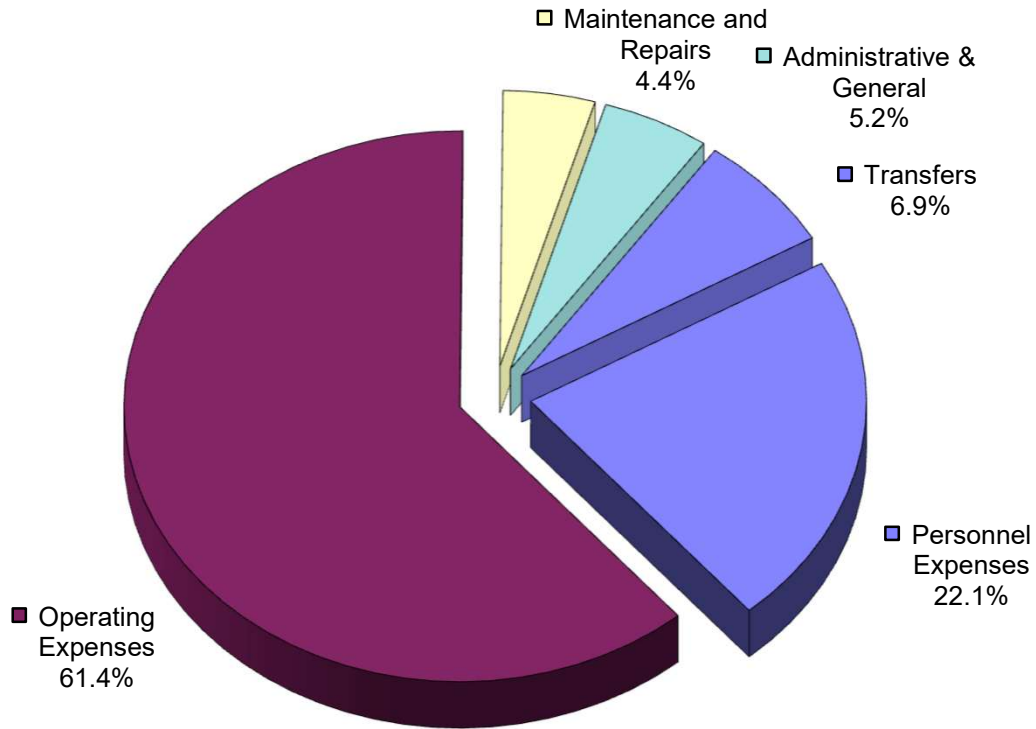
REVENUES - CALHOUN CANAL



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales	1,795,234	1,797,341	2,505,144
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	1,795,234	1,797,341	2,505,144
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,795,234	1,797,341	2,505,144

Budget Summary

EXPENSES - CALHOUN CANAL



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	439,690	498,545	552,811
Operating Expenses	763,175	945,314	1,538,588
Maintenance and Repairs	142,720	130,060	111,060
Administrative & General	103,272	117,096	129,842
Capital Expense & Outlay			
Transfers	262,479	106,326	172,843
Total Operating and M&R Expenses	1,711,336	1,797,341	2,505,144
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund	83,898		
Grand Total Expenses	1,795,234	1,797,341	2,505,144

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**043 - Calhoun Canal
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Wholesale Raw Water Sales			
42170 CANAL-PT LAVACA	148,007	197,442	49,435
42171 CANAL-RW, UNDINE	26,067	32,599	6,532
42172 CANAL-DOW/CARBIDE	1,136,228	1,673,501	537,273
42173 CANAL-INEOS	418,621	552,668	134,047
42175 CANAL-SEADRIFT COKE	37,150	48,934	11,784
42179 CANAL-POC IDC	31,268	-	(31,268)
Total Wholesale Raw Water Sales	1,797,341	2,505,144	707,803
Total Operating Revenue	<u>1,797,341</u>	<u>2,505,144</u>	<u>707,803</u>
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	317,753	353,145	35,392
51102 LBR-OVERTIME	37,083	40,315	3,232
Total Salaries	354,836	393,460	38,624
Benefits			
51298 BEN-BENEFIT ALLOCATION	143,709	159,351	15,642
Total Benefits	143,709	159,351	15,642
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	38,000	41,000	3,000
52110 OPR-SMALL TOOLS AND SUPPLIES	6,500	6,500	-
52120 OPR-UNIFORMS/BUSINESS ATTIRE	5,500	6,600	1,100
52121 OPR-SAFETY & EMERGENCY EXPENSE	2,500	2,500	-
52122 OPR-SECURITY EXPENSE	800	800	-
52123 OPR-EQUIPMENT RENTAL	40,000	40,000	-
52124 OPR-EQUIPMENT EXPENSE	35,000	38,000	3,000
52125 OPR-VEHICLE EXPENSE	31,000	35,000	4,000
52126 OPR-FLEET LEASE EXPENSE	6,296	6,296	-
52133 OPR-SCADA	35,000	4,700	(30,300)

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Total Operating Supplies & Services	200,596	181,396	(19,200)
Professional Services and Fees			
52209 OPR-DOW PUMP STATION	500,000	1,122,948	622,948
52211 OPR-USGS MONITORING	28,900	30,300	1,400
52216 OPR-REGULATORY FEES	39,100	39,100	-
52223 OPR-LICENSE & TRAINING	1,100	1,100	-
52224 OPR-TRAVEL & MEETINGS	1,300	1,300	-
Total Professional Services and Fees	570,400	1,194,748	624,348
Office Expenses			
52301 OPR-OFFICE SUPPLIES	3,000	500	(2,500)
52302 OPR-COMPUTER & SOFTWARE EXPENSE	4,500	5,050	550
52303 OPR-WIDE AREA NETWORK EXPENSE	-	10,020	10,020
52305 OPR-POSTAGE AND FREIGHT EXPENSE	300	300	-
52306 OPR-DATA & PHONE EXPENSE	2,400	5,102	2,702
52320 OPR-EDUCATION EXPENSE	-	150	150
Total Office Expenses	10,200	21,122	10,922
Other Operating Expenses			
52403 OPR-OFFICE/BUILDING RENTAL	41,000	-	(41,000)
52404 OPR-RIGHT OF WAY	2,700	4,000	1,300
52406 OPR-CONSTRUCTION PROJ EXPENSE	82,538	82,538	-
52420 OPR-INSURANCE EXPENSE	37,880	44,784	6,904
52430 OPR-MISC EXPENSE	-	10,000	10,000
Total Other Operating Expenses	164,118	141,322	(22,796)
SUBTOTAL OF OPERATIONAL EXPENSES	1,443,859	2,091,399	647,540
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	6,500	6,500	-
53110 M&R-CONTROL SYSTEMS	2,000	1,000	(1,000)
53115 M&R-METERS	3,000	1,000	(2,000)
Total Maintenance and Repair Equipment	11,500	8,500	(3,000)
Structures			
53201 M&R-BUILDING	13,000	5,000	(8,000)
53205 M&R-PUMPS AND MOTORS	4,500	4,500	-
53210 M&R-GATES AND VALVES	25,000	25,000	-
53230 M&R-PIPELINES	1,000	3,000	2,000
Total Structures	43,500	37,500	(6,000)
Other Maintenance & Repairs			
53301 M&R-ROADS	1,000	1,000	-
53310 M&R-GROUNDS/ROW	4,060	4,060	-

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
53325	M&R-GENERAL MAINTENANCE	70,000	60,000	(10,000)
	Total Other Maintenance & Repairs	75,060	65,060	(10,000)
	SUBTOTAL OF M&R EXPENSES	130,060	111,060	(19,000)
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	117,096	129,842	12,746
	Total Administrative & General	117,096	129,842	12,746
	Transfers			
61505	TRANSFERS-DESIGNATED PROJECT FUND	106,326	172,843	66,517
	Total Transfers	106,326	172,843	66,517
	TOTAL OPERATING AND M&R EXPENSES	1,797,341	2,505,144	707,803
	Net Operating Income	-	-	-
	Net Change in Fund Balance	-	-	-



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Carrizo Groundwater System

The Carrizo Groundwater System was established in 2018 and will eventually pump up to 15,000 acre-feet of groundwater from the Carrizo Aquifer in Gonzales and Caldwell counties. Groundwater is treated at the Carrizo Water Treatment Plant, which is owned by Alliance Regional Water Authority. Water is delivered to New Braunfels Utilities, City of Lockhart, and Goforth Special Utility District. Additional customers are under contract and will begin receiving water deliveries in 2027.

-
- Ownership: Owned and operated by GBRA
 - Location: Gonzales and Caldwell counties
 - Startup: 2023

Water Resources Division

Carrizo Groundwater Supply

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

In 2018, GBRA completed the purchase of Texas Water Alliance, a company owning groundwater leases in Gonzales and Caldwell counties that will produce water supply for the project's customers. GBRA executed a contract with Alliance Regional Water Authority to collaborate on a multi-year project to construct a water treatment plant and transmission mains to deliver treated groundwater derived from the leases to wholesale customers. New Braunfels Utilities, City of Lockhart, and Goforth Special Utility District have contracted with GBRA to receive treated water. Contracts with additional customers were subsequently executed with Maxwell Special Utility District, County Line Special Utility District, and Camino Real Utility. The expansion is expected to be completed in 2027.

REVENUE SOURCES AND TRENDS

Revenue consists of payments by the three original customers based on pro-rata portions of their contracted acre-feet of water. Upon issuance of the permit to expand the project from the Gonzales County Underground Water Conservation District (GCUWCD), the three new customers will be billed for their pro-rata participation.

Additionally, revenue is derived from customers for the purchase of water from the Carrizo Water Treatment Plant.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

Operating expenses primarily include charges by Alliance Regional Water Authority for the treatment and transmission of water, payments to landowners for water leases, and groundwater district fees for permitting and exporting water from GCUWCD.

Additionally, personnel costs, insurance, and other maintenance and repair costs are incurred for the operation and maintenance of GBRA's wellfield and facilities.

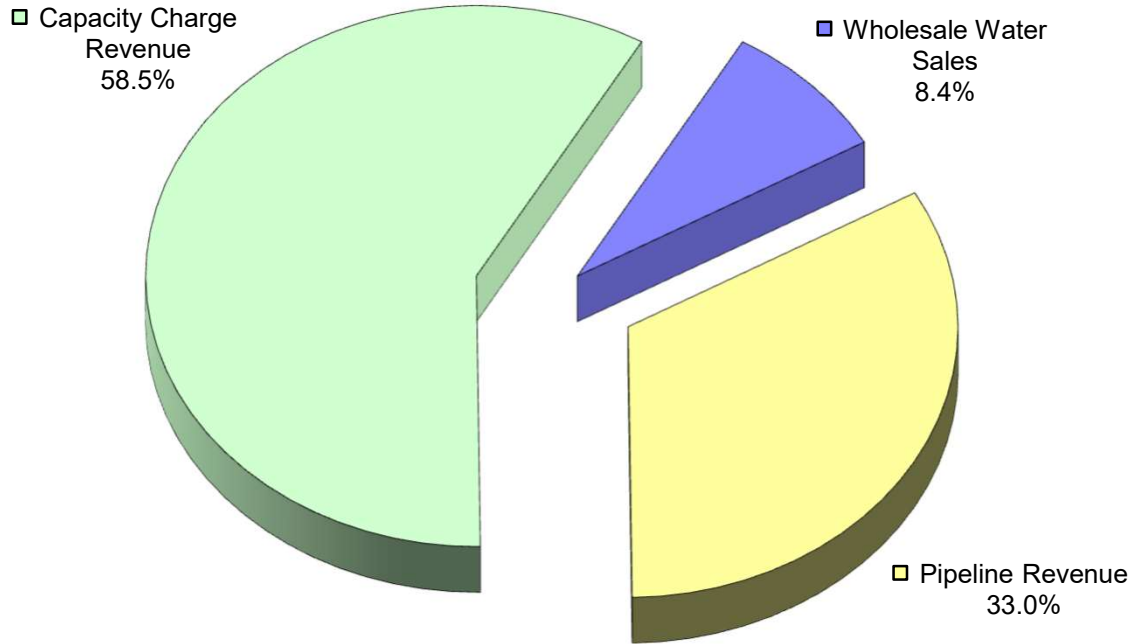
FUND BALANCE

Funds for the above listed operations will be covered by revenues from customer billings.

The net change in the fund balance that GBRA anticipates is \$0.

Budget Summary

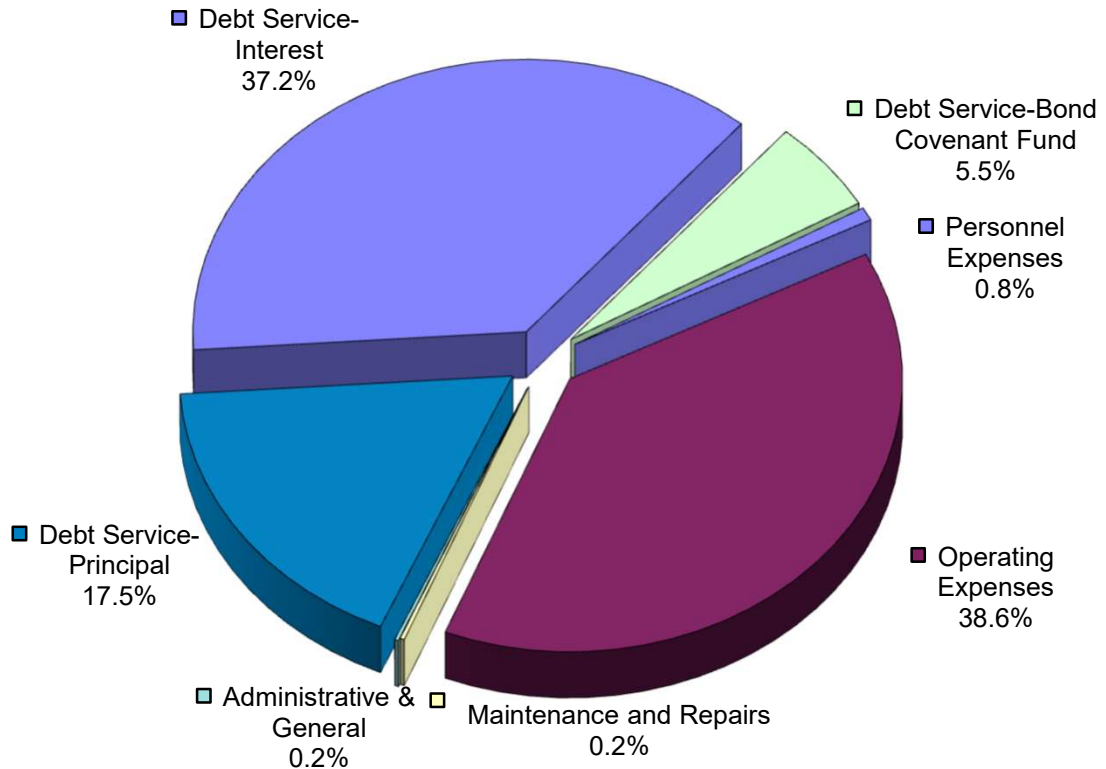
REVENUES - CARRIZO GROUNDWATER SYSTEM



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales	1,575,000	1,575,000	2,025,000
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue		5,247,700	7,943,479
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	1,575,000	6,822,700	9,968,479
Capacity Charge Revenue	8,157,536	8,977,516	14,067,834
I/F Loan Repayments from Operations			
Grand Total Revenues	9,732,536	15,800,216	24,036,313

Budget Summary

EXPENSES - CARRIZO GROUNDWATER SYSTEM



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	136,018	312,154	182,739
Operating Expenses	1,400,363	6,334,337	9,034,989
Maintenance and Repairs		2,500	50,000
Administrative & General	31,947	73,318	42,921
Capital Expense & Outlay			
Transfers			43,169
Total Operating and M&R Expenses	1,568,328	6,722,309	9,353,818
Debt Service-Principal	3,751,668	3,827,085	4,081,251
Debt Service-Interest	3,664,275	4,334,291	8,707,690
Debt Service-Bond Covenant Fund		816,140	1,278,893
Grand Total Expenses	8,984,271	15,699,825	23,421,652

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**047 - Carrizo Groundwater System
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wholesale Raw Water Sales				
42151	CARRIZO-NEW BRAUNFELS UTILITES	840,000	1,080,000	240,000
42152	CARRIZO-CITY OF LOCKHART	315,000	405,000	90,000
42153	CARRIZO-GOFORTH SUD	420,000	540,000	120,000
	Total Wholesale Raw Water Sales	1,575,000	2,025,000	450,000
Pipeline Revenue				
42570	O&M-CARRIZO WELLS, NBU	271,915	471,409	199,494
42571	O&M-CARRIZO WELLS, LOCKHART	218,276	176,778	(41,498)
42572	O&M-CARRIZO WELLS, GOFORTH	242,481	235,705	(6,776)
42580	O&M-CARRIZO WTP (Fixed), NBU	367,600	131,713	(235,887)
42581	O&M-CARRIZO WTP (Fixed), LOCKHART	137,850	49,393	(88,457)
42582	O&M-CARRIZO WTP (Fixed), GOFORTH	183,800	65,857	(117,943)
42590	O&M-CARRIZO WTP (Variable), NBU	1,419,850	3,633,399	2,213,549
42591	O&M-CARRIZO WTP (Variable), LOCKHART	1,139,770	1,362,525	222,755
42592	O&M-CARRIZO WTP (Variable), GOFORTH	1,266,158	1,816,700	550,542
	Total Pipeline Revenue	5,247,700	7,943,479	2,695,779
	Total Operating Revenue	6,822,700	9,968,479	3,145,779
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	207,294	120,608	(86,686)
51102	LBR-OVERTIME	14,880	9,455	(5,425)
	Total Salaries	222,174	130,063	(92,111)
Benefits				
51298	BEN-BENEFIT ALLOCATION	89,980	52,676	(37,304)
	Total Benefits	89,980	52,676	(37,304)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	426,540	475,960	49,420

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52102	OPR-AUXILIARY POWER EXPENSE	29,858	34,650	4,792
52110	OPR-SMALL TOOLS AND SUPPLIES	500	-	(500)
52114	OPR-LABORATORY SERVICES-GBRA	-	3,300	3,300
52115	OPR-LABORATORY SERVICES-OUTSOURCED	-	3,000	3,000
52124	OPR-EQUIPMENT EXPENSE	500	-	(500)
52125	OPR-VEHICLE EXPENSE	750	-	(750)
52126	OPR-FLEET LEASE EXPENSE	3,600	-	(3,600)
52133	OPR-SCADA	25,700	15,700	(10,000)
52152	OPR-ALLIANCE WATER	4,515,028	7,059,586	2,544,558
	Total Operating Supplies & Services	5,002,476	7,592,196	2,589,720
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	10,600	12,600	2,000
52212	OPR-CARRIZO LEASE PAYMENTS	1,098,100	1,131,660	33,560
52213	OPR-GROUNDWATER DISTRICT FEES	170,173	218,460	48,287
52220	OPR-BANK FEES	3,000	4,450	1,450
	Total Professional Services and Fees	1,281,873	1,367,170	85,297
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	3,200	3,300	100
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	3,200	-
	Total Office Expenses	6,400	6,500	100
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	43,588	69,123	25,535
	Total Other Operating Expenses	43,588	69,123	25,535
	SUBTOTAL OF OPERATIONAL EXPENSES	6,646,491	9,217,728	2,571,237
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	-	7,500	7,500
53110	M&R-CONTROL SYSTEMS	-	7,500	7,500
	Total Maintenance and Repair Equipment	-	15,000	15,000
	Other Maintenance & Repairs			
53302	M&R-WELLS	-	10,000	10,000
53310	M&R-GROUNDS/ROW	2,500	25,000	22,500
	Total Other Maintenance & Repairs	2,500	35,000	32,500
	SUBTOTAL OF M&R EXPENSES	2,500	50,000	47,500
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	73,318	42,921	(30,397)
	Total Administrative & General	73,318	42,921	(30,397)

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Transfers			
61515 TRANSFERS-RESERVE FUND	-	43,169	43,169
Total Transfers	-	43,169	43,169
TOTAL OPERATING AND M&R EXPENSES	6,722,309	9,353,818	2,631,509
Net Operating Income	100,391	614,661	514,270

DEBT SERVICE BUDGET

	Capacity Charge Revenue			
42695	DEBT SERV-CARRIZO, NBU	4,587,307	4,792,763	205,456
42696	DEBT SERV-CARRIZO, GOFORTH	1,900,882	3,807,160	1,906,278
42697	DEBT SERV-CARRIZO, LOCKHART	1,706,205	1,789,589	83,384
42698	DEBT SERV-CARRIZO, MAXWELL	306,660	1,414,742	1,108,082
42699	DEBT SERV-CARRIZO, COUNTY LINE	476,462	2,263,580	1,787,118
	Total Capacity Charge Revenue	8,977,516	14,067,834	5,090,318
	Total Debt Revenue	8,977,516	14,067,834	5,090,318
	Principal Payments Expense			
21213	BOND-2018A TWDB CARRIZO GRNDWTR	330,417	336,250	5,833
21214	BOND-2018B TWDB CARRIZO GRNDWTR	340,417	345,417	5,000
21216	BOND-2019 TWDB CARRIZO GRNDWTR	3,156,251	3,257,501	101,250
21217	BOND-2019M TWDB CARRIZO GRNDWTR	-	142,083	142,083
	Total Principal Payments Expense	3,827,085	4,081,251	254,166
	Interest Expense			
57215	INT-2018-24 CARRIZO GROUNDWATER, TWDB	4,334,291	8,707,690	4,373,399
	Total Interest Expense	4,334,291	8,707,690	4,373,399
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	816,140	1,278,893	462,753
	Total TRANSFERS-RESTRICTED/BOND COVENANT FL	816,140	1,278,893	462,753
	Total Debt Expense	8,977,516	14,067,834	5,090,318
	Net Change in Debt Service Budget	-	-	-
	Net Change in Fund Balance	100,391	614,661	514,270



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Carrizo WTP

The Carrizo Water Treatment Plant is owned by the Alliance Regional Water Authority (Alliance), with both Alliance and GBRA having capacity ownership in the plant. Alliance selected GBRA to operate the plant beginning June 2023. The plant began delivering water to customers in 2024 and an expansion of the plant is currently in the design phase to accommodate additional customers.

-
- Ownership: Owned by Alliance Regional Water Authority, operated by GBRA
 - Location of Plant: Caldwell County
 - Startup: 2024
 - Plant Capacity: 19.5 MGD

Water Resources Division

Carrizo Water Treatment Plant

Operating Plan for Fiscal Year 2026

BACKGROUND

On behalf of Alliance Regional Water Authority (ARWA), GBRA began operation of the Carrizo Water Treatment Plant (WTP) and transmission infrastructure to deliver treated groundwater derived from water leases owned by both ARWA and GBRA. The plant began delivering water in August 2024.

The contract between the ARWA and GBRA provides that GBRA will invoice monthly for 1/12th of the annual budget of operating and maintaining the plant, ARWA's well fields and transmission pipelines. At the end of the year, a reconciliation will occur between the actual cost and the budgeted amount. As a result, revenue is matched to expenses.

REVENUE SOURCES AND TRENDS

The following Work Plan and Budget for the Carrizo WTP is based on the treatment of an estimated average of 16 million gallons per day during the fiscal year. The budgeted FY 2026 operating revenue is \$6,520,807.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

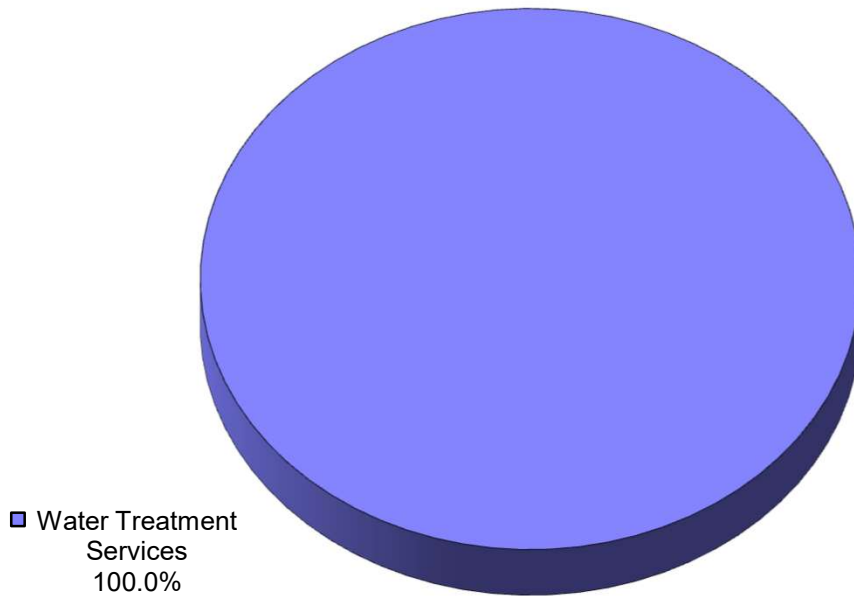
Significant operating expenses for the ensuing fiscal year include \$1,969,935 for power and utilities, \$2,587,264 for chemicals, \$60,000 for lab supplies and services, and \$204,800 for disposal services all for the treatment and transmission of groundwater. Other costs include operational and repair and maintenance of the facility and Alliance groundwater well field.

FUND BALANCE

Funding for the above-mentioned operations will be provided by revenues from ARWA. Since this system represents a contract operation in which GBRA does not over-recover or under-recover its costs, the net change in fund balance for FY 2026 is \$0.

Budget Summary

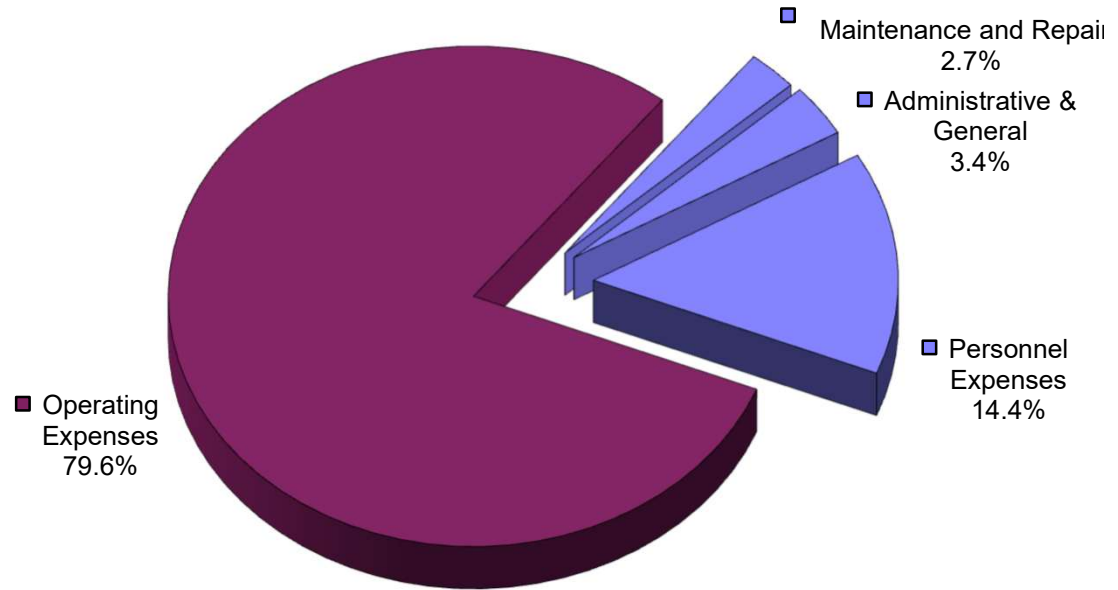
REVENUES - CARRIZO WTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services	2,599,041	3,313,445	6,520,807
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	2,599,041	3,313,445	6,520,807
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	2,599,041	3,313,445	6,520,807

Budget Summary

EXPENSES - CARRIZO WTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	600,694	780,385	938,499
Operating Expenses	1,580,684	2,188,767	5,188,878
Maintenance and Repairs	81,575	156,000	173,000
Administrative & General	141,088	183,293	220,430
Capital Expense & Outlay	195,000	5,000	
Transfers			
Total Operating and M&R Expenses	2,599,041	3,313,445	6,520,807
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	2,599,041	3,313,445	6,520,807

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**048 - Carrizo WTP
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Water Treatment			
41101 PLANT O&M	3,130,152	6,300,377	3,170,225
41102 PLANT A&G	183,293	220,430	37,137
Total Water Treatment	3,313,445	6,520,807	3,207,362
Total Operating Revenue	3,313,445	6,520,807	3,207,362
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	499,961	587,839	87,878
51102 LBR-OVERTIME	55,473	80,132	24,659
Total Salaries	555,434	667,971	112,537
Benefits			
51298 BEN-BENEFIT ALLOCATION	224,951	270,528	45,577
Total Benefits	224,951	270,528	45,577
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	898,455	1,969,935	1,071,480
52102 OPR-AUXILIARY POWER EXPENSE	46,400	48,900	2,500
52103 OPR-CHEMICALS	896,500	2,587,264	1,690,764
52110 OPR-SMALL TOOLS AND SUPPLIES	15,000	10,000	(5,000)
52111 OPR-PUBLIC NOTICES AND COMMUNICATIONS	650	500	(150)
52113 OPR-LAB SUPPLIES	7,500	60,000	52,500
52114 OPR-LABORATORY SERVICES-GBRA	3,500	5,940	2,440
52115 OPR-LABORATORY SERVICES-OUTSOURCED	6,000	6,000	-
52118 OPR-DISPOSAL SERVICES	18,400	204,800	186,400
52120 OPR-UNIFORMS/BUSINESS ATTIRE	5,625	7,600	1,975
52121 OPR-SAFTY & EMERGENCY EXPENSE	5,000	5,000	-
52123 OPR-EQUIPMENT RENTAL	12,000	10,000	(2,000)
52124 OPR-EQUIPMENT EXPENSE	15,000	12,000	(3,000)
52125 OPR-VEHICLE EXPENSE	22,798	17,486	(5,312)

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52126	OPR-FLEET LEASE EXPENSE	37,596	37,596	-
52133	OPR-SCADA	3,000	3,000	-
	Total Operating Supplies & Services	1,993,424	4,986,021	2,992,597
	Professional Services and Fees			
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	8,000	-	(8,000)
52205	OPR-PROFESSIONAL SERVICES-OTHER	70,366	25,000	(45,366)
52217	OPR-INSPECTION FEES	25,000	75,000	50,000
52222	OPR-MEMBERSHIPS & PUBLICATIONS	1,200	1,330	130
52223	OPR-LICENSE & TRAINING	4,455	6,317	1,862
52224	OPR-TRAVEL & MEETINGS	4,170	4,800	630
	Total Professional Services and Fees	113,191	112,447	(744)
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	4,000	4,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	17,100	39,900	22,800
52303	OPR-WIDE AREA NETWORK EXPENSE	-	3,200	3,200
52306	OPR-DATA & PHONE EXPENSE	6,000	-	(6,000)
52323	OPR-EMPLOYEE RELATIONS	2,500	2,500	-
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	5,200	-	(5,200)
	Total Office Expenses	34,800	49,600	14,800
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	42,352	35,810	(6,542)
52430	OPR-MISC EXPENSE	5,000	5,000	-
	Total Other Operating Expenses	47,352	40,810	(6,542)
	SUBTOTAL OF OPERATIONAL EXPENSES	2,969,152	6,127,377	3,158,225
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	15,000	15,000	-
53110	M&R-CONTROL SYSTEMS	10,000	10,000	-
	Total Maintenance and Repair Equipment	25,000	25,000	-
	Structures			
53201	M&R-BUILDING	10,000	10,000	-
53202	M&R-CLEARWELLS	5,000	5,000	-
53205	M&R-PUMPS AND MOTORS	7,500	7,500	-
53216	M&R-PUMPSTATIONS	7,500	7,500	-
53230	M&R-PIPELINES	15,000	15,000	-
53238	M&R-FILTERS	15,000	15,000	-
	Total Structures	60,000	60,000	-
	Other Maintenance & Repairs			
53301	M&R-ROADS	3,000	3,000	-

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
53302	M&R-WELLS	5,000	5,000	-
53310	M&R-GROUNDS/ROW	50,000	75,000	25,000
53320	M&R-PONDS AND LAGOONS	8,000	-	(8,000)
53325	M&R-GENERAL MAINTENANCE	5,000	5,000	-
	Total Other Maintenance & Repairs	71,000	88,000	17,000
	SUBTOTAL OF M&R EXPENSES	156,000	173,000	17,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	183,293	220,430	37,137
	Total Administrative & General	183,293	220,430	37,137
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	5,000	-	(5,000)
	Total Capital Expenses	5,000	-	(5,000)
	TOTAL OPERATING AND M&R EXPENSES	3,313,445	6,520,807	3,207,362
	Net Operating Income	-	-	-
	Net Change in Fund Balance	-	-	-



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Comal Trace WDS

Located in Comal County near Bulverde, and purchased by GBRA in 2006, the Comal Trace water distribution system consists of four water wells, a pump station and a ground storage tank. The system also receives water from the Western Canyon WTP.

The water delivery system is operated and maintained by employees of the Western Canyon WTP division.

-
- Ownership: Owned and operated by GBRA
 - Location: Bulverde, Texas
 - Startup: 2006
 - Service Area: Comal County
 - Capacity: 0.8 MGD

Western Canyon Division

Comal Trace Water Distribution System

Operating Plan for Fiscal Year Ending 8/31/2026

BACKGROUND

GBRA purchased the Comal Trace Subdivision Water System in December 2006. The Comal Trace Water System consists of 4 water wells, a pump station, a ground storage tank, and hydro pneumatic pressure tanks. This groundwater system is supplemented with surface water produced at GBRA's Western Canyon Water Treatment Plant.

Fourteen operators divide their time operating and maintaining the water and wastewater systems for Cordillera Ranch, Johnson Ranch, Lomas Comal Trace, Bulverde Singing Hills, Park Village, Four S Ranch, Canyon Park, Boerne ISD Voss Middle School, and the Western Canyon Distribution. Additional manpower and equipment required for maintenance and technical services are transferred as needed from other operating divisions of GBRA. The Division Manager, Water Manager, and Chief Operators provide supervision of the division.

In an effort to provide advanced training and maintain Texas Commission on Environmental Quality water licenses for all division employees, operating personnel will attend courses provided by approved sources such as Texas Engineering Extension Service and Texas Water Utility Association. Personnel will also attend electrical safety, first aid, CPR, hazard communications and team training.

REVENUE SOURCES AND TRENDS

Revenues are obtained through connection fees for water service, tap fees and monthly water service fees. Water sales revenue is projected to be \$334,500 in FY 2026.

CAPITAL ADDITIONS AND OPERATING EXPENSES

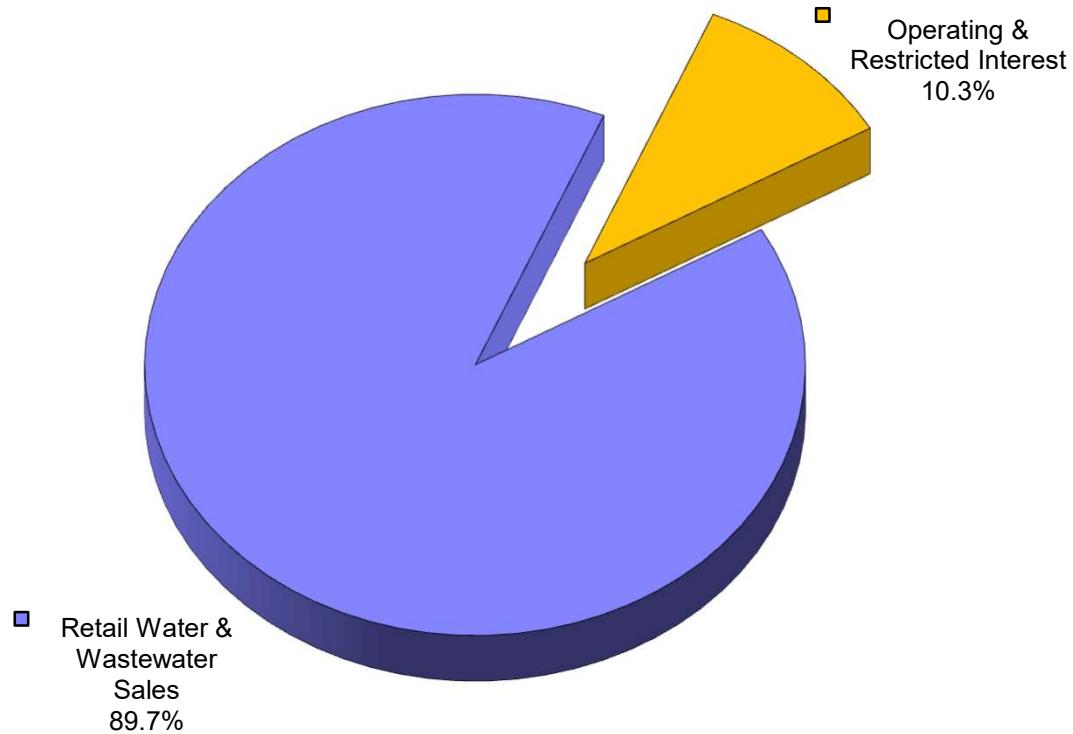
Operating expenses include \$120,000 for water purchases/delivery from the Western Canyon Regional Water Supply Project. This cost is for the purchase, treatment, storage, and transmission of water from the Western Canyon Regional Water Supply to the Comal Trace Water System. Additional significant costs include \$18,000 for power to operate the wells and booster pumps, and \$249,000 for material and services related to maintaining and repairing the water wells and distribution system including budgeted costs for the replacement of residential water meters as necessary.

FUND BALANCE

Funds for the above maintenance projects as well as all the other operating expenditures that are summarized in the following pages will be provided using revenues from customer billings. The effect of all the budgeted sources and uses of funds yields a net change in fund balance for FY 2026 of \$0.

Budget Summary

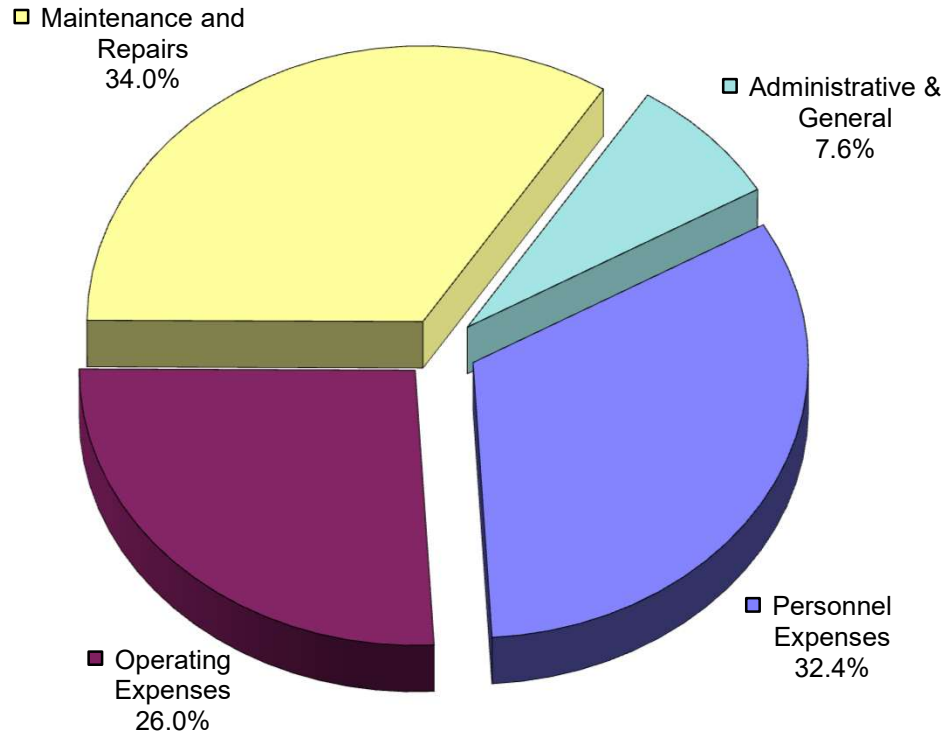
REVENUES - COMAL TRACE WDS



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	330,000	340,000	300,000
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest	10,000	34,500	34,500
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	340,000	374,500	334,500
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	340,000	374,500	334,500

Budget Summary

EXPENSES - COMAL TRACE WDS



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	121,766	162,501	237,681
Operating Expenses	179,384	218,951	190,316
Maintenance and Repairs	51,000	75,000	249,000
Administrative & General	28,600	38,168	55,826
Capital Expense & Outlay			
Transfers	17,000	17,000	(398,323)
Total Operating and M&R Expenses	397,750	511,620	334,500
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	397,750	511,620	334,500

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**054 - Comal Trace WDS
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Water Sales				
42301	WATER SALES	340,000	300,000	(40,000)
	Total Retail Water Sales	340,000	300,000	(40,000)
Operating Interest				
44110	INT-OPR INVESTMENT FUNDS	34,500	34,500	-
	Total Operating Interest	34,500	34,500	-
	Total Operating Revenue	374,500	334,500	(40,000)
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	101,373	152,267	50,894
51102	LBR-OVERTIME	14,286	16,901	2,615
	Total Salaries	115,659	169,168	53,509
Benefits				
51298	BEN-BENEFIT ALLOCATION	46,842	68,513	21,671
	Total Benefits	46,842	68,513	21,671
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	15,000	18,000	3,000
52102	OPR-AUXILIARY POWER EXPENSE	2,500	2,500	-
52103	OPR-CHEMICALS	1,000	800	(200)
52110	OPR-SMALL TOOLS AND SUPPLIES	2,500	3,000	500
52113	OPR-LAB SUPPLIES	1,500	1,500	-
52114	OPR-LABORATORY SERVICES-GBRA	1,000	1,100	100
52115	OPR-LABORATORY SERVICES-OUTSOURCED	1,000	1,000	-
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,000	1,000	-
52121	OPR-SAFETY & EMERGENCY EXPENSE	2,000	2,000	-
52125	OPR-VEHICLE EXPENSE	12,500	5,000	(7,500)
52126	OPR-FLEET LEASE EXPENSE	6,244	6,244	-

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52133	OPR-SCADA	1,700	2,000	300
52150	OPR-WATER PURCHASES/DELIVERY	150,000	120,000	(30,000)
	Total Operating Supplies & Services	197,944	164,144	(33,800)
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	1,500	1,500	-
52216	OPR-REGULATORY FEES	1,000	1,500	500
52220	OPR-BANK FEES	140	140	-
52223	OPR-LICENSE & TRAINING	1,800	2,500	700
52224	OPR-TRAVEL & MEETINGS	1,000	2,500	1,500
	Total Professional Services and Fees	5,440	8,140	2,700
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	500	1,000	500
52302	OPR-COMPUTER & SOFTWARE EXPENSE	2,100	2,200	100
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	2,100	(1,100)
52305	OPR-POSTAGE AND FREIGHT EXPENSE	2,000	2,000	-
52306	OPR-DATA & PHONE EXPENSE	2,500	3,999	1,499
52320	OPR-EDUCATION EXPENSE	-	37	37
	Total Office Expenses	10,300	11,336	1,036
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	4,767	6,696	1,929
52430	OPR-MISC EXPENSE	500	-	(500)
	Total Other Operating Expenses	5,267	6,696	1,429
	SUBTOTAL OF OPERATIONAL EXPENSES	381,452	427,997	46,545
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	-	1,000	1,000
53115	M&R-METERS	15,000	10,000	(5,000)
	Total Maintenance and Repair Equipment	15,000	11,000	(4,000)
	Structures			
53205	M&R-PUMPS AND MOTORS	5,000	5,000	-
53216	M&R-PUMPSTATIONS	6,000	-	(6,000)
53230	M&R-PIPELINES	4,000	5,000	1,000
	Total Structures	15,000	10,000	(5,000)
	Other Maintenance & Repairs			
53302	M&R-WELLS	15,000	15,000	-
53310	M&R-GROUNDS/ROW	-	3,000	3,000
53325	M&R-GENERAL MAINTENANCE	30,000	210,000	180,000
	Total Other Maintenance & Repairs	45,000	228,000	183,000

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	SUBTOTAL OF M&R EXPENSES	<u>75,000</u>	<u>249,000</u>	<u>174,000</u>
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	<u>38,168</u>	<u>55,826</u>	<u>17,658</u>
	Total Administrative & General	<u>38,168</u>	<u>55,826</u>	<u>17,658</u>
	Transfers			
61505	TRANSFERS-DESIGNATED PROJECT FUND	17,000	-	(17,000)
61515	TRANSFERS-RESERVE FUND	<u>-</u>	<u>(398,323)</u>	<u>(398,323)</u>
	Total Transfers	<u>17,000</u>	<u>(398,323)</u>	<u>(415,323)</u>
	TOTAL OPERATING AND M&R EXPENSES	<u>511,620</u>	<u>334,500</u>	<u>(177,120)</u>
	Net Operating Income	<u>(137,120)</u>	<u>-</u>	<u>137,120</u>
	Net Change in Fund Balance	<u>(137,120)</u>	<u>-</u>	<u>137,120</u>



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Cordillera WDS

Located in Kendall County near the intersection of State Hwy 46 and FM 3351, operations of the Cordillera Ranch water distribution system began in 2006. Source water is pumped from Canyon Lake, treated at the Western Canyon WTP and delivered to the system through the treated water transmission pipeline.

The water delivery system is operated and maintained by employees of the Western Canyon WTP division.

-
- Ownership: Owned by Cordillera Ranch subdivision and operated by GBRA
 - Location: Boerne, Texas
 - Startup: 2006
 - Plant Capacity: 1.3 MGD

Western Canyon Division

Cordillera Ranch Water Distribution System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

GBRA's Western Canyon Division is responsible for operating the Cordillera Ranch Subdivision retail water system. The Cordillera Ranch Retail Water System supplies potable drinking water to the Cordillera Ranch Subdivision in Bergheim, TX. It also supplies water to the Boerne ISD – Voss Middle School.

Fourteen operators divide their time operating and maintaining the water and wastewater systems for Cordillera Ranch, Johnson Ranch, Lomas Comal Trace, Bulverde Singing Hills, Park Village, Four S Ranch, Canyon Park, Boerne ISD Voss Middle School, and the Western Canyon Distribution. Additional manpower and equipment required for maintenance and technical services are transferred as needed from other operating divisions of GBRA. The Division Manager, Water Manager, and Chief Operators provide supervision of the division.

REVENUE SOURCES AND TRENDS

Revenues are obtained through connection fees for water service, tap fees, monthly water service fees and charges to the Cordillera Ranch developer for the wholesale use of water within the development. The total operating revenues are projected to be \$1,844,500 during FY 2026 which is a 12% decrease over FY 2025 budgeted due to the conversion of wholesale water rates to retail rates.

CAPITAL ADDITIONS AND OPERATING EXPENSES

Significant operating expenses for the ensuing fiscal year, in addition to personnel costs, include \$38,000 for electric cost of operating the pump stations, and \$37,650 for fleet lease expense. Maintenance and repair costs incorporated into the budget total \$202,500 which cover maintenance and repairs to various components of the system including meter replacements and well repairs.

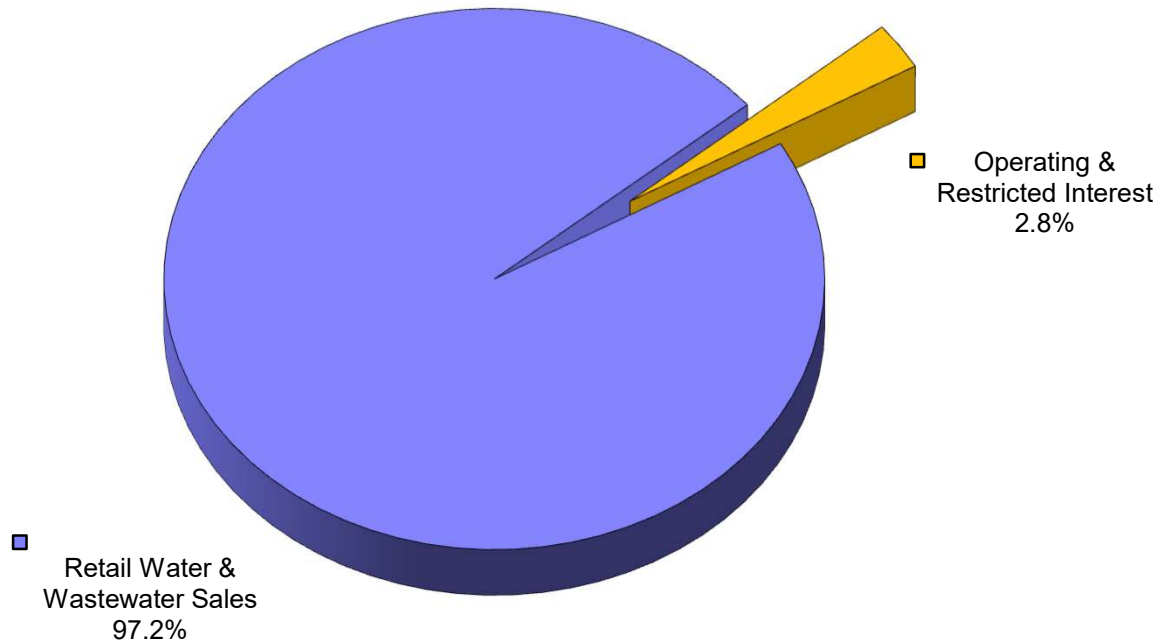
One additional area of significant cost is Water Purchases/Delivery totaling \$800,000. This cost is for the purchase, treatment, storage, and transmission of water from the Western Canyon Regional Water Supply to the Cordillera Water System.

FUND BALANCE

Funds for the above listed capital additions and maintenance projects as well as all of the other operating expenditures that are summarized in the following pages will be provided using revenues from customer billings. This funding is expected to exceed total expenditures by \$190,994 and thus, an increase in fund balance of that same amount is anticipated.

Budget Summary

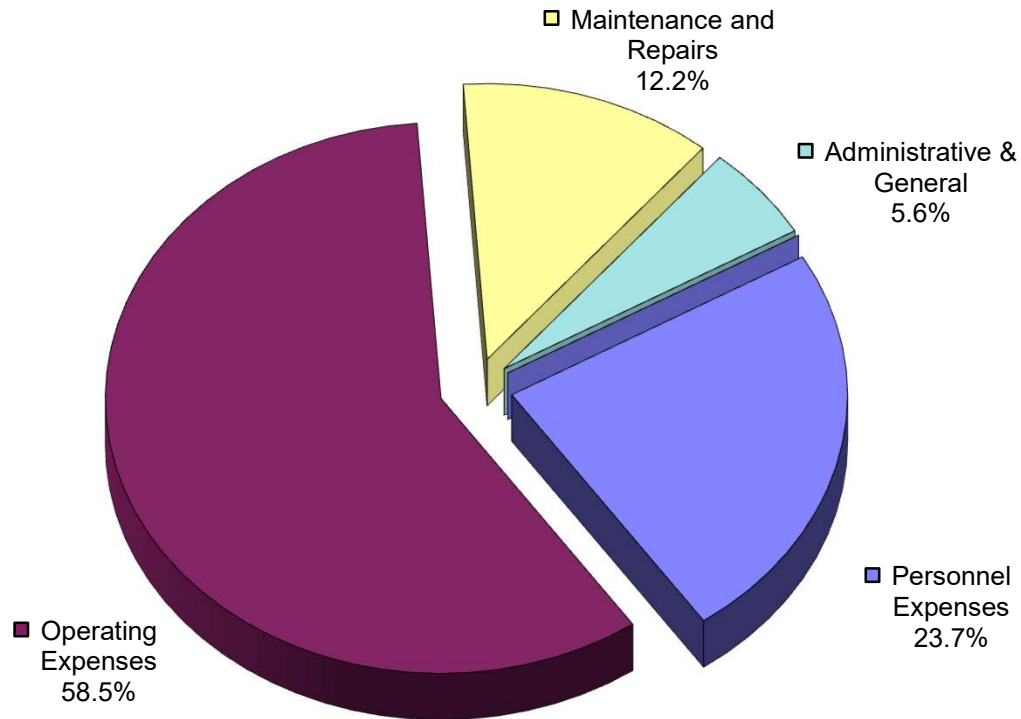
REVENUES - CORDILLERA WDS



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	1,441,250	2,042,750	1,792,750
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest	20,000	51,750	51,750
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	1,461,250	2,094,500	1,844,500
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,461,250	2,094,500	1,844,500

Budget Summary

EXPENSES - CORDILLERA WDS



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	216,555	249,907	391,212
Operating Expenses	940,975	1,138,344	967,908
Maintenance and Repairs	90,000	155,000	202,500
Administrative & General	50,864	58,697	91,886
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	1,298,394	1,601,948	1,653,506
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,298,394	1,601,948	1,653,506

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**052 - Cordillera WDS
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Retail Water Sales			
42301 WATER SALES	2,000,000	1,750,000	(250,000)
42310 WATER CONNECTION FEES	41,250	41,250	-
42340 TRANSFER FEES	1,500	1,500	-
Total Retail Water Sales	2,042,750	1,792,750	(250,000)
Operating Interest			
44110 INT-OPR INVESTMENT FUNDS	51,750	51,750	-
Total Operating Interest	51,750	51,750	-
Total Operating Revenue	2,094,500	1,844,500	(250,000)
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	158,254	254,651	96,397
51102 LBR-OVERTIME	19,616	23,792	4,176
Total Salaries	177,870	278,443	100,573
Benefits			
51298 BEN-BENEFIT ALLOCATION	72,037	112,769	40,732
Total Benefits	72,037	112,769	40,732
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	38,000	38,000	-
52102 OPR-AUXILIARY POWER EXPENSE	3,500	3,500	-
52103 OPR-CHEMICALS	4,500	3,500	(1,000)
52110 OPR-SMALL TOOLS AND SUPPLIES	7,000	10,000	3,000
52113 OPR-LAB SUPPLIES	2,000	2,000	-
52114 OPR-LABORATORY SERVICES-GBRA	1,200	1,320	120
52115 OPR-LABORATORY SERVICES-OUTSOURCED	1,000	1,000	-
52118 OPR-DISPOSAL SERVICES	-	1,000	1,000
52120 OPR-UNIFORMS/BUSINESS ATTIRE	1,500	2,000	500

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52121 OPR-SAFETY & EMERGENCY EXPENSE	3,000	4,000	1,000
52125 OPR-VEHICLE EXPENSE	13,000	15,000	2,000
52126 OPR-FLEET LEASE EXPENSE	27,844	37,650	9,806
52133 OPR-SCADA	1,700	3,000	1,300
52150 OPR-WATER PURCHASES/DELIVERY	1,000,000	800,000	(200,000)
Total Operating Supplies & Services	1,104,244	921,970	(182,274)
Professional Services and Fees			
52205 OPR-PROFESSIONAL SERVICES-OTHER	3,000	3,000	-
52216 OPR-REGULATORY FEES	1,250	2,000	750
52220 OPR-BANK FEES	100	100	-
52223 OPR-LICENSE & TRAINING	2,000	3,000	1,000
52224 OPR-TRAVEL & MEETINGS	7,500	12,000	4,500
Total Professional Services and Fees	13,850	20,100	6,250
Office Expenses			
52301 OPR-OFFICE SUPPLIES	1,000	2,000	1,000
52302 OPR-COMPUTER & SOFTWARE EXPENSE	5,200	5,500	300
52303 OPR-WIDE AREA NETWORK EXPENSE	3,200	3,200	-
52305 OPR-POSTAGE AND FREIGHT EXPENSE	2,000	2,000	-
52306 OPR-DATA & PHONE EXPENSE	1,500	3,499	1,999
Total Office Expenses	12,900	16,199	3,299
Other Operating Expenses			
52420 OPR-INSURANCE EXPENSE	6,350	8,639	2,289
52430 OPR-MISC EXPENSE	1,000	1,000	-
Total Other Operating Expenses	7,350	9,639	2,289
SUBTOTAL OF OPERATIONAL EXPENSES	1,388,251	1,359,120	(29,131)
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	-	2,500	2,500
53115 M&R-METERS	70,000	70,000	-
Total Maintenance and Repair Equipment	70,000	72,500	2,500
Structures			
53202 M&R-CLEARWELLS	-	25,000	25,000
53205 M&R-PUMPS AND MOTORS	15,000	20,000	5,000
53216 M&R-PUMPSTATIONS	10,000	10,000	-
Total Structures	25,000	55,000	30,000
Other Maintenance & Repairs			
53302 M&R-WELLS	20,000	20,000	-
53310 M&R-GROUNDS/ROW	-	5,000	5,000
53325 M&R-GENERAL MAINTENANCE	40,000	50,000	10,000

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Total Other Maintenance & Repairs	60,000	75,000	15,000
	SUBTOTAL OF M&R EXPENSES	155,000	202,500	47,500
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	58,697	91,886	33,189
	Total Administrative & General	58,697	91,886	33,189
	TOTAL OPERATING AND M&R EXPENSES	1,601,948	1,653,506	51,558
	Net Operating Income	492,552	190,994	(301,558)
	Net Change in Fund Balance	492,552	190,994	(301,558)



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Johnson Ranch WDS

Located in Comal County near Bulverde, operations of the Johnson Ranch water distribution system began in 2009. Source water is pumped from Canyon Lake, treated at the Western Canyon WTP and delivered to the system through the Hwy 46 treated water delivery system.

The water delivery system is operated and maintained by employees of the Western Canyon WTP division.

-
- Ownership: Owned by Johnson Ranch MUD and operated by GBRA
 - Location: Bulverde, Texas
 - Startup: 2009
 - Capacity: 0.8 MGD

Western Canyon Division

Johnson Ranch Water Distribution System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

GBRA initiated treated surface water deliveries from the Western Canyon Water Treatment Plant to the Johnson Ranch development in June 2009. Construction and development of the Johnson Ranch Water Distribution System will continue until a final build out of approximately 1,000 residential homes sometime in the future. The system also provides potable water to Comal ISD Johnson Ranch Elementary School located within the subdivision. The system includes two water storage tanks and booster stations. Each tank has a storage capacity of approximately 250,000 gallons. Construction continues on residential lots and new commercial areas. As a result, increased water deliveries are expected.

Fourteen operators divide their time operating and maintaining the water and wastewater systems for Cordillera Ranch, Johnson Ranch, Lomas Comal Trace, Bulverde Singing Hills, Park Village, Four S Ranch, Canyon Park, Boerne ISD Voss Middle School, and the Western Canyon Distribution. Additional manpower and equipment required for maintenance and technical services are transferred as needed from other operating divisions of GBRA. The Division Manager, Water Manager, and Chief Operators provide supervision of the division.

REVENUE SOURCES AND TRENDS

Revenues are obtained through connection fees for water service, tap fees, and monthly water service fees. Revenues are projected to be \$1,140,000 during FY 2026 which is a \$100,000 or 8% decrease from FY 2025 budget.

CAPITAL ADDITIONS AND OPERATING EXPENSES

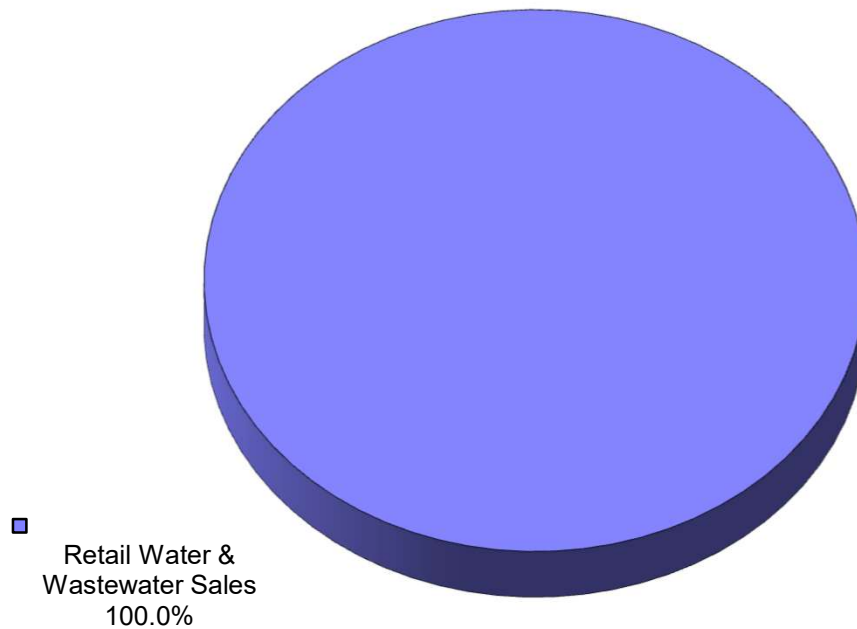
Operating expenses include \$600,000 for water purchases and delivery from the Western Canyon Regional Water Supply Project. This cost includes purchases, treatment, storage, and transmission of water to the Johnson Ranch Water Distribution System. Other substantive operating costs, in addition to personnel costs, include \$4,000 for power to operate the booster stations, \$4,500 to maintain emergency generators located on site, \$14,681 for the lease of a plant vehicle, \$7,200 for computer and software expense, and \$142,500 for material and services related to maintaining and repairing the system including budgeted costs for the replacement of residential water meters as necessary. There are no capital additions planned for FY 2026.

FUND BALANCE

Funds for the above listed maintenance projects as well as all of the other operating expenditures that are summarized in the following pages will be provided using revenues from customer billings. Since water rates and the resulting revenues are based upon the operating costs of the System, the effect of all the budgeted sources and uses of funds yields a budgeted deficit of \$139,368.

Budget Summary

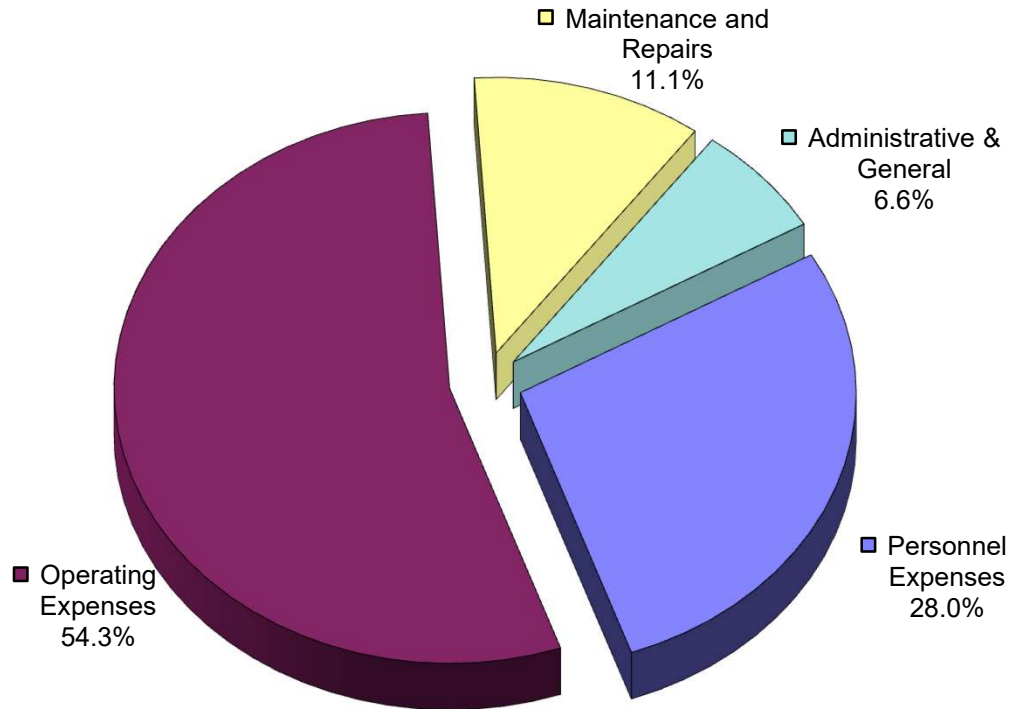
REVENUES - JOHNSON RANCH WDS



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	1,090,000	1,240,000	1,140,000
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	1,090,000	1,240,000	1,140,000
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,090,000	1,240,000	1,140,000

Budget Summary

EXPENSES - JOHNSON RANCH WDS



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	176,482	232,682	357,841
Operating Expenses	664,725	739,085	694,979
Maintenance and Repairs	60,600	107,500	142,500
Administrative & General	41,451	54,651	84,048
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	943,258	1,133,918	1,279,368
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	943,258	1,133,918	1,279,368

Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026

055 - Johnson Ranch WDS
Department *

		FY 2025	FY 2026	FY 2026-2025
		BUDGET	BUDGET	DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Water Sales				
42301	WATER SALES	1,200,000	1,100,000	(100,000)
42310	WATER CONNECTION FEES	36,000	36,000	-
42340	TRANSFER FEES	4,000	4,000	-
	Total Retail Water Sales	1,240,000	1,140,000	(100,000)
	Total Operating Revenue	1,240,000	1,140,000	(100,000)
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	145,675	231,098	85,423
51102	LBR-OVERTIME	19,935	23,593	3,658
	Total Salaries	165,610	254,691	89,081
Benefits				
51298	BEN-BENEFIT ALLOCATION	67,072	103,150	36,078
	Total Benefits	67,072	103,150	36,078
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	4,500	4,000	(500)
52102	OPR-AUXILIARY POWER EXPENSE	4,500	4,500	-
52103	OPR-CHEMICALS	2,500	2,500	-
52110	OPR-SMALL TOOLS AND SUPPLIES	4,000	5,000	1,000
52113	OPR-LAB SUPPLIES	1,800	1,800	-
52114	OPR-LABORATORY SERVICES-GBRA	3,500	4,400	900
52115	OPR-LABORATORY SERVICES-OUTSOURCED	800	1,000	200
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,500	2,000	500
52121	OPR-SAFETY & EMERGENCY EXPENSE	2,500	3,500	1,000
52124	OPR-EQUIPMENT EXPENSE	2,000	2,000	-
52125	OPR-VEHICLE EXPENSE	12,000	4,000	(8,000)
52126	OPR-FLEET LEASE EXPENSE	15,778	14,681	(1,097)
52133	OPR-SCADA	1,700	6,700	5,000

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52150	OPR-WATER PURCHASES/DELIVERY	650,000	600,000	(50,000)
	Total Operating Supplies & Services	707,078	656,081	(50,997)
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	1,200	1,200	-
52216	OPR-REGULATORY FEES	2,000	2,000	-
52220	OPR-BANK FEES	150	150	-
52223	OPR-LICENSE & TRAINING	2,500	2,500	-
52224	OPR-TRAVEL & MEETINGS	5,000	10,000	5,000
	Total Professional Services and Fees	10,850	15,850	5,000
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	1,000	2,500	1,500
52302	OPR-COMPUTER & SOFTWARE EXPENSE	6,800	7,200	400
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	3,200	-
52305	OPR-POSTAGE AND FREIGHT EXPENSE	3,000	-	(3,000)
52306	OPR-DATA & PHONE EXPENSE	2,500	1,499	(1,001)
	Total Office Expenses	16,500	14,399	(2,101)
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	3,657	7,649	3,992
52430	OPR-MISC EXPENSE	1,000	1,000	-
	Total Other Operating Expenses	4,657	8,649	3,992
	SUBTOTAL OF OPERATIONAL EXPENSES	971,767	1,052,820	81,053
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	2,500	2,500	-
53115	M&R-METERS	55,000	60,000	5,000
	Total Maintenance and Repair Equipment	57,500	62,500	5,000
	Structures			
53201	M&R-BUILDING	-	20,000	20,000
53216	M&R-PUMPSTATIONS	10,000	10,000	-
	Total Structures	10,000	30,000	20,000
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	40,000	50,000	10,000
	Total Other Maintenance & Repairs	40,000	50,000	10,000
	SUBTOTAL OF M&R EXPENSES	107,500	142,500	35,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	54,651	84,048	29,397
	Total Administrative & General	54,651	84,048	29,397

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
TOTAL OPERATING AND M&R EXPENSES	<u>1,133,918</u>	<u>1,279,368</u>	<u>145,450</u>
Net Operating Income	<u>106,082</u>	<u>(139,368)</u>	<u>(245,450)</u>
Net Change in Fund Balance	<u>106,082</u>	<u>(139,368)</u>	<u>(245,450)</u>



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Lockhart WTP

The Lockhart Water Treatment Plant has been operated by GBRA since 2000, after selection by the City of Lockhart to serve as contract operator. GBRA employees operate the plant and are also responsible for the city's groundwater well system.

The plant's water source is the Carrizo Aquifer. The plant is designed to remove the high concentrations of iron dissolved in the water using oxidation followed by filtration. The water is then disinfected and blended with surface water supplied from the GBRA Luling Water Treatment Plant.

-
- Ownership: Owned by the City of Lockhart and operated by GBRA
 - Location: Lockhart, Texas
 - Startup: 2000
 - Plant Capacity: 4.8 MGD

Lockhart Division

Lockhart Water Treatment Plant System

Operating Plan for Fiscal Year ending 8/31/26

BACKGROUND

GBRA entered into a contract in September 2000 with the City of Lockhart to operate its wells and 4 million gallon per day (mgd) water treatment plant beginning October 1, 2000 in addition to the operation of two wastewater treatment facilities for the City. The System is operated by a Chief Operator and seven operators dividing their time between the Lockhart water and wastewater plants. Serving as facilitators to the Lockhart Operations team are the Division Manager-Hays/Caldwell/Guadalupe Counties. Additional support will be received from the Seguin and New Braunfels office in the form of engineering, electrical, purchasing and administrative functions.

REVENUE SOURCES AND TRENDS

GBRA provides the operation of the City's 4.0 million gallons per day (MGD) groundwater treatment plant and water wells. The contract provides that GBRA does not over-recover nor under-recover the costs of operating the System.

The following Work Plan and Budget is based on operating and maintaining the Lockhart Water Treatment Plant, booster station and seven water wells. The projected water production of the plant and seven wells for FY 2026 is 208.23MG or 0.57MGD. However, the total water needs for the City from all sources is estimated to be approximately 666.518MG. The differential or additional water required by the City of Lockhart will be supplied by the GBRA surface water treatment plant located in Luling and delivered through the Luling/Lockhart Treated Water Delivery System. Lockhart will also be receiving water from the Carrizo Water Treatment Plant located in Rosanky and delivered through the Alliance Project Delivery System. The budgeted FY 2026 operating revenue for the Lockhart Water Treatment Plant System is \$1,162,384 which is \$81,644 or 7.6% more than last year's budget and is based on a total estimated annual water treatment of 208,230,000 gallons or 208.23MG. As described in the previous paragraph, the Lockhart WTP System is a cost-of-service operation and any year-over-year change in revenue is in a direct relationship to the changes in operating expenditures and capital improvements, for that year.

MAJOR OPERATING AND MAINTENANCE EXPENDITURES

Due to the nature of the GBRA and City of Lockhart contract, the operating expenditure budget for FY 2026 replicates the revenue budget and therefore also amounts to \$1,162,384. Two of the major operating expenses for the ensuing fiscal year are power and chemicals. Chlorine, liquid ammonium sulfate (LAS), orthophosphate, and fluoride are the primary chemicals required at the water treatment plant in order to properly treat and maintain the water quality in accordance with Texas Commission on Environmental Quality (TCEQ) requirements. Chlorine and LAS are used together as a disinfectant for the water. Orthophosphate is used as a corrosion inhibitor and as such, protects the City's distribution system and assures the delivery of high-quality water. The total chemical budget for FY 2026 is \$73,857. Power will also be a major expense for the upcoming year amounting to \$53,152. The maintenance expenses include the replacement of the 14-inch piping entering the Water Plant's filters and the installation of Flow Meters on the discharge of the Water Plant's Transfer Pumps.

There is a replacement truck in the amount of \$50,000 and a replacement ATV for \$11,000 budgeted for capital addition items for FY 2026.

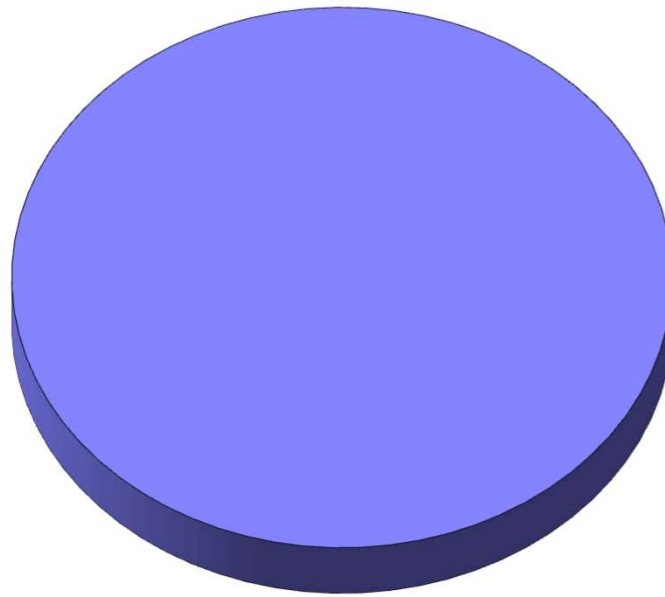
In order to meet public service needs through motivated employees, provide advanced training, and maintain and upgrade occupational licenses, personnel will attend courses provided by various approved sources. The approved sources for the courses are Texas Engineering Extension Service and Texas Water Utility Association. Plant personnel will also conduct in-house training in team building skills, confined space rescue, hazard communication, electrical safety and maintenance, first aid, and CPR. Other training will include computer software and personal development seminars.

FUND BALANCE

Funds for the above listed maintenance projects as well as all of the other operating expenditures that are summarized in the following pages will be provided from revenues from the City of Lockhart. Since this division represents a contract operation in which GBRA does not over-recover nor under-recover its costs, the net change in fund balance for FY 2026 is \$0.

Budget Summary

REVENUES - LOCKHART WTP

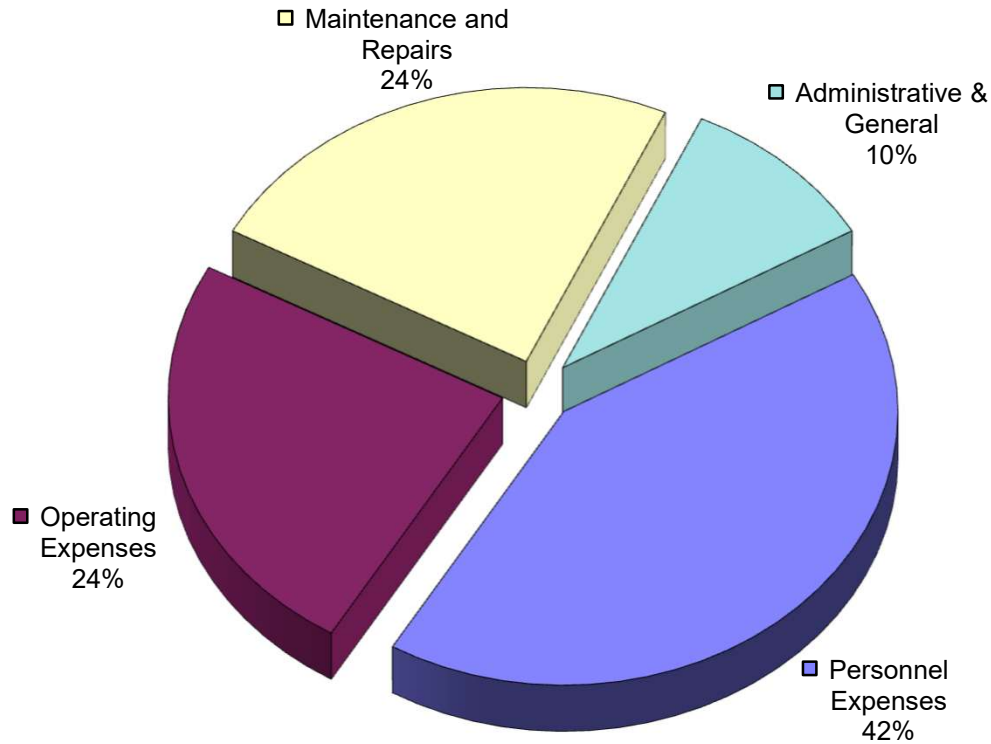


Water Treatment
Services
100%

Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services	960,020	1,080,740	1,162,384
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	960,020	1,080,740	1,162,384
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	960,020	1,080,740	1,162,384

Budget Summary

EXPENSES - LOCKHART WTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	372,289	422,427	461,382
Operating Expenses	218,379	233,845	268,257
Maintenance and Repairs	281,910	325,250	263,378
Administrative & General	87,442	99,218	108,367
Capital Expense & Outlay			61,000
Transfers			
Total Operating and M&R Expenses	960,020	1,080,740	1,162,384
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	960,020	1,080,740	1,162,384

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**131 - Lockhart WTP
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Water Treatment			
41101 PLANT O&M	981,522	1,054,017	72,495
41102 PLANT A&G	99,218	108,367	9,149
Total Water Treatment	1,080,740	1,162,384	81,644
Total Operating Revenue	1,080,740	1,162,384	81,644
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	287,541	312,861	25,320
51102 LBR-OVERTIME	13,119	15,525	2,406
Total Salaries	300,660	328,386	27,726
Benefits			
51298 BEN-BENEFIT ALLOCATION	121,767	132,996	11,229
Total Benefits	121,767	132,996	11,229
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	64,000	53,152	(10,848)
52103 OPR-CHEMICALS	61,256	73,857	12,601
52110 OPR-SMALL TOOLS AND SUPPLIES	3,000	3,000	-
52113 OPR-LAB SUPPLIES	14,560	24,866	10,306
52114 OPR-LABORATORY SERVICES-GBRA	5,422	5,134	(288)
52115 OPR-LABORATORY SERVICES-OUTSOURCED	6,075	6,099	24
52120 OPR-UNIFORMS/BUSINESS ATTIRE	4,400	6,750	2,350
52121 OPR-SAFETY & EMERGENCY EXPENSE	1,685	2,060	375
52123 OPR-EQUIPMENT RENTAL	1,500	1,500	-
52124 OPR-EQUIPMENT EXPENSE	300	300	-
52125 OPR-VEHICLE EXPENSE	2,880	5,570	2,690
52133 OPR-SCADA	5,700	6,900	1,200
Total Operating Supplies & Services	170,778	189,188	18,410

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	5,425	5,455	30
52216	OPR-REGULATORY FEES	12,200	12,200	-
52222	OPR-MEMBERSHIPS & PUBLICATIONS	400	560	160
52223	OPR-LICENSE & TRAINING	3,379	3,944	565
52224	OPR-TRAVEL & MEETINGS	2,500	2,500	-
	Total Professional Services and Fees	23,904	24,659	755
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	750	750	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	7,900	13,150	5,250
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	4,320	1,120
52306	OPR-DATA & PHONE EXPENSE	4,300	9,611	5,311
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	500	500	-
	Total Office Expenses	16,650	28,331	11,681
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	22,263	25,879	3,616
52430	OPR-MISC EXPENSE	250	200	(50)
	Total Other Operating Expenses	22,513	26,079	3,566
	SUBTOTAL OF OPERATIONAL EXPENSES	656,272	729,639	73,367
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	2,350	37,100	34,750
53110	M&R-CONTROL SYSTEMS	5,500	12,500	7,000
53115	M&R-METERS	13,400	17,500	4,100
	Total Maintenance and Repair Equipment	21,250	67,100	45,850
	Structures			
53201	M&R-BUILDING	11,000	2,378	(8,622)
53205	M&R-PUMPS AND MOTORS	35,000	22,000	(13,000)
53210	M&R-GATES AND VALVES	42,500	3,900	(38,600)
53235	M&R-TRANSMISSION LINES	32,500	25,000	(7,500)
	Total Structures	121,000	53,278	(67,722)
	Other Maintenance & Repairs			
53302	M&R-WELLS	125,000	125,000	-
53310	M&R-GROUNDS/ROW	13,500	13,500	-
53325	M&R-GENERAL MAINTENANCE	44,500	4,500	(40,000)
	Total Other Maintenance & Repairs	183,000	143,000	(40,000)
	SUBTOTAL OF M&R EXPENSES	325,250	263,378	(61,872)
	Administrative & General			

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
54100	ADMINISTRATIVE & GENERAL	<u>99,218</u>	<u>108,367</u>	<u>9,149</u>
	Total Administrative & General	<u>99,218</u>	<u>108,367</u>	<u>9,149</u>
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	<u>-</u>	<u>61,000</u>	<u>61,000</u>
	Total Capital Expenses	<u>-</u>	<u>61,000</u>	<u>61,000</u>
	TOTAL OPERATING AND M&R EXPENSES	<u>1,080,740</u>	<u>1,162,384</u>	<u>81,644</u>
	Net Operating Income	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
	Net Change in Fund Balance	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>



Luling WTP

Under water right permits issued by the State of Texas, the GBRA Luling Water Treatment Plant can divert up to 4,422 acre-feet of water annually from the San Marcos River near Luling, providing a reliable source of high-quality drinking water to the City of Luling and to the City of Lockhart.

Division staff utilize technology and equipment to achieve efficient and cost-effective plant operations. The plant is manned around the clock to ensure that treated water meets all required standards for public water facilities. This plant is a past winner of the United States Environmental Protection Agency Region 6 Environmental Excellence Award for Public Water Supply.

-
- Ownership: Owned and operated by GBRA
 - Location: Luling, Texas
 - Startup: 1978
 - Plant Capacity: 2.5 MGD

Luling Water Treatment Plant Division

Operating Plan for Fiscal Year ending 8/31/26

BACKGROUND

The City of Luling contracted with GBRA in 1975 for the construction and operation of a surface water treatment plant. The plant came on-line and started delivering drinking water from the San Marcos River in 1978. In fiscal year 2005, the Luling Water Treatment Plant Division started delivering treated water to the City of Lockhart by using plant capacity in the Luling Water Treatment Plant that was currently not utilized by the City of Luling. The original contract signed in 1975 expired November 2015, and a new water supply agreement contract was signed on December 8, 2016. This contract provides that GBRA bill the City for the actual costs of operating the plant and that GBRA does not over-recover nor under-recover those operating costs.

Currently a Chief Operator and five operators work as a team to staff the plant. Serving as facilitator to the team will be the Division Manager - Hays/Caldwell/Guadalupe Counties. Additional support is received from the New Braunfels office in the form of engineering, electrical, and administrative functions.

In order to meet public service needs through motivated employees, provide advanced training, and maintain and upgrade occupational licenses, personnel will attend courses provided by various approved sources such as Texas Engineering Extension Service and Texas Water Utility Association. Plant personnel will also conduct in-house training in team building skills, confined space rescue, hazard communication, electrical safety and maintenance, first aid, and CPR. Other training will include computer software and personal development seminars.

REVENUE SOURCES AND TRENDS

This work plan and budget describes the operations and maintenance of the Luling Water Treatment Plant Division to be performed during the 2026 Fiscal Year based on an estimated 562.267MG of water being treated at the plant with 297.267MG allocated to the City of Luling and 265MG to the City of Lockhart.

The total operating revenue budgeted to be received during FY 2026 is \$1,800,626 compared to budgeted revenue of \$1,549,623 for FY 2025. This 16.2% increase in revenue reflects a corresponding increase in total operating expenditures.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

Significant operating expenses for the ensuing fiscal year include \$62,687 for power and utilities at the Water Treatment Plant, \$52,047 for power and utilities at the Luling High Service Pump Station, \$54,352 for power costs to operate the treated water line to Lockhart, \$49,350.17 for chlorine used in the disinfection process, and \$80,910.22 for ferric chloride used in the coagulation process, and \$28,242.67 for ammonia. Another significant operating expenditure is \$24,500 for laboratory expenses to include in-house lab expenses, outside lab testing fees and expenses and testing fees required by the Texas Commission on Environmental Quality (TCEQ).

The maintenance and repair budget includes costs to ensure the reliability of pumps, motors, gates and valves. Within the current budget is to replace an outdated electrical motor control panel for the flocculation

basin and its components at \$28,000, the blasting and recoating of the filter metal components for \$30,000 and \$17,000 for the addition of a dual cell scale for one ton chlorine cylinders.

There is a replacement truck in the amount of \$50,000 budgeted for a capital addition item for FY 2026.

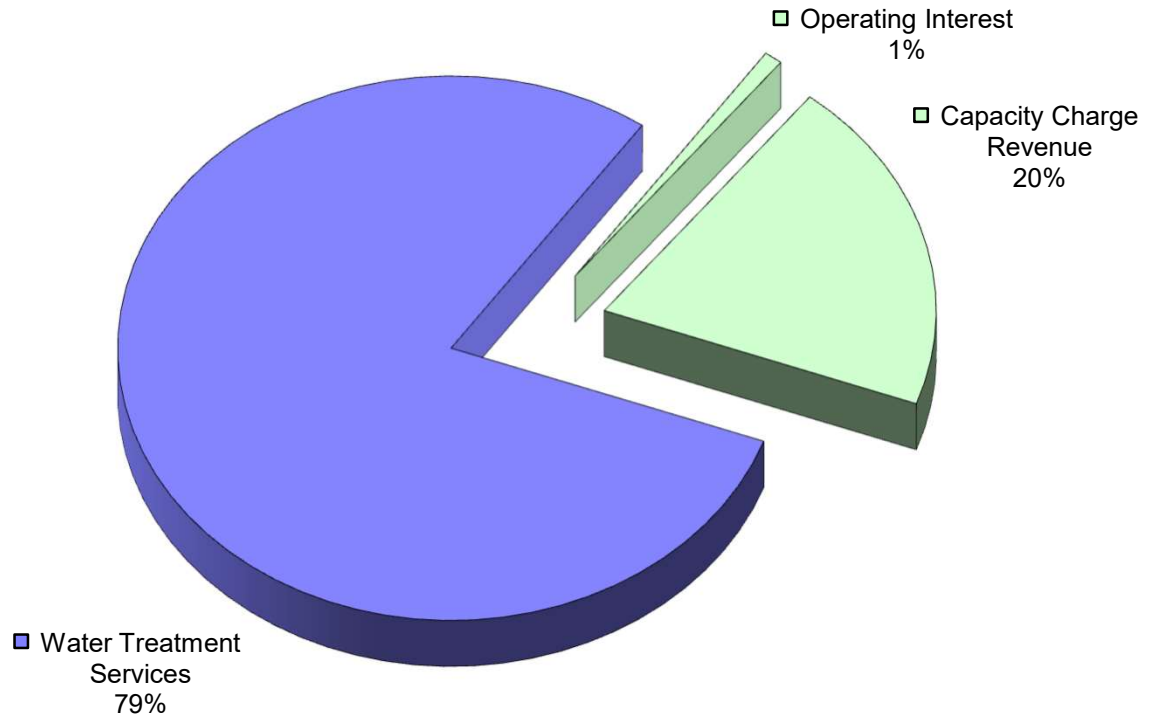
The total expenditure budget, exclusive of debt service payments, for FY 2026 amounts to \$1,780,491.

FUND BALANCE

Funds for the above listed maintenance projects as well as all of the other operating expenditures that are summarized in the following pages will be provided from revenues from the City of Luling and the City of Lockhart. This division generally represents a contract operation in which GBRA does not over or under recover its costs; therefore, the operating revenues collected cover the operating costs leaving a balance of projected interest earnings of \$20,135 and a debt coverage factor of \$40,755 from the bonds used to finance the Luling-to-Lockhart pipeline, which is transferred to restricted bond funds. As a result, the total fund balance for FY 2026 is \$20,135.

Budget Summary

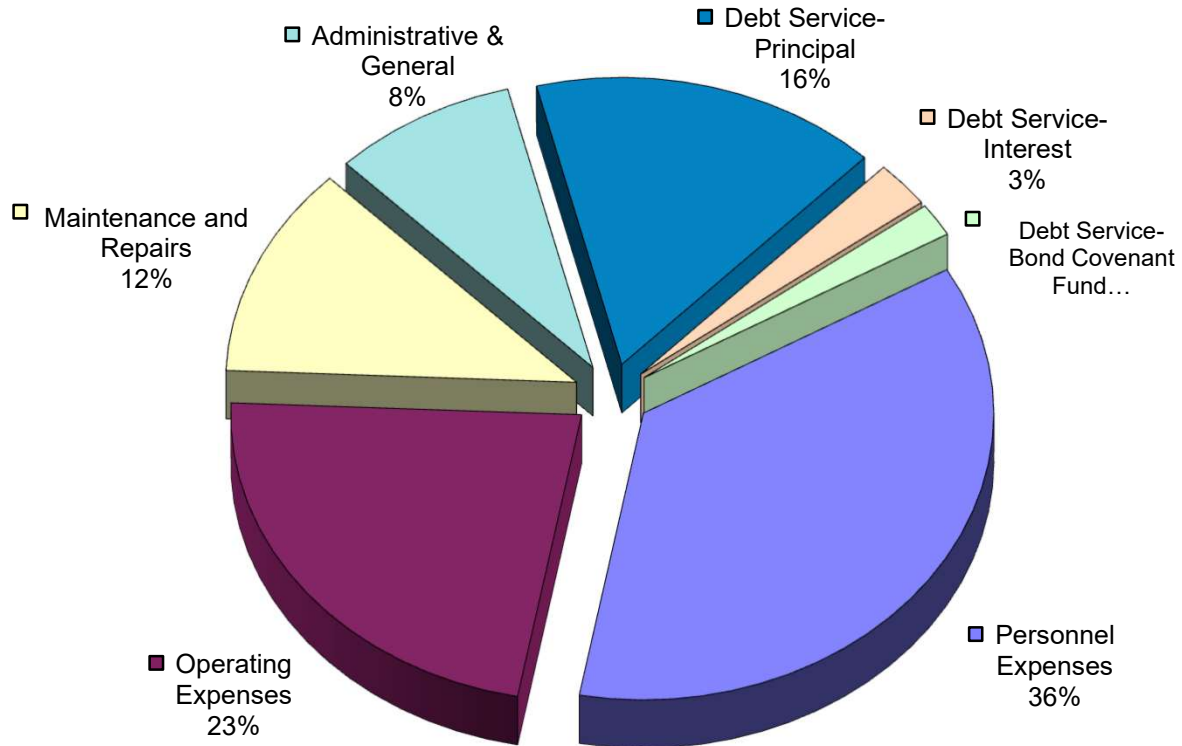
REVENUES - LULING WTP



Revenues	Budget FY 2024	Budget FY 2025	Budget FY 2026
Power Sales			
Wholesale Water Sales			
Water Treatment Services	1,600,703	1,526,335	1,780,491
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest	5,864	23,288	20,135
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	1,606,567	1,549,623	1,800,626
Capacity Charge Revenue	449,416	450,231	448,297
I/F Loan Repayments from Operations			
Grand Total Revenues	2,055,983	1,999,854	2,248,923

Budget Summary

EXPENSES - LULING WTP



Expenses	Budget FY 2024	Budget FY 2025	Budget FY 2026
Personnel Expenses	806,036	769,358	789,968
Operating Expenses	437,918	396,874	495,279
Maintenance and Repairs	167,430	179,400	259,700
Administrative & General	189,318	180,703	185,544
Capital Expense & Outlay			50,000
Transfers			
Total Operating and M&R Expenses	1,600,702	1,526,335	1,780,491
Debt Service-Principal	328,750	340,833	350,833
Debt Service-Interest	79,810	68,468	56,709
Debt Service-Bond Covenant Fund	40,856	40,930	40,755
Grand Total Expenses	2,050,118	1,976,566	2,228,788

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**100 - Luling WTP
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Water Treatment			
41101 PLANT O&M	846,891	788,231	(58,660)
41102 PLANT A&G	113,728	91,812	(21,916)
41135 LULING WTP-CITY OF LOCKHART CHARGE	375,709	693,395	317,686
41137 LU/LO DELIVERY SYSTEM-CITY OF LOCKHART	190,007	207,053	17,046
Total Water Treatment	1,526,335	1,780,491	254,156
Operating Interest			
44110 INT-OPR INVESTMENT FUNDS	23,288	20,135	(3,153)
Total Operating Interest	23,288	20,135	(3,153)
Total Operating Revenue	1,549,623	1,800,626	251,003
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	502,960	516,315	13,355
51102 LBR-OVERTIME	44,626	45,940	1,314
Total Salaries	547,586	562,255	14,669
Benefits			
51298 BEN-BENEFIT ALLOCATION	221,772	227,713	5,941
Total Benefits	221,772	227,713	5,941
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	117,570	169,086	51,516
52102 OPR-AUXILIARY POWER EXPENSE	4,000	3,600	(400)
52103 OPR-CHEMICALS	131,147	167,928	36,781
52110 OPR-SMALL TOOLS AND SUPPLIES	-	1,500	1,500
52113 OPR-LAB SUPPLIES	18,000	22,000	4,000
52114 OPR-LABORATORY SERVICES-GBRA	3,600	2,500	(1,100)
52118 OPR-DISPOSAL SERVICES	15,000	18,000	3,000
52120 OPR-UNIFORMS/BUSINESS ATTIRE	7,429	8,320	891

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52121	OPR-SAFETY & EMERGENCY EXPENSE	6,750	10,000	3,250
52122	OPR-SECURITY EXPENSE	-	800	800
52125	OPR-VEHICLE EXPENSE	6,000	8,000	2,000
52133	OPR-SCADA	16,700	1,700	(15,000)
	Total Operating Supplies & Services	326,196	413,434	87,238
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	2,000	2,000	-
52216	OPR-REGULATORY FEES	2,850	2,850	-
52220	OPR-BANK FEES	-	400	400
52222	OPR-MEMBERSHIPS & PUBLICATIONS	500	500	-
52223	OPR-LICENSE & TRAINING	4,500	4,800	300
52224	OPR-TRAVEL & MEETINGS	3,500	6,500	3,000
	Total Professional Services and Fees	13,350	17,050	3,700
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	3,500	3,500	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	10,050	12,400	2,350
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	4,320	1,120
52304	OPR-COPY SUPPLIES AND SERVICES	1,800	1,500	(300)
52305	OPR-POSTAGE AND FREIGHT EXPENSE	200	225	25
52306	OPR-DATA & PHONE EXPENSE	16,364	15,000	(1,364)
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	-	2,800	2,800
	Total Office Expenses	35,114	39,745	4,631
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	21,964	24,800	2,836
52430	OPR-MISC EXPENSE	250	250	-
	Total Other Operating Expenses	22,214	25,050	2,836
	SUBTOTAL OF OPERATIONAL EXPENSES	1,166,232	1,285,247	119,015
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	17,500	35,000	17,500
53110	M&R-CONTROL SYSTEMS	22,000	40,200	18,200
53115	M&R-METERS	12,500	7,000	(5,500)
	Total Maintenance and Repair Equipment	52,000	82,200	30,200
	Structures			
53201	M&R-BUILDING	6,000	15,500	9,500
53202	M&R-CLEARWELLS	2,000	2,000	-
53205	M&R-PUMPS AND MOTORS	72,000	70,000	(2,000)
53210	M&R-GATES AND VALVES	33,200	17,000	(16,200)
53220	M&R-CLARIFIERS	-	2,000	2,000
53238	M&R-FILTERS	5,000	61,000	56,000

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Total Structures	118,200	167,500	49,300
	Other Maintenance & Repairs			
53301	M&R-ROADS	2,000	2,500	500
53310	M&R-GROUNDS/ROW	7,200	7,500	300
	Total Other Maintenance & Repairs	9,200	10,000	800
	SUBTOTAL OF M&R EXPENSES	179,400	259,700	80,300
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	180,703	185,544	4,841
	Total Administrative & General	180,703	185,544	4,841
	Capital Outlay			
13217	AUTO & HEAVY EQUIPMENT	-	50,000	50,000
	Total Capital Outlay	-	50,000	50,000
	TOTAL OPERATING AND M&R EXPENSES	1,526,335	1,780,491	254,156
	Net Operating Income	23,288	20,135	(3,153)

DEBT SERVICE BUDGET

	Capacity Charge Revenue			
41131	DEBT SERVICE-LU/LO PROJECT	409,301	407,543	(1,758)
41133	DEBT COVER-LU/LO PROJECT	40,930	40,754	(176)
	Total Capacity Charge Revenue	450,231	448,297	(1,934)
	Total Debt Revenue	450,231	448,297	(1,934)
	Principal Payments Expense			
21207	BOND-2014 LULO PIPELINE	340,833	350,833	10,000
	Total Principal Payments Expense	340,833	350,833	10,000
	Interest Expense			
57103	INT-LULO BONDS	68,468	56,709	(11,759)
	Total Interest Expense	68,468	56,709	(11,759)
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	40,930	40,755	(175)
	Total TRANSFERS-RESTRICTED/BOND COVENANT FL	40,930	40,755	(175)

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Total Debt Expense	<u>450,231</u>	<u>448,297</u>	<u>(1,934)</u>
Net Change in Debt Service Budget	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u><u>23,288</u></u>	<u><u>20,135</u></u>	<u><u>(3,153)</u></u>



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San Marcos WTP

The San Marcos Water Treatment Plant can produce up to 21 MGD of high-quality drinking water. Raw water, released from Canyon Reservoir, is pumped from Lake Dunlap through a 20-mile pipeline to the plant, where it is treated to meet state and federal drinking standards. It is then delivered to the cities of San Marcos, Kyle, Buda, as well as the Goforth Special Utility District, and Southwest Water Company.

GBRA owns the Lake Dunlap pump station and the 20 miles of pipeline that delivers the water to the plant for treatment.

-
- Ownership: Owned by the City of San Marcos and operated by GBRA
 - Location: San Marcos, Texas
 - Startup: 2000
 - Plant Capacity: 21 MGD

Water Resource Division

San Marcos Water Treatment Plant

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Guadalupe-Blanco River Authority began operations of the City of San Marcos Water Treatment Plant to operate the surface water and ground water production facilities in January 2000. A recent agreement extends the contract through 2025. The surface water treatment plant is located between State Highways 21 and 80 on the east side of San Marcos. Raw water for the plant is supplied from Canyon Reservoir. GBRA owns and operates the 20-mile pipeline that delivers water from Lake Dunlap, downstream of Canyon Dam.

The ground water system consists of six wells that provide the City with water from the Edwards Aquifer and six booster pump stations. The wells supply water to those areas of the City not served by the surface water treatment plant and supplements the surface water supply during times when the plant capacity is not adequate to meet City demand. GBRA is responsible for the operations and maintenance of the booster stations and chemical feed systems associated with the ground water system. The City continues to maintain the wells, control systems, and water distribution system.

The plant was originally built to treat nine million gallons per day (MGD) to provide the base requirements for the City of San Marcos. In 2006 the expansion of the plant was complete to increase capacity from 9 MGD to 21 MGD as GBRA contracted with other water customers from the plant by way of the IH-35 transmission pipeline and pump station that was completed during 2006. Customers of the IH-35 Treated Water Delivery System (TWDS) are the Cities of Kyle and Buda, Monarch Water Supply, and the Goforth Special Utility District. Income and expenses for the IH-35 system are shown in the Water Sales portion of the Water Resources budget.

A Plant Manager, Chief Operator, and seven Operators staff the plant. Operations are continuous, 24 hours a day, and include managing the water deliveries through the raw water pipeline and the IH35 TWDS, operating and maintaining the plant, and monitoring treated water quality to insure it meets contractual requirements. Specialized instrumentation and electrical maintenance labor are supplied through interdivisional transfers of personnel, and predictive maintenance of equipment is contracted with outside vendors. During FY 20, a ten-year capital improvement plan was prepared to assist the City in understanding the upcoming capital needs of the plant.

REVENUE SOURCES AND TRENDS

This operating budget includes an annual service fee of \$1,336,800 payable by the City in monthly installments. Additionally, the City reimburses GBRA for the actual costs incurred for power, chemicals, insurance, and a letter of credit. In FY 26, these pass-through reimbursements are projected to total \$1,955,099. Revenue from other water customers is estimated to be \$2,164,977.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

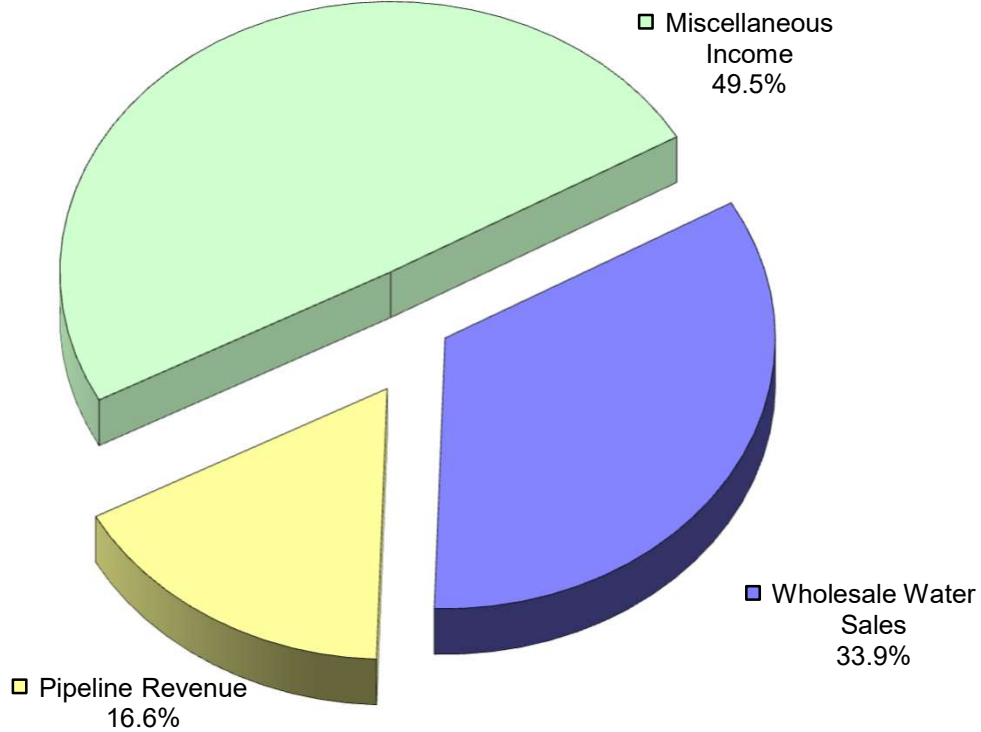
Significant operating costs for the ensuring fiscal year, in addition to personnel costs, include power and utilities at \$620,499, chemicals at \$1,114,702, and maintenance & repair expenses of \$412,500.

FUND BALANCE

The budget projects a fund balance of \$0.

Budget Summary

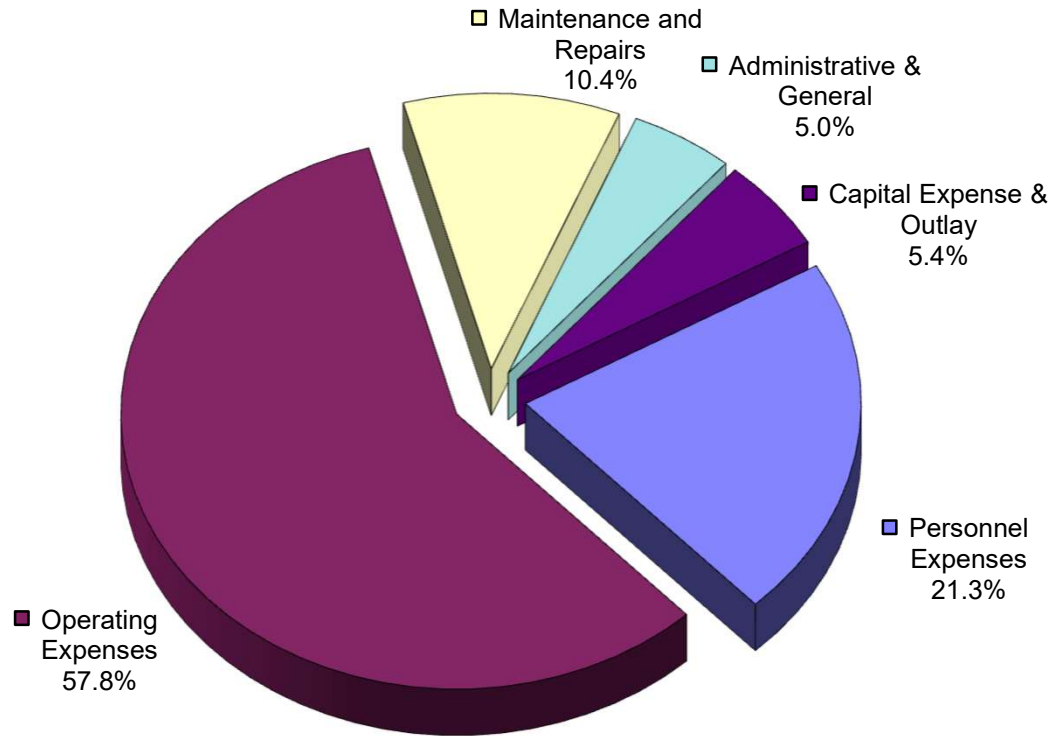
REVENUES - SAN MARCOS WTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales	1,219,284	1,283,166	1,336,800
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue	332,393	451,880	657,270
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income	1,528,368	1,650,605	1,955,099
Total Operating Revenue	3,080,045	3,385,651	3,949,169
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	3,080,045	3,385,651	3,949,169

Budget Summary

EXPENSES - SAN MARCOS WTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	749,664	825,323	842,431
Operating Expenses	1,783,803	1,971,980	2,281,772
Maintenance and Repairs	370,500	394,500	412,500
Administrative & General	176,078	193,848	197,866
Capital Expense & Outlay			214,600
Transfers			
Total Operating and M&R Expenses	3,080,045	3,385,651	3,949,169
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	3,080,045	3,385,651	3,949,169

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**044 - San Marcos WTP
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wholesale Water Treatment				
42201	ANNUAL SERVICE FEE INCOME	1,283,166	1,336,800	53,634
	Total Wholesale Water Treatment	1,283,166	1,336,800	53,634
Pipeline Revenue				
42540	O&M-SMWTP, COSM	(1,311,712)	(1,507,707)	(195,995)
42541	O&M-SMWTP, BUDA	259,005	280,521	21,516
42542	O&M-SMWTP, GOFORTH	632,997	842,656	209,659
42543	O&M-SMWTP, KYLE	764,804	911,489	146,685
42544	O&M-SMWTP, MONARCH	106,786	130,311	23,525
	Total Pipeline Revenue	451,880	657,270	205,390
Pass-Through Costs				
45240	PASS-THROUGH-ELECTRIC COSTS	439,064	423,639	(15,425)
45241	PASS-THROUGH-CHEMICAL COSTS	824,199	1,045,890	221,691
45242	PASS-THROUGH-GNDWTR ELECTRIC COSTS	187,455	196,860	9,405
45243	PASS-THROUGH-GNDWTR CHEMICAL COSTS	72,804	68,812	(3,992)
45244	PASS-THROUGH-INSURANCE	34,083	33,452	(631)
45245	PASS-THROUGH-LOC	15,000	16,475	1,475
45246	PASS-THROUGH-INSPECTION	78,000	78,000	-
45247	PASS-THROUGH-OTHER	-	91,971	91,971
	Total Pass-Through Costs	1,650,605	1,955,099	304,494
	Total Operating Revenue	3,385,651	3,949,169	563,518
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	532,319	541,190	8,871
51102	LBR-OVERTIME	55,100	58,405	3,305
	Total Salaries	587,419	599,595	12,176
Benefits				

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
51298	BEN-BENEFIT ALLOCATION	237,904	242,836	4,932
	Total Benefits	237,904	242,836	4,932
	Operating Supplies & Services			
52101	OPR-POWER & UTILITIES	587,919	620,499	32,580
52102	OPR-AUXILIARY POWER EXPENSE	38,600	38,600	-
52103	OPR-CHEMICALS	897,003	1,114,702	217,699
52110	OPR-SMALL TOOLS AND SUPPLIES	5,000	5,000	-
52111	OPR-PUBLIC NOTICES AND COMMUNICATIONS	500	500	-
52113	OPR-LAB SUPPLIES	15,000	15,000	-
52114	OPR-LABORATORY SERVICES-GBRA	3,500	3,850	350
52115	OPR-LABORATORY SERVICES-OUTSOURCED	1,500	1,500	-
52118	OPR-DISPOSAL SERVICES	108,400	102,142	(6,258)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	7,200	7,200	-
52121	OPR-SAFTY & EMERGENCY EXPENSE	7,400	7,825	425
52123	OPR-EQUIPMENT RENTAL	10,000	15,000	5,000
52125	OPR-VEHICLE EXPENSE	18,649	20,652	2,003
52126	OPR-FLEET LEASE EXPENSE	30,826	30,826	-
52133	OPR-SCADA	17,000	40,000	23,000
	Total Operating Supplies & Services	1,748,497	2,023,296	274,799
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	23,950	24,000	50
52216	OPR-REGULATORY FEES	78,000	78,000	-
52220	OPR-BANK FEES	15,000	16,475	1,475
52222	OPR-MEMBERSHIPS & PUBLICATIONS	1,500	1,500	-
52223	OPR-LICENSE & TRAINING	4,800	5,245	445
52224	OPR-TRAVEL & MEETINGS	6,000	7,485	1,485
	Total Professional Services and Fees	129,250	132,705	3,455
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	4,000	4,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	17,450	45,300	27,850
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	10,020	6,820
52305	OPR-POSTAGE AND FREIGHT EXPENSE	500	500	-
52306	OPR-DATA & PHONE EXPENSE	10,000	7,499	(2,501)
52323	OPR-EMPLOYEE RELATIONS	3,000	3,000	-
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	7,000	7,000	-
	Total Office Expenses	45,150	77,319	32,169
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	34,083	33,452	(631)
52430	OPR-MISC EXPENSE	15,000	15,000	-
	Total Other Operating Expenses	49,083	48,452	(631)

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
SUBTOTAL OF OPERATIONAL EXPENSES	2,797,303	3,124,203	326,900
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	40,000	40,000	-
53110 M&R-CONTROL SYSTEMS	40,000	40,000	-
53115 M&R-METERS	10,000	10,000	-
Total Maintenance and Repair Equipment	90,000	90,000	-
Structures			
53201 M&R-BUILDING	20,000	20,000	-
53202 M&R-CLEARWELLS	5,000	5,000	-
53205 M&R-PUMPS AND MOTORS	55,000	60,000	5,000
53216 M&R-PUMPSTATIONS	55,000	60,000	5,000
53220 M&R-CLARIFIERS	25,000	25,000	-
53230 M&R-PIPELINES	10,000	10,000	-
53238 M&R-FILTERS	85,000	85,000	-
Total Structures	255,000	265,000	10,000
Other Maintenance & Repairs			
53301 M&R-ROADS	2,500	2,500	-
53310 M&R-GROUNDS/ROW	42,000	50,000	8,000
53399 M&R-MISC EXPENSE	5,000	5,000	-
Total Other Maintenance & Repairs	49,500	57,500	8,000
SUBTOTAL OF M&R EXPENSES	394,500	412,500	18,000
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	193,848	197,866	4,018
Total Administrative & General	193,848	197,866	4,018
Capital Expenses			
55001 CUSTOMER-OWNED CAPITAL EXPENSE	-	214,600	214,600
Total Capital Expenses	-	214,600	214,600
TOTAL OPERATING AND M&R EXPENSES	3,385,651	3,949,169	563,518
Net Operating Income	-	-	-
Net Change in Fund Balance	-	-	-



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Western Canyon WTP

The Western Canyon Water Treatment Plant, which began delivering treated water to customers in 2006, uses water from Canyon Reservoir to provide a firm supply of treated drinking water to area communities and water systems.

Plant operators are responsible for the pump station located at the raw water pump intake on Canyon Lake, the 10 MGD micro-filtration water treatment plant located near Startzville, two booster pump stations, and approximately 45 miles of raw and treated water pipelines. The employees at the plant are also responsible for monitoring the customer delivery points along the treated water transmission pipeline with the use of a Supervisory Control And Data Acquisition (SCADA) system. Distribution and collection system employees also operate wastewater collection and treatment systems in Canyon Park, Cordillera Ranch, Johnson Ranch, Bulverde Singing Hills, 4S Ranch, Boerne ISD, and Park Village as well as retail water distribution systems in Cordillera Ranch, Comal Trace, and Johnson Ranch.

-
- Ownership: Owned and operated by GBRA
 - Location: Canyon Lake, Texas
 - Startup: 2006
 - Plant Capacity: 10 MGD

Western Canyon Division

Western Canyon Water Treatment Plant System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Western Canyon Water Treatment Plant System, which began sending treated water to customers in March 2006, is responsible for operating the raw water pump station located at Canyon Lake, the raw water pipeline, the water treatment plant, the treated water transmission pipeline, the Ammann Road booster pump station and the FM 3351 booster pump station. The Western Canyon Water Treatment Plant is also responsible for monitoring the customer delivery points along the treated water transmission pipeline and the area water and wastewater treatment facilities via SCADA. Customers of the Western Canyon Water Treatment Plant include San Antonio Water System, City of Fair Oaks Ranch, City of Boerne, Texas Water Company (Canyon Lake Water Supply Corporation), Kendall West Utilities, Miralomas Municipal Utility District, Cordillera Ranch, Comal Trace, and Johnson Ranch subdivisions.

REVENUE SOURCES AND TRENDS

Revenues are obtained through monthly water service fees to the wholesale customers. The proposed rate charged to the customers in FY 2026 is \$2.083 per thousand gallons.

CAPITAL ADDITIONS AND OPERATING EXPENSES

The principal operating expenditures budgeted for FY 2026 includes total power costs of \$1,400,000. This includes the electrical power for the Western Canyon WTP, the raw water pump station, the Ammann Road booster pump station, and the FM 3351 booster pump station. Chemical costs of \$600,000, for chlorine use for disinfection, membrane cleaning chemicals, including sodium hydroxide, citric acid and sodium hypochlorite, the water treatment coagulant aluminum chlorohydrate, and copper sulfate solution for Zebra Mussel control. Also included are sludge disposal and chemical cleaning (CIP) water disposal costs totaling \$300,000. Maintenance and repairs costs of \$1,158,000 are also included in the budget.

In order to meet public service needs through motivated employees, provide advanced training, and maintain and upgrade occupational licenses, personnel will attend courses provided by various approved sources such as Texas Engineering Extension Service and Texas Water Utility Association. Plant personnel will also conduct in-house training in team building skills, confined space rescue, hazard communication, electrical safety and maintenance, first aid, and CPR. Other training will include computer software and personal development seminars.

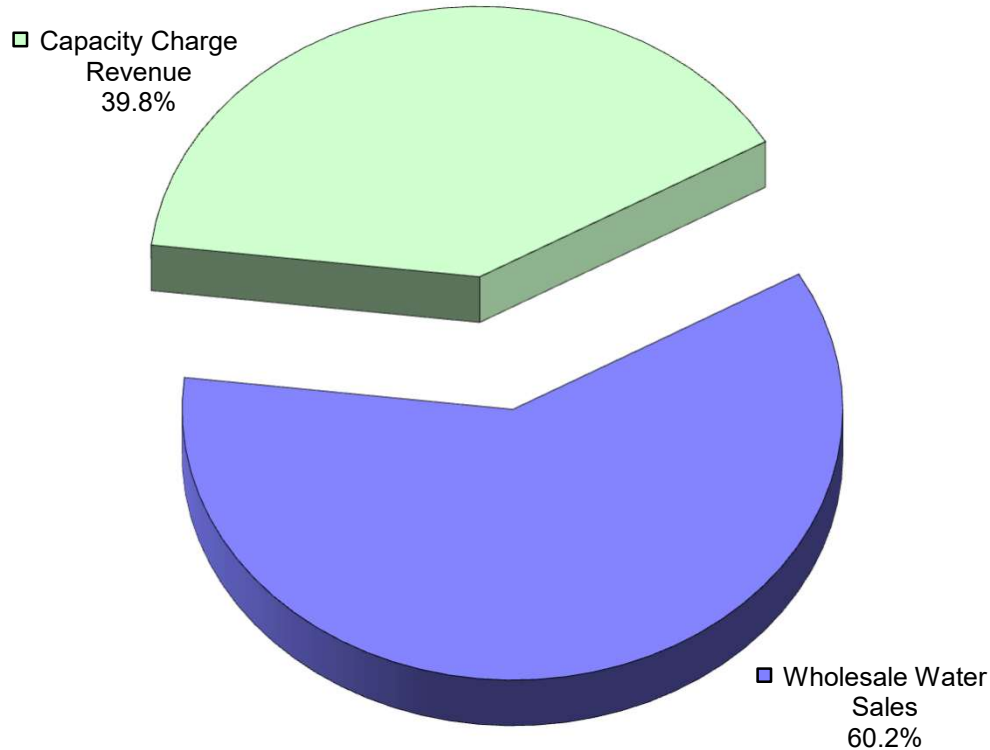
There is a mini excavator in the amount of \$50,000 budgeted for a capital addition item for FY 2026.

FUND BALANCE

Funds for the above listed capital additions in addition to all of the other operating expenditures that are summarized in the following pages will be provided from revenues from customer billings. The change in fund balance for FY 2026 is expected to be \$0.

Budget Summary

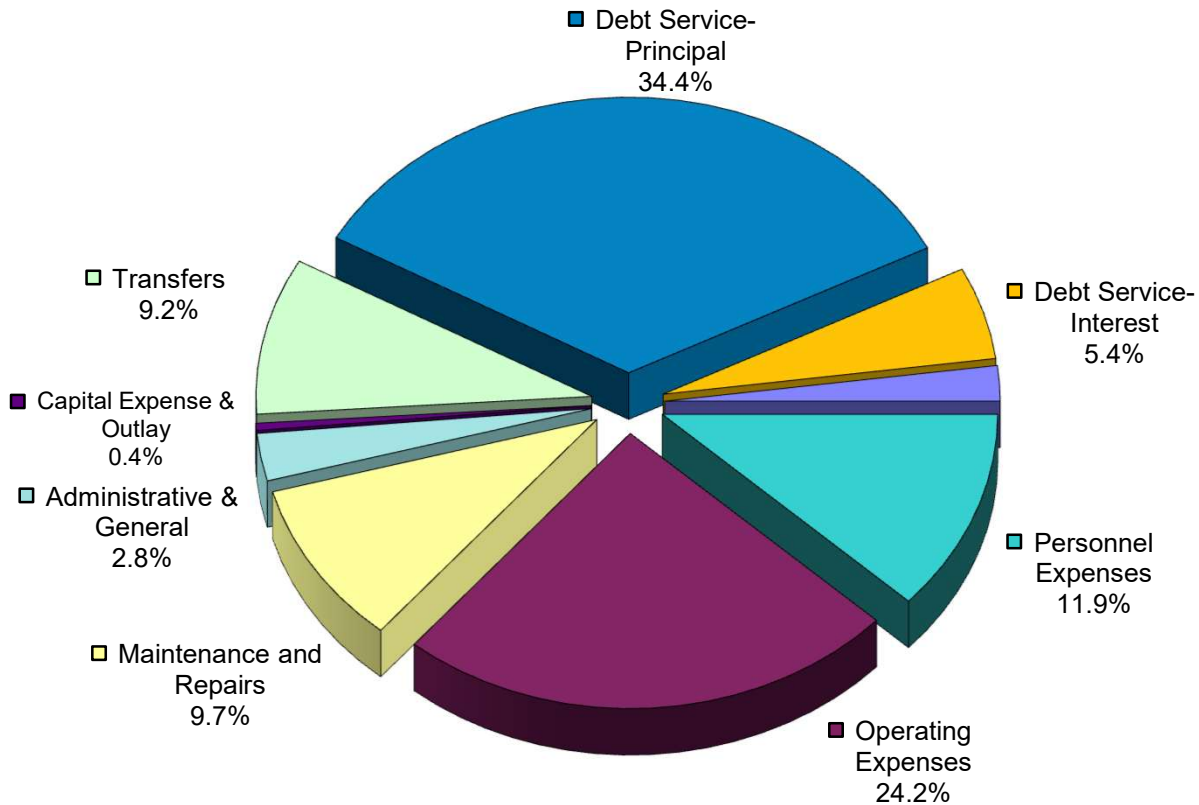
REVENUES - WESTERN CANYON WTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales	5,171,753	5,570,529	7,221,401
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest	18,000	51,750	
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	5,189,753	5,622,279	7,221,401
Capacity Charge Revenue	4,771,507	4,771,506	4,771,506
I/F Loan Repayments from Operations			
Grand Total Revenues	9,961,260	10,393,785	11,992,907

Budget Summary

EXPENSES - WESTERN CANYON WTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	1,038,877	1,134,026	1,425,446
Operating Expenses	2,598,976	2,622,039	2,905,091
Maintenance and Repairs	572,500	752,000	1,158,000
Administrative & General	244,006	266,355	334,802
Capital Expense & Outlay			50,000
Transfers	725,109	751,085	1,101,485
Total Operating and M&R Expenses	5,179,468	5,525,505	6,974,824
Debt Service-Principal	4,047,917	4,082,917	4,119,583
Debt Service-Interest	725,490	691,517	650,292
Debt Service-Bond Covenant Fund		42,096	248,208
Grand Total Expenses	9,952,875	10,342,035	11,992,907

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**050 - Western Canyon WTP
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wholesale Water Treatment				
42230	WCANYON WTP O&M	5,570,529	7,221,401	1,650,872
	Total Wholesale Water Treatment	5,570,529	7,221,401	1,650,872
Operating Interest				
44110	INT-OPR INVESTMENT FUNDS	51,750	-	(51,750)
	Total Operating Interest	51,750	-	(51,750)
	Total Operating Revenue	5,622,279	7,221,401	1,599,122
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	682,731	862,299	179,568
51102	LBR-OVERTIME	124,405	152,253	27,848
	Total Salaries	807,136	1,014,552	207,416
Benefits				
51298	BEN-BENEFIT ALLOCATION	326,890	410,894	84,004
	Total Benefits	326,890	410,894	84,004
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	1,400,000	1,400,000	-
52102	OPR-AUXILIARY POWER EXPENSE	2,000	2,000	-
52103	OPR-CHEMICALS	500,000	600,000	100,000
52110	OPR-SMALL TOOLS AND SUPPLIES	15,000	15,000	-
52113	OPR-LAB SUPPLIES	20,000	20,000	-
52114	OPR-LABORATORY SERVICES-GBRA	6,000	6,600	600
52115	OPR-LABORATORY SERVICES-OUTSOURCED	1,000	5,000	4,000
52118	OPR-DISPOSAL SERVICES	250,000	300,000	50,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	5,000	6,000	1,000
52121	OPR-SAFETY & EMERGENCY EXPENSE	8,500	17,000	8,500
52122	OPR-SECURITY EXPENSE	5,000	5,000	-

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52123	OPR-EQUIPMENT RENTAL	7,164	12,164	5,000
52124	OPR-EQUIPMENT EXPENSE	7,000	7,000	-
52125	OPR-VEHICLE EXPENSE	80,000	100,000	20,000
52126	OPR-FLEET LEASE EXPENSE	15,919	17,265	1,346
52127	OPR-EQUIP USE CREDIT	-	3,500	3,500
52133	OPR-SCADA	73,200	80,000	6,800
52145	OPR-CONTRACT LABOR	10,000	11,000	1,000
	Total Operating Supplies & Services	2,405,783	2,607,529	201,746
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	71,400	101,400	30,000
52216	OPR-REGULATORY FEES	300	300	-
52222	OPR-MEMBERSHIPS & PUBLICATIONS	1,000	1,000	-
52223	OPR-LICENSE & TRAINING	7,000	8,000	1,000
52224	OPR-TRAVEL & MEETINGS	10,000	15,000	5,000
	Total Professional Services and Fees	89,700	125,700	36,000
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	15,000	15,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	27,650	40,650	13,000
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	31,260	28,060
52305	OPR-POSTAGE AND FREIGHT EXPENSE	550	500	(50)
52306	OPR-DATA & PHONE EXPENSE	15,000	17,499	2,499
	Total Office Expenses	61,400	104,909	43,509
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	55,156	66,953	11,797
52430	OPR-MISC EXPENSE	10,000	-	(10,000)
	Total Other Operating Expenses	65,156	66,953	1,797
	SUBTOTAL OF OPERATIONAL EXPENSES	3,756,065	4,330,537	574,472
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	140,000	160,000	20,000
53105	M&R-GENERATORS	-	3,000	3,000
53110	M&R-CONTROL SYSTEMS	80,000	80,000	-
53115	M&R-METERS	15,000	40,000	25,000
	Total Maintenance and Repair Equipment	235,000	283,000	48,000
	Structures			
53201	M&R-BUILDING	30,000	50,000	20,000
53202	M&R-CLEARWELLS	2,000	2,000	-
53205	M&R-PUMPS AND MOTORS	50,000	100,000	50,000
53216	M&R-PUMPSTATIONS	350,000	400,000	50,000
53230	M&R-PIPELINES	-	228,000	228,000

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
53235	M&R-TRANSMISSION LINES	50,000	50,000	-
	Total Structures	482,000	830,000	348,000
	Other Maintenance & Repairs			
53301	M&R-ROADS	5,000	5,000	-
53310	M&R-GROUNDS/ROW	15,000	20,000	5,000
53320	M&R-PONDS AND LAGOONS	10,000	10,000	-
53325	M&R-GENERAL MAINTENANCE	-	5,000	5,000
53399	M&R-MISC EXPENSE	5,000	5,000	-
	Total Other Maintenance & Repairs	35,000	45,000	10,000
	SUBTOTAL OF M&R EXPENSES	752,000	1,158,000	406,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	266,355	334,802	68,447
	Total Administrative & General	266,355	334,802	68,447
	Capital Outlay			
13219	MISCELLANEOUS EQUIPMENT	-	50,000	50,000
	Total Capital Outlay	-	50,000	50,000
	Transfers			
61505	TRANSFERS-DESIGNATED PROJECT FUND	751,085	1,101,485	350,400
	Total Transfers	751,085	1,101,485	350,400
	TOTAL OPERATING AND M&R EXPENSES	5,525,505	6,974,824	1,449,319
	Net Operating Income	96,774	246,577	149,803

DEBT SERVICE BUDGET

	Capacity Charge Revenue			
42680	DEBT SERV-2020 WCANYON COMB, BOERNE	905,308	905,308	-
42681	DEBT SERV-2020 WCANYON COMB, BREMER	8,521	8,521	-
42683	DEBT SERV-2020 WCANYON COMB, COMAL TRACE	61,774	61,774	-
42684	DEBT SERV-2020 WCANYON COMB, COUSER	8,521	8,521	-
42685	DEBT SERV-2020 WCANYON COMB, FAIR OAKS	572,581	572,581	-
42686	DEBT SERV-2020 WCANYON COMB, GBRA CORDILLEI	391,945	391,945	-
42687	DEBT SERV-2020 WCANYON COMB, JOHNSON RANC	234,315	234,315	-
42688	DEBT SERV-2020 WCANYON COMB, KENDALL WEST	627,112	627,112	-
42689	DEBT SERV-2020 WCANYON COMB, MIRALOMAS	95,856	95,856	-
42690	DEBT SERV-2020 WCANYON COMB, SAWS	1,865,573	1,865,573	-

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Total Capacity Charge Revenue	<u>4,771,506</u>	<u>4,771,506</u>	<u>-</u>
	Total Debt Revenue	<u>4,771,506</u>	<u>4,771,506</u>	<u>-</u>
	Principal Payments Expense			
21219	BOND-2020 WCANYON REV REF	<u>4,082,917</u>	<u>4,119,583</u>	<u>36,666</u>
	Total Principal Payments Expense	<u>4,082,917</u>	<u>4,119,583</u>	<u>36,666</u>
	Interest Expense			
57208	INT-2020 WCANYON BONDS	<u>691,517</u>	<u>650,292</u>	<u>(41,225)</u>
	Total Interest Expense	<u>691,517</u>	<u>650,292</u>	<u>(41,225)</u>
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	<u>42,096</u>	<u>248,208</u>	<u>206,112</u>
	Total TRANSFERS-RESTRICTED/BOND COVENANT FL	<u>42,096</u>	<u>248,208</u>	<u>206,112</u>
	Total Debt Expense	<u>4,816,530</u>	<u>5,018,083</u>	<u>201,553</u>
	Net Change in Debt Service Budget	<u>(45,024)</u>	<u>(246,577)</u>	<u>(201,553)</u>
	Net Change in Fund Balance	<u>51,750</u>	<u>-</u>	<u>(51,750)</u>



4S Ranch WWSR

The 4S Ranch wastewater reclamation system consists of a collection system, an activated sludge treatment plant, and a 13.77 acre land disposal site.

The wastewater collection and treatment system will be operated and maintained by employees of the Western Canyon WTP division.

-
- Ownership: Owned by Comal County WCID #6 and operated by GBRA
 - Location: Bulverde, Texas
 - Startup: 2019
 - Capacity: 0.27 MGD

Western Canyon Division

Four S Ranch Wastewater Reclamation System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

GBRA is responsible for providing operational and inspection services for the Four S Ranch Wastewater Reclamation System. The Four S Ranch Wastewater Reclamation System consists of a retail wastewater collection system and a wastewater treatment plant that the effluent from is reused within the community. The plant is operating in its permitted final phase, which was completed early FY 25.

REVENUE SOURCES AND TRENDS

Fourteen operators divide their time operating and maintaining the water and wastewater systems for Cordillera Ranch, Johnson Ranch, Lomas Comal Trace, Bulverde Singing Hills, Park Village, Four S Ranch, Canyon Park, Boerne ISD Voss Middle School, and the Western Canyon Distribution. Additional manpower and equipment required for maintenance and technical services are transferred as needed from other operating divisions of GBRA. The Division Manager, Water Manager, and Chief Operators provide supervision of the division.

The contract between the Comal County WCID No. 6 District and GBRA provides that GBRA operate the plant and associated collection system following their construction and thereafter bill the customers of the system. The monthly wastewater service fee charged to each residential customer was established based on comparative rates for other similar operations. Following plant startup, the contract also provides that GBRA will bill the District the actual cost of operating and maintaining the System that is in excess of revenue from customers. As a result, revenue from the Four S Ranch System will not over-recover nor under-recover the cost of operating the plant.

The budgeted FY 2026 service revenue for the Four S Ranch Wastewater System is \$946,183 which is \$113,401 or 12.2% more than FY 2025.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

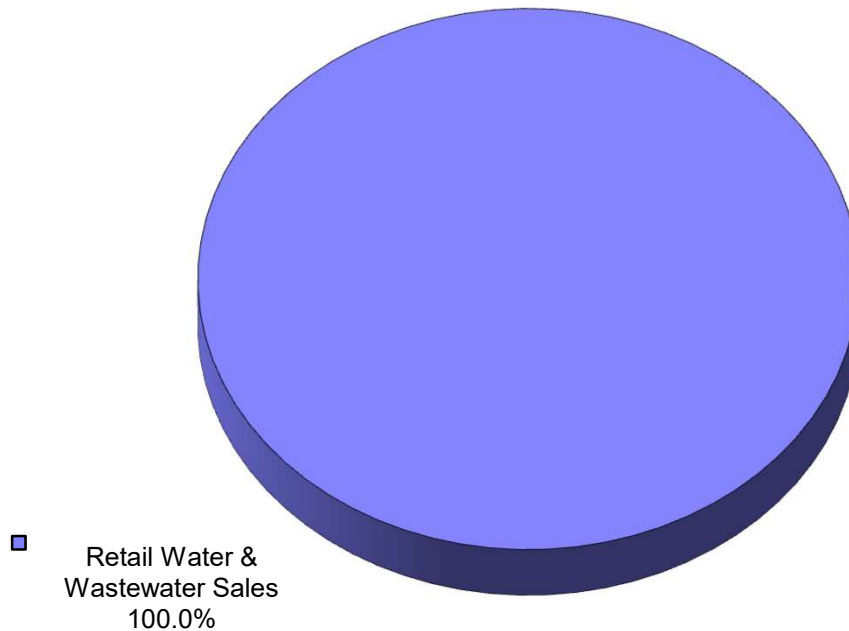
The combined capital additions and operating expenditure budget for FY 2026 amounts to \$946,183. Other than personnel costs, significant operating and maintenance expenses for FY 2026 include \$35,000 for power and utilities, chemicals for \$95,000, \$39,700 for laboratory services and supplies, \$90,000 for biosolids disposal services, \$65,883 for rental of a hydro jetter, main line video camera, and a mobile press. Maintenance and repair costs incorporated into the budget total \$75,000 which covers routine maintenance to pumps, motors, and general maintenance of the facility equipment.

FUND BALANCE

Funds for the above listed capital additions and maintenance projects as well as all the other operating expenditures that are summarized in the following pages will be provided by charges to the District, sewer connection fees, and retail sewer service fees. The net increase in the fund balance that GBRA anticipates in the Four S Ranch Wastewater System is \$0.

Budget Summary

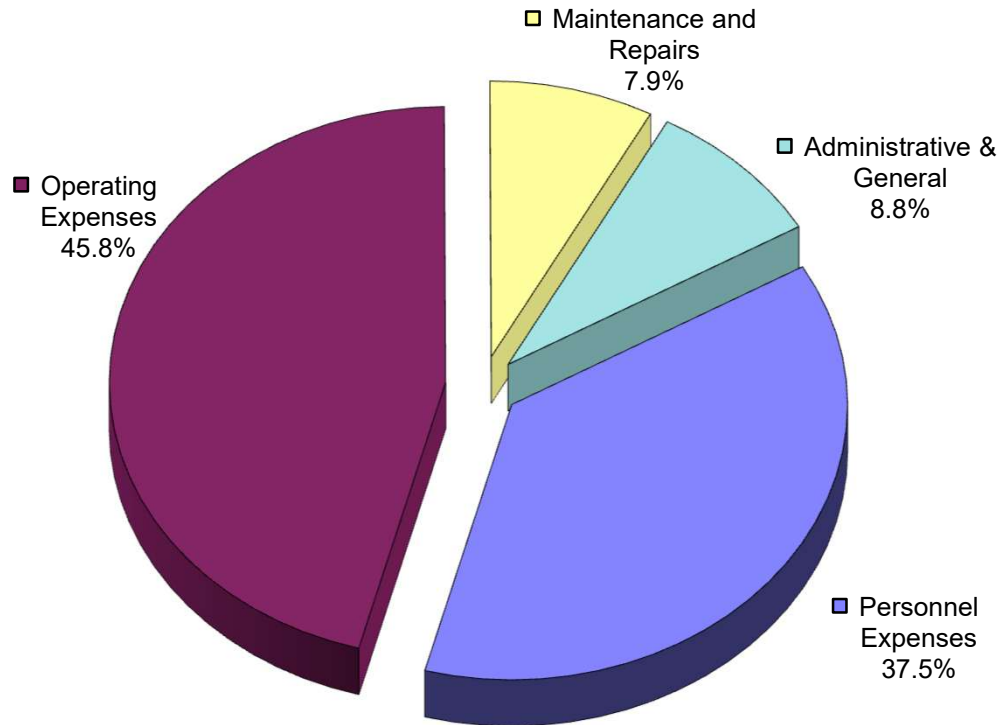
REVENUES - 4S RANCH WWRS



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	648,191	832,782	946,183
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income	4,500		
Total Operating Revenue	652,691	832,782	946,183
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	652,691	832,782	946,183

Budget Summary

EXPENSES - 4S RANCH WWRS



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	251,846	290,928	354,728
Operating Expenses	316,692	423,522	433,138
Maintenance and Repairs	25,000	50,000	75,000
Administrative & General	59,153	68,332	83,317
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	652,691	832,782	946,183
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	652,691	832,782	946,183

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**051 - 4S Ranch WWRS
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Retail Wastewater			
42401 WASTEWATER SERVICES	800,000	950,000	150,000
42402 SEWER CONNECTION/INSP FEES	82,500	33,000	(49,500)
42405 TRANSFER FEES	15,000	10,000	(5,000)
42470 CHARGES TO DEVELOPERS	(64,718)	(46,817)	17,901
Total Retail Wastewater	832,782	946,183	113,401
Total Operating Revenue	832,782	946,183	113,401
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	179,699	224,348	44,649
51102 LBR-OVERTIME	27,367	28,127	760
Total Salaries	207,066	252,475	45,409
Benefits			
51298 BEN-BENEFIT ALLOCATION	83,862	102,253	18,391
Total Benefits	83,862	102,253	18,391
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	35,000	35,000	-
52102 OPR-AUXILIARY POWER EXPENSE	5,000	4,000	(1,000)
52103 OPR-CHEMICALS	85,000	95,000	10,000
52110 OPR-SMALL TOOLS AND SUPPLIES	6,000	6,000	-
52113 OPR-LAB SUPPLIES	8,000	10,000	2,000
52114 OPR-LABORATORY SERVICES-GBRA	25,000	29,700	4,700
52118 OPR-DISPOSAL SERVICES	100,000	90,000	(10,000)
52120 OPR-UNIFORMS/BUSINESS ATTIRE	1,200	2,000	800
52121 OPR-SAFTY & EMERGENCY EXPENSE	3,500	5,000	1,500
52123 OPR-EQUIPMENT RENTAL	65,883	65,883	-
52125 OPR-VEHICLE EXPENSE	12,500	8,000	(4,500)
52126 OPR-FLEET LEASE EXPENSE	16,917	27,717	10,800

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52133	OPR-SCADA	11,700	2,900	(8,800)
	Total Operating Supplies & Services	375,700	381,200	5,500
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	3,000	3,000	-
52216	OPR-REGULATORY FEES	1,500	3,500	2,000
52220	OPR-BANK FEES	500	500	-
52223	OPR-LICENSE & TRAINING	3,000	3,000	-
52224	OPR-TRAVEL & MEETINGS	12,000	12,000	-
	Total Professional Services and Fees	20,000	22,000	2,000
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	1,200	2,500	1,300
52302	OPR-COMPUTER & SOFTWARE EXPENSE	10,500	11,950	1,450
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	4,320	1,120
52305	OPR-POSTAGE AND FREIGHT EXPENSE	2,000	1,000	(1,000)
52306	OPR-DATA & PHONE EXPENSE	2,500	2,500	-
	Total Office Expenses	19,400	22,270	2,870
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	7,422	6,168	(1,254)
52430	OPR-MISC EXPENSE	1,000	1,500	500
	Total Other Operating Expenses	8,422	7,668	(754)
	SUBTOTAL OF OPERATIONAL EXPENSES	714,450	787,866	73,416
	Structures			
53205	M&R-PUMPS AND MOTORS	10,000	15,000	5,000
	Total Structures	10,000	15,000	5,000
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	40,000	60,000	20,000
	Total Other Maintenance & Repairs	40,000	60,000	20,000
	SUBTOTAL OF M&R EXPENSES	50,000	75,000	25,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	68,332	83,317	14,985
	Total Administrative & General	68,332	83,317	14,985
	TOTAL OPERATING AND M&R EXPENSES	832,782	946,183	113,401
	Net Operating Income	-	-	-

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Net Change in Fund Balance	-	-	-



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Wastewater Treatment Plant – on
the campus of Voss Middle School
(Boerne ISD)



Boerne ISD WWTP

The Boerne Independent School District (Boerne ISD) wastewater treatment plant is located on the campus of Voss Middle School. The plant began operation in 2019 as construction was completed on the campus prior to its opening for the 2019-20 school year. The plant only collects and treats wastewater generated from the middle school.

The wastewater collection and treatment system is operated and maintained by employees of the Western Canyon WTP division.

- Ownership: Owned by Boerne ISD and operated by GBRA
- Location: Boerne, Texas
- Startup: 2019
- Plant Capacity: 0.03 MGD

Western Canyon Division

Boerne ISD Voss Middle School Wastewater Treatment Facility

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The following Work Plan and Budget is based on estimated costs to operate the membrane wastewater treatment plant for Boerne ISD at the Mark Tyler Voss Middle School. GBRA entered into an operating agreement with Boerne ISD in April 2019 and assumed operation of the Boerne ISD Voss Middle School upon completion in August 2019. The permitted flow for the facility is 30,000 gallons per day (gpd) with a maximum estimated flow of 24,000 gpd when the school reaches capacity.

Fifteen operators divide their time operating and maintaining the water and wastewater systems for Cordillera Ranch, Johnson Ranch, Lomas Comal Trace, Bulverde Singing Hills, Park Village, Four S Ranch, Canyon Park, Boerne ISD Voss Middle School, and the Western Canyon Distribution. Additional manpower and equipment required for maintenance and technical services are transferred as needed from other operating divisions of GBRA. The Division Manager and Chief Operator provide supervision of the division.

In an effort to provide advanced training and maintain Texas Commission on Environmental Quality wastewater licenses for all division employees, operating personnel will attend courses provided by approved sources such as Texas Engineering Extension Service and Texas Water Utility Association. Personnel will also attend electrical safety, first aid, CPR, hazard communications and team training.

REVENUE SOURCES AND TRENDS

The operating agreement with Boerne ISD provides that GBRA will bill the District the actual cost of operating and maintaining the plant. As a result, revenue is matched to expenses and GBRA does not over-recover nor under-recover the cost of operating the plant. This work plan is based upon a 12-month FY 2026 budget year. Revenue is projected to be \$158,436 for FY 2026 which is \$24,902 or 18.6% more than FY 2025 budget.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The total operating expenditure budget for FY 2026 amounts to \$158,436.

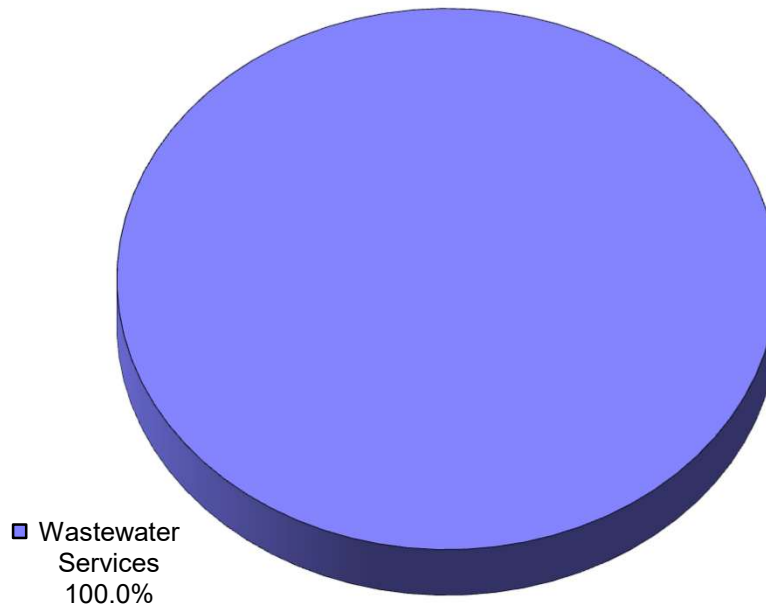
In addition to personnel costs, other significant operating and maintenance expenses are auxiliary power at \$10,000, laboratory services and expenses at \$13,600, disposal services at \$2,000, and maintenance and repairs totaling \$15,000 which covers routine maintenance to pumps, motors, and general maintenance of the facility equipment. Utility expenses are paid directly by the school district. The budget also includes the standard administration and general percentage charged to all operating divisions of GBRA.

FUND BALANCE

Since this System represents a contract operation, in which GBRA does not over-recover nor under-recover its costs, the net change in fund balance for FY 2026 is \$0.

Budget Summary

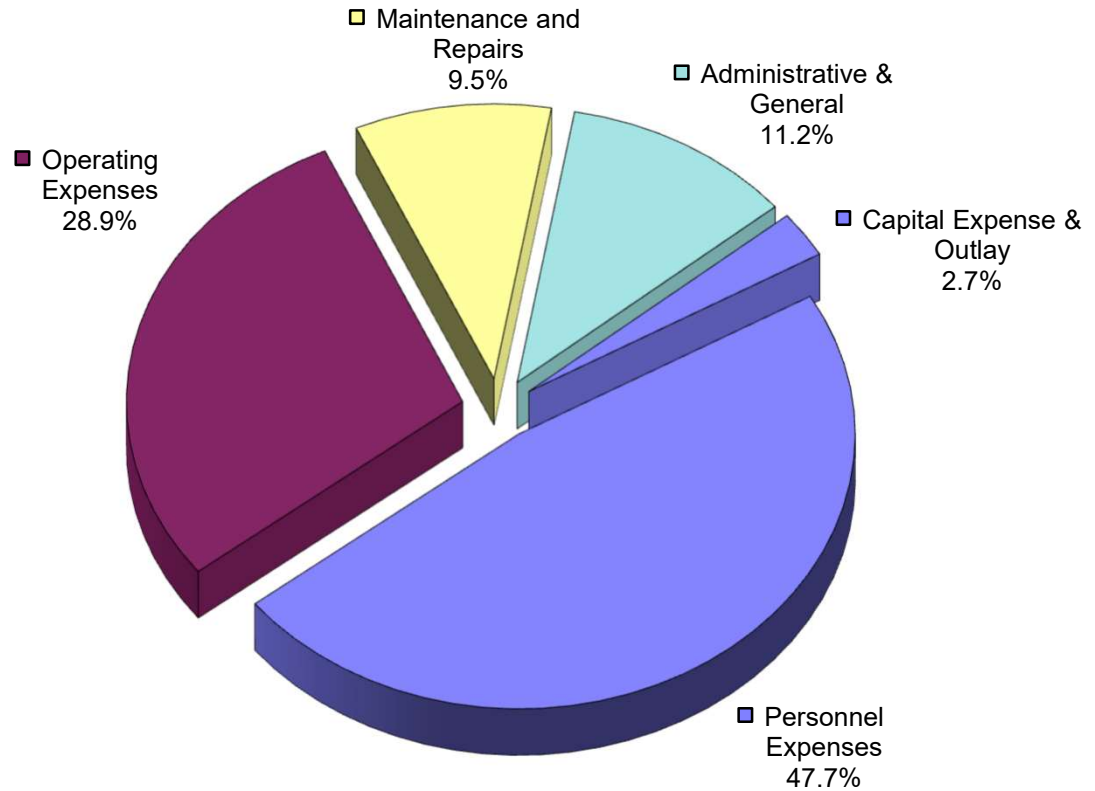
REVENUES -BOERNE ISD WWTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services	96,061	133,534	158,436
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	96,061	133,534	158,436
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	96,061	133,534	158,436

Budget Summary

EXPENSES - BOERNE ISD WWTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	46,142	58,916	75,618
Operating Expenses	29,781	41,480	45,757
Maintenance and Repairs	5,000	15,000	15,000
Administrative & General	10,838	13,838	17,761
Capital Expense & Outlay	4,300	4,300	4,300
Transfers			
Total Operating and M&R Expenses	96,061	133,534	158,436
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	96,061	133,534	158,436

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**059 - Boerne ISD Voss Middle School WWTP
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wastewater Treatment				
41201	WW-OPR & MAINTENANCE	133,534	158,436	24,902
	Total Wastewater Treatment	133,534	158,436	24,902
	Total Operating Revenue	133,534	158,436	24,902
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	34,546	44,973	10,427
51102	LBR-OVERTIME	7,387	8,848	1,461
	Total Salaries	41,933	53,821	11,888
Benefits				
51298	BEN-BENEFIT ALLOCATION	16,983	21,797	4,814
	Total Benefits	16,983	21,797	4,814
Operating Supplies & Services				
52102	OPR-AUXILIARY POWER EXPENSE	10,000	10,000	-
52103	OPR-CHEMICALS	2,500	2,000	(500)
52110	OPR-SMALL TOOLS AND SUPPLIES	1,000	1,000	-
52113	OPR-LAB SUPPLIES	1,500	1,500	-
52114	OPR-LABORATORY SERVICES-GBRA	11,000	12,100	1,100
52118	OPR-DISPOSAL SERVICES	2,000	2,000	-
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,000	1,500	500
52121	OPR-SAFETY & EMERGENCY EXPENSE	500	500	-
52125	OPR-VEHICLE EXPENSE	2,000	2,000	-
52133	OPR-SCADA	1,500	1,500	-
	Total Operating Supplies & Services	33,000	34,100	1,100
Professional Services and Fees				
52205	OPR-PROFESSIONAL SERVICES-OTHER	1,500	1,500	-
52223	OPR-LICENSE & TRAINING	1,000	1,200	200

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52224	OPR-TRAVEL & MEETINGS	500	500	-
	Total Professional Services and Fees	3,000	3,200	200
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	500	500	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	500	600	100
52306	OPR-DATA & PHONE EXPENSE	800	800	-
	Total Office Expenses	1,800	1,900	100
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	3,680	6,057	2,377
52430	OPR-MISC EXPENSE	-	500	500
	Total Other Operating Expenses	3,680	6,557	2,877
	SUBTOTAL OF OPERATIONAL EXPENSES	100,396	121,375	20,979
	Structures			
53205	M&R-PUMPS AND MOTORS	7,000	7,000	-
	Total Structures	7,000	7,000	-
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	8,000	8,000	-
	Total Other Maintenance & Repairs	8,000	8,000	-
	SUBTOTAL OF M&R EXPENSES	15,000	15,000	-
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	13,838	17,761	3,923
	Total Administrative & General	13,838	17,761	3,923
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	4,300	4,300	-
	Total Capital Expenses	4,300	4,300	-
	TOTAL OPERATING AND M&R EXPENSES	133,534	158,436	24,902
	Net Operating Income	-	-	-
	Net Change in Fund Balance	-	-	-



Buda WWTP

In 2001, the City of Buda contracted with GBRA to operate the Buda Wastewater Treatment Plant. The plant has been expanded in 2007, 2012, and 2021 and sits in the environmentally sensitive Onion Creek watershed. Treatment includes a complete mix, activated sludge system that utilizes four clarifiers to remove biosolids and phosphorus. Type 1 reuse water is produced by the plant and used by the City of Buda for irrigation of parks and city properties.

-
- Ownership: City of Buda
 - Location: Buda, Texas
 - Startup: 2001
 - Plant Capacity: 3.5 MGD

Buda Wastewater Treatment Plant System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

After signing a contract with the City of Buda in September 2001, GBRA assumed operation of the City's wastewater plant on October 1, 2001. The contract between the City of Buda and GBRA provides that GBRA will bill the City the actual cost of operating and maintaining the plant. As a result, revenue is matched to expenses, and GBRA does not over-recover nor under-recover the cost of operating the plant. The plant has a current treatment capacity of 3.5 MGD.

The System is within the Hays Wastewater Division and managed by the Assistant Division Manager and daily supervision by the Hays Wastewater Chief Operator and operated by eleven operators dividing their time between the Buda, Shadow Creek, and Sunfield wastewater systems. In addition, some contract labor and support from other GBRA Divisions are included in the form of electrical, preventive maintenance, supervision, engineering, purchasing, laboratory, and administrative functions. GBRA's budget forecast includes all payroll and benefit expenses. Serving as a facilitator to the team will be the Division Manager-Hays/Caldwell/Guadalupe Counties.

REVENUE SOURCES AND TRENDS

The following Work Plan and Budget for the Buda Wastewater Treatment Plant is based on the treatment of an average sewage flow of 504 million gallons per year or 1.38 million gallons per day (MGD) and is based upon a 12-month fiscal year beginning September 1, 2025 and ending August 31, 2026. The budgeted FY 2026 revenue for the Buda Division is \$1,912,778.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The combined capital additions and operating expenditure budget for FY 2026 amounts to \$1,912,778. Major operating expenses include power and utility costs of \$215,000, biosolids disposal costs of \$200,000, and chemical costs of \$269,500. Laboratory testing and supplies are estimated at \$56,600. Maintenance and repair costs incorporated into the budget total \$221,000 which cover routine maintenance to pumps, motors, equipment, and odor control. This year's budget includes additional costs for basin cleaning and rehab, blower rehab, and a new RAS pump.

This budget includes \$11,258 for insurance secured by GBRA; however, the City of Buda is responsible for property insurance which is not included within this budget. The budget also includes the standard administration and general cost percentage charged to all operating divisions of GBRA.

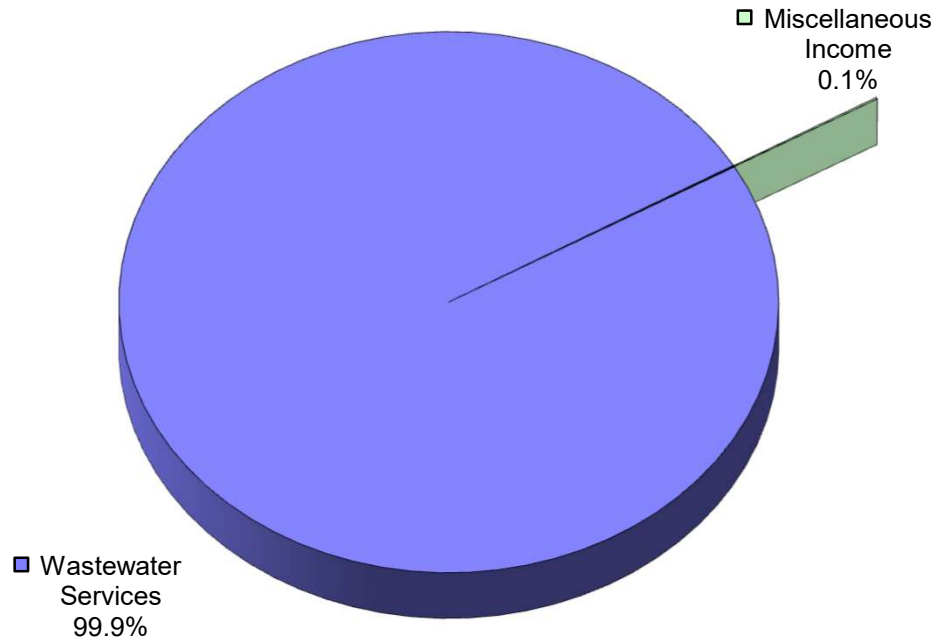
The capital addition budgeted for FY 2026 is a new blower in the amount of \$180,000, needed to treat increasing sewage flows.

FUND BALANCE

Funds for the above listed capital addition and maintenance projects as well as all the other operating expenditures summarized in the following pages will be provided from revenues from the City of Buda. Since this system represents a contract operation in which GBRA does not over-recover nor under-recover its costs, the net change in fund balance for FY 2026 is \$0.

Budget Summary

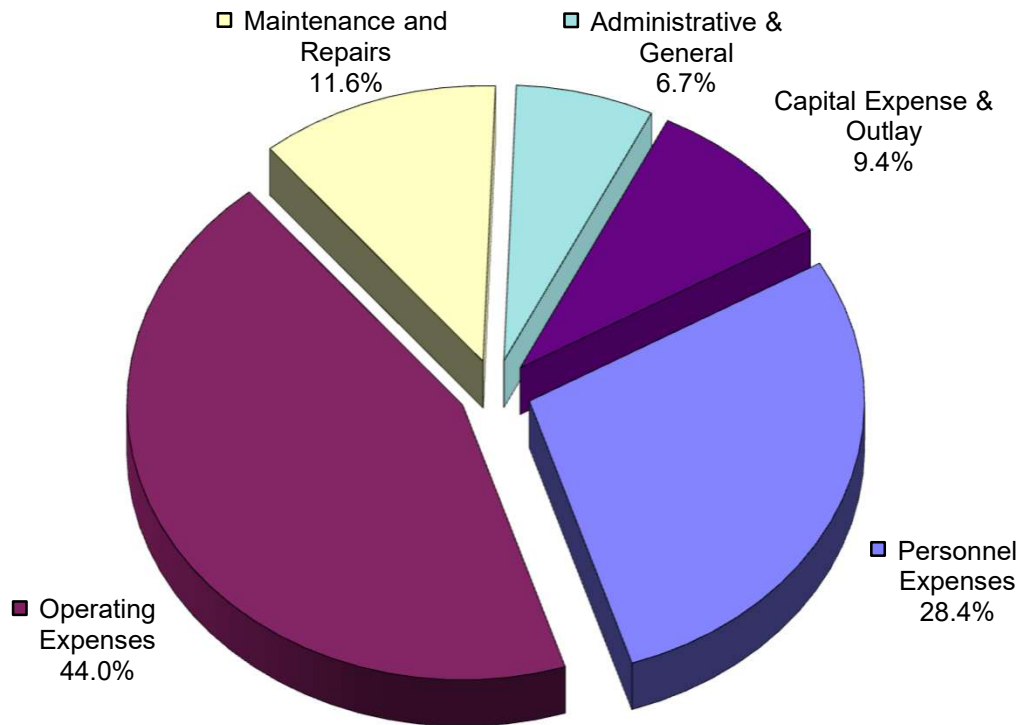
REVENUES - BUDA WWTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services	1,461,470	1,710,670	1,910,978
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income	1,800	1,800	1,800
Total Operating Revenue	1,463,270	1,712,470	1,912,778
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,463,270	1,712,470	1,912,778

Budget Summary

EXPENSES - BUDA WWTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	361,693	470,397	542,889
Operating Expenses	718,624	778,588	841,378
Maintenance and Repairs	148,000	173,000	221,000
Administrative & General	84,953	110,485	127,511
Capital Expense & Outlay	150,000	180,000	180,000
Transfers			
Total Operating and M&R Expenses	1,463,270	1,712,470	1,912,778
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,463,270	1,712,470	1,912,778

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**045 - Buda WWTP
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Wastewater Treatment			
41201 WW-OPR & MAINTENANCE	1,601,985	1,785,267	183,282
41202 WW-ADMINISTRATIVE & GENERAL	110,485	127,511	17,026
41207 WW-CREDIT TO CUSTOMER	(1,800)	(1,800)	-
Total Wastewater Treatment	1,710,670	1,910,978	200,308
Internal Transfers			
43002 REV-BUILDING/EQUIP RENTAL	1,800	1,800	-
Total Internal Transfers	1,800	1,800	-
Total Operating Revenue	1,712,470	1,912,778	200,308
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	323,581	373,102	49,521
51102 LBR-OVERTIME	11,221	13,296	2,075
Total Salaries	334,802	386,398	51,596
Benefits			
51298 BEN-BENEFIT ALLOCATION	135,595	156,491	20,896
Total Benefits	135,595	156,491	20,896
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	215,000	215,000	-
52102 OPR-AUXILIARY POWER EXPENSE	7,500	7,500	-
52103 OPR-CHEMICALS	233,500	269,500	36,000
52110 OPR-SMALL TOOLS AND SUPPLIES	2,000	3,000	1,000
52113 OPR-LAB SUPPLIES	10,000	10,000	-
52114 OPR-LABORATORY SERVICES-GBRA	35,000	39,600	4,600
52115 OPR-LABORATORY SERVICES-OUTSOURCED	6,300	7,000	700
52118 OPR-DISPOSAL SERVICES	200,000	200,000	-
52120 OPR-UNIFORMS/BUSINESS ATTIRE	3,000	3,500	500

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52121	OPR-SAFETY & EMERGENCY EXPENSE	6,000	6,000	-
52124	OPR-EQUIPMENT EXPENSE	2,600	3,000	400
52125	OPR-VEHICLE EXPENSE	2,500	3,000	500
52133	OPR-SCADA	1,700	1,700	-
	Total Operating Supplies & Services	725,100	768,800	43,700
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	8,000	8,000	-
52216	OPR-REGULATORY FEES	9,400	9,000	(400)
52222	OPR-MEMBERSHIPS & PUBLICATIONS	500	500	-
52223	OPR-LICENSE & TRAINING	2,100	2,100	-
52224	OPR-TRAVEL & MEETINGS	4,000	5,000	1,000
	Total Professional Services and Fees	24,000	24,600	600
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	2,500	2,500	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	9,950	15,200	5,250
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	10,020	6,820
52306	OPR-DATA & PHONE EXPENSE	7,500	9,000	1,500
	Total Office Expenses	23,150	36,720	13,570
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	6,338	11,258	4,920
	Total Other Operating Expenses	6,338	11,258	4,920
	SUBTOTAL OF OPERATIONAL EXPENSES	1,248,985	1,384,267	135,282
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	30,000	30,000	-
53110	M&R-CONTROL SYSTEMS	15,000	45,000	30,000
53115	M&R-METERS	10,000	12,000	2,000
	Total Maintenance and Repair Equipment	55,000	87,000	32,000
	Structures			
53201	M&R-BUILDING	4,000	6,000	2,000
53205	M&R-PUMPS AND MOTORS	45,000	50,000	5,000
53210	M&R-GATES AND VALVES	10,000	15,000	5,000
53220	M&R-CLARIFIERS	50,000	50,000	-
53238	M&R-FILTERS	3,000	3,000	-
	Total Structures	112,000	124,000	12,000
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	6,000	10,000	4,000
	Total Other Maintenance & Repairs	6,000	10,000	4,000

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
SUBTOTAL OF M&R EXPENSES	173,000	221,000	48,000
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	110,485	127,511	17,026
Total Administrative & General	110,485	127,511	17,026
Capital Expenses			
55001 CUSTOMER-OWNED CAPITAL EXPENSE	180,000	180,000	-
Total Capital Expenses	180,000	180,000	-
TOTAL OPERATING AND M&R EXPENSES	1,712,470	1,912,778	200,308
Net Operating Income	-	-	-
Net Change in Fund Balance	-	-	-



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Bulverde Singing Hills WWTP

Located in Bulverde, the Singing Hills wastewater system began in October 2015 and consists of a collection system, wastewater treatment plant, and reuse system.

The wastewater collection and treatment system and reuse system is operated and maintained by employees of the Western Canyon WTP division.

-
- Ownership: Owned by the City of Bulverde and operated by GBRA
 - Location: Bulverde, TX
 - Startup: 2015
 - Capacity: 0.24 MGD

Western Canyon Division

Singing Hills Wastewater Treatment Plant System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

GBRA initiated operations of the Singing Hills wastewater system, located in Bulverde, Texas, in October 2015. The Singing Hills WWTP began operation on March 15, 2016, as businesses began populating a nearby shopping center. The part of the discharge from the wastewater treatment plant is used for irrigation of the common areas within the business development. Residential and commercial construction will continue for the next several years. In addition to the shopping areas, the system receives wastewater from the nearby Bill Brown Elementary School and The Preserve residential development.

Fourteen operators divide their time operating and maintaining the water and wastewater systems for Cordillera Ranch, Johnson Ranch, Lomas Comal Trace, Bulverde Singing Hills, Park Village, Four S Ranch, Canyon Park, Boerne ISD Voss Middle School, and the Western Canyon Distribution. Additional manpower and equipment required for maintenance and technical services are transferred as needed from other operating divisions of GBRA. The Division Manager, and Chief Operators provide supervision of the division.

REVENUE SOURCES AND TRENDS

This is a cost-of-service contract between GBRA and the City of Bulverde. GBRA collects the connection and service fees on behalf of the City, through an agreement with Texas Water Company. The City makes monthly payments to GBRA in the amount of one-twelfth of the FY 2026 budgeted expenses. In total, revenue for FY 2026 is budgeted at \$714,658.

CAPITAL ADDITIONS AND OPERATING EXPENSES

In addition to personnel costs, other significant operating costs include total chemical expenses at \$45,000, laboratory supplies and services at \$33,500, biosolids disposal at \$50,000, and billing services to Texas Water Company for \$36,000. Maintenance and repair costs incorporated into the budget total \$55,000 which covers routine maintenance and repair to pumps and motors as well as system equipment and facilities.

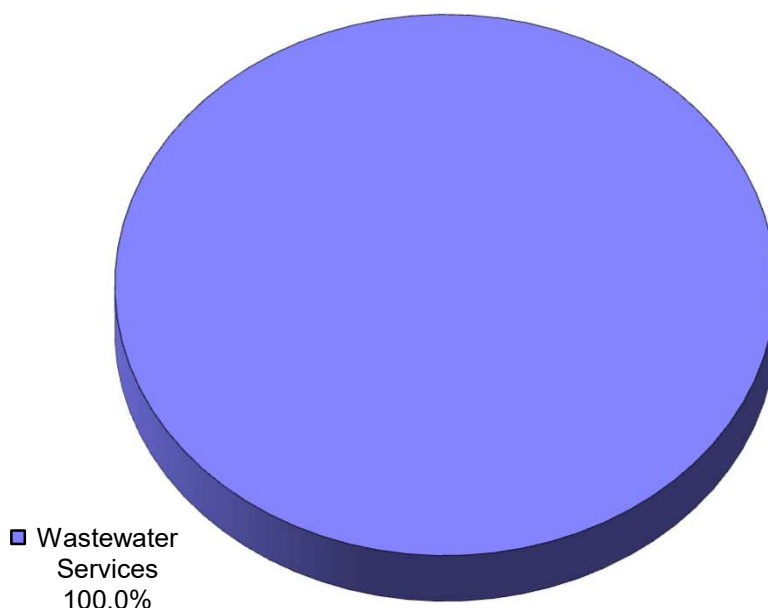
There is a purchase of a leased truck in the amount of \$10,000 budgeted for capital addition items for FY 2026.

FUND BALANCE

Funds for the above listed operating expenditures as well as the other expenditures that are summarized in the following pages will be provided by the City of Bulverde, using revenues from customer billings. Since wastewater rates and the resulting revenues, including any year-end budget-to-actual payments from the City of Bulverde, are based upon the operating costs of the system, the resultant change in fund balance amounts to \$0.

Budget Summary

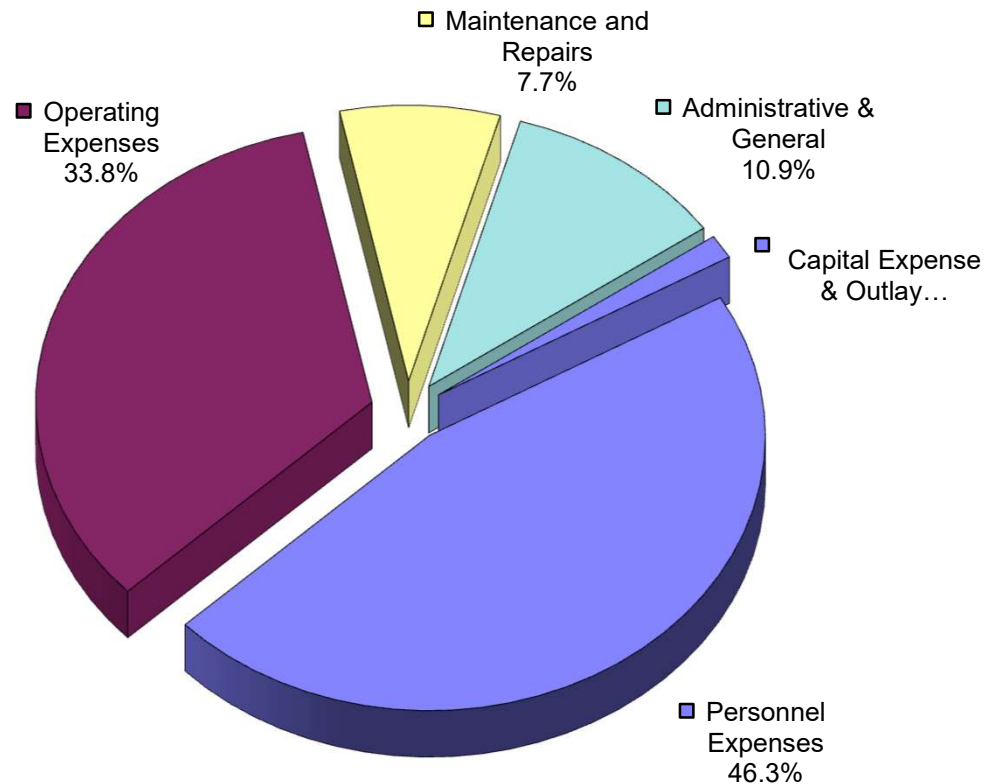
REVENUES -SINGING HILLS WWTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services	519,030	647,425	714,658
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	519,030	647,425	714,658
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	519,030	647,425	714,658

Budget Summary

EXPENSES - SINGING HILLS WWTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	239,117	304,974	330,669
Operating Expenses	188,750	225,820	241,323
Maintenance and Repairs	35,000	45,000	55,000
Administrative & General	56,163	71,631	77,666
Capital Expense & Outlay			10,000
Transfers			
Total Operating and M&R Expenses	519,030	647,425	714,658
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	519,030	647,425	714,658

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**057 - Bulverde Singing Hills WWRS
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wastewater Treatment				
41201	WW-OPR & MAINTENANCE	647,425	714,658	67,233
	Total Wastewater Treatment	647,425	714,658	67,233
	Total Operating Revenue	647,425	714,658	67,233
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	185,301	211,281	25,980
51102	LBR-OVERTIME	31,762	24,071	(7,691)
	Total Salaries	217,063	235,352	18,289
Benefits				
51298	BEN-BENEFIT ALLOCATION	87,911	95,317	7,406
	Total Benefits	87,911	95,317	7,406
Operating Supplies & Services				
52102	OPR-AUXILIARY POWER EXPENSE	5,000	5,000	-
52103	OPR-CHEMICALS	45,000	45,000	-
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	3,500	500
52113	OPR-LAB SUPPLIES	6,000	6,000	-
52114	OPR-LABORATORY SERVICES-GBRA	25,000	27,500	2,500
52118	OPR-DISPOSAL SERVICES	45,000	50,000	5,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,200	1,500	300
52121	OPR-SAFETY & EMERGENCY EXPENSE	2,000	2,500	500
52123	OPR-EQUIPMENT RENTAL	7,241	7,241	-
52125	OPR-VEHICLE EXPENSE	12,500	5,000	(7,500)
52126	OPR-FLEET LEASE EXPENSE	5,924	12,000	6,076
52133	OPR-SCADA	7,700	8,900	1,200
	Total Operating Supplies & Services	165,565	174,141	8,576
Professional Services and Fees				

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52205	OPR-PROFESSIONAL SERVICES-OTHER	4,000	4,000	-
52219	OPR-CUSTOMER BILLING FEES	36,000	36,000	-
52223	OPR-LICENSE & TRAINING	2,500	3,000	500
52224	OPR-TRAVEL & MEETINGS	2,500	3,500	1,000
	Total Professional Services and Fees	45,000	46,500	1,500
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	1,000	1,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	7,000	5,850	(1,150)
52303	OPR-WIDE AREA NETWORK EXPENSE	-	4,320	4,320
52306	OPR-DATA & PHONE EXPENSE	1,500	1,897	397
	Total Office Expenses	9,500	13,067	3,567
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	4,255	6,115	1,860
52430	OPR-MISC EXPENSE	1,500	1,500	-
	Total Other Operating Expenses	5,755	7,615	1,860
	SUBTOTAL OF OPERATIONAL EXPENSES	530,794	571,992	41,198
	Maintenance and Repair Equipment			
53110	M&R-CONTROL SYSTEMS	5,000	-	(5,000)
	Total Maintenance and Repair Equipment	5,000	-	(5,000)
	Structures			
53205	M&R-PUMPS AND MOTORS	10,000	15,000	5,000
	Total Structures	10,000	15,000	5,000
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	30,000	40,000	10,000
	Total Other Maintenance & Repairs	30,000	40,000	10,000
	SUBTOTAL OF M&R EXPENSES	45,000	55,000	10,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	71,631	77,666	6,035
	Total Administrative & General	71,631	77,666	6,035
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	-	10,000	10,000
	Total Capital Expenses	-	10,000	10,000
	TOTAL OPERATING AND M&R EXPENSES	647,425	714,658	67,233

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Net Operating Income	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>



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Canyon Park WWTP

The Canyon Park Wastewater Treatment Plant serves the Canyon Park subdivision, Northlake development, Windjammer Condominiums, Laguna Park Development, Inc., Canyon Vista Condominiums, Chateau Breeze subdivision, and Hill Country Resort Condominiums. The plant was expanded in FY 2011 to accommodate additional customers.

-
- Ownership: Owned and operated by GBRA
 - Location: Canyon Lake, Texas
 - Startup: 1974
 - Permitted Capacity: 0.18 MGD

Western Canyon Division

Canyon Park Wastewater Treatment Plant System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Western Canyon Division is responsible for operating the Canyon Park Estates Wastewater Reclamation system. The Canyon Park Estates Wastewater Reclamation facility is permitted by the Texas Commission on Environmental Quality to dispose of treated domestic wastewater. It is currently operating under phase one of the permit with a daily average effluent flow not to exceed 180,000 gallons per day (gpd) and with an ultimate capacity of 260,000 gallons per day in phase two. Flow is split between an extended air activated sludge process and the Schreiber “Continuously Sequencing Reactor” process.

Fourteen operators divide their time operating and maintaining the water and wastewater systems for Cordillera Ranch, Johnson Ranch, Lomas Comal Trace, Bulverde Singing Hills, Park Village, Four S Ranch, Canyon Park, Boerne ISD Voss Middle School, and the Western Canyon Distribution. Additional manpower and equipment required for maintenance and technical services are transferred as needed from other operating divisions of GBRA. The Division Manager, Water Manager, and Chief Operators provide supervision of the division.

In an effort to provide advanced training and maintain Texas Commission on Environmental Quality wastewater licenses for all division employees, operating personnel will attend courses provided by approved sources such as Texas Engineering Extension Service and Texas Water Utility Association. Personnel will also attend electrical safety, first aid, CPR, hazard communications and team training.

REVENUE SOURCES AND TRENDS

Revenues are obtained through connection and service fees from customers of the Canyon Park Estates wastewater treatment plant. The total service fee revenue for the plant is projected to be \$593,892 for FY 2026 which is \$51,324 or 9.5% more than last year’s budget.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The following Work Plan and Budget describes the operations and maintenance to be performed during FY 2026 at the Canyon Park Estates plant. The objective of the Work Plan and Budget is to keep the wastewater plant operating in a manner necessary to ensure that the quality of effluent meets or exceeds all permit requirements and is suitable for municipal, agricultural and industrial supplies, as well as recreational uses and aquatic life. The Work Plan and Budget also will provide employees the training necessary for continued improvement and professional development.

Significant expenses for the ensuing fiscal year, in addition to personnel costs, include power & utilities of \$25,000, chemicals of \$44,000, laboratory supplies and services of \$35,700, disposal services of \$20,000, interdivisional and external equipment rentals of \$16,728 including hydro jetter camera, and vehicle leases. Maintenance & repair costs of \$70,500 including continuation of the rehabilitation of aging plant equipment.

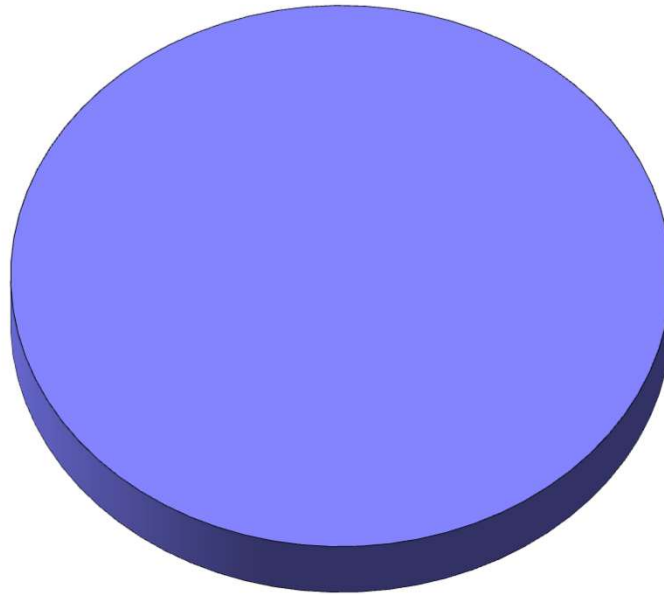
The capital addition budgeted for FY 2026 is a sludge dewatering box in the amount of \$45,000.

FUND BALANCE

Funds for the above listed capital additions and maintenance projects as well as all the other operating expenditures that are summarized in the following pages will be provided from revenues from customer billings. The budgeted deficit for the Canyon Park Estates System is projected to be \$91,615.

Budget Summary

REVENUES - CANYON PARK WWTP

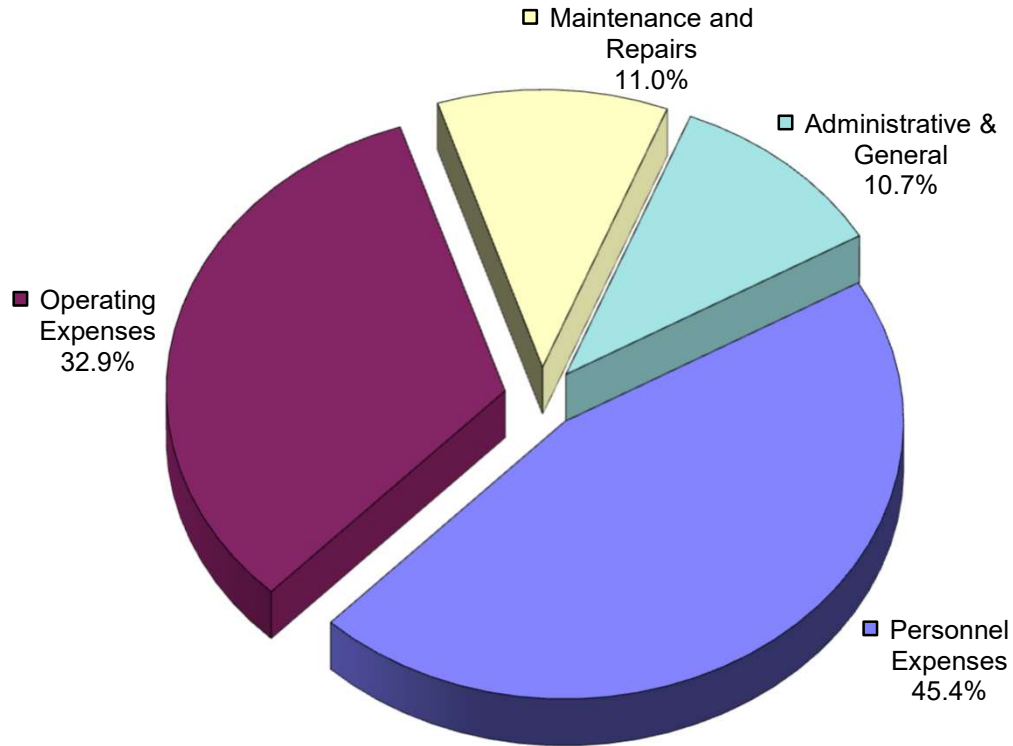


Retail Water &
Wastewater Sales
100.0%

Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	518,868	542,568	593,892
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income	25,000		
Total Operating Revenue	543,868	542,568	593,892
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	543,868	542,568	593,892

Budget Summary

EXPENSES - CANYON PARK WWTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	238,497	231,984	291,109
Operating Expenses	178,976	189,468	210,524
Maintenance and Repairs	76,500	66,500	70,500
Administrative & General	56,017	54,487	68,374
Capital Expense & Outlay			45,000
Transfers			
Total Operating and M&R Expenses	549,990	542,439	685,507
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	549,990	542,439	685,507

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**032 - Canyon Park WWTP
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	542,568	593,892	51,324
	Total Retail Wastewater	542,568	593,892	51,324
	Total Operating Revenue	542,568	593,892	51,324
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	145,015	187,225	42,210
51102	LBR-OVERTIME	20,098	19,970	(128)
	Total Salaries	165,113	207,195	42,082
Benefits				
51298	BEN-BENEFIT ALLOCATION	66,871	83,914	17,043
	Total Benefits	66,871	83,914	17,043
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	25,000	25,000	-
52102	OPR-AUXILIARY POWER EXPENSE	6,000	3,000	(3,000)
52103	OPR-CHEMICALS	40,000	44,000	4,000
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	3,000	-
52113	OPR-LAB SUPPLIES	6,000	6,000	-
52114	OPR-LABORATORY SERVICES-GBRA	27,000	29,700	2,700
52118	OPR-DISPOSAL SERVICES	16,000	20,000	4,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,200	1,200	-
52121	OPR-SAFETY & EMERGENCY EXPENSE	1,500	2,000	500
52123	OPR-EQUIPMENT RENTAL	4,703	9,403	4,700
52125	OPR-VEHICLE EXPENSE	11,500	3,000	(8,500)
52126	OPR-FLEET LEASE EXPENSE	4,728	16,728	12,000
52133	OPR-SCADA	1,700	1,700	-
	Total Operating Supplies & Services	148,331	164,731	16,400

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Professional Services and Fees			
52205 OPR-PROFESSIONAL SERVICES-OTHER	2,500	2,500	-
52216 OPR-REGULATORY FEES	1,300	1,300	-
52220 OPR-BANK FEES	500	500	-
52222 OPR-MEMBERSHIPS & PUBLICATIONS	200	200	-
52223 OPR-LICENSE & TRAINING	2,000	2,500	500
52224 OPR-TRAVEL & MEETINGS	4,000	4,000	-
Total Professional Services and Fees	10,500	11,000	500
Office Expenses			
52301 OPR-OFFICE SUPPLIES	750	1,000	250
52302 OPR-COMPUTER & SOFTWARE EXPENSE	3,200	3,150	(50)
52303 OPR-WIDE AREA NETWORK EXPENSE	3,200	4,320	1,120
52305 OPR-POSTAGE AND FREIGHT EXPENSE	800	500	(300)
52306 OPR-DATA & PHONE EXPENSE	2,000	2,948	948
52320 OPR-EDUCATION EXPENSE	-	500	500
Total Office Expenses	9,950	12,418	2,468
Other Operating Expenses			
52420 OPR-INSURANCE EXPENSE	19,687	22,375	2,688
52430 OPR-MISC EXPENSE	1,000	-	(1,000)
Total Other Operating Expenses	20,687	22,375	1,688
SUBTOTAL OF OPERATIONAL EXPENSES	421,452	501,633	80,181
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	5,000	5,000	-
Total Maintenance and Repair Equipment	5,000	5,000	-
Structures			
53201 M&R-BUILDING	5,000	5,000	-
53205 M&R-PUMPS AND MOTORS	20,000	20,000	-
53215 M&R-LIFTSTATIONS	5,000	5,000	-
Total Structures	30,000	30,000	-
Other Maintenance & Repairs			
53310 M&R-GROUNDS/ROW	-	500	500
53325 M&R-GENERAL MAINTENANCE	30,000	35,000	5,000
53399 M&R-MISC EXPENSE	1,500	-	(1,500)
Total Other Maintenance & Repairs	31,500	35,500	4,000
SUBTOTAL OF M&R EXPENSES	66,500	70,500	4,000
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	54,487	68,374	13,887

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Total Administrative & General	54,487	68,374	13,887
	Capital Outlay			
13219	MISCELLANEOUS EQUIPMENT	-	45,000	45,000
	Total Capital Outlay	-	45,000	45,000
	TOTAL OPERATING AND M&R EXPENSES	542,439	685,507	143,068
	Net Operating Income	129	(91,615)	(91,744)
	Net Change in Fund Balance	129	(91,615)	(91,744)



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Cordillera WWTP

Located in Kendall County near the intersection of State Hwy 46 and FM 3351, operations of the Cordillera Ranch wastewater collection system and treatment plant began in 2006. Due to the terrain of the subdivision, a grinder pump located at each residence pumps raw sewage into a low-pressure collection system that conveys the wastewater to the treatment plant. The treatment plant is a membrane bioreactor that separates liquid from solid waste by micro-filtration. The liquid effluent is chlorinated and delivered to a holding pond where it is used to irrigate the neighborhood's golf course. Solid waste is trucked off-site for further treatment and disposal.

The wastewater collection and treatment system is operated and maintained by employees of the Western Canyon WTP division.

- Ownership: Owned by Cordillera Ranch Subdivision and operated by GBRA
- Location: Boerne, Texas
- Startup: 2006
- Capacity: 0.192 MGD

Western Canyon Division

Cordillera Ranch Wastewater Treatment System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

GBRA's Western Canyon Division is responsible for operating and maintaining the Cordillera Ranch sewer system including grinder pumps at each residence, the collection system, an off-site lift station, and the wastewater treatment plant. The Wastewater Treatment Plant is currently under construction to expand the treatment capacity from current phase 1 of permit of 0.064 MGD to the final phase of 0.192 MGD. This project is expected to be completed by end of FY 2025.

Fourteen operators divide their time operating and maintaining the water and wastewater systems for Cordillera Ranch, Johnson Ranch, Lomas Comal Trace, Bulverde Singing Hills, Park Village, Four S Ranch, Canyon Park, Boerne ISD Voss Middle School, and the Western Canyon Distribution. Additional manpower and equipment required for maintenance and technical services are transferred as needed from other operating divisions of GBRA. The Division Manager, and Chief Operators provide supervision of the division.

In an effort to provide advanced training and maintain Texas Commission on Environmental Quality wastewater licenses for all division employees, operating personnel will attend courses provided by approved sources such as Texas Engineering Extension Service and Texas Water Utility Association. Personnel will also attend electrical safety, first aid, CPR, hazard communications and team training.

REVENUE SOURCES AND TRENDS

Revenues are obtained through connection fees, monthly sewer service fees, and service calls. Total revenue projected for FY 2026 is \$700,320 which is a 14.5% increase over the FY 2025 budget amount.

CAPITAL ADDITIONS AND OPERATING EXPENSES

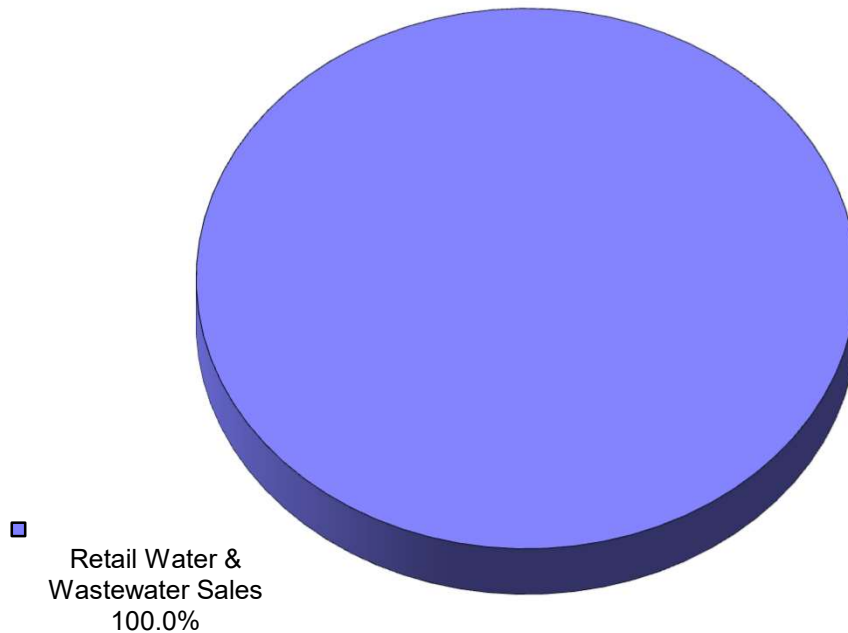
Significant operating expenses for the ensuing fiscal year, in addition to personnel costs, include \$34,000 power and utilities, \$8,000 for chemicals, \$22,500 for laboratory supplies and services, \$150,000 for biosolids disposal costs, and \$19,262 for fleet lease expense. A significant maintenance and repair cost incorporated into the budget is \$250,000 for repair or replace plant pumps and motors, and residential grinder pumps.

FUND BALANCE

Funds for the above listed capital additions and maintenance projects as well as all of the other operating expenditures that are summarized in the following pages will be provided from revenues from customer billings. The effect of all the budgeted sources and uses of funds yields a budgeted deficit of \$242,751.

Budget Summary

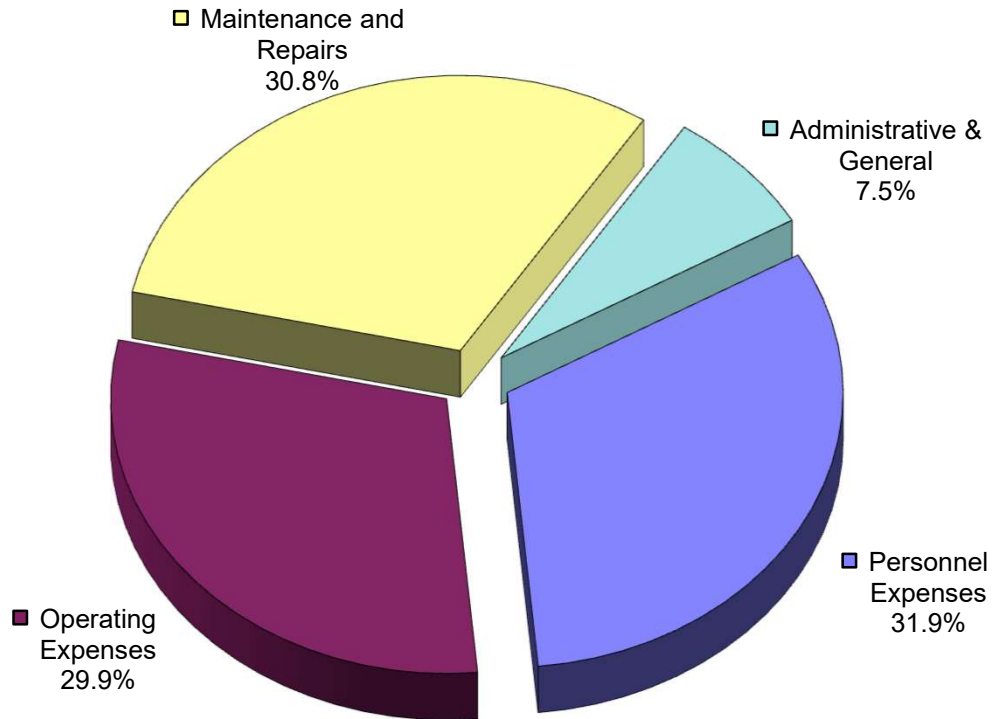
REVENUES - CORDILLERA WWTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	562,750	611,500	700,320
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	562,750	611,500	700,320
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	562,750	611,500	700,320

Budget Summary

EXPENSES - CORDILLERA WWTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	199,212	263,376	300,477
Operating Expenses	260,354	282,120	282,019
Maintenance and Repairs	220,000	275,000	290,000
Administrative & General	46,790	61,861	70,575
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	726,356	882,357	943,071
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	726,356	882,357	943,071

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**053 - Cordillera WWTP
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Retail Wastewater			
42401 WASTEWATER SERVICES	450,000	572,320	122,320
42402 SEWER CONNECTION/INSP FEES	140,000	117,000	(23,000)
42404 SERVICE CALL INCOME	20,000	10,000	(10,000)
42405 TRANSFER FEES	1,500	1,000	(500)
Total Retail Wastewater	611,500	700,320	88,820
Total Operating Revenue	611,500	700,320	88,820
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	166,416	195,274	28,858
51102 LBR-OVERTIME	21,040	18,589	(2,451)
Total Salaries	187,456	213,863	26,407
Benefits			
51298 BEN-BENEFIT ALLOCATION	75,920	86,614	10,694
Total Benefits	75,920	86,614	10,694
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	34,000	34,000	-
52102 OPR-AUXILIARY POWER EXPENSE	3,000	3,000	-
52103 OPR-CHEMICALS	10,000	8,000	(2,000)
52110 OPR-SMALL TOOLS AND SUPPLIES	2,000	2,000	-
52113 OPR-LAB SUPPLIES	6,000	6,000	-
52114 OPR-LABORATORY SERVICES-GBRA	15,000	16,500	1,500
52118 OPR-DISPOSAL SERVICES	150,000	150,000	-
52120 OPR-UNIFORMS/BUSINESS ATTIRE	1,000	1,000	-
52121 OPR-SAFTY & EMERGENCY EXPENSE	1,000	1,000	-
52125 OPR-VEHICLE EXPENSE	12,500	5,000	(7,500)
52126 OPR-FLEET LEASE EXPENSE	9,423	19,262	9,839
52133 OPR-SCADA	1,700	2,900	1,200

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Total Operating Supplies & Services	245,623	248,662	3,039
Professional Services and Fees			
52205 OPR-PROFESSIONAL SERVICES-OTHER	1,500	1,500	-
52216 OPR-REGULATORY FEES	1,500	1,500	-
52220 OPR-BANK FEES	100	100	-
52223 OPR-LICENSE & TRAINING	1,500	1,500	-
52224 OPR-TRAVEL & MEETINGS	1,500	4,000	2,500
Total Professional Services and Fees	6,100	8,600	2,500
Office Expenses			
52301 OPR-OFFICE SUPPLIES	1,000	1,000	-
52302 OPR-COMPUTER & SOFTWARE EXPENSE	6,200	6,350	150
52303 OPR-WIDE AREA NETWORK EXPENSE	3,200	4,320	1,120
52305 OPR-POSTAGE AND FREIGHT EXPENSE	2,000	500	(1,500)
52306 OPR-DATA & PHONE EXPENSE	7,500	1,499	(6,001)
Total Office Expenses	19,900	13,669	(6,231)
Other Operating Expenses			
52420 OPR-INSURANCE EXPENSE	9,497	10,088	591
52430 OPR-MISC EXPENSE	1,000	1,000	-
Total Other Operating Expenses	10,497	11,088	591
SUBTOTAL OF OPERATIONAL EXPENSES	545,496	582,496	37,000
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	-	15,000	15,000
Total Maintenance and Repair Equipment	-	15,000	15,000
Structures			
53205 M&R-PUMPS AND MOTORS	250,000	250,000	-
Total Structures	250,000	250,000	-
Other Maintenance & Repairs			
53325 M&R-GENERAL MAINTENANCE	25,000	25,000	-
Total Other Maintenance & Repairs	25,000	25,000	-
SUBTOTAL OF M&R EXPENSES	275,000	290,000	15,000
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	61,861	70,575	8,714
Total Administrative & General	61,861	70,575	8,714
TOTAL OPERATING AND M&R EXPENSES	882,357	943,071	60,714

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Net Operating Income	<u>(270,857)</u>	<u>(242,751)</u>	<u>28,106</u>
Net Change in Fund Balance	<u>(270,857)</u>	<u>(242,751)</u>	<u>28,106</u>



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Dietz WWCS

The Dietz Wastewater Collection System is generally located along State Highway 46 between New Braunfels and Seguin in Guadalupe County. Wastewater collected through the system is transported to the New Braunfels Utilities' McKenzie Wastewater Treatment Plant for treatment and disposal.

- Ownership: Owned and operated by GBRA
- Location: Southeast of New Braunfels
- Startup: 2022

Dietz Wastewater Collection System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Guadalupe-Blanco River Authority (GBRA) initiated an agreement with New Braunfels Utilities (NBU) in January 2018 for NBU to treat wastewater from the GBRA-Dietz wastewater collection system located generally along State Highway 46 between Seguin and New Braunfels. GBRA has reserved capacity in NBU's Sam McKenzie wastewater treatment plant located near the Guadalupe River just south of GBRA's Dunlap dam. GBRA has access to capacity in NBU's McKenzie wastewater treatment plant with the option for additional capacity with future expansions of the wastewater treatment plant. The collection system began serving customers mid FY 2023 and is expected to grow over several years.

Seven licensed employees, including Operators and Collections/Pipeline personnel, provide operation and maintenance of the system. Additional manpower and equipment required for maintenance and technical services are provided as needed from other operating divisions of GBRA. The Division Manager-Hays/Caldwell/Guadalupe Counties provides supervision of the division.

In an effort to provide advanced training and maintain Texas Commission on Environmental Quality wastewater licenses for all division employees, operating personnel will attend courses provided by approved sources such as Texas Engineering Extension Service and Texas Water Utility Association. Personnel will also attend safety, first aid, CPR, hazard communications and team training.

REVENUE SOURCES AND TRENDS

Revenues will be obtained through connection fees for wastewater service, tap fees, and monthly wastewater service fees.

CAPITAL ADDITIONS AND OPERATING EXPENSES

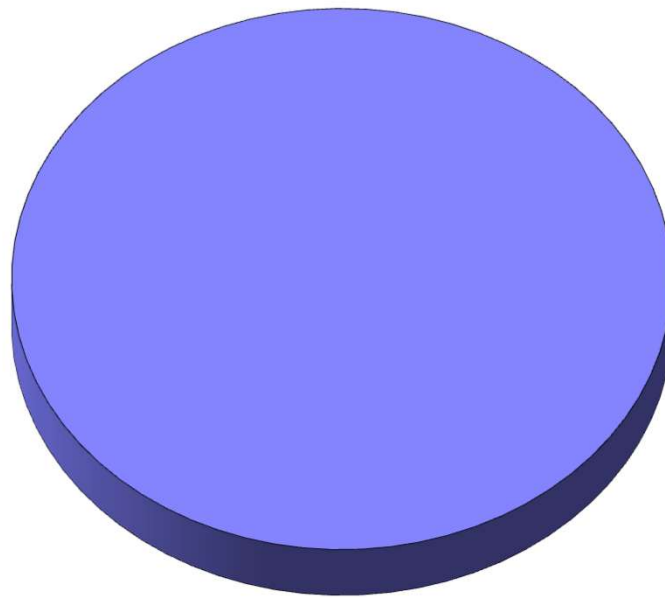
Budget placeholders have been established for the main budget items. There is no capital outlay anticipated for FY 2026.

FUND BALANCE

Funds for the above-listed operating expenditures as well as other expenditures that are summarized in the following pages will be provided from revenues resulting from customer billings.

Budget Summary

REVENUES - DIETZ WW COLLECTIONS

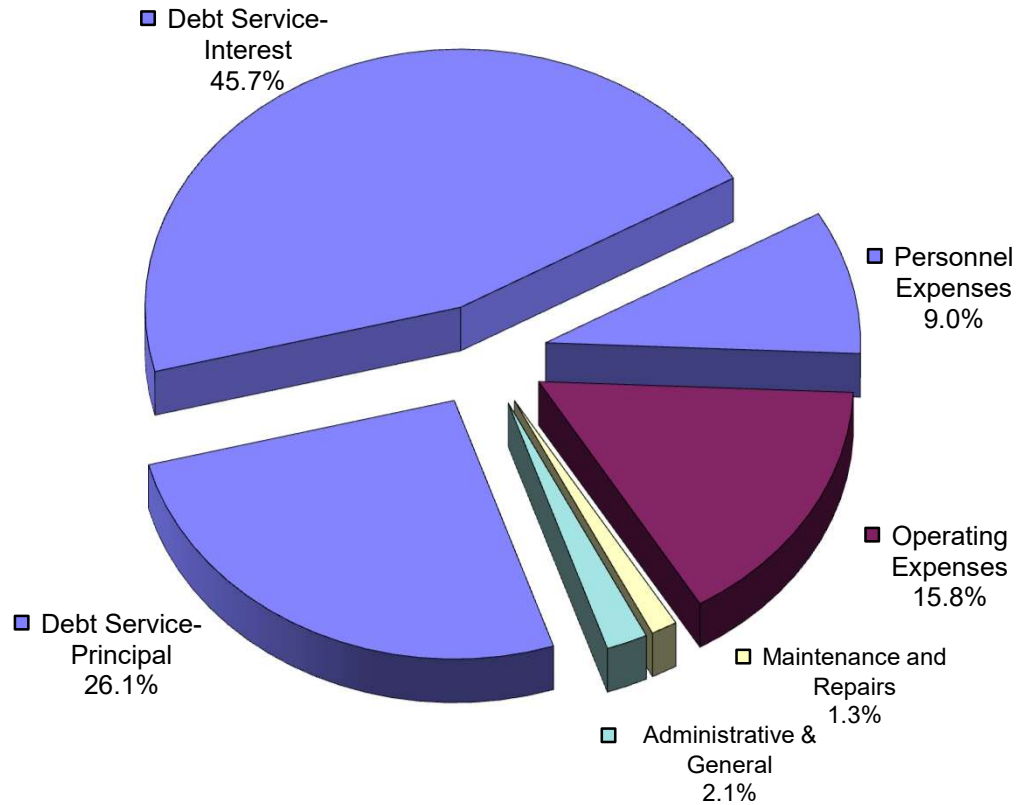


Retail Water &
Wastewater Sales
100.0%

Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	70,579	101,500	389,432
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	70,579	101,500	389,432
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	70,579	101,500	389,432

Budget Summary

EXPENSES - DIETZ WW COLLECTIONS



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	28,579	34,958	50,176
Operating Expenses	41,367	79,559	87,872
Maintenance and Repairs	7,400	7,500	7,500
Administrative & General	6,712	8,211	11,785
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	84,058	130,228	157,333
Debt Service-Principal	11,667	140,417	145,417
Debt Service-Interest	260,600	260,133	254,517
Debt Service-Bond Covenant Fund			
Grand Total Expenses	356,325	530,778	557,267

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**038 - Dietz WW Collections
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	90,000	375,932	285,932
42402	SEWER CONNECTION/INSP FEES	10,000	7,500	(2,500)
42405	TRANSFER FEES	1,500	6,000	4,500
	Total Retail Wastewater	101,500	389,432	287,932
	Total Operating Revenue	101,500	389,432	287,932
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	22,419	34,651	12,232
51102	LBR-OVERTIME	2,462	1,061	(1,401)
	Total Salaries	24,881	35,712	10,831
Benefits				
51298	BEN-BENEFIT ALLOCATION	10,077	14,464	4,387
	Total Benefits	10,077	14,464	4,387
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	24,000	4,000	(20,000)
52102	OPR-AUXILIARY POWER EXPENSE	1,000	1,500	500
52103	OPR-CHEMICALS	500	500	-
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	3,000	-
52114	OPR-LABORATORY SERVICES-GBRA	500	550	50
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,000	500	(500)
52121	OPR-SAFETY & EMERGENCY EXPENSE	500	500	-
52123	OPR-EQUIPMENT RENTAL	2,578	2,578	-
52133	OPR-SCADA	2,000	1,700	(300)
	Total Operating Supplies & Services	35,078	14,828	(20,250)
Professional Services and Fees				
52205	OPR-PROFESSIONAL SERVICES-OTHER	1,000	1,000	-

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52218	OPR-NBU WW TREATMENT SERVICES	24,000	50,000	26,000
52219	OPR-CUSTOMER BILLING FEES	16,000	18,000	2,000
52220	OPR-BANK FEES	950	150	(800)
52223	OPR-LICENSE & TRAINING	700	700	-
52224	OPR-TRAVEL & MEETINGS	1,000	1,000	-
	Total Professional Services and Fees	43,650	70,850	27,200
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	300	300	-
	Total Office Expenses	300	300	-
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	531	1,894	1,363
	Total Other Operating Expenses	531	1,894	1,363
	SUBTOTAL OF OPERATIONAL EXPENSES	114,517	138,048	23,531
	Structures			
53205	M&R-PUMPS AND MOTORS	5,000	5,000	-
	Total Structures	5,000	5,000	-
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	2,500	2,500	-
	Total Other Maintenance & Repairs	2,500	2,500	-
	SUBTOTAL OF M&R EXPENSES	7,500	7,500	-
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	8,211	11,785	3,574
	Total Administrative & General	8,211	11,785	3,574
	TOTAL OPERATING AND M&R EXPENSES	130,228	157,333	27,105
	Net Operating Income	(28,728)	232,099	260,827
	DEBT SERVICE BUDGET			
	Principal Payments Expense			
21226	BOND-2021 DIETZ CONSTRUCTION	140,417	145,417	5,000
	Total Principal Payments Expense	140,417	145,417	5,000

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Interest Expense			
57220	INT-2021 DIETZ CONSTRUCTION	<u>260,133</u>	<u>254,517</u>	<u>(5,616)</u>
	Total Interest Expense	<u>260,133</u>	<u>254,517</u>	<u>(5,616)</u>
	Total Debt Expense	<u>400,550</u>	<u>399,934</u>	<u>(616)</u>
	Net Change in Debt Service Budget	<u>(400,550)</u>	<u>(399,934)</u>	<u>616</u>
	Net Change in Fund Balance	<u>(429,278)</u>	<u>(167,835)</u>	<u>261,443</u>



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Johnson Ranch WWTP

Located in Comal County near Bulverde, the Johnson Ranch wastewater system began in 2009 and consists of a collection system and wastewater treatment plant. Prior to the construction of the plant, GBRA engaged service providers to dispose of waste collected through the system.

The wastewater collection and treatment system are operated and maintained by employees of the Western Canyon WTP division.

-
- Ownership: Owned by Johnson Ranch MUD and operated by GBRA
 - Location: Bulverde, TX
 - Startup: 2009
 - Capacity: 0.35 MGD

Western Canyon Division

Johnson Ranch Wastewater Treatment Plant System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Johnson Ranch Wastewater Treatment Plant was started up in October 2015. Construction of new homes is expected to continue for several years, with a projected build out of 1,000 homes. Early FY 2022 the developer, DHJB Development, finalized the construction of the new permanent wastewater plant with a treatment capacity of 350,000 gallons per day.

Fourteen operators divide their time operating and maintaining the water and wastewater systems for Cordillera Ranch, Johnson Ranch, Lomas Comal Trace, Bulverde Singing Hills, Park Village, Four S Ranch, Canyon Park, Boerne ISD Voss Middle School, and the Western Canyon Distribution. Additional manpower and equipment required for maintenance and technical services are transferred as needed from other operating divisions of GBRA. The Division Manager, and Chief Operators provide supervision of the division.

REVENUE SOURCES AND TRENDS

Revenues will be obtained through connection fees for wastewater service, and monthly wastewater service fees. Revenues are projected to be \$783,900 during FY 2026 which is \$198,400 or 33.9% more than the FY 2025 service fee budget due primarily to growth in the number of connections.

CAPITAL ADDITIONS AND OPERATING EXPENSES

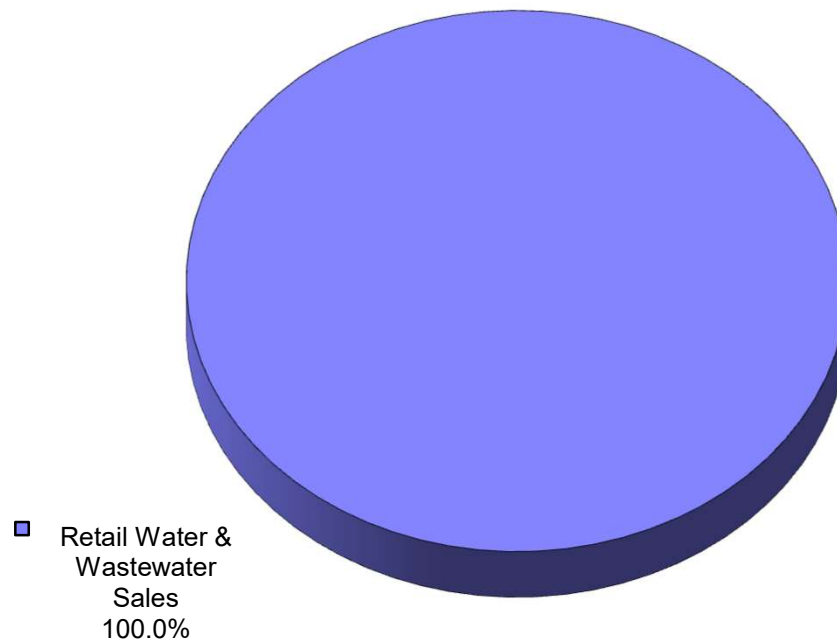
The principal operating expenses for FY 2026, in addition to personnel costs, include \$62,000 for chemicals, \$51,300 for lab supplies and services, \$80,000 for bio-solids disposal, and \$12,693 for rental of a hydro jetter, main line video camera, and a mobile press. These costs represent the treatment and testing of the treated wastewater and removal of sludge from the plant. Maintenance and repair costs incorporated into the budget total \$40,000 which covers routine maintenance and repair to pumps and motors as well as system equipment and facilities. There is no capital outlay anticipated for FY 26.

FUND BALANCE

Funds for the above listed operating expenditures as well as other expenditures that are summarized in the following pages will be provided from revenues resulting from customer billings. The effect of all the budgeted sources and uses of funds yields a budgeted deficit of \$50,183.

Budget Summary

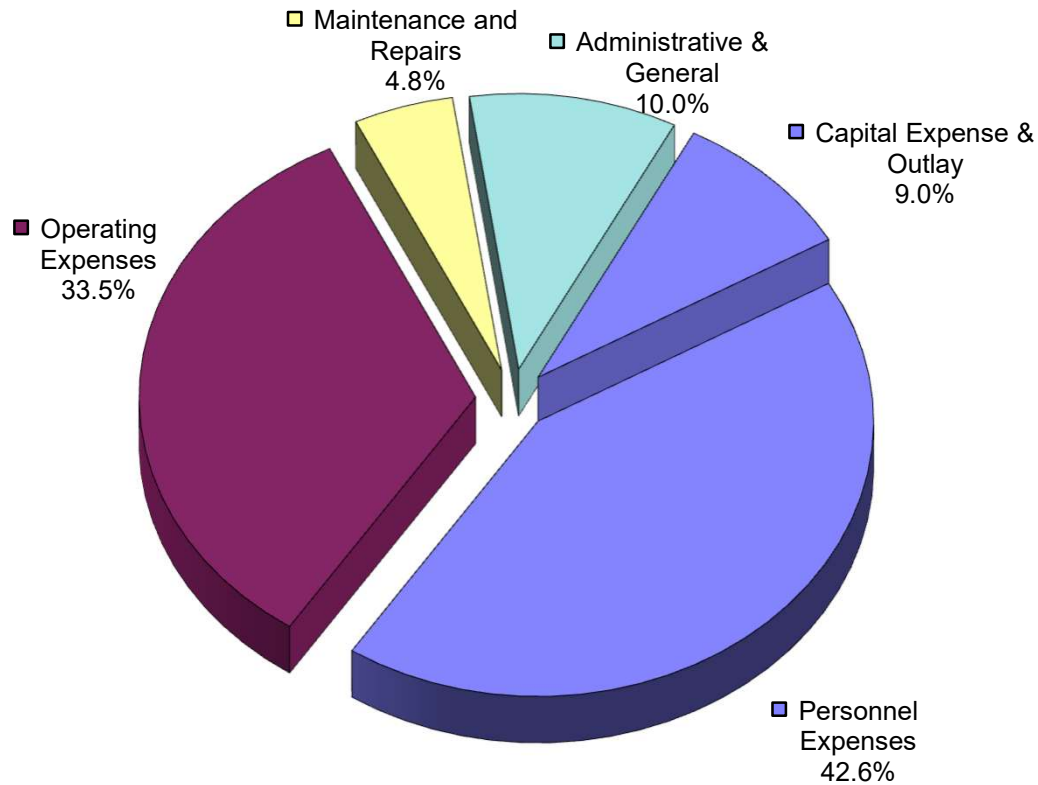
REVENUES - JOHNSON RANCH WWTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	530,500	585,500	783,900
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	530,500	585,500	783,900
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	530,500	585,500	783,900

Budget Summary

EXPENSES - JOHNSON RANCH WWTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	236,752	276,852	355,736
Operating Expenses	214,358	289,698	279,793
Maintenance and Repairs	32,000	40,000	40,000
Administrative & General	55,607	65,026	83,554
Capital Expense & Outlay			75,000
Transfers			
Total Operating and M&R Expenses	538,717	671,576	834,083
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	538,717	671,576	834,083

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**056 - Johnson Ranch WWTP
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Retail Wastewater			
42401 WASTEWATER SERVICES	565,000	764,400	199,400
42402 SEWER CONNECTION/INSP FEES	16,500	16,500	-
42405 TRANSFER FEES	4,000	3,000	(1,000)
Total Retail Wastewater	585,500	783,900	198,400
Total Operating Revenue	585,500	783,900	198,400
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	171,072	224,657	53,585
51102 LBR-OVERTIME	25,976	28,536	2,560
Total Salaries	197,048	253,193	56,145
Benefits			
51298 BEN-BENEFIT ALLOCATION	79,804	102,543	22,739
Total Benefits	79,804	102,543	22,739
Operating Supplies & Services			
52102 OPR-AUXILIARY POWER EXPENSE	8,500	5,000	(3,500)
52103 OPR-CHEMICALS	60,000	62,000	2,000
52110 OPR-SMALL TOOLS AND SUPPLIES	3,000	4,000	1,000
52113 OPR-LAB SUPPLIES	10,000	15,000	5,000
52114 OPR-LABORATORY SERVICES-GBRA	30,000	36,300	6,300
52118 OPR-DISPOSAL SERVICES	100,000	80,000	(20,000)
52120 OPR-UNIFORMS/BUSINESS ATTIRE	1,000	1,250	250
52121 OPR-SAFTY & EMERGENCY EXPENSE	2,000	3,000	1,000
52123 OPR-EQUIPMENT RENTAL	12,693	12,693	-
52125 OPR-VEHICLE EXPENSE	12,500	5,000	(7,500)
52126 OPR-FLEET LEASE EXPENSE	10,465	10,465	-
52133 OPR-SCADA	1,700	2,900	1,200
Total Operating Supplies & Services	251,858	237,608	(14,250)

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	3,000	3,000	-
52216	OPR-REGULATORY FEES	2,000	2,000	-
52220	OPR-BANK FEES	150	150	-
52223	OPR-LICENSE & TRAINING	2,500	3,000	500
52224	OPR-TRAVEL & MEETINGS	3,000	4,000	1,000
	Total Professional Services and Fees	10,650	12,150	1,500
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	800	2,000	1,200
52302	OPR-COMPUTER & SOFTWARE EXPENSE	8,200	9,100	900
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	4,320	1,120
52305	OPR-POSTAGE AND FREIGHT EXPENSE	2,500	1,000	(1,500)
52306	OPR-DATA & PHONE EXPENSE	2,800	3,197	397
	Total Office Expenses	17,500	19,617	2,117
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	8,690	9,418	728
52430	OPR-MISC EXPENSE	1,000	1,000	-
	Total Other Operating Expenses	9,690	10,418	728
	SUBTOTAL OF OPERATIONAL EXPENSES	566,550	635,529	68,979
	Structures			
53205	M&R-PUMPS AND MOTORS	10,000	10,000	-
	Total Structures	10,000	10,000	-
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	30,000	30,000	-
	Total Other Maintenance & Repairs	30,000	30,000	-
	SUBTOTAL OF M&R EXPENSES	40,000	40,000	-
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	65,026	83,554	18,528
	Total Administrative & General	65,026	83,554	18,528
	Capital Outlay			
13219	MISCELLANEOUS EQUIPMENT	-	75,000	75,000
	Total Capital Outlay	-	75,000	75,000
	TOTAL OPERATING AND M&R EXPENSES	671,576	834,083	162,507

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Net Operating Income	<u>(86,076)</u>	<u>(50,183)</u>	<u>35,893</u>
Net Change in Fund Balance	<u>(86,076)</u>	<u>(50,183)</u>	<u>35,893</u>



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Lockhart WWTPs

This division was established in 1994, to operate and manage the existing 1.1 MGD Larremore Street Wastewater Treatment Plant and the 1.5 MGD plant on F.M. 20, completed in 1999, under contract with the City of Lockhart.

The F.M. 20 Plant is an approved site for acceptance and treatment of septic tank waste. It utilizes an activated sludge process to treat wastewater using ultraviolet (UV) light for disinfection.

Daily sample testing is completed at an on-site laboratory to ensure effluent meets all state and federal guidelines. Biomonitoring tests are also performed to ensure that aquatic life and the environment will not be harmed by treated wastewater effluent returned to the surface waters of the Guadalupe River Basin.

-
- Ownership: Owned by the City of Lockhart and operated by GBRA
 - Location: Lockhart, Texas
 - Startup: 1994
 - Plants Capacity: 2.6 MGD

Lockhart Division

Lockhart Wastewater Reclamation System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

After signing a contract with the City of Lockhart in 1994, GBRA assumed the operation of the City's 1.1 million gallons per day (MGD) Larremore Street wastewater treatment plant. Subsequently in 1999, the new 1.5 MGD FM20 plant commenced operation increasing the City's combined wastewater treatment capacity to 2.6 MGD. The contract between the City of Lockhart and GBRA provides that GBRA will bill the City the actual cost of operating the two plants. As a result, revenue is matched to expenses and GBRA does not over-recover nor under-recover the cost of operating the System.

The System is operated by a Chief Operator and seven operators dividing their time between the Lockhart water and wastewater plants. Serving as facilitators to the team will be the Hays/Caldwell/Guadalupe Division Manager. Additional support will be received from the Seguin and New Braunfels offices in the form of engineering, electrical, purchasing, and administrative functions.

REVENUE SOURCES AND TRENDS

The following Work Plan and Budget is based on the two Lockhart Wastewater Treatment Plants treating an estimated sewage flow of 440.23 million gallons annually or 1.21 million gallons per day (MGD). For Fiscal Year 2026, the flow will be split with approximately 0.430 MGD treated by the Larremore Plant and 0.776 MGD treated by the FM 20 Plant. Revenue to treat this amount of waste has generally trended upward over the last several years coincident with increased flows to the plant and inflationary increases in plant operating costs. The budgeted FY 2026 total revenue for the Lockhart Wastewater System is \$1,994,162 which is \$357,089 or 21.8% more than last year's budget.

MAJOR OPERATING AND MAINTENANCE EXPENDITURES

The combined operating expenditure budget for FY 2026 amounts to \$1,994,162. Significant operating expenses budgeted for Fiscal Year 2026 include biosolids disposal in the amount of \$301,856, power and utilities of \$274,790, laboratory testing and expenses of \$77,714. Significant maintenance expenditures budgeted for Fiscal Year 2026 include the replacement of the Motor Control Centers at Larremore.

In order to meet public service needs through motivated employees, provide advanced training, and maintain and upgrade occupational licenses, personnel will attend courses provided by various approved sources. The approved sources for the courses are Texas Engineering Extension Service and Texas Water Utility Association. Plant personnel will also conduct in-house training in team building skills, confined space rescue, hazard communication, electrical safety and maintenance, first aid, and CPR. Other training will include computer software and personal development seminars.

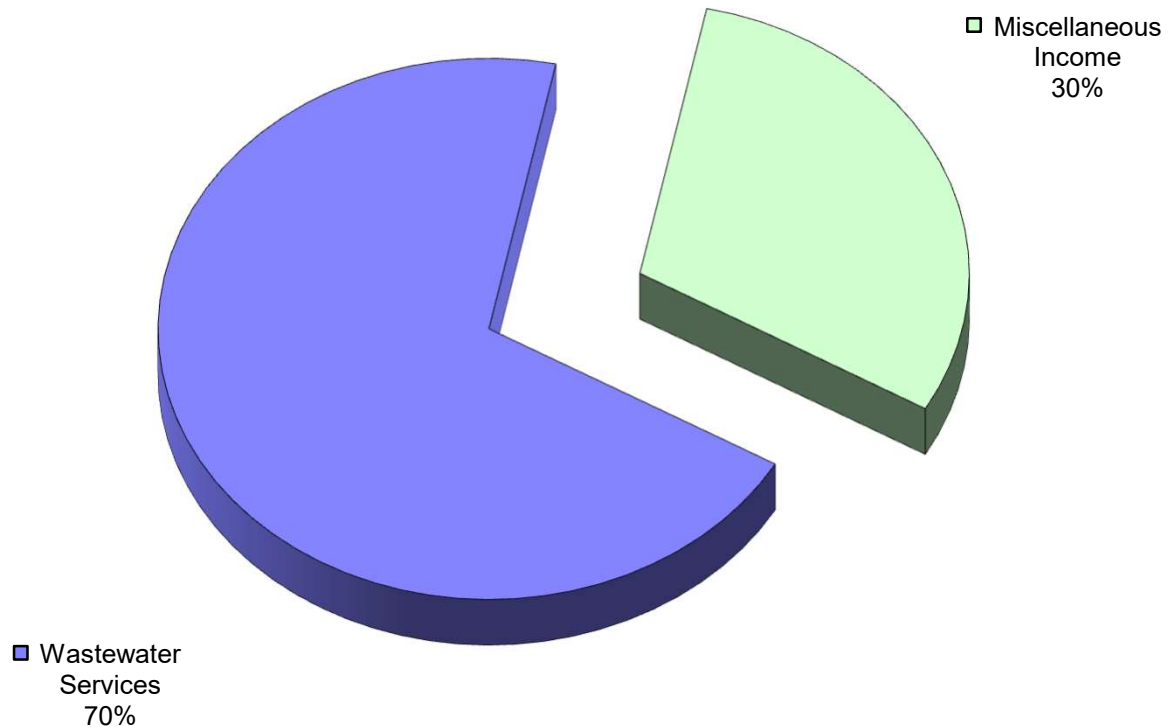
There is a replacement truck in the amount of \$50,000 and a replacement ATV for \$11,000 budgeted for capital addition items for FY 2026.

FUND BALANCE

Funds for the above listed maintenance projects as well as all of the other operating expenditures that are summarized in the following pages will be provided from revenues from the City of Lockhart. Since this system represents a contract operation in which GBRA does not over-recover nor under-recover its costs, the net change in fund balance for FY 2026 is \$0.

Budget Summary

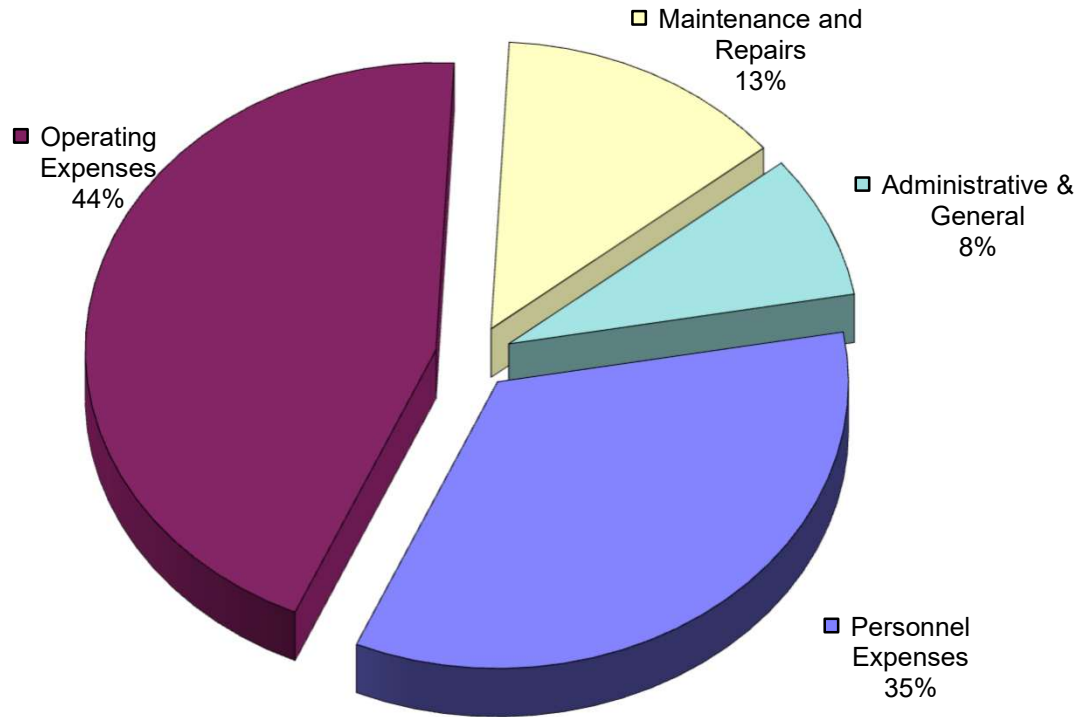
REVENUES - LOCKHART WWTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services	804,554	1,037,073	1,394,162
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income	800,000	600,000	600,000
Total Operating Revenue	1,604,554	1,637,073	1,994,162
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,604,554	1,637,073	1,994,162

Budget Summary

EXPENSES - LOCKHART WWTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	524,803	591,047	664,222
Operating Expenses	781,598	778,777	855,307
Maintenance and Repairs	174,890	128,426	257,623
Administrative & General	123,263	138,823	156,010
Capital Expense & Outlay			61,000
Transfers			
Total Operating and M&R Expenses	1,604,554	1,637,073	1,994,162
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,604,554	1,637,073	1,994,162

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**130 - Lockhart WWTP
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Wastewater Treatment			
41201 WW-OPR & MAINTENANCE	1,498,250	1,838,152	339,902
41202 WW-ADMINISTRATIVE & GENERAL	138,823	156,010	17,187
41207 WW-CREDIT TO CUSTOMER	(600,000)	(600,000)	-
Total Wastewater Treatment	1,037,073	1,394,162	357,089
Misc Income			
45195 MISCELLANEOUS REVENUES	600,000	600,000	-
Total Misc Income	600,000	600,000	-
Total Operating Revenue	1,637,073	1,994,162	357,089
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	402,817	451,635	48,818
51102 LBR-OVERTIME	17,857	21,121	3,264
Total Salaries	420,674	472,756	52,082
Benefits			
51298 BEN-BENEFIT ALLOCATION	170,373	191,466	21,093
Total Benefits	170,373	191,466	21,093
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	244,887	274,790	29,903
52102 OPR-AUXILIARY POWER EXPENSE	5,000	5,000	-
52103 OPR-CHEMICALS	53,203	54,566	1,363
52110 OPR-SMALL TOOLS AND SUPPLIES	3,500	4,000	500
52113 OPR-LAB SUPPLIES	18,157	22,273	4,116
52114 OPR-LABORATORY SERVICES-GBRA	39,956	43,951	3,995
52115 OPR-LABORATORY SERVICES-OUTSOURCED	10,124	11,490	1,366
52118 OPR-DISPOSAL SERVICES	294,256	301,856	7,600
52120 OPR-UNIFORMS/BUSINESS ATTIRE	5,720	6,750	1,030

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52121 OPR-SAFETY & EMERGENCY EXPENSE	3,325	3,825	500
52122 OPR-SECURITY EXPENSE	2,000	-	(2,000)
52124 OPR-EQUIPMENT EXPENSE	5,600	6,700	1,100
52125 OPR-VEHICLE EXPENSE	5,795	5,570	(225)
52133 OPR-SCADA	1,700	1,700	-
Total Operating Supplies & Services	693,223	742,471	49,248
Professional Services and Fees			
52205 OPR-PROFESSIONAL SERVICES-OTHER	4,690	4,840	150
52216 OPR-REGULATORY FEES	22,000	22,000	-
52222 OPR-MEMBERSHIPS & PUBLICATIONS	700	700	-
52223 OPR-LICENSE & TRAINING	3,744	3,744	-
52224 OPR-TRAVEL & MEETINGS	2,500	6,000	3,500
Total Professional Services and Fees	33,634	37,284	3,650
Office Expenses			
52301 OPR-OFFICE SUPPLIES	4,400	4,400	-
52302 OPR-COMPUTER & SOFTWARE EXPENSE	9,550	14,020	4,470
52303 OPR-WIDE AREA NETWORK EXPENSE	3,200	10,020	6,820
52306 OPR-DATA & PHONE EXPENSE	800	8,928	8,128
52331 OPR-JANITORIAL SUPPLIES AND SERVICE	1,200	1,500	300
Total Office Expenses	19,150	38,868	19,718
Other Operating Expenses			
52420 OPR-INSURANCE EXPENSE	32,570	36,484	3,914
52430 OPR-MISC EXPENSE	200	200	-
Total Other Operating Expenses	32,770	36,684	3,914
SUBTOTAL OF OPERATIONAL EXPENSES	1,369,824	1,519,529	149,705
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	24,550	28,000	3,450
53110 M&R-CONTROL SYSTEMS	1,700	97,197	95,497
53115 M&R-METERS	1,500	1,500	-
Total Maintenance and Repair Equipment	27,750	126,697	98,947
Structures			
53201 M&R-BUILDING	3,426	16,176	12,750
53205 M&R-PUMPS AND MOTORS	36,750	10,000	(26,750)
53210 M&R-GATES AND VALVES	5,000	2,250	(2,750)
53220 M&R-CLARIFIERS	17,500	18,000	500
53237 M&R UV SYSTEM	20,000	60,000	40,000
Total Structures	82,676	106,426	23,750
Other Maintenance & Repairs			

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
53310	M&R-GROUNDS/ROW	13,500	13,500	-
53325	M&R-GENERAL MAINTENANCE	4,500	11,000	6,500
	Total Other Maintenance & Repairs	18,000	24,500	6,500
	SUBTOTAL OF M&R EXPENSES	128,426	257,623	129,197
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	138,823	156,010	17,187
	Total Administrative & General	138,823	156,010	17,187
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	-	61,000	61,000
	Total Capital Expenses	-	61,000	61,000
	TOTAL OPERATING AND M&R EXPENSES	1,637,073	1,994,162	357,089
	Net Operating Income	-	-	-
	Net Change in Fund Balance	-	-	-



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Park Village WWTP

Located in Comal County near Bulverde, the Park Village wastewater system began operations in 2019. The system initially began with an interim pump and haul service before it was transitioned into a collection system and wastewater treatment plant.

The wastewater collection and treatment system is operated and maintained by employees of the Western Canyon WTP division.

-
- Ownership: Owned and operated by GBRA
 - Location: Bulverde, Texas
 - Startup: 2019
 - Capacity: 0.195 MGD

Western Canyon Division

Park Village Wastewater Reclamation System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

GBRA is responsible for providing retail wastewater collection and treatment services for the Ventana subdivision. The Park Village Wastewater Treatment Facility started operation mid FY 2020. Residential construction will continue for the next several years with an anticipated final build out of around 900 homes.

Fourteen operators divide their time operating and maintaining the water and wastewater systems for Cordillera Ranch, Johnson Ranch, Lomas Comal Trace, Bulverde Singing Hills, Park Village, Four S Ranch, Canyon Park, Boerne ISD Voss Middle School, and the Western Canyon Distribution. Additional manpower and equipment required for maintenance and technical services are transferred as needed from other operating divisions of GBRA. The Division Manager, and Chief Operators provide supervision of the division.

In an effort to provide advanced training and maintain Texas Commission on Environmental Quality wastewater licenses for all division employees, operating personnel will attend courses provided by approved sources such as Texas Engineering Extension Service and Texas Water Utility Association. Personnel will also attend electrical safety, first aid, CPR, hazard communications and team training.

REVENUE SOURCES AND TRENDS

Revenues will be obtained through connection fees for wastewater service, monthly wastewater service fees and developer fees. Revenues are projected to be \$632,044 during FY 2026 which is \$91,035 or 16.8% more than the FY 2025 budget due primarily to growth in the number of connections.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

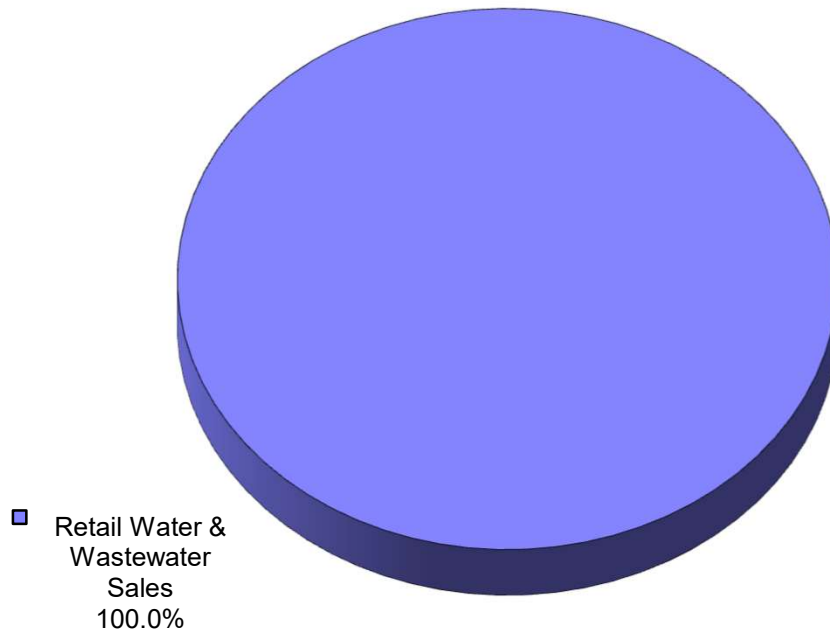
In addition to personnel costs, other significant operating costs include \$34,000 for power to operate the wastewater plant, \$55,000 for chemicals, \$30,000 for laboratory supplies and services, \$36,500 for biosolids disposal, and billing services to Texas Water Company for \$25,000. Maintenance and repair costs incorporated into the budget total \$35,000 which covers routine maintenance and repair to system equipment and facilities. There are no capital additions.

FUND BALANCE

Funds for the above listed capital additions and maintenance projects as well as all of the other operating expenditures that are summarized in the following pages will be provided by retail customers and from the District. The net change in the fund balance that GBRA anticipates in the Park Village Wastewater System is \$0.

Budget Summary

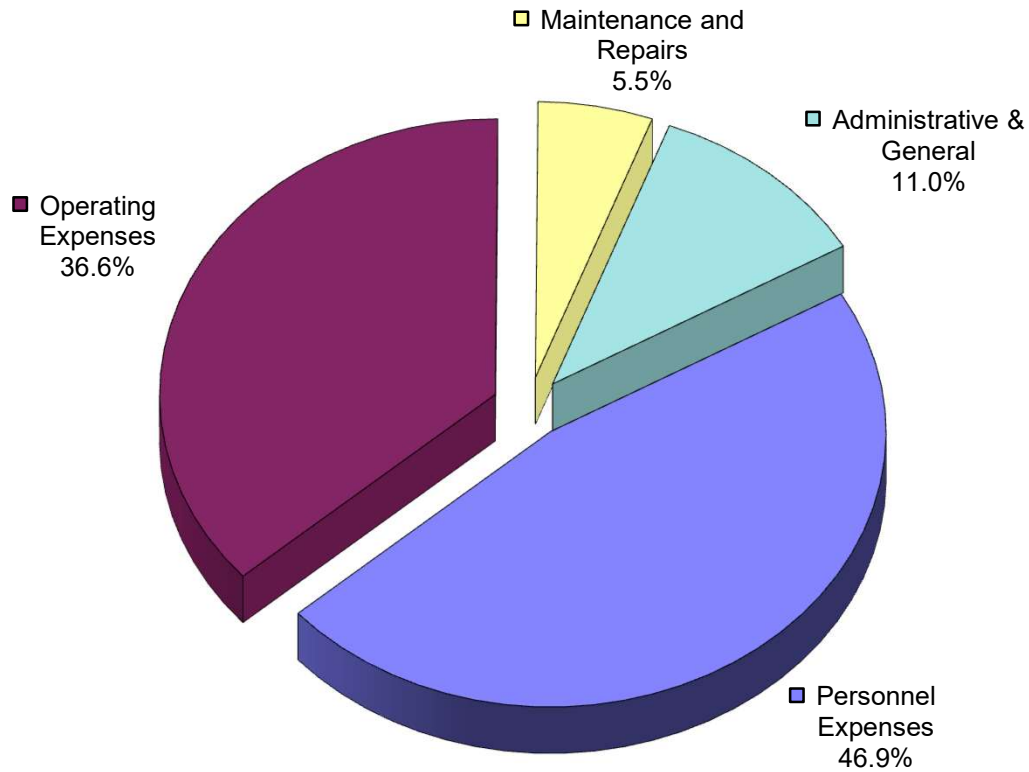
REVENUES -PARK VILLAGE WWRS



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	502,896	541,009	632,044
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	502,896	541,009	632,044
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	502,896	541,009	632,044

Budget Summary

EXPENSES - PARK VILLAGE WWRS



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	227,359	227,942	296,218
Operating Expenses	197,136	224,529	231,252
Maintenance and Repairs	25,000	35,000	35,000
Administrative & General	53,401	53,538	69,574
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	502,896	541,009	632,044
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	502,896	541,009	632,044

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**058 - Park Village WWRS
Department ***

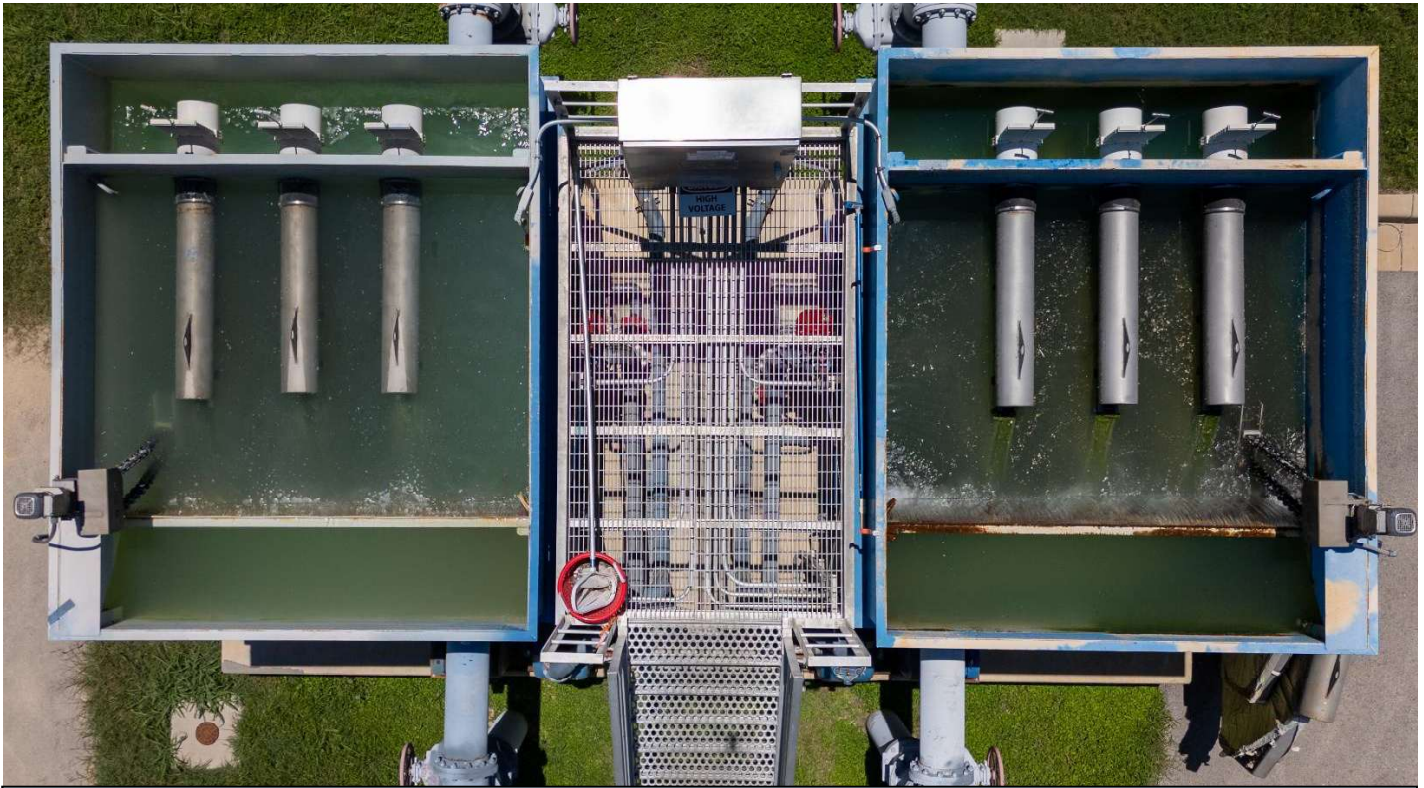
		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	379,440	502,600	123,160
42402	SEWER CONNECTION/INSP FEES	13,200	11,000	(2,200)
42405	TRANSFER FEES	3,500	3,500	-
42470	CHARGES TO DEVELOPERS	144,869	114,944	(29,925)
	Total Retail Wastewater	541,009	632,044	91,035
	Total Operating Revenue	541,009	632,044	91,035
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	141,006	186,793	45,787
51102	LBR-OVERTIME	21,230	24,038	2,808
	Total Salaries	162,236	210,831	48,595
Benefits				
51298	BEN-BENEFIT ALLOCATION	65,706	85,387	19,681
	Total Benefits	65,706	85,387	19,681
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	32,000	34,000	2,000
52102	OPR-AUXILIARY POWER EXPENSE	3,000	3,000	-
52103	OPR-CHEMICALS	45,000	55,000	10,000
52110	OPR-SMALL TOOLS AND SUPPLIES	4,000	4,000	-
52113	OPR-LAB SUPPLIES	8,000	8,000	-
52114	OPR-LABORATORY SERVICES-GBRA	20,000	22,000	2,000
52118	OPR-DISPOSAL SERVICES	30,000	36,500	6,500
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,250	2,200	950
52121	OPR-SAFETY & EMERGENCY EXPENSE	2,000	2,000	-
52123	OPR-EQUIPMENT RENTAL	7,991	7,991	-
52125	OPR-VEHICLE EXPENSE	12,800	4,000	(8,800)
52126	OPR-FLEET LEASE EXPENSE	5,924	-	(5,924)

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52133	OPR-SCADA	1,700	2,900	1,200
	Total Operating Supplies & Services	173,665	181,591	7,926
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	2,500	2,500	-
52216	OPR-REGULATORY FEES	1,500	1,500	-
52219	OPR-CUSTOMER BILLING FEES	30,000	25,000	(5,000)
52223	OPR-LICENSE & TRAINING	2,000	2,000	-
52224	OPR-TRAVEL & MEETINGS	2,500	2,500	-
	Total Professional Services and Fees	38,500	33,500	(5,000)
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	600	1,000	400
52302	OPR-COMPUTER & SOFTWARE EXPENSE	2,300	2,700	400
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	4,320	1,120
52306	OPR-DATA & PHONE EXPENSE	1,000	1,000	-
	Total Office Expenses	7,100	9,020	1,920
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	4,264	6,141	1,877
52430	OPR-MISC EXPENSE	1,000	1,000	-
	Total Other Operating Expenses	5,264	7,141	1,877
	SUBTOTAL OF OPERATIONAL EXPENSES	452,471	527,470	74,999
	Structures			
53205	M&R-PUMPS AND MOTORS	5,000	5,000	-
	Total Structures	5,000	5,000	-
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	30,000	30,000	-
	Total Other Maintenance & Repairs	30,000	30,000	-
	SUBTOTAL OF M&R EXPENSES	35,000	35,000	-
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	53,538	69,574	16,036
	Total Administrative & General	53,538	69,574	16,036
	TOTAL OPERATING AND M&R EXPENSES	541,009	632,044	91,035
	Net Operating Income	-	-	-

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Net Change in Fund Balance	-	-	-



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Shadow Creek WWTP

The Shadow Creek Wastewater Treatment Plant provides wastewater service to the Shadow Creek Subdivision located in north Hays County. The wastewater plant includes two treatment trains, each containing two aeration basins, one clarifier, and a sludge holding tank. An automated bar screen, cloth disk filters, and an emergency generator were added during the 2017 plant expansion. Phosphorus removal is accomplished by the addition of aluminum sulfate to the aeration basin. Operators are also responsible for a wastewater collection system that includes three lift stations.

- Ownership: Owned by North Hays County MUD #1 and operated by GBRA
- Location: Hays County
- Startup: 2006
- Permitted Capacity: 0.61 MGD

Shadow Creek Wastewater Reclamation Facility System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

GBRA assumed operations of the Shadow Creek Wastewater Reclamation Facility, which consists of retail wastewater collection and treatment of domestic sewage on January 1, 2006. The System is within the Hays Wastewater Division and managed by the Assistant Division Manager and daily supervision by the Hays Wastewater Chief Operator and operated by eleven operators dividing their time between the Buda, Shadow Creek, and Sunfield wastewater systems. In addition, some contract labor and support from other GBRA Divisions are included in the form of electrical, preventive maintenance, supervision, engineering, purchasing, laboratory, and administrative functions. GBRA's budget forecast includes all payroll and benefit expenses. Serving as a facilitator for the team will be the Division Manager-Hays/Caldwell/Guadalupe Counties.

REVENUE SOURCES AND TRENDS

The following Work Plan and Budget for the Shadow Creek System is based on the treatment of an estimated sewage flow of 128 million gallons per year or 0.351 million gallons per day. The budgeted FY 2026 revenue for the Shadow Creek System is \$1,437,984.

The contract between the North Hays County Municipal Utility District #1 (MUD) and GBRA provides that GBRA operate the plant and associated facilities and transmit monthly utility bills to customers of the system. The monthly wastewater service fee charged to each residential customer is budgeted to increase to \$40.00/month. The contract also provides that GBRA will bill the District for any cost of operating the plant and collection system not recovered from the customers.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The total operating expenditure budget for FY 2026 amounts to \$1,362,123.

Significant operating and maintenance expenses are power costs of \$120,000, biosolids disposal of \$135,000, chemicals of \$72,000, laboratory testing and supplies and expenses of \$33,400, and customer billing fees of \$35,328 to be paid to Goforth Special Utility District for collection of monthly sewer bills from customers. Maintenance and repair costs incorporated into the budget total \$195,000 which cover routine maintenance to pumps, motors, and equipment, as well as odor control. This year's budget includes additional costs for lift station cleaning, clarifier repair, replacement of filter cloth media, and full cleanout repairs on the collection system.

This budget includes \$11,262 for insurance secured by GBRA; however, the North Hays County MUD is responsible for property insurance which is not included within this budget. The budget also includes the standard administration and general cost percentage charged to all operating divisions of GBRA.

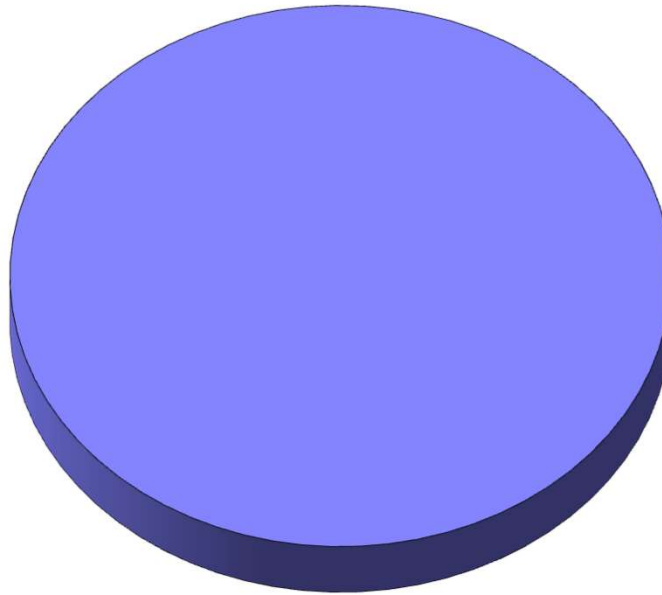
The capital addition budgeted for FY 2026 is a utility bed truck in the amount of \$71,000.

FUND BALANCE

Funds for the above listed capital addition, as well as all of the other operating expenditures that are summarized in the following pages, will be provided from revenues from the customers of the system. The net change in the fund balance that GBRA anticipates in the Shadow Creek System is \$75,861.

Budget Summary

REVENUES - SHADOW CREEK WWTP

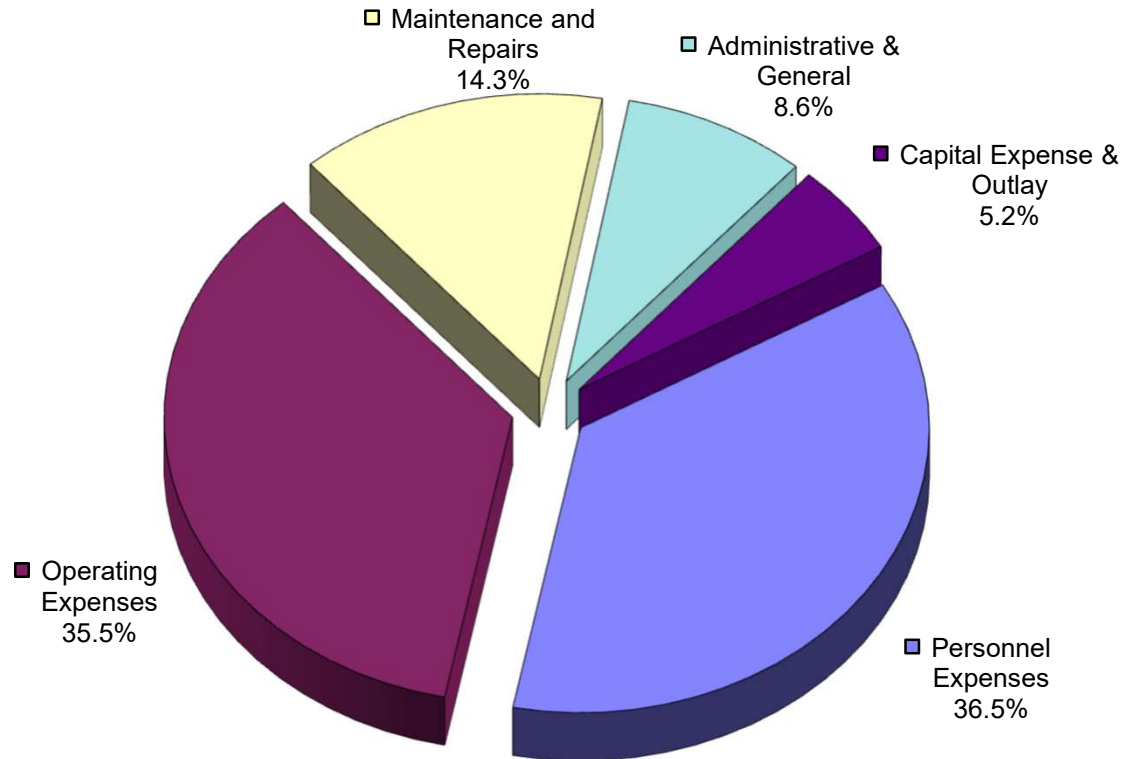


Retail Water &
Wastewater Sales
100.0%

Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	1,280,652	1,298,995	1,437,984
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	1,280,652	1,298,995	1,437,984
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,280,652	1,298,995	1,437,984

Budget Summary

EXPENSES - SHADOW CREEK WWTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	383,663	426,908	496,562
Operating Expenses	374,105	407,817	482,931
Maintenance and Repairs	107,000	154,000	195,000
Administrative & General	90,113	100,270	116,630
Capital Expense & Outlay	160,000	210,000	71,000
Transfers			
Total Operating and M&R Expenses	1,114,881	1,298,995	1,362,123
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,114,881	1,298,995	1,362,123

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**030 - Shadow Creek WWTP
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	1,205,003	1,403,784	198,781
42402	SEWER CONNECTION/INSP FEES	27,600	27,000	(600)
42405	TRANSFER FEES	4,800	7,200	2,400
42470	CHARGES TO DEVELOPERS	61,592	-	(61,592)
	Total Retail Wastewater	1,298,995	1,437,984	138,989
	Total Operating Revenue	1,298,995	1,437,984	138,989
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	294,507	342,546	48,039
51102	LBR-OVERTIME	9,342	10,879	1,537
	Total Salaries	303,849	353,425	49,576
Benefits				
51298	BEN-BENEFIT ALLOCATION	123,059	143,137	20,078
	Total Benefits	123,059	143,137	20,078
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	115,000	120,000	5,000
52102	OPR-AUXILIARY POWER EXPENSE	8,000	8,000	-
52103	OPR-CHEMICALS	68,000	72,000	4,000
52110	OPR-SMALL TOOLS AND SUPPLIES	2,500	2,500	-
52113	OPR-LAB SUPPLIES	4,500	4,500	-
52114	OPR-LABORATORY SERVICES-GBR	25,000	27,500	2,500
52115	OPR-LABORATORY SERVICES-OUTSOURCED	1,400	1,400	-
52118	OPR-DISPOSAL SERVICES	90,000	135,000	45,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	2,600	3,000	400
52121	OPR-SAFETY & EMERGENCY EXPENSES	6,000	6,000	-
52123	OPR-EQUIPMENT RENTAL	2,873	2,873	-
52124	OPR-EQUIPMENT EXPENSE	2,000	2,000	-

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52125	OPR-VEHICLE EXPENSE	6,000	6,000	-
52133	OPR-SCADA	1,700	1,700	-
	Total Operating Supplies & Services	335,573	392,473	56,900
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	9,500	9,500	-
52216	OPR-REGULATORY FEES	1,300	7,800	6,500
52219	OPR-CUSTOMER BILLING FEES	30,128	35,328	5,200
52222	OPR-MEMBERSHIPS & PUBLICATIONS	400	400	-
52223	OPR-LICENSE & TRAINING	2,100	2,100	-
52224	OPR-TRAVEL & MEETINGS	6,000	6,000	-
	Total Professional Services and Fees	49,428	61,128	11,700
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	1,000	1,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	4,900	5,900	1,000
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	4,320	1,120
52306	OPR-DATA & PHONE EXPENSE	5,000	5,948	948
	Total Office Expenses	14,100	17,168	3,068
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	900	900	-
52420	OPR-INSURANCE EXPENSE	7,816	11,262	3,446
	Total Other Operating Expenses	8,716	12,162	3,446
	SUBTOTAL OF OPERATIONAL EXPENSES	834,725	979,493	144,768
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	12,000	15,000	3,000
53110	M&R-CONTROL SYSTEMS	10,000	20,000	10,000
53115	M&R-METERS	2,000	2,000	-
	Total Maintenance and Repair Equipment	24,000	37,000	13,000
	Structures			
53201	M&R-BUILDING	2,500	2,500	-
53205	M&R-PUMPS AND MOTORS	25,000	35,000	10,000
53210	M&R-GATES AND VALVES	8,000	8,000	-
53215	M&R-LIFTSTATIONS	20,000	20,000	-
53220	M&R-CLARIFIERS	1,500	1,500	-
53238	M&R-FILTERS	12,000	15,000	3,000
	Total Structures	69,000	82,000	13,000
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	6,000	6,000	-
53325	M&R-GENERAL MAINTENANCE	55,000	70,000	15,000

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Total Other Maintenance & Repairs	61,000	76,000	15,000
	SUBTOTAL OF M&R EXPENSES	154,000	195,000	41,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	100,270	116,630	16,360
	Total Administrative & General	100,270	116,630	16,360
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	210,000	71,000	(139,000)
	Total Capital Expenses	210,000	71,000	(139,000)
	TOTAL OPERATING AND M&R EXPENSES	1,298,995	1,362,123	63,128
	Net Operating Income	-	75,861	75,861
	Net Change in Fund Balance	-	75,861	75,861



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Stein Falls WWTP

The Stein Falls Wastewater Treatment Plant serves many subdivisions south of New Braunfels and west of the Guadalupe River within Guadalupe County. The plant was expanded in 1985, 1996, and 2006 to accommodate growth and is currently undergoing another expansion to increase the capacity to 1.9 MGD.

-
- Ownership: Owned and operated by GBRA
 - Location: New Braunfels, Texas
 - Startup: 1973
 - Permitted Capacity: 0.95 MGD

Stein Falls Wastewater Treatment Plant System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Stein Falls Wastewater Reclamation facility is permitted by the Texas Commission on Environmental Quality to treat domestic wastewater at a daily average flow not to exceed 950,000 gallons per day. The treated effluent can be either reused for power plant cooling water or discharge. Due to growth with the area, the collection system was expanded in FY 2024 to collect additional influent that will be pumped to the plant for treatment and the plant expansion project began with construction starting mid FY 2025.

Seven licensed employees, including Operators and Collections/Pipeline personnel, provide operation and maintenance of the system. Additional manpower and equipment required for maintenance and technical services are provided as needed from other operating divisions of GBRA. The Division Manager-Hays/Caldwell/Guadalupe Counties provides supervision of the division.

In an effort to provide advanced training and maintain Texas Commission on Environmental Quality wastewater licenses for all division employees, operating personnel will attend courses provided by approved sources such as Texas Engineering Extension Service and Texas Water Utility Association. Personnel will also attend safety first aid, CPR, hazard communications and team training.

REVENUE SOURCES AND TRENDS

Revenues are obtained through connection and service fees from customers of the Stein Falls wastewater treatment plant. The total service fee revenue is projected to be \$3,835,000, total connection fee income is \$2,094,000, and transfer fee income is \$27,000 for a total of \$5,956,000 in FY 2026 which is \$1,646,400 or 38.2% more than last year's budget.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The following Work Plan and Budget describes the operations and maintenance to be performed at the Stein Falls Wastewater Treatment Plant. The objective of the Work Plan and Budget is to keep the wastewater plant operating in a manner necessary to ensure that the quality of effluent meets all permit requirements and is suitable for industrial reuse as well as recreational uses and aquatic life. The Work Plan and Budget also will provide employees the training necessary for continued improvement and professional development.

Significant operating expenses for the ensuing fiscal year, in addition to personnel costs, power & utilities of \$110,000, operation and a replacement of system generators of \$70,000, chemical costs of \$69,000, laboratory supplies and services of \$58,500, disposal services of \$45,000, interdivisional equipment rentals of \$115,167 including belt press, hydro jetter, main line camera, and vehicle leases, engineering services of \$50,000 and maintenance & repairs of \$207,000.

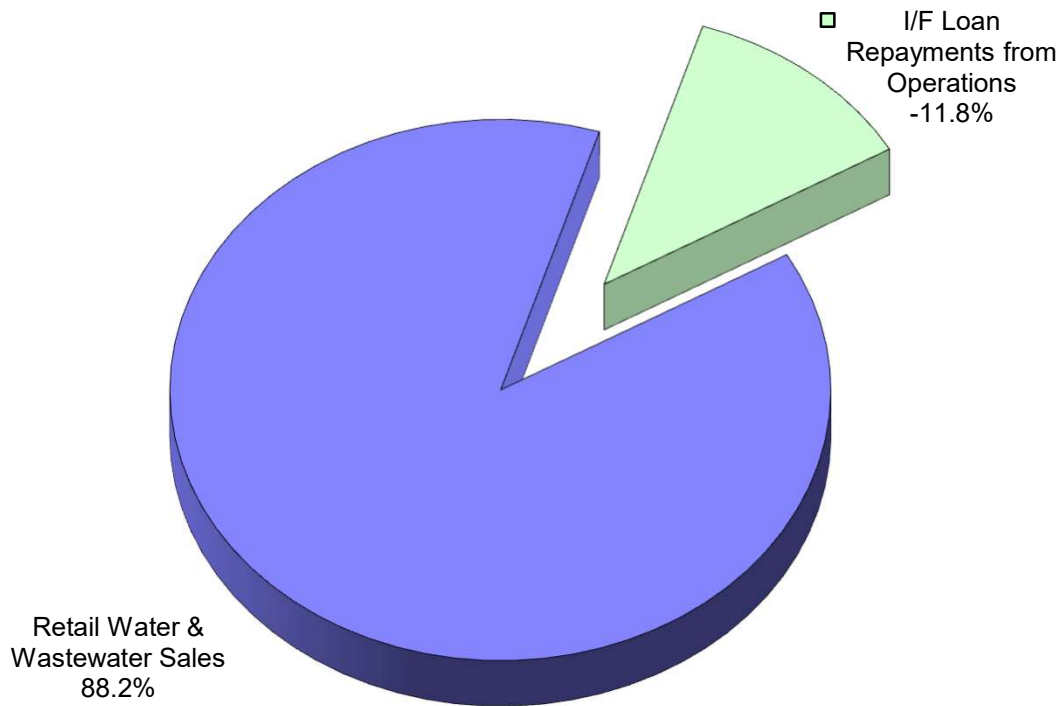
The capital addition budgeted for FY 2026 is a tracked skid steer in the amount of \$100,000.

FUND BALANCE

Funds for the above listed capital additions and maintenance projects as well as all the other operating expenditures that are summarized in the following pages will be provided from revenues from customer billings. The net increase in fund balance that GBRA anticipates in the Stein Falls System after paying all FY 2026 budgeted expenditures and receiving the above listed funding sources is \$957,210.

Budget Summary

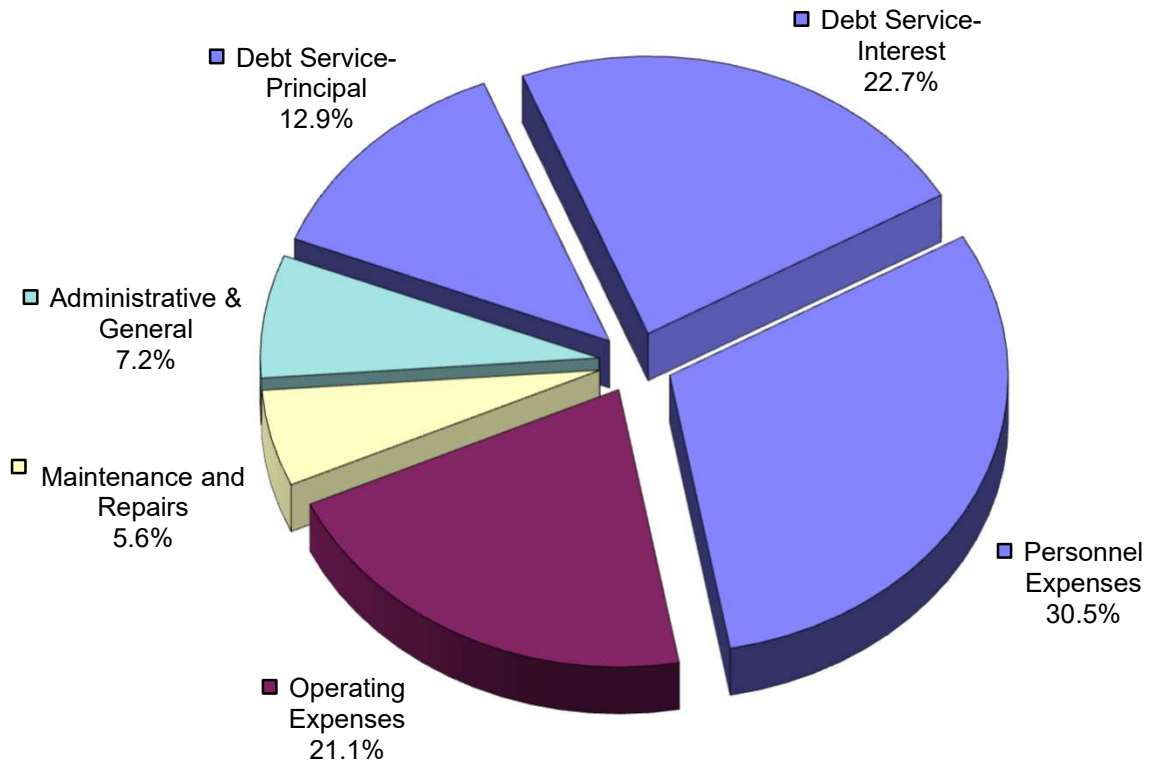
REVENUES - STEIN FALLS WWTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	3,934,400	4,309,600	5,956,000
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	3,934,400	4,309,600	5,956,000
Capacity Charge Revenue			
I/F Loan Repayments from Operations	(700,000)	(800,000)	(800,000)
Grand Total Revenues	3,234,400	3,509,600	5,156,000

Budget Summary

EXPENSES - STEIN FALLS WWTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	993,528	1,044,724	1,121,245
Operating Expenses	610,317	692,264	775,821
Maintenance and Repairs	168,000	181,500	207,000
Administrative & General	233,355	245,380	263,353
Capital Expense & Outlay			100,000
Transfers			
Total Operating and M&R Expenses	2,005,200	2,163,868	2,467,419
Debt Service-Principal	167,917	456,667	476,250
Debt Service-Interest	904,430	854,483	836,217
Debt Service-Bond Covenant Fund			418,904
Grand Total Expenses	3,077,547	3,475,018	4,198,790

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**033 - Stein Falls WWTP
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	2,937,600	3,835,000	897,400
42402	SEWER CONNECTION/INSP FEES	1,360,000	2,094,000	734,000
42405	TRANSFER FEES	12,000	27,000	15,000
	Total Retail Wastewater	4,309,600	5,956,000	1,646,400
	Total Operating Revenue	4,309,600	5,956,000	1,646,400
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	689,231	773,324	84,093
51102	LBR-OVERTIME	54,345	24,715	(29,630)
	Total Salaries	743,576	798,039	54,463
Benefits				
51298	BEN-BENEFIT ALLOCATION	301,148	323,206	22,058
	Total Benefits	301,148	323,206	22,058
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	100,000	110,000	10,000
52102	OPR-AUXILIARY POWER EXPENSE	70,000	70,000	-
52103	OPR-CHEMICALS	60,000	69,000	9,000
52110	OPR-SMALL TOOLS AND SUPPLIES	8,000	8,000	-
52113	OPR-LAB SUPPLIES	20,000	20,000	-
52114	OPR-LABORATORY SERVICES-GBRA	27,000	38,500	11,500
52118	OPR-DISPOSAL SERVICES	35,000	45,000	10,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	7,000	7,000	-
52121	OPR-SAFTY & EMERGENCY EXPENSE	8,000	8,000	-
52122	OPR-SECURITY EXPENSE	1,000	-	(1,000)
52123	OPR-EQUIPMENT RENTAL	105,167	115,167	10,000
52124	OPR-EQUIPMENT EXPENSE	5,000	5,000	-
52125	OPR-VEHICLE EXPENSE	35,000	25,000	(10,000)

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52126	OPR-FLEET LEASE EXPENSE	14,988	26,988	12,000
52133	OPR-SCADA	1,700	1,700	-
	Total Operating Supplies & Services	497,855	549,355	51,500
	Professional Services and Fees			
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	50,000	50,000	-
52205	OPR-PROFESSIONAL SERVICES-OTHER	7,800	9,600	1,800
52216	OPR-REGULATORY FEES	7,000	7,000	-
52219	OPR-CUSTOMER BILLING FEES	42,000	60,000	18,000
52220	OPR-BANK FEES	150	150	-
52222	OPR-MEMBERSHIPS & PUBLICATIONS	700	700	-
52223	OPR-LICENSE & TRAINING	6,000	6,000	-
52224	OPR-TRAVEL & MEETINGS	22,000	25,000	3,000
	Total Professional Services and Fees	135,650	158,450	22,800
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	1,000	4,200	3,200
52302	OPR-COMPUTER & SOFTWARE EXPENSE	10,750	13,250	2,500
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	10,020	6,820
52305	OPR-POSTAGE AND FREIGHT EXPENSE	1,200	-	(1,200)
52306	OPR-DATA & PHONE EXPENSE	6,000	7,948	1,948
	Total Office Expenses	22,150	35,418	13,268
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	28,609	32,598	3,989
52430	OPR-MISC EXPENSE	8,000	-	(8,000)
	Total Other Operating Expenses	36,609	32,598	(4,011)
	SUBTOTAL OF OPERATIONAL EXPENSES	1,736,988	1,897,066	160,078
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	17,000	25,000	8,000
53110	M&R-CONTROL SYSTEMS	5,000	10,000	5,000
	Total Maintenance and Repair Equipment	22,000	35,000	13,000
	Structures			
53201	M&R-BUILDING	2,500	3,000	500
53205	M&R-PUMPS AND MOTORS	15,000	25,000	10,000
53210	M&R-GATES AND VALVES	-	5,000	5,000
53215	M&R-LIFTSTATIONS	50,000	50,000	-
53220	M&R-CLARIFIERS	4,000	4,000	-
53230	M&R-PIPELINES	10,000	-	(10,000)
	Total Structures	81,500	87,000	5,500
	Other Maintenance & Repairs			

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
53310	M&R-GROUNDS/ROW	-	15,000	15,000
53325	M&R-GENERAL MAINTENANCE	70,000	70,000	-
53399	M&R-MISC EXPENSE	8,000	-	(8,000)
	Total Other Maintenance & Repairs	78,000	85,000	7,000
	SUBTOTAL OF M&R EXPENSES	181,500	207,000	25,500
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	245,380	263,353	17,973
	Total Administrative & General	245,380	263,353	17,973
	Capital Outlay			
13217	AUTO & HEAVY EQUIPMENT	-	100,000	100,000
	Total Capital Outlay	-	100,000	100,000
	TOTAL OPERATING AND M&R EXPENSES	2,163,868	2,467,419	303,551
	Net Operating Income	2,145,732	3,488,581	1,342,849

DEBT SERVICE BUDGET

	Internal Loan Revenue			
24201	I/F LOAN-GENERAL	(800,000)	(800,000)	-
	Total Internal Loan Revenue	(800,000)	(800,000)	-
	Total Debt Revenue	(800,000)	(800,000)	-
	Principal Payments Expense			
21225	BOND-2021 STEIN FALLS CONSTRUCTION	456,667	476,250	19,583
	Total Principal Payments Expense	456,667	476,250	19,583
	Interest Expense			
57219	INT-2021 STEIN FALLS CONSTRUCTION	854,483	836,217	(18,266)
	Total Interest Expense	854,483	836,217	(18,266)
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	-	418,904	418,904
	Total TRANSFERS-RESTRICTED/BOND COVENANT FL	-	418,904	418,904
	Total Debt Expense	1,311,150	1,731,371	420,221

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Net Change in Debt Service Budget	(2,111,150)	(2,531,371)	(420,221)
Net Change in Fund Balance	<u>34,582</u>	<u>957,210</u>	<u>922,628</u>



Sunfield WWTP

The Sunfield Wastewater Treatment Plant provides wastewater treatment services for the Sunfield subdivision located in north Hays County east of the City of Buda. Treatment units include an aeration basin, clarifier, sludge holding facilities, cloth disk filters, and phosphorus removal using aluminum sulfate.

-
- Ownership: Owned and operated by GBRA
 - Location: Buda, Texas
 - Startup: 2009
 - Permitted Capacity: 0.99 MGD

Sunfield Wastewater Treatment Plant System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

GBRA assumed operation of the Sunfield Wastewater Treatment Plant upon completion of construction and plant start-up in October 2009. The System is within the Hays Wastewater Division and is supervised by the Hays Wastewater Chief Operator and operated by twelve operators dividing their time between the Buda, Shadow Creek, and Sunfield systems. In addition, some contract labor and support from other GBRA Divisions are included in the form of electrical, preventive maintenance, supervision, engineering, purchasing, laboratory, and administrative functions. GBRA's budget forecast includes all payroll and benefit expenses. Serving as a facilitator to the team will be the Division Manager-Hays/Caldwell/Guadalupe Counties.

REVENUE SOURCES AND TRENDS

Revenues are obtained through connection and service fees from customers of the Sunfield Wastewater Treatment Plant. The budgeted revenue for the Sunfield System is \$4,348,875. The following Work Plan and Budget is based on the treatment of an average sewage flow of 273 million gallons per year or 0.747 million gallons per day for Fiscal Year 2026.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The total operating and maintenance expenditures budgeted are \$1,952,172.

In addition to personnel costs, other significant operating and maintenance expenses are power and utility expenses of \$195,000, chemical expenses of \$161,500, biosolids disposal of \$140,000, and laboratory expenses of \$35,000. The Sunfield WWTP also shares the expense for the use of lateral line video equipment. This is included in the equipment rental line. Additionally, GBRA has entered into an agreement with Goforth Special Utility District to process monthly billing to customers based on a percentage of sewer revenues which are incorporated into budget expenses.

The are no capital additions budgeted for FY 2026.

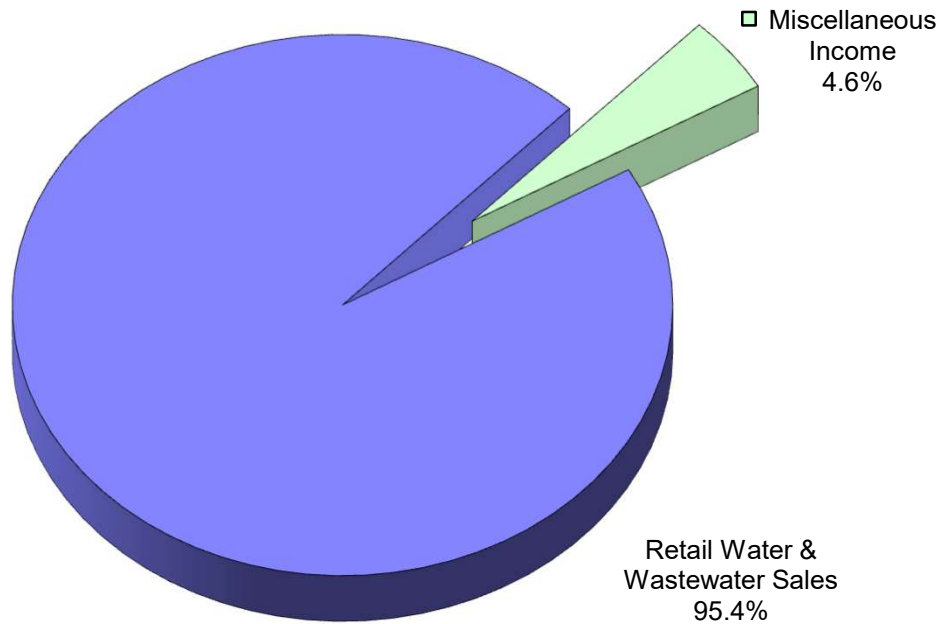
The budget includes the standard administration and general percentage charged to all operating divisions of GBRA and the budget for this expense is \$169,619.

FUND BALANCE

Funds for the above-listed maintenance projects, in addition to all the other operating expenditures that are summarized in the following pages, will be provided from revenues from customer billings. In the upcoming FY 2026, the fund balance is expected to be \$618,336.

Budget Summary

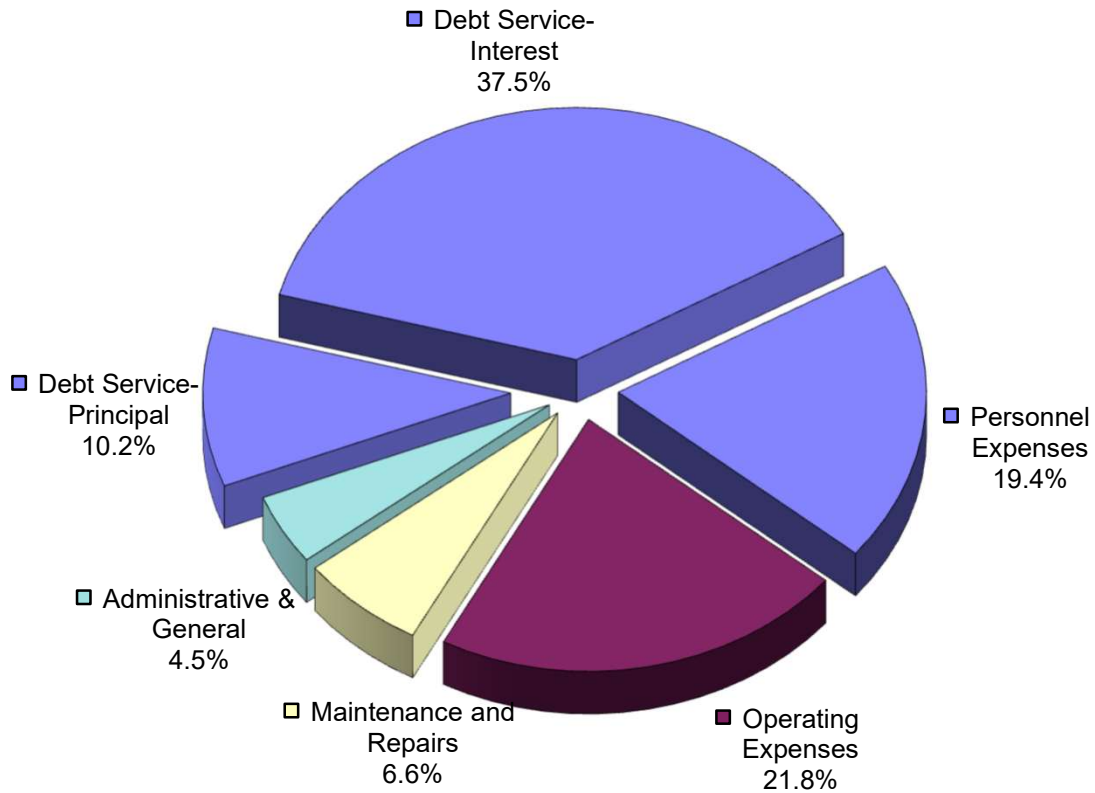
REVENUES - SUNFIELD WWTP



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	3,018,504	3,703,472	4,148,875
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income		200,000	200,000
Total Operating Revenue	3,018,504	3,903,472	4,348,875
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	3,018,504	3,903,472	4,348,875

Budget Summary

EXPENSES - SUNFIELD WWTP



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	384,790	634,962	722,163
Operating Expenses	528,892	766,057	812,390
Maintenance and Repairs	131,000	176,000	248,000
Administrative & General	90,378	149,137	169,619
Capital Expense & Outlay		62,000	
Transfers			
Total Operating and M&R Expenses	1,135,060	1,788,156	1,952,172
Debt Service-Principal		53,750	379,167
Debt Service-Interest	1,402,300	1,402,196	1,399,200
Debt Service-Bond Covenant Fund			
Grand Total Expenses	2,537,360	3,244,102	3,730,539

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**037 - Sunfield WWTP
Department ***

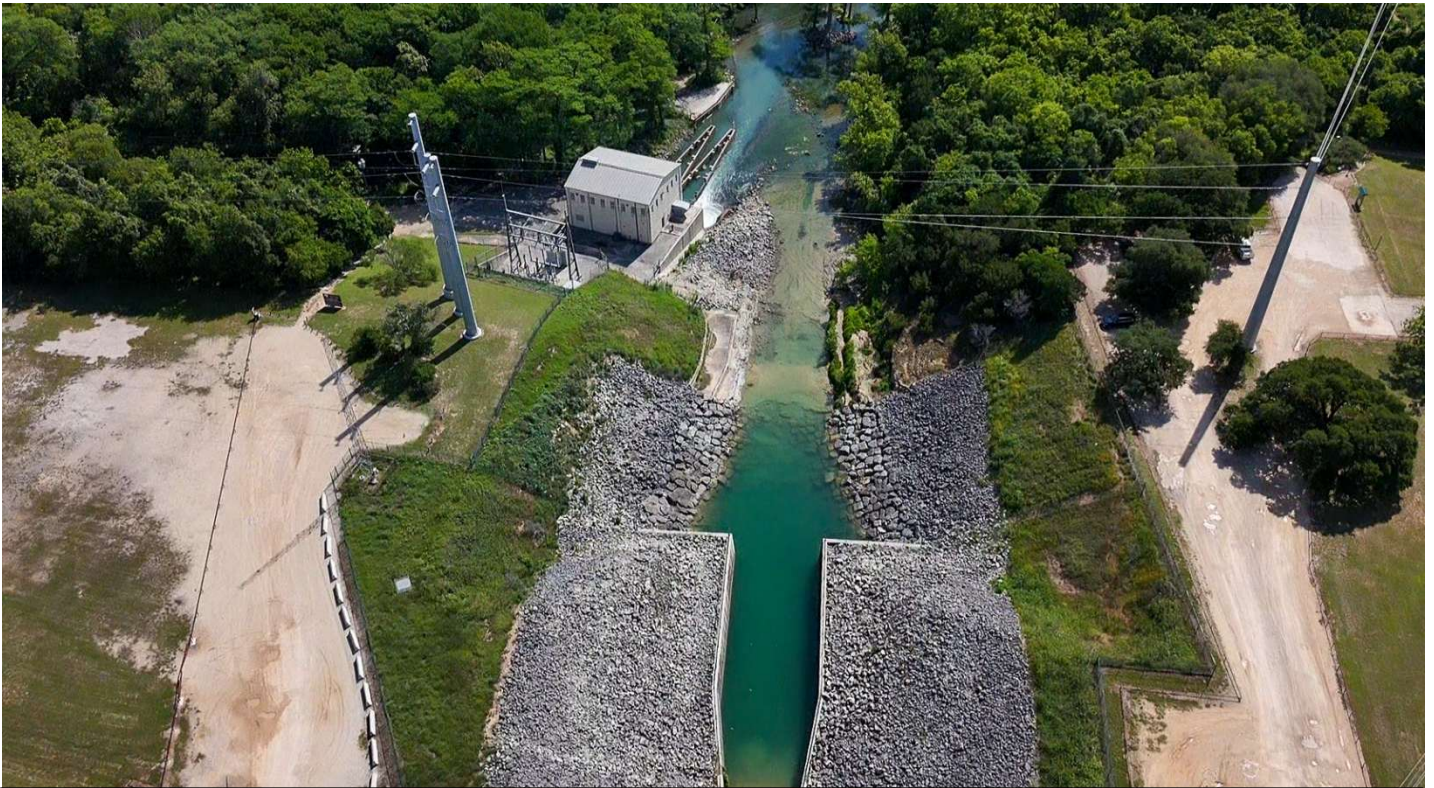
		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	3,586,334	3,956,837	370,503
42402	SEWER CONNECTION/INSP FEES	18,900	18,900	-
42405	TRANSFER FEES	35,100	40,500	5,400
42451	WASTEWATER-WHOLESALE	63,138	132,638	69,500
	Total Retail Wastewater	3,703,472	4,148,875	445,403
Misc Income				
45195	MISCELLANEOUS REVENUES	200,000	200,000	-
	Total Misc Income	200,000	200,000	-
	Total Operating Revenue	3,903,472	4,348,875	445,403
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	436,096	496,683	60,587
51102	LBR-OVERTIME	15,834	17,312	1,478
	Total Salaries	451,930	513,995	62,065
Benefits				
51298	BEN-BENEFIT ALLOCATION	183,032	208,168	25,136
	Total Benefits	183,032	208,168	25,136
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	150,000	195,000	45,000
52102	OPR-AUXILIARY POWER EXPENSE	4,500	6,000	1,500
52103	OPR-CHEMICALS	170,500	161,500	(9,000)
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	3,000	-
52113	OPR-LAB SUPPLIES	5,000	5,000	-
52114	OPR-LABORATORY SERVICES-GBRA	26,000	28,600	2,600
52115	OPR-LABORATORY SERVICES-OUTSOURCED	1,400	1,400	-
52118	OPR-DISPOSAL SERVICES	170,000	140,000	(30,000)

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52120	OPR-UNIFORMS/BUSINESS ATTIRE	3,500	5,500	2,000
52121	OPR-SAFTY & EMERGENCY EXPENSE	6,000	6,000	-
52123	OPR-EQUIPMENT RENTAL	8,372	7,372	(1,000)
52124	OPR-EQUIPMENT EXPENSE	7,000	8,000	1,000
52125	OPR-VEHICLE EXPENSE	4,000	5,000	1,000
52126	OPR-FLEET LEASE EXPENSE	11,528	-	(11,528)
52133	OPR-SCADA	1,700	1,700	-
	Total Operating Supplies & Services	572,500	574,072	1,572
Professional Services and Fees				
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	25,000	25,000	-
52205	OPR-PROFESSIONAL SERVICES-OTHER	8,400	9,800	1,400
52216	OPR-REGULATORY FEES	5,000	25,000	20,000
52219	OPR-CUSTOMER BILLING FEES	83,315	90,924	7,609
52220	OPR-BANK FEES	-	300	300
52222	OPR-MEMBERSHIPS & PUBLICATIONS	500	700	200
52223	OPR-LICENSE & TRAINING	2,500	3,000	500
52224	OPR-TRAVEL & MEETINGS	20,000	25,000	5,000
	Total Professional Services and Fees	144,715	179,724	35,009
Office Expenses				
52301	OPR-OFFICE SUPPLIES	2,000	2,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	8,850	10,700	1,850
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	10,020	6,820
52306	OPR-DATA & PHONE EXPENSE	7,500	8,448	948
	Total Office Expenses	21,550	31,168	9,618
Other Operating Expenses				
52403	OPR-OFFICE/BUILDING RENTAL	900	900	-
52420	OPR-INSURANCE EXPENSE	26,392	26,526	134
	Total Other Operating Expenses	27,292	27,426	134
	SUBTOTAL OF OPERATIONAL EXPENSES	1,401,019	1,534,553	133,534
Maintenance and Repair Equipment				
53101	M&R-EQUIPMENT	15,000	15,000	-
53110	M&R-CONTROL SYSTEMS	8,000	15,000	7,000
53115	M&R-METERS	2,000	5,000	3,000
	Total Maintenance and Repair Equipment	25,000	35,000	10,000
Structures				
53201	M&R-BUILDING	10,000	10,000	-
53205	M&R-PUMPS AND MOTORS	30,000	40,000	10,000
53210	M&R-GATES AND VALVES	10,000	10,000	-
53215	M&R-LIFTSTATIONS	15,000	15,000	-

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
53220	M&R-CLARIFIERS	5,000	5,000	-
53238	M&R-FILTERS	1,000	1,000	-
	Total Structures	71,000	81,000	10,000
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	10,000	12,000	2,000
53325	M&R-GENERAL MAINTENANCE	70,000	120,000	50,000
	Total Other Maintenance & Repairs	80,000	132,000	52,000
	SUBTOTAL OF M&R EXPENSES	176,000	248,000	72,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	149,137	169,619	20,482
	Total Administrative & General	149,137	169,619	20,482
	Capital Outlay			
13217	AUTO & HEAVY EQUIPMENT	62,000	-	(62,000)
	Total Capital Outlay	62,000	-	(62,000)
	TOTAL OPERATING AND M&R EXPENSES	1,788,156	1,952,172	164,016
	Net Operating Income	2,115,316	2,396,703	281,387
	DEBT SERVICE BUDGET			
	Principal Payments Expense			
21232	BOND-2022 REV IMP SUNFIELD WW	53,750	379,167	325,417
	Total Principal Payments Expense	53,750	379,167	325,417
	Interest Expense			
57223	INT-2022 SUNFIELD WW CONSTRUCTION	1,402,196	1,399,200	(2,996)
	Total Interest Expense	1,402,196	1,399,200	(2,996)
	Total Debt Expense	1,455,946	1,778,367	322,421
	Net Change in Debt Service Budget	(1,455,946)	(1,778,367)	(322,421)
	Net Change in Fund Balance	659,370	618,336	(41,034)



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Canyon Hydroelectric

The Canyon Hydroelectric division includes a six-megawatt hydroelectric plant located in Sattler, Texas, adjacent to the Canyon Dam discharge channel. The plant uses natural flows of the Guadalupe River as passed through Canyon Dam to generate hydroelectricity that is provided to New Braunfels Utilities (NBU).

The plant is equipped with two 3-megawatt generators that use available flows in the range of 90 to 300 cubic feet per second (cfs) each to produce electricity. Included in the plant is a bypass valve capable of releasing up to 500 additional cfs. Flows above the combined total of 1,100 cfs must be released through the dam's discharge channel.

The plant operates through a license from the Federal Energy Regulatory Commission, with permits from TCEQ and the United States Army Corps of Engineers. The plant is monitored and operated remotely from the control room located at GBRA's office in Seguin, Texas.

-
- Ownership: Owned and operated by GBRA
 - Location: Sattler, Texas
 - Startup: 1989
 - Plant Capacity: 6 MW

Canyon Hydroelectric Division

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Guadalupe-Blanco River Authority Canyon Hydroelectric Division began operation in January of 1989. The Division consists of a hydroelectric generating plant with two 3-megawatt generators that can use available river flows in the range of 105 to 300 cubic feet per second (cfs) to produce electricity. Included in the plant is a bypass valve capable of releasing up to 500 additional cubic feet per second. When releases from Canyon Dam are above the combined generation and bypass rates (a total of 1,100 cfs), the plant cannot be operated, and all water must be released through the dam's original outlet structure.

The objective of all GBRA employees who operate and maintain the Canyon Hydroelectric plant is to provide a level of equipment reliability that will assure the generation of electricity from all water releases from Canyon Reservoir that are within the plant's operating range.

There is one GBRA employee assigned to operate and maintain the Canyon Hydroelectric Division plant and personnel from the GBRA Guadalupe Valley Hydroelectric Division provide assistance for maintenance duties. The remote operation of the plant is conducted from the central Control Room at the Seguin office of GBRA.

REVENUE SOURCES AND TRENDS

All power sales revenue within the division is paid by New Braunfels Utilities (NBU), which is the beneficiary of all electricity generated by the plant. NBU pays a monthly energy charge based on a rate of \$0.0133 cents per kW hour of electricity that is generated. The Division is a cost-of-service operation, and at the end of each fiscal year there is reconciliation between GBRA and NBU to adjust income to actual expenses for the year. If the total cost of operating the plant exceeds the amount of revenue collected, then NBU reimburses GBRA for this difference. If the alternative is the case, then GBRA reimburses NBU the difference.

The total amount of Division revenue budgeted for FY 2026 is \$334,352 which is \$31,928 more than budgeted revenue for FY 2025.

The power sales revenue budget is set to equal the total amount of budgeted expenditures. This method is consistent with the annual reconciliation process described above.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

An important component of the Division's operating expenditures is the labor costs associated with operating and maintaining the hydroelectric plant. A substantial share of the labor cost is associated with the hydro plant attendant who visits the plant two to three times each week. Some of the attendant's duties are:

1. Observe and monitor the facilities and all major equipment.
2. Report maintenance requirements.
3. Record, analyze and compare meter, gauge, and level readings.
4. Simulate alarms and verify the Seguin Control Room receives the alarms.
5. Lubricate and maintain equipment as scheduled or as needed.
6. Test dissolved oxygen (DO) content of water downstream of the plant.

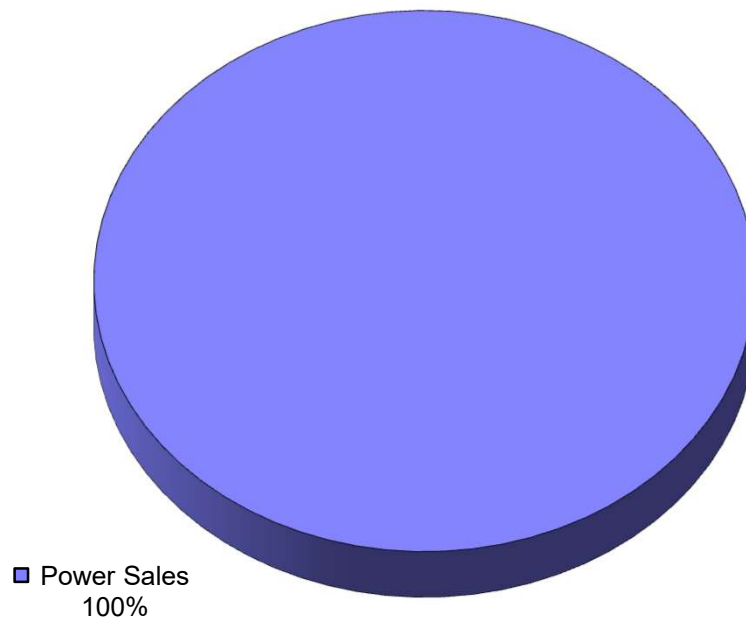
During FY 2026, the staff will continue to monitor the effect that the hydrogen sulfide-rich atmosphere has on the plant's equipment. This condition exists due to the 150 feet depth of Canyon Reservoir and the fact that water released for generation comes from the bottom of the lake. Maintenance and repairs due to this corrosive condition and other repairs will be performed as needed. Preventive maintenance tasks and routine operational checks will be performed during the year on electrical and mechanical equipment. Also included in the work plan is the purchase of spare parts to repair programmable logic controllers necessary to operate the generation equipment.

FUND BALANCE

Funds for operating expenditures included within the FY 2026 budget that are summarized in the following pages will be funded from power sales revenue derived from NBU. This Division represents a contract operation in which GBRA does not over-recover nor under-recover its costs. Therefore, the change in fund balance should be \$0 after the Fiscal Year end reconciliation of costs is agreed to by GBRA and NBU.

Budget Summary

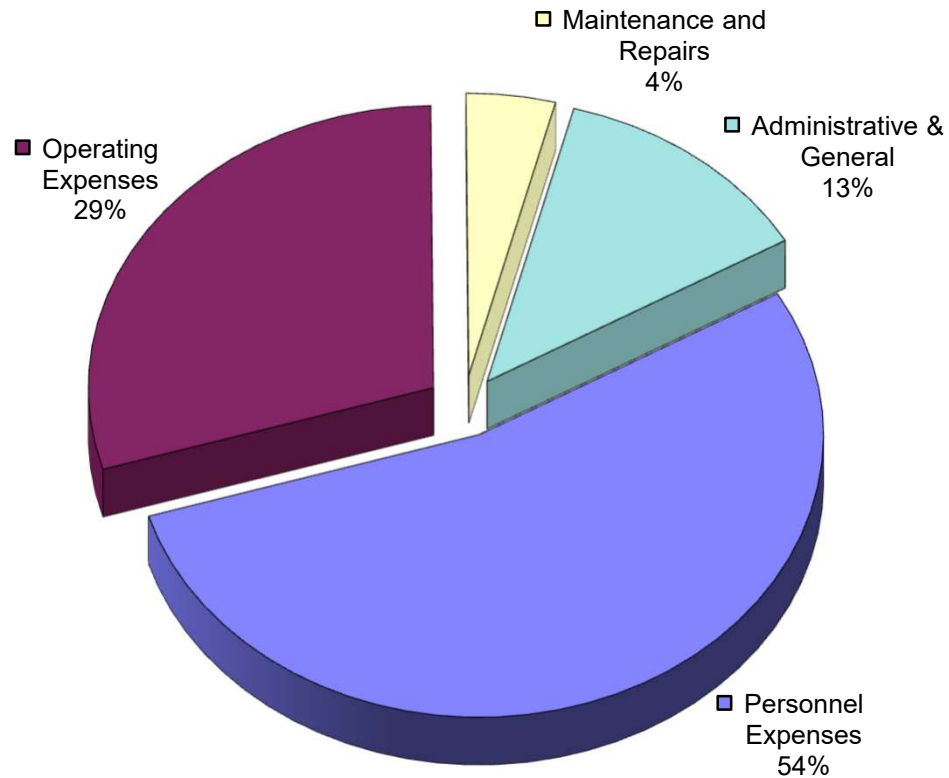
REVENUES - CANYON HYDROELECTRIC



Revenues	Budget FY 2024	Budget FY 2025	Budget FY 2026
Power Sales	521,995	302,424	334,352
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	521,995	302,424	334,352
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	521,995	302,424	334,352

Budget Summary

EXPENSES - CANYON HYDROELECTRIC



Expenses	Budget FY 2024	Budget FY 2025	Budget FY 2026
Personnel Expenses	140,926	155,247	179,452
Operating Expenses	308,969	77,713	98,751
Maintenance and Repairs	39,000	33,000	14,000
Administrative & General	33,100	36,464	42,149
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	521,995	302,424	334,352
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	521,995	302,424	334,352

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**120 - Canyon Hydroelectric
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Hydroelectric				
41301	POWER SALES	302,424	334,352	31,928
	Total Hydroelectric	302,424	334,352	31,928
	Total Operating Revenue	302,424	334,352	31,928
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	107,757	120,895	13,138
51102	LBR-OVERTIME	2,739	6,829	4,090
	Total Salaries	110,496	127,724	17,228
Benefits				
51298	BEN-BENEFIT ALLOCATION	44,751	51,728	6,977
	Total Benefits	44,751	51,728	6,977
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	12,000	10,000	(2,000)
52102	OPR-AUXILIARY POWER EXPENSE	250	250	-
52110	OPR-SMALL TOOLS AND SUPPLIES	1,000	250	(750)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,000	1,000	-
52121	OPR-SAFETY & EMERGENCY EXPENSE	1,000	500	(500)
52125	OPR-VEHICLE EXPENSE	1,000	1,000	-
52126	OPR-FLEET LEASE EXPENSE	-	3,000	3,000
52133	OPR-SCADA	3,000	1,700	(1,300)
	Total Operating Supplies & Services	19,250	17,700	(1,550)
Professional Services and Fees				
52216	OPR-REGULATORY FEES	27,070	27,070	-
52223	OPR-LICENSE & TRAINING	500	-	(500)
52224	OPR-TRAVEL & MEETINGS	500	5,000	4,500
	Total Professional Services and Fees	28,070	32,070	4,000

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	1,400	1,500	100
52303	OPR-WIDE AREA NETWORK EXPENSE	-	10,020	10,020
52306	OPR-DATA & PHONE EXPENSE	2,100	2,699	599
52320	OPR-EDUCATION EXPENSE	-	40	40
	Total Office Expenses	3,500	14,259	10,759
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	2,184	2,184	-
52420	OPR-INSURANCE EXPENSE	24,459	32,288	7,829
52430	OPR-MISC EXPENSE	250	250	-
	Total Other Operating Expenses	26,893	34,722	7,829
	SUBTOTAL OF OPERATIONAL EXPENSES	232,960	278,203	45,243
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	1,000	1,000	-
53105	M&R-GENERATORS	15,000	5,000	(10,000)
	Total Maintenance and Repair Equipment	16,000	6,000	(10,000)
	Structures			
53201	M&R-BUILDING	10,000	5,000	(5,000)
53205	M&R-PUMPS AND MOTORS	5,000	2,000	(3,000)
	Total Structures	15,000	7,000	(8,000)
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	2,000	1,000	(1,000)
	Total Other Maintenance & Repairs	2,000	1,000	(1,000)
	SUBTOTAL OF M&R EXPENSES	33,000	14,000	(19,000)
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	36,464	42,149	5,685
	Total Administrative & General	36,464	42,149	5,685
	TOTAL OPERATING AND M&R EXPENSES	302,424	334,352	31,928
	Net Operating Income	-	-	-
	Net Change in Fund Balance	-	-	-



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Guadalupe Valley Hydroelectric

This division operates hydroelectric plants located in Guadalupe and Gonzales counties that generate electricity for the Guadalupe Valley Electric Cooperative (GVEC). Staff in the Seguin control room continuously monitor and operate the hydro plants.

In 1963, GBRA purchased the six hydroelectric plants from the Texas Power Corporation and the Texas Hydroelectric Corporation. This series of dams, called the Guadalupe Valley Hydroelectric dams, were built between 1928 and 1932. Over time, the infrastructure of these dams has aged, and major maintenance costs are too great given the limited revenues available from electrical generation. Three of these plants, Meadow Lake, Lake Gonzales, and Lake Wood, are currently out of service.

Following the formation of three Water Control and Improvement Districts (WCIDs) by taxpayers of Lake Dunlap, Lake McQueeney, and Lake Placid in 2020, the execution of contracts with GBRA, and the issuance of bonds through the Texas Water Development Board, construction began in 2021 on the spillgates and armoring of Lake Dunlap. Construction was completed and the lake refilled in the fall of 2023. During the summer of 2023, construction began on the spillgates and dam armoring for both Lake McQueeney and Lake Placid. Construction is expected to be completed and the lakes refilled during FY 2026.

-
- Ownership: Owned and operated by GBRA
 - Location: Guadalupe & Gonzales Counties
 - Startup: 1963
 - Plant Capacity: 8.8 MW (budgets in FY 2026)

Guadalupe Valley Hydroelectric Division

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Guadalupe Valley Hydroelectric Division (GVHD) was comprised of six low-head hydroelectric plants and facilities in Guadalupe and Gonzales Counties. In 2016 and 2019, the spillgates on two of the dams failed, dewatering the lakes at Wood and Dunlap, respectively. After these failures, GBRA worked with stakeholders to identify potential solutions to rebuild the dam and spillgates. Water Control and Improvement Districts (WCIDs) were formed for the four upstream lakes (Lake Dunlap, Lake McQueeney, Lake Placid, and Lake Meadow). Through the formation of the WCIDs, whom have the ability to tax property owners within their district, bonds were sold by GBRA for construction projects on Lake Dunlap, Lake McQueeney, and Lake Placid. The construction project at Lake Dunlap was completed in 2023 and the lake was refilled. Construction projects at Lake McQueeney and Lake Placid dams are underway and expected to be completed in 2025. These lakes now have separate operations and funds are budgeted within 023 – Lake Dunlap, 024 – Lake McQueeney, and 025 – Lake Placid.

The only remaining dams included within 021, Guadalupe Valley Hydroelectric Division, are Lake Meadow, Lake Gonzales, and Lake Wood, all of which are currently inoperable.

The Guadalupe Valley Hydroelectric Division is managed by a Division Manager. Employees in the division are assigned to the operation of the hydroelectric system and are subdivided into work groups consisting of the maintenance team and control room operators. Their objective is the safe and efficient operation and maintenance of the Division's facilities including three generating plants, three dams, three electric substations, two canals, and transmission lines.

Divisional employees dedicate a good portion of their time assisting other divisions. Their labor allocations are established to adequately represent the work provided to other areas.

REVENUE SOURCES AND TRENDS

Lake Meadow, Lake Gonzales, and Lake Wood are currently inoperable. There is no generation occurring at these dams, and therefore, no hydroelectric revenue. A minimal amount of revenue is produced through agricultural leases.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

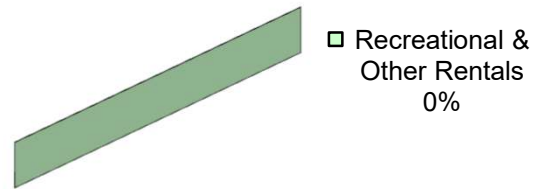
Although no dams within the system are currently operational, there are still costs associated with maintaining the hydroelectric turbines and other components at the power plants, groundskeeping, and routine maintenance. In addition to personnel costs, other significant operating costs include power & utilities of \$40,000, vehicle expenses including fuel and repairs of \$4,500, TCEQ regulatory fees of \$53,604, and insurance expense of \$62,828. Total expenses for maintenance and repairs are \$91,000, and total expenses are projected to be \$1,086,492.

FUND BALANCE

Without the ability to generate hydroelectricity, and therefore revenue, the budgeted deficit is projected to be \$1,086,492.

Budget Summary

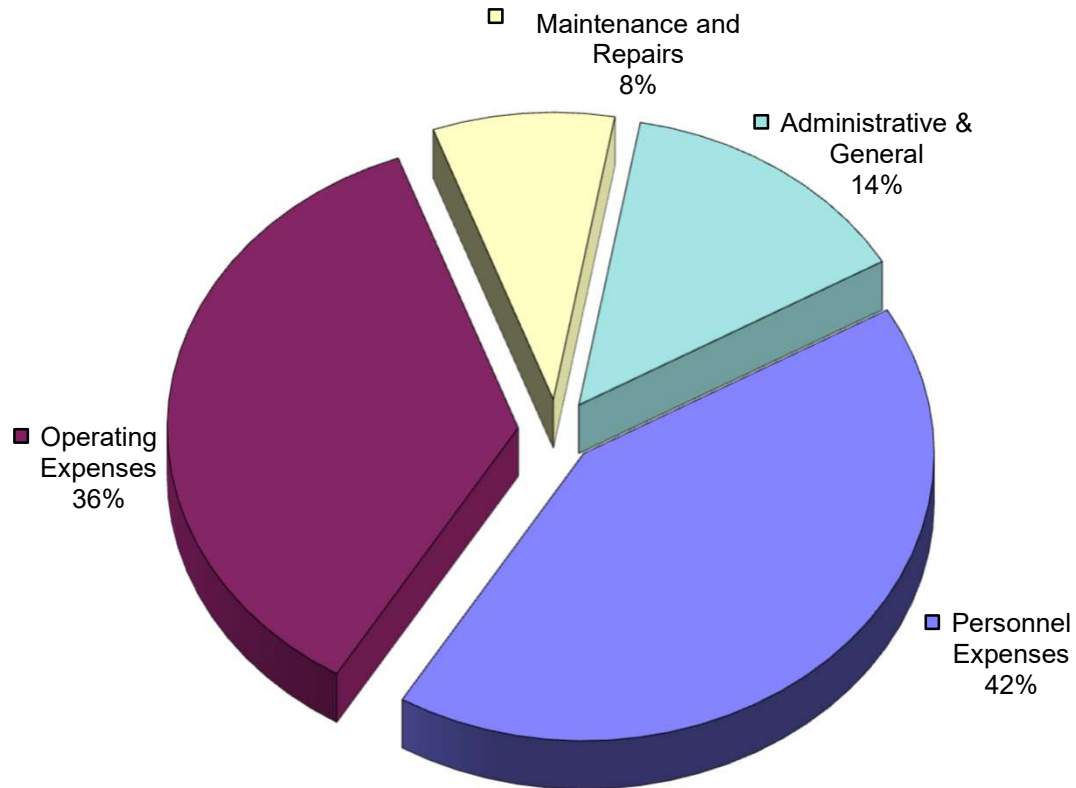
REVENUES - GUADALUPE VALLEY HYDROELECTRIC



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales	0		0
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals		4,500	
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	0	4,500	0
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	0	4,500	0

Budget Summary

EXPENSES - GUADALUPE VALLEY HYDROELECTRIC



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	299,959	301,712	456,067
Operating Expenses	378,038	398,991	388,923
Maintenance and Repairs	87,000	60,000	91,000
Administrative & General	70,453	70,865	150,502
Capital Expense & Outlay	70,000		
Transfers			
Total Operating and M&R Expenses	905,450	831,568	1,086,492
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	905,450	831,568	1,086,492

Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026

021 - Guadalupe Valley Hydroelectric
Department *

		FY 2025	FY 2026	FY 2026-2025
		BUDGET	BUDGET	DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Recreation & Other Rentals				
42922	REV-AG & LAND USE	4,500	-	(4,500)
	Total Recreation & Other Rentals	4,500	-	(4,500)
	Total Operating Revenue	4,500	-	(4,500)
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	208,307	438,723	230,416
51102	LBR-OVERTIME	6,435	17,344	10,909
	Total Salaries	214,742	456,067	241,325
Benefits				
51298	BEN-BENEFIT ALLOCATION	86,970	184,707	97,737
	Total Benefits	86,970	184,707	97,737
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	55,000	40,000	(15,000)
52102	OPR-AUXILIARY POWER EXPENSE	-	500	500
52110	OPR-SMALL TOOLS AND SUPPLIES	6,000	3,000	(3,000)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	9,000	2,500	(6,500)
52121	OPR-SAFETY & EMERGENCY EXPENSE	6,000	2,000	(4,000)
52125	OPR-VEHICLE EXPENSE	75,000	4,500	(70,500)
52126	OPR-FLEET LEASE EXPENSE	7,234	7,234	-
52133	OPR-SCADA	5,700	3,250	(2,450)
	Total Operating Supplies & Services	163,934	62,984	(100,950)
Professional Services and Fees				
52216	OPR-REGULATORY FEES	88,300	53,604	(34,696)
52222	OPR-MEMBERSHIPS & PUBLICATIONS	500	500	-
52223	OPR-LICENSE & TRAINING	5,000	500	(4,500)
52224	OPR-TRAVEL & MEETINGS	6,000	1,000	(5,000)

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Total Professional Services and Fees	99,800	55,604	(44,196)
Office Expenses			
52301 OPR-OFFICE SUPPLIES	10,000	2,000	(8,000)
52302 OPR-COMPUTER & SOFTWARE EXPENSE	17,850	-	(17,850)
52303 OPR-WIDE AREA NETWORK EXPENSE	3,200	-	(3,200)
52304 OPR-COPY SUPPLIES AND SERVICES	3,400	1,500	(1,900)
52305 OPR-POSTAGE AND FREIGHT EXPENSE	250	250	-
52306 OPR-DATA & PHONE EXPENSE	11,000	13,850	2,850
52323 OPR-EMPLOYEE RELATIONS	-	1,000	1,000
52331 OPR-JANITORIAL SUPPLIES AND SERVICE	3,000	4,200	1,200
Total Office Expenses	48,700	22,800	(25,900)
Other Operating Expenses			
52403 OPR-OFFICE/BUILDING RENTAL	16,200	-	(16,200)
52420 OPR-INSURANCE EXPENSE	65,357	62,828	(2,529)
52430 OPR-MISC EXPENSE	5,000	-	(5,000)
Total Other Operating Expenses	86,557	62,828	(23,729)
SUBTOTAL OF OPERATIONAL EXPENSES	700,703	844,990	144,287
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	10,000	8,500	(1,500)
53105 M&R-GENERATORS	5,000	-	(5,000)
Total Maintenance and Repair Equipment	15,000	8,500	(6,500)
Structures			
53201 M&R-BUILDING	5,000	5,000	-
53235 M&R-TRANSMISSION LINES	5,000	20,000	15,000
53245 M&R-POWERHOUSE	-	5,500	5,500
Total Structures	10,000	30,500	20,500
Other Maintenance & Repairs			
53310 M&R-GROUNDS/ROW	35,000	52,000	17,000
Total Other Maintenance & Repairs	35,000	52,000	17,000
SUBTOTAL OF M&R EXPENSES	60,000	91,000	31,000
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	70,865	150,502	79,637
Total Administrative & General	70,865	150,502	79,637
TOTAL OPERATING AND M&R EXPENSES	831,568	1,086,492	254,924

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
Net Operating Income	<u>(827,068)</u>	<u>(1,086,492)</u>	<u>(259,424)</u>
Net Change in Fund Balance	<u>(827,068)</u>	<u>(1,086,492)</u>	<u>(259,424)</u>



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Lake Dunlap Hydroelectric Division

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

Lake Dunlap represents a portion of the Guadalupe Valley Hydroelectric Division (GVHD). GBRA worked with stakeholders to form the Lake Dunlap Water Control and Improvement District (Lake Dunlap WCID). A Contract for Financing and Operation of Lake Dunlap Dam & Hydroelectric Facilities (Contract) was executed between GBRA and Lake Dunlap WCID. Subsequently, GBRA issued bonds through the Texas Water Development Board to provide proceeds for the construction project to replace the spillgates, provide additional armoring around the dam, and upgrade electrical and other related components. The WCID annually sets a tax rate that is administered to property owners of the District generating tax revenues which are then repaid to GBRA to meet the debt service obligations of the bonds.

Construction on the Lake Dunlap dam and spillgates was completed in 2023 and the lake was fully refilled by late October 2023.

All electricity produced by each operation is delivered to the Guadalupe Valley Electric Cooperative (GVEC). The proceeds of the sale of hydroelectricity are provided to the WCID in compliance with the Contract to assist with offsetting debt service costs.

Lake Dunlap and the Guadalupe Valley Hydroelectric Division is managed by a Division Manager. Employees in the division are assigned to the operation of the hydroelectric system and are subdivided into work groups consisting of the maintenance team and control room operators. Their objective is the safe and efficient operation and maintenance of the Division's facilities, including three generating plants, three dams, three electric substations, two canals, and transmission lines.

Divisional employees dedicate a good portion of their time assisting other divisions. Their labor allocations are established to adequately represent the work provided to other areas.

REVENUE SOURCES AND TRENDS

All electricity produced by each Guadalupe Valley Hydroelectric operation is delivered to the Guadalupe Valley Electric Cooperative (GVEC). The proceeds of the sale of hydroelectricity are provided to the WCID in compliance with the Contract to help offset debt service costs.

Revenues of the system are derived from the sale of hydroelectricity and are based on average generation over the last five years, with minor adjustments made during drought periods. Estimated revenues are \$603,258, which are based on the GVEC contracted rate of \$0.036 kWh.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

In addition to personnel costs, other significant operating costs include power & utilities of \$14,000, regulatory fees of \$11,938, SCADA expenses of \$1,700, computer and software expenses of \$6,900, and insurance expense of \$61,127. Significant maintenance and repair costs include M&R equipment of \$19,500 to rebuild the second breaker for the generators, M&R building of \$36,000 for a roof replacement

and to replace crane with stop logs, and M&R powerhouse of \$28,000 for the testing of transformers. Total expenses are projected to be \$615,196.

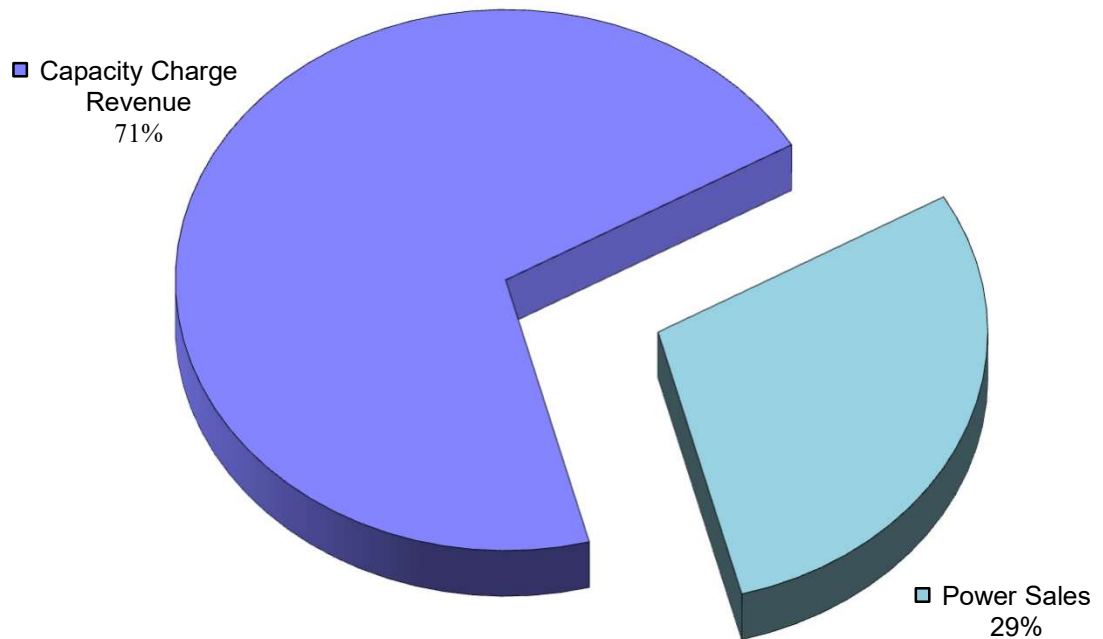
The Contract with the WCID calls for the payment of all revenues generated by hydroelectricity to be paid to the WCID to assist with offsetting debt service costs. In addition, the Regional Raw Water Distribution System (RRWDS), a pipeline that transmits raw water to customers upstream of Lake Dunlap and eventually to the San Marcos Water Treatment Plant benefits from the impounding of water within Lake Dunlap. As such, the operational costs of operating and maintaining the Lake Dunlap Dam and Hydroelectric Division are included in the pipeline rate approved as part of the budget process.

FUND BALANCE

The net change in the fund balance that GBRA anticipates is a deficit of \$11,938.

Budget Summary

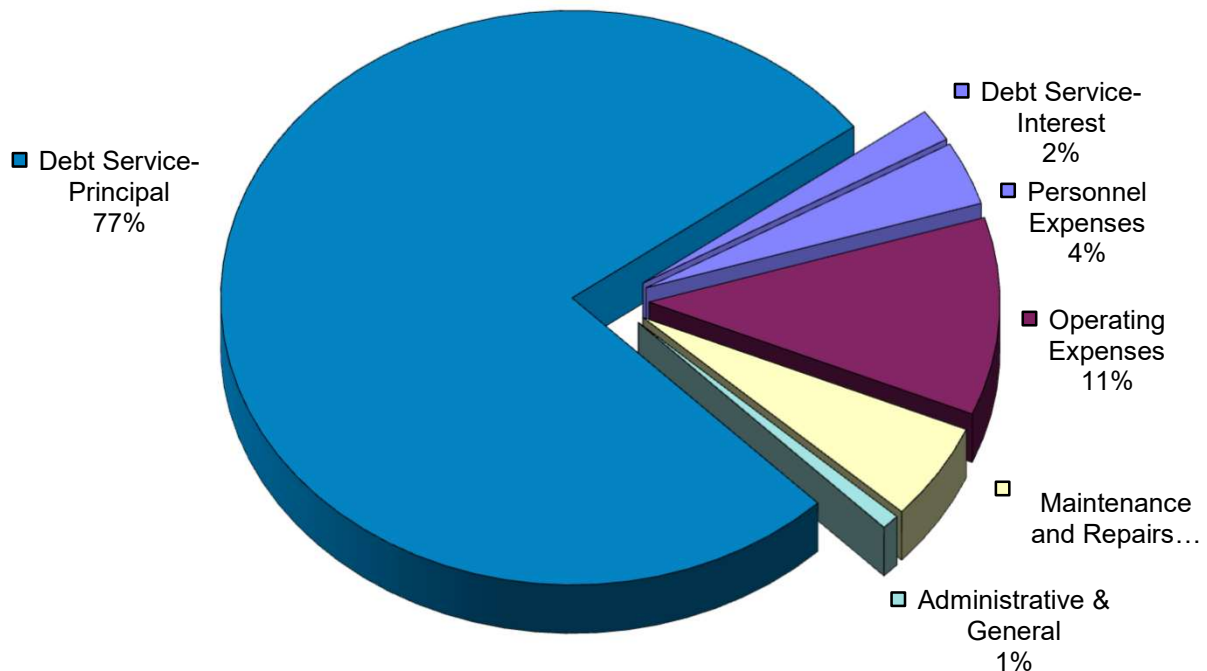
REVENUES - LAKE DUNLAP HYDROELECTRIC



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales	582,618	699,241	603,258
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	582,618	699,241	603,258
Capacity Charge Revenue	1,453,649	1,453,649	1,458,649
I/F Loan Repayments from Operations			
Grand Total Revenues	2,036,267	2,152,890	2,061,907

Budget Summary

EXPENSES - LAKE DUNLAP HYDROELECTRIC



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	254,333	276,606	66,221
Operating Expenses	143,931	330,367	205,394
Maintenance and Repairs	42,000	27,300	100,500
Administrative & General	59,736	64,968	15,554
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	500,000	699,241	387,669
Debt Service-Principal	1,420,000	1,420,000	1,425,000
Debt Service-Interest	33,649	33,649	33,649
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,953,649	2,152,890	1,846,318

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**023 - Lake Dunlap Hydroelectric
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Hydroelectric				
42701	ENERGY PAYMENT	352,241	256,258	(95,983)
42702	CAPACITY PAYMENT	347,000	347,000	-
	Total Hydroelectric	699,241	603,258	(95,983)
	Total Operating Revenue	699,241	603,258	(95,983)
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	187,105	41,903	(145,202)
51102	LBR-OVERTIME	9,768	5,229	(4,539)
	Total Salaries	196,873	47,132	(149,741)
Benefits				
51298	BEN-BENEFIT ALLOCATION	79,733	19,089	(60,644)
	Total Benefits	79,733	19,089	(60,644)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	18,000	14,000	(4,000)
52102	OPR-AUXILIARY POWER EXPENSE	1,000	1,000	-
52110	OPR-SMALL TOOLS AND SUPPLIES	1,000	1,000	-
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,000	2,500	1,500
52121	OPR-SAFETY & EMERGENCY EXPENSE	2,000	1,500	(500)
52125	OPR-VEHICLE EXPENSE	3,000	1,500	(1,500)
52126	OPR-FLEET LEASE EXPENSE	2,000	3,000	1,000
52133	OPR-SCADA	6,500	1,700	(4,800)
52151	OPR-LK DUNLAP CANAL CHARGE	(476,700)	(529,479)	(52,779)
	Total Operating Supplies & Services	(442,200)	(503,279)	(61,079)
Professional Services and Fees				
52205	OPR-PROFESSIONAL SERVICES-OTHER	5,400	5,800	400
52208	OPR-LK DUNAP WCID CONTRACT	699,241	603,258	(95,983)

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52216	OPR-REGULATORY FEES	-	11,938	11,938
52220	OPR-BANK FEES	550	550	-
52224	OPR-TRAVEL & MEETINGS	500	10,000	9,500
	Total Professional Services and Fees	705,691	631,546	(74,145)
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	6,800	6,900	100
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	3,200	-
	Total Office Expenses	10,000	10,100	100
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	5,400	5,400	-
52420	OPR-INSURANCE EXPENSE	51,226	61,127	9,901
52430	OPR-MISC EXPENSE	250	500	250
	Total Other Operating Expenses	56,876	67,027	10,151
	SUBTOTAL OF OPERATIONAL EXPENSES	606,973	271,615	(335,358)
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	300	19,500	19,200
53105	M&R-GENERATORS	15,000	-	(15,000)
	Total Maintenance and Repair Equipment	15,300	19,500	4,200
	Structures			
53201	M&R-BUILDING	2,000	36,000	34,000
53235	M&R-TRANSMISSION LINES	5,000	5,000	-
53245	M&R-POWERHOUSE	-	28,000	28,000
	Total Structures	7,000	69,000	62,000
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	5,000	12,000	7,000
	Total Other Maintenance & Repairs	5,000	12,000	7,000
	SUBTOTAL OF M&R EXPENSES	27,300	100,500	73,200
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	64,968	15,554	(49,414)
	Total Administrative & General	64,968	15,554	(49,414)
	TOTAL OPERATING AND M&R EXPENSES	699,241	387,669	(311,572)
	Net Operating Income	-	215,589	215,589

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
DEBT SERVICE BUDGET				
	Capacity Charge Revenue			
42790	DEBT SERV-2021 LK DUNLAP	<u>1,453,649</u>	<u>1,458,649</u>	<u>5,000</u>
	Total Capacity Charge Revenue	<u>1,453,649</u>	<u>1,458,649</u>	<u>5,000</u>
	Total Debt Revenue	<u>1,453,649</u>	<u>1,458,649</u>	<u>5,000</u>
	Principal Payments Expense			
21222	BOND-2021 LAKE DUNLAP DAM TWDB	<u>1,420,000</u>	<u>1,425,000</u>	<u>5,000</u>
	Total Principal Payments Expense	<u>1,420,000</u>	<u>1,425,000</u>	<u>5,000</u>
	Interest Expense			
57216	INT-2021 LAKE DUNLAP DAM, TWDB	<u>33,649</u>	<u>33,649</u>	<u>-</u>
	Total Interest Expense	<u>33,649</u>	<u>33,649</u>	<u>-</u>
	Total Debt Expense	<u>1,453,649</u>	<u>1,458,649</u>	<u>5,000</u>
	Net Change in Debt Service Budget	<u>-</u>	<u>-</u>	<u>-</u>
	Net Change in Fund Balance	<u><u>-</u></u>	<u><u>215,589</u></u>	<u><u>215,589</u></u>



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Lake McQueeney Hydroelectric Division

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

Lake McQueeney represents a portion of the Guadalupe Valley Hydroelectric Division (GVHD). GBRA worked with stakeholders to form the Lake McQueeney Water Control and Improvement District (Lake McQueeney WCID). A Contract for Financing and Operation of Lake McQueeney Dam & Hydroelectric Facilities (Contract) was subsequently executed between GBRA and Lake McQueeney WCID. Soon afterward, GBRA issued bonds through the Texas Water Development Board to provide proceeds for the construction project to replace the spillgates, provide additional armoring around the dam, and upgrade electrical and other related components. Annually, the WCID sets a tax rate that is administered to property owners of the District generating tax revenues which are then repaid to GBRA to meet the debt service obligations of the bonds.

Construction on Lake McQueeney dam and spillgates began in 2023 and is expected to be completed in 2025.

Once back in operation, all electricity produced will be delivered to the Guadalupe Valley Electric Cooperative (GVEC). The proceeds of the sale of hydroelectricity will be used to offset operating and maintenance costs of the Division.

Lake McQueeney and the Guadalupe Valley Hydroelectric Division is managed by a Division Manager. Employees in the division are assigned to the operation of the hydroelectric system and are subdivided into work groups consisting of the maintenance team and control room operators. Their objective is the safe and efficient operation and maintenance of the Division's facilities, including three generating plants, three dams, three electric substations, two canals, and transmission lines.

Divisional employees dedicate a good portion of their time assisting other divisions. Their labor allocations are established to adequately represent the work provided to other areas.

REVENUE SOURCES AND TRENDS

The budgeted revenues for FY 2026 are \$250,549. In future years, once the construction project is completed, revenues will be derived from the sale of hydroelectricity.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

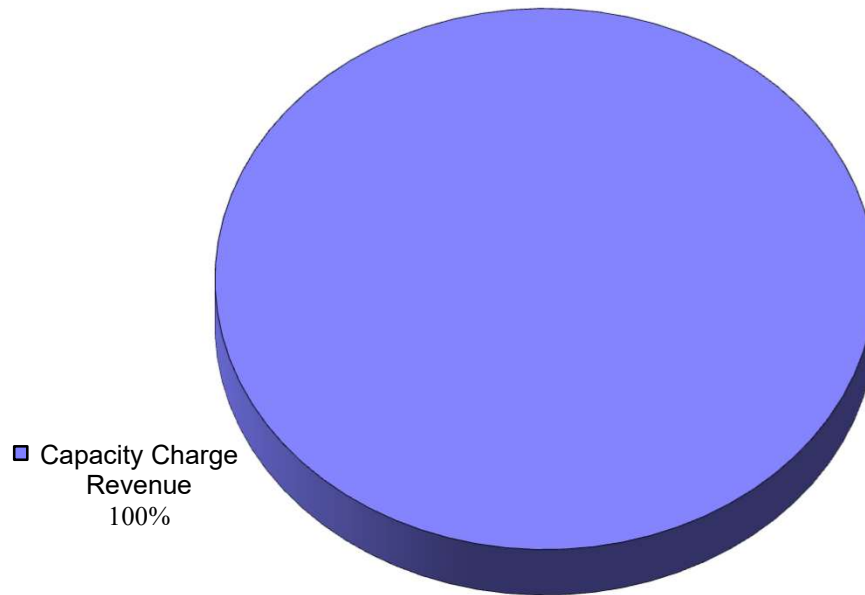
In addition to personnel costs, other significant operating costs include power & utilities of \$20,000, regulatory fees of \$11,420, and insurance expense of \$58,746. Significant maintenance and repair costs include M&R equipment of \$32,000 for rebuilding the generator line breakers, and M&R powerhouse of \$24,000 for work that needs to be done on the generators. Total expenses are projected to be \$501,099.

FUND BALANCE

The net change in the fund balance that GBRA anticipates is a deficit of \$250,550.

Budget Summary

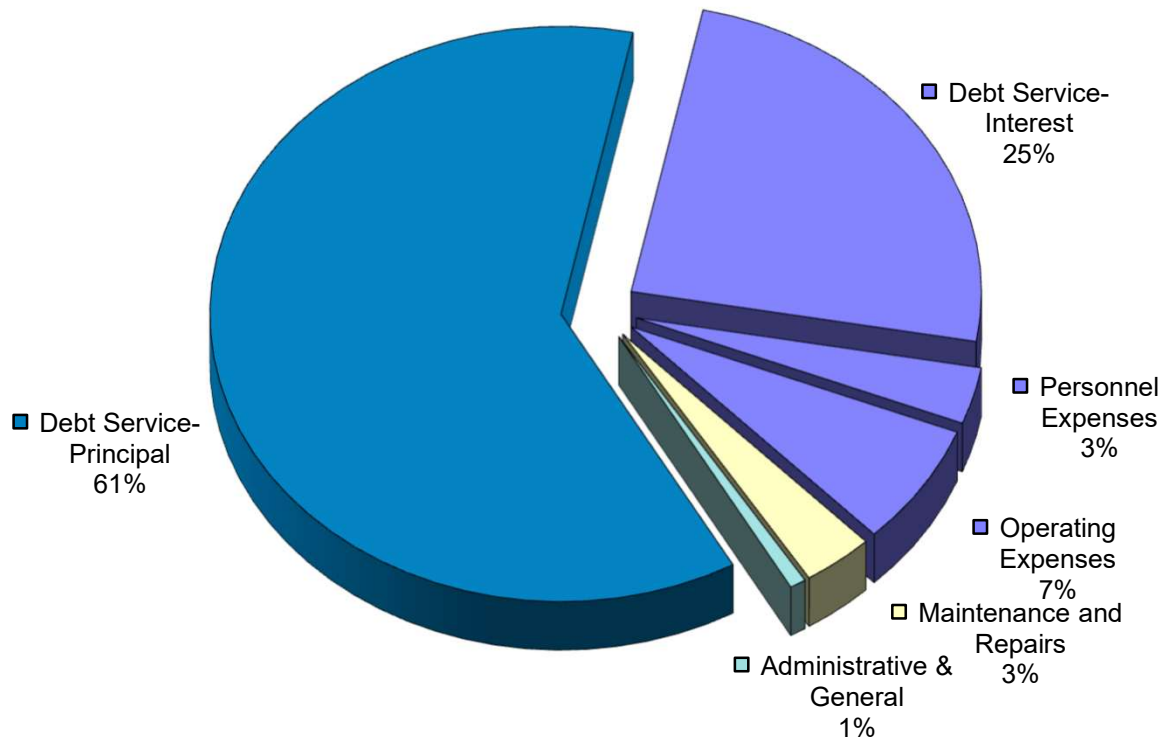
REVENUES - LAKE McQUEENEY HYDROELECTRIC



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			225,040
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue			225,040
Capacity Charge Revenue	1,718,617	1,780,490	1,782,900
I/F Loan Repayments from Operations			
Grand Total Revenues	1,718,617	1,780,490	2,007,940

Budget Summary

EXPENSES - LAKE McQUEENEY HYDROELECTRIC



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	81,277	87,506	66,221
Operating Expenses	73,800	106,624	141,916
Maintenance and Repairs	22,000	19,000	68,000
Administrative & General	19,090	20,533	15,554
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	196,167	233,663	291,691
Debt Service-Principal	1,260,000	1,265,000	1,275,000
Debt Service-Interest	523,050	515,490	507,900
Debt Service-Bond Covenant Fund	(64,433)		
Grand Total Expenses	1,914,784	2,014,153	2,074,591

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**024 - Lake McQueeney Hydroelectric
Department ***

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Hydroelectric				
42701	ENERGY PAYMENT	-	100,040	100,040
42702	CAPACITY PAYMENT	-	125,000	125,000
	Total Hydroelectric	-	225,040	225,040
	Total Operating Revenue	-	225,040	225,040
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	59,520	41,903	(17,617)
51102	LBR-OVERTIME	2,762	5,229	2,467
	Total Salaries	62,282	47,132	(15,150)
Benefits				
51298	BEN-BENEFIT ALLOCATION	25,224	19,089	(6,135)
	Total Benefits	25,224	19,089	(6,135)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	25,000	20,000	(5,000)
52102	OPR-AUXILIARY POWER EXPENSE	250	250	-
52110	OPR-SMALL TOOLS AND SUPPLIES	1,000	1,000	-
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,000	2,400	1,400
52121	OPR-SAFETY & EMERGENCY EXPENSE	1,000	1,500	500
52125	OPR-VEHICLE EXPENSE	3,000	1,500	(1,500)
52126	OPR-FLEET LEASE EXPENSE	2,000	3,000	1,000
52133	OPR-SCADA	2,500	10,700	8,200
	Total Operating Supplies & Services	35,750	40,350	4,600
Professional Services and Fees				
52205	OPR-PROFESSIONAL SERVICES-OTHER	3,400	5,800	2,400
52216	OPR-REGULATORY FEES	-	11,420	11,420
52220	OPR-BANK FEES	550	1,100	550

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52224	OPR-TRAVEL & MEETINGS	2,000	10,000	8,000
	Total Professional Services and Fees	5,950	28,320	22,370
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	5,900	5,400	(500)
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	3,200	-
	Total Office Expenses	9,100	8,600	(500)
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	5,400	5,400	-
52420	OPR-INSURANCE EXPENSE	50,424	58,746	8,322
52430	OPR-MISC EXPENSE	-	500	500
	Total Other Operating Expenses	55,824	64,646	8,822
	SUBTOTAL OF OPERATIONAL EXPENSES	194,130	208,137	14,007
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	1,000	32,000	31,000
53105	M&R-GENERATORS	6,000	-	(6,000)
	Total Maintenance and Repair Equipment	7,000	32,000	25,000
	Structures			
53201	M&R-BUILDING	2,000	2,000	-
53235	M&R-TRANSMISSION LINES	5,000	5,000	-
53245	M&R-POWERHOUSE	-	24,000	24,000
	Total Structures	7,000	31,000	24,000
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	5,000	5,000	-
	Total Other Maintenance & Repairs	5,000	5,000	-
	SUBTOTAL OF M&R EXPENSES	19,000	68,000	49,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	20,533	15,554	(4,979)
	Total Administrative & General	20,533	15,554	(4,979)
	TOTAL OPERATING AND M&R EXPENSES	233,663	291,691	58,028
	Net Operating Income	(233,663)	(66,651)	167,012

DEBT SERVICE BUDGET

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Capacity Charge Revenue			
42791	DEBT SERV-2021 LK McQUEENEY	<u>1,780,490</u>	<u>1,782,900</u>	<u>2,410</u>
	Total Capacity Charge Revenue	<u>1,780,490</u>	<u>1,782,900</u>	<u>2,410</u>
	Total Debt Revenue	<u>1,780,490</u>	<u>1,782,900</u>	<u>2,410</u>
	Principal Payments Expense			
21223	BOND-2021 LAKE McQUEENEY DAM TWDB	<u>1,265,000</u>	<u>1,275,000</u>	<u>10,000</u>
	Total Principal Payments Expense	<u>1,265,000</u>	<u>1,275,000</u>	<u>10,000</u>
	Interest Expense			
57217	INT-2021 LAKE McQUEENEY DAM, TWDB	<u>515,490</u>	<u>507,900</u>	<u>(7,590)</u>
	Total Interest Expense	<u>515,490</u>	<u>507,900</u>	<u>(7,590)</u>
	Total Debt Expense	<u>1,780,490</u>	<u>1,782,900</u>	<u>2,410</u>
	Net Change in Debt Service Budget	<u>-</u>	<u>-</u>	<u>-</u>
	Net Change in Fund Balance	<u>(233,663)</u>	<u>(66,651)</u>	<u>167,012</u>

Lake Placid Hydroelectric Division Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

Lake Placid represents a portion of the Guadalupe Valley Hydroelectric Division (GVHD). GBRA worked with stakeholders to form the Lake Placid Water Control and Improvement District (Lake Placid WCID). A Contract for Financing and Operation of Lake Placid Dam & Hydroelectric Facilities (Contract) was subsequently executed between GBRA and Lake Placid WCID. Soon afterward, GBRA issued bonds through the Texas Water Development Board to provide proceeds for the construction project to replace the spillgates, provide additional armoring around the dam, and upgrade electrical and other related components. Annually, the WCID sets a tax rate that is administered to property owners of the District generating tax revenues which are then repaid to GBRA to meet the debt service obligations of the bonds.

Construction on the Lake Placid dam and spillgates began in 2023 and is expected to be completed in 2025.

Once back in operation, all electricity produced will be delivered to the Guadalupe Valley Electric Cooperative (GVEC). The proceeds of the sale of hydroelectricity will be used to offset operating and maintenance costs of the Division.

Lake Placid and the Guadalupe Valley Hydroelectric Division is managed by a Division Manager. Employees in the division are assigned to the operation of the hydroelectric system and are subdivided into work groups consisting of the maintenance team and control room operators. Their objective is the safe and efficient operation and maintenance of the Division's facilities, including three generating plants, three dams, three electric substations, two canals, and transmission lines.

Divisional employees dedicate a good portion of their time assisting other divisions. Their labor allocations are established to adequately represent the work provided to other areas.

REVENUE SOURCES AND TRENDS

The budgeted revenues for FY 2026 are \$327,419. In future years, once the construction project is completed, revenues will be derived from the sale of hydroelectricity.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

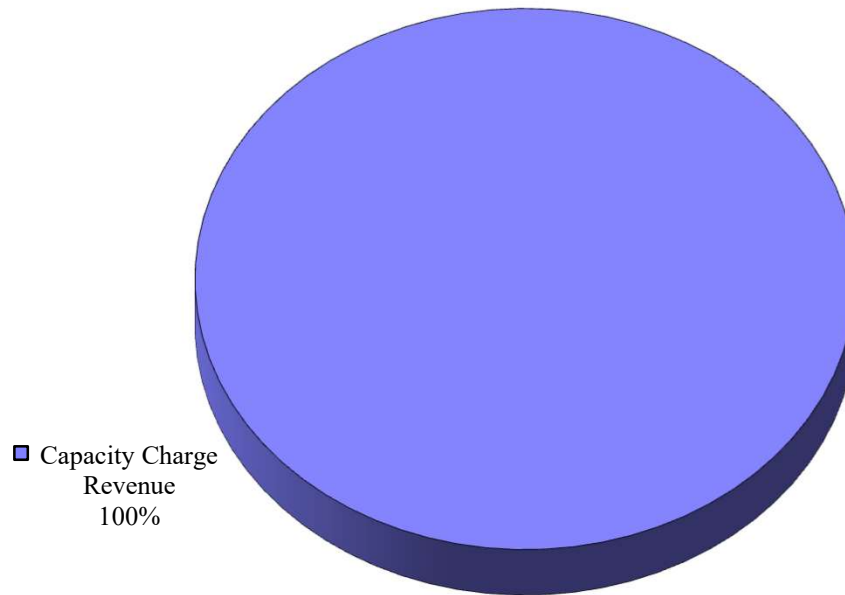
In addition to personnel costs, other significant operating costs include power & utilities of \$20,000, regulatory fees of \$11,338, and insurance expense of \$41,701. Significant maintenance and repair costs include M&R equipment of \$19,500 for rebuilding the main line breaker, M&R transmission lines of \$15,000 for pole or crossarm replacement, and M&R powerhouse of \$24,000 for work that needs to be done on the generators. Total expenses are projected to be \$491,128.

FUND BALANCE

The net change in the fund balance that GBRA anticipates is a deficit of \$163,709.

Budget Summary

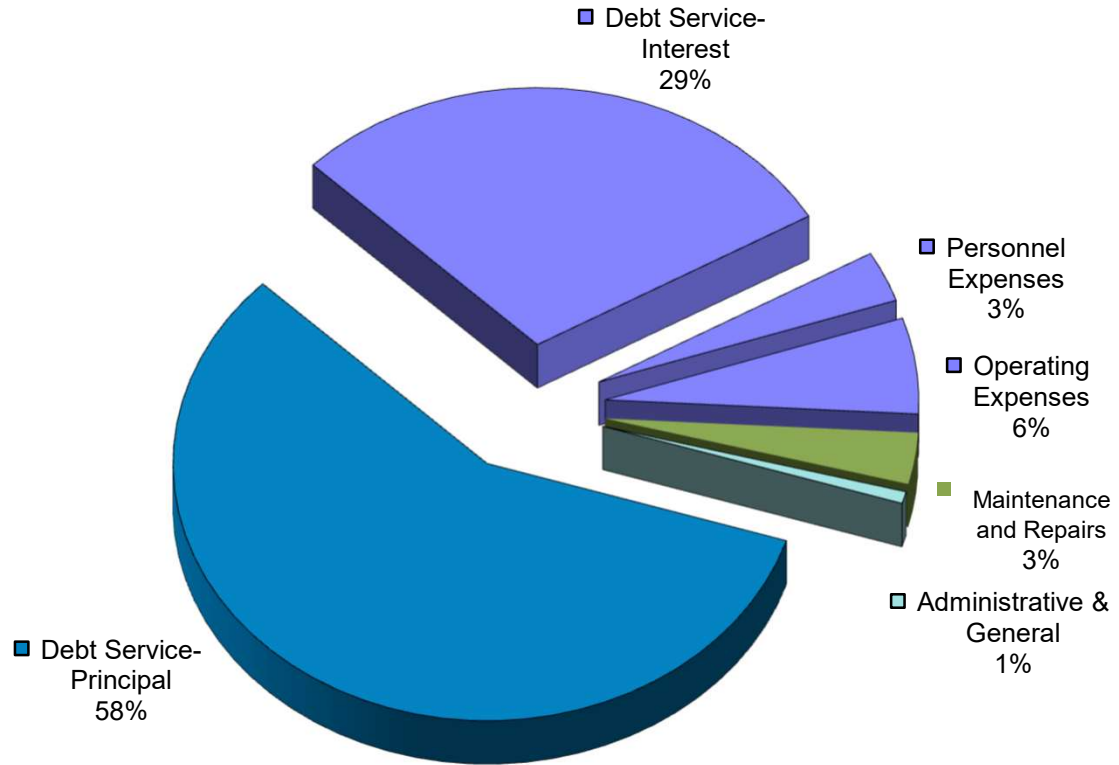
REVENUES - LAKE PLACID HYDROELECTRIC



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			309,994
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue			309,994
Capacity Charge Revenue	1,330,636	1,794,765	1,805,003
I/F Loan Repayments from Operations			
Grand Total Revenues	1,330,636	1,794,765	2,114,997

Budget Summary

EXPENSES - LAKE PLACID HYDROELECTRIC



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	81,277	87,506	66,221
Operating Expenses	74,800	91,288	125,339
Maintenance and Repairs	17,000	21,500	67,000
Administrative & General	19,090	20,553	15,554
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	192,167	220,847	274,114
Debt Service-Principal	995,000	1,175,000	1,195,000
Debt Service-Interest	405,095	619,765	610,003
Debt Service-Bond Covenant Fund	(69,459)		
Grand Total Expenses	1,522,803	2,015,612	2,079,117

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**025 - Lake Placid Hydroelectric
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Hydroelectric			
42701 ENERGY PAYMENT	-	187,994	187,994
42702 CAPACITY PAYMENT	-	122,000	122,000
Total Hydroelectric	-	309,994	309,994
Total Operating Revenue	-	309,994	309,994
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	59,520	41,903	(17,617)
51102 LBR-OVERTIME	2,762	5,229	2,467
Total Salaries	62,282	47,132	(15,150)
Benefits			
51298 BEN-BENEFIT ALLOCATION	25,224	19,089	(6,135)
Total Benefits	25,224	19,089	(6,135)
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	17,000	20,000	3,000
52102 OPR-AUXILIARY POWER EXPENSE	250	500	250
52110 OPR-SMALL TOOLS AND SUPPLIES	1,000	1,000	-
52120 OPR-UNIFORMS/BUSINESS ATTIRE	1,000	2,500	1,500
52121 OPR-SAFTY & EMERGENCY EXPENSE	1,000	1,500	500
52125 OPR-VEHICLE EXPENSE	2,000	1,500	(500)
52126 OPR-FLEET LEASE EXPENSE	2,000	3,000	1,000
52133 OPR-SCADA	2,500	10,700	8,200
Total Operating Supplies & Services	26,750	40,700	13,950
Professional Services and Fees			
52205 OPR-PROFESSIONAL SERVICES-OTHER	10,600	5,400	(5,200)
52216 OPR-REGULATORY FEES	-	11,338	11,338
52220 OPR-BANK FEES	550	2,200	1,650

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52224	OPR-TRAVEL & MEETINGS	2,000	10,000	8,000
	Total Professional Services and Fees	13,150	28,938	15,788
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	5,900	4,900	(1,000)
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	3,200	-
	Total Office Expenses	9,100	8,100	(1,000)
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	5,400	5,400	-
52404	OPR-RIGHT OF WAY	1,000	-	(1,000)
52420	OPR-INSURANCE EXPENSE	35,888	41,701	5,813
52430	OPR-MISC EXPENSE	-	500	500
	Total Other Operating Expenses	42,288	47,601	5,313
	SUBTOTAL OF OPERATIONAL EXPENSES	178,794	191,560	12,766
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	1,000	19,500	18,500
53105	M&R-GENERATORS	5,000	-	(5,000)
	Total Maintenance and Repair Equipment	6,000	19,500	13,500
	Structures			
53201	M&R-BUILDING	2,000	-	(2,000)
53235	M&R-TRANSMISSION LINES	5,000	15,000	10,000
53245	M&R-POWERHOUSE	-	24,000	24,000
	Total Structures	7,000	39,000	32,000
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	8,500	8,500	-
	Total Other Maintenance & Repairs	8,500	8,500	-
	SUBTOTAL OF M&R EXPENSES	21,500	67,000	45,500
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	20,553	15,554	(4,999)
	Total Administrative & General	20,553	15,554	(4,999)
	TOTAL OPERATING AND M&R EXPENSES	220,847	274,114	53,267
	Net Operating Income	(220,847)	35,880	256,727

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
DEBT SERVICE BUDGET				
Capacity Charge Revenue				
42792	DEBT SERV-2021,2022,2023 LK PLACID	1,794,765	1,805,003	10,238
	Total Capacity Charge Revenue	1,794,765	1,805,003	10,238
	Total Debt Revenue	1,794,765	1,805,003	10,238
Principal Payments Expense				
21224	BOND-2021 LAKE PLACID DAM TWDB	50,000	50,000	-
21229	BOND-2022 LAKE PLACID DAM TWDB	950,000	960,000	10,000
21234	BOND-2023 LAKE PLACID DAM, TWDB	175,000	185,000	10,000
	Total Principal Payments Expense	1,175,000	1,195,000	20,000
Interest Expense				
57218	INT-2021 LAKE PLACID DAM, TWDB	19,158	18,859	(299)
57221	INT-2022 LAKE PLACID DAM, TWDB	379,966	374,266	(5,700)
57226	INT-2023 LAKE PLACID DAM, TWDB	220,641	216,878	(3,763)
	Total Interest Expense	619,765	610,003	(9,762)
	Total Debt Expense	1,794,765	1,805,003	10,238
	Net Change in Debt Service Budget	-	-	-
	Net Change in Fund Balance	(220,847)	35,880	256,727



Coleto Creek Recreation

Opened to the public in 1981, the park consists of 190 acres, of which approximately 40 acres have been developed.

The Park has:

- Twenty multi-use campsites (20/30/50 amp electrical service, water, BBQ grill, and picnic table)
- Fifty-nine campsites with full hookups (20/30/50 amp electrical services, water, sewage, BBQ grill, and picnic table)
- Five camping cabins
- Primitive camping area
- Two covered group pavilions for family reunions, company picnics, class reunions, etc. with their own volleyball court, horseshoe pit, marked swimming area, BBQ pit, water, and electricity
- Dump station
- Restrooms with showers
- Laundry facilities
- 1.5 mile hiking and nature trail
- Playground
- Volleyball courts
- Disc golf course

-
- Ownership: Owned by Vistra Corporation and operated by GBRA
 - Location: Goliad and Victoria counties
 - Startup: 1981

Coletto Creek Division

Coletto Creek Recreation System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Coletto Creek Division is comprised of two operating entities, the Recreation System and the Reservoir System. The Recreation System is responsible for the operation and maintenance of the Coletto Creek Park located adjacent to the Coletto Creek Reservoir. The park provides outdoor public recreation activities for Victoria and the surrounding region as well as the major metropolitan cities of Houston, San Antonio, Austin and Corpus Christi. The park also serves as a destination site for Winter Texans. Further, the Recreation System administers an adjacent landowner leaseback program and resource management projects on properties surrounding the reservoir.

The following work plan and budget describes the operations, maintenance and capital additions to be performed during the 2026 fiscal year by the Recreation System. The objectives of the work plan are to operate and maintain the Coletto Creek Park at a level that is family friendly, aesthetically pleasing, and better assures the safety and protection of all park users. Continued emphasis will be placed on land and water resource management programs to ensure protection of these resources. Coletto Creek employees also assist with tourism and economic development activities throughout the Guadalupe River Basin.

The Recreation System is responsible for the operation and maintenance of 78 developed campsites, 4 rental cabins, campground comfort stations, day use picnic facilities and restrooms, 4-lane boat ramp, 200-foot lighted fishing pier, and utilities including a potable drinking water system, sanitary sewer and electrical systems. The Recreation System also administers a leaseback program involving approximately 200 tracts of land surrounding the Reservoir. Funds for the operation of recreation facilities are generated by entrance and user fees, hunting revenues, leaseback revenues, event sponsorships, and recreation grants.

The Recreation System will be managed by the Reservoir Manager and operated by a Chief Ranger, five full-time Rangers, and Park Hosts. In addition to their recreation duties, the Rangers assist the Reservoir System with reservoir operations. Clerical and fee collection duties will be performed by an Administrative Assistant.

REVENUE SOURCES AND TRENDS

Entrance and user fees, hunting revenues, leaseback revenues, grants/donations/sponsorships, and miscellaneous revenues to the Recreation System generate funds for the operation of the Coletto Creek Park. These amounts are estimated to produce revenues of \$1,217,000. The proposed fee schedule for FY 2026 is included in the “Rates and Rate Structure” table of the Introduction Section of this Work Plan and Budget.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

Significant operating expenses for the ensuing fiscal year include \$62,000 for power and utilities, \$11,000 for vehicle expense, \$21,000 for bank fees due to park patrons using credit and debit cards, \$52,035 for office supplies, computer and software expenses, data connectivity, janitorial supplies and services, and \$14,060 for insurance expense.

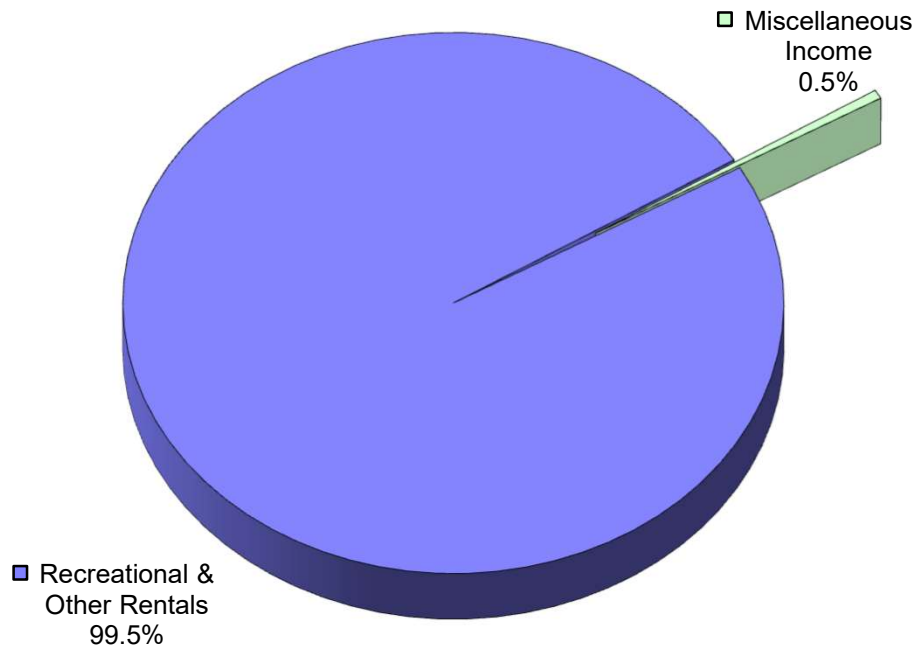
Significant maintenance and repair expenses for the ensuing fiscal year includes \$226,000 for campground road maintenance and paving, \$35,000 for camp and picnic site which includes base for RV sites, new picnic table slabs, and material for additional day use parking.

FUND BALANCE

Funds for the above listed work authorizations, equipment purchase, and operating expenditures that are summarized in the following pages will be provided from the revenue sources discussed above.

Budget Summary

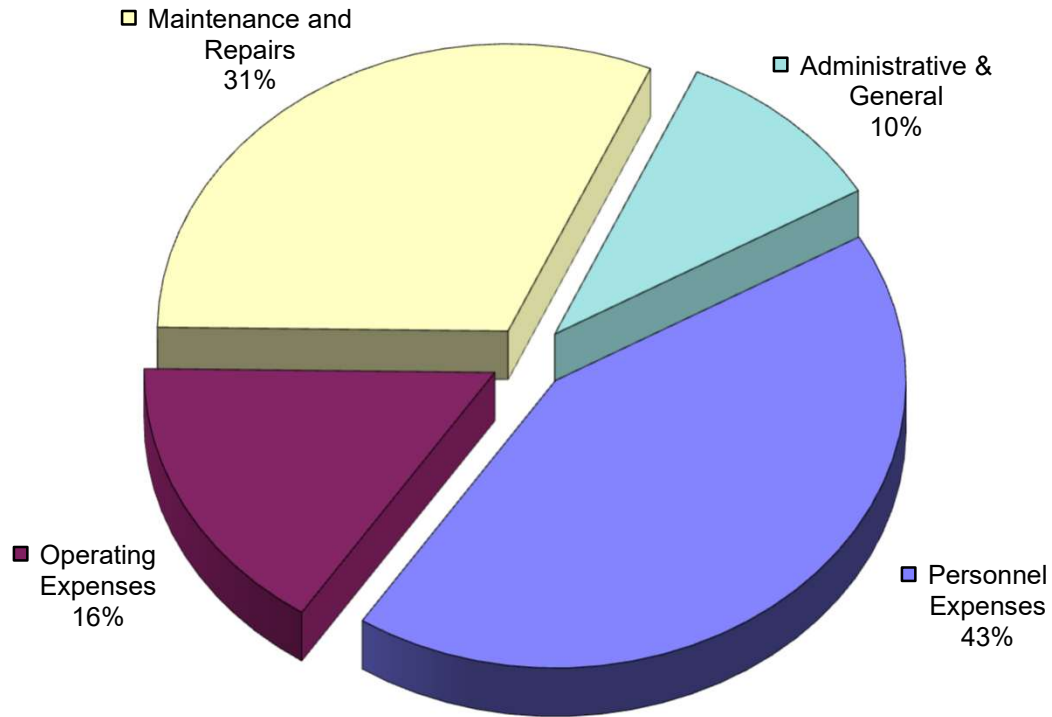
REVENUES - COLETO RECREATION



Revenues	Budget FY 2024	Budget FY 2025	Budget FY 2026
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals	1,016,874	1,093,375	1,217,000
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income	4,000	4,000	6,500
Total Operating Revenue	1,020,874	1,097,375	1,223,500
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,020,874	1,097,375	1,223,500

Budget Summary

EXPENSES - COLETO RECREATION



Expenses	Budget FY 2024	Budget FY 2025	Budget FY 2026
Personnel Expenses	504,180	524,484	496,951
Operating Expenses	156,775	163,596	185,895
Maintenance and Repairs	66,500	300,000	366,800
Administrative & General	118,419	123,188	116,722
Capital Expense & Outlay	175,000	67,000	
Transfers		(80,893)	
Total Operating and M&R Expenses	1,020,874	1,097,375	1,166,368
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,020,874	1,097,375	1,166,368


**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**092 - Coletto Creek Recreation
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Recreation & Other Rentals			
42902 REV-PARK ENTRY FEES	967,025	1,089,000	121,975
42915 REV-SPONSORSHIPS/DONATIONS	8,000	8,000	-
42920 REV-HUNTING REVENUE	20,350	22,000	1,650
42922 REV-AG & LAND USE	98,000	98,000	-
Total Recreation & Other Rentals	1,093,375	1,217,000	123,625
Misc Income			
45195 MISCELLANEOUS REVENUES	4,000	6,500	2,500
Total Misc Income	4,000	6,500	2,500
Total Operating Revenue	1,097,375	1,223,500	126,125
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	358,885	337,998	(20,887)
51102 LBR-OVERTIME	14,413	15,704	1,291
Total Salaries	373,298	353,702	(19,596)
Benefits			
51298 BEN-BENEFIT ALLOCATION	151,186	143,249	(7,937)
Total Benefits	151,186	143,249	(7,937)
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	58,000	62,000	4,000
52102 OPR-AUXILIARY POWER EXPENSE	-	1,500	1,500
52110 OPR-SMALL TOOLS AND SUPPLIES	-	1,000	1,000
52114 OPR-LABORATORY SERVICES-GBRA	500	550	50
52115 OPR-LABORATORY SERVICES-OUTSOURCED	250	250	-
52120 OPR-UNIFORMS/BUSINESS ATTIRE	2,500	6,750	4,250
52121 OPR-SAFTY & EMERGENCY EXPENSE	3,000	2,000	(1,000)
52124 OPR-EQUIPMENT EXPENSE	6,500	5,000	(1,500)

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52125	OPR-VEHICLE EXPENSE	11,000	11,000	-
	Total Operating Supplies & Services	81,750	90,050	8,300
	Professional Services and Fees			
52220	OPR-BANK FEES	15,000	21,000	6,000
52222	OPR-MEMBERSHIPS & PUBLICATIONS	2,000	2,000	-
52223	OPR-LICENSE & TRAINING	2,000	2,000	-
52224	OPR-TRAVEL & MEETINGS	2,000	2,000	-
	Total Professional Services and Fees	21,000	27,000	6,000
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	5,000	5,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	11,650	9,675	(1,975)
52303	OPR-WIDE AREA NETWORK EXPENSE	-	5,010	5,010
52304	OPR-COPY SUPPLIES AND SERVICES	1,700	1,700	-
52306	OPR-DATA & PHONE EXPENSE	9,000	10,650	1,650
52322	OPR-ADVERTISING & SUBSCRIPTION EXPENSE	4,000	4,000	-
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	16,000	16,000	-
	Total Office Expenses	47,350	52,035	4,685
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	11,496	14,060	2,564
52430	OPR-MISC EXPENSE	2,000	2,750	750
	Total Other Operating Expenses	13,496	16,810	3,314
	SUBTOTAL OF OPERATIONAL EXPENSES	688,080	682,846	(5,234)
	Structures			
53201	M&R-BUILDING	4,000	10,000	6,000
53250	M&R-LAKE STRUCTURES	3,000	37,000	34,000
53251	M&R-PARK STRUCTURES	12,000	54,800	42,800
	Total Structures	19,000	101,800	82,800
	Other Maintenance & Repairs			
53301	M&R-ROADS	245,000	226,000	(19,000)
53310	M&R-GROUNDS/ROW	4,000	4,000	-
53315	M&R-CAMP AND PICNIC SITES	32,000	35,000	3,000
	Total Other Maintenance & Repairs	281,000	265,000	(16,000)
	SUBTOTAL OF M&R EXPENSES	300,000	366,800	66,800
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	123,188	116,722	(6,466)
	Total Administrative & General	123,188	116,722	(6,466)

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Capital Outlay			
13217	AUTO & HEAVY EQUIPMENT	35,000	-	(35,000)
13219	MISCELLANEOUS EQUIPMENT	32,000	-	(32,000)
	Total Capital Outlay	67,000	-	(67,000)
	Transfers			
61515	TRANSFERS-RESERVE FUND	(80,893)	-	80,893
	Total Transfers	(80,893)	-	80,893
	TOTAL OPERATING AND M&R EXPENSES	1,097,375	1,166,368	68,993
	Net Operating Income	-	57,132	57,132
	Net Change in Fund Balance	-	57,132	57,132



Coletto Creek Reservoir
above the Dam

Coletto Creek Reservoir

The Coletto Creek Park and Reservoir, located midway between Victoria and Goliad, is a joint project between Vistra Corporation and GBRA. At normal pool elevation it covers 3,100 surface acres with 61 miles of shoreline. The main purpose of the reservoir is to serve as a cooling pond for the Coletto Creek Power coal fired power plant. The reservoir is fed through four major creeks from a 507 square mile drainage basin. The average depth is eleven feet, and the reservoir is maintained at a constant level except during drought conditions.

The reservoir system is monitored for shoreline pollution, and division staff educates the public on prevention techniques. The division also participates in an aquatic plant management program to control noxious aquatic vegetation.

-
- Ownership: Owned by Vistra Corporation and operated by GBRA
 - Location: Goliad and Victoria counties
 - Startup: 1981

Coletto Creek Division

Coletto Creek Reservoir System

Operating Plan for Fiscal Year Ending 8/31/26

BACKGROUND

The Coletto Creek Division is comprised of two operating systems, the Reservoir System and the Recreation System. The Reservoir System is responsible for the operation and maintenance of the Coletto Creek Reservoir under a previous contractual agreement between the Guadalupe-Blanco River Authority and Central Power & Light Company. The primary purpose of the reservoir is to dissipate waste heat generated during the production of electricity at the Coletto Creek Power Station, a coal-fired steam electric generating plant. The reservoir also provides water for cooling the power station's condensers and supplying other plant needs.

Vistra Energy, an integrated power company based in Irving, Texas completed the purchase of Dynegy in March 2018. The power plant will continue to operate under the existing company name of Coletto Creek Power, L.P.

The following reservoir system work plan and budget describes the operations, maintenance, and capital additions to be performed during Fiscal Year 2026. The objectives of the work plan are to operate and maintain all reservoir-related facilities, to maintain an adequate supply of water of sufficient quality to meet power station requirements, insure compliance with all state and federal water quality requirements, and maintain an ongoing flood release and dam safety program to better assure the protection of the general public and property owners downstream of the reservoir. Consistent with these objectives, employee training will be conducted to enhance current operations and increase technical competence.

The Reservoir System is responsible for the operation and maintenance of the main dam and spillway, two baffle dikes, discharge flume, pump station and pipeline, and the Reservoir's monitoring system.

The Reservoir System will be supervised by the Reservoir Manager and operated by three full-time Maintenance Crewmen and one electrician as needed. In addition, Rangers assigned to the Recreation System will assist with regular reservoir operations. Clerical duties will be performed by a Senior Administrative Assistant assigned to the Reservoir System and one Administrative Assistant assigned to the Recreation System.

REVENUE SOURCES AND TRENDS

In 1975, Central Power and Light Company (CP&L) contracted with GBRA for the construction and operation of a 3,100 surface-acre cooling reservoir. This contractual arrangement provides that GBRA does not over-recover nor under-recover the costs of operating the reservoir.

The budget is based on the same reservoir-operating philosophy that has existed in the past. The only differences that exist from year to year are non-recurring maintenance projects and the need to operate river diversion pumps during drought conditions. These differences, when they occur, affect the revenue of the Coletto Creek Reservoir System since the Coletto Creek Power Station agrees to reimburse GBRA for all costs of operation.

The total revenue budgeted to be received next year is \$1,065,665 compared to budgeted revenue of \$982,333 for FY 2025.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

Significant operating expenses for the ensuing Fiscal Year include \$10,000 to upgrade Scada HMI, \$12,000 is budgeted for pump station power pertaining to the operation of the Guadalupe River diversion pump station. The pumps supply makeup water from the Guadalupe River to the reservoir via a five-mile-long pipeline during drought conditions. A total of \$47,500 is budgeted under professional fees including \$20,000 for engineering services to redesign the main spillway wall drain outlets, \$25,000 for the biennial walkover inspection, and \$2,500 for the annual Survey of Settlement Plate and Spillway Monuments.

A significant maintenance and repair expense include a total of \$40,000 that is budgeted under Spillgates to construct an off-site foundation for the main spillway stoplogs.

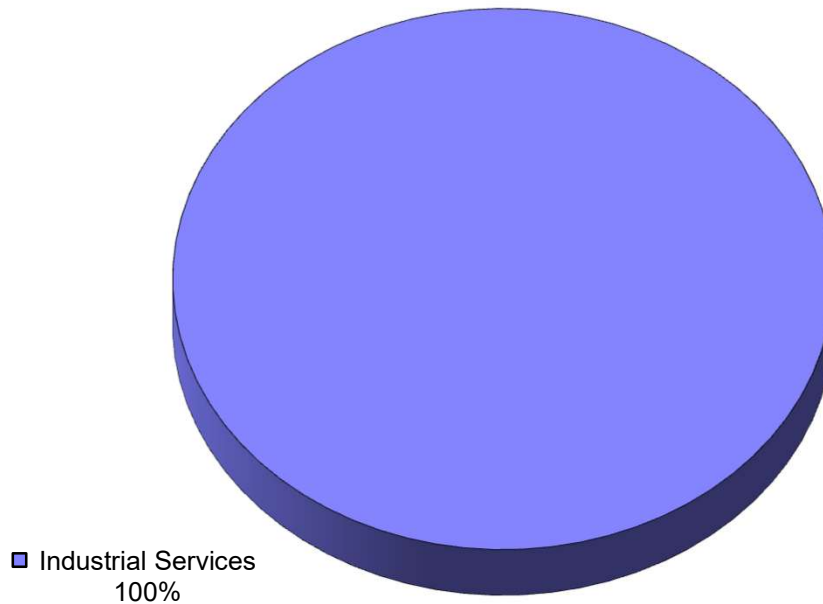
The total operating and maintenance expenditures budgeted are \$1,065,665.

FUND BALANCE

Funds for the above listed capital additions and operating expenditures as well as all of the other operating expenditures that are summarized in the following pages will be provided from revenues from the Coletto Creek Power Station. Since this division represents a contract operation in which GBRA does not over-recover nor under-recover its costs, the net change in fund balance for FY 2026 amounts to \$0.

Budget Summary

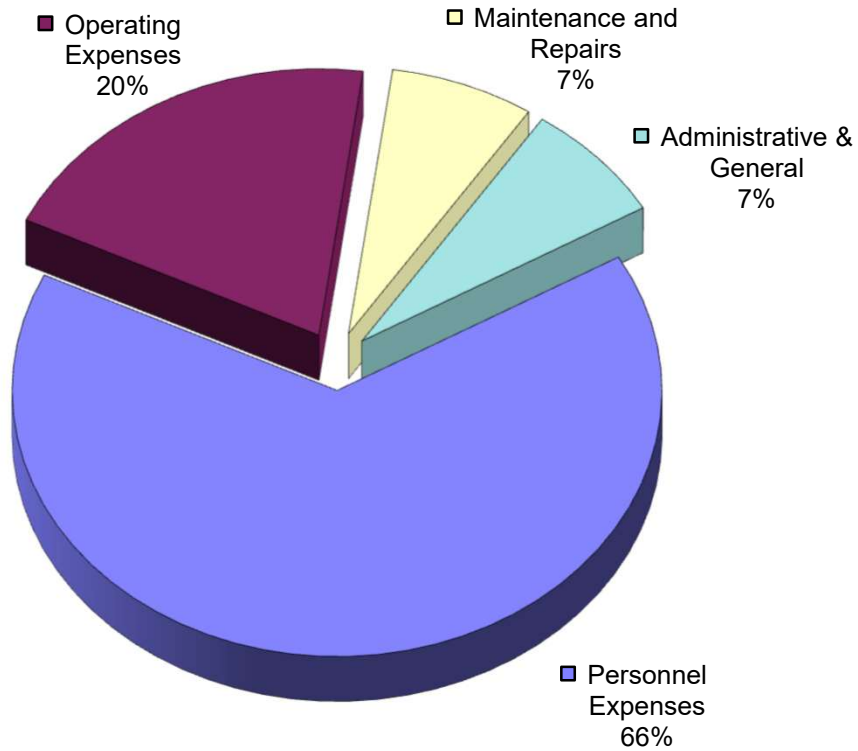
REVENUES - COLETO RESERVOIR



Revenues	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services	946,054	982,333	1,065,665
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	946,054	982,333	1,065,665
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	946,054	982,333	1,065,665

Budget Summary

EXPENSES - COLETO RESERVOIR



Expenses	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Personnel Expenses	620,699	660,794	697,588
Operating Expenses	171,773	176,122	213,655
Maintenance and Repairs	80,550	33,300	76,500
Administrative & General	73,032	77,117	77,922
Capital Expense & Outlay		35,000	
Transfers			
Total Operating and M&R Expenses	946,054	982,333	1,065,665
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	946,054	982,333	1,065,665

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2026**

**091 - Coleta Creek Reservoir
Department ***

	FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Industrial			
41401 COLETO CREEK POWER-O&M EXP	905,216	987,743	82,527
41402 COLETO CREEK POWER-A&G EXP	77,117	77,922	805
Total Industrial	982,333	1,065,665	83,332
Total Operating Revenue	982,333	1,065,665	83,332
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	460,155	483,861	23,706
51102 LBR-OVERTIME	10,161	12,643	2,482
Total Salaries	470,316	496,504	26,188
Benefits			
51298 BEN-BENEFIT ALLOCATION	190,478	201,084	10,606
Total Benefits	190,478	201,084	10,606
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	19,000	21,000	2,000
52102 OPR-AUXILIARY POWER EXPENSE	13,500	6,000	(7,500)
52110 OPR-SMALL TOOLS AND SUPPLIES	3,500	3,500	-
52114 OPR-LABORATORY SERVICES-GBRA	250	275	25
52115 OPR-LABORATORY SERVICES-OUTSOURCED	250	500	250
52120 OPR-UNIFORMS/BUSINESS ATTIRE	5,000	5,000	-
52121 OPR-SAFTY & EMERGENCY EXPENSE	3,500	4,500	1,000
52122 OPR-SECURITY EXPENSE	2,500	2,500	-
52124 OPR-EQUIPMENT EXPENSE	5,000	9,500	4,500
52125 OPR-VEHICLE EXPENSE	20,000	20,000	-
52133 OPR-SCADA	11,000	17,200	6,200
Total Operating Supplies & Services	83,500	89,975	6,475
Professional Services and Fees			

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	27,500	47,500	20,000
52211	OPR-USGS MONITORING	23,400	24,600	1,200
52222	OPR-MEMBERSHIPS & PUBLICATIONS	1,500	1,500	-
52223	OPR-LICENSE & TRAINING	2,750	2,750	-
52224	OPR-TRAVEL & MEETINGS	2,000	2,000	-
	Total Professional Services and Fees	57,150	78,350	21,200
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	3,000	3,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	8,950	9,475	525
52303	OPR-WIDE AREA NETWORK EXPENSE	-	5,010	5,010
52304	OPR-COPY SUPPLIES AND SERVICES	1,700	1,700	-
52306	OPR-DATA & PHONE EXPENSE	7,500	9,350	1,850
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	3,000	3,500	500
	Total Office Expenses	24,150	32,035	7,885
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	9,322	11,295	1,973
52430	OPR-MISC EXPENSE	2,000	2,000	-
	Total Other Operating Expenses	11,322	13,295	1,973
	SUBTOTAL OF OPERATIONAL EXPENSES	836,916	911,243	74,327
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	8,500	9,500	1,000
53115	M&R-METERS	1,500	1,500	-
53120	M&R-BOATS	1,000	1,000	-
	Total Maintenance and Repair Equipment	11,000	12,000	1,000
	Structures			
53201	M&R-BUILDING	1,800	2,000	200
53205	M&R-PUMPS AND MOTORS	1,000	1,000	-
53230	M&R-PIPELINES	1,000	1,000	-
53240	M&R-SPILLGATES	-	40,000	40,000
	Total Structures	3,800	44,000	40,200
	Other Maintenance & Repairs			
53301	M&R-ROADS	10,000	10,000	-
53310	M&R-GROUNDS/ROW	8,500	10,500	2,000
	Total Other Maintenance & Repairs	18,500	20,500	2,000
	SUBTOTAL OF M&R EXPENSES	33,300	76,500	43,200
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	77,117	77,922	805

		FY 2025 BUDGET	FY 2026 BUDGET	FY 2026-2025 DIFFERENCE
	Total Administrative & General	<u>77,117</u>	<u>77,922</u>	<u>805</u>
	Capital Outlay			
13217	AUTO & HEAVY EQUIPMENT	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>
	Total Capital Outlay	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>
	TOTAL OPERATING AND M&R EXPENSES	<u>982,333</u>	<u>1,065,665</u>	<u>83,332</u>
	Net Operating Income	<u>-</u>	<u>-</u>	<u>-</u>
	Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>