



Guadalupe-Blanco River Authority

WORK PLAN AND BUDGET

Fiscal Year Ending August 31, 2027

Guadalupe-Blanco River Authority
Fiscal Year 2027 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	2026
Lake Placid Dam (WCID)	025	Budget-to-Actual	2026
COLETO CREEK			
Coleto Creek Reservoir	091	Budget-to-Actual	1981
Coleto Creek Recreation	092	Unit of Service	1981



ABOUT GBRA

Established by the Texas Legislature, GBRA was first created in 1933 under Section 59, Article 16 of the Texas Constitution as a water conservation and reclamation district named the Guadalupe River Authority. In 1935, it was reauthorized 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 does not receive state appropriations, nor is it authorized to levy taxes. Revenues are primarily generated from water sales, water treatment and distribution, wastewater treatment services, hydroelectric generation, laboratory analyses, and recreational activities.

GBRA has a Standard & Poor's AA+ credit rating and has been recognized for excellence in financial reporting, financial transparency, and distinction of its investment policy by the Government Finance Officers Association, Texas Comptroller of Public Accounts, and the Government Treasurers' Organization of Texas, respectively.

LOCATIONS

NEW BRAUNFELS OFFICE

2225 East Common Street, New Braunfels, Texas

SEGUIN OFFICE & REGIONAL LABORATORY

933 East Court Street, Seguin, Texas

BUDA WASTEWATER PLANT

575 Garison Road, Buda, Texas

CALHOUN CANAL OFFICE

106 Main Street, Tivoli, Texas

CANYON LAKE GORGE

6029 South Access Road, Canyon Lake, Texas

CARRIZO WATER TREATMENT PLANT

362 Wolf Run Road, Rosanky, Texas

COLETO CREEK PARK & RESERVOIR

365 Coleto Park Road, Victoria, Texas

LAKE WOOD RECREATION AREA

167 County Road 254, Gonzales, Texas

LOCKHART WATER TREATMENT PLANT

547 Old McMahan Road, Lockhart, Texas

LOCKHART WASTEWATER PLANT

4435 FM 20 East, Lockhart, Texas

LULING WATER TREATMENT PLANT

350 Memorial Drive, Luling, Texas

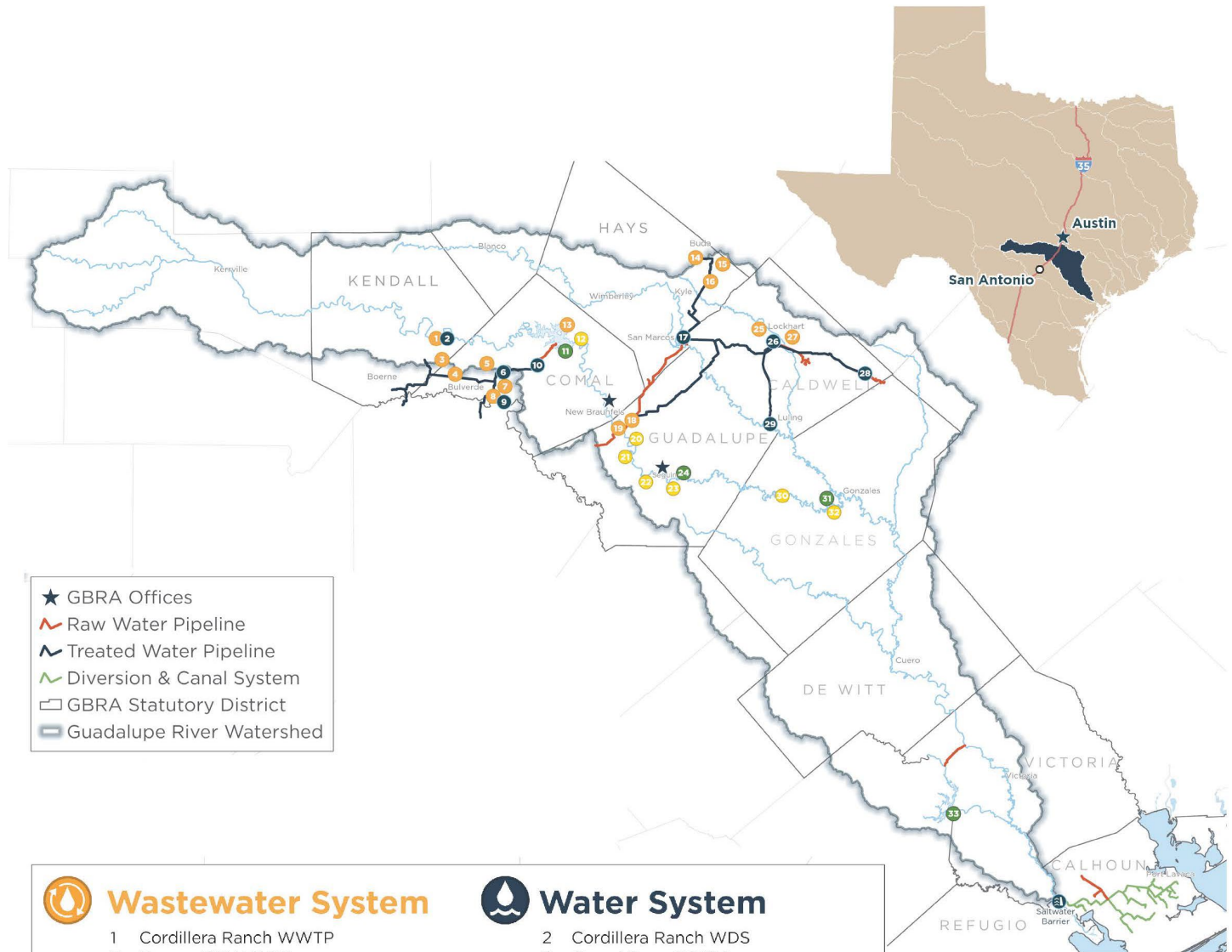
SAN MARCOS WATER TREATMENT PLANT

91 Old Bastrop Road, San Marcos, Texas

WESTERN CANYON WATER TREATMENT PLANT

4775 South Cranes Mill Road, Canyon Lake, Texas

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 *

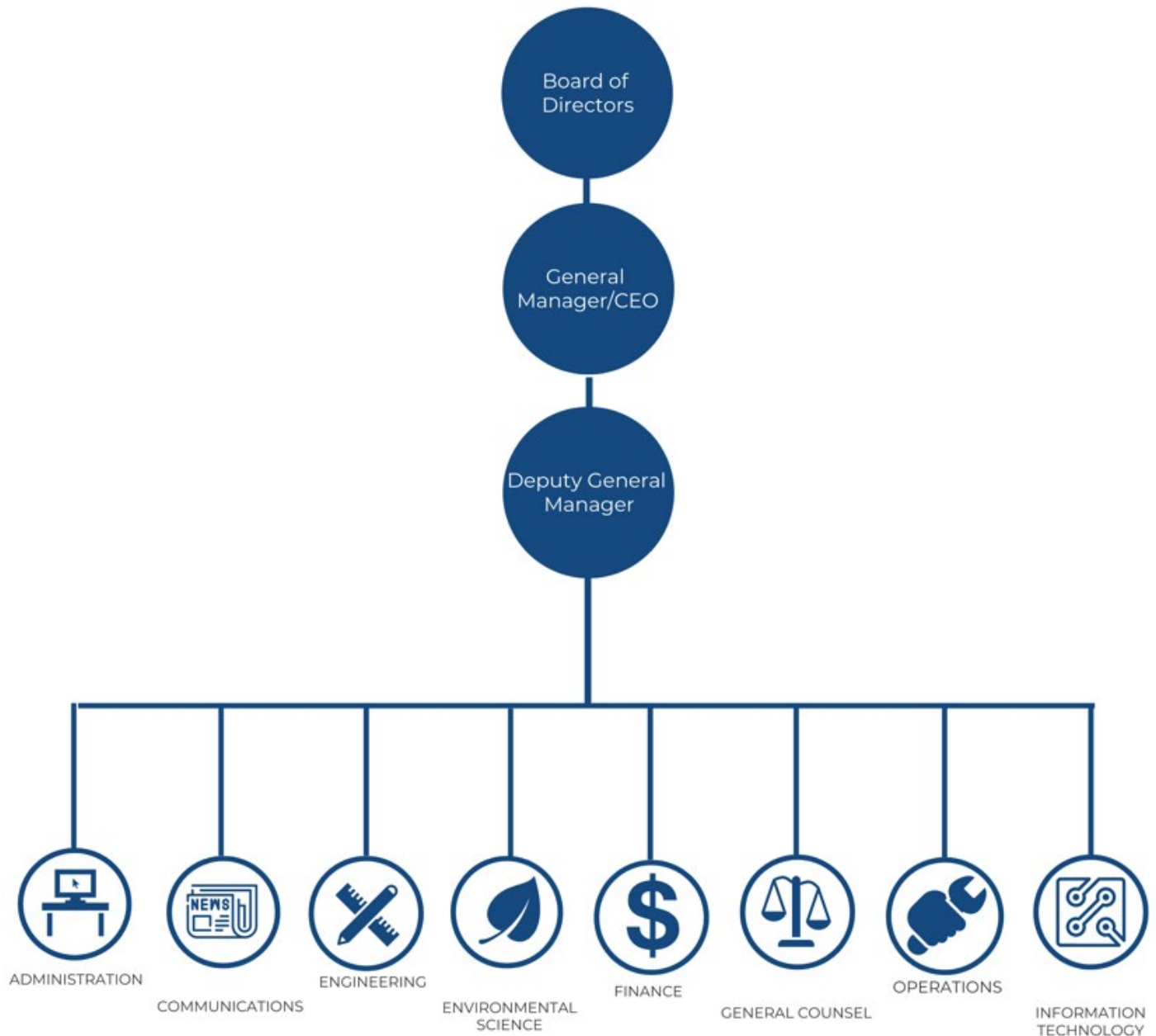


Hydroelectric Plant

- 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 Patillo
Chairman

Victoria County
Reappointed: 2021
Term Expiration: 2027



Patrick Cohoon
Vice-Chair

Kendall County
Appointed: 2023
Term Expiration: 2027



Robert Blaschke
Secretary/Treasurer

Refugio County
Appointed: 2023
Term Expiration: 2029



William Carbonara
Director

DeWitt County
Reappointed: 2026
Term Expiration: 2031



John Cyrier
Director

Caldwell County
Appointed: 2023
Term Expiration: 2029



Steve Ehrig
Director

Gonzales County
Reappointed: 2025
Term Expiration: 2031



Sheila Old
Director

Guadalupe County
Appointed: 2021
Term Expiration: 2027



Jennifer Storm
Director

Hays County
Appointed: 2025
Term Expiration: 2031



Emanuel Valdez
Director

Comal County
Reappointed: 2023
Term Expiration: 2029



Guadalupe-Blanco River Authority

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FY 2027 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, 4S 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 and 2025, GBRA completed sales of the Port Lavaca Water Treatment Plant, Crestview wastewater plant, and Calhoun County Rural Water System to a third party. In 2023, GBRA began construction on spillgate replacement and dam hardening projects at Lake McQueeney and Placid, with project completion in 2026 with refilling the lakes shortly thereafter. 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 2027 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. GBRA's Management Team provide guidance and support in 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. 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 and ensure adequate disaster recovery preparations. A portion of ongoing costs associated with the computerized maintenance management system for asset management are included.
- Professional fees are budgeted for the annual financial audit, legal assistance, legislative advocacy, pension plan actuarial reporting and investment consultation, 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 is charged to all GBRA operations.

Hydroelectric Operations

- All of the hydroelectric power generated within GBRA's Guadalupe Valley Hydroelectric Division is delivered to the Guadalupe Valley Electric Cooperative (GVEC). Construction projects to replace the spillgates and other infrastructure at Lakes Dunlap, McQueeney, and Placid have been completed in recent years.
- The Canyon Hydroelectric Plant produces hydroelectricity which is delivered to New Braunfels Utilities. Low river flows in recent years have limited the ability to produce power.
- The hydroelectric plants operate 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 crew with evaluations. 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 undergoing another expansion.
- The Work Plan for the City of Lockhart reflects the operation of the Larremore Plant as well as the operation for the FM 20 Reclamation Plant.
- GBRA took ownership of the Sunfield Wastewater System in 2021. This retail operation services approximately 4,200 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 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 additional customers including the City of Buda, City of Kyle, Goforth Special Utility District, and Texas Water Utilities. 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 with existing customers on the need and timing of the future expansion of the plant.

- 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 approximately 100,000 acre-feet of water to serve municipal and industrial customers. Several memorandums of understanding have been executed by customers as they continue to evaluate their water needs and draft contracts have been prepared in anticipation of continuing to move forward with the project.
- As part of the budget process, GBRA's Board of Directors will adopt a contract rate for firm water per acre-foot per year. Programs that will be an emphasis in the FY 2027 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.
- 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 protect 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 continued support for a Habitat Conservation Plan to achieve an incidental take permit through 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 Hays Energy, an electric generating plant, as well as 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 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 is being 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 Coleta 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 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 partner 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 educational offerings. 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.



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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
Carrizo 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, 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, municipalities, industries	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>Carrizo WTP</i> budget to Alliance Regional Water Authority
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	Board review proposed budgets
July Board Meeting	Board members receive detailed proposed budgets
August Board Meeting	Board adopts 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	6,561,450	7,361,450	800,000	0	0
WATER RESOURCES					
Water Sales	30,372,322	28,599,892	3,239,564	5,011,994	0
Calhoun Canal	2,752,834	2,553,217	0	0	199,617
Carrizo Groundwater	7,814,641	7,196,401	17,750,595	17,750,595	618,240
WATER OPERATIONS					
Carrizo	5,339,466	5,339,466	0	0	0
Comal Trace	346,311	346,311	0	0	0
Cordillera	1,802,310	1,635,384	0	0	166,926
Johnson Ranch	1,359,932	1,354,658	0	0	5,274
Lockhart	1,373,533	1,373,533	0	0	0
Luling	1,937,400	1,917,562	449,192	449,192	19,838
San Marcos	4,106,578	4,106,578	0	0	0
Western Canyon	6,588,306	6,415,211	4,771,506	4,944,601	0
WASTEWATER OPERATIONS					
4S Ranch	991,913	991,913	0	0	0
Boerne ISD	144,783	144,783	0	0	0
Buda	1,940,189	1,940,189	0	0	0
Bulverde Singing Hills	726,538	726,538	0	0	0
Canyon Park	627,300	607,917	0	0	19,383
Cordillera	654,246	934,050	0	0	(279,804)
Dietz	402,170	194,128	0	399,117	(191,075)
Johnson Ranch	1,062,069	874,410	0	0	187,659
Lockhart	2,097,466	2,097,466	0	0	0
Park Village	653,275	634,369	0	0	18,906
Shadow Creek	1,523,369	1,460,881	0	0	62,488
Stein Falls	7,310,194	2,473,096	(800,000)	3,401,670	635,428
Sunfield	5,423,079	2,289,077	0	2,077,325	1,056,677
HYDROELECTRIC OPERATIONS					
Canyon Hydro	366,094	366,094	0	0	0
GV Hydro	0	1,007,703	0	0	(1,007,703)
Lake Dunlap	471,879	471,879	1,458,649	1,458,649	0
Lake McQueeney	521,161	727,155	1,780,250	1,780,250	(205,994)
Lake Placid	458,678	626,656	1,800,206	1,800,206	(167,978)
COLETO CREEK					
Reservoir	1,141,973	1,141,973	0	0	0
Recreation	1,231,000	1,217,095	0	0	13,905
	98,102,459	89,127,035	31,249,962	39,073,599	1,151,787

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 - Reservoir Projects	\$363,083	\$0	\$363,083
2	041 - Water Sales	Various	Diversion System Improvements		\$1,500,000	\$1,500,000
TOTALS				\$363,083	\$1,500,000	\$1,863,083

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

- 1 Contractual obligation with Corp of Engineers for O & M costs, building up for large Corp projects.
- 2 Upgrades to the Diversion System in the lower basin including Hoy Bayou, Goff Bayou, and Alligator Slide.

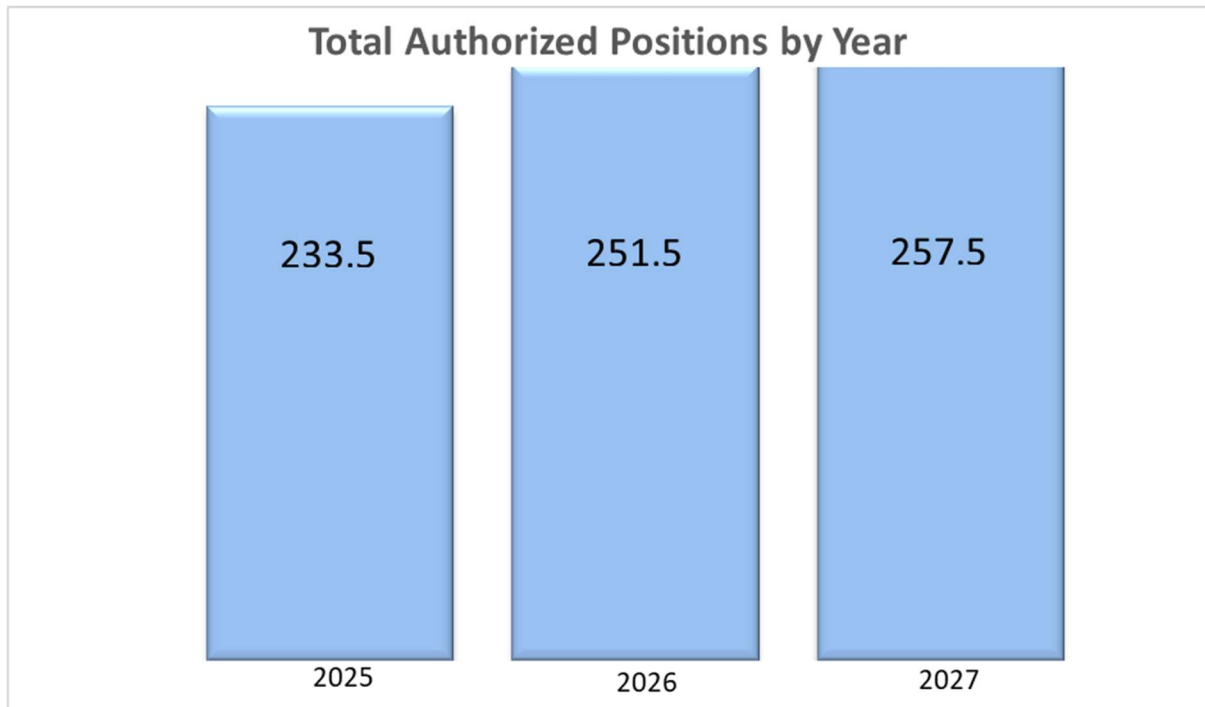
Bond/Loan Funded Projects

Project #	Division	Funding Source	Project Description	Previous Funding	Current/ Future Funding	TOTALS
A	037 - Sunfield	Bond Sale	WWTP Expansion - Construction		TBD	
B	047 - Carrizo	Bond Sale	Carrizo Groundwater Supply Project	\$408,290,000	\$79,705,000	\$487,995,000
C	050 - Western Canyon	Plant Rate	Plant Expansion		\$72,500,000	\$72,500,000
TOTALS				\$408,290,000	\$152,205,000	\$560,495,000

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

- A Construction of expansion of wastewater treatment plant.
- B 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.
- C Expansion of existing 10 million gallon per day plant to serve customer growth.

Staffing Overview



FY 2027 New Positions

Division	Position Title	# of FTEs
IT	Senior Endpoint Administrator	1
IT	SCADA Project Manager	1
Environmental	Lab Technician	1
Legal	Attorney	1
Operations	Deputy Executive Manager of Operations	1
Operations	HV/AC Technician	1
Total		6

Staffing Summary

Division	# of Authorized Positions (FTE)			Change from Previous Year
	2025	2026	2027	
GENERAL DIVISION				
General	55.5	66.5	69.5	3
WATER RESOURCES				
Water Sales	74	72	75	3
Calhoun Canal Water Distribution	5	5	5	0
Carrizo WTP	7	10	10	0
WATER & WASTEWATER OPERATIONS				
Lockhart WWTP	4	4	4	0
Lockhart WTP	4	4	4	0
Luling WTP	6	6	6	0
Buda/Shadow Creek/Sunfield WWTPs	12	14	14	0
Stein Falls WWTP	6	7	7	0
San Marcos WTP	9	9	9	0
Western Canyon	23	26	26	0
HYDROELECTRIC OPERATIONS				
Canyon Hydroelectric	1	1	1	0
Guadalupe Valley Hydroelectric	14	14	14	0
COLETO CREEK				
Coleto Creek Reservoir	6	6	6	0
Coleto Creek Park	7	7	7	0
Total	233.5	251.5	257.5	6

Staffing Table

MANAGEMENT AND SUPPORT	Base System	# of Authorized Positions (FTE)		
		2025	2026	2027
GENERAL MANAGEMENT				
General Manager/CEO	010	1	1	1
Deputy General Manager	010	1	1	1
Special Project Manager	010	1	2	2
Executive Assistant	010	1	1	1
Subtotal		4	5	5
GENERAL COUNSEL				
General Counsel	010	1	1	1
Deputy General Counsel	010	1	1	1
Assistant General Counsel	010	1	1	2
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	8
ADMINISTRATION				
Executive Manager of Administration	010	1	1	1
Deputy Executive Manager of Administration	010	1	1	1
Safety & Risk Manager	010	1	1	1
Education Program Director	010	1	1	1
Facilities Manager	041	1	1	1
Human Resources Generalists	010	2	2	2
Education Specialists-Classroom/Outreach	010	2	2	2
Office Coordinator	010	2	2	2
Facilities/Maintenance Technician	041	2	2	2
Safety Specialist	010	---	1	1
Gorge, Park Ranger & Education Specialists	041	5	4	4
Subtotal		18	18	18
INFORMATION TECHNOLOGY				
Executive Manager of Information Technology	010	1	1	1
Director of Enterprise Systems	010	---	1	1
IT Operations Manager	010	1	1	1
Database, Network, System Admins/Techs/EndPoint	010	4	5	7
Cybersecurity Anaylst	010	---	1	1
SCADA Manager/Analyst/Techs	010	4	6	7
GIS Manager/Analyst/Techs	010	3	3	3
Help Desk Technicians	010	2	2	2
Subtotal		15	20	23
COMMUNICATIONS				
Communications & External Affairs Director	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	1	---
Web Content Specialist	010	---	1	1
Subtotal		6.5	6.5	5.5

Staffing Table

MANAGEMENT AND SUPPORT	Base	# of Authorized Positions (FTE)		
	System	2025	2026	2027
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	1
Director of Purchasing	010	1	1	1
Revenue & Budget Supervisor	010	1	1	1
Treasury & Debt Coordinator	010	---	1	1
Accounting Coordinator	010	1	1	1
Payroll Coordinator	010	1	1	1
Purchasing Coordinator	010	---	1	1
Risk Management Coordinator	010	1	1	1
Accounting Specialists	010	4	4	4
Purchasing Specialist	010	1	1	1
Utility Billing/Customer Service Specialist	010	1	1	1
Subtotal		14	17	17
ENGINEERING				
Executive Manager of Engineering	041	1	1	1
Deputy Executive Mgr of Engineering	041	1	1	1
Engineers: Directors, Senior, Project	041	9	11	11
Construction Director/Inspectors/Analysts	041	8	8	8
Electrical/Instrumentation Technicians & Analysts	041	3	3	3
Executive Assistant	041	1	1	1
Subtotal		23	25	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	1
Lab Administrator	041	1	1	1
Laboratory Analysts/Technicians	041	6	6	7
Habitat Conservation Plan Coordinator	041	1	1	1
Water Quality Technicians	041	3	4	4
Watershed Coordinator	041	1	1	1
Sample Custodian/Lab Tech	041	2	2	2
Subtotal		19	20	21
MANAGEMENT AND SUPPORT		106.5	118.5	122.5

Staffing Table

OPERATIONS	Base System	# of Authorized Positions (FTE)		
		2025	2026	2027
OPERATIONS MANAGEMENT				
Executive Manager of Operations	041	1	1	1
Deputy Executive Mgr of Operations	041	1	1	2
Asset Manager	041	1	1	1
Executive Assistant	041	1	1	1
Utilities Accounts Assistant	041	1	1	1
Subtotal		5	5	6
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	10	12	12
Subtotal		11	13	13
STEIN FALLS WWTP				
Chief Operator	033	1	---	---
Operators	033	5	5	5
Maintenance Crew: WW Collections, Pipelines, ROW	041	2	2	2
Subtotal		8	7	7
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	9	9
Subtotal		7	10	10
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				
		51	55	55

Staffing Table

OPERATIONS	Base System	# of Authorized Positions (FTE)		
		2025	2026	2027
HYDROELECTRIC AND OPERATIONS SUPPORT				
Division Manager	041	1	1	1
Maintenance Supervisor	021	1	1	1
Electrical/Instrumentation Manager, Techs & Analysts	041	9	10	11
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	6	6
Maintenance Crew: Pipeline	120	1	1	1
Maintenance Crew: WW Collections, Pipelines, ROW	041	1	1	1
Subtotal		26	26	27
LAKEWOOD PARK				
Park Rangers/Maintenance	041	2	2	2
Subtotal		2	2	2
Total Hydroelectric & Operations Support		28	28	29
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	1
Chief Operators	050	4	4	4
Operators: Lead, Plant, Distribution	050	15	15	15
Collection/Pipeline Maintenance Crew	050	3	5	5
Utility Locator Technician	050	1	1	1
Subtotal		24	26	26
Total Western Canyon Operations		25	27	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)		
		2025	2026	2027
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 Coleto Creek Opertations				
		13	13	13
TOTAL OPERATIONS				
		127	133	135
TOTAL GBRA POSITIONS				
		233.5	251.5	257.5

Wage Compensation Structure

Grade	Minimum	Midpoint	Maximum	Grade
9	\$ 24,227	\$ 32,307	\$ 40,384	9
10	\$ 27,865	\$ 37,153	\$ 46,441	10
11	\$ 32,044	\$ 42,726	\$ 53,407	11
12	\$ 36,851	\$ 49,135	\$ 61,418	12
13	\$ 42,378	\$ 56,505	\$ 70,630	13
14	\$ 48,736	\$ 64,980	\$ 81,226	14
15	\$ 56,046	\$ 74,728	\$ 93,409	15
16	\$ 64,452	\$ 85,936	\$ 107,420	16
17	\$ 74,121	\$ 98,827	\$ 123,534	17
18	\$ 85,238	\$ 113,651	\$ 142,063	18
19	\$ 98,024	\$ 130,699	\$ 163,373	19
20	\$ 112,728	\$ 150,303	\$ 187,879	20
21	\$ 129,637	\$ 172,848	\$ 216,062	21
22	\$ 149,082	\$ 198,777	\$ 248,471	22
23	\$ 171,445	\$ 228,593	\$ 285,741	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	Director of Enterprise Systems
Deputy Executive Manager	Senior Engineering Director

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

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/Techs
IT Administrators: Applications, 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 2027		
Holiday	Day of the Week	Date
Labor Day	Monday	September 7, 2026
Veterans Day	Wednesday	November 11, 2026
Thanksgiving	Thursday	November 26, 2026
Thanksgiving	Friday	November 27, 2026
Christmas Eve	Thursday	December 24, 2026
Christmas Day	Friday	December 25, 2026
Day After Christmas	***	***
New Year's Day	Friday	January 1, 2027
Martin Luther King Jr. Day	Monday	January 18, 2027
Good Friday	Friday	March 26, 2027
Memorial Day	Monday	May 31, 2027
Juneteenth (Emancipation Day)	Friday	June 18, 2027
Independence Day	Monday	July 5, 2027
Seasonal Floating Holiday	***	***
Floating Holiday	****	****
Safety Holiday	****	****

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

*** The Seasonal Floating Holiday must be taken between November 1, 2026, and January 30, 2027. If not utilized during this time, the holiday will be forfeited. The holiday is shown in Paylocity as Seasonal Floating Holiday

**** Floating and Safety holiday(s) must be used within the fiscal year (September 1, 2026 and August 31, 2027). If not taken by August 31, 2027, the holiday will be forfeited. This holiday is shown in Paylocity as Floating and Safety Holiday.



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Rates and Rate Structures

GENERAL DIVISION	2025	2026	2027	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	2025	2026	2027	Unit of Measure	% Change	Effective Date
RAW WATER:						
Firm Water	\$184.00	\$193.00	\$202.00	AFY	5%	Sep 01
Out-of-District Charge - \$24 x CPI (Updated Feb 1 annually)	\$46.37	\$47.57	\$48.86	AFY	3%	Sep 01
Lower Basin Water Rate	\$184.00	\$193.00	\$202.00	AFY	5%	Sep 01
Womack Water Rate	\$184.00	\$193.00	\$202.00	AFY	5%	Sep 01
REGIONAL RWDS:						
O&M Rate	\$0.681	\$0.670	\$0.506	1,000 gal	-24%	Sep 01
Capacity Rate	\$0.183	\$0.183	\$0.183	1,000 gal	-	Sep 01
GUADALUPE POWER PARTNERS RWDS:						
O&M Rate	\$0.665	\$0.665	\$0.665	1,000 gal	-	Sep 01
IH 35 TWDS:						
O&M Rate: IH35 Pipeline	\$0.308	\$0.378	\$0.487	1,000 gal	29%	Sep 01
O&M Rate: SMWTP	\$0.615	\$0.729	\$0.820	1,000 gal	12%	Sep 01
Capacity Rate: IH35 Pipeline	\$0.306	\$0.306	\$0.306	1,000 gal	-	Sep 01
Capacity Rate: SMWTP	\$0.162	\$0.162	\$0.161	1,000 gal	-1%	Sep 01
CALHOUN CANAL SYSTEM:						
Irrigation Rates (includes M&I and raw water charges)						
Rice – 1 st Crop	\$287.00	\$371.00	\$371.00	acre	-	Sep 01
Rice – 2 nd Crop	\$115.00	\$148.00	\$148.00	acre	-	Sep 01
Row Crop	\$57.00	\$74.00	\$74.00	acre	-	Sep 01
Pasture	\$57.00	\$74.00	\$74.00	acre	-	Sep 01
Crawfish Pond	\$172.00	\$223.00	\$223.00	acre	-	Sep 01
Waterfowl Field	\$115.00	\$148.00	\$148.00	acre	-	Sep 01
Catfish Farm	\$230.00	\$297.00	\$297.00	acre	-	Sep 01
Sprinkler Irrigation-unmetered	\$57.00	\$74.00	\$74.00	acre	-	Sep 01
Sprinkler Irrigation-metered	\$0.353	\$0.456	\$0.456	1,000 gal.	-	Sep 01
Initial fill: ponds, crawfish, waterfowl, catfish, other water use	\$0.353	\$0.456	\$0.456	1,000 gal.	-	Sep 01
M&I Rate	\$0.276	\$0.379	\$0.379	1,000 gal.	-	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

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

Rates and Rate Structures

WATER OPERATIONS	2025	2026	2027	Unit of Measure	% Change	Effective Date
CARRIZO GROUNDWATER & WTP:						
Water Rate	\$105.00	\$135.00	\$135.00	AFY	-	Sep 01
GBRA Wellfield & Facilities O&M	\$0.75	\$0.500	\$0.500	1,000 gal.	-	Sep 01
<i>Alliance Pass-through Rates:</i>						
Treatment & Transmission O&M-fixed	\$51.04	\$58.40	\$68.51	AFY	17%	Oct 01
Treatment & Transmission O&M-variable	\$0.89	\$0.70	\$0.78	1,000 gal.	11%	Oct 01
WESTERN CANYON WTP & TWDS:						
O&M Rate	\$1.526	\$2.083	\$1.900	1,000 gal.	-9%	Sep 01
Capacity Rate-Refunding Bond Issue, Series 2020	\$468.63	\$468.63	\$468.63	AFY	-	Sep 01
Water Trucks	\$24.00	\$50.00	\$50.00	1,000 gal.	-	Sep 01
Bulverde Emergency Services - Fire	\$304.00	\$304.00	\$304.00	connection	-	Sep 01
LULING WTP:						
Water Treatment Plant O&M Charge	\$3.131	\$2.610	\$2.656	1,000 gal.	2%	Sep 01
Treated Water Delivery System O&M Charge	\$1.624	\$1.256	\$0.922	1,000 gal.	-27%	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	\$40.00	\$40.00	\$40.00	occurrence	-	Sep 01
Late Charge Penalty	5%	5%	5%	mtly 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

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

Rates and Rate Structures

WATER OPERATIONS	2025	2026	2027	Unit of Measure	% Change	Effective Date
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RETAIL WATER RATES:

COMAL TRACE WDS, CORDILLERA RANCH WDS & JOHNSON RANCH WDS:

CONNECTION FEES:

Water – Connection Fee: Comal Trace, 5/8" meter	N/A	\$1,000.00	\$1,000.00	connection	-	Sep 01
Water – Connection Fee: Johnson Ranch, 5/8" meter	N/A	\$1,200.00	\$1,200.00	connection	-	Sep 01
Water – Connection Fee: Cordillera, 5/8" meter	N/A	\$1,650.00	\$1,650.00	connection	-	Sep 01
Water – Connection Fee: Cordillera, 1" meter	N/A	\$1,730.00	\$1,730.00	connection	-	Sep 01
Water – Connection Fee: Cordillera, 1.5" meter	N/A	\$1,850.00	\$1,850.00	connection	-	Sep 01
Water – Connection Fee: Cordillera, 2" meter	N/A	\$2,560.00	\$2,560.00	connection	-	Sep 01
Water – Connection Fee: Cordillera, 3" meter	N/A	\$2,860.00	\$2,860.00	connection	-	Sep 01
Water – Connection Fee: Cordillera, 4" meter	N/A	\$3,160.00	\$3,160.00	connection	-	Sep 01
Water – Connection Fee: Cordillera, 6" meter	N/A	\$3,760.00	\$3,760.00	connection	-	Sep 01
Water – Connection Fee: Cordillera, 8" meter	N/A	\$3,910.00	\$3,910.00	connection	-	Sep 01
Water – Developer Reimbursement Fee: Cordillera Ranch, in addition to the Connection Fee	N/A	\$2,000.00	\$2,000.00	connection	-	Sep 01
Additional Developer Reimbursement Fee: Springs @ Cordillera	N/A	\$500.00	\$500.00	connection	-	Sep 01

MONTHLY BASE FEE:

Water - Base Fee: 5/8" meter	N/A	\$40.00	\$40.00	LUE	-	Apr 15
Water - Base Fee: 1" meter	N/A	\$100.00	\$100.00	LUE	-	Apr 15
Water - Base Fee: 1.5" meter	N/A	\$200.00	\$200.00	LUE	-	Apr 15
Water - Base Fee: 2" meter	N/A	\$320.00	\$320.00	LUE	-	Apr 15
Water - Base Fee: 3" meter	N/A	\$600.00	\$600.00	LUE	-	Apr 15
Water - Base Fee, 4" meter	N/A	\$1,000.00	\$1,000.00	LUE	-	Apr 15
Water - Base Fee, 6" meter	N/A	\$2,000.00	\$2,000.00	LUE	-	Apr 15
Water - Base Fee, 8" meter	N/A	\$3,200.00	\$3,200.00	LUE	-	Apr 15

MONTHLY USAGE FEE:

Water – Block Rate: 0-8,000 gal (base rate+usage)	N/A	\$3.60	\$3.60	1,000 gal.	-	Apr 15
Water – Block Rate: 8,001-12,000 gal (base rate+usage)	N/A	\$5.00	\$5.00	1,000 gal.	-	Apr 15
Water – Block Rate: 12,001-20,000 gal (base rate+usage)	N/A	\$8.00	\$8.00	1,000 gal.	-	Apr 15
Water – Block Rate: 20,001-50,000 gal (base rate+usage)	N/A	\$12.00	\$12.00	1,000 gal.	-	Apr 15
Water – Block Rate: 50,001-100,000 gal (base rate+usage)	N/A	\$20.00	\$20.00	1,000 gal.	-	Apr 15
Water – Block Rate: over 100,001 gal (base rate+usage)	N/A	\$30.00	\$30.00	1,000 gal.	-	Apr 15

* The tier structure represented are effective with Board Amendment, Feb. 18, 2026; previous FY structure varied from this presentation.

Rates and Rate Structures

WASTEWATER OPERATIONS	2025	2026	2027	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	\$44.00	\$50.00	\$58.00	LUE	16%	Sep 01
Usage Charge (10,000 gal maximum)	\$4.50	\$4.50	\$4.75	1,000 gal.	6%	Sep 01
+ Pass-thru charge-Trash Services on behalf of Sunfield MUD	\$16.00	\$20.45	\$20.45	month	-	
2. Commercial Wastewater:						
Monthly Minimum: 5/8" Meter	\$44.00	\$50.00	\$58.00	LUE	16%	Sep 01
Monthly Minimum: 3/4" Meter	\$66.00	\$75.00	\$87.00	month	16%	Sep 01
Monthly Minimum: 1" Meter	\$110.00	\$125.00	\$145.00	month	16%	Sep 01
Monthly Minimum: 1 1/2" Meter	\$220.00	\$250.00	\$290.00	month	16%	Sep 01
Monthly Minimum: 2" Meter	\$352.00	\$400.00	\$464.00	month	16%	Sep 01
Monthly Minimum: 3" Meter	\$594.00	\$713.00	\$870.00	month	22%	Sep 01
Monthly Minimum: 4" Meter	\$880.00	\$1,063.00	\$1,305.00	month	23%	Sep 01
Monthly Minimum: 6" Meter	\$1,540.00	\$2,500.00	\$2,900.00	month	16%	Sep 01
Usage Charge	\$4.50	\$4.50	\$4.75	1,000 gal.	6%	Sep 01
+ Pass-thru charge-Trash Services on behalf of Sunfield MUD	\$16.00	\$20.45	\$20.45	month	-	
3. Schools:						
Monthly Minimum	\$44.00	\$50.00	\$58.00	LUE	16%	Sep 01
Usage Charge	\$4.50	\$4.50	\$4.75	1,000 gal.	6%	Sep 01
+ Pass-thru charge-Trash Services on behalf of Sunfield MUD	\$16.00	\$20.45	\$20.45	month	-	
4. Wholesale Wastewater Treatment:						
Usage Charge	\$5.82	\$6.50	\$6.50	1,000 gal.	-	Jan 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	\$48.00	\$55.00	\$62.00	LUE	13%	Sep 01
Usage Charge (10,000 gal maximum)	\$5.85	\$5.85	\$6.00	1,000 gal.	3%	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	\$60.00	\$75.00	\$85.00	LUE	13%	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	\$82.00	\$89.00	LUE	9%	Sep 01

Rates and Rate Structures

WATER RESOURCES DIVISION	2025	2026	2027	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	\$30.00	\$30.00	test	-	Sep 01
Alkalinity-Carbonate	\$36.00	\$40.00	\$40.00	test	-	Sep 01
Alkalinity-Bicarbonate	\$36.00	\$40.00	\$40.00	test	-	Sep 01
Alkalinity-Phenolthaelein	\$26.00	\$30.00	\$30.00	test	-	Sep 01
Chlorophyll a/Pheophytin	\$62.00	\$65.00	\$65.00	test	-	Sep 01
Conductivity	\$18.00	\$20.00	\$20.00	test	-	Sep 01
Corrosivity	\$103.00	\$103.00	\$103.00	test	-	Sep 01
Demands-BOD (5 day)	\$40.00	\$45.00	\$45.00	test	-	Sep 01
Demands-CBOD (5 day)	\$42.00	\$48.00	\$48.00	test	-	Sep 01
Demands-COD, includes COD disposal fee	\$40.00	\$51.00	\$51.00	test	-	Sep 01
Demands-DO (electrode)	\$15.00	\$15.00	\$15.00	test	-	Sep 01
Ion Chromatography-Chloride	\$28.00	\$30.00	\$30.00	test	-	Sep 01
Ion Chromatography-Chlorite	\$38.00	\$40.00	\$40.00	test	-	Sep 01
Ion Chromatography-Fluoride	\$28.00	\$30.00	\$30.00	test	-	Sep 01
Ion Chromatography-Nitrate	\$28.00	\$30.00	\$30.00	test	-	Sep 01
Ion Chromatography-Nitrite	\$28.00	\$30.00	\$30.00	test	-	Sep 01
Ion Chromatography-Ortho-Phosphorus	\$28.00	\$30.00	\$30.00	test	-	Sep 01
Ion Chromatography-Sulfate	\$28.00	\$30.00	\$30.00	test	-	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	\$40.00	\$40.00	test	-	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	\$45.00	\$45.00	test	-	Sep 01
Micro-Total Coliform (P/A)	\$25.00	\$30.00	\$30.00	test	-	Sep 01
Micro-Total Coliform (MPN)	\$38.00	\$40.00	\$40.00	test	-	Sep 01
Nutrients-Ammonia Nitrogen, includes waste disposal fee	\$34.00	\$40.00	\$40.00	test	-	Sep 01
Nutrients-Total Kjeldahl Nitrogen-TKN, includes waste disposal fee	\$55.00	\$57.00	\$57.00	test	-	Sep 01
Nutrients-Total Nitrogen	\$118.00	\$118.00	\$118.00	test	-	Sep 01
Nutrients-Total Phosphorus, includes waste disposal fee	\$40.00	\$42.00	\$42.00	test	-	Sep 01
pH	\$15.00	\$18.00	\$18.00	test	-	Sep 01
Solids Analysis-Total Suspended Solids	\$25.00	\$28.00	\$28.00	test	-	Sep 01
Solids Analysis-Volatile Suspended Solids	\$25.00	\$28.00	\$28.00	test	-	Sep 01
Solids-Total Dissolved Solids	\$28.00	\$30.00	\$30.00	test	-	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	\$15.00	\$15.00	test	-	Sep 01
Total Hardness	\$30.00	\$35.00	\$35.00	test	-	Sep 01
Total Organic Carbon (TOC)	\$45.00	\$50.00	\$50.00	test	-	Sep 01
Total Organic Carbon-Dissolved	\$55.00	\$60.00	\$60.00	test	-	Sep 01
Total Residual Chlorine	\$15.00	\$18.00	\$18.00	test	-	Sep 01
Turbidity	\$21.00	\$23.00	\$23.00	test	-	Sep 01

Rates and Rate Structures

WATER RESOURCES DIVISION	2025	2026	2027	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	\$40.00	\$30.00	\$30.00	occurrence	-	Sep 01
Dock Permit Fee	\$600.00	\$600.00	\$600.00	permit	-	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
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

Rates and Rate Structures

COLETO CREEK RECREATION SYSTEM:	2024	2026	2027	Unit of Measure	% Change	Effective Date
PARK AND RECREATIONAL FEES:						
COLETO CREEK RECREATION SYSTEM:						
Day Use Entrance Permit	\$17.00	\$20.00	\$20.00	4 people	-	Sep 01
Individual Passes	\$5.00	\$5.00	\$5.00	day	-	Sep 01
Annual Permit	\$250.00	\$280.00	\$280.00	permit	-	Sep 01
Replacement Annual Permit	\$5.00	\$5.00	\$5.00	permit	-	Sep 01
Camping Fee	\$55.00	\$65.00	\$65.00	night	-	Sep 01
Camping Fee Premium Sites	\$65.00	\$75.00	\$75.00	night	-	Sep 01
Overflow Camping	\$28.00	\$28.00	\$28.00	night	-	Sep 01
Camping Extra Vehicle Charge	\$17.00	\$20.00	\$20.00	night	-	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	\$570.00	\$570.00	30 nights	-	Dec 01
Senior Citizens Camping (10/1-3/31)	\$30.00	\$30.00	\$50.00	night	67%	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	\$100.00	\$100.00	night	-	Sep 01
Cabin Rental (Large Units)	\$110.00	\$120.00	\$125.00	night	4%	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	\$200.00	hunter	8%	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.



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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 Discharge	259,400 acre-feet/year
Comal	
Total River Miles.....	2.0
Average Discharge	219,800 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 2023	FY2024	FY2025	FY2026	FY2027
Water Treatment Customers:					
<i>Total Retail Water Distributed (Gal.)</i>					
Comal Trace WDS	45,004,000	38,251,000	36,151,000	31,500,000	39,000,000
Cordillera WDS	182,864,707	179,818,700	153,813,500	200,000,000	180,500,000
Johnson Ranch WDS	125,720,700	117,605,200	128,609,400	145,500,000	151,900,000
<i>Total Water Treated (Gal.)</i>					
Carrizo Water Treatment System	--	--	1,187,320,000	5,840,000,000	3,832,500,000
Lockhart Water Treatment Plant	557,351,000	588,038,000	674,720,000	661,518,000	710,553,000
Luling Water Treatment Plant	708,533,000	696,180,000	592,850,000	562,267,000	586,500,000
San Marcos Water Treatment Plant	5,024,034,000	5,440,956,000	5,504,000,000	5,712,021,000	5,350,098,000
Western Canyon Water Treatment Plant	3,845,280,000	3,563,880,000	3,399,170,000	3,577,000,000	3,720,000,000
Wastewater Treatment Customers:					
<i>Total Retail Wastewater Collected (Gal.)</i>					
Boerne ISD WWTP	725,000	773,000	668,000	820,000	700,000
Canyon Park WWTP	25,750,000	20,280,000	20,720,000	21,000,000	11,000,000
Cordillera WWTP	20,160,000	41,290,000	21,550,000	27,500,000	30,250,000
4S Ranch WWTP	43,610,000	60,120,000	67,800,000	75,000,000	76,000,000
Johnson Ranch WWTP	51,480,000	55,800,000	58,870,000	62,500,000	73,000,000
Shadow Creek WWTP	101,380,000	118,790,000	243,900,000	128,000,000	135,000,000
Stein Falls WWTP	190,500,000	235,200,000	243,900,000	251,000,000	274,000,000
Sunfield Wastewater Treatment Plant	204,360,000	233,600,000	255,450,000	273,000,000	296,000,000
<i>Total Wastewater Treated (Gal.)</i>					
Buda Wastewater Treatment Plant	458,450,000	484,110,000	456,520,000	490,000,000	475,000,000
Bulverde Singing Hills WWTP	34,780,000	46,770,000	54,290,000	54,500,000	55,000,000
Lockhart Wastewater Reclamation System	387,780,000	423,920,000	403,460,000	440,230,000	413,258,000
Park Village WWTP	14,960,000	19,280,000	23,390,000	25,000,000	25,400,000
Water Sales Customers:					
<i>Rice Irrigation First Crop (Acres)</i>					
Calhoun Canal System	--	--	--	--	--
<i>Water Delivered (Gal.)</i>					
Guadalupe Power Partners RWDS	1,293,899,000	1,393,819,000	1,198,279,000	1,306,799,000	1,096,502,000
IH 35 TWDS	2,807,970,000	2,809,740,000	2,835,498,000	2,965,342,000	2,532,313,000
Regional RWDS	6,642,987,000	6,953,072,000	6,948,855,000	7,243,221,000	6,845,161,000
Lu-Lo TWDS	422,585,000	413,913,000	302,210,000	266,610,000	284,000,000
Power Sales:					
<i>Total Generation (kWh)</i>					
Guadalupe Valley Hydroelectric Division	2,490,000	4,260,000	3,590,000	--	--
Canyon Hydroelectric Division	--	--	--	--	--

Operating Statistics

Operating Statistics (cont.)	Actual			Budget	
	FY 2023	FY 2024	FY 2025	FY 2026	FY2027
Other Services:					
<i>Annual Permits</i>					
Coletto Creek Regional Park	260	277	309	250	250
Lake Wood Recreational Park	--	--	--	2	2
<i>Camping Permits</i>					
Coletto Creek Regional Park	16,073	15,602	16,049	7,500	7,500
Lake Wood Recreational Park	2,899	2,908	4,403	600	600
<i>Cabin Permits</i>					
Coletto Creek Regional Park	690	661	770	675	675
<i>Day Use Permits</i>					
Coletto Creek Regional Park	11,225	11,652	14,006	12,000	12,000
Lake Wood Recreational Park	637	885	1,315	1,500	1,500
Canyon Lake Gorge Park	11,724	14,143	15,315	12,000	12,000
<i>Source: GBRA Annual Comprehensive Financial Report</i>					

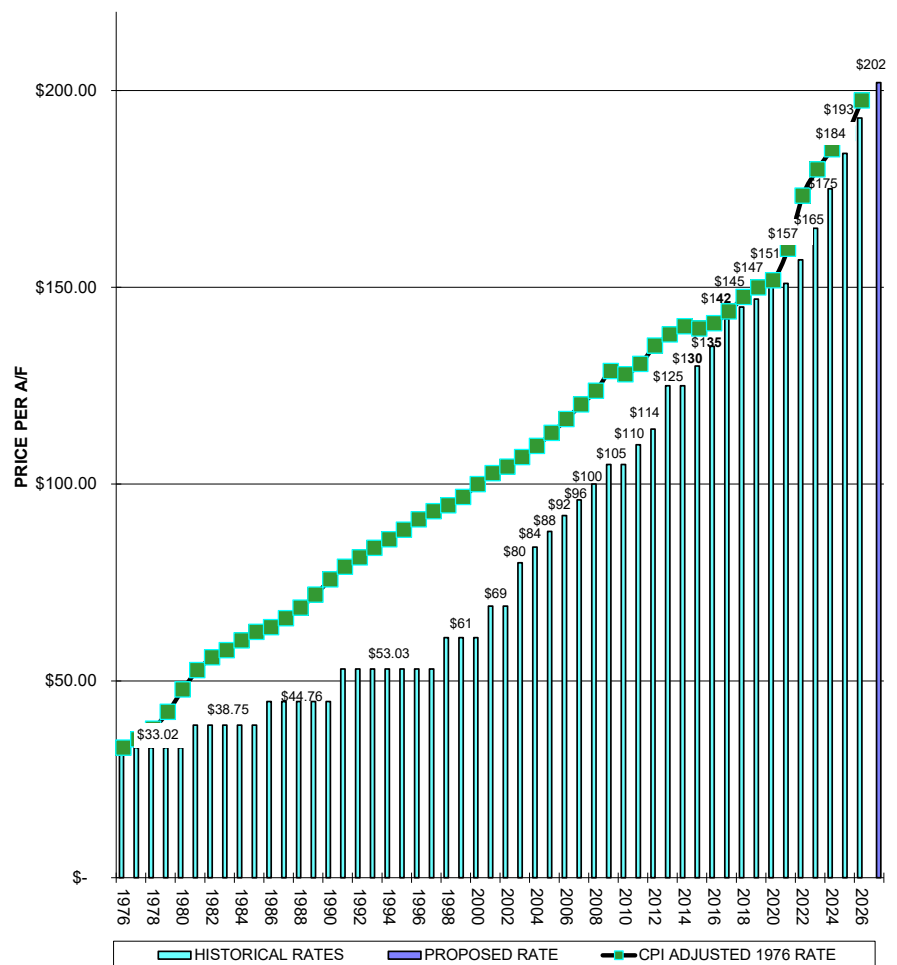
Financial Summary

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 limitations 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 \$193 to \$202 per acre-foot per year (AF).

GUADALUPE-BLANCO RIVER AUTHORITY WATER RESOURCE DIVISION HISTORICAL WATER RATES

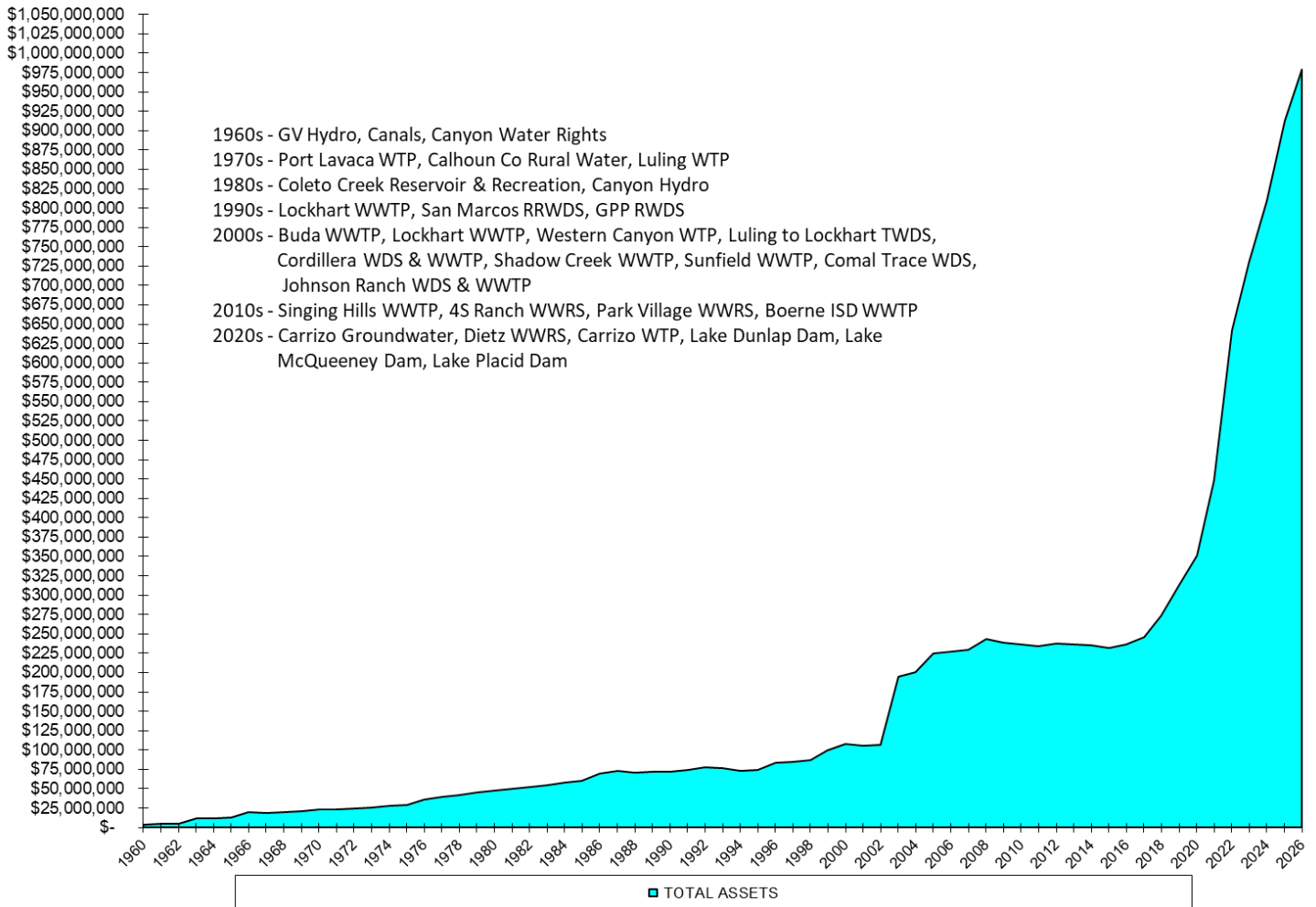


Financial Trend

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; the construction for Lake McQueeney and Lake Placid was completed and became operational in 2026.

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

GUADALUPE-BLANCO RIVER AUTHORITY FINANCIAL TREND DATA

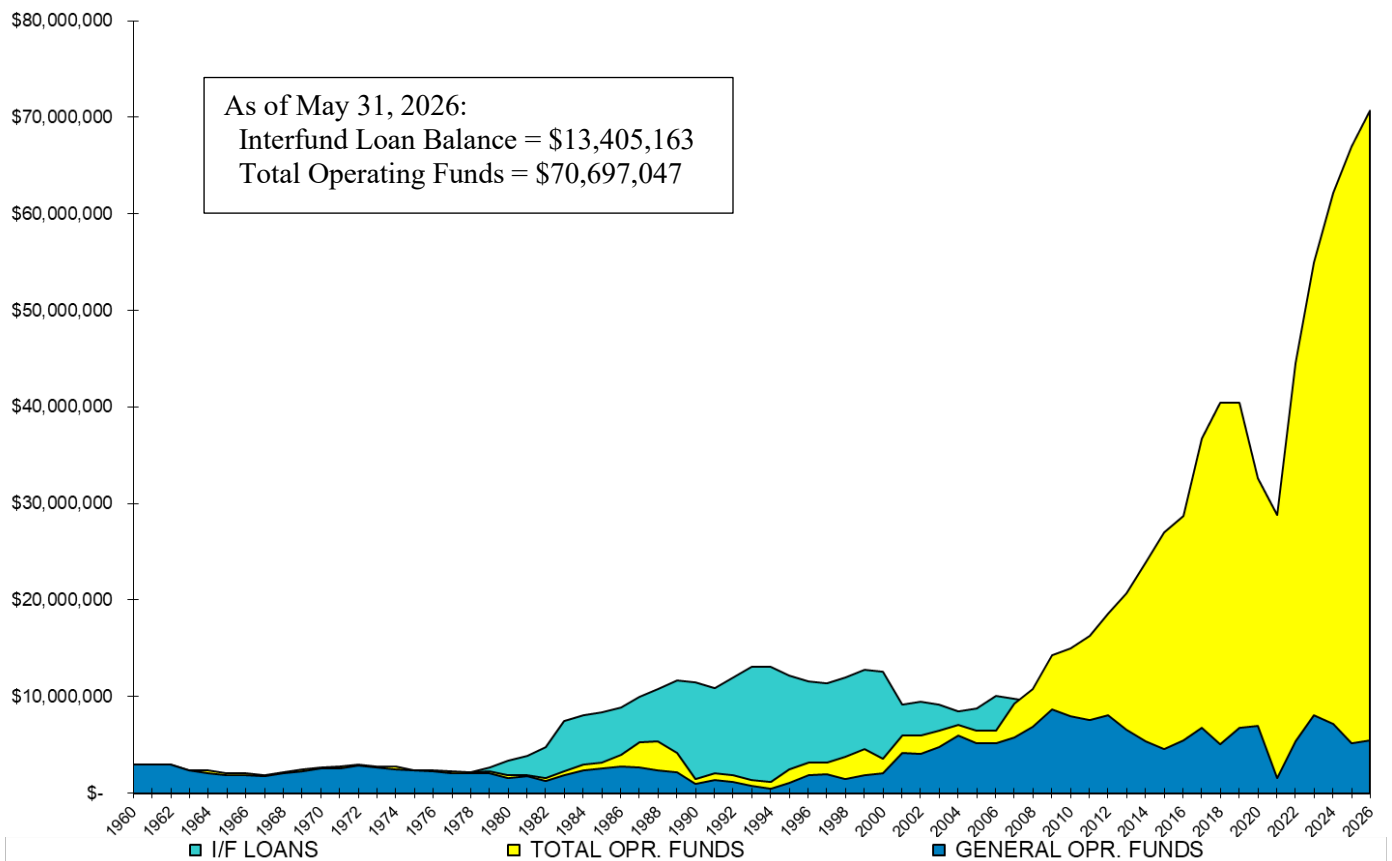


Financial Reserve Data

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.

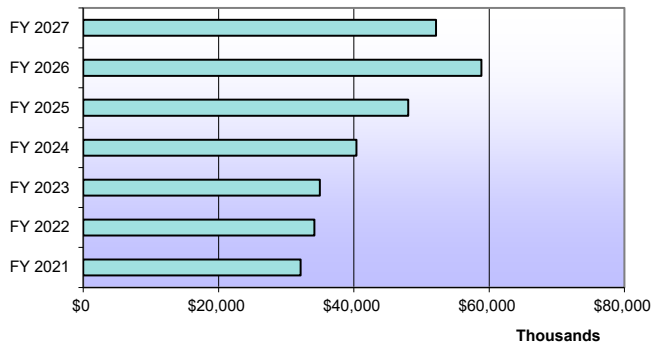
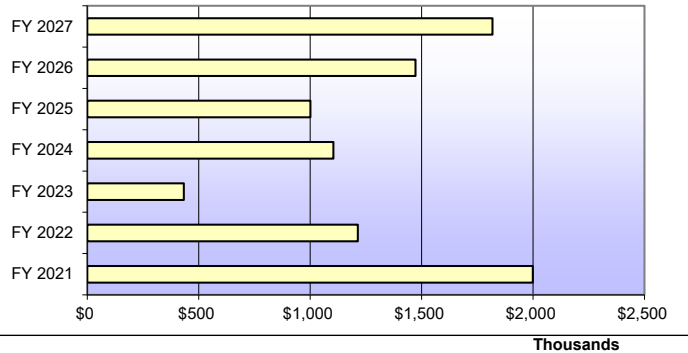
The FY 2027 Budget sustains the Board's working capital reserve policy.



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 fixed component declined as a result of contract amendments. The revenue in FY2026 and FY2027 is primarily debt service revenue for construction debt per contracts with Lake Water Control and Improvement Districts and startup operations with the newly rebuilt dams

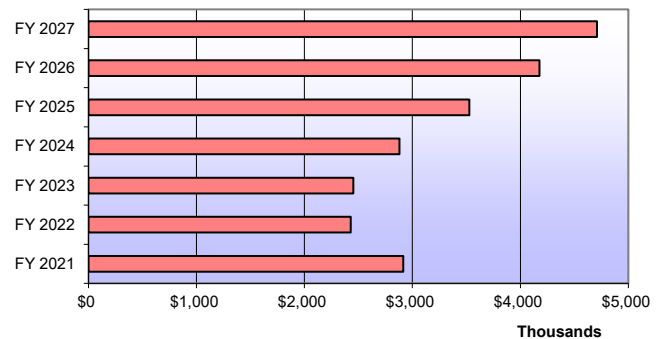


Water Sales and Reservoir

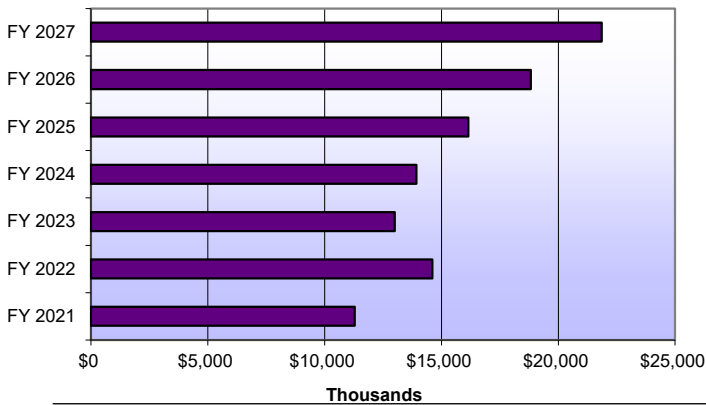
Water Sales and Reservoir revenues are derived from the sale of raw and treated water to customers throughout the river basin. These have generally increased over the years due to the demand for more water; the initiation of water projects such as the Carrizo groundwater project, and the associated project 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 1,491,749/M gal. in 2021 to a projected 1,777,695/M gal. in 2027.



Historical Operating Revenues

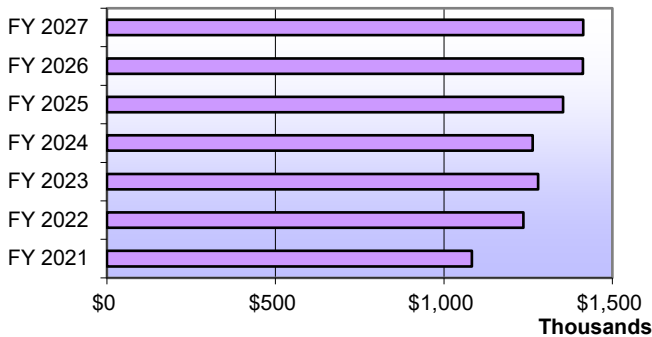
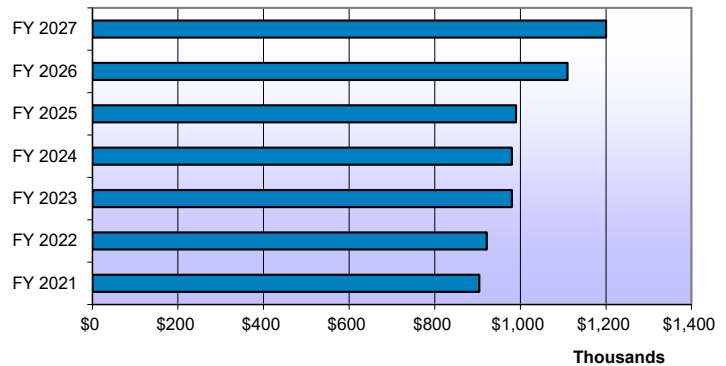


Retail Water and Wastewater Sales

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 billed customer connections for these retail services approximates 18,600 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.



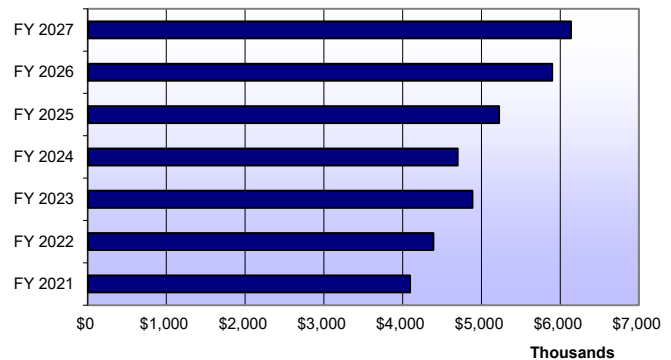
Recreation & Other Rentals

Coleto 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.

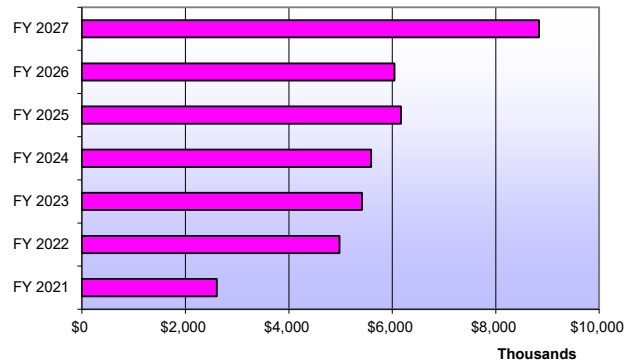
Other income is from the rental of building facilities and leasing of land.

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

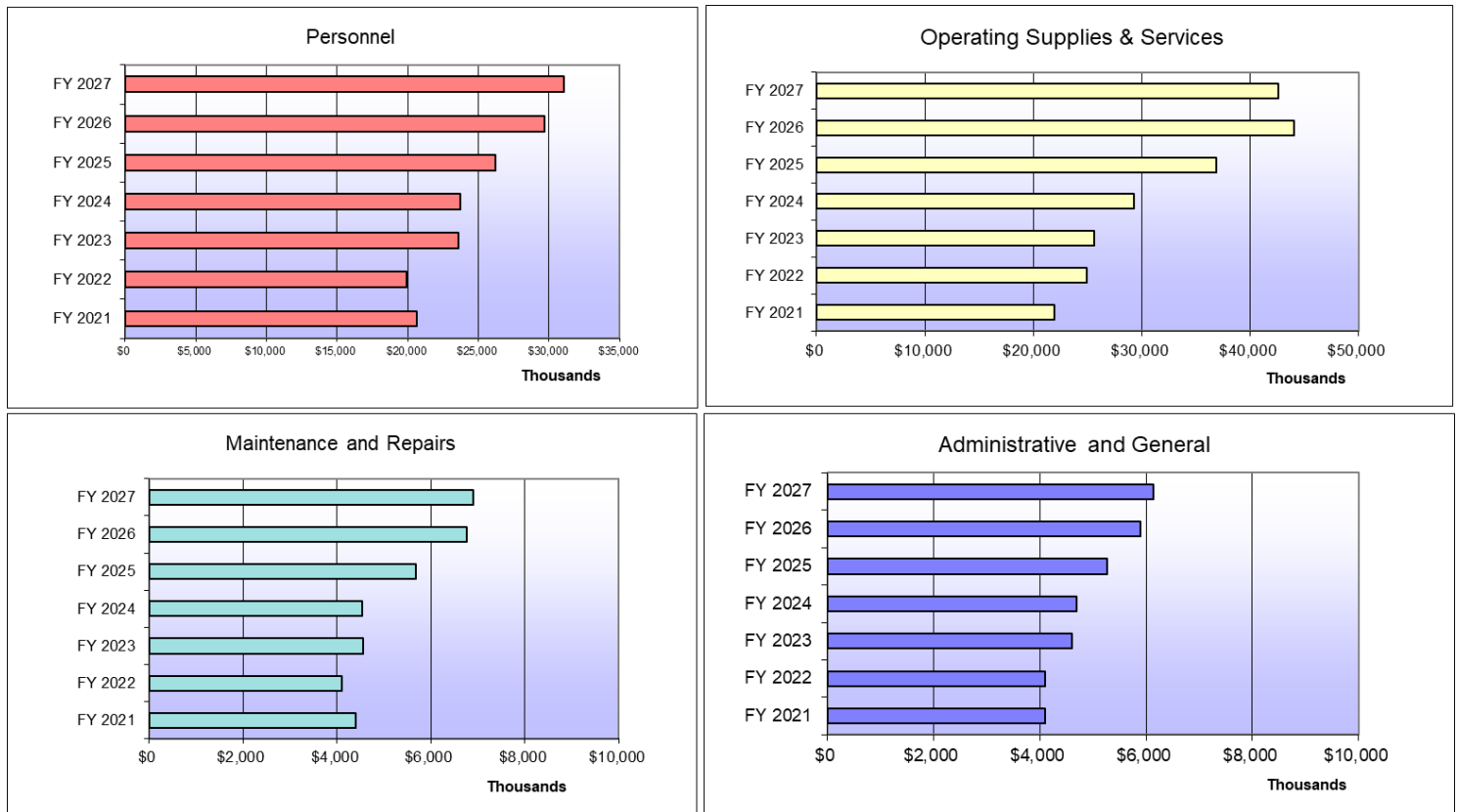
Miscellaneous income includes a variety of revenue sources including the sale of GBRA assets, renewable energy credits, payments from developers, and grant and insurance reimbursements from periodic repair of flood damages

Operating Revenue Trend

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

Revenues	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales	1,998,562	1,213,422	432,813	1,104,613	1,001,665	1,472,644	1,817,812
Water Sales & Reservoir Operation	32,119,676	34,171,783	34,980,715	40,387,820	48,038,197	58,830,674	52,134,273
Wastewater Services	2,915,842	2,428,359	2,453,049	2,881,115	3,528,702	4,178,234	4,708,976
Retail Water & Wastewater Sales	11,284,047	14,612,171	13,001,140	13,928,590	16,149,676	18,821,380	21,852,668
Recreation & Other Rentals	1,083,429	1,235,781	1,279,849	1,263,455	1,353,875	1,412,200	1,414,000
Laboratory Services	903,721	921,741	980,000	980,000	990,000	1,110,000	1,200,000
Administrative & General	4,092,930	4,388,922	4,885,106	4,697,807	5,225,241	5,898,515	6,138,156
Miscellaneous Income	2,607,335	4,979,541	5,415,137	5,590,315	6,168,882	6,041,485	8,836,574
Total	57,005,542	63,951,720	63,427,809	70,833,715	82,456,238	97,765,132	98,102,459

Historical Operating Expenses



Operating Expense Trend

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

Expenses	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel	20,612,894	19,957,721	23,615,832	23,720,645	26,218,235	29,661,765	31,068,485
Operating Supplies & Services	21,904,036	24,928,558	25,608,911	29,285,041	36,896,928	44,044,278	42,613,839
Maintenance and Repairs	4,394,108	4,114,397	4,569,037	4,536,725	5,689,936	6,768,861	6,910,147
Administrative and General	4,092,935	4,093,109	4,597,490	4,697,807	5,261,882	5,898,516	6,138,156
Total	51,003,973	53,093,785	58,391,270	62,240,218	74,066,981	86,373,420	86,730,627

Debt Obligations – Summary Table

Series	Date of Issue	Final Maturity	Effective Interest Rate	Original Amount	FY 2026			FY 2027			Outstanding 8/31/2027	Amounts Due Within One Year	
					Outstanding 8/31/2025	Additions During FY 2026	Retired During FY 2026	Outstanding 8/31/2026	Additions During FY 2027	Retired During FY 2027			
OBLIGATIONS PAYABLE DIRECTLY BY GBRA													
GUADALUPE VALLEY HYDROELECTRIC 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	\$ 1,360,000	\$ 50,000	
WASTEWATER DIVISIONS													
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	\$ 19,980,000	510,000	
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	\$ 6,080,000	155,000	
Revenue Improvement Bonds, 2022 Sunfield	11/30/2022	2052	5.0-6.0%	26,640,000	26,615,000	--	370,000	\$ 26,245,000	--	480,000	\$ 25,765,000	510,000	
Revenue Improvement Bonds, 2024 Stein Falls	12/01/2024	2054	4.0-6.0%	34,885,000	34,075,000	--	530,000	\$ 33,545,000	--	560,000	\$ 32,985,000	595,000	
Revenue Improvement Bonds, 2026 Sunfield	01/01/2026	2055	2.7-4.5%	3,465,000	--	3,465,000	50,000	\$ 3,415,000	--	50,000	\$ 3,365,000	55,000	
WATER RESOURCE DIVISION													
U. S. Government Loan *	01/01/1977	2026	2.5%	8,979,862	301,356	--	301,356	\$ --	--	301,356	\$ (301,356)	--	
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	\$ 995,000	245,000	
General Improvement Revenue Bonds, 2015 *	11/15/2015	2035	1.83-3.17%	2,000,000	1,710,000	--	1,710,000	\$ --	--	1,710,000	\$ (1,710,000)	--	
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	\$ 1,095,000	490,000	
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	\$ 9,315,000	190,000	
General Improvement Revenue Bonds, 2022A SWBarrier	12/15/2023	2052	5.0-5.5%	4,905,000	4,750,000	--	85,000	\$ 4,665,000	--	90,000	\$ 4,575,000	95,000	
WESTERN CANYON DIVISION													
TXDOT Loan *	02/10/2026	2030	3.01%	12,000,000	--	12,000,000	--	\$ 12,000,000	--	--	\$ 12,000,000	4,400,000	
Total Obligations Payable Directly by GBRA					\$ 129,859,862	\$ 109,981,356	\$ 3,465,000	\$ 4,866,356	\$ 108,580,000	\$ --	\$ 5,076,356	\$ 103,503,644	\$ 2,895,000
CONTRACT REVENUE BONDS AND LOANS													
GUADALUPE VALLEY HYDROELECTRIC 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	\$ 32,890,000	\$ 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	\$ 34,920,000	1,290,000	
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	\$ 26,175,000	970,000	
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	\$ 6,955,000	190,000	
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	3,700,000	205,000	
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	9,865,000	840,000	
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	3,830,000	120,000	
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	4,940,000	330,000	
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	10,750,000	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	10,205,000	365,000	
Carrizo TWDB Master Repurchase Agreement, 2018 *	11/15/2018	2053	3.95-4.36%	34,285,000	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	8,545,000	310,000	
Carrizo TWDB Master Repurchase Agreement, 2019 *	11/01/2019	2054	3.27-3.46%	30,260,000	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	30,530,000	1,105,000	
Carrizo TWDB Master Repurchase Agreement, 2020 *	11/17/2020	2055	2.40-3.09%	7,595,000	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	52,045,000	1,795,000	
Carrizo TWDB Master Repurchase Agreement, 2021 *	11/18/2021	2056	2.65-3.27%	13,115,000	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	38,635,000	1,050,000	
Carrizo TWDB Contract Revenue Bonds, 2023 *	11/17/2023	2053	3.05-4.3%	72,665,000	72,665,000	--	--	72,665,000	--	1,705,000	70,960,000	1,755,000	
Carrizo TWDB Contract Revenue Bonds, 2024 *	11/01/2024	2054	2.11-3.85%	40,000,000	40,000,000	--	--	40,000,000	--	--	40,000,000	980,000	
Carrizo TWDB Contract Revenue Bonds, 2025A *	11/01/2025	2055	.950-4.130%	40,000,000	--	40,000,000	--	40,000,000	--	--	40,000,000	890,000	
Carrizo TWDB Contract Revenue Bonds, 2025B *	11/01/2025	2055	.950-4.130%	3,000,000	--	3,000,000	--	3,000,000	--	--	3,000,000	65,000	
WESTERN CANYON WATER TREATMENT PLANT DIVISION													
Western Canyon Contract Revenue Ref. Bonds, 2020	10/15/2020	2036	1.283-2.534%	55,540,000	36,380,000	--	4,115,000	32,265,000	--	4,170,000	28,095,000	4,225,000	
Western Canyon TXDOT Loan, 2026 *	02/10/2026	2030	3.01%	12,000,000	--	12,000,000	--	\$ 12,000,000	--	--	\$ 12,000,000	4,400,000	
LULING WATER TREATMENT PLANT DIVISION													
Contract Revenue Refund Bonds (City of Lockhart), 2014	02/26/2014	2030	2.45%	4,950,000	1,845,000	--	345,000	1,500,000	--	355,000	1,145,000	370,000	
Total Contract Revenue Bonds and Loans					\$ 637,060,000	\$ 529,425,000	\$ 55,000,000	\$ 13,540,000	\$ 570,885,000	\$ --	\$ 16,445,000	\$ 554,440,000	\$ 23,030,000

**Total Bonds & Loans Payable Prior to Defeasance and
Accretion of Interest**

\$639,406,356

\$679,465,000

\$657,943,644

* Direct Borrowing or Direct Placement Issue

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

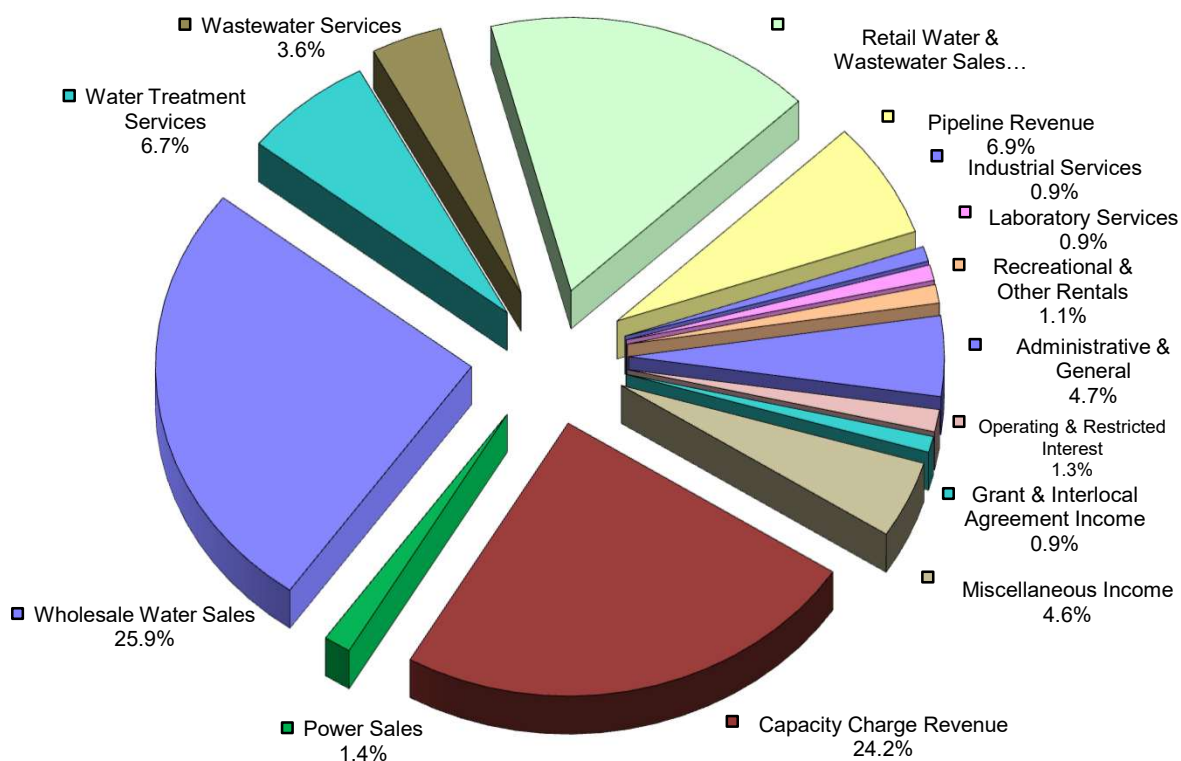
prioritization, and budget planning processes. Through asset renewal planning, GBRA has better information on its short and long-term asset investment needs and has data to support developing and justifying budgets.

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

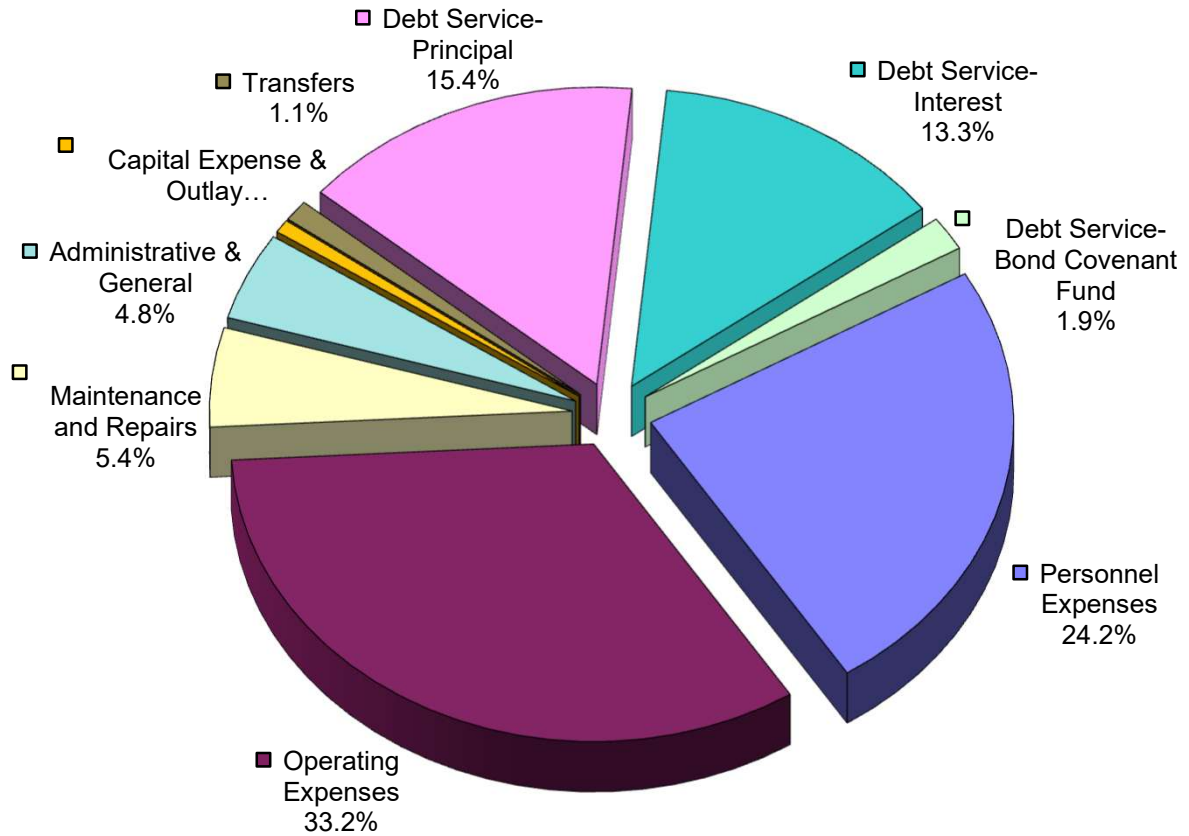
REVENUES - GBRA



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales	1,001,665	1,472,644	1,817,812
Wholesale Water Sales	29,072,015	32,857,698	33,452,819
Water Treatment Services	5,920,520	9,463,682	8,630,561
Wastewater Services	3,528,702	4,178,234	4,708,976
Retail Water & Wastewater Sales	16,149,676	18,821,380	21,852,668
Pipeline Revenue	12,063,329	15,443,629	8,908,920
Industrial Services	982,333	1,065,665	1,141,973
Laboratory Services	990,000	1,110,000	1,200,000
Recreational & Other Rentals	1,353,875	1,412,200	1,414,000
Administrative & General	5,225,241	5,898,515	6,138,156
Operating & Restricted Interest	1,563,788	1,047,385	1,704,588
Grant & Interlocal Agreement Income	1,740,822	1,824,834	1,225,423
Miscellaneous Income	2,864,272	3,169,266	5,906,563
Total Operating Revenue	82,456,238	97,765,132	98,102,459
Capacity Charge Revenue	22,506,925	27,577,324	31,249,962
I/F Loan Repayments from Operations			
Grand Total Revenues	104,963,163	125,342,456	129,352,421

Budget Summary

EXPENSES - GBRA



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	26,218,235	29,661,765	31,068,485
Operating Expenses	36,896,928	44,044,278	42,613,839
Maintenance and Repairs	5,689,936	6,768,861	6,910,147
Administrative & General	5,261,882	5,898,516	6,138,156
Capital Expense & Outlay	806,300	1,233,900	927,769
Transfers	1,684,642	2,755,578	1,468,639
Total Operating and M&R Expenses	76,557,923	90,362,898	89,127,035
Debt Service-Principal	15,618,688	16,157,840	19,688,751
Debt Service-Interest	10,705,512	14,891,206	17,000,877
Debt Service-Bond Covenant Fund	1,868,498	2,859,424	2,383,971
Grand Total Expenses	104,750,621	124,271,368	128,200,634

Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027

Fund: *
Department: *

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Water Treatment				
41101	PLANT O&M	8,142,625	7,136,389	(1,006,236)
41102	PLANT A&G	420,609	484,658	64,049
41135	LULING WTP-CITY OF LOCKHART CHARGE	693,395	754,352	60,957
41137	LU/LO DELIVERY SYSTEM-CITY OF LOCKHART	207,053	255,162	48,109
	Total Water Treatment	9,463,682	8,630,561	(833,121)
Wastewater Treatment				
41201	WW-OPR & MAINTENANCE	4,496,513	4,618,558	122,045
41202	WW-ADMINISTRATIVE & GENERAL	283,521	290,418	6,897
41207	WW-CREDIT TO CUSTOMER	(601,800)	(200,000)	401,800
	Total Wastewater Treatment	4,178,234	4,708,976	530,742
Hydroelectric				
41301	POWER SALES	334,352	366,094	31,742
	Total Hydroelectric	334,352	366,094	31,742
Industrial				
41401	COLETO CREEK POWER-O&M EXP	987,743	1,058,093	70,350
41402	COLETO CREEK POWER-A&G EXP	77,922	83,880	5,958
	Total Industrial	1,065,665	1,141,973	76,308
Wholesale Raw Water Sales				
42102	CANYON-INEOS	694,800	727,200	32,400
42103	CANYON-PORT LAVACA WTP	864,640	904,960	40,320
42104	CANYON-RW, UNDINE	289,500	303,000	13,500
42105	CANYON-CITY OF SEGUIN	193,000	202,000	9,000
42107	CANYON-SPRINGS HILL WSC	617,600	646,400	28,800
42108	CANYON-REBECCA CREEK MUD	25,090	26,260	1,170
42109	CANYON-CRWA-HAYS CO, SAN MARCOS	393,334	411,676	18,342
42110	CANYON-SEADRIFT COKE	193,000	202,000	9,000
42111	CANYON-UNION CARBIDE	19,300	20,200	900
42112	CANYON-STANDARD GYPSUM	49,794	52,116	2,322

		FY 2026	FY 2027	FY 2027-2026
		BUDGET	BUDGET	DIFFERENCE
42113	CANYON-CMS STEEL	135,100	141,400	6,300
42114	CANYON-NEW BRAUNFELS UTILITIES	2,937,460	3,074,440	136,980
42115	CANYON-CRYSTAL CLEAR WSC	154,400	161,600	7,200
42116	CANYON-CANYON REGIONAL WATER AUTH	2,040,975	2,136,150	95,175
42117	CANYON-TEXAS WATER	1,235,200	1,292,800	57,600
42118	CANYON-CITY OF SAN MARCOS	1,930,000	2,020,000	90,000
42119	CANYON-CALPINE GUADALUPE ENERGY (GPP)	1,320,120	1,381,680	61,560
42120	CANYON-CITY OF KYLE	1,050,499	1,099,486	48,987
42121	CANYON-GREEN VALLEY SUD	193,000	202,000	9,000
42122	CANYON-HAYS ENERGY LTD PARTNERSHIP	475,552	497,728	22,176
42123	CANYON-CITY OF FAIR OAKS	357,050	373,700	16,650
42124	CANYON-SAN ANTONIO WATER SYSTEMS	962,275	1,003,457	41,182
42125	CANYON-CITY OF BOERNE	696,923	729,422	32,499
42126	CANYON-GBRA-COMAL TRACE	27,985	29,290	1,305
42127	CANYON-TXWATER, PARK VILLAGE	62,146	65,044	2,898
42128	CANYON-JACQUELYN COUSER	19,300	20,200	900
42129	CANYON-BREMER RANCH, LTD	19,300	20,200	900
42130	CANYON-CITY OF BLANCO	115,800	121,200	5,400
42131	CANYON-FORESIGHT	55,970	58,580	2,610
42132	CANYON-CORDILLERA RANCH, LTD	289,500	303,000	13,500
42133	CANYON-KENDALL COUNTY/TAPATIO SPRINGS	144,750	151,500	6,750
42134	CANYON-CITY OF BUDA	324,240	339,360	15,120
42135	CANYON-DH INV-JOHNSON RANCH	173,700	181,800	8,100
42136	CANYON-GOFORTH SUD	807,898	845,572	37,674
42137	CANYON-HH RANCH PROPERTIES	48,250	50,500	2,250
42139	CANYON-TEXAS WATER UTILITIES, LP	108,080	113,120	5,040
42140	CANYON-MIRALOMAS MUD	144,750	151,500	6,750
42141	CANYON-SMALL WATER SALES	49,022	51,106	2,084
42150	WOMACK-NEW BRAUNFELS UTILITIES	550,050	575,700	25,650
42151	CARRIZO-NEW BRAUNFELS UTILITES	1,080,000	1,080,000	-
42152	CARRIZO-CITY OF LOCKHART	405,000	405,000	-
42153	CARRIZO-GOFORTH SUD	540,000	540,000	-
42170	CANAL-PT LAVACA	197,442	191,754	(5,688)
42171	CANAL-RW, UNDINE	32,599	46,812	14,213
42172	CANAL-DOW/CARBIDE	1,673,501	1,970,017	296,516
42173	CANAL-INEOS	552,668	504,634	(48,034)
42175	CANAL-SEADRIFT COKE	48,934	39,617	(9,317)
	Total Wholesale Raw Water Sales	24,299,497	25,465,181	1,165,684
	Wholesale Water Treatment			
42201	ANNUAL SERVICE FEE INCOME	1,336,800	1,399,332	62,532
42230	WCANYON WTP O&M	7,221,401	6,588,306	(633,095)
	Total Wholesale Water Treatment	8,558,201	7,987,638	(570,563)
	Retail Water Sales			

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
42301	WATER SALES	3,150,000	3,338,803	188,803
42310	WATER CONNECTION FEES	77,250	60,750	(16,500)
42340	TRANSFER FEES	5,500	5,500	-
	Total Retail Water Sales	3,232,750	3,405,053	172,303
	Retail Wastewater			
42401	WASTEWATER SERVICES	12,954,765	15,943,024	2,988,259
42402	SEWER CONNECTION/INSP FEES	2,324,900	2,241,650	(83,250)
42404	SERVICE CALL INCOME	10,000	8,000	(2,000)
42405	TRANSFER FEES	98,200	66,100	(32,100)
42451	WASTEWATER-WHOLESALE	132,638	200,628	67,990
42452	WASTEWATER-SEPTIC HAULERS	600,000	200,000	(400,000)
42470	CHARGES TO DEVELOPERS	68,127	(11,787)	(79,914)
	Total Retail Wastewater	16,188,630	18,647,615	2,458,985
	Pipeline Revenue			
42501	O&M-IH35, BUDA	145,237	184,239	39,002
42502	O&M-IH35, GOFORTH	436,279	424,378	(11,901)
42503	O&M-IH35, KYLE	471,916	540,292	68,376
42504	O&M-IH35, TEXAS WATER UTILITIES	67,467	84,327	16,860
42540	O&M-SMWTP, COSM	(1,507,707)	(1,418,522)	89,185
42541	O&M-SMWTP, BUDA	280,521	310,684	30,163
42542	O&M-SMWTP, GOFORTH	842,656	715,630	(127,026)
42543	O&M-SMWTP, KYLE	911,489	911,097	(392)
42544	O&M-SMWTP, TEXAS WATER UTILITIES	130,311	142,201	11,890
42550	O&M-RRWDS, COSM	1,939,264	1,498,630	(440,634)
42551	O&M-RRWDS, BUDA	272,127	201,780	(70,347)
42552	O&M-RRWDS, GOFORTH	817,440	464,780	(352,660)
42553	O&M-RRWDS, GPP	869,022	808,841	(60,181)
42554	O&M-RRWDS, HELP	371,263	280,387	(90,876)
42555	O&M-RRWDS, KYLE	884,213	591,730	(292,483)
42556	O&M-RRWDS, CRWA	442,240	333,990	(108,250)
42557	O&M-RRWDS, TEXAS WATER UTILITIES	126,412	92,355	(34,057)
42570	O&M-CARRIZO WELLS, NBU	471,409	416,195	(55,214)
42571	O&M-CARRIZO WELLS, LOCKHART	176,778	156,073	(20,705)
42572	O&M-CARRIZO WELLS, GOFORTH	235,705	208,097	(27,608)
42580	O&M-CARRIZO WTP (Fixed), NBU	131,713	467,200	335,487
42581	O&M-CARRIZO WTP (Fixed), LOCKHART	49,393	175,200	125,807
42582	O&M-CARRIZO WTP (Fixed), GOFORTH	65,857	233,600	167,743
42590	O&M-CARRIZO WTP (Variable), NBU	3,633,399	579,059	(3,054,340)
42591	O&M-CARRIZO WTP (Variable), LOCKHART	1,362,525	217,148	(1,145,377)
42592	O&M-CARRIZO WTP (Variable), GOFORTH	1,816,700	289,529	(1,527,171)
	Total Pipeline Revenue	15,443,629	8,908,920	(6,534,709)

Hydroelectric

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
42701	ENERGY PAYMENT	544,292	289,718	(254,574)
42702	CAPACITY PAYMENT	594,000	802,000	208,000
42705	WCID PAYMENT	-	360,000	360,000
	Total Hydroelectric	1,138,292	1,451,718	313,426
	Laboratory			
42801	REV-LABORATORY SERVICES	1,110,000	1,200,000	90,000
	Total Laboratory	1,110,000	1,200,000	90,000
	Recreation & Other Rentals			
42901	REV-FACILITY RENTAL	25,200	20,000	(5,200)
42902	REV-PARK ENTRY FEES	1,249,000	1,260,000	11,000
42903	REV-CONCESSIONS/STORE CHARGES	10,000	10,000	-
42915	REV-SPONSORSHIPS/DONATIONS	8,000	4,000	(4,000)
42920	REV-HUNTING REVENUE	22,000	22,000	-
42922	REV-AG & LAND USE	98,000	98,000	-
	Total Recreation & Other Rentals	1,412,200	1,414,000	1,800
	Internal Transfers			
43001	REV-ADMIN & GEN CHARGES	5,898,515	6,138,156	239,641
43002	REV-BUILDING/EQUIP RENTAL	407,667	405,867	(1,800)
	Total Internal Transfers	6,306,182	6,544,023	237,841
	Operating Interest			
44101	INT-OPR CASH ACCOUNTS	120,000	419,583	299,583
44110	INT-OPR INVESTMENT FUNDS	927,385	1,285,005	357,620
	Total Operating Interest	1,047,385	1,704,588	657,203
	Misc Income			
45195	MISCELLANEOUS REVENUES	206,500	3,254,540	3,048,040
	Total Misc Income	206,500	3,254,540	3,048,040
	Pass-Through Costs			
45240	PASS-THROUGH-ELECTRIC COSTS	423,639	543,939	120,300
45241	PASS-THROUGH-CHEMICAL COSTS	1,045,890	1,081,290	35,400
45242	PASS-THROUGH-GNDWTR ELECTRIC COSTS	196,860	196,860	-
45243	PASS-THROUGH-GNDWTR CHEMICAL COSTS	68,812	57,045	(11,767)
45244	PASS-THROUGH-INSURANCE	33,452	34,644	1,192
45245	PASS-THROUGH-LOC	16,475	17,000	525
45246	PASS-THROUGH-INSPECTION	78,000	76,000	(2,000)
45247	PASS-THROUGH-OTHER	91,971	39,378	(52,593)
	Total Pass-Through Costs	1,955,099	2,046,156	91,057
	Grant & Interlocal Agreement Income			
45301	GRANTS-FEDERAL	1,004,670	302,150	(702,520)

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
45302 GRANTS-STATE	620,000	720,000	100,000
45303 GRANTS-CLEAN RIVERS PROGRAM	161,118	161,273	155
45320 INTERLOCAL-CONTRIBUTED BY CUSTOMERS	39,046	42,000	2,954
Total Grant & Interlocal Agreement Income	1,824,834	1,225,423	(599,411)
 Total Operating Revenue	 97,765,132	 98,102,459	 337,327
 OPERATING EXPENSES			
 Salaries			
51101 LBR-REGULAR WAGES	20,999,513	22,009,524	1,010,011
51102 LBR-OVERTIME	985,418	741,378	(244,040)
Total Salaries	21,984,931	22,750,902	765,971
 Benefits			
51201 BEN-FICA/MED	1,583,298	1,654,200	70,902
51202 BEN-RETIREMENT	2,963,795	3,054,932	91,137
51203 BEN-HEALTH/DENTAL/VISION INSURANCE	3,111,236	3,399,812	288,576
51204 BEN-LIFE INSURANCE, LTD, AD&D	185,911	205,139	19,228
51220 BEN-OTHER BENEFIT EXP	17,300	3,500	(13,800)
51298 BEN-BENEFIT ALLOCATION	1	-	(1)
Total Benefits	7,861,541	8,317,583	456,042
 Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	8,374,060	7,860,554	(513,506)
52102 OPR-AUXILIARY POWER EXPENSE	301,250	272,400	(28,850)
52103 OPR-CHEMICALS	5,708,117	5,165,256	(542,861)
52110 OPR-SMALL TOOLS AND SUPPLIES	169,916	197,751	27,835
52111 OPR-PUBLIC NOTICES AND COMMUNICATIONS	63,000	78,500	15,500
52113 OPR-LAB SUPPLIES	452,139	489,666	37,527
52114 OPR-LABORATORY SERVICES-GBRA	771,632	798,496	26,864
52115 OPR-LABORATORY SERVICES-OUTSOURCED	171,639	220,294	48,655
52118 OPR-DISPOSAL SERVICES	1,890,798	2,124,396	233,598
52120 OPR-UNIFORMS/BUSINESS ATTIRE	167,970	166,445	(1,525)
52121 OPR-SAFTY & EMERGENCY EXPENSE	170,710	161,610	(9,100)
52122 OPR-SECURITY EXPENSE	31,600	35,800	4,200
52123 OPR-EQUIPMENT RENTAL	349,865	324,665	(25,200)
52124 OPR-EQUIPMENT EXPENSE	170,600	258,900	88,300
52125 OPR-VEHICLE EXPENSE	539,278	601,735	62,457
52126 OPR-FLEET LEASE EXPENSE	537,410	536,169	(1,241)
52127 OPR-EQUIP USE CREDIT	3,500	-	(3,500)
52132 OPR-GAUGING AND MONITORING	45,160	136,000	90,840
52133 OPR-SCADA	304,750	438,828	134,078
52145 OPR-CONTRACT LABOR	178,044	134,493	(43,551)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52150	OPR-WATER PURCHASES/DELIVERY	1,520,000	1,640,000	120,000
52152	OPR-ALLIANCE WATER	7,059,586	1,961,736	(5,097,850)
	Total Operating Supplies & Services	28,981,024	23,603,694	(5,377,330)
Professional Services and Fees				
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	797,500	877,500	80,000
52202	OPR-PROFESSIONAL SERVICES-LEGAL	1,025,000	1,025,000	-
52204	OPR-PROFESSIONAL SERVICES-EMPLOYEE RELATED	156,095	153,225	(2,870)
52205	OPR-PROFESSIONAL SERVICES-OTHER	2,656,875	2,791,890	135,015
52208	OPR-WCID CONTRACT	603,258	1,091,718	488,460
52209	OPR-DOW PUMP STATION	1,122,948	1,122,948	-
52210	OPR-CORPS OF ENGINEERS	850,000	850,000	-
52211	OPR-USGS MONITORING	212,900	208,500	(4,400)
52212	OPR-CARRIZO LEASE PAYMENTS	1,131,660	1,159,392	27,732
52213	OPR-GROUNDWATER DISTRICT FEES	218,460	225,768	7,308
52214	OPR-EAA HABITAT CONSERVATION	150,000	150,000	-
52216	OPR-REGULATORY FEES	445,430	392,374	(53,056)
52217	OPR-INSPECTION FEES	75,000	10,000	(65,000)
52218	OPR-NBU WW TREATMENT SERVICES	50,000	70,000	20,000
52219	OPR-CUSTOMER BILLING FEES	265,252	267,587	2,335
52220	OPR-BANK FEES	88,890	92,400	3,510
52222	OPR-MEMBERSHIPS & PUBLICATIONS	120,980	137,045	16,065
52223	OPR-LICENSE & TRAINING	426,060	356,340	(69,720)
52224	OPR-TRAVEL & MEETINGS	410,393	396,092	(14,301)
	Total Professional Services and Fees	10,806,701	11,377,779	571,078
Office Expenses				
52301	OPR-OFFICE SUPPLIES	137,200	140,300	3,100
52302	OPR-COMPUTER & SOFTWARE EXPENSE	999,670	1,476,422	476,752
52303	OPR-WIDE AREA NETWORK EXPENSE	181,200	193,000	11,800
52304	OPR-COPY SUPPLIES AND SERVICES	51,900	26,400	(25,500)
52305	OPR-POSTAGE AND FREIGHT EXPENSE	30,175	22,850	(7,325)
52306	OPR-DATA & PHONE EXPENSE	288,980	272,276	(16,704)
52320	OPR-EDUCATION EXPENSE	60,727	63,040	2,313
52321	OPR-COMMUNITY AFFAIRS	96,000	96,000	-
52322	OPR-ADVERTISING & SUBSCRIPTION EXPENSE	11,000	19,000	8,000
52323	OPR-EMPLOYEE RELATIONS	93,200	93,200	-
52330	OPR-OUTSOURCED PRINTING EXPENSE	47,500	31,500	(16,000)
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	200,600	179,800	(20,800)
	Total Office Expenses	2,198,152	2,613,788	415,636
Other Operating Expenses				
52401	OPR-DIRECTORS EXPENSES	30,000	30,000	-
52403	OPR-OFFICE/BUILDING RENTAL	193,502	372,542	179,040
52404	OPR-RIGHT OF WAY	4,000	4,000	-

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52405 OPR-CONCESSIONS/STORE MERCHANDISE	5,000	5,000	-
52406 OPR-CONSTRUCTION PROJ EXPENSE	217,314	217,014	(300)
52420 OPR-INSURANCE EXPENSE	1,097,478	1,186,582	89,104
52430 OPR-MISC EXPENSE	326,400	3,203,440	2,877,040
Total Other Operating Expenses	1,873,694	5,018,578	3,144,884
SUBTOTAL OF OPERATIONAL EXPENSES	73,706,043	73,682,324	(23,719)
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	648,600	650,650	2,050
53105 M&R-GENERATORS	8,000	40,000	32,000
53110 M&R-CONTROL SYSTEMS	378,397	390,197	11,800
53115 M&R-METERS	250,500	388,400	137,900
53120 M&R-BOATS	10,400	12,400	2,000
Total Maintenance and Repair Equipment	1,295,897	1,481,647	185,750
Structures			
53201 M&R-BUILDING	500,054	436,100	(63,954)
53202 M&R-CLEARWELLS	39,000	24,500	(14,500)
53205 M&R-PUMPS AND MOTORS	1,029,000	1,171,500	142,500
53210 M&R-GATES AND VALVES	86,350	113,700	27,350
53215 M&R-LIFTSTATIONS	90,000	90,000	-
53216 M&R-PUMPSTATIONS	497,500	402,500	(95,000)
53220 M&R-CLARIFIERS	105,500	158,500	53,000
53230 M&R-PIPELINES	482,000	481,000	(1,000)
53235 M&R-TRANSMISSION LINES	120,000	140,000	20,000
53237 M&R UV SYSTEM	60,000	60,000	-
53238 M&R-FILTERS	180,000	152,500	(27,500)
53240 M&R-SPILLGATES	40,000	92,500	52,500
53245 M&R-POWERHOUSE	81,500	27,500	(54,000)
53250 M&R-LAKE STRUCTURES	37,000	20,500	(16,500)
53251 M&R-PARK STRUCTURES	54,800	56,500	1,700
Total Structures	3,402,704	3,427,300	24,596
Other Maintenance & Repairs			
53301 M&R-ROADS	277,000	304,100	27,100
53302 M&R-WELLS	175,000	195,000	20,000
53310 M&R-GROUNDS/ROW	537,060	426,500	(110,560)
53315 M&R-CAMP AND PICNIC SITES	35,000	37,000	2,000
53320 M&R-PONDS AND LAGOONS	10,000	10,000	-
53324 M&R-REMOVE LOG JAMS	26,200	26,000	(200)
53325 M&R-GENERAL MAINTENANCE	970,000	942,600	(27,400)
53399 M&R-MISC EXPENSE	40,000	60,000	20,000
Total Other Maintenance & Repairs	2,070,260	2,001,200	(69,060)

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
SUBTOTAL OF M&R EXPENSES	6,768,861	6,910,147	141,286
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	5,898,516	6,138,156	239,640
Total Administrative & General	5,898,516	6,138,156	239,640
Capital Expenses			
55001 CUSTOMER-OWNED CAPITAL EXPENSE	601,900	296,181	(305,719)
Total Capital Expenses	601,900	296,181	(305,719)
Capital Outlay			
13215 SHOPS & STOREROOMS	-	20,000	20,000
13217 AUTO & HEAVY EQUIPMENT	462,000	545,588	83,588
13219 MISCELLANEOUS EQUIPMENT	170,000	66,000	(104,000)
Total Capital Outlay	632,000	631,588	(412)
Transfers			
61505 TRANSFERS-DESIGNATED PROJECT FUND	2,960,601	1,525,013	(1,435,588)
61515 TRANSFERS-RESERVE FUND	(205,023)	(56,374)	148,649
Total Transfers	2,755,578	1,468,639	(1,286,939)
TOTAL OPERATING AND M&R EXPENSES	90,362,898	89,127,035	(1,235,863)
Net Operating Income	7,402,234	8,975,424	1,573,190

DEBT SERVICE BUDGET

Capacity Charge Revenue			
41131 DEBT SERVICE-LU/LO PROJECT	407,543	408,356	813
41133 DEBT COVER-LU/LO PROJECT	40,754	40,836	82
42602 DEBT SERV-RRWDS, BUDA	100,217	100,217	-
42603 DEBT SERV-RRWDS, GOFORTH	329,821	329,821	-
42604 DEBT SERV-RRWDS, KYLE	325,681	325,681	-
42605 DEBT SERV-RRWDS, TEXAS WATER UTILITIES	33,695	33,695	-
42607 DEBT SERV-RRWDS, CRWA	133,815	133,815	-
42608 DEBT SERV-RRWDS, HELP	147,101	147,101	-
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, TEXAS WATER UTILITIES	55,841	55,841	-
42670 DEBT SERV-2016 SMWTP, BUDA	37,542	37,080	(462)
42671 DEBT SERV-2016 SMWTP, GOFORTH	123,638	122,118	(1,520)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
42672	DEBT SERV-2016 SMWTP, KYLE	121,635	120,140	(1,495)
42673	DEBT SERV-2016 SMWTP, TEXAS WATER UTILITIES	12,514	12,360	(154)
42680	DEBT SERV-2020 WCANYON COMB, BOERNE	905,308	922,349	17,041
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	255,616	21,301
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	1,827,231	(38,342)
42692	DEBT COVERAGE-2020 WCANYON COMB REF BONDS	477,091	477,151	60
42695	DEBT SERV-CARRIZO, NBU	4,792,763	5,023,048	230,285
42696	DEBT SERV-CARRIZO, GOFORTH	3,807,160	5,199,570	1,392,410
42697	DEBT SERV-CARRIZO, LOCKHART	1,789,589	1,872,549	82,960
42698	DEBT SERV-CARRIZO, MAXWELL	1,414,742	2,170,785	756,043
42699	DEBT SERV-CARRIZO, COUNTY LINE	2,263,580	3,484,643	1,221,063
42790	DEBT SERV-2021 LK DUNLAP	1,458,649	1,458,649	-
42791	DEBT SERV-2021 LK McQUEENEY	1,782,900	1,780,250	(2,650)
42792	DEBT SERV-2021,2022,2023 LK PLACID	1,805,003	1,800,206	(4,797)
42794	DEBT SERV-2022 SWBARRIER, CANAL OPS	82,538	82,538	-
	Total Capacity Charge Revenue	27,577,324	31,249,962	3,672,638
12532	I/F LOAN PAID-STEIN FALLS	800,000	800,000	-
24201	I/F LOAN-GENERAL	(800,000)	(800,000)	-
	Total Debt Revenue	27,577,324	31,249,962	3,672,638
Principal Payments Expense				
21101	LOAN-1977 CORP OF ENGINEERS	75,339	-	(75,339)
21201	BOND-2007 RRWDS	185,000	198,333	13,333
21204	BOND-2012 MID-BASIN	235,417	240,417	5,000
21205	BOND-2013 IH35	787,083	812,500	25,417
21207	BOND-2014 LULO PIPELINE	350,833	363,750	12,917
21209	BOND-2016 SMWTP	110,417	115,417	5,000
21211	BOND-2017 RRWDS	313,333	323,333	10,000
21213	BOND-2018A TWDB CARRIZO GRNDWTR	336,250	350,000	13,750
21214	BOND-2018B TWDB CARRIZO GRNDWTR	345,417	351,250	5,833
21216	BOND-2019 TWDB CARRIZO GRNDWTR	3,257,501	305,417	(2,952,084)
21217	BOND-2019M TWDB CARRIZO GRNDWTR	142,083	-	(142,083)
21218	BOND-2020 GEN IMP REV REF (OFFICE)	752,500	755,833	3,333
21219	BOND-2020 WCANYON REV REF	4,119,583	4,174,583	55,000
21220	BOND-2020 TWDB CARRIZO GRNDWTR	-	1,100,417	1,100,417
21222	BOND-2021 LAKE DUNLAP DAM TWDB	1,425,000	1,425,000	-

		FY 2026	FY 2027	FY 2027-2026
		BUDGET	BUDGET	DIFFERENCE
21223	BOND-2021 LAKE McQUEENEY DAM TWDB	1,275,000	1,280,000	5,000
21224	BOND-2021 LAKE PLACID DAM TWDB	50,000	50,000	-
21225	BOND-2021 STEIN FALLS CONSTRUCTION	476,250	491,667	15,417
21226	BOND-2021 DIETZ CONSTRUCTION	145,417	150,417	5,000
21227	BOND-2021 TWDB CARRIZO GRNDWTR	-	1,781,250	1,781,250
21229	BOND-2022 LAKE PLACID DAM TWDB	960,000	965,000	5,000
21230	BOND-2022 NB OFFICE CONSTRUCTION	165,833	176,250	10,417
21231	BOND-2022 TWDB CARRIZO GRNDWTR	-	1,036,250	1,036,250
21232	BOND-2022 REV IMP SUNFIELD WW	379,167	482,500	103,333
21233	BOND-2022A SWBARRIER CONSTRUCTION	85,417	90,417	5,000
21234	BOND-2023 LAKE PLACID DAM, TWDB	185,000	185,000	-
21235	BOND-2023 TWDB CARRIZO GRNDWTR	-	1,709,167	1,709,167
21236	BOND-2024 TWDB CARRIZO GRNDWTR	-	81,667	81,667
21237	BOND-2024 STEIN FALLS CONSTRUCTION	-	562,917	562,917
21238	BOND-2025A TWDB CARRIZO GRNDWTR	-	74,167	74,167
21239	BOND-2025B TWDB CARRIZO GRNDWTR	-	5,415	5,415
21240	BOND-2026 SUNFIELD CONST II	-	50,417	50,417
	Total Principal Payments Expense	16,157,840	19,688,751	3,530,911
	Interest Expense			
57103	INT-LULO BONDS	56,709	44,606	(12,103)
57201	INT-1977 CANYON COE	1,883	-	(1,883)
57203	INT-2007 RRWDS	283,861	270,781	(13,080)
57205	INT-2020 GEN IMP BONDS	76,875	54,300	(22,575)
57206	INT-2012 MID-BASIN BONDS	23,867	20,712	(3,155)
57207	INT-2013 IH35 BONDS	409,774	385,094	(24,680)
57208	INT-2020 WCANYON BONDS	650,292	601,258	(49,034)
57210	INT-2016 SMWTP	154,906	151,642	(3,264)
57212	INT-2017 RRWDS	189,698	177,165	(12,533)
57215	INT-2018-25 CARRIZO GROUNDWATER, TWDB	8,707,690	9,341,905	634,215
57216	INT-2021 LAKE DUNLAP DAM, TWDB	33,649	33,649	-
57217	INT-2021 LAKE McQUEENEY DAM, TWDB	507,900	500,250	(7,650)
57218	INT-2021 LAKE PLACID DAM, TWDB	18,859	18,559	(300)
57219	INT-2021 STEIN FALLS CONSTRUCTION	836,217	817,167	(19,050)
57220	INT-2021 DIETZ CONSTRUCTION	254,517	248,700	(5,817)
57221	INT-2022 LAKE PLACID DAM, TWDB	374,266	368,506	(5,760)
57222	INT-2022 NB OFFICE CONSTRUCTION	443,619	432,840	(10,779)
57223	INT-2022 SUNFIELD WW CONSTRUCTION	1,399,200	1,376,450	(22,750)
57224	INT-2022 SW BARRIER CONSTRUCTION	250,546	246,275	(4,271)
57226	INT-2023 LAKE PLACID DAM, TWDB	216,878	213,141	(3,737)
57227	INT-2024 STEIN FALLS CONSTRUCTION	-	1,529,919	1,529,919
57228	INT-2026 SUNFIELD CONST II	-	167,958	167,958
	Total Interest Expense	14,891,206	17,000,877	2,109,671

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	<u>2,859,424</u>	<u>2,383,971</u>	<u>(475,453)</u>
	Total Transfers	<u>2,859,424</u>	<u>2,383,971</u>	<u>(475,453)</u>
	Total Debt Expense	<u>33,908,470</u>	<u>39,073,599</u>	<u>5,165,129</u>
	Net Change in Debt Service Budget	<u>(6,331,146)</u>	<u>(7,823,637)</u>	<u>(1,492,491)</u>
	Net Change in Fund Balance	<u>1,071,088</u>	<u>1,151,787</u>	<u>80,699</u>

Capital Outlay		
Division	Description	FY 2027
021	Buyout of lease vehicle-Unit 17781	\$ 10,875
021	Truck for AC Technician	\$ 75,000
021	Replacement Truck-Unit 30	\$ 75,000
021	Replacement Truck-Unit 27	\$ 65,000
033	Replacement Truck-Unit 35	\$ 75,000
033	Buyout of lease vehicle-Unit 18288	\$ 11,153
033	Buyout of lease vehicle-Unit 18290	\$ 11,153
033	Skid Steer Shredder Attachment	\$ 16,000
041	Buyout of lease vehicle-Unit 18289	\$ 11,153
041	Buyout of lease vehicle-Unit 17778	\$ 8,232
041	Truck	\$ 46,235
051	Buyout of lease vehicle-Unit 18291	\$ 11,153
052	Buyout of lease vehicle-Unit 17122	\$ 9,317
054	Buyout of lease vehicle-Unit 17121	\$ 9,317
054	Delivery Hut Building	\$ 20,000
056	Sludge Box	\$ 50,000
092	Replacement Mini Excavator	\$ 55,000
100	Track Loader	\$ 72,000
Total		\$ 631,588

Customer Owned Capital Expense		
Division	Description	FY 2027
044	4" Diesel Pump and Hoses	\$ 75,000
044	Buyout of lease vehicle-Unit 17976	\$ 16,881
045	Plant Sample Vehicle	\$ 20,000
057	CL2 Building	\$ 30,000
059	Operations Building -Year 8 of 10	\$ 4,300
130	Scada Projects	\$ 75,000
131	Scada Projects	\$ 75,000
Total		\$ 296,181



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 8/31/27

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 2027 are estimated at \$6,205,200. The remainder of the Division's revenue is from interest on investments in the amount of \$356,250.

The total revenue budgeted for the General Division in FY 2027 is \$6,561,450, which is \$338,891 or 5.4%, 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 2027.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The work plan for FY 2027 includes projected total budgeted operating and maintenance expenditures of \$7,361,450, representing an increase from FY 2026 of \$352,290. The increase is primarily the result of additional FTEs to assist growing operations and funds for the upgrades to computer software.

Personnel costs represent the largest cost of the General Division. Other significant operating expenses include professional fees of \$752,625 and computer software and expenses of \$565,339. Maintenance and repair costs total \$195,000.

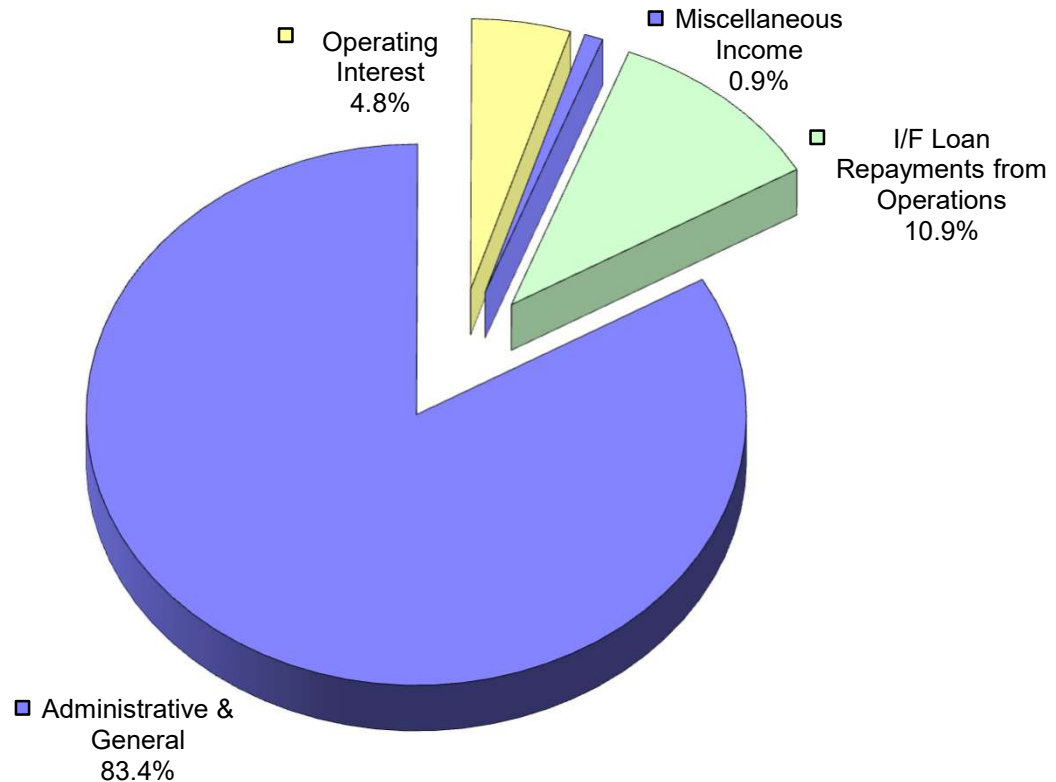
FUND BALANCE

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 \$0.

Budget Summary

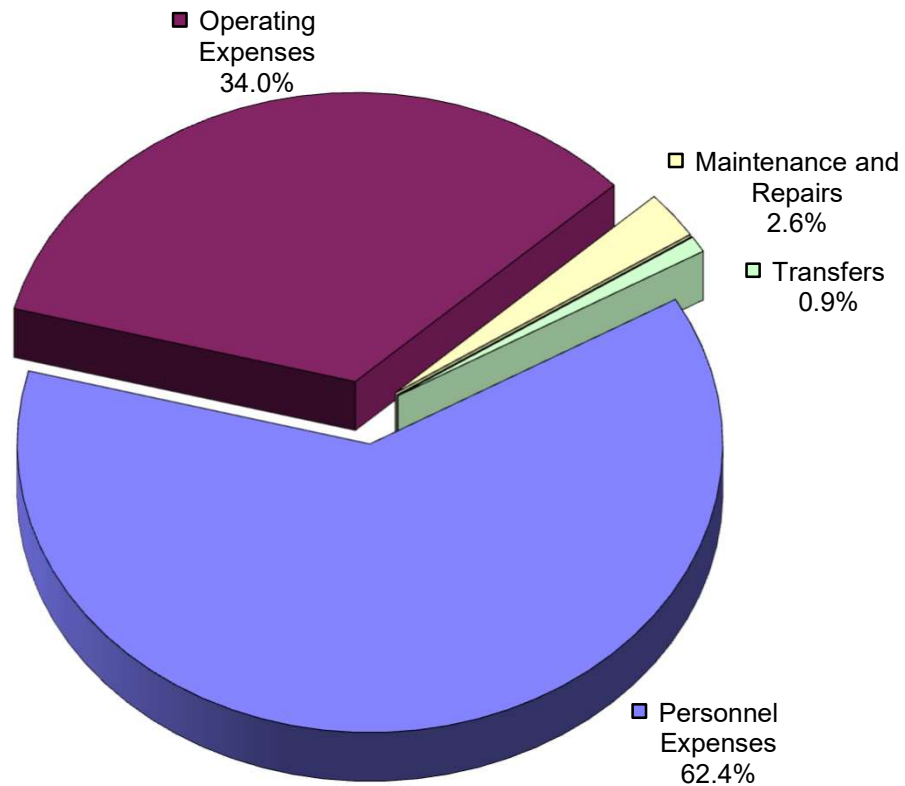
REVENUES - GENERAL



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 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	5,225,241	5,898,515	6,138,156
Operating Interest	425,000	257,000	356,250
Grant & Interlocal Agreement Income			
Miscellaneous Income	67,044	67,044	67,044
Total Operating Revenue	5,717,285	6,222,559	6,561,450
Capacity Charge Revenue			
I/F Loan Repayments from Operations	800,000	800,000	800,000
Grand Total Revenues	6,517,285	7,022,559	7,361,450

Budget Summary

EXPENSES - GENERAL



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	3,482,832	4,366,778	4,593,632
Operating Expenses	2,509,909	2,294,338	2,506,274
Maintenance and Repairs	302,000	179,500	195,000
Administrative & General			
Capital Expense & Outlay	150,000	102,000	
Transfers	66,544	66,544	66,544
Total Operating and M&R Expenses	6,511,285	7,009,160	7,361,450
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	6,511,285	7,009,160	7,361,450

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**010 - General
Department ***

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Internal Transfers			
43001 REV-ADMIN & GEN CHARGES	5,898,515	6,138,156	239,641
43002 REV-BUILDING/EQUIP RENTAL	67,044	67,044	-
Total Internal Transfers	5,965,559	6,205,200	239,641
Operating Interest			
44101 INT-OPR CASH ACCOUNTS	120,000	219,583	99,583
44110 INT-OPR INVESTMENT FUNDS	137,000	136,667	(333)
Total Operating Interest	257,000	356,250	99,250
Total Operating Revenue	6,222,559	6,561,450	338,891
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	3,828,924	3,899,602	70,678
51102 LBR-OVERTIME	21,349	8,342	(13,007)
Total Salaries	3,850,273	3,907,944	57,671
Benefits			
51201 BEN-FICA/MED	1,583,298	1,654,200	70,902
51202 BEN-RETIREMENT	2,963,795	3,054,932	91,137
51203 BEN-HEALTH/DENTAL/VISION INSURANCE	3,111,236	3,399,812	288,576
51204 BEN-LIFE INSURANCE, LTD, AD&D	185,911	205,139	19,228
51220 BEN-OTHER BENEFIT EXP	16,800	3,000	(13,800)
51298 BEN-BENEFIT ALLOCATION	(7,344,535)	(7,631,395)	(286,860)
Total Benefits	516,505	685,688	169,183
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	101,000	100,000	(1,000)
52102 OPR-AUXILIARY POWER EXPENSE	-	5,500	5,500
52110 OPR-SMALL TOOLS AND SUPPLIES	3,000	3,000	-
52111 OPR-PUBLIC NOTICES AND COMMUNICATIONS	12,000	12,000	-

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52120	OPR-UNIFORMS/BUSINESS ATTIRE	36,000	33,000	(3,000)
52121	OPR-SAFETY & EMERGENCY EXPENSE	44,500	30,500	(14,000)
52122	OPR-SECURITY EXPENSE	2,500	2,500	-
52124	OPR-EQUIPMENT EXPENSE	8,000	7,500	(500)
52125	OPR-VEHICLE EXPENSE	25,000	20,000	(5,000)
52126	OPR-FLEET LEASE EXPENSE	69,702	58,072	(11,630)
52145	OPR-CONTRACT LABOR	45,000	-	(45,000)
	Total Operating Supplies & Services	346,702	272,072	(74,630)
Professional Services and Fees				
52202	OPR-PROFESSIONAL SERVICES-LEGAL	25,000	25,000	-
52204	OPR-PROFESSIONAL SERVICES-EMPLOYEE RELATED	156,095	153,225	(2,870)
52205	OPR-PROFESSIONAL SERVICES-OTHER	385,750	574,400	188,650
52220	OPR-BANK FEES	19,800	20,400	600
52222	OPR-MEMBERSHIPS & PUBLICATIONS	24,175	41,295	17,120
52223	OPR-LICENSE & TRAINING	214,500	173,402	(41,098)
52224	OPR-TRAVEL & MEETINGS	89,500	78,997	(10,503)
	Total Professional Services and Fees	914,820	1,066,719	151,899
Office Expenses				
52301	OPR-OFFICE SUPPLIES	26,100	25,300	(800)
52302	OPR-COMPUTER & SOFTWARE EXPENSE	404,550	565,339	160,789
52303	OPR-WIDE AREA NETWORK EXPENSE	-	15,900	15,900
52304	OPR-COPY SUPPLIES AND SERVICES	15,000	5,000	(10,000)
52305	OPR-POSTAGE AND FREIGHT EXPENSE	3,500	2,400	(1,100)
52306	OPR-DATA & PHONE EXPENSE	52,927	47,900	(5,027)
52322	OPR-ADVERTISING & SUBSCRIPTION EXPENSE	4,000	12,000	8,000
52323	OPR-EMPLOYEE RELATIONS	85,000	85,000	-
52330	OPR-OUTSOURCED PRINTING EXPENSE	35,000	25,000	(10,000)
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	91,000	75,000	(16,000)
	Total Office Expenses	717,077	858,839	141,762
Other Operating Expenses				
52401	OPR-DIRECTORS EXPENSES	30,000	30,000	-
52403	OPR-OFFICE/BUILDING RENTAL	173,318	173,318	-
52420	OPR-INSURANCE EXPENSE	82,421	75,326	(7,095)
52430	OPR-MISC EXPENSE	30,000	30,000	-
	Total Other Operating Expenses	315,739	308,644	(7,095)
	SUBTOTAL OF OPERATIONAL EXPENSES	6,661,116	7,099,906	438,790
Maintenance and Repair Equipment				
53101	M&R-EQUIPMENT	25,000	49,000	24,000
	Total Maintenance and Repair Equipment	25,000	49,000	24,000

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Structures			
53201	M&R-BUILDING	139,500	115,000	(24,500)
	Total Structures	139,500	115,000	(24,500)
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	15,000	31,000	16,000
	Total Other Maintenance & Repairs	15,000	31,000	16,000
	SUBTOTAL OF M&R EXPENSES	179,500	195,000	15,500
	Capital Outlay			
13217	AUTO & HEAVY EQUIPMENT	102,000	-	(102,000)
	Total Capital Outlay	102,000	-	(102,000)
	Transfers			
61505	TRANSFERS-DESIGNATED PROJECT FUND	66,544	66,544	-
	Total Transfers	66,544	66,544	-
	TOTAL OPERATING AND M&R EXPENSES	7,009,160	7,361,450	352,290
	Net Operating Income	(786,601)	(800,000)	(13,399)

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	13,399	-	(13,399)



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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 8/31/27

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 \$202.00 per acre-foot per year for FY 2027. Total water sales revenues excluding "water delivery and pipeline operations" for FY 2027 are projected at \$20,687,347.

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 2027 is estimated at \$5,505,729.

Grant and interlocal revenue are estimated at \$1,225,423. Laboratory revenues total \$1,200,000, while investment income is estimated at \$1,225,000 and recreation revenues total \$190,000.

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 \$112,900 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 2027, operating costs for professional fees are budgeted at \$3,771,480.

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 \$1,061,200 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 27 budget.

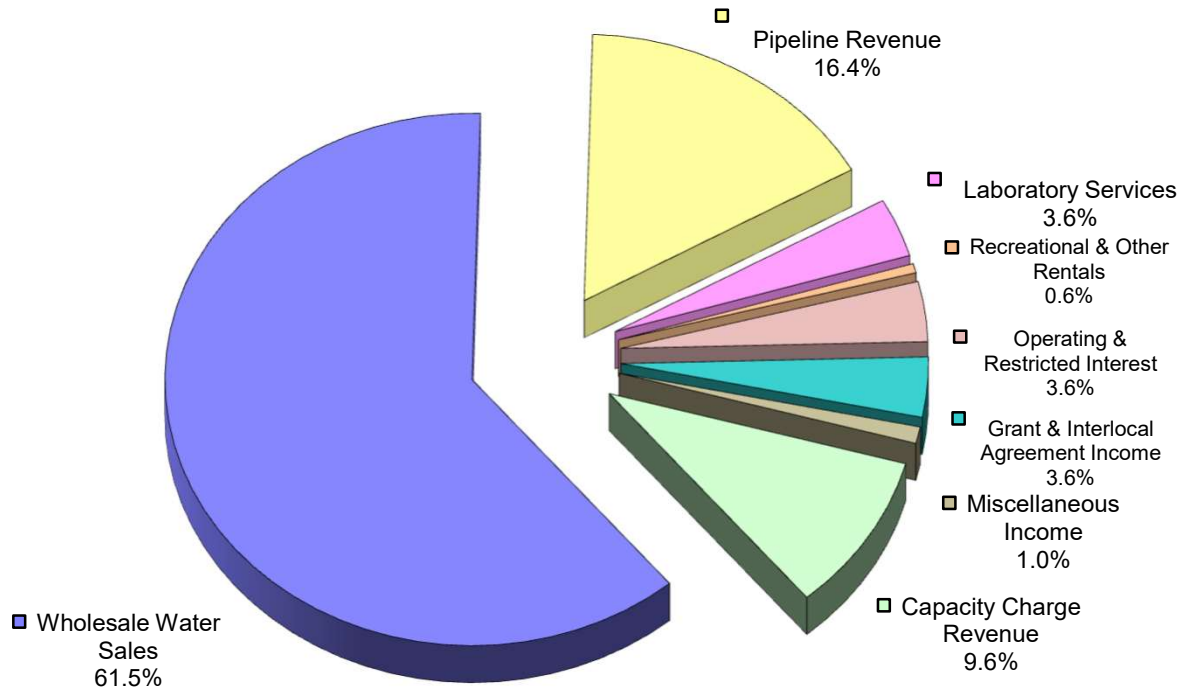
FUND BALANCE

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 2027 is \$0.

Budget Summary

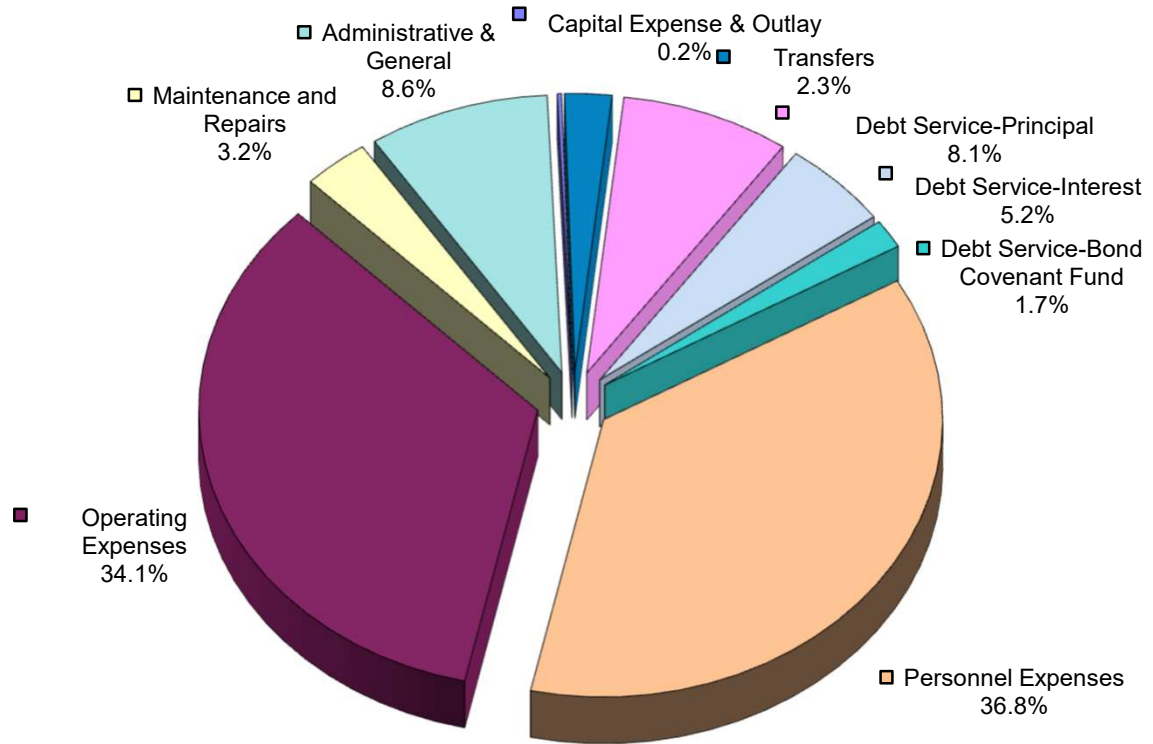
REVENUES - WATER SALES



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales	18,845,979	19,769,353	20,687,347
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue	6,363,749	6,842,880	5,505,729
Industrial Services			
Laboratory Services	990,000	1,110,000	1,200,000
Recreational & Other Rentals	256,000	195,200	190,000
Administrative & General			
Operating & Restricted Interest	977,500	684,000	1,225,000
Grant & Interlocal Agreement Income	1,740,822	1,824,834	1,225,423
Miscellaneous Income	340,823	338,823	338,823
Total Operating Revenue	29,514,873	30,765,090	30,372,322
Capacity Charge Revenue	3,278,768	3,243,135	3,239,564
I/F Loan Repayments from Operations			
Grand Total Revenues	32,793,641	34,008,225	33,611,886

Budget Summary

EXPENSES - WATER SALES



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	10,396,272	11,484,444	12,364,996
Operating Expenses	11,073,083	11,244,505	11,447,059
Maintenance and Repairs	1,269,700	1,067,300	1,061,200
Administrative & General	2,441,828	2,697,298	2,904,115
Capital Expense & Outlay	93,000	210,000	65,620
Transfers	824,580	1,769,860	756,902
Total Operating and M&R Expenses	26,098,463	28,473,407	28,599,892
Debt Service-Principal	2,857,019	2,710,339	2,712,500
Debt Service-Interest	1,925,520	1,835,029	1,738,809
Debt Service-Bond Covenant Fund	969,332	872,664	560,685
Grand Total Expenses	31,850,334	33,891,439	33,611,886

Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027

041 - Water Sales
Department *

		FY 2026	FY 2027	FY 2027-2026
		BUDGET	BUDGET	DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wholesale Raw Water Sales				
42102	CANYON-INEOS	694,800	727,200	32,400
42103	CANYON-PORT LAVACA WTP	864,640	904,960	40,320
42104	CANYON-RW, UNDINE	289,500	303,000	13,500
42105	CANYON-CITY OF SEGUIN	193,000	202,000	9,000
42107	CANYON-SPRINGS HILL WSC	617,600	646,400	28,800
42108	CANYON-REBECCA CREEK MUD	25,090	26,260	1,170
42109	CANYON-CRWA-HAYS CO, SAN MARCOS	393,334	411,676	18,342
42110	CANYON-SEADRIFT COKE	193,000	202,000	9,000
42111	CANYON-UNION CARBIDE	19,300	20,200	900
42112	CANYON-STANDARD GYPSUM	49,794	52,116	2,322
42113	CANYON-CMS STEEL	135,100	141,400	6,300
42114	CANYON-NEW BRAUNFELS UTILITIES	2,937,460	3,074,440	136,980
42115	CANYON-CRYSTAL CLEAR WSC	154,400	161,600	7,200
42116	CANYON-CANYON REGIONAL WATER AUTH	2,040,975	2,136,150	95,175
42117	CANYON-TEXAS WATER	1,235,200	1,292,800	57,600
42118	CANYON-CITY OF SAN MARCOS	1,930,000	2,020,000	90,000
42119	CANYON-CALPINE GUADALUPE ENERGY (GPP)	1,320,120	1,381,680	61,560
42120	CANYON-CITY OF KYLE	1,050,499	1,099,486	48,987
42121	CANYON-GREEN VALLEY SUD	193,000	202,000	9,000
42122	CANYON-HAYS ENERGY LTD PARTNERSHIP	475,552	497,728	22,176
42123	CANYON-CITY OF FAIR OAKS	357,050	373,700	16,650
42124	CANYON-SAN ANTONIO WATER SYSTEMS	962,275	1,003,457	41,182
42125	CANYON-CITY OF BOERNE	696,923	729,422	32,499
42126	CANYON-GBRA-COMAL TRACE	27,985	29,290	1,305
42127	CANYON-TXWATER, PARK VILLAGE	62,146	65,044	2,898
42128	CANYON-JACQUELYN COUSER	19,300	20,200	900
42129	CANYON-BREMER RANCH, LTD	19,300	20,200	900
42130	CANYON-CITY OF BLANCO	115,800	121,200	5,400
42131	CANYON-FORESIGHT	55,970	58,580	2,610
42132	CANYON-CORDILLERA RANCH, LTD	289,500	303,000	13,500
42133	CANYON-KENDALL COUNTY/TAPATIO SPRINGS	144,750	151,500	6,750
42134	CANYON-CITY OF BUDA	324,240	339,360	15,120

		FY 2026	FY 2027	FY 2027-2026
		BUDGET	BUDGET	DIFFERENCE
42135	CANYON-DH INV-JOHNSON RANCH	173,700	181,800	8,100
42136	CANYON-GOFORTH SUD	807,898	845,572	37,674
42137	CANYON-HH RANCH PROPERTIES	48,250	50,500	2,250
42139	CANYON-TEXAS WATER UTILITIES, LP	108,080	113,120	5,040
42140	CANYON-MIRALOMAS MUD	144,750	151,500	6,750
42141	CANYON-SMALL WATER SALES	49,022	51,106	2,084
42150	WOMACK-NEW BRAUNFELS UTILITIES	550,050	575,700	25,650
	Total Wholesale Raw Water Sales	19,769,353	20,687,347	917,994
	Pipeline Revenue			
42501	O&M-IH35, BUDA	145,237	184,239	39,002
42502	O&M-IH35, GOFORTH	436,279	424,378	(11,901)
42503	O&M-IH35, KYLE	471,916	540,292	68,376
42504	O&M-IH35, TEXAS WATER UTILITIES	67,467	84,327	16,860
42550	O&M-RRWDS, COSM	1,939,264	1,498,630	(440,634)
42551	O&M-RRWDS, BUDA	272,127	201,780	(70,347)
42552	O&M-RRWDS, GOFORTH	817,440	464,780	(352,660)
42553	O&M-RRWDS, GPP	869,022	808,841	(60,181)
42554	O&M-RRWDS, HELP	371,263	280,387	(90,876)
42555	O&M-RRWDS, KYLE	884,213	591,730	(292,483)
42556	O&M-RRWDS, CRWA	442,240	333,990	(108,250)
42557	O&M-RRWDS, TEXAS WATER UTILITIES	126,412	92,355	(34,057)
	Total Pipeline Revenue	6,842,880	5,505,729	(1,337,151)
	Laboratory			
42801	REV-LABORATORY SERVICES	1,110,000	1,200,000	90,000
	Total Laboratory	1,110,000	1,200,000	90,000
	Recreation & Other Rentals			
42901	REV-FACILITY RENTAL	25,200	20,000	(5,200)
42902	REV-PARK ENTRY FEES	160,000	160,000	-
42903	REV-CONCESSIONS/STORE CHARGES	10,000	10,000	-
	Total Recreation & Other Rentals	195,200	190,000	(5,200)
	Internal Transfers			
43002	REV-BUILDING/EQUIP RENTAL	338,823	338,823	-
	Total Internal Transfers	338,823	338,823	-
	Operating Interest			
44101	INT-OPR CASH ACCOUNTS	-	200,000	200,000
44110	INT-OPR INVESTMENT FUNDS	684,000	1,025,000	341,000
	Total Operating Interest	684,000	1,225,000	541,000
	Grant & Interlocal Agreement Income			
45301	GRANTS-FEDERAL	1,004,670	302,150	(702,520)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
45302	GRANTS-STATE	620,000	720,000	100,000
45303	GRANTS-CLEAN RIVERS PROGRAM	161,118	161,273	155
45320	INTERLOCAL-CONTRIBUTED BY CUSTOMERS	39,046	42,000	2,954
	Total Grant & Interlocal Agreement Income	1,824,834	1,225,423	(599,411)
	Total Operating Revenue	30,765,090	30,372,322	(392,768)
	OPERATING EXPENSES			
	Salaries			
51101	LBR-REGULAR WAGES	7,984,638	8,629,564	644,926
51102	LBR-OVERTIME	188,988	170,790	(18,198)
	Total Salaries	8,173,626	8,800,354	626,728
	Benefits			
51220	BEN-OTHER BENEFIT EXP	500	500	-
51298	BEN-BENEFIT ALLOCATION	3,310,318	3,564,142	253,824
	Total Benefits	3,310,818	3,564,642	253,824
	Operating Supplies & Services			
52101	OPR-POWER & UTILITIES	2,249,638	2,293,245	43,607
52102	OPR-AUXILIARY POWER EXPENSE	22,000	40,500	18,500
52103	OPR-CHEMICALS	219,500	158,000	(61,500)
52110	OPR-SMALL TOOLS AND SUPPLIES	50,166	54,201	4,035
52111	OPR-PUBLIC NOTICES AND COMMUNICATIONS	50,000	66,000	16,000
52113	OPR-LAB SUPPLIES	190,700	210,000	19,300
52114	OPR-LABORATORY SERVICES-GBRA	384,162	391,591	7,429
52115	OPR-LABORATORY SERVICES-OUTSOURCED	125,000	162,500	37,500
52118	OPR-DISPOSAL SERVICES	14,500	16,500	2,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	24,950	21,650	(3,300)
52121	OPR-SAFTY & EMERGENCY EXPENSE	12,500	13,000	500
52122	OPR-SECURITY EXPENSE	20,000	25,000	5,000
52123	OPR-EQUIPMENT RENTAL	40,000	44,500	4,500
52124	OPR-EQUIPMENT EXPENSE	64,100	107,100	43,000
52125	OPR-VEHICLE EXPENSE	186,000	181,500	(4,500)
52126	OPR-FLEET LEASE EXPENSE	184,756	217,053	32,297
52132	OPR-GAUGING AND MONITORING	45,160	136,000	90,840
52133	OPR-SCADA	61,900	18,000	(43,900)
52145	OPR-CONTRACT LABOR	122,044	124,493	2,449
52151	OPR-LK DUNLAP CANAL CHARGE	529,479	377,041	(152,438)
	Total Operating Supplies & Services	4,596,555	4,657,874	61,319
	Professional Services and Fees			
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	675,000	775,000	100,000

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52202 OPR-PROFESSIONAL SERVICES-LEGAL	1,000,000	1,000,000	-
52205 OPR-PROFESSIONAL SERVICES-OTHER	2,017,230	1,996,480	(20,750)
52210 OPR-CORPS OF ENGINEERS	850,000	850,000	-
52211 OPR-USGS MONITORING	158,000	161,200	3,200
52214 OPR-EAA HABITAT CONSERVATION	150,000	150,000	-
52216 OPR-REGULATORY FEES	111,510	112,900	1,390
52220 OPR-BANK FEES	20,675	18,100	(2,575)
52222 OPR-MEMBERSHIPS & PUBLICATIONS	84,715	84,680	(35)
52223 OPR-LICENSE & TRAINING	135,060	97,060	(38,000)
52224 OPR-TRAVEL & MEETINGS	120,308	110,765	(9,543)
Total Professional Services and Fees	5,322,498	5,356,185	33,687
Office Expenses			
52301 OPR-OFFICE SUPPLIES	44,750	44,250	(500)
52302 OPR-COMPUTER & SOFTWARE EXPENSE	283,550	421,906	138,356
52303 OPR-WIDE AREA NETWORK EXPENSE	6,400	10,860	4,460
52304 OPR-COPY SUPPLIES AND SERVICES	30,500	15,000	(15,500)
52305 OPR-POSTAGE AND FREIGHT EXPENSE	17,900	17,800	(100)
52306 OPR-DATA & PHONE EXPENSE	81,683	67,152	(14,531)
52320 OPR-EDUCATION EXPENSE	60,000	62,500	2,500
52321 OPR-COMMUNITY AFFAIRS	96,000	96,000	-
52322 OPR-ADVERTISING & SUBSCRIPTION EXPENSE	3,000	3,000	-
52323 OPR-EMPLOYEE RELATIONS	1,700	1,700	-
52330 OPR-OUTSOURCED PRINTING EXPENSE	12,500	6,500	(6,000)
52331 OPR-JANITORIAL SUPPLIES AND SERVICE	74,100	66,000	(8,100)
Total Office Expenses	712,083	812,668	100,585
Other Operating Expenses			
52403 OPR-OFFICE/BUILDING RENTAL	-	137,640	137,640
52405 OPR-CONCESSIONS/STORE MERCHANDISE	5,000	5,000	-
52406 OPR-CONSTRUCTION PROJ EXPENSE	134,776	134,476	(300)
52420 OPR-INSURANCE EXPENSE	222,843	257,266	34,423
52430 OPR-MISC EXPENSE	250,750	85,950	(164,800)
Total Other Operating Expenses	613,369	620,332	6,963
SUBTOTAL OF OPERATIONAL EXPENSES	22,728,949	23,812,055	1,083,106
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	93,500	95,000	1,500
53115 M&R-METERS	13,000	37,000	24,000
53120 M&R-BOATS	9,400	7,400	(2,000)
Total Maintenance and Repair Equipment	115,900	139,400	23,500
Structures			
53201 M&R-BUILDING	135,000	138,500	3,500

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
53205 M&R-PUMPS AND MOTORS	250,000	225,000	(25,000)
53210 M&R-GATES AND VALVES	200	15,200	15,000
53216 M&R-PUMPSTATIONS	10,000	15,000	5,000
53230 M&R-PIPELINES	220,000	220,000	-
53251 M&R-PARK STRUCTURES	-	8,000	8,000
Total Structures	615,200	621,700	6,500
Other Maintenance & Repairs			
53301 M&R-ROADS	27,000	22,000	(5,000)
53310 M&R-GROUNDS/ROW	169,000	133,000	(36,000)
53315 M&R-CAMP AND PICNIC SITES	-	2,000	2,000
53324 M&R-REMOVE LOG JAMS	26,200	26,000	(200)
53325 M&R-GENERAL MAINTENANCE	84,000	87,100	3,100
53399 M&R-MISC EXPENSE	30,000	30,000	-
Total Other Maintenance & Repairs	336,200	300,100	(36,100)
SUBTOTAL OF M&R EXPENSES	1,067,300	1,061,200	(6,100)
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	2,697,298	2,904,115	206,817
Total Administrative & General	2,697,298	2,904,115	206,817
Capital Outlay			
13217 AUTO & HEAVY EQUIPMENT	210,000	65,620	(144,380)
Total Capital Outlay	210,000	65,620	(144,380)
Transfers			
61505 TRANSFERS-DESIGNATED PROJECT FUND	1,619,729	597,698	(1,022,031)
61515 TRANSFERS-RESERVE FUND	150,131	159,204	9,073
Total Transfers	1,769,860	756,902	(1,012,958)
TOTAL OPERATING AND M&R EXPENSES	28,473,407	28,599,892	126,485
Net Operating Income	2,291,683	1,772,430	(519,253)

DEBT SERVICE BUDGET

Capacity Charge Revenue			
42602 DEBT SERV-RRWDS, BUDA	100,217	100,217	-
42603 DEBT SERV-RRWDS, GOFORTH	329,821	329,821	-
42604 DEBT SERV-RRWDS, KYLE	325,681	325,681	-
42605 DEBT SERV-RRWDS, TEXAS WATER UTILITIES	33,695	33,695	-

		FY 2026	FY 2027	FY 2027-2026
		BUDGET	BUDGET	DIFFERENCE
42607	DEBT SERV-RRWDS, CRWA	133,815	133,815	-
42608	DEBT SERV-RRWDS, HELP	147,101	147,101	-
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, TEXAS WATER UTILITIES	55,841	55,841	-
42670	DEBT SERV-2016 SMWTP, BUDA	37,542	37,080	(462)
42671	DEBT SERV-2016 SMWTP, GOFORTH	123,638	122,118	(1,520)
42672	DEBT SERV-2016 SMWTP, KYLE	121,635	120,140	(1,495)
42673	DEBT SERV-2016 SMWTP, TEXAS WATER UTILITIES	12,514	12,360	(154)
42692	DEBT COVERAGE-2020 WCANYON COMB REF BOND	477,091	477,151	60
42794	DEBT SERV-2022 SWBARRIER, CANAL OPS	82,538	82,538	-
	Total Capacity Charge Revenue	3,243,135	3,239,564	(3,571)
	Total Debt Revenue	3,243,135	3,239,564	(3,571)
	Principal Payments Expense			
21101	LOAN-1977 CORP OF ENGINEERS	75,339	-	(75,339)
21201	BOND-2007 RRWDS	185,000	198,333	13,333
21204	BOND-2012 MID-BASIN	235,417	240,417	5,000
21205	BOND-2013 IH35	787,083	812,500	25,417
21209	BOND-2016 SMWTP	110,417	115,417	5,000
21211	BOND-2017 RRWDS	313,333	323,333	10,000
21218	BOND-2020 GEN IMP REV REF (OFFICE)	752,500	755,833	3,333
21230	BOND-2022 NB OFFICE CONSTRUCTION	165,833	176,250	10,417
21233	BOND-2022A SWBARRIER CONSTRUCTION	85,417	90,417	5,000
	Total Principal Payments Expense	2,710,339	2,712,500	2,161
	Interest Expense			
57201	INT-1977 CANYON COE	1,883	-	(1,883)
57203	INT-2007 RRWDS	283,861	270,781	(13,080)
57205	INT-2020 GEN IMP BONDS	76,875	54,300	(22,575)
57206	INT-2012 MID-BASIN BONDS	23,867	20,712	(3,155)
57207	INT-2013 IH35 BONDS	409,774	385,094	(24,680)
57210	INT-2016 SMWTP	154,906	151,642	(3,264)
57212	INT-2017 RRWDS	189,698	177,165	(12,533)
57222	INT-2022 NB OFFICE CONSTRUCTION	443,619	432,840	(10,779)
57224	INT-2022 SW BARRIER CONSTRUCTION	250,546	246,275	(4,271)
	Total Interest Expense	1,835,029	1,738,809	(96,220)
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	872,664	560,685	(311,979)
	Total TRANSFERS-RESTRICTED/BOND COVENANT FUND	872,664	560,685	(311,979)

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
Total Debt Expense	5,418,032	5,011,994	(406,038)
Net Change in Debt Service Budget	(2,174,897)	(1,772,430)	402,467
Net Change in Fund Balance	116,786	-	(116,786)



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 8/31/27

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 City of Port Lavaca, 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 2027, revenue from water supplied to municipal and industrial customers is budgeted to increase from \$2,505,144 to \$2,752,834. The municipal and industrial rate will stay the same at \$0.379/1,000 gallons as in FY 2026.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

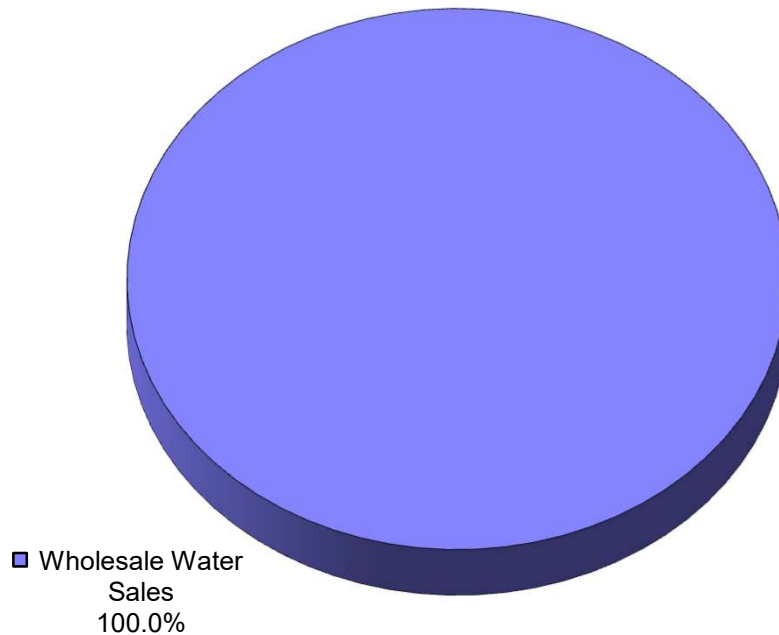
Significant operating expenses for FY 2027, in addition to personnel costs, include \$70,000 for electrical power to operate the Relift #1 Pump Station, \$30,000 for equipment expense, and \$53,241 in insurance costs. Additionally, \$1,122,948 is budgeted for the Canal Division's payment of operating 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 \$114,400 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 \$199,617.

Budget Summary

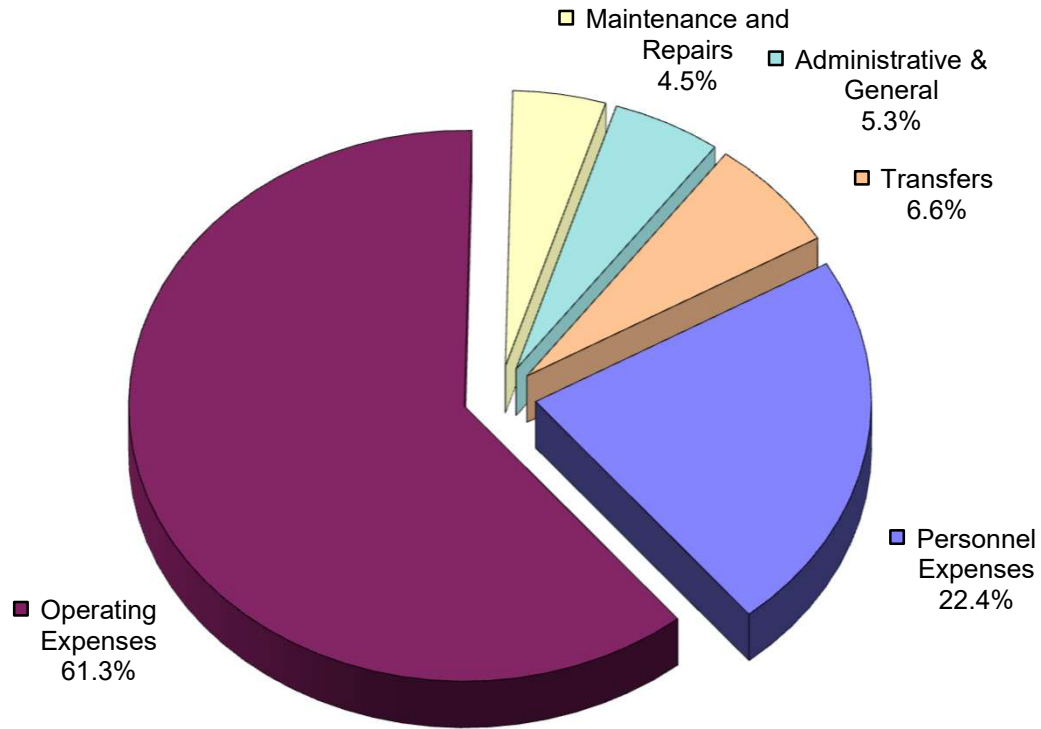
REVENUES - CALHOUN CANAL



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales	1,797,341	2,505,144	2,752,834
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	1,797,341	2,505,144	2,752,834
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,797,341	2,505,144	2,752,834

Budget Summary

EXPENSES - CALHOUN CANAL



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	498,545	552,811	571,512
Operating Expenses	945,314	1,538,588	1,565,189
Maintenance and Repairs	130,060	111,060	114,400
Administrative & General	117,096	129,842	134,234
Capital Expense & Outlay			
Transfers	106,326	172,843	167,882
Total Operating and M&R Expenses	1,797,341	2,505,144	2,553,217
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,797,341	2,505,144	2,553,217

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**043 - Calhoun Canal
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wholesale Raw Water Sales				
42170	CANAL-PT LAVACA	197,442	191,754	(5,688)
42171	CANAL-RW, UNDINE	32,599	46,812	14,213
42172	CANAL-DOW/CARBIDE	1,673,501	1,970,017	296,516
42173	CANAL-INEOS	552,668	504,634	(48,034)
42175	CANAL-SEADRIFT COKE	48,934	39,617	(9,317)
	Total Wholesale Raw Water Sales	2,505,144	2,752,834	247,690
	Total Operating Revenue	2,505,144	2,752,834	247,690
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	353,145	374,927	21,782
51102	LBR-OVERTIME	40,315	31,843	(8,472)
	Total Salaries	393,460	406,770	13,310
Benefits				
51298	BEN-BENEFIT ALLOCATION	159,351	164,742	5,391
	Total Benefits	159,351	164,742	5,391
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	41,000	70,000	29,000
52110	OPR-SMALL TOOLS AND SUPPLIES	6,500	6,500	-
52120	OPR-UNIFORMS/BUSINESS ATTIRE	6,600	8,900	2,300
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	38,000	30,000	(8,000)
52125	OPR-VEHICLE EXPENSE	35,000	67,000	32,000
52126	OPR-FLEET LEASE EXPENSE	6,296	12,000	5,704
52133	OPR-SCADA	4,700	17,064	12,364
	Total Operating Supplies & Services	181,396	213,964	32,568

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Professional Services and Fees			
52209	OPR-DOW PUMP STATION	1,122,948	1,122,948	-
52211	OPR-USGS MONITORING	30,300	26,700	(3,600)
52216	OPR-REGULATORY FEES	39,100	40,100	1,000
52223	OPR-LICENSE & TRAINING	1,100	1,100	-
52224	OPR-TRAVEL & MEETINGS	1,300	1,300	-
	Total Professional Services and Fees	1,194,748	1,192,148	(2,600)
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	500	2,400	1,900
52302	OPR-COMPUTER & SOFTWARE EXPENSE	5,050	6,516	1,466
52303	OPR-WIDE AREA NETWORK EXPENSE	10,020	5,280	(4,740)
52305	OPR-POSTAGE AND FREIGHT EXPENSE	300	-	(300)
52306	OPR-DATA & PHONE EXPENSE	5,102	5,102	-
52320	OPR-EDUCATION EXPENSE	150	-	(150)
	Total Office Expenses	21,122	19,298	(1,824)
	Other Operating Expenses			
52404	OPR-RIGHT OF WAY	4,000	4,000	-
52406	OPR-CONSTRUCTION PROJ EXPENSE	82,538	82,538	-
52420	OPR-INSURANCE EXPENSE	44,784	53,241	8,457
52430	OPR-MISC EXPENSE	10,000	-	(10,000)
	Total Other Operating Expenses	141,322	139,779	(1,543)
	SUBTOTAL OF OPERATIONAL EXPENSES	2,091,399	2,136,701	45,302
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	6,500	6,500	-
53110	M&R-CONTROL SYSTEMS	1,000	-	(1,000)
53115	M&R-METERS	1,000	3,400	2,400
53120	M&R-BOATS	-	2,000	2,000
	Total Maintenance and Repair Equipment	8,500	11,900	3,400
	Structures			
53201	M&R-BUILDING	5,000	5,000	-
53205	M&R-PUMPS AND MOTORS	4,500	4,500	-
53210	M&R-GATES AND VALVES	25,000	25,000	-
53230	M&R-PIPELINES	3,000	3,000	-
	Total Structures	37,500	37,500	-
	Other Maintenance & Repairs			
53301	M&R-ROADS	1,000	1,000	-
53310	M&R-GROUNDS/ROW	4,060	4,000	(60)
53325	M&R-GENERAL MAINTENANCE	60,000	60,000	-

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Total Other Maintenance & Repairs	<u>65,060</u>	<u>65,000</u>	<u>(60)</u>
	SUBTOTAL OF M&R EXPENSES	<u>111,060</u>	<u>114,400</u>	<u>3,340</u>
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	<u>129,842</u>	<u>134,234</u>	<u>4,392</u>
	Total Administrative & General	<u>129,842</u>	<u>134,234</u>	<u>4,392</u>
	Transfers			
61505	TRANSFERS-DESIGNATED PROJECT FUND	<u>172,843</u>	<u>167,882</u>	<u>(4,961)</u>
	Total Transfers	<u>172,843</u>	<u>167,882</u>	<u>(4,961)</u>
	TOTAL OPERATING AND M&R EXPENSES	<u>2,505,144</u>	<u>2,553,217</u>	<u>48,073</u>
	Net Operating Income	<u>-</u>	<u>199,617</u>	<u>199,617</u>
	Net Change in Fund Balance	<u>-</u>	<u>199,617</u>	<u>199,617</u>



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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 8/31/27

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.

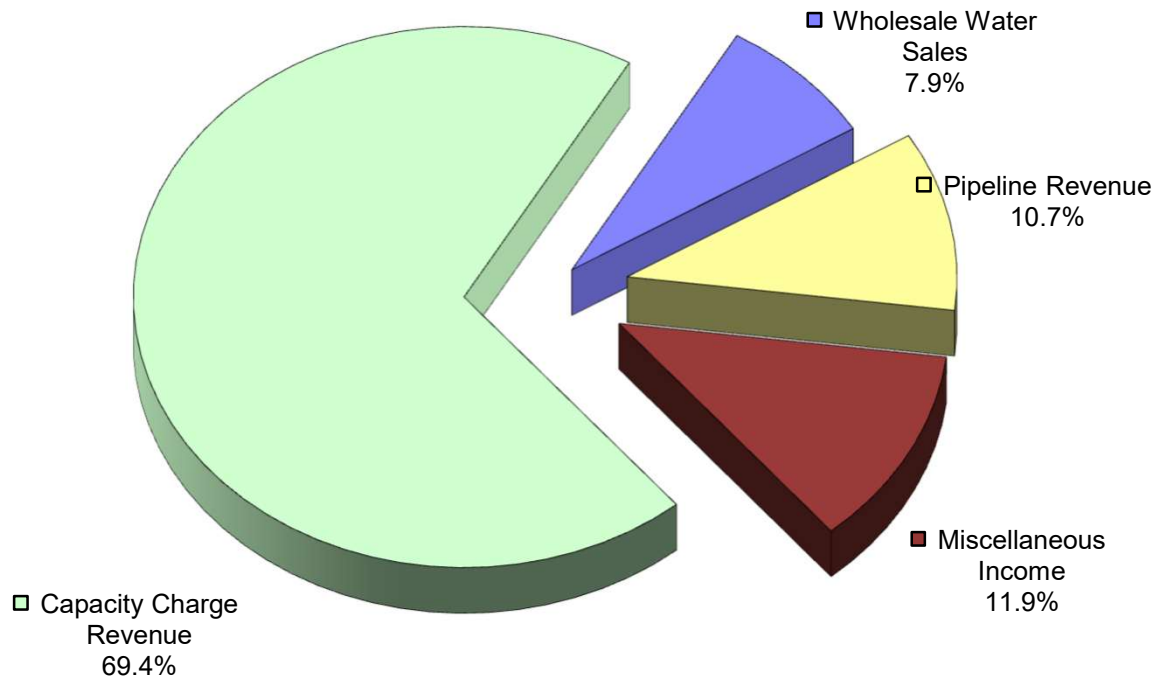
FUND BALANCE

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 \$618,240.

Budget Summary

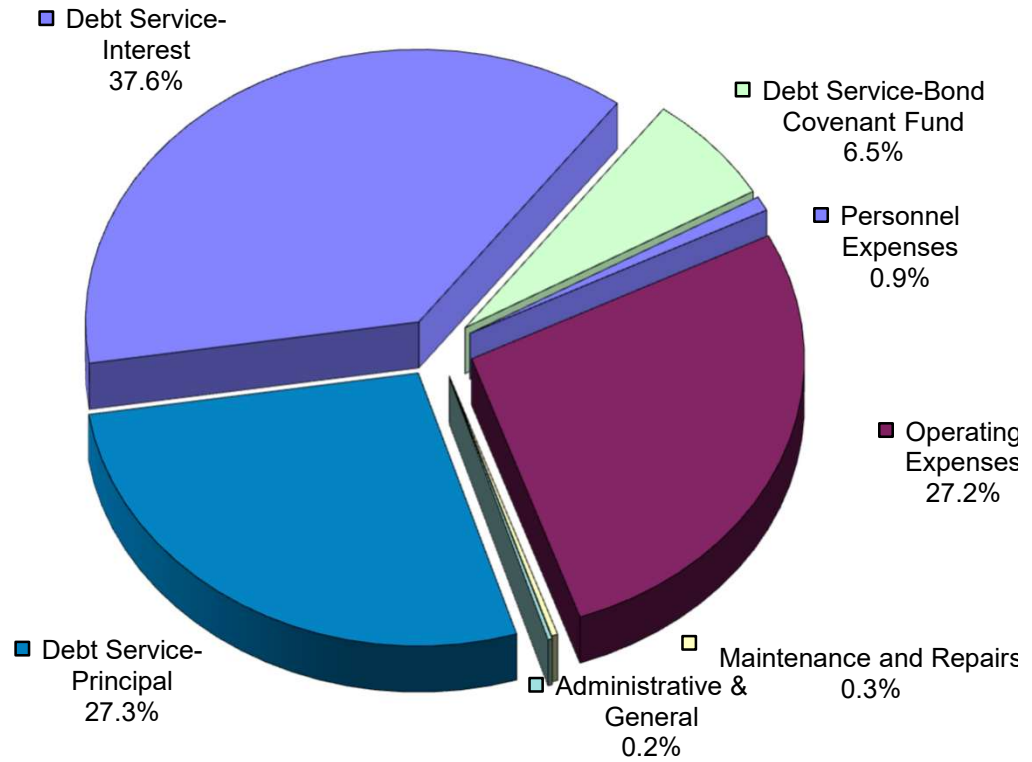
REVENUES - CARRIZO GROUNDWATER SYSTEM



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales	1,575,000	2,025,000	2,025,000
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue	5,247,700	7,943,479	2,742,101
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			3,047,540
Total Operating Revenue	6,822,700	9,968,479	7,814,641
Capacity Charge Revenue	8,977,516	14,067,834	17,750,595
I/F Loan Repayments from Operations			
Grand Total Revenues	15,800,216	24,036,313	25,565,236

Budget Summary

EXPENSES - CARRIZO GROUNDWATER SYSTEM



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	312,154	182,739	214,811
Operating Expenses	6,334,337	9,034,989	6,756,136
Maintenance and Repairs	2,500	50,000	75,000
Administrative & General	73,318	42,921	50,454
Capital Expense & Outlay			
Transfers		43,169	100,000
Total Operating and M&R Expenses	6,722,309	9,353,818	7,196,401
Debt Service-Principal	3,827,085	4,081,251	6,795,000
Debt Service-Interest	4,334,291	8,707,690	9,341,905
Debt Service-Bond Covenant Fund	816,140	1,278,893	1,613,690
Grand Total Expenses	15,699,825	23,421,652	24,946,996

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**047 - Carrizo Groundwater System
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wholesale Raw Water Sales				
42151	CARRIZO-NEW BRAUNFELS UTILITES	1,080,000	1,080,000	-
42152	CARRIZO-CITY OF LOCKHART	405,000	405,000	-
42153	CARRIZO-GOFORTH SUD	540,000	540,000	-
	Total Wholesale Raw Water Sales	2,025,000	2,025,000	-
Pipeline Revenue				
42570	O&M-CARRIZO WELLS, NBU	471,409	416,195	(55,214)
42571	O&M-CARRIZO WELLS, LOCKHART	176,778	156,073	(20,705)
42572	O&M-CARRIZO WELLS, GOFORTH	235,705	208,097	(27,608)
42580	O&M-CARRIZO WTP (Fixed), NBU	131,713	467,200	335,487
42581	O&M-CARRIZO WTP (Fixed), LOCKHART	49,393	175,200	125,807
42582	O&M-CARRIZO WTP (Fixed), GOFORTH	65,857	233,600	167,743
42590	O&M-CARRIZO WTP (Variable), NBU	3,633,399	579,059	(3,054,340)
42591	O&M-CARRIZO WTP (Variable), LOCKHART	1,362,525	217,148	(1,145,377)
42592	O&M-CARRIZO WTP (Variable), GOFORTH	1,816,700	289,529	(1,527,171)
	Total Pipeline Revenue	7,943,479	2,742,101	(5,201,378)
Misc Income				
45195	MISCELLANEOUS REVENUES	-	3,047,540	3,047,540
	Total Misc Income	-	3,047,540	3,047,540
	Total Operating Revenue	9,968,479	7,814,641	(2,153,838)
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	120,608	141,804	21,196
51102	LBR-OVERTIME	9,455	11,086	1,631
	Total Salaries	130,063	152,890	22,827
Benefits				
51298	BEN-BENEFIT ALLOCATION	52,676	61,921	9,245

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
Total Benefits	52,676	61,921	9,245
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	475,960	217,175	(258,785)
52102 OPR-AUXILIARY POWER EXPENSE	34,650	24,500	(10,150)
52110 OPR-SMALL TOOLS AND SUPPLIES	-	2,000	2,000
52114 OPR-LABORATORY SERVICES-GBRA	3,300	3,500	200
52115 OPR-LABORATORY SERVICES-OUTSOURCED	3,000	3,000	-
52133 OPR-SCADA	15,700	2,000	(13,700)
52152 OPR-ALLIANCE WATER	7,059,586	1,961,736	(5,097,850)
Total Operating Supplies & Services	7,592,196	2,213,911	(5,378,285)
Professional Services and Fees			
52205 OPR-PROFESSIONAL SERVICES-OTHER	12,600	16,200	3,600
52212 OPR-CARRIZO LEASE PAYMENTS	1,131,660	1,159,392	27,732
52213 OPR-GROUNDWATER DISTRICT FEES	218,460	225,768	7,308
52220 OPR-BANK FEES	4,450	5,400	950
Total Professional Services and Fees	1,367,170	1,406,760	39,590
Office Expenses			
52302 OPR-COMPUTER & SOFTWARE EXPENSE	3,300	12,318	9,018
52303 OPR-WIDE AREA NETWORK EXPENSE	3,200	1,380	(1,820)
Total Office Expenses	6,500	13,698	7,198
Other Operating Expenses			
52420 OPR-INSURANCE EXPENSE	69,123	74,227	5,104
52430 OPR-MISC EXPENSE	-	3,047,540	3,047,540
Total Other Operating Expenses	69,123	3,121,767	3,052,644
SUBTOTAL OF OPERATIONAL EXPENSES	9,217,728	6,970,947	(2,246,781)
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	-
Structures			
53201 M&R-BUILDING	-	5,000	5,000
53205 M&R-PUMPS AND MOTORS	-	20,000	20,000
Total Structures	-	25,000	25,000
Other Maintenance & Repairs			
53302 M&R-WELLS	10,000	20,000	10,000
53310 M&R-GROUNDS/ROW	25,000	15,000	(10,000)
Total Other Maintenance & Repairs	35,000	35,000	-

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	SUBTOTAL OF M&R EXPENSES	50,000	75,000	25,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	42,921	50,454	7,533
	Total Administrative & General	42,921	50,454	7,533
	Transfers			
61515	TRANSFERS-RESERVE FUND	43,169	100,000	56,831
	Total Transfers	43,169	100,000	56,831
	TOTAL OPERATING AND M&R EXPENSES	9,353,818	7,196,401	(2,157,417)
	Net Operating Income	614,661	618,240	3,579

DEBT SERVICE BUDGET

	Capacity Charge Revenue			
42695	DEBT SERV-CARRIZO, NBU	4,792,763	5,023,048	230,285
42696	DEBT SERV-CARRIZO, GOFORTH	3,807,160	5,199,570	1,392,410
42697	DEBT SERV-CARRIZO, LOCKHART	1,789,589	1,872,549	82,960
42698	DEBT SERV-CARRIZO, MAXWELL	1,414,742	2,170,785	756,043
42699	DEBT SERV-CARRIZO, COUNTY LINE	2,263,580	3,484,643	1,221,063
	Total Capacity Charge Revenue	14,067,834	17,750,595	3,682,761
	Total Debt Revenue	14,067,834	17,750,595	3,682,761

	Principal Payments Expense			
21213	BOND-2018A TWDB CARRIZO GRNDWTR	336,250	350,000	13,750
21214	BOND-2018B TWDB CARRIZO GRNDWTR	345,417	351,250	5,833
21216	BOND-2019 TWDB CARRIZO GRNDWTR	3,257,501	305,417	(2,952,084)
21217	BOND-2019M TWDB CARRIZO GRNDWTR	142,083	-	(142,083)
21220	BOND-2020 TWDB CARRIZO GRNDWTR	-	1,100,417	1,100,417
21227	BOND-2021 TWDB CARRIZO GRNDWTR	-	1,781,250	1,781,250
21231	BOND-2022 TWDB CARRIZO GRNDWTR	-	1,036,250	1,036,250
21235	BOND-2023 TWDB CARRIZO GRNDWTR	-	1,709,167	1,709,167
21236	BOND-2024 TWDB CARRIZO GRNDWTR	-	81,667	81,667
21238	BOND-2025A TWDB CARRIZO GRNDWTR	-	74,167	74,167
21239	BOND-2025B TWDB CARRIZO GRNDWTR	-	5,415	5,415
	Total Principal Payments Expense	4,081,251	6,795,000	2,713,749

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Interest Expense			
57215	INT-2018-25 CARRIZO GROUNDWATER, TWDB	8,707,690	9,341,905	634,215
	Total Interest Expense	8,707,690	9,341,905	634,215
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	1,278,893	1,613,690	334,797
	Total TRANSFERS-RESTRICTED/BOND COVENANT FUND	1,278,893	1,613,690	334,797
	Total Debt Expense	14,067,834	17,750,595	3,682,761
	Net Change in Debt Service Budget	-	-	-
	Net Change in Fund Balance	614,661	618,240	3,579



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 2027

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 10.5 million gallons per day during the fiscal year. The budgeted FY 2027 operating revenue is \$5,339,466.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

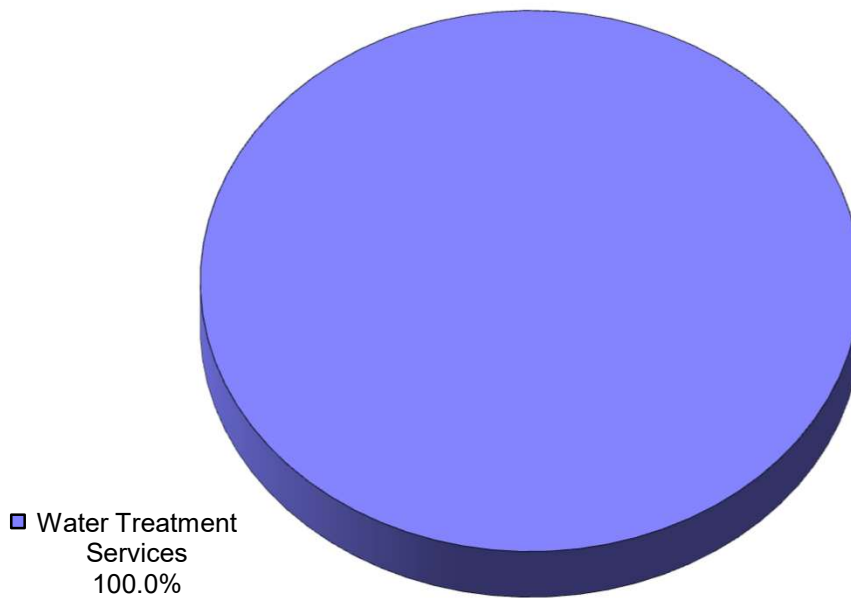
Significant operating expenses for the ensuing fiscal year include \$1,454,998 for power and utilities, \$1,716,742 for chemicals, \$60,000 for lab supplies and services, and \$102,520 for disposal services all for the treatment and transmission of groundwater. Other costs include operational and repair 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 2027 is \$0.

Budget Summary

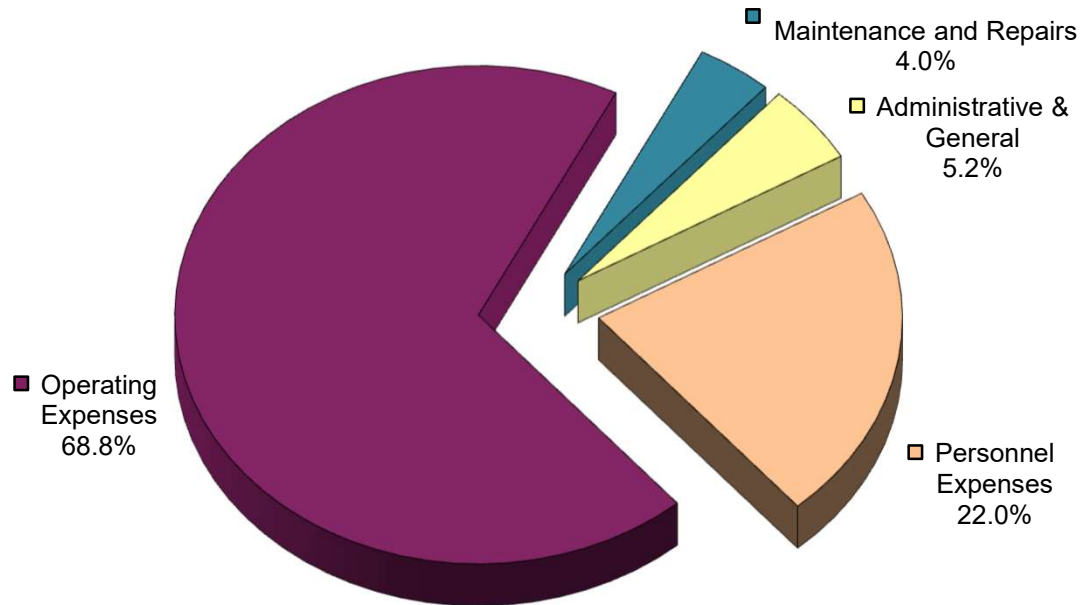
REVENUES - CARRIZO WTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services	3,313,445	6,520,807	5,339,466
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	3,313,445	6,520,807	5,339,466
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	3,313,445	6,520,807	5,339,466

Budget Summary

EXPENSES - CARRIZO WTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	780,385	938,499	1,173,210
Operating Expenses	2,188,767	5,188,878	3,675,698
Maintenance and Repairs	156,000	173,000	215,000
Administrative & General	183,293	220,430	275,558
Capital Expense & Outlay	5,000		
Transfers			
Total Operating and M&R Expenses	3,313,445	6,520,807	5,339,466
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	3,313,445	6,520,807	5,339,466

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**048 - Carrizo WTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Water Treatment				
41101	PLANT O&M	6,300,377	5,063,908	(1,236,469)
41102	PLANT A&G	220,430	275,558	55,128
	Total Water Treatment	6,520,807	5,339,466	(1,181,341)
	Total Operating Revenue	6,520,807	5,339,466	(1,181,341)
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	587,839	739,070	151,231
51102	LBR-OVERTIME	80,132	95,955	15,823
	Total Salaries	667,971	835,025	167,054
Benefits				
51298	BEN-BENEFIT ALLOCATION	270,528	338,185	67,657
	Total Benefits	270,528	338,185	67,657
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	1,969,935	1,454,998	(514,937)
52102	OPR-AUXILIARY POWER EXPENSE	48,900	50,000	1,100
52103	OPR-CHEMICALS	2,587,264	1,716,742	(870,522)
52110	OPR-SMALL TOOLS AND SUPPLIES	10,000	15,000	5,000
52111	OPR-PUBLIC NOTICES AND COMMUNICATIONS	500	500	-
52113	OPR-LAB SUPPLIES	60,000	60,000	-
52114	OPR-LABORATORY SERVICES-GBRA	5,940	18,000	12,060
52115	OPR-LABORATORY SERVICES-OUTSOURCED	6,000	6,000	-
52118	OPR-DISPOSAL SERVICES	204,800	102,520	(102,280)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	7,600	8,750	1,150
52121	OPR-SAFETY & EMERGENCY EXPENSE	5,000	6,000	1,000
52123	OPR-EQUIPMENT RENTAL	10,000	12,000	2,000
52124	OPR-EQUIPMENT EXPENSE	12,000	6,000	(6,000)
52125	OPR-VEHICLE EXPENSE	17,486	34,000	16,514

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52126	OPR-FLEET LEASE EXPENSE	37,596	44,596	7,000
52133	OPR-SCADA	3,000	4,274	1,274
	Total Operating Supplies & Services	4,986,021	3,539,380	(1,446,641)
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	25,000	25,000	-
52217	OPR-INSPECTION FEES	75,000	10,000	(65,000)
52222	OPR-MEMBERSHIPS & PUBLICATIONS	1,330	1,300	(30)
52223	OPR-LICENSE & TRAINING	6,317	6,000	(317)
52224	OPR-TRAVEL & MEETINGS	4,800	4,350	(450)
	Total Professional Services and Fees	112,447	46,650	(65,797)
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	4,000	4,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	39,900	37,679	(2,221)
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	1,380	(1,820)
52323	OPR-EMPLOYEE RELATIONS	2,500	3,000	500
	Total Office Expenses	49,600	46,059	(3,541)
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	35,810	38,609	2,799
52430	OPR-MISC EXPENSE	5,000	5,000	-
	Total Other Operating Expenses	40,810	43,609	2,799
	SUBTOTAL OF OPERATIONAL EXPENSES	6,127,377	4,848,908	(1,278,469)
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	15,000	20,000	5,000
53110	M&R-CONTROL SYSTEMS	10,000	10,000	-
53115	M&R-METERS	-	10,000	10,000
	Total Maintenance and Repair Equipment	25,000	40,000	15,000
	Structures			
53201	M&R-BUILDING	10,000	10,000	-
53202	M&R-CLEARWELLS	5,000	7,500	2,500
53205	M&R-PUMPS AND MOTORS	7,500	20,000	12,500
53210	M&R-GATES AND VALVES	-	5,000	5,000
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	80,000	20,000
	Other Maintenance & Repairs			
53301	M&R-ROADS	3,000	5,000	2,000
53302	M&R-WELLS	5,000	5,000	-

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
53310	M&R-GROUNDS/ROW	75,000	75,000	-
53325	M&R-GENERAL MAINTENANCE	5,000	10,000	5,000
	Total Other Maintenance & Repairs	88,000	95,000	7,000
	SUBTOTAL OF M&R EXPENSES	173,000	215,000	42,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	220,430	275,558	55,128
	Total Administrative & General	220,430	275,558	55,128
	TOTAL OPERATING AND M&R EXPENSES	6,520,807	5,339,466	(1,181,341)
	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 8/31/2027

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 \$346,311 in FY 2027.

CAPITAL ADDITIONS AND OPERATING EXPENSES

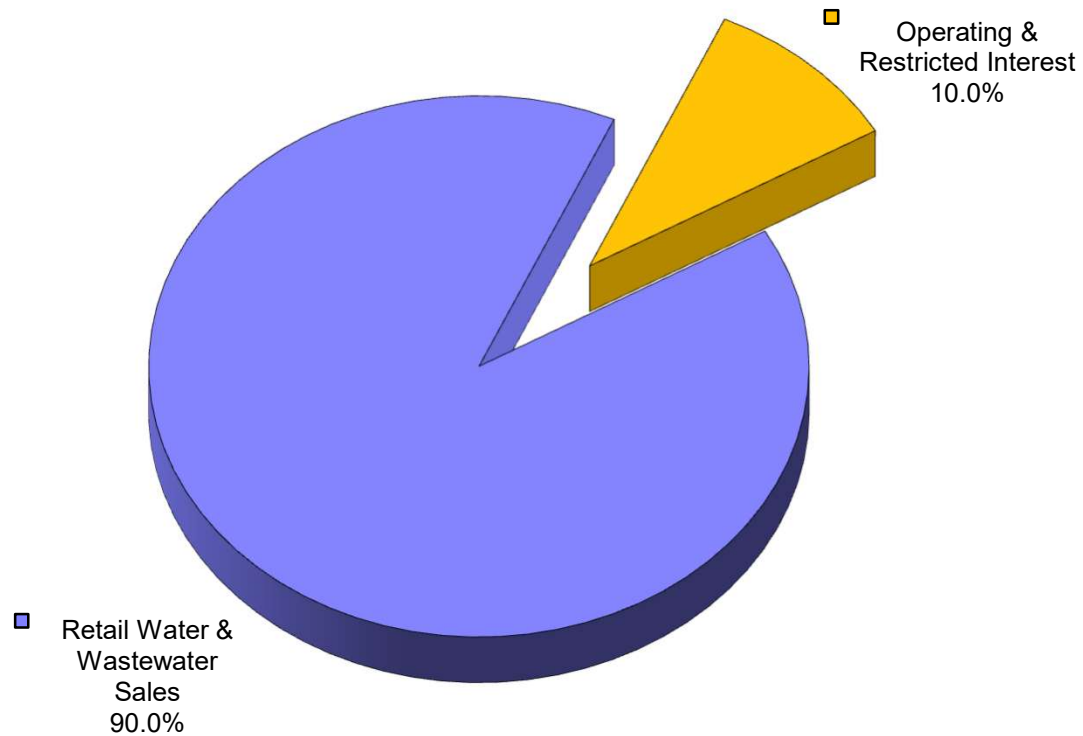
Operating expenses include \$160,000 for water purchases/delivery from the Western Canyon Regional Water Supply Project. This cost is for the purchase, treatment, storage, and transmission of water from the Western Canyon Regional Water Supply to the Comal Trace Water System. Additional significant costs include \$18,000 for power to operate the wells and booster pumps, and \$105,000 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 2027 of \$0.

Budget Summary

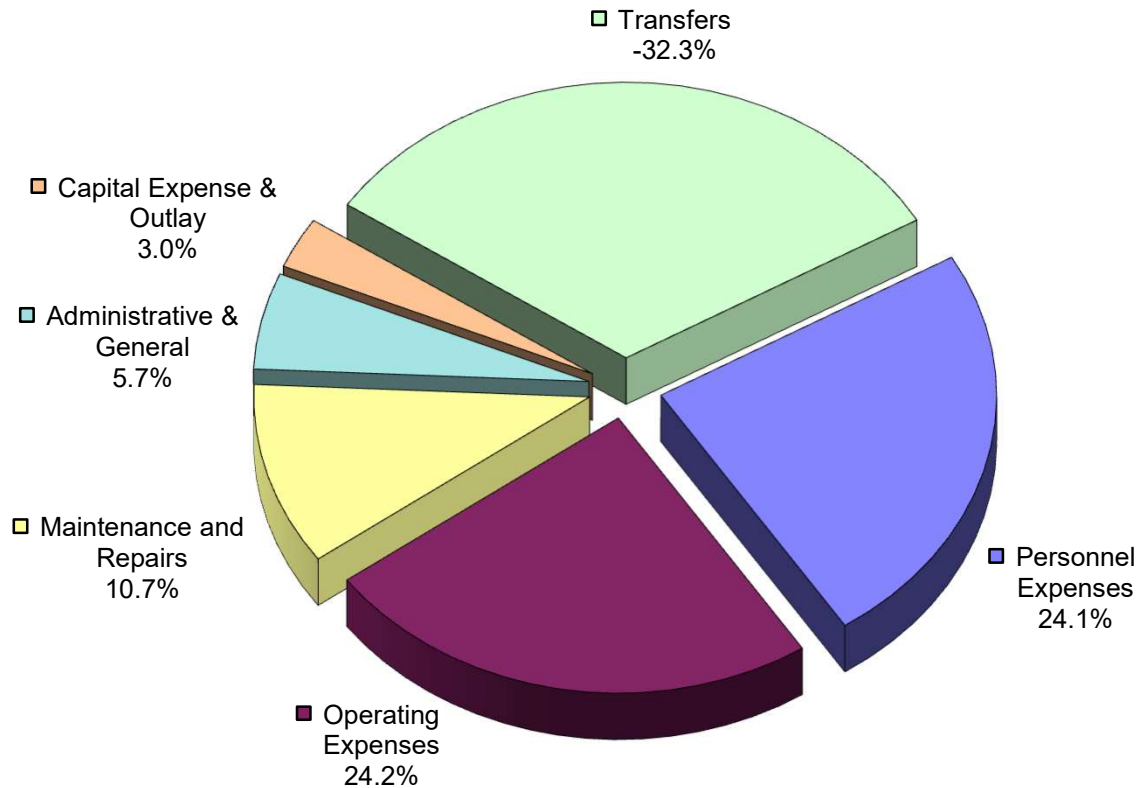
REVENUES - COMAL TRACE WDS



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	340,000	300,000	311,811
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest	34,500	34,500	34,500
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	374,500	334,500	346,311
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	374,500	334,500	346,311

Budget Summary

EXPENSES - COMAL TRACE WDS



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	162,501	237,681	235,613
Operating Expenses	218,951	190,316	236,619
Maintenance and Repairs	75,000	249,000	105,000
Administrative & General	38,168	55,826	55,340
Capital Expense & Outlay			29,317
Transfers	17,000	(398,323)	(315,578)
Total Operating and M&R Expenses	511,620	334,500	346,311
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	511,620	334,500	346,311

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**054 - Comal Trace WDS
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Water Sales				
42301	WATER SALES	300,000	311,811	11,811
	Total Retail Water Sales	300,000	311,811	11,811
Operating Interest				
44110	INT-OPR INVESTMENT FUNDS	34,500	34,500	-
	Total Operating Interest	34,500	34,500	-
	Total Operating Revenue	334,500	346,311	11,811
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	152,267	160,247	7,980
51102	LBR-OVERTIME	16,901	7,449	(9,452)
	Total Salaries	169,168	167,696	(1,472)
Benefits				
51298	BEN-BENEFIT ALLOCATION	68,513	67,917	(596)
	Total Benefits	68,513	67,917	(596)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	18,000	18,000	-
52102	OPR-AUXILIARY POWER EXPENSE	2,500	2,500	-
52103	OPR-CHEMICALS	800	800	-
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	4,000	1,000
52113	OPR-LAB SUPPLIES	1,500	1,500	-
52114	OPR-LABORATORY SERVICES-GBRA	1,100	1,100	-
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	5,000	5,000	-
52126	OPR-FLEET LEASE EXPENSE	6,244	4,163	(2,081)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52133	OPR-SCADA	2,000	4,300	2,300
52150	OPR-WATER PURCHASES/DELIVERY	120,000	160,000	40,000
	Total Operating Supplies & Services	164,144	205,363	41,219
	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	140	250	110
52223	OPR-LICENSE & TRAINING	2,500	2,500	-
52224	OPR-TRAVEL & MEETINGS	2,500	2,500	-
	Total Professional Services and Fees	8,140	8,250	110
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	1,000	1,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	2,200	9,622	7,422
52303	OPR-WIDE AREA NETWORK EXPENSE	2,100	3,280	1,180
52305	OPR-POSTAGE AND FREIGHT EXPENSE	2,000	-	(2,000)
52306	OPR-DATA & PHONE EXPENSE	3,999	3,800	(199)
52320	OPR-EDUCATION EXPENSE	37	-	(37)
	Total Office Expenses	11,336	17,702	6,366
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	6,696	5,304	(1,392)
	Total Other Operating Expenses	6,696	5,304	(1,392)
	SUBTOTAL OF OPERATIONAL EXPENSES	427,997	472,232	44,235
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	1,000	-	(1,000)
53115	M&R-METERS	10,000	15,000	5,000
	Total Maintenance and Repair Equipment	11,000	15,000	4,000
	Structures			
53205	M&R-PUMPS AND MOTORS	5,000	5,000	-
53230	M&R-PIPELINES	5,000	-	(5,000)
	Total Structures	10,000	5,000	(5,000)
	Other Maintenance & Repairs			
53302	M&R-WELLS	15,000	25,000	10,000
53310	M&R-GROUNDS/ROW	3,000	-	(3,000)
53325	M&R-GENERAL MAINTENANCE	210,000	60,000	(150,000)
	Total Other Maintenance & Repairs	228,000	85,000	(143,000)
	SUBTOTAL OF M&R EXPENSES	249,000	105,000	(144,000)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	55,826	55,340	(486)
	Total Administrative & General	55,826	55,340	(486)
	Capital Outlay			
13215	SHOPS & STOREROOMS	-	20,000	20,000
13217	AUTO & HEAVY EQUIPMENT	-	9,317	9,317
	Total Capital Outlay	-	29,317	29,317
	Transfers			
61515	TRANSFERS-RESERVE FUND	(398,323)	(315,578)	82,745
	Total Transfers	(398,323)	(315,578)	82,745
	TOTAL OPERATING AND M&R EXPENSES	334,500	346,311	11,811
	Net Operating Income	-	-	-
	Net Change in Fund Balance	-	-	-



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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 8/31/27

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 \$1,802,310 during FY 2027 which is a 2.3% decrease over FY 2026 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 \$33,901 for fleet lease expense. Maintenance and repair costs incorporated into the budget total \$170,000 which cover maintenance and repairs to various components of the system including meter replacements and well repairs.

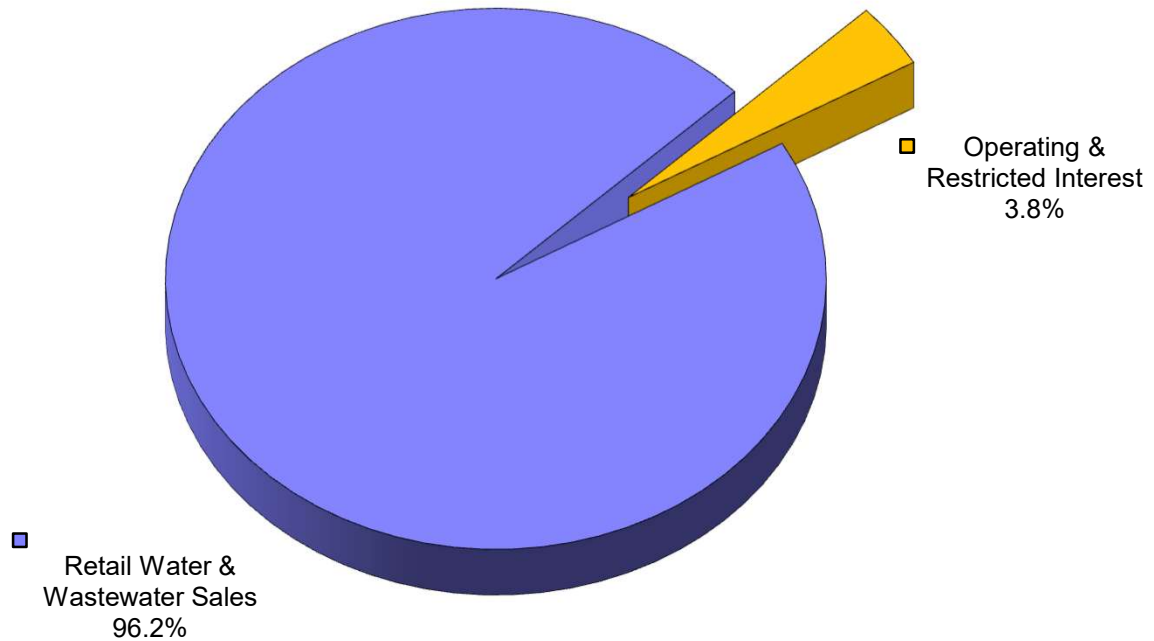
One additional area of significant cost is Water Purchases/Delivery totaling \$800,000. This cost is for the purchase, treatment, storage, and transmission of water from the Western Canyon Regional Water Supply to the Cordillera Water System.

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 \$166,926 and thus, an increase in fund balance of that same amount is anticipated.

Budget Summary

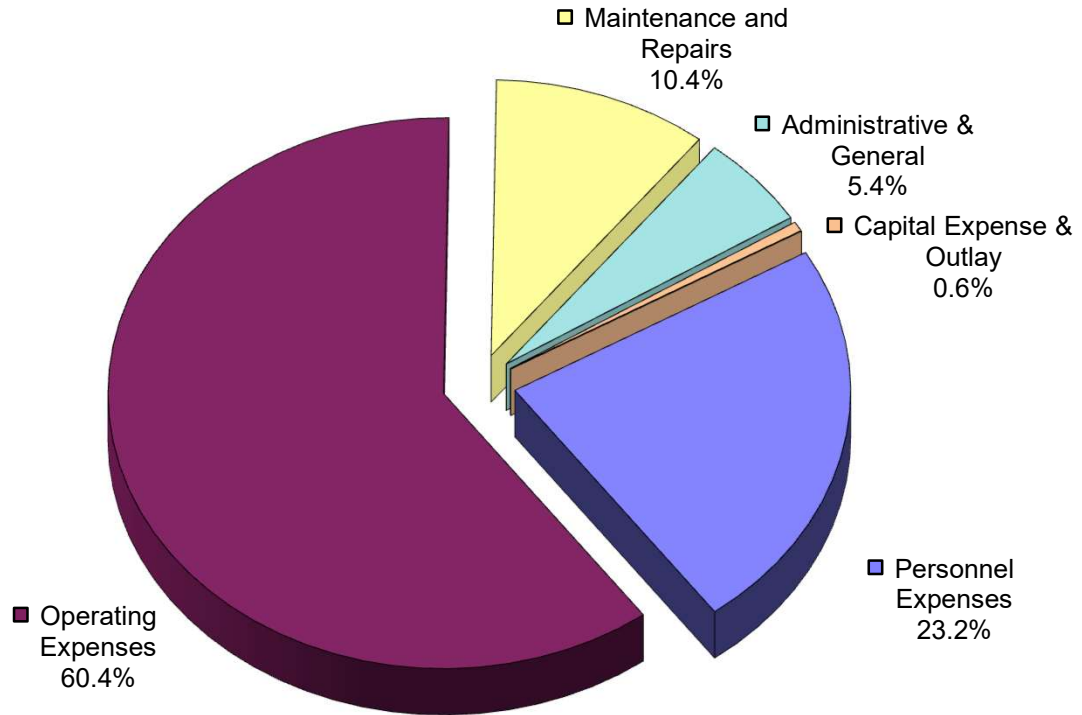
REVENUES - CORDILLERA WDS



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	2,042,750	1,792,750	1,733,310
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest	51,750	51,750	69,000
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	2,094,500	1,844,500	1,802,310
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	2,094,500	1,844,500	1,802,310

Budget Summary

EXPENSES - CORDILLERA WDS



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	249,907	391,212	379,398
Operating Expenses	1,138,344	967,908	987,558
Maintenance and Repairs	155,000	202,500	170,000
Administrative & General	58,697	91,886	89,111
Capital Expense & Outlay			9,317
Transfers			
Total Operating and M&R Expenses	1,601,948	1,653,506	1,635,384
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,601,948	1,653,506	1,635,384

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**052 - Cordillera WDS
Department ***

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Retail Water Sales			
42301 WATER SALES	1,750,000	1,707,060	(42,940)
42310 WATER CONNECTION FEES	41,250	24,750	(16,500)
42340 TRANSFER FEES	1,500	1,500	-
Total Retail Water Sales	1,792,750	1,733,310	(59,440)
Operating Interest			
44110 INT-OPR INVESTMENT FUNDS	51,750	69,000	17,250
Total Operating Interest	51,750	69,000	17,250
Total Operating Revenue	1,844,500	1,802,310	(42,190)
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	254,651	258,097	3,446
51102 LBR-OVERTIME	23,792	11,937	(11,855)
Total Salaries	278,443	270,034	(8,409)
Benefits			
51298 BEN-BENEFIT ALLOCATION	112,769	109,364	(3,405)
Total Benefits	112,769	109,364	(3,405)
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	38,000	38,000	-
52102 OPR-AUXILIARY POWER EXPENSE	3,500	3,500	-
52103 OPR-CHEMICALS	3,500	4,000	500
52110 OPR-SMALL TOOLS AND SUPPLIES	10,000	10,000	-
52113 OPR-LAB SUPPLIES	2,000	2,000	-
52114 OPR-LABORATORY SERVICES-GBRA	1,320	1,500	180
52115 OPR-LABORATORY SERVICES-OUTSOURCED	1,000	1,000	-
52118 OPR-DISPOSAL SERVICES	1,000	-	(1,000)
52120 OPR-UNIFORMS/BUSINESS ATTIRE	2,000	2,500	500

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52121 OPR-SAFETY & EMERGENCY EXPENSE	4,000	4,000	-
52125 OPR-VEHICLE EXPENSE	15,000	15,000	-
52126 OPR-FLEET LEASE EXPENSE	37,650	33,901	(3,749)
52133 OPR-SCADA	3,000	5,300	2,300
52150 OPR-WATER PURCHASES/DELIVERY	800,000	800,000	-
Total Operating Supplies & Services	921,970	920,701	(1,269)
Professional Services and Fees			
52205 OPR-PROFESSIONAL SERVICES-OTHER	3,000	3,000	-
52216 OPR-REGULATORY FEES	2,000	3,000	1,000
52220 OPR-BANK FEES	100	300	200
52223 OPR-LICENSE & TRAINING	3,000	4,000	1,000
52224 OPR-TRAVEL & MEETINGS	12,000	12,000	-
Total Professional Services and Fees	20,100	22,300	2,200
Office Expenses			
52301 OPR-OFFICE SUPPLIES	2,000	2,000	-
52302 OPR-COMPUTER & SOFTWARE EXPENSE	5,500	21,138	15,638
52303 OPR-WIDE AREA NETWORK EXPENSE	3,200	3,380	180
52305 OPR-POSTAGE AND FREIGHT EXPENSE	2,000	-	(2,000)
52306 OPR-DATA & PHONE EXPENSE	3,499	4,000	501
Total Office Expenses	16,199	30,518	14,319
Other Operating Expenses			
52420 OPR-INSURANCE EXPENSE	8,639	13,039	4,400
52430 OPR-MISC EXPENSE	1,000	1,000	-
Total Other Operating Expenses	9,639	14,039	4,400
SUBTOTAL OF OPERATIONAL EXPENSES	1,359,120	1,366,956	7,836
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	72,500	70,000	(2,500)
Structures			
53202 M&R-CLEARWELLS	25,000	-	(25,000)
53205 M&R-PUMPS AND MOTORS	20,000	20,000	-
53216 M&R-PUMPSTATIONS	10,000	10,000	-
Total Structures	55,000	30,000	(25,000)
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	50,000	50,000	-

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Total Other Maintenance & Repairs	75,000	70,000	(5,000)
	SUBTOTAL OF M&R EXPENSES	202,500	170,000	(32,500)
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	91,886	89,111	(2,775)
	Total Administrative & General	91,886	89,111	(2,775)
	Capital Outlay			
13217	AUTO & HEAVY EQUIPMENT	-	9,317	9,317
	Total Capital Outlay	-	9,317	9,317
	TOTAL OPERATING AND M&R EXPENSES	1,653,506	1,635,384	(18,122)
	Net Operating Income	190,994	166,926	(24,068)
	Net Change in Fund Balance	190,994	166,926	(24,068)



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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 8/31/27

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 \$1,359,932 during FY 2027 which is a \$219,932 or 19.3% increase from FY 2026 budget.

CAPITAL ADDITIONS AND OPERATING EXPENSES

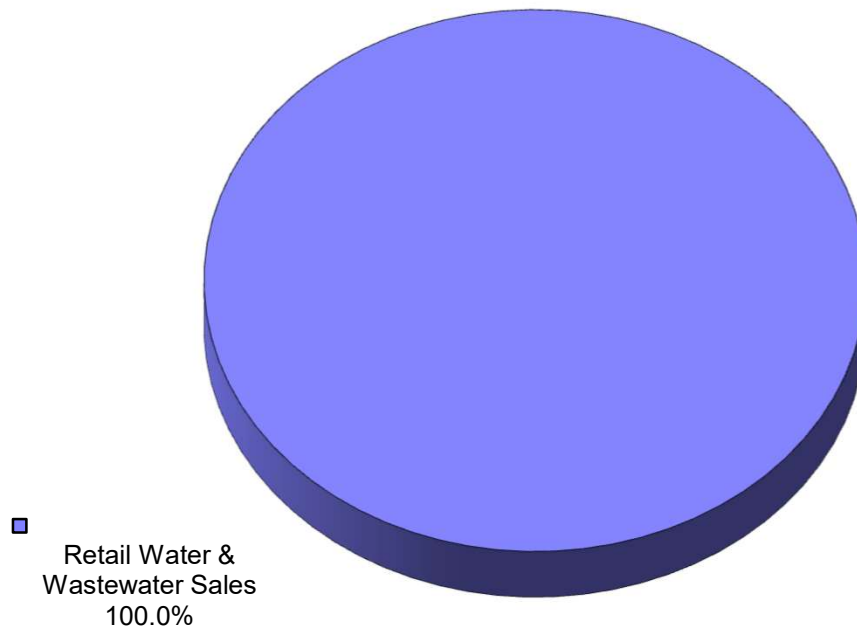
Operating expenses include \$680,000 for water purchases and delivery from the Western Canyon Regional Water Supply Project. This cost includes purchases, treatment, storage, and transmission of water to the Johnson Ranch Water Distribution System. Other substantive operating costs, in addition to personnel costs, include \$4,000 for power to operate the booster stations, \$4,500 to maintain emergency generators located on site, \$19,362 for the lease of a plant vehicle, \$29,288 for computer and software expense, and \$130,000 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 2027.

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 surplus of \$5,274.

Budget Summary

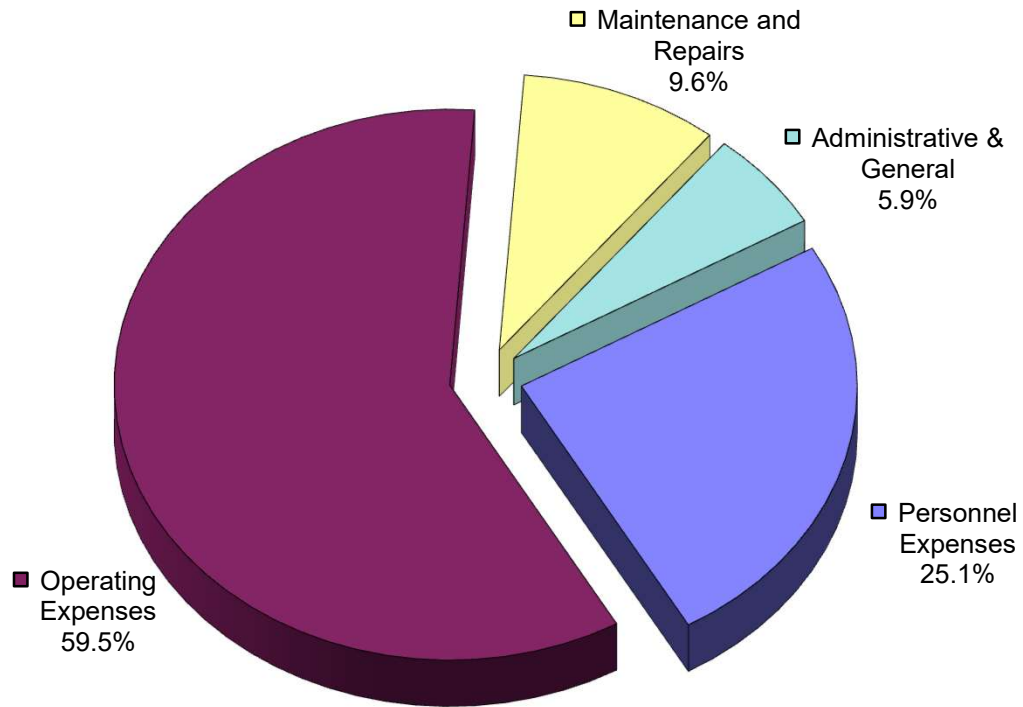
REVENUES - JOHNSON RANCH WDS



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	1,240,000	1,140,000	1,359,932
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	1,240,000	1,140,000	1,359,932
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,240,000	1,140,000	1,359,932

Budget Summary

EXPENSES - JOHNSON RANCH WDS



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	232,682	357,841	339,387
Operating Expenses	739,085	694,979	805,557
Maintenance and Repairs	107,500	142,500	130,000
Administrative & General	54,651	84,048	79,714
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	1,133,918	1,279,368	1,354,658
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,133,918	1,279,368	1,354,658

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**055 - Johnson Ranch WDS
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Water Sales				
42301	WATER SALES	1,100,000	1,319,932	219,932
42310	WATER CONNECTION FEES	36,000	36,000	-
42340	TRANSFER FEES	4,000	4,000	-
	Total Retail Water Sales	1,140,000	1,359,932	219,932
	Total Operating Revenue	1,140,000	1,359,932	219,932
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	231,098	231,589	491
51102	LBR-OVERTIME	23,593	9,968	(13,625)
	Total Salaries	254,691	241,557	(13,134)
Benefits				
51298	BEN-BENEFIT ALLOCATION	103,150	97,830	(5,320)
	Total Benefits	103,150	97,830	(5,320)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	4,000	4,000	-
52102	OPR-AUXILIARY POWER EXPENSE	4,500	4,500	-
52103	OPR-CHEMICALS	2,500	3,000	500
52110	OPR-SMALL TOOLS AND SUPPLIES	5,000	6,000	1,000
52113	OPR-LAB SUPPLIES	1,800	1,800	-
52114	OPR-LABORATORY SERVICES-GBRA	4,400	4,400	-
52115	OPR-LABORATORY SERVICES-OUTSOURCED	1,000	1,000	-
52120	OPR-UNIFORMS/BUSINESS ATTIRE	2,000	2,000	-
52121	OPR-SAFTY & EMERGENCY EXPENSE	3,500	3,500	-
52124	OPR-EQUIPMENT EXPENSE	2,000	-	(2,000)
52125	OPR-VEHICLE EXPENSE	4,000	4,000	-
52126	OPR-FLEET LEASE EXPENSE	14,681	19,362	4,681
52133	OPR-SCADA	6,700	7,700	1,000

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52150	OPR-WATER PURCHASES/DELIVERY	600,000	680,000	80,000
	Total Operating Supplies & Services	656,081	741,262	85,181
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	1,200	2,000	800
52216	OPR-REGULATORY FEES	2,000	2,000	-
52220	OPR-BANK FEES	150	400	250
52223	OPR-LICENSE & TRAINING	2,500	3,000	500
52224	OPR-TRAVEL & MEETINGS	10,000	10,000	-
	Total Professional Services and Fees	15,850	17,400	1,550
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	2,500	3,000	500
52302	OPR-COMPUTER & SOFTWARE EXPENSE	7,200	29,288	22,088
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	3,380	180
52305	OPR-POSTAGE AND FREIGHT EXPENSE	-	100	100
52306	OPR-DATA & PHONE EXPENSE	1,499	3,000	1,501
	Total Office Expenses	14,399	38,768	24,369
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	7,649	7,127	(522)
52430	OPR-MISC EXPENSE	1,000	1,000	-
	Total Other Operating Expenses	8,649	8,127	(522)
	SUBTOTAL OF OPERATIONAL EXPENSES	1,052,820	1,144,944	92,124
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	2,500	-	(2,500)
53115	M&R-METERS	60,000	70,000	10,000
	Total Maintenance and Repair Equipment	62,500	70,000	7,500
	Structures			
53201	M&R-BUILDING	20,000	-	(20,000)
53216	M&R-PUMPSTATIONS	10,000	-	(10,000)
	Total Structures	30,000	-	(30,000)
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	50,000	60,000	10,000
	Total Other Maintenance & Repairs	50,000	60,000	10,000
	SUBTOTAL OF M&R EXPENSES	142,500	130,000	(12,500)
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	84,048	79,714	(4,334)
	Total Administrative & General	84,048	79,714	(4,334)

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
TOTAL OPERATING AND M&R EXPENSES	<u>1,279,368</u>	<u>1,354,658</u>	<u>75,290</u>
Net Operating Income	<u>(139,368)</u>	<u>5,274</u>	<u>144,642</u>
Net Change in Fund Balance	<u>(139,368)</u>	<u>5,274</u>	<u>144,642</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 8/31/27

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 2027 is 315.42MG or 0.86MGD. However, the total water needs for the City from all sources is estimated to be approximately 710.553MG. 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 2027 operating revenue for the Lockhart Water Treatment Plant System is \$1,373,533 which is \$211,149 or 18.2% more than last year's budget and is based on a total estimated annual water treatment of 315,420,000 gallons or 315.42MG. 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 2027 replicates the revenue budget and therefore also amounts to \$1,373,533. 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 2027 is \$88,574. Power will also be a major expense for the upcoming year amounting to \$82,866. The maintenance expenses include the replacement of air release vaults on the 14 inch CSC Raw line.

Scada projects in the amount of \$75,000 are budgeted for capital addition items for FY 2027.

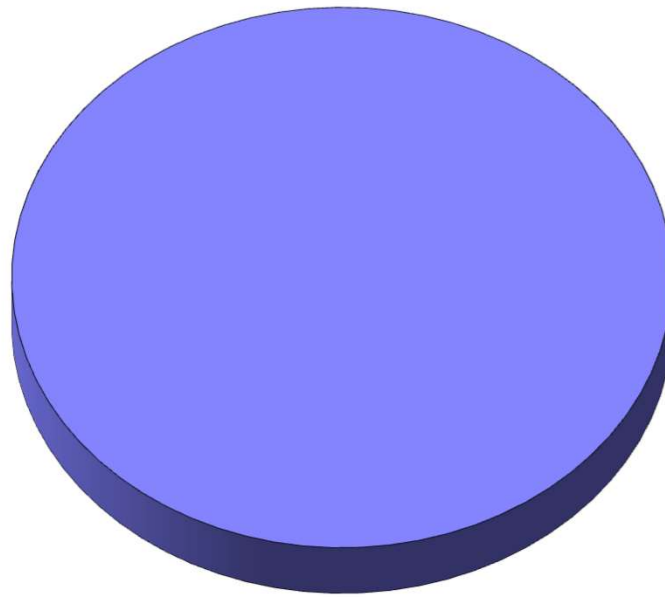
In order to meet public service needs through motivated employees, provide advanced training, and maintain and upgrade occupational licenses, personnel will attend courses provided by various approved sources. The approved sources for the courses are Texas Engineering Extension Service and Texas Water 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 2027 is \$0.

Budget Summary

REVENUES - LOCKHART WTP

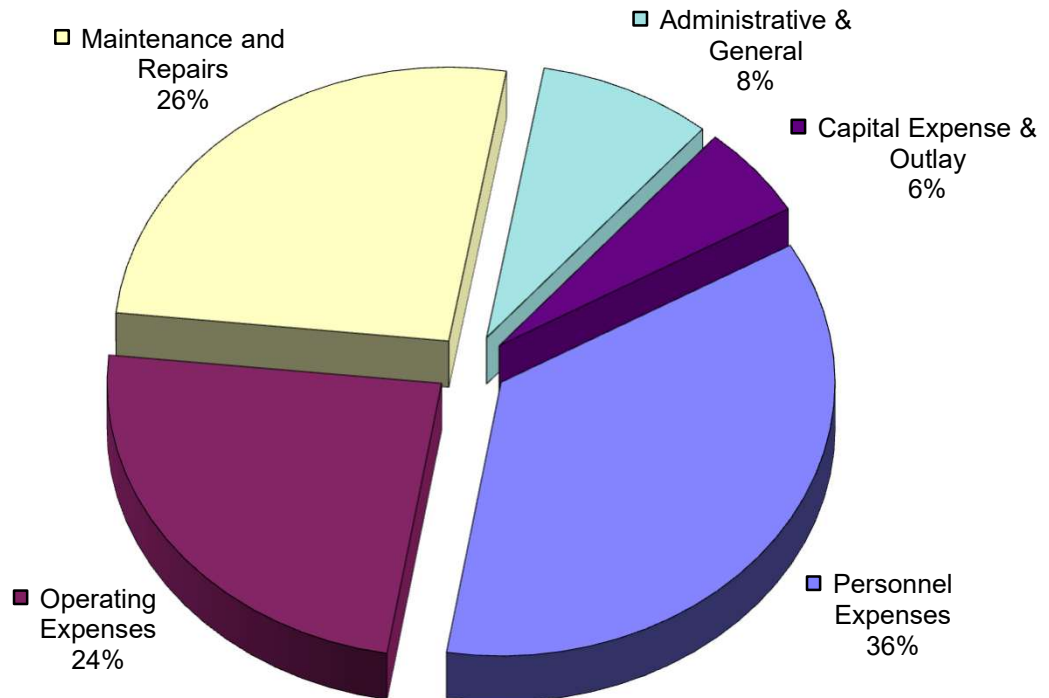


Water Treatment
Services
100%

Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services	1,080,740	1,162,384	1,373,533
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	1,080,740	1,162,384	1,373,533
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,080,740	1,162,384	1,373,533

Budget Summary

EXPENSES - LOCKHART WTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	422,427	461,382	493,748
Operating Expenses	233,845	268,257	330,116
Maintenance and Repairs	325,250	263,378	358,700
Administrative & General	99,218	108,367	115,969
Capital Expense & Outlay		61,000	75,000
Transfers			
Total Operating and M&R Expenses	1,080,740	1,162,384	1,373,533
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,080,740	1,162,384	1,373,533

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**131 - Lockhart WTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Water Treatment				
41101	PLANT O&M	1,054,017	1,257,564	203,547
41102	PLANT A&G	108,367	115,969	7,602
	Total Water Treatment	1,162,384	1,373,533	211,149
	Total Operating Revenue	1,162,384	1,373,533	211,149
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	312,861	337,542	24,681
51102	LBR-OVERTIME	15,525	13,880	(1,645)
	Total Salaries	328,386	351,422	23,036
Benefits				
51298	BEN-BENEFIT ALLOCATION	132,996	142,326	9,330
	Total Benefits	132,996	142,326	9,330
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	53,152	82,866	29,714
52102	OPR-AUXILIARY POWER EXPENSE	-	3,500	3,500
52103	OPR-CHEMICALS	73,857	88,574	14,717
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	3,500	500
52113	OPR-LAB SUPPLIES	24,866	28,115	3,249
52114	OPR-LABORATORY SERVICES-GBRA	5,134	300	(4,834)
52115	OPR-LABORATORY SERVICES-OUTSOURCED	6,099	13,139	7,040
52120	OPR-UNIFORMS/BUSINESS ATTIRE	6,750	6,750	-
52121	OPR-SAFTY & EMERGENCY EXPENSE	2,060	2,560	500
52123	OPR-EQUIPMENT RENTAL	1,500	1,500	-
52124	OPR-EQUIPMENT EXPENSE	300	500	200
52125	OPR-VEHICLE EXPENSE	5,570	5,900	330
52133	OPR-SCADA	6,900	2,400	(4,500)
	Total Operating Supplies & Services	189,188	239,604	50,416

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
Professional Services and Fees				
52205	OPR-PROFESSIONAL SERVICES-OTHER	5,455	8,530	3,075
52216	OPR-REGULATORY FEES	12,200	15,000	2,800
52222	OPR-MEMBERSHIPS & PUBLICATIONS	560	360	(200)
52223	OPR-LICENSE & TRAINING	3,944	3,564	(380)
52224	OPR-TRAVEL & MEETINGS	2,500	2,500	-
	Total Professional Services and Fees	24,659	29,954	5,295
Office Expenses				
52301	OPR-OFFICE SUPPLIES	750	750	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	13,150	14,087	937
52303	OPR-WIDE AREA NETWORK EXPENSE	4,320	5,280	960
52306	OPR-DATA & PHONE EXPENSE	9,611	10,080	469
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	500	1,000	500
	Total Office Expenses	28,331	31,197	2,866
Other Operating Expenses				
52420	OPR-INSURANCE EXPENSE	25,879	29,161	3,282
52430	OPR-MISC EXPENSE	200	200	-
	Total Other Operating Expenses	26,079	29,361	3,282
	SUBTOTAL OF OPERATIONAL EXPENSES	729,639	823,864	94,225
Maintenance and Repair Equipment				
53101	M&R-EQUIPMENT	37,100	27,800	(9,300)
53110	M&R-CONTROL SYSTEMS	12,500	7,000	(5,500)
53115	M&R-METERS	17,500	26,500	9,000
	Total Maintenance and Repair Equipment	67,100	61,300	(5,800)
Structures				
53201	M&R-BUILDING	2,378	1,900	(478)
53205	M&R-PUMPS AND MOTORS	22,000	85,000	63,000
53210	M&R-GATES AND VALVES	3,900	11,500	7,600
53235	M&R-TRANSMISSION LINES	25,000	55,000	30,000
	Total Structures	53,278	153,400	100,122
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	4,500	5,500	1,000
	Total Other Maintenance & Repairs	143,000	144,000	1,000
	SUBTOTAL OF M&R EXPENSES	263,378	358,700	95,322

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	<u>108,367</u>	<u>115,969</u>	<u>7,602</u>
	Total Administrative & General	<u>108,367</u>	<u>115,969</u>	<u>7,602</u>
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	<u>61,000</u>	<u>75,000</u>	<u>14,000</u>
	Total Capital Expenses	<u>61,000</u>	<u>75,000</u>	<u>14,000</u>
	TOTAL OPERATING AND M&R EXPENSES	<u>1,162,384</u>	<u>1,373,533</u>	<u>211,149</u>
	Net Operating Income	<u>-</u>	<u>-</u>	<u>-</u>
	Net Change in Fund Balance	<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 8/31/27

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 2027 Fiscal Year based on an estimated 586.500MG of water being treated at the plant with 302.500MG allocated to the City of Luling and 277.80MG to the City of Lockhart.

The total operating revenue budgeted to be received during FY 2027 is \$1,937,400 compared to budgeted revenue of \$1,800,626 for FY 2026. This 7.6% 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 \$66,356 for power and utilities at the Water Treatment Plant, \$56,742 for power and utilities at the Luling High Service Pump Station, \$60,137 for power costs to operate the treated water line to Lockhart, \$50,978.01 for chlorine used in the disinfection process, \$83,013.21 for ferric chloride used in the coagulation process, and \$27,817.69 for ammonia. Another significant operating expenditure is \$42,000 for laboratory expenses. Laboratory expenses include in-house lab expenses, outside lab testing fees, a continuous organic load analyzer for \$18,000 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 outdated Raw water and Finished water flow meters \$25,000, the blasting and recoating of the clarifier #1 metal components for \$45,000.

There is a compact Track Loader in the amount of \$72,000 budgeted for a capital addition item for FY 2027.

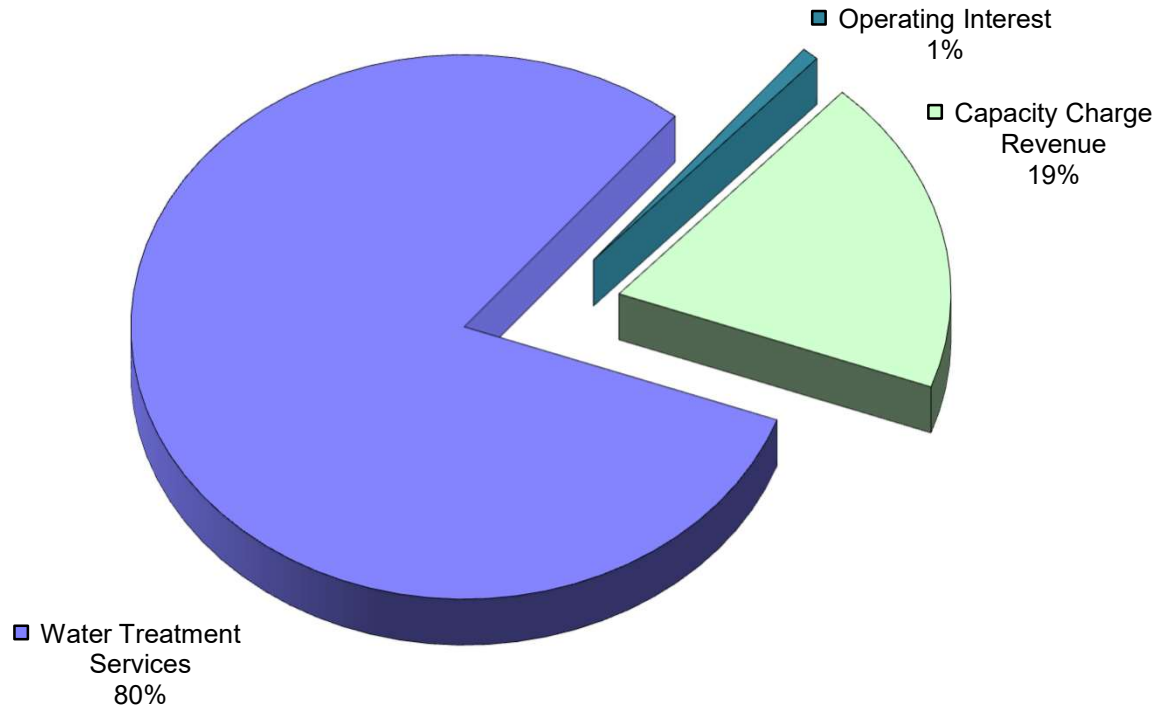
The total expenditure budget, exclusive of debt service payments, for FY 2027 amounts to \$1,917,562.

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 \$19,838 and a debt coverage factor of \$40,836 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 2027 is \$19,838.

Budget Summary

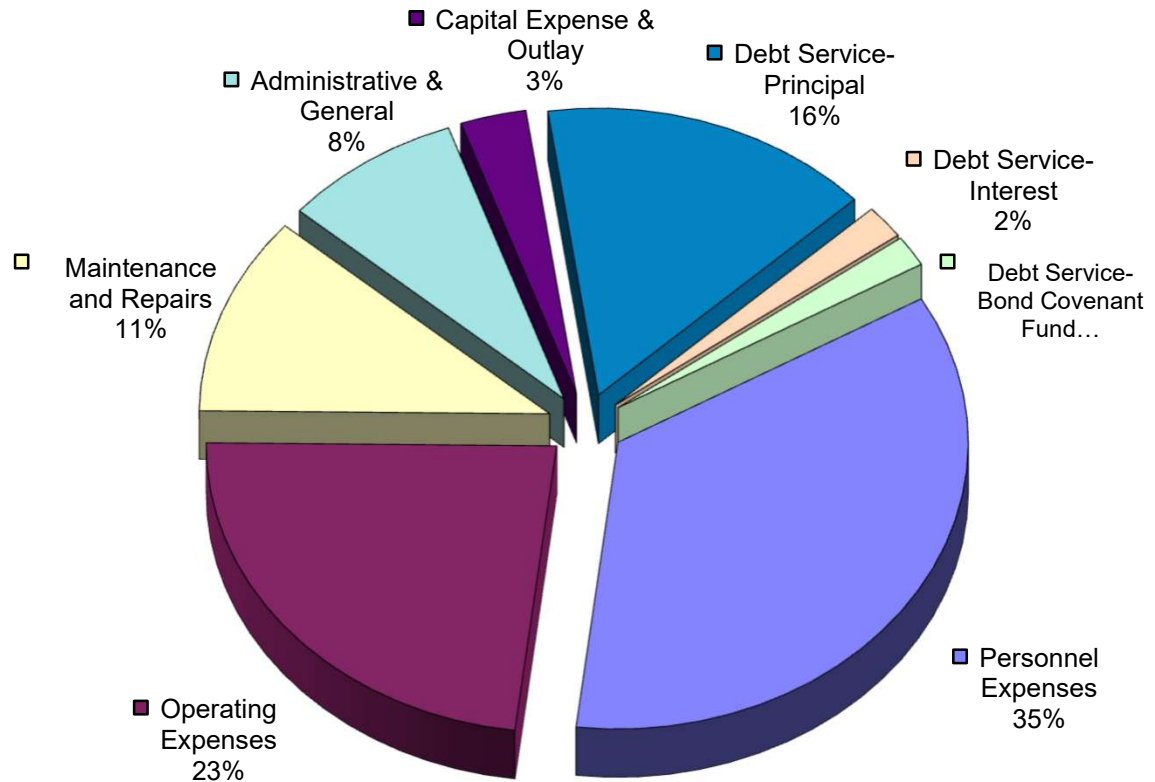
REVENUES - LULING WTP



Revenues	Budget FY 2025	Budget FY 2026	Budget FY 2027
Power Sales			
Wholesale Water Sales			
Water Treatment Services	1,526,335	1,780,491	1,917,562
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest	23,288	20,135	19,838
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	1,549,623	1,800,626	1,937,400
Capacity Charge Revenue	450,231	448,297	449,192
I/F Loan Repayments from Operations			
Grand Total Revenues	1,999,854	2,248,923	2,386,592

Budget Summary

EXPENSES - LULING WTP



Expenses	Budget FY 2025	Budget FY 2026	Budget FY 2027
Personnel Expenses	769,358	789,968	834,008
Operating Expenses	396,874	495,279	550,566
Maintenance and Repairs	179,400	259,700	265,100
Administrative & General	180,703	185,544	195,888
Capital Expense & Outlay		50,000	72,000
Transfers			
Total Operating and M&R Expenses	1,526,335	1,780,491	1,917,562
Debt Service-Principal	340,833	350,833	363,750
Debt Service-Interest	68,468	56,709	44,606
Debt Service-Bond Covenant Fund	40,930	40,755	40,836
Grand Total Expenses	1,976,566	2,228,788	2,366,754

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**100 - Luling WTP
Department ***

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Water Treatment			
41101 PLANT O&M	788,231	814,917	26,686
41102 PLANT A&G	91,812	93,131	1,319
41135 LULING WTP-CITY OF LOCKHART CHARGE	693,395	754,352	60,957
41137 LU/LO DELIVERY SYSTEM-CITY OF LOCKHART	207,053	255,162	48,109
Total Water Treatment	1,780,491	1,917,562	137,071
Operating Interest			
44110 INT-OPR INVESTMENT FUNDS	20,135	19,838	(297)
Total Operating Interest	20,135	19,838	(297)
Total Operating Revenue	1,800,626	1,937,400	136,774
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	516,315	550,528	34,213
51102 LBR-OVERTIME	45,940	43,072	(2,868)
Total Salaries	562,255	593,600	31,345
Benefits			
51298 BEN-BENEFIT ALLOCATION	227,713	240,408	12,695
Total Benefits	227,713	240,408	12,695
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	169,086	183,235	14,149
52102 OPR-AUXILIARY POWER EXPENSE	3,600	4,000	400
52103 OPR-CHEMICALS	167,928	161,808	(6,120)
52110 OPR-SMALL TOOLS AND SUPPLIES	1,500	1,500	-
52113 OPR-LAB SUPPLIES	22,000	39,000	17,000
52114 OPR-LABORATORY SERVICES-GBRA	2,500	3,000	500
52118 OPR-DISPOSAL SERVICES	18,000	20,000	2,000
52120 OPR-UNIFORMS/BUSINESS ATTIRE	8,320	8,320	-

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52121	OPR-SAFETY & EMERGENCY EXPENSE	10,000	10,000	-
52122	OPR-SECURITY EXPENSE	800	800	-
52124	OPR-EQUIPMENT EXPENSE	-	4,000	4,000
52125	OPR-VEHICLE EXPENSE	8,000	7,000	(1,000)
52133	OPR-SCADA	1,700	13,223	11,523
	Total Operating Supplies & Services	413,434	455,886	42,452
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	2,000	1,500	(500)
52216	OPR-REGULATORY FEES	2,850	3,750	900
52220	OPR-BANK FEES	400	400	-
52222	OPR-MEMBERSHIPS & PUBLICATIONS	500	500	-
52223	OPR-LICENSE & TRAINING	4,800	4,800	-
52224	OPR-TRAVEL & MEETINGS	6,500	7,000	500
	Total Professional Services and Fees	17,050	17,950	900
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	3,500	3,500	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	12,400	18,664	6,264
52303	OPR-WIDE AREA NETWORK EXPENSE	4,320	10,280	5,960
52304	OPR-COPY SUPPLIES AND SERVICES	1,500	1,000	(500)
52305	OPR-POSTAGE AND FREIGHT EXPENSE	225	300	75
52306	OPR-DATA & PHONE EXPENSE	15,000	12,964	(2,036)
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	2,800	2,800	-
	Total Office Expenses	39,745	49,508	9,763
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	24,800	27,222	2,422
52430	OPR-MISC EXPENSE	250	-	(250)
	Total Other Operating Expenses	25,050	27,222	2,172
	SUBTOTAL OF OPERATIONAL EXPENSES	1,285,247	1,384,574	99,327
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	35,000	18,000	(17,000)
53110	M&R-CONTROL SYSTEMS	40,200	26,000	(14,200)
53115	M&R-METERS	7,000	51,000	44,000
	Total Maintenance and Repair Equipment	82,200	95,000	12,800
	Structures			
53201	M&R-BUILDING	15,500	19,500	4,000
53202	M&R-CLEARWELLS	2,000	2,000	-
53205	M&R-PUMPS AND MOTORS	70,000	70,000	-
53210	M&R-GATES AND VALVES	17,000	11,000	(6,000)
53220	M&R-CLARIFIERS	2,000	45,000	43,000

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
53238	M&R-FILTERS	61,000	3,500	(57,500)
53250	M&R-LAKE STRUCTURES	-	10,000	10,000
	Total Structures	167,500	161,000	(6,500)
	Other Maintenance & Repairs			
53301	M&R-ROADS	2,500	2,600	100
53310	M&R-GROUNDS/ROW	7,500	6,500	(1,000)
	Total Other Maintenance & Repairs	10,000	9,100	(900)
	SUBTOTAL OF M&R EXPENSES	259,700	265,100	5,400
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	185,544	195,888	10,344
	Total Administrative & General	185,544	195,888	10,344
	Capital Outlay			
13217	AUTO & HEAVY EQUIPMENT	50,000	72,000	22,000
	Total Capital Outlay	50,000	72,000	22,000
	TOTAL OPERATING AND M&R EXPENSES	1,780,491	1,917,562	137,071
	Net Operating Income	20,135	19,838	(297)

DEBT SERVICE BUDGET

	Capacity Charge Revenue			
41131	DEBT SERVICE-LU/LO PROJECT	407,543	408,356	813
41133	DEBT COVER-LU/LO PROJECT	40,754	40,836	82
	Total Capacity Charge Revenue	448,297	449,192	895
	Total Debt Revenue	448,297	449,192	895
	Principal Payments Expense			
21207	BOND-2014 LULO PIPELINE	350,833	363,750	12,917
	Total Principal Payments Expense	350,833	363,750	12,917
	Interest Expense			
57103	INT-LULO BONDS	56,709	44,606	(12,103)
	Total Interest Expense	56,709	44,606	(12,103)

Transfers

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	<u>40,755</u>	<u>40,836</u>	<u>81</u>
	Total TRANSFERS-RESTRICTED/BOND COVENANT FUND	<u>40,755</u>	<u>40,836</u>	<u>81</u>
	Total Debt Expense	<u>448,297</u>	<u>449,192</u>	<u>895</u>
	Net Change in Debt Service Budget	<u>-</u>	<u>-</u>	<u>-</u>
	Net Change in Fund Balance	<u>20,135</u>	<u>19,838</u>	<u>(297)</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 8/31/27

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 2026. 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 24-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 \$1,399,332 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 27, these pass-through reimbursements are projected to total \$2,046,156. Revenue from other water customers is estimated to be \$2,079,612.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

Significant operating costs for the ensuring fiscal year, in addition to personnel costs, include power and utilities at \$740,799, chemicals at \$1,138,335, and maintenance & repair expenses of \$487,500.

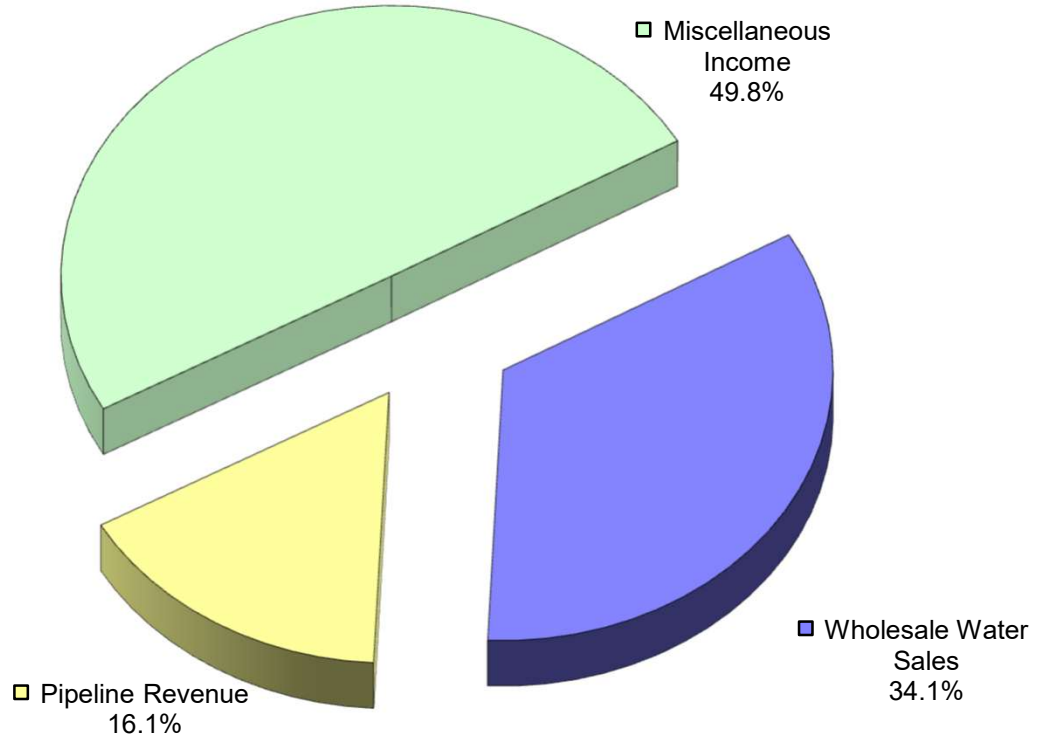
The capital additions budgeted for FY 2027 are a 4" Diesel Pump and hoses in the amount of \$75,000, and the buyout of a lease vehicle at \$16,881.

FUND BALANCE

The budget projects a fund balance of \$0.

Budget Summary

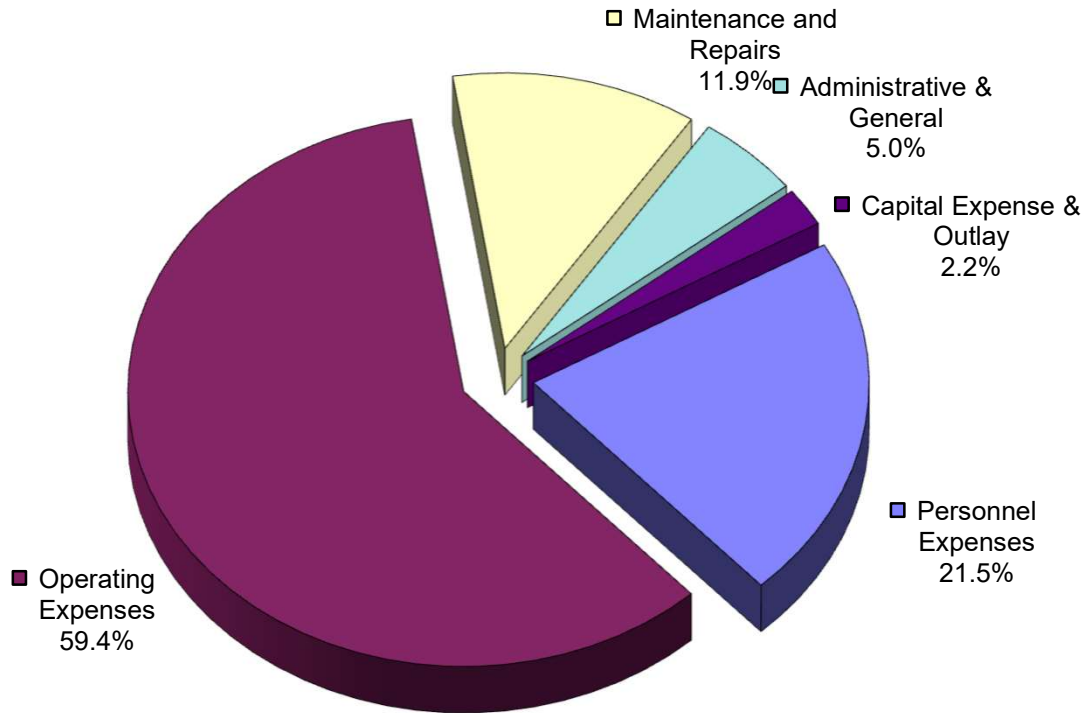
REVENUES - SAN MARCOS WTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales	1,283,166	1,336,800	1,399,332
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue	451,880	657,270	661,090
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income	1,650,605	1,955,099	2,046,156
Total Operating Revenue	3,385,651	3,949,169	4,106,578
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	3,385,651	3,949,169	4,106,578

Budget Summary

EXPENSES - SAN MARCOS WTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	825,323	842,431	882,261
Operating Expenses	1,971,980	2,281,772	2,437,715
Maintenance and Repairs	394,500	412,500	487,500
Administrative & General	193,848	197,866	207,221
Capital Expense & Outlay		214,600	91,881
Transfers			
Total Operating and M&R Expenses	3,385,651	3,949,169	4,106,578
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	3,385,651	3,949,169	4,106,578

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**044 - San Marcos WTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wholesale Water Treatment				
42201	ANNUAL SERVICE FEE INCOME	1,336,800	1,399,332	62,532
	Total Wholesale Water Treatment	1,336,800	1,399,332	62,532
Pipeline Revenue				
42540	O&M-SMWTP, COSM	(1,507,707)	(1,418,522)	89,185
42541	O&M-SMWTP, BUDA	280,521	310,684	30,163
42542	O&M-SMWTP, GOFORTH	842,656	715,630	(127,026)
42543	O&M-SMWTP, KYLE	911,489	911,097	(392)
42544	O&M-SMWTP, TEXAS WATER UTILITIES	130,311	142,201	11,890
	Total Pipeline Revenue	657,270	661,090	3,820
Pass-Through Costs				
45240	PASS-THROUGH-ELECTRIC COSTS	423,639	543,939	120,300
45241	PASS-THROUGH-CHEMICAL COSTS	1,045,890	1,081,290	35,400
45242	PASS-THROUGH-GNDWTR ELECTRIC COSTS	196,860	196,860	-
45243	PASS-THROUGH-GNDWTR CHEMICAL COSTS	68,812	57,045	(11,767)
45244	PASS-THROUGH-INSURANCE	33,452	34,644	1,192
45245	PASS-THROUGH-LOC	16,475	17,000	525
45246	PASS-THROUGH-INSPECTION	78,000	76,000	(2,000)
45247	PASS-THROUGH-OTHER	91,971	39,378	(52,593)
	Total Pass-Through Costs	1,955,099	2,046,156	91,057
	Total Operating Revenue	3,949,169	4,106,578	157,409
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	541,190	570,494	29,304
51102	LBR-OVERTIME	58,405	57,450	(955)
	Total Salaries	599,595	627,944	28,349
Benefits				

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
51298	BEN-BENEFIT ALLOCATION	242,836	254,317	11,481
	Total Benefits	242,836	254,317	11,481
	Operating Supplies & Services			
52101	OPR-POWER & UTILITIES	620,499	740,799	120,300
52102	OPR-AUXILIARY POWER EXPENSE	38,600	48,600	10,000
52103	OPR-CHEMICALS	1,114,702	1,138,335	23,633
52110	OPR-SMALL TOOLS AND SUPPLIES	5,000	5,000	-
52111	OPR-PUBLIC NOTICES AND COMMUNICATIONS	500	-	(500)
52113	OPR-LAB SUPPLIES	15,000	18,000	3,000
52114	OPR-LABORATORY SERVICES-GBRA	3,850	4,000	150
52115	OPR-LABORATORY SERVICES-OUTSOURCED	1,500	1,500	-
52118	OPR-DISPOSAL SERVICES	102,142	88,000	(14,142)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	7,200	7,200	-
52121	OPR-SAFTY & EMERGENCY EXPENSE	7,825	10,000	2,175
52123	OPR-EQUIPMENT RENTAL	15,000	15,000	-
52125	OPR-VEHICLE EXPENSE	20,652	28,285	7,633
52126	OPR-FLEET LEASE EXPENSE	30,826	30,503	(323)
52133	OPR-SCADA	40,000	47,583	7,583
	Total Operating Supplies & Services	2,023,296	2,182,805	159,509
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	24,000	30,000	6,000
52216	OPR-REGULATORY FEES	78,000	76,000	(2,000)
52220	OPR-BANK FEES	16,475	17,100	625
52222	OPR-MEMBERSHIPS & PUBLICATIONS	1,500	1,500	-
52223	OPR-LICENSE & TRAINING	5,245	6,450	1,205
52224	OPR-TRAVEL & MEETINGS	7,485	8,880	1,395
	Total Professional Services and Fees	132,705	139,930	7,225
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	4,000	4,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	45,300	39,536	(5,764)
52303	OPR-WIDE AREA NETWORK EXPENSE	10,020	5,280	(4,740)
52305	OPR-POSTAGE AND FREIGHT EXPENSE	500	500	-
52306	OPR-DATA & PHONE EXPENSE	7,499	6,000	(1,499)
52323	OPR-EMPLOYEE RELATIONS	3,000	3,000	-
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	7,000	7,000	-
	Total Office Expenses	77,319	65,316	(12,003)
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	33,452	34,664	1,212
52430	OPR-MISC EXPENSE	15,000	15,000	-
	Total Other Operating Expenses	48,452	49,664	1,212

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
SUBTOTAL OF OPERATIONAL EXPENSES	3,124,203	3,319,976	195,773
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	40,000	30,000	(10,000)
53110 M&R-CONTROL SYSTEMS	40,000	30,000	(10,000)
53115 M&R-METERS	10,000	15,000	5,000
Total Maintenance and Repair Equipment	90,000	75,000	(15,000)
Structures			
53201 M&R-BUILDING	20,000	30,000	10,000
53202 M&R-CLEARWELLS	5,000	15,000	10,000
53205 M&R-PUMPS AND MOTORS	60,000	80,000	20,000
53216 M&R-PUMPSTATIONS	60,000	70,000	10,000
53220 M&R-CLARIFIERS	25,000	25,000	-
53230 M&R-PIPELINES	10,000	10,000	-
53238 M&R-FILTERS	85,000	115,000	30,000
Total Structures	265,000	345,000	80,000
Other Maintenance & Repairs			
53301 M&R-ROADS	2,500	2,500	-
53310 M&R-GROUNDS/ROW	50,000	40,000	(10,000)
53399 M&R-MISC EXPENSE	5,000	25,000	20,000
Total Other Maintenance & Repairs	57,500	67,500	10,000
SUBTOTAL OF M&R EXPENSES	412,500	487,500	75,000
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	197,866	207,221	9,355
Total Administrative & General	197,866	207,221	9,355
Capital Expenses			
55001 CUSTOMER-OWNED CAPITAL EXPENSE	214,600	91,881	(122,719)
Total Capital Expenses	214,600	91,881	(122,719)
TOTAL OPERATING AND M&R EXPENSES	3,949,169	4,106,578	157,409
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 8/31/27

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 2027 is \$1.90 per thousand gallons.

CAPITAL ADDITIONS AND OPERATING EXPENSES

The principal operating expenditures budgeted for FY 2027 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 \$700,000, 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 \$520,000. Maintenance and repairs costs of \$1,038,000 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.

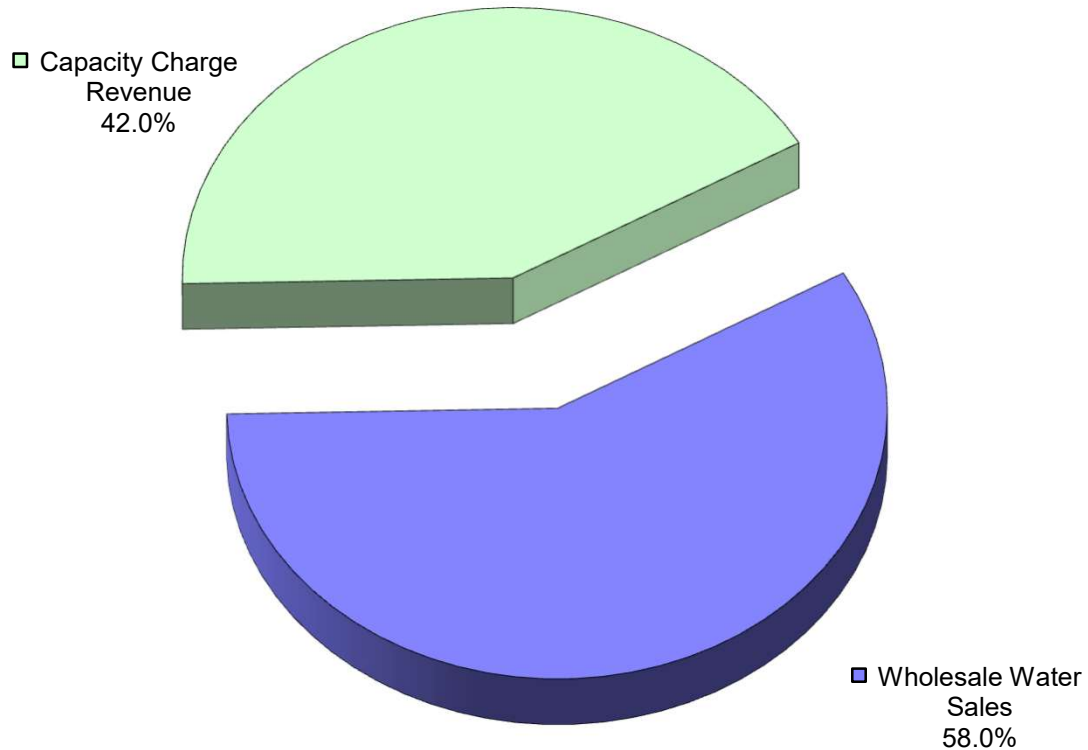
There are no capital addition items budgeted for FY 2027.

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 2027 is expected to be \$0.

Budget Summary

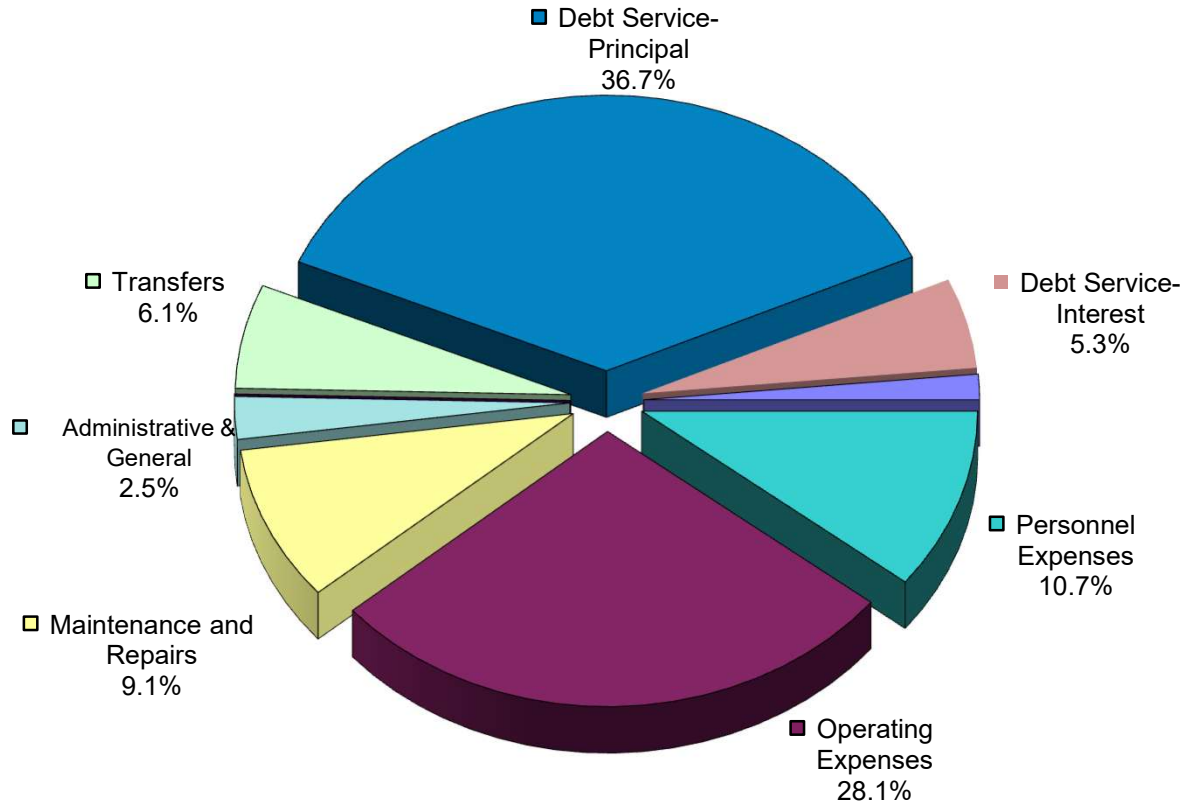
REVENUES - WESTERN CANYON WTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales	5,570,529	7,221,401	6,588,306
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest	51,750		
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	5,622,279	7,221,401	6,588,306
Capacity Charge Revenue	4,771,506	4,771,506	4,771,506
I/F Loan Repayments from Operations			
Grand Total Revenues	10,393,785	11,992,907	11,359,812

Budget Summary

EXPENSES - WESTERN CANYON WTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	1,134,026	1,425,446	1,210,644
Operating Expenses	2,622,039	2,905,091	3,189,327
Maintenance and Repairs	752,000	1,158,000	1,038,000
Administrative & General	266,355	334,802	284,351
Capital Expense & Outlay		50,000	
Transfers	751,085	1,101,485	692,889
Total Operating and M&R Expenses	5,525,505	6,974,824	6,415,211
Debt Service-Principal	4,082,917	4,119,583	4,174,583
Debt Service-Interest	691,517	650,292	601,258
Debt Service-Bond Covenant Fund	42,096	248,208	168,760
Grand Total Expenses	10,342,035	11,992,907	11,359,812

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**050 - Western Canyon WTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wholesale Water Treatment				
42230	WCANYON WTP O&M	7,221,401	6,588,306	(633,095)
	Total Wholesale Water Treatment	7,221,401	6,588,306	(633,095)
	Total Operating Revenue	7,221,401	6,588,306	(633,095)
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	862,299	799,882	(62,417)
51102	LBR-OVERTIME	152,253	61,786	(90,467)
	Total Salaries	1,014,552	861,668	(152,884)
Benefits				
51298	BEN-BENEFIT ALLOCATION	410,894	348,976	(61,918)
	Total Benefits	410,894	348,976	(61,918)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	1,400,000	1,400,000	-
52102	OPR-AUXILIARY POWER EXPENSE	2,000	4,000	2,000
52103	OPR-CHEMICALS	600,000	700,000	100,000
52110	OPR-SMALL TOOLS AND SUPPLIES	15,000	25,000	10,000
52113	OPR-LAB SUPPLIES	20,000	20,000	-
52114	OPR-LABORATORY SERVICES-GBRA	6,600	6,000	(600)
52115	OPR-LABORATORY SERVICES-OUTSOURCED	5,000	2,500	(2,500)
52118	OPR-DISPOSAL SERVICES	300,000	520,000	220,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	6,000	6,000	-
52121	OPR-SAFETY & EMERGENCY EXPENSE	17,000	15,000	(2,000)
52122	OPR-SECURITY EXPENSE	5,000	5,000	-
52123	OPR-EQUIPMENT RENTAL	12,164	12,164	-
52124	OPR-EQUIPMENT EXPENSE	7,000	12,000	5,000
52125	OPR-VEHICLE EXPENSE	100,000	80,000	(20,000)
52126	OPR-FLEET LEASE EXPENSE	17,265	10,465	(6,800)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52127	OPR-EQUIP USE CREDIT	3,500	-	(3,500)
52133	OPR-SCADA	80,000	98,000	18,000
52145	OPR-CONTRACT LABOR	11,000	10,000	(1,000)
	Total Operating Supplies & Services	2,607,529	2,926,129	318,600
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	101,400	51,400	(50,000)
52216	OPR-REGULATORY FEES	300	300	-
52222	OPR-MEMBERSHIPS & PUBLICATIONS	1,000	1,000	-
52223	OPR-LICENSE & TRAINING	8,000	12,000	4,000
52224	OPR-TRAVEL & MEETINGS	15,000	30,000	15,000
	Total Professional Services and Fees	125,700	94,700	(31,000)
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	15,000	15,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	40,650	47,656	7,006
52303	OPR-WIDE AREA NETWORK EXPENSE	31,260	9,380	(21,880)
52305	OPR-POSTAGE AND FREIGHT EXPENSE	500	500	-
52306	OPR-DATA & PHONE EXPENSE	17,499	18,500	1,001
	Total Office Expenses	104,909	91,036	(13,873)
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	66,953	72,462	5,509
52430	OPR-MISC EXPENSE	-	5,000	5,000
	Total Other Operating Expenses	66,953	77,462	10,509
	SUBTOTAL OF OPERATIONAL EXPENSES	4,330,537	4,399,971	69,434
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	160,000	160,000	-
53105	M&R-GENERATORS	3,000	-	(3,000)
53110	M&R-CONTROL SYSTEMS	80,000	80,000	-
53115	M&R-METERS	40,000	40,000	-
	Total Maintenance and Repair Equipment	283,000	280,000	(3,000)
	Structures			
53201	M&R-BUILDING	50,000	30,000	(20,000)
53202	M&R-CLEARWELLS	2,000	-	(2,000)
53205	M&R-PUMPS AND MOTORS	100,000	100,000	-
53216	M&R-PUMPSTATIONS	400,000	300,000	(100,000)
53230	M&R-PIPELINES	228,000	228,000	-
53235	M&R-TRANSMISSION LINES	50,000	50,000	-
	Total Structures	830,000	708,000	(122,000)
	Other Maintenance & Repairs			

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
53301	M&R-ROADS	5,000	10,000	5,000
53310	M&R-GROUNDS/ROW	20,000	20,000	-
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	45,000	50,000	5,000
	SUBTOTAL OF M&R EXPENSES	1,158,000	1,038,000	(120,000)
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	334,802	284,351	(50,451)
	Total Administrative & General	334,802	284,351	(50,451)
	Capital Outlay			
13219	MISCELLANEOUS EQUIPMENT	50,000	-	(50,000)
	Total Capital Outlay	50,000	-	(50,000)
	Transfers			
61505	TRANSFERS-DESIGNATED PROJECT FUND	1,101,485	692,889	(408,596)
	Total Transfers	1,101,485	692,889	(408,596)
	TOTAL OPERATING AND M&R EXPENSES	6,974,824	6,415,211	(559,613)
	Net Operating Income	246,577	173,095	(73,482)

DEBT SERVICE BUDGET

	Capacity Charge Revenue			
42680	DEBT SERV-2020 WCANYON COMB, BOERNE	905,308	922,349	17,041
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	255,616	21,301
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	1,827,231	(38,342)
	Total Capacity Charge Revenue	4,771,506	4,771,506	-
	Total Debt Revenue	4,771,506	4,771,506	-

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Principal Payments Expense			
21219	BOND-2020 WCANYON REV REF	<u>4,119,583</u>	<u>4,174,583</u>	<u>55,000</u>
	Total Principal Payments Expense	<u>4,119,583</u>	<u>4,174,583</u>	<u>55,000</u>
	Interest Expense			
57208	INT-2020 WCANYON BONDS	<u>650,292</u>	<u>601,258</u>	<u>(49,034)</u>
	Total Interest Expense	<u>650,292</u>	<u>601,258</u>	<u>(49,034)</u>
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	<u>248,208</u>	<u>168,760</u>	<u>(79,448)</u>
	Total TRANSFERS-RESTRICTED/BOND COVENANT FUND	<u>248,208</u>	<u>168,760</u>	<u>(79,448)</u>
	Total Debt Expense	<u>5,018,083</u>	<u>4,944,601</u>	<u>(73,482)</u>
	Net Change in Debt Service Budget	<u>(246,577)</u>	<u>(173,095)</u>	<u>73,482</u>
	Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>



4S Ranch WWTP

The 4S Ranch wastewater treatment plant 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 8/31/27

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.

The budgeted FY 2027 service revenue for the Four S Ranch Wastewater System is \$991,913, which is \$45,730 or 4.8% more than FY 2026.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The combined capital additions and operating expenditure budget for FY 2027 amounts to \$991,913. Other than personnel costs, significant operating and maintenance expenses for FY 2027 include \$35,000 for power and utilities, chemicals for \$125,000, \$40,000 for laboratory services and supplies, \$75,000 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 \$115,000 which covers routine maintenance to pumps, motors, and general maintenance of the facility equipment.

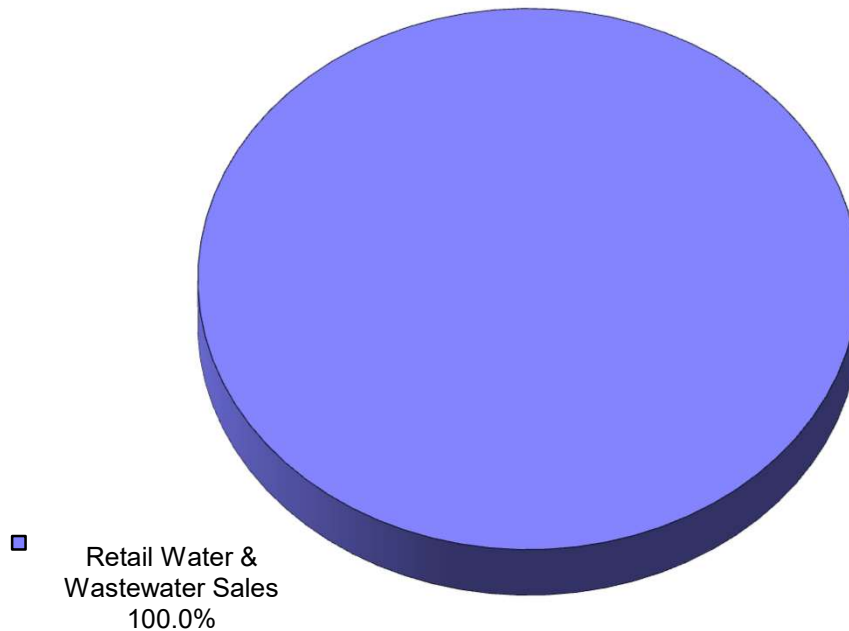
The capital addition budgeted for FY 2027 is the buyout of a lease vehicle in the amount of \$11,153.

FUND BALANCE

Funds for the above listed capital addition and maintenance projects as well as all the other operating expenditures that are summarized in the following pages will be provided by 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

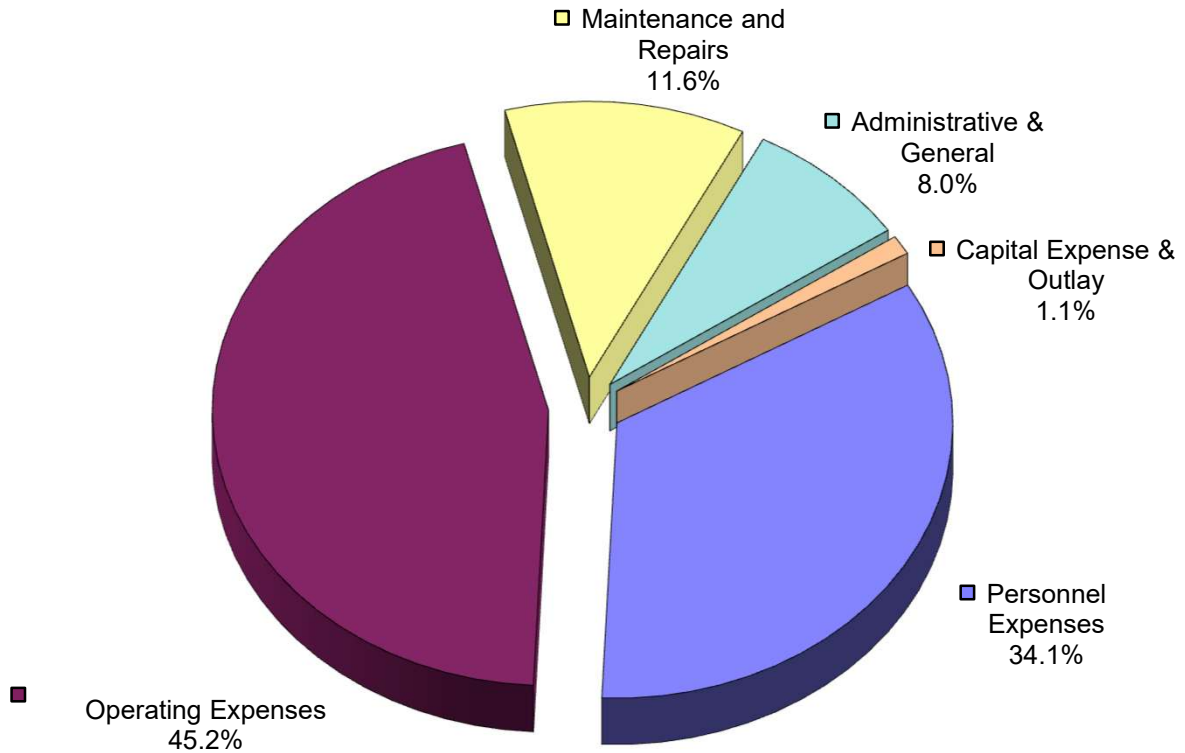
REVENUES - 4S RANCH WWRS



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	832,782	946,183	991,913
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	832,782	946,183	991,913
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	832,782	946,183	991,913

Budget Summary

EXPENSES - 4S RANCH WWRS



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	290,928	354,728	337,748
Operating Expenses	423,522	433,138	448,683
Maintenance and Repairs	50,000	75,000	115,000
Administrative & General	68,332	83,317	79,329
Capital Expense & Outlay			11,153
Transfers			
Total Operating and M&R Expenses	832,782	946,183	991,913
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	832,782	946,183	991,913

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

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

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	950,000	1,001,700	51,700
42402	SEWER CONNECTION/INSP FEES	33,000	-	(33,000)
42405	TRANSFER FEES	10,000	2,000	(8,000)
42470	CHARGES TO DEVELOPERS	(46,817)	(11,787)	35,030
	Total Retail Wastewater	946,183	991,913	45,730
	Total Operating Revenue	946,183	991,913	45,730
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	224,348	230,995	6,647
51102	LBR-OVERTIME	28,127	9,395	(18,732)
	Total Salaries	252,475	240,390	(12,085)
Benefits				
51298	BEN-BENEFIT ALLOCATION	102,253	97,358	(4,895)
	Total Benefits	102,253	97,358	(4,895)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	35,000	35,000	-
52102	OPR-AUXILIARY POWER EXPENSE	4,000	4,000	-
52103	OPR-CHEMICALS	95,000	125,000	30,000
52110	OPR-SMALL TOOLS AND SUPPLIES	6,000	6,000	-
52113	OPR-LAB SUPPLIES	10,000	10,000	-
52114	OPR-LABORATORY SERVICES-GBRA	29,700	30,000	300
52118	OPR-DISPOSAL SERVICES	90,000	75,000	(15,000)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	2,000	2,500	500
52121	OPR-SAFTY & EMERGENCY EXPENSE	5,000	5,000	-
52123	OPR-EQUIPMENT RENTAL	65,883	65,883	-
52125	OPR-VEHICLE EXPENSE	8,000	8,000	-
52126	OPR-FLEET LEASE EXPENSE	27,717	27,249	(468)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52133	OPR-SCADA	2,900	2,200	(700)
	Total Operating Supplies & Services	381,200	395,832	14,632
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	3,000	5,000	2,000
52216	OPR-REGULATORY FEES	3,500	3,500	-
52220	OPR-BANK FEES	500	-	(500)
52223	OPR-LICENSE & TRAINING	3,000	4,000	1,000
52224	OPR-TRAVEL & MEETINGS	12,000	12,000	-
	Total Professional Services and Fees	22,000	24,500	2,500
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	2,500	2,500	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	11,950	5,582	(6,368)
52303	OPR-WIDE AREA NETWORK EXPENSE	4,320	5,280	960
52305	OPR-POSTAGE AND FREIGHT EXPENSE	1,000	500	(500)
52306	OPR-DATA & PHONE EXPENSE	2,500	2,500	-
	Total Office Expenses	22,270	16,362	(5,908)
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	6,168	10,489	4,321
52430	OPR-MISC EXPENSE	1,500	1,500	-
	Total Other Operating Expenses	7,668	11,989	4,321
	SUBTOTAL OF OPERATIONAL EXPENSES	787,866	786,431	(1,435)
	Structures			
53205	M&R-PUMPS AND MOTORS	15,000	15,000	-
	Total Structures	15,000	15,000	-
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	60,000	100,000	40,000
	Total Other Maintenance & Repairs	60,000	100,000	40,000
	SUBTOTAL OF M&R EXPENSES	75,000	115,000	40,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	83,317	79,329	(3,988)
	Total Administrative & General	83,317	79,329	(3,988)
	Capital Outlay			
13217	AUTO & HEAVY EQUIPMENT	-	11,153	11,153
	Total Capital Outlay	-	11,153	11,153
	TOTAL OPERATING AND M&R EXPENSES	946,183	991,913	45,730

	<u>FY 2026</u> <u>BUDGET</u>	<u>FY 2027</u> <u>BUDGET</u>	<u>FY 2027-2026</u> <u>DIFFERENCE</u>
Net Operating Income	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>



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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 8/31/27

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 2027 budget year. Revenue is projected to be \$144,783 for FY 2027 which is \$13,653 or 8.6% less than FY 2026 budget.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The total operating expenditure budget for FY 2027 amounts to \$144,783.

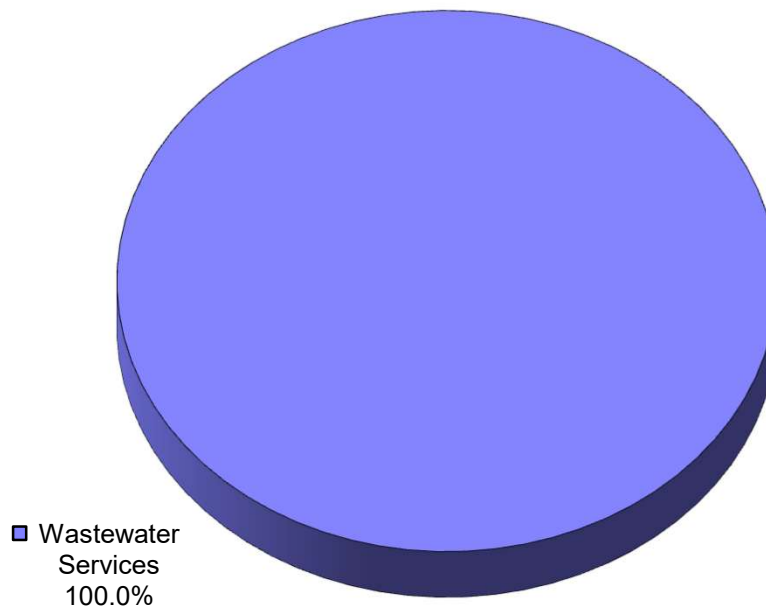
In addition to personnel costs, other significant operating and maintenance expenses are auxiliary power at \$1,000, laboratory services and expenses at \$13,600, disposal services at \$2,000, and maintenance and repairs totaling \$15,000 which covers routine maintenance to pumps, motors, and general 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 2027 is \$0.

Budget Summary

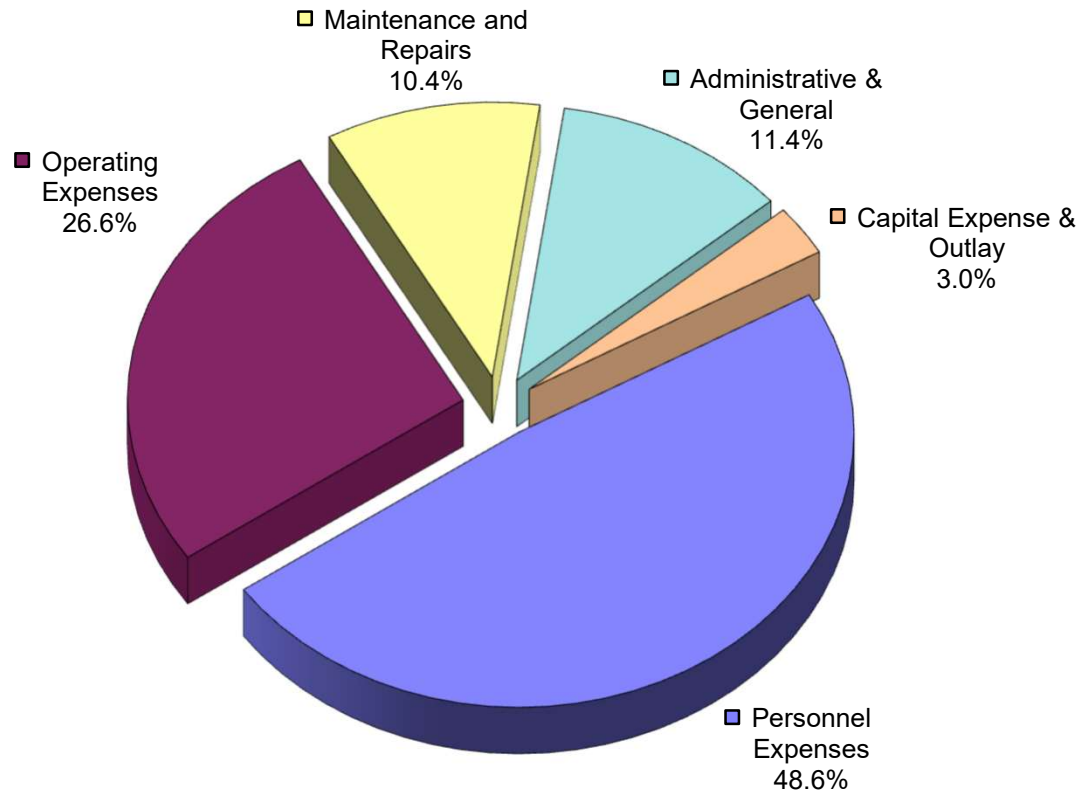
REVENUES -BOERNE ISD WWTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services	133,534	158,436	144,783
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	133,534	158,436	144,783
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	133,534	158,436	144,783

Budget Summary

EXPENSES - BOERNE ISD WWTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	58,916	75,618	70,416
Operating Expenses	41,480	45,757	38,528
Maintenance and Repairs	15,000	15,000	15,000
Administrative & General	13,838	17,761	16,539
Capital Expense & Outlay	4,300	4,300	4,300
Transfers			
Total Operating and M&R Expenses	133,534	158,436	144,783
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	133,534	158,436	144,783

Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027

059 - Boerne ISD Voss Middle School WWTP
Department *

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wastewater Treatment				
41201	WW-OPR & MAINTENANCE	158,436	144,783	(13,653)
	Total Wastewater Treatment	158,436	144,783	(13,653)
	Total Operating Revenue	158,436	144,783	(13,653)
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	44,973	47,806	2,833
51102	LBR-OVERTIME	8,848	2,312	(6,536)
	Total Salaries	53,821	50,118	(3,703)
Benefits				
51298	BEN-BENEFIT ALLOCATION	21,797	20,298	(1,499)
	Total Benefits	21,797	20,298	(1,499)
Operating Supplies & Services				
52102	OPR-AUXILIARY POWER EXPENSE	10,000	1,000	(9,000)
52103	OPR-CHEMICALS	2,000	2,000	-
52110	OPR-SMALL TOOLS AND SUPPLIES	1,000	1,000	-
52113	OPR-LAB SUPPLIES	1,500	1,500	-
52114	OPR-LABORATORY SERVICES-GBRA	12,100	12,100	-
52118	OPR-DISPOSAL SERVICES	2,000	2,000	-
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,500	1,500	-
52121	OPR-SAFTY & EMERGENCY EXPENSE	500	500	-
52125	OPR-VEHICLE EXPENSE	2,000	2,000	-
52133	OPR-SCADA	1,500	4,000	2,500
	Total Operating Supplies & Services	34,100	27,600	(6,500)
Professional Services and Fees				
52205	OPR-PROFESSIONAL SERVICES-OTHER	1,500	1,500	-
52223	OPR-LICENSE & TRAINING	1,200	1,700	500

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52224	OPR-TRAVEL & MEETINGS	500	800	300
	Total Professional Services and Fees	3,200	4,000	800
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	500	500	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	600	632	32
52303	OPR-WIDE AREA NETWORK EXPENSE	-	180	180
52306	OPR-DATA & PHONE EXPENSE	800	500	(300)
	Total Office Expenses	1,900	1,812	(88)
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	6,057	4,616	(1,441)
52430	OPR-MISC EXPENSE	500	500	-
	Total Other Operating Expenses	6,557	5,116	(1,441)
	SUBTOTAL OF OPERATIONAL EXPENSES	121,375	108,944	(12,431)
	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	17,761	16,539	(1,222)
	Total Administrative & General	17,761	16,539	(1,222)
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	4,300	4,300	-
	Total Capital Expenses	4,300	4,300	-
	TOTAL OPERATING AND M&R EXPENSES	158,436	144,783	(13,653)
	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

Operating Plan for Fiscal Year Ending 8/31/27

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 Plant is within the Hays Wastewater Division and managed by the Hays Wastewater Manager with daily supervision by the Buda WWTP Chief Operator. It is operated by four operators. 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 Assistant 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, 2026, and ending August 31, 2027. The budgeted FY 2027 revenue for the Buda Division is \$1,940,189.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The combined capital additions and operating expenditure budget for FY 2027 amounts to \$1,940,189. Major operating expenses include power and utility costs of \$215,000, biosolids disposal costs of \$205,000, and chemical costs of \$308,000. Laboratory testing and supplies are estimated at \$58,000. Maintenance and repair costs incorporated into the budget total \$288,000 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 replacement filter pumps.

This budget includes \$9,476 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.

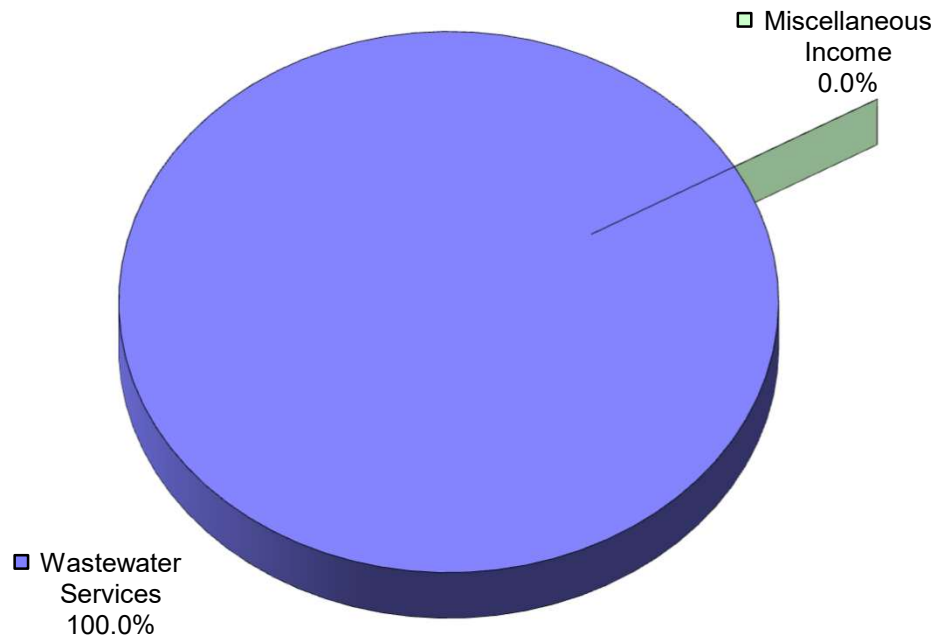
There is a Plant Sample vehicle in the amount of \$20,000 budgeted for a capital addition item for FY 2027.

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 plant represents a contract operation in which GBRA does not over-recover nor under-recover its costs, the net change in fund balance for FY 2027 is \$0.

Budget Summary

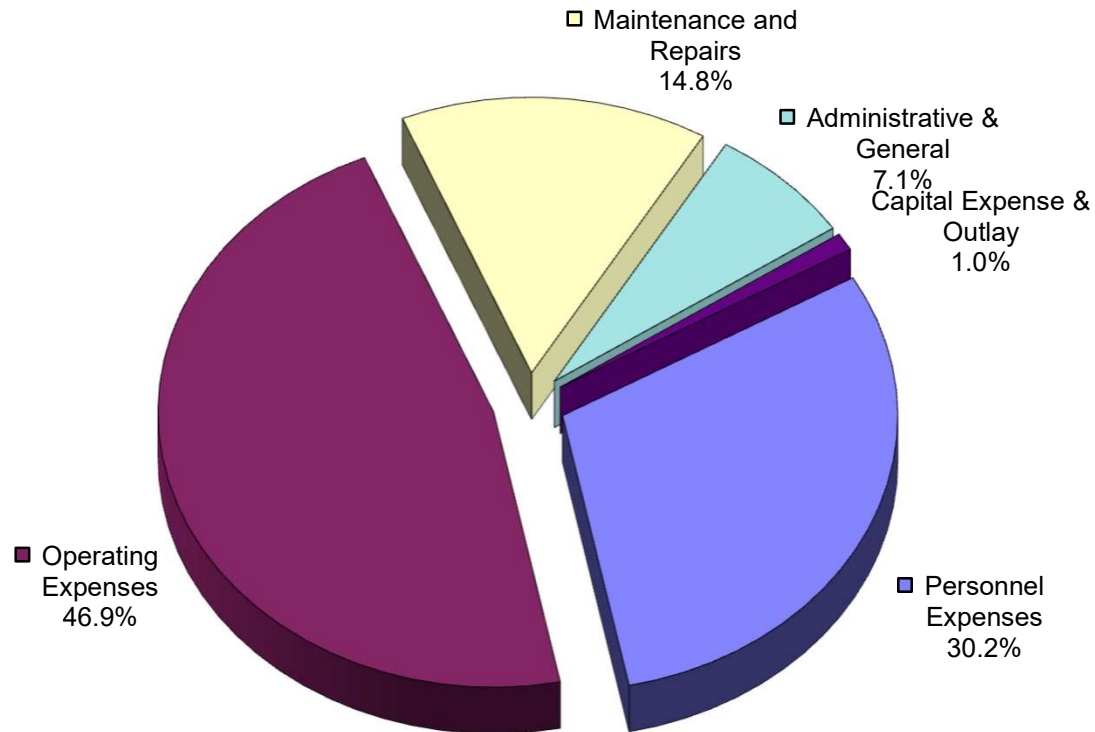
REVENUES - BUDA WWTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services	1,710,670	1,910,978	1,940,189
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	
Total Operating Revenue	1,712,470	1,912,778	1,940,189
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,712,470	1,912,778	1,940,189

Budget Summary

EXPENSES - BUDA WWTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	470,397	542,889	584,967
Operating Expenses	778,588	841,378	909,828
Maintenance and Repairs	173,000	221,000	288,000
Administrative & General	110,485	127,511	137,394
Capital Expense & Outlay	180,000	180,000	20,000
Transfers			
Total Operating and M&R Expenses	1,712,470	1,912,778	1,940,189
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,712,470	1,912,778	1,940,189

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**045 - Buda WWTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wastewater Treatment				
41201	WW-OPR & MAINTENANCE	1,785,267	1,801,902	16,635
41202	WW-ADMINISTRATIVE & GENERAL	127,511	138,287	10,776
41207	WW-CREDIT TO CUSTOMER	(1,800)	-	1,800
	Total Wastewater Treatment	1,910,978	1,940,189	29,211
Internal Transfers				
43002	REV-BUILDING/EQUIP RENTAL	1,800	-	(1,800)
	Total Internal Transfers	1,800	-	(1,800)
	Total Operating Revenue	1,912,778	1,940,189	27,411
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	373,102	403,717	30,615
51102	LBR-OVERTIME	13,296	12,630	(666)
	Total Salaries	386,398	416,347	29,949
Benefits				
51298	BEN-BENEFIT ALLOCATION	156,491	168,620	12,129
	Total Benefits	156,491	168,620	12,129
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	215,000	215,000	-
52102	OPR-AUXILIARY POWER EXPENSE	7,500	7,500	-
52103	OPR-CHEMICALS	269,500	308,000	38,500
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	4,000	1,000
52113	OPR-LAB SUPPLIES	10,000	10,000	-
52114	OPR-LABORATORY SERVICES-GBRA	39,600	40,000	400
52115	OPR-LABORATORY SERVICES-OUTSOURCED	7,000	8,000	1,000
52118	OPR-DISPOSAL SERVICES	200,000	205,000	5,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	3,500	4,000	500

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52121	OPR-SAFETY & EMERGENCY EXPENSE	6,000	6,000	-
52124	OPR-EQUIPMENT EXPENSE	3,000	3,000	-
52125	OPR-VEHICLE EXPENSE	3,000	3,000	-
52133	OPR-SCADA	1,700	20,694	18,994
	Total Operating Supplies & Services	768,800	834,194	65,394
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	8,000	8,000	-
52216	OPR-REGULATORY FEES	9,000	9,000	-
52222	OPR-MEMBERSHIPS & PUBLICATIONS	500	500	-
52223	OPR-LICENSE & TRAINING	2,100	2,100	-
52224	OPR-TRAVEL & MEETINGS	5,000	6,000	1,000
	Total Professional Services and Fees	24,600	25,600	1,000
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	2,500	3,000	500
52302	OPR-COMPUTER & SOFTWARE EXPENSE	15,200	23,278	8,078
52303	OPR-WIDE AREA NETWORK EXPENSE	10,020	5,280	(4,740)
52306	OPR-DATA & PHONE EXPENSE	9,000	9,000	-
	Total Office Expenses	36,720	40,558	3,838
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	11,258	9,476	(1,782)
	Total Other Operating Expenses	11,258	9,476	(1,782)
	SUBTOTAL OF OPERATIONAL EXPENSES	1,384,267	1,494,795	110,528
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	30,000	30,000	-
53110	M&R-CONTROL SYSTEMS	45,000	85,000	40,000
53115	M&R-METERS	12,000	12,000	-
	Total Maintenance and Repair Equipment	87,000	127,000	40,000
	Structures			
53201	M&R-BUILDING	6,000	6,000	-
53205	M&R-PUMPS AND MOTORS	50,000	70,000	20,000
53210	M&R-GATES AND VALVES	15,000	20,000	5,000
53220	M&R-CLARIFIERS	50,000	50,000	-
53238	M&R-FILTERS	3,000	3,000	-
	Total Structures	124,000	149,000	25,000
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	10,000	12,000	2,000
	Total Other Maintenance & Repairs	10,000	12,000	2,000

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	SUBTOTAL OF M&R EXPENSES	<u>221,000</u>	<u>288,000</u>	<u>67,000</u>
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	<u>127,511</u>	<u>137,394</u>	<u>9,883</u>
	Total Administrative & General	<u>127,511</u>	<u>137,394</u>	<u>9,883</u>
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	<u>180,000</u>	<u>20,000</u>	<u>(160,000)</u>
	Total Capital Expenses	<u>180,000</u>	<u>20,000</u>	<u>(160,000)</u>
	TOTAL OPERATING AND M&R EXPENSES	<u>1,912,778</u>	<u>1,940,189</u>	<u>27,411</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>



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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 8/31/27

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 2027 is budgeted at \$726,538.

CAPITAL ADDITIONS AND OPERATING EXPENSES

In addition to personnel costs, other significant operating costs include total chemical expenses at \$50,000, laboratory supplies and services at \$37,000, biosolids disposal at \$50,000, and billing services to Texas Water Company for \$28,000. 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.

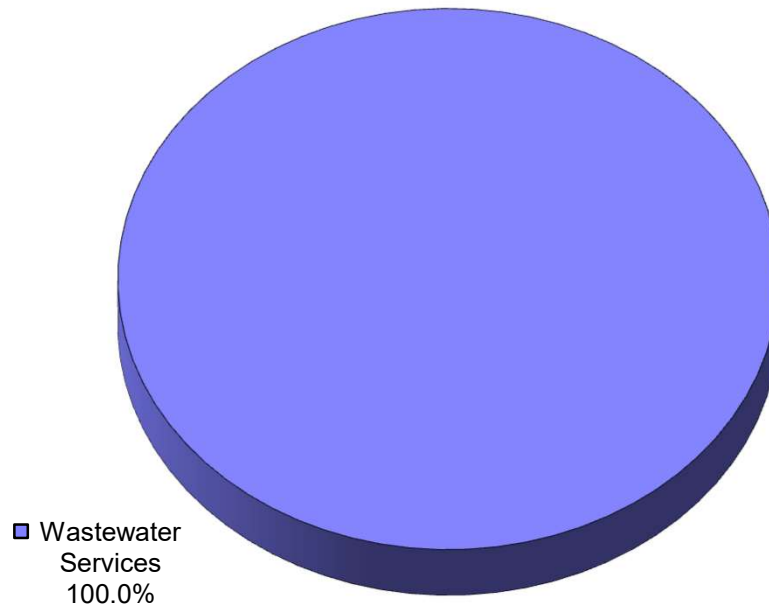
There is a purchase of a CL2 Building in the amount of \$30,000 budgeted for capital addition items for FY 2027.

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

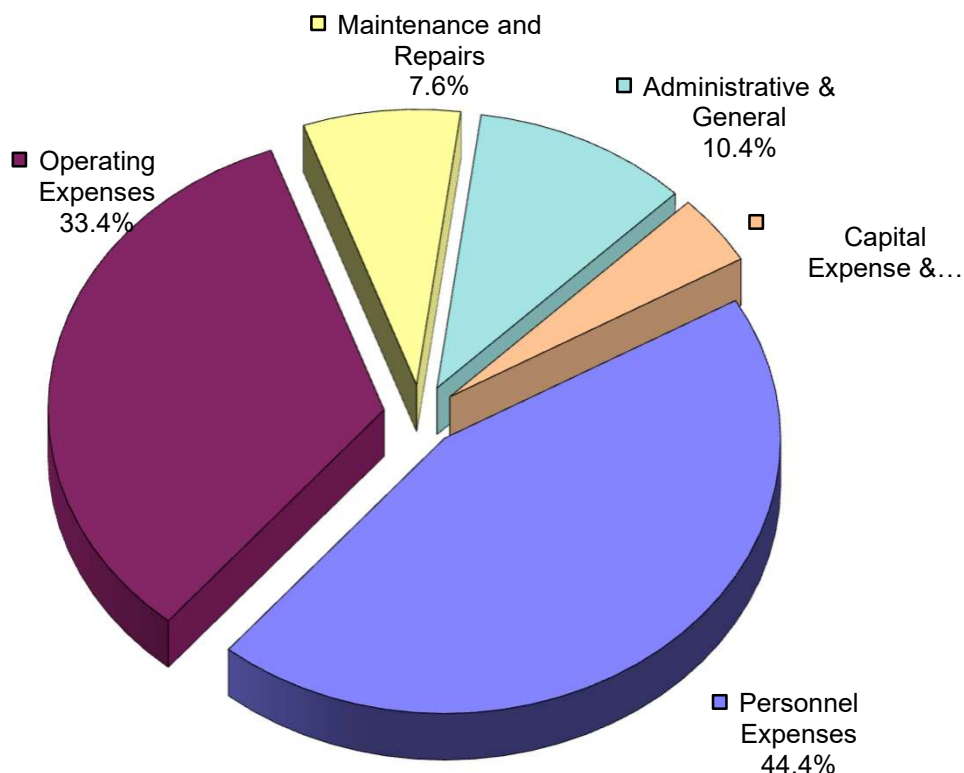
REVENUES -SINGING HILLS WWTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services	647,425	714,658	726,538
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	647,425	714,658	726,538
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	647,425	714,658	726,538

Budget Summary

EXPENSES - SINGING HILLS WWTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	304,974	330,669	322,798
Operating Expenses	225,820	241,323	242,923
Maintenance and Repairs	45,000	55,000	55,000
Administrative & General	71,631	77,666	75,817
Capital Expense & Outlay		10,000	30,000
Transfers			
Total Operating and M&R Expenses	647,425	714,658	726,538
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	647,425	714,658	726,538

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

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

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wastewater Treatment				
41201	WW-OPR & MAINTENANCE	714,658	726,538	11,880
	Total Wastewater Treatment	714,658	726,538	11,880
	Total Operating Revenue	714,658	726,538	11,880
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	211,281	220,847	9,566
51102	LBR-OVERTIME	24,071	8,903	(15,168)
	Total Salaries	235,352	229,750	(5,602)
Benefits				
51298	BEN-BENEFIT ALLOCATION	95,317	93,048	(2,269)
	Total Benefits	95,317	93,048	(2,269)
Operating Supplies & Services				
52102	OPR-AUXILIARY POWER EXPENSE	5,000	5,000	-
52103	OPR-CHEMICALS	45,000	50,000	5,000
52110	OPR-SMALL TOOLS AND SUPPLIES	3,500	3,500	-
52113	OPR-LAB SUPPLIES	6,000	8,000	2,000
52114	OPR-LABORATORY SERVICES-GBRA	27,500	29,000	1,500
52118	OPR-DISPOSAL SERVICES	50,000	50,000	-
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,500	2,000	500
52121	OPR-SAFTY & EMERGENCY EXPENSE	2,500	2,500	-
52123	OPR-EQUIPMENT RENTAL	7,241	7,241	-
52125	OPR-VEHICLE EXPENSE	5,000	5,000	-
52126	OPR-FLEET LEASE EXPENSE	12,000	10,332	(1,668)
52133	OPR-SCADA	8,900	1,000	(7,900)
	Total Operating Supplies & Services	174,141	173,573	(568)
Professional Services and Fees				

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52205	OPR-PROFESSIONAL SERVICES-OTHER	4,000	5,000	1,000
52219	OPR-CUSTOMER BILLING FEES	36,000	28,000	(8,000)
52223	OPR-LICENSE & TRAINING	3,000	4,000	1,000
52224	OPR-TRAVEL & MEETINGS	3,500	4,000	500
	Total Professional Services and Fees	46,500	41,000	(5,500)
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	1,000	1,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	5,850	8,680	2,830
52303	OPR-WIDE AREA NETWORK EXPENSE	4,320	5,280	960
52306	OPR-DATA & PHONE EXPENSE	1,897	1,900	3
	Total Office Expenses	13,067	16,860	3,793
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	6,115	9,990	3,875
52430	OPR-MISC EXPENSE	1,500	1,500	-
	Total Other Operating Expenses	7,615	11,490	3,875
	SUBTOTAL OF OPERATIONAL EXPENSES	571,992	565,721	(6,271)
	Structures			
53205	M&R-PUMPS AND MOTORS	15,000	15,000	-
	Total Structures	15,000	15,000	-
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	40,000	40,000	-
	Total Other Maintenance & Repairs	40,000	40,000	-
	SUBTOTAL OF M&R EXPENSES	55,000	55,000	-
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	77,666	75,817	(1,849)
	Total Administrative & General	77,666	75,817	(1,849)
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	10,000	30,000	20,000
	Total Capital Expenses	10,000	30,000	20,000
	TOTAL OPERATING AND M&R EXPENSES	714,658	726,538	11,880
	Net Operating Income	-	-	-

	FY 2026	FY 2027	FY 2027-2026
	BUDGET	BUDGET	DIFFERENCE
Net Change in Fund Balance	-	-	-



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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 8/31/27

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 \$627,300 for FY 2027 which is \$33,408 or 5.6% 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 2027 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 \$25,000, interdivisional and external equipment rentals of \$4,703 including a hydro jetter camera. Maintenance & repair costs of \$71,000 including continuation of the rehabilitation of aging plant equipment.

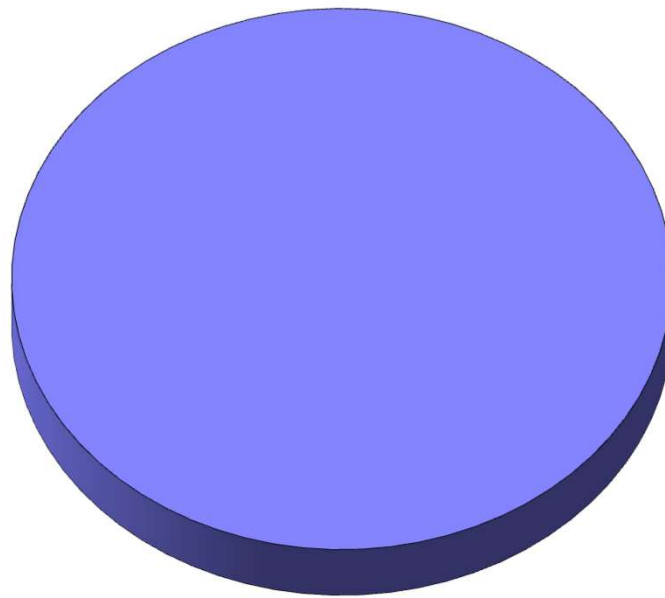
There are no capital additions budgeted for FY 2027.

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 change in the fund balance that GBRA anticipates for the Canyon Park Estates System is projected to be \$19,383.

Budget Summary

REVENUES - CANYON PARK WWTP

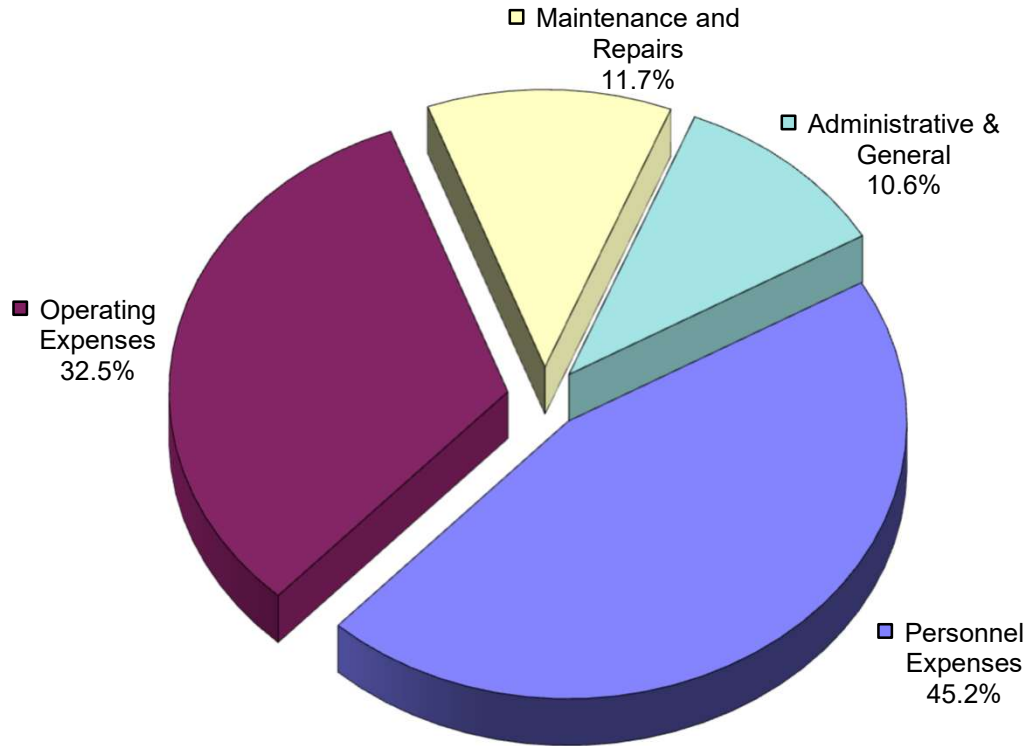


Retail Water &
Wastewater Sales
100.0%

Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	542,568	593,892	627,300
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	542,568	593,892	627,300
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	542,568	593,892	627,300

Budget Summary

EXPENSES - CANYON PARK WWTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	231,984	291,109	274,686
Operating Expenses	189,468	210,524	197,714
Maintenance and Repairs	66,500	70,500	71,000
Administrative & General	54,487	68,374	64,517
Capital Expense & Outlay		45,000	
Transfers			
Total Operating and M&R Expenses	542,439	685,507	607,917
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	542,439	685,507	607,917

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**032 - Canyon Park WWTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	593,892	627,300	33,408
	Total Retail Wastewater	593,892	627,300	33,408
	Total Operating Revenue	593,892	627,300	33,408
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	187,225	188,120	895
51102	LBR-OVERTIME	19,970	7,386	(12,584)
	Total Salaries	207,195	195,506	(11,689)
Benefits				
51298	BEN-BENEFIT ALLOCATION	83,914	79,180	(4,734)
	Total Benefits	83,914	79,180	(4,734)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	25,000	25,000	-
52102	OPR-AUXILIARY POWER EXPENSE	3,000	3,000	-
52103	OPR-CHEMICALS	44,000	44,000	-
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	3,000	-
52113	OPR-LAB SUPPLIES	6,000	6,000	-
52114	OPR-LABORATORY SERVICES-GBRA	29,700	29,700	-
52118	OPR-DISPOSAL SERVICES	20,000	25,000	5,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,200	1,200	-
52121	OPR-SAFETY & EMERGENCY EXPENSE	2,000	2,000	-
52123	OPR-EQUIPMENT RENTAL	9,403	4,703	(4,700)
52125	OPR-VEHICLE EXPENSE	3,000	3,000	-
52126	OPR-FLEET LEASE EXPENSE	16,728	-	(16,728)
52133	OPR-SCADA	1,700	1,000	(700)
	Total Operating Supplies & Services	164,731	147,603	(17,128)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 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	2,500	2,000	(500)
52224	OPR-TRAVEL & MEETINGS	4,000	4,000	-
	Total Professional Services and Fees	11,000	9,800	(1,200)
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	1,000	1,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	3,150	7,078	3,928
52303	OPR-WIDE AREA NETWORK EXPENSE	4,320	11,180	6,860
52305	OPR-POSTAGE AND FREIGHT EXPENSE	500	-	(500)
52306	OPR-DATA & PHONE EXPENSE	2,948	2,948	-
52320	OPR-EDUCATION EXPENSE	500	500	-
	Total Office Expenses	12,418	22,706	10,288
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	22,375	17,105	(5,270)
52430	OPR-MISC EXPENSE	-	500	500
	Total Other Operating Expenses	22,375	17,605	(4,770)
	SUBTOTAL OF OPERATIONAL EXPENSES	501,633	472,400	(29,233)
	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	1,000	500
53325	M&R-GENERAL MAINTENANCE	35,000	35,000	-
	Total Other Maintenance & Repairs	35,500	36,000	500
	SUBTOTAL OF M&R EXPENSES	70,500	71,000	500
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	68,374	64,517	(3,857)
	Total Administrative & General	68,374	64,517	(3,857)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Capital Outlay			
13219	MISCELLANEOUS EQUIPMENT	<u>45,000</u>	<u>-</u>	<u>(45,000)</u>
	Total Capital Outlay	<u>45,000</u>	<u>-</u>	<u>(45,000)</u>
	TOTAL OPERATING AND M&R EXPENSES	<u>685,507</u>	<u>607,917</u>	<u>(77,590)</u>
	Net Operating Income	<u>(91,615)</u>	<u>19,383</u>	<u>110,998</u>
	Net Change in Fund Balance	<u>(91,615)</u>	<u>19,383</u>	<u>110,998</u>



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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 8/31/27

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 was expected to be completed by end of FY 2025 and now expected to be completed mid to late FY 2027.

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 2027 is \$654,246 which is a 6.6% decrease from the FY 2026 budget amount.

CAPITAL ADDITIONS AND OPERATING EXPENSES

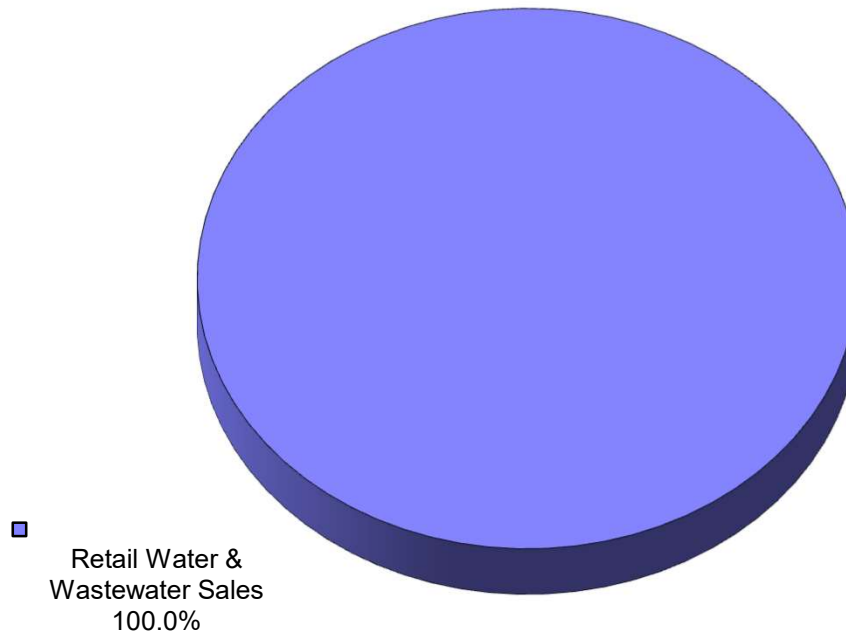
Significant operating expenses for the ensuing fiscal year, in addition to personnel costs, include \$34,000 power and utilities, \$8,000 for chemicals, \$24,000 for laboratory supplies and services, \$120,000 for biosolids disposal costs, and \$9,631 for fleet lease expense. A significant maintenance 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 \$279,804.

Budget Summary

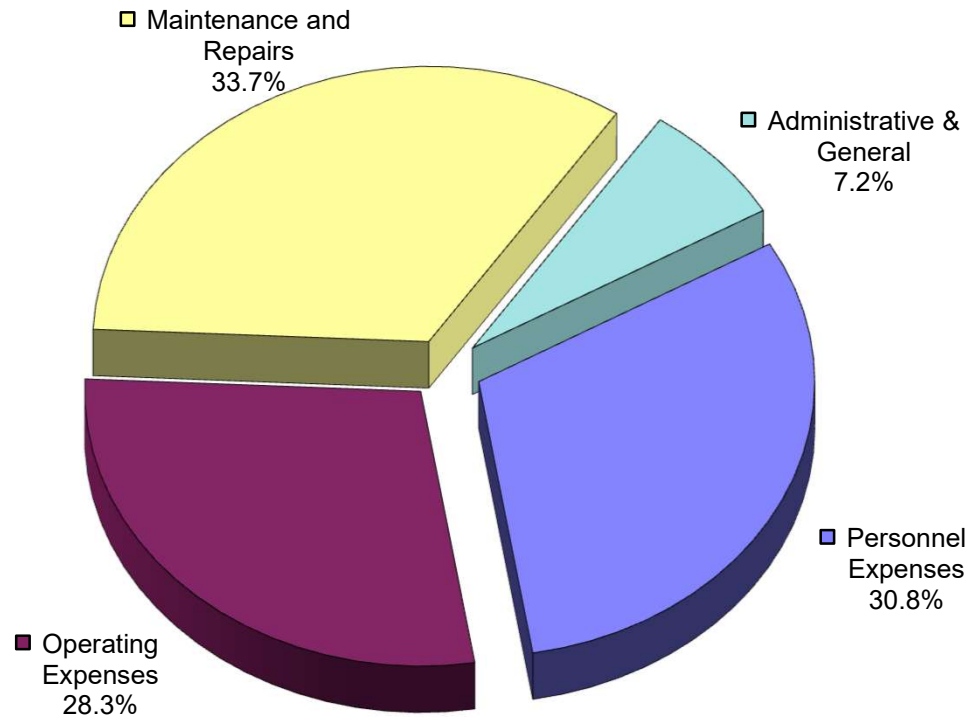
REVENUES - CORDILLERA WWTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	611,500	700,320	654,246
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	611,500	700,320	654,246
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	611,500	700,320	654,246

Budget Summary

EXPENSES - CORDILLERA WWTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	263,376	300,477	287,318
Operating Expenses	282,120	282,019	264,248
Maintenance and Repairs	275,000	290,000	315,000
Administrative & General	61,861	70,575	67,484
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	882,357	943,071	934,050
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	882,357	943,071	934,050

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**053 - Cordillera WWTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	572,320	557,496	(14,824)
42402	SEWER CONNECTION/INSP FEES	117,000	87,750	(29,250)
42404	SERVICE CALL INCOME	10,000	8,000	(2,000)
42405	TRANSFER FEES	1,000	1,000	-
	Total Retail Wastewater	700,320	654,246	(46,074)
	Total Operating Revenue	700,320	654,246	(46,074)
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	195,274	198,426	3,152
51102	LBR-OVERTIME	18,589	6,071	(12,518)
	Total Salaries	213,863	204,497	(9,366)
Benefits				
51298	BEN-BENEFIT ALLOCATION	86,614	82,821	(3,793)
	Total Benefits	86,614	82,821	(3,793)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	34,000	34,000	-
52102	OPR-AUXILIARY POWER EXPENSE	3,000	3,000	-
52103	OPR-CHEMICALS	8,000	8,000	-
52110	OPR-SMALL TOOLS AND SUPPLIES	2,000	3,000	1,000
52113	OPR-LAB SUPPLIES	6,000	6,000	-
52114	OPR-LABORATORY SERVICES-GBRA	16,500	18,000	1,500
52118	OPR-DISPOSAL SERVICES	150,000	120,000	(30,000)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,000	1,500	500
52121	OPR-SAFETY & EMERGENCY EXPENSE	1,000	1,000	-
52125	OPR-VEHICLE EXPENSE	5,000	5,000	-
52126	OPR-FLEET LEASE EXPENSE	19,262	9,631	(9,631)
52133	OPR-SCADA	2,900	2,200	(700)

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
Total Operating Supplies & Services	248,662	211,331	(37,331)
Professional Services and Fees			
52205 OPR-PROFESSIONAL SERVICES-OTHER	1,500	3,000	1,500
52216 OPR-REGULATORY FEES	1,500	1,500	-
52220 OPR-BANK FEES	100	-	(100)
52223 OPR-LICENSE & TRAINING	1,500	2,500	1,000
52224 OPR-TRAVEL & MEETINGS	4,000	5,000	1,000
Total Professional Services and Fees	8,600	12,000	3,400
Office Expenses			
52301 OPR-OFFICE SUPPLIES	1,000	1,500	500
52302 OPR-COMPUTER & SOFTWARE EXPENSE	6,350	16,378	10,028
52303 OPR-WIDE AREA NETWORK EXPENSE	4,320	5,280	960
52305 OPR-POSTAGE AND FREIGHT EXPENSE	500	500	-
52306 OPR-DATA & PHONE EXPENSE	1,499	4,200	2,701
Total Office Expenses	13,669	27,858	14,189
Other Operating Expenses			
52420 OPR-INSURANCE EXPENSE	10,088	12,059	1,971
52430 OPR-MISC EXPENSE	1,000	1,000	-
Total Other Operating Expenses	11,088	13,059	1,971
SUBTOTAL OF OPERATIONAL EXPENSES	582,496	551,566	(30,930)
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	15,000	15,000	-
Total Maintenance and Repair Equipment	15,000	15,000	-
Structures			
53201 M&R-BUILDING	-	25,000	25,000
53205 M&R-PUMPS AND MOTORS	250,000	250,000	-
Total Structures	250,000	275,000	25,000
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	290,000	315,000	25,000
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	70,575	67,484	(3,091)
Total Administrative & General	70,575	67,484	(3,091)
TOTAL OPERATING AND M&R EXPENSES	943,071	934,050	(9,021)

	<u>FY 2026 BUDGET</u>	<u>FY 2027 BUDGET</u>	<u>FY 2027-2026 DIFFERENCE</u>
Net Operating Income	<u><u>(242,751)</u></u>	<u><u>(279,804)</u></u>	<u><u>(37,053)</u></u>
Net Change in Fund Balance	<u><u>(242,751)</u></u>	<u><u>(279,804)</u></u>	<u><u>(37,053)</u></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 8/31/27

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 Assistant 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 Dietz Wastewater Collection System. The total service fee revenue is projected to be \$393,170, total connection fee income is \$6,000, and transfer fee income is \$3,000 for a total of \$402,170 in FY 2027 which is \$12,738 or 3.3% more than last year's budget.

CAPITAL ADDITIONS AND OPERATING EXPENSES

Significant operating expenses for the ensuing fiscal year, in addition to personnel costs, include power & utilities costs of \$6,000, chemical costs of \$500, laboratory supplies and services of \$600, and maintenance & repairs of \$7,500.

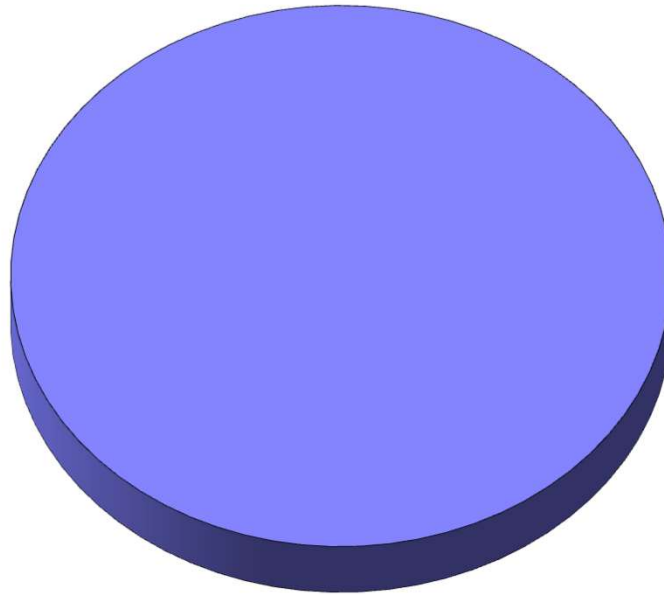
There are no capital addition items budgeted for FY 2027.

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

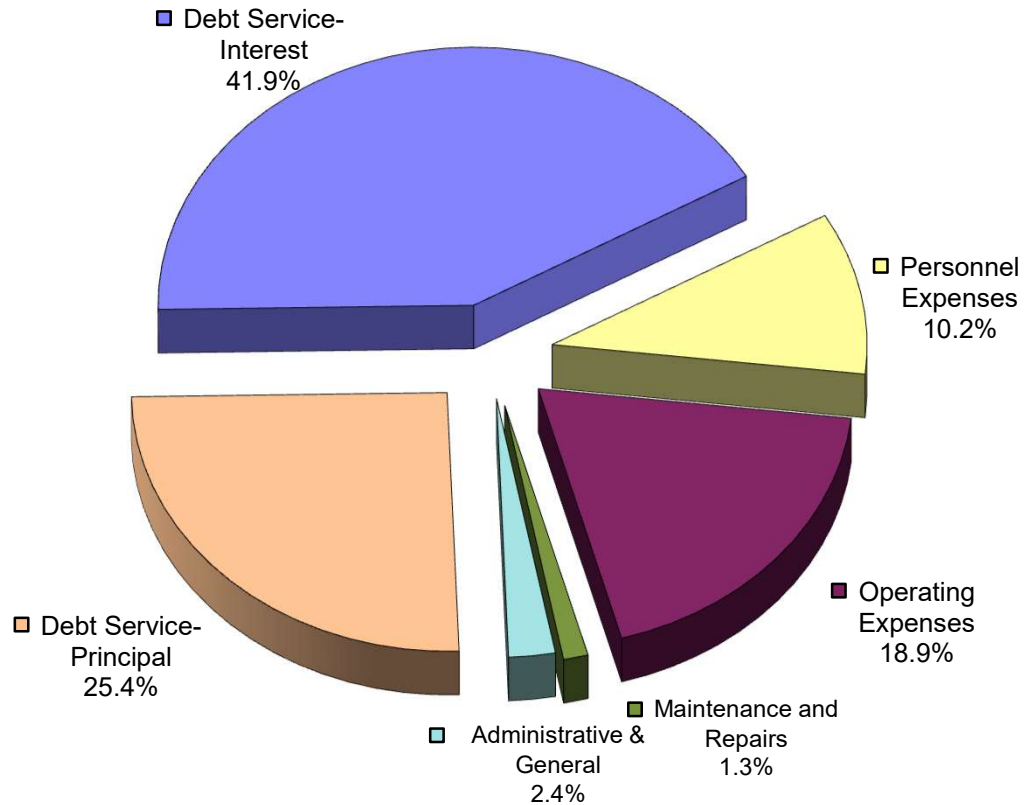
REVENUES - DIETZ WW COLLECTIONS



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	101,500	389,432	402,170
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	101,500	389,432	402,170
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	101,500	389,432	402,170

Budget Summary

EXPENSES - DIETZ WW COLLECTIONS



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	34,958	50,176	60,270
Operating Expenses	79,559	87,872	112,202
Maintenance and Repairs	7,500	7,500	7,500
Administrative & General	8,211	11,785	14,156
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	130,228	157,333	194,128
Debt Service-Principal	140,417	145,417	150,417
Debt Service-Interest	260,133	254,517	248,700
Debt Service-Bond Covenant Fund			
Grand Total Expenses	530,778	557,267	593,245

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**038 - Dietz WW Collections
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	375,932	393,170	17,238
42402	SEWER CONNECTION/INSP FEES	7,500	6,000	(1,500)
42405	TRANSFER FEES	6,000	3,000	(3,000)
	Total Retail Wastewater	389,432	402,170	12,738
	Total Operating Revenue	389,432	402,170	12,738
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	34,651	41,708	7,057
51102	LBR-OVERTIME	1,061	1,189	128
	Total Salaries	35,712	42,897	7,185
Benefits				
51298	BEN-BENEFIT ALLOCATION	14,464	17,373	2,909
	Total Benefits	14,464	17,373	2,909
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	4,000	6,000	2,000
52102	OPR-AUXILIARY POWER EXPENSE	1,500	1,500	-
52103	OPR-CHEMICALS	500	500	-
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	3,000	-
52114	OPR-LABORATORY SERVICES-GBRA	550	600	50
52120	OPR-UNIFORMS/BUSINESS ATTIRE	500	500	-
52121	OPR-SAFTY & EMERGENCY EXPENSE	500	500	-
52123	OPR-EQUIPMENT RENTAL	2,578	2,578	-
52133	OPR-SCADA	1,700	1,000	(700)
	Total Operating Supplies & Services	14,828	16,178	1,350
Professional Services and Fees				
52205	OPR-PROFESSIONAL SERVICES-OTHER	1,000	1,000	-

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52218	OPR-NBU WW TREATMENT SERVICES	50,000	70,000	20,000
52219	OPR-CUSTOMER BILLING FEES	18,000	18,000	-
52220	OPR-BANK FEES	150	150	-
52223	OPR-LICENSE & TRAINING	700	700	-
52224	OPR-TRAVEL & MEETINGS	1,000	1,000	-
	Total Professional Services and Fees	70,850	90,850	20,000
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	300	2,947	2,647
52303	OPR-WIDE AREA NETWORK EXPENSE	-	180	180
	Total Office Expenses	300	3,127	2,827
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	1,894	2,047	153
	Total Other Operating Expenses	1,894	2,047	153
	SUBTOTAL OF OPERATIONAL EXPENSES	138,048	172,472	34,424
	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	11,785	14,156	2,371
	Total Administrative & General	11,785	14,156	2,371
	TOTAL OPERATING AND M&R EXPENSES	157,333	194,128	36,795
	Net Operating Income	232,099	208,042	(24,057)
	DEBT SERVICE BUDGET			
	Principal Payments Expense			
21226	BOND-2021 DIETZ CONSTRUCTION	145,417	150,417	5,000

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Total Principal Payments Expense	145,417	150,417	5,000
	Interest Expense			
57220	INT-2021 DIETZ CONSTRUCTION	254,517	248,700	(5,817)
	Total Interest Expense	254,517	248,700	(5,817)
	Total Debt Expense	399,934	399,117	(817)
	Net Change in Debt Service Budget	(399,934)	(399,117)	817
	Net Change in Fund Balance	(167,835)	(191,075)	(23,240)



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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 8/31/27

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 \$1,062,069 during FY 2027 which is \$278,169 or 35.5% more than the FY 2026.

CAPITAL ADDITIONS AND OPERATING EXPENSES

The principal operating expenses for FY 2027, in addition to personnel costs, include \$68,000 for chemicals, \$52,000 for lab supplies and services, \$100,000 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 \$65,000 which covers routine maintenance and repair to pumps and motors as well as system equipment and facilities.

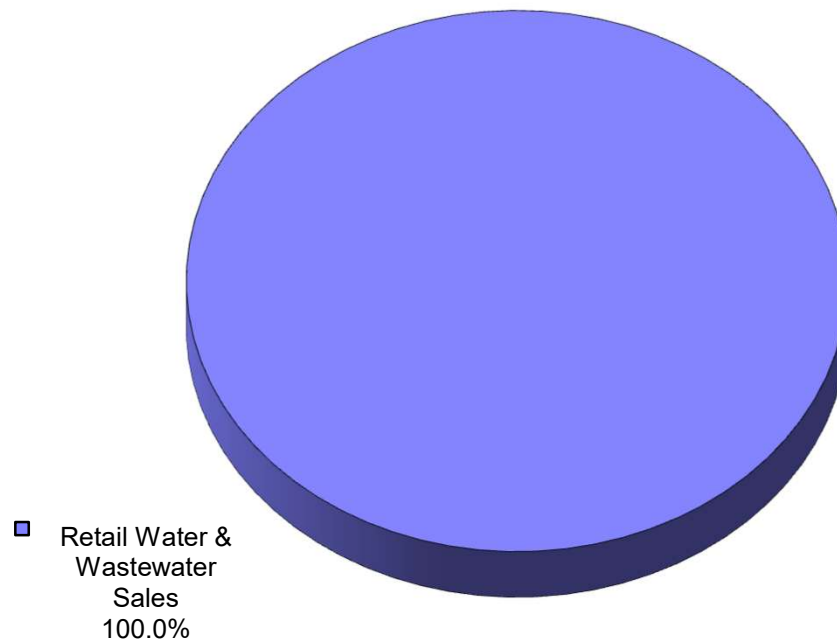
The capital addition budgeted for FY 2027 is a sludge box in the amount of \$50,000.

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 surplus of \$187,659.

Budget Summary

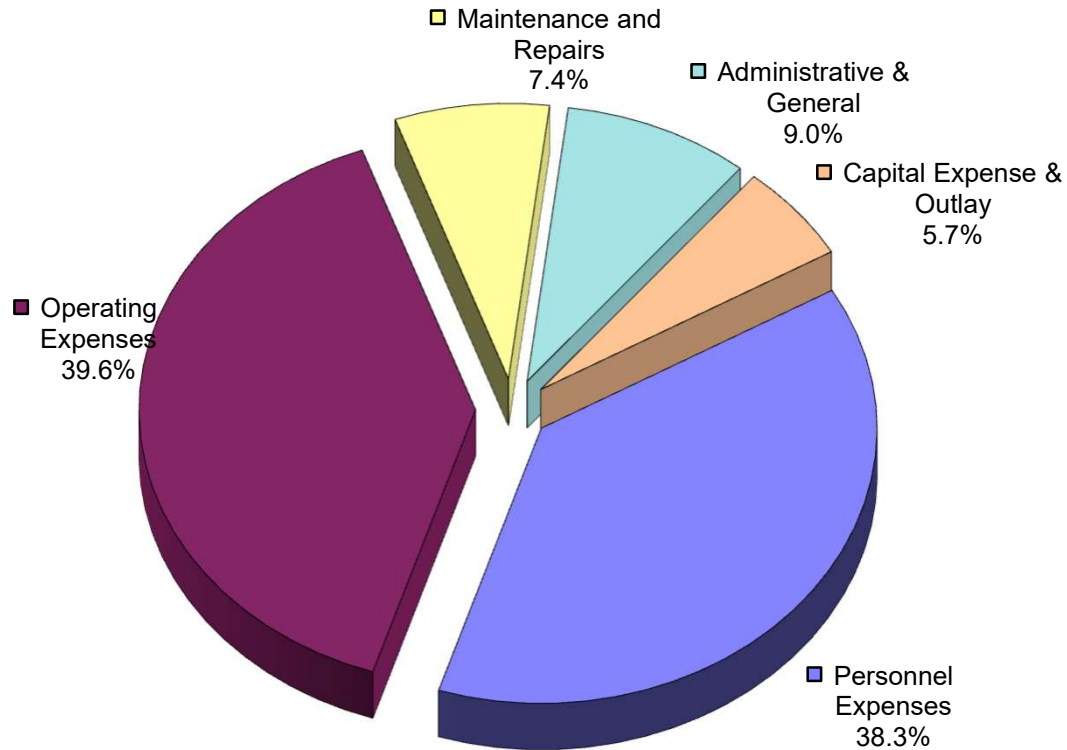
REVENUES - JOHNSON RANCH WWTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	585,500	783,900	1,062,069
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	585,500	783,900	1,062,069
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	585,500	783,900	1,062,069

Budget Summary

EXPENSES - JOHNSON RANCH WWTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	276,852	355,736	334,636
Operating Expenses	289,698	279,793	346,176
Maintenance and Repairs	40,000	40,000	65,000
Administrative & General	65,026	83,554	78,598
Capital Expense & Outlay		75,000	50,000
Transfers			
Total Operating and M&R Expenses	671,576	834,083	874,410
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	671,576	834,083	874,410

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**056 - Johnson Ranch WWTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	764,400	1,040,569	276,169
42402	SEWER CONNECTION/INSP FEES	16,500	16,500	-
42405	TRANSFER FEES	3,000	5,000	2,000
	Total Retail Wastewater	783,900	1,062,069	278,169
	Total Operating Revenue	783,900	1,062,069	278,169
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	224,657	228,911	4,254
51102	LBR-OVERTIME	28,536	9,264	(19,272)
	Total Salaries	253,193	238,175	(15,018)
Benefits				
51298	BEN-BENEFIT ALLOCATION	102,543	96,461	(6,082)
	Total Benefits	102,543	96,461	(6,082)
Operating Supplies & Services				
52102	OPR-AUXILIARY POWER EXPENSE	5,000	5,000	-
52103	OPR-CHEMICALS	62,000	68,000	6,000
52110	OPR-SMALL TOOLS AND SUPPLIES	4,000	5,000	1,000
52113	OPR-LAB SUPPLIES	15,000	15,000	-
52114	OPR-LABORATORY SERVICES-GBRA	36,300	37,000	700
52118	OPR-DISPOSAL SERVICES	80,000	100,000	20,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,250	1,500	250
52121	OPR-SAFTY & EMERGENCY EXPENSE	3,000	3,000	-
52123	OPR-EQUIPMENT RENTAL	12,693	12,693	-
52125	OPR-VEHICLE EXPENSE	5,000	5,000	-
52126	OPR-FLEET LEASE EXPENSE	10,465	10,465	-
52133	OPR-SCADA	2,900	17,200	14,300
	Total Operating Supplies & Services	237,608	279,858	42,250

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 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	500	350
52223	OPR-LICENSE & TRAINING	3,000	3,000	-
52224	OPR-TRAVEL & MEETINGS	4,000	4,000	-
	Total Professional Services and Fees	12,150	12,500	350
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	2,000	2,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	9,100	28,011	18,911
52303	OPR-WIDE AREA NETWORK EXPENSE	4,320	5,280	960
52305	OPR-POSTAGE AND FREIGHT EXPENSE	1,000	-	(1,000)
52306	OPR-DATA & PHONE EXPENSE	3,197	3,300	103
	Total Office Expenses	19,617	38,591	18,974
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	9,418	14,227	4,809
52430	OPR-MISC EXPENSE	1,000	1,000	-
	Total Other Operating Expenses	10,418	15,227	4,809
	SUBTOTAL OF OPERATIONAL EXPENSES	635,529	680,812	45,283
	Structures			
53205	M&R-PUMPS AND MOTORS	10,000	30,000	20,000
	Total Structures	10,000	30,000	20,000
	Other Maintenance & Repairs			
53325	M&R-GENERAL MAINTENANCE	30,000	35,000	5,000
	Total Other Maintenance & Repairs	30,000	35,000	5,000
	SUBTOTAL OF M&R EXPENSES	40,000	65,000	25,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	83,554	78,598	(4,956)
	Total Administrative & General	83,554	78,598	(4,956)
	Capital Outlay			
13219	MISCELLANEOUS EQUIPMENT	75,000	50,000	(25,000)
	Total Capital Outlay	75,000	50,000	(25,000)
	TOTAL OPERATING AND M&R EXPENSES	834,083	874,410	40,327

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
Net Operating Income	<u>(50,183)</u>	<u>187,659</u>	<u>237,842</u>
Net Change in Fund Balance	<u>(50,183)</u>	<u>187,659</u>	<u>237,842</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 8/31/27

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 413.258 million gallons annually or 1.13 million gallons per day (MGD). For Fiscal Year 2027, the flow will be split with approximately 0.36 MGD treated by the Larremore Plant and 0.773 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 2027 total revenue for the Lockhart Wastewater System is \$2,097,466, which is \$130,304 or 5.2% more than last year's budget.

MAJOR OPERATING AND MAINTENANCE EXPENDITURES

The combined operating expenditure budget for FY 2027 amounts to \$2,097,466. Significant operating expenses budgeted for Fiscal Year 2027 include biosolids disposal in the amount of \$360,376, power and utilities of \$301,136, laboratory testing and expenses of \$80,136. Significant maintenance expenditures budgeted for Fiscal Year 202 include Scada projects.

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.

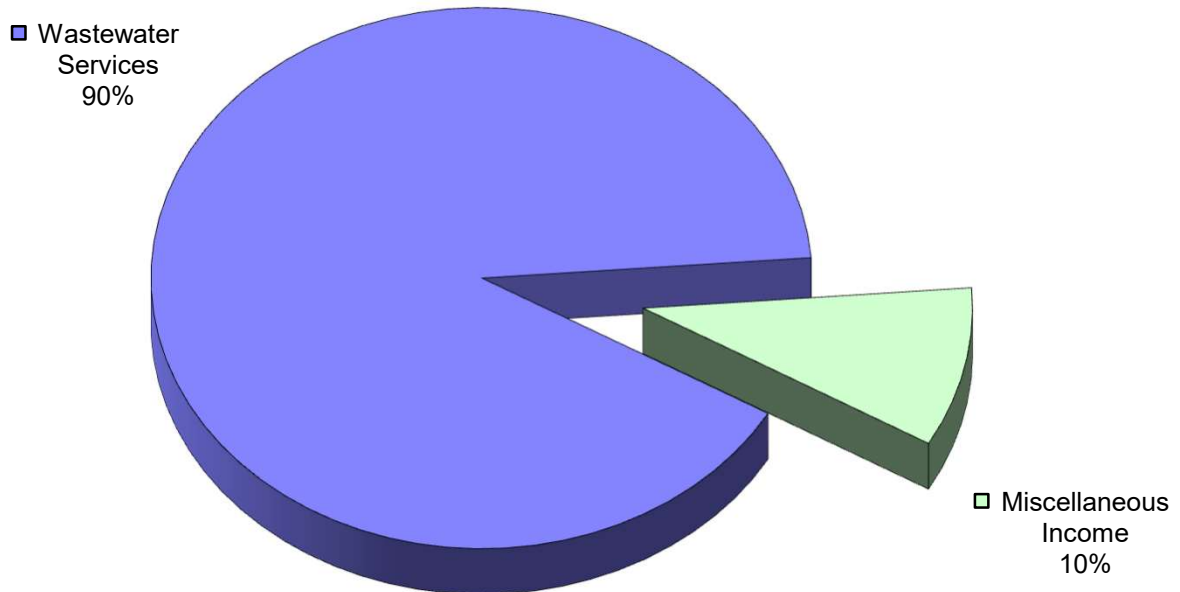
Scada projects in the amount of \$75,000 are budgeted for capital addition items for FY 2027.

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 2027 is \$0.

Budget Summary

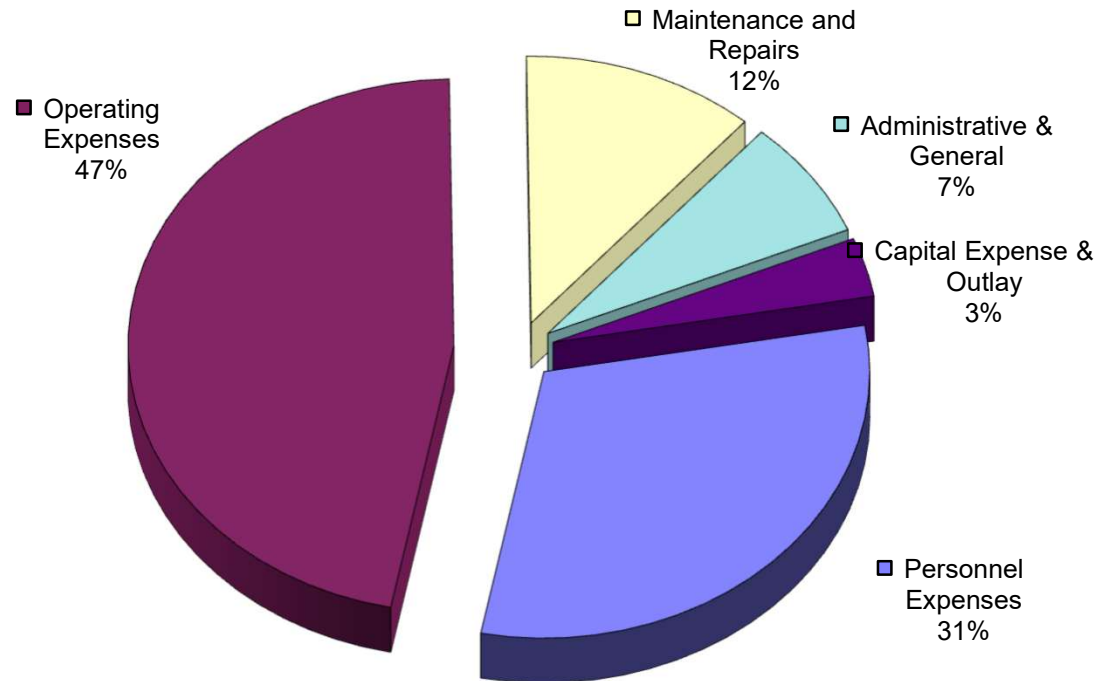
REVENUES - LOCKHART WWTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services	1,037,073	1,394,162	1,897,466
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income	600,000	600,000	200,000
Total Operating Revenue	1,637,073	1,994,162	2,097,466
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,637,073	1,994,162	2,097,466

Budget Summary

EXPENSES - LOCKHART WWTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	591,047	664,222	647,709
Operating Expenses	778,777	855,307	978,879
Maintenance and Repairs	128,426	257,623	243,747
Administrative & General	138,823	156,010	152,131
Capital Expense & Outlay		61,000	75,000
Transfers			
Total Operating and M&R Expenses	1,637,073	1,994,162	2,097,466
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,637,073	1,994,162	2,097,466

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**130 - Lockhart WWTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Wastewater Treatment				
41201	WW-OPR & MAINTENANCE	1,838,152	1,945,335	107,183
41202	WW-ADMINISTRATIVE & GENERAL	156,010	152,131	(3,879)
41207	WW-CREDIT TO CUSTOMER	(600,000)	(200,000)	400,000
	Total Wastewater Treatment	1,394,162	1,897,466	503,304
Retail Wastewater				
42452	WASTEWATER-SEPTIC HAULERS	600,000	200,000	(400,000)
	Total Retail Wastewater	600,000	200,000	(400,000)
	Total Operating Revenue	1,994,162	2,097,466	103,304
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	451,635	443,287	(8,348)
51102	LBR-OVERTIME	21,121	17,716	(3,405)
	Total Salaries	472,756	461,003	(11,753)
Benefits				
51298	BEN-BENEFIT ALLOCATION	191,466	186,706	(4,760)
	Total Benefits	191,466	186,706	(4,760)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	274,790	301,136	26,346
52102	OPR-AUXILIARY POWER EXPENSE	5,000	5,500	500
52103	OPR-CHEMICALS	54,566	57,497	2,931
52110	OPR-SMALL TOOLS AND SUPPLIES	4,000	6,000	2,000
52113	OPR-LAB SUPPLIES	22,273	18,751	(3,522)
52114	OPR-LABORATORY SERVICES-GBRA	43,951	44,880	929
52115	OPR-LABORATORY SERVICES-OUTSOURCED	11,490	16,505	5,015
52118	OPR-DISPOSAL SERVICES	301,856	360,376	58,520
52120	OPR-UNIFORMS/BUSINESS ATTIRE	6,750	6,750	-

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52121 OPR-SAFETY & EMERGENCY EXPENSE	3,825	4,300	475
52124 OPR-EQUIPMENT EXPENSE	6,700	7,500	800
52125 OPR-VEHICLE EXPENSE	5,570	5,900	330
52133 OPR-SCADA	1,700	13,661	11,961
Total Operating Supplies & Services	742,471	848,756	106,285
Professional Services and Fees			
52205 OPR-PROFESSIONAL SERVICES-OTHER	4,840	5,880	1,040
52216 OPR-REGULATORY FEES	22,000	25,000	3,000
52222 OPR-MEMBERSHIPS & PUBLICATIONS	700	360	(340)
52223 OPR-LICENSE & TRAINING	3,744	3,114	(630)
52224 OPR-TRAVEL & MEETINGS	6,000	6,000	-
Total Professional Services and Fees	37,284	40,354	3,070
Office Expenses			
52301 OPR-OFFICE SUPPLIES	4,400	4,400	-
52302 OPR-COMPUTER & SOFTWARE EXPENSE	14,020	21,774	7,754
52303 OPR-WIDE AREA NETWORK EXPENSE	10,020	10,980	960
52306 OPR-DATA & PHONE EXPENSE	8,928	8,980	52
52331 OPR-JANITORIAL SUPPLIES AND SERVICE	1,500	1,500	-
Total Office Expenses	38,868	47,634	8,766
Other Operating Expenses			
52420 OPR-INSURANCE EXPENSE	36,484	41,935	5,451
52430 OPR-MISC EXPENSE	200	200	-
Total Other Operating Expenses	36,684	42,135	5,451
SUBTOTAL OF OPERATIONAL EXPENSES	1,519,529	1,626,588	107,059
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	28,000	29,350	1,350
53110 M&R-CONTROL SYSTEMS	97,197	89,697	(7,500)
53115 M&R-METERS	1,500	2,000	500
Total Maintenance and Repair Equipment	126,697	121,047	(5,650)
Structures			
53201 M&R-BUILDING	16,176	1,200	(14,976)
53205 M&R-PUMPS AND MOTORS	10,000	11,000	1,000
53210 M&R-GATES AND VALVES	2,250	3,000	750
53220 M&R-CLARIFIERS	18,000	28,000	10,000
53237 M&R UV SYSTEM	60,000	60,000	-
Total Structures	106,426	103,200	(3,226)
Other Maintenance & Repairs			
53310 M&R-GROUNDS/ROW	13,500	13,500	-

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
53325	M&R-GENERAL MAINTENANCE	11,000	6,000	(5,000)
	Total Other Maintenance & Repairs	24,500	19,500	(5,000)
	SUBTOTAL OF M&R EXPENSES	257,623	243,747	(13,876)
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	156,010	152,131	(3,879)
	Total Administrative & General	156,010	152,131	(3,879)
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	61,000	75,000	14,000
	Total Capital Expenses	61,000	75,000	14,000
	TOTAL OPERATING AND M&R EXPENSES	1,994,162	2,097,466	103,304
	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 8/31/27

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 \$653,275 during FY 2027 which is \$21,231 or 3.3% more than the FY 2026 budget due primarily to growth in the number of connections.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

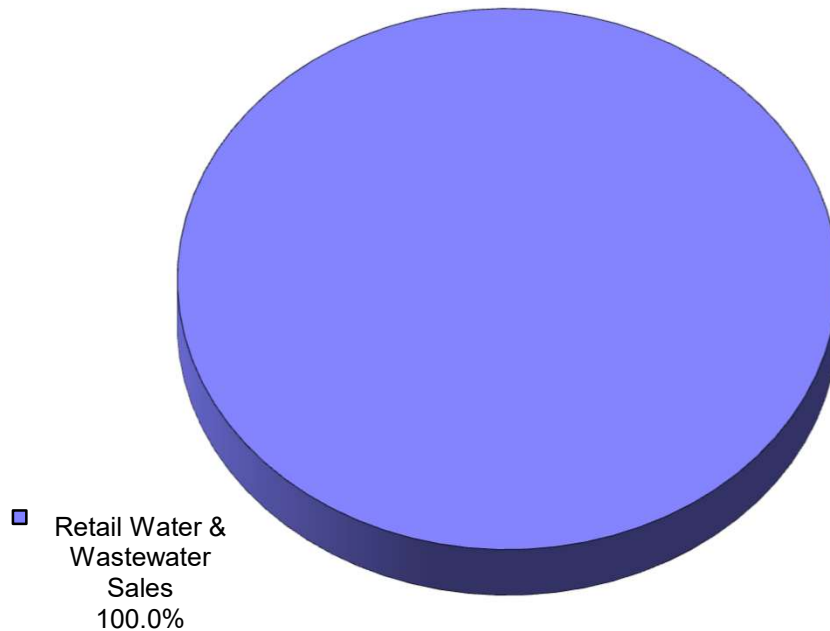
In addition to personnel costs, other significant operating costs include \$36,000 for power to operate the wastewater plant, \$60,000 for chemicals, \$32,000 for laboratory supplies and services, \$50,000 for biosolids disposal, and billing services to Texas Water Company for \$25,000. Maintenance and 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 \$18,906.

Budget Summary

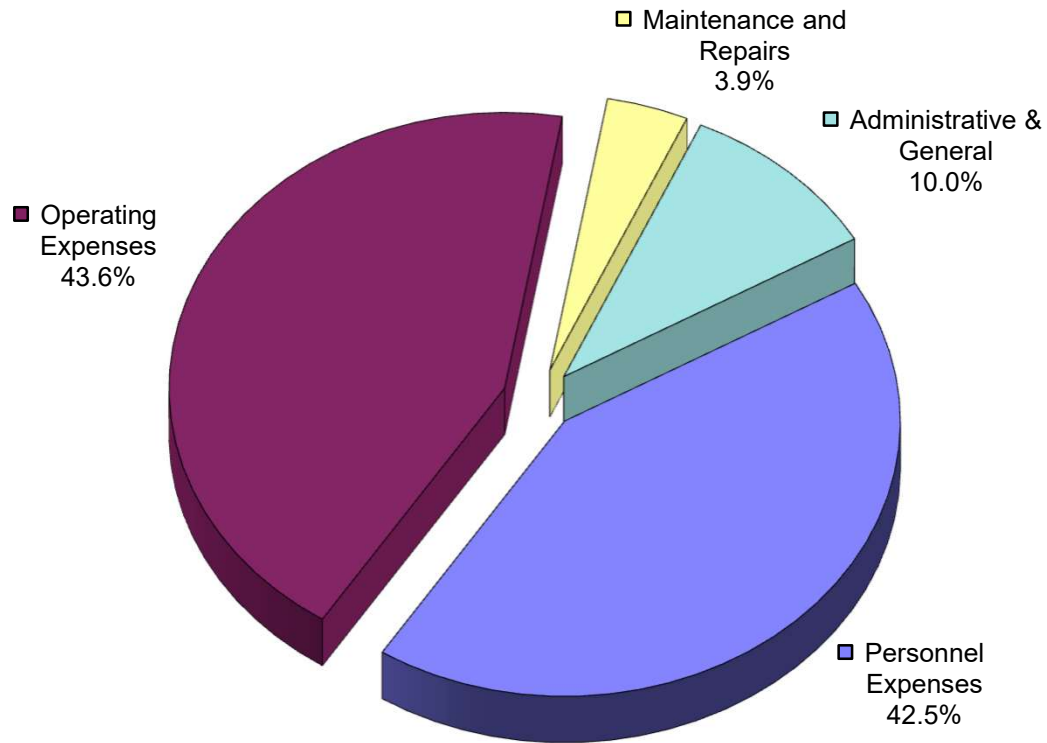
REVENUES -PARK VILLAGE WWRS



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	541,009	632,044	653,275
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	541,009	632,044	653,275
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	541,009	632,044	653,275

Budget Summary

EXPENSES - PARK VILLAGE WWRS



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	227,942	296,218	269,417
Operating Expenses	224,529	231,252	276,673
Maintenance and Repairs	35,000	35,000	25,000
Administrative & General	53,538	69,574	63,279
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	541,009	632,044	634,369
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	541,009	632,044	634,369

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**058 - Park Village WWRS
Department ***

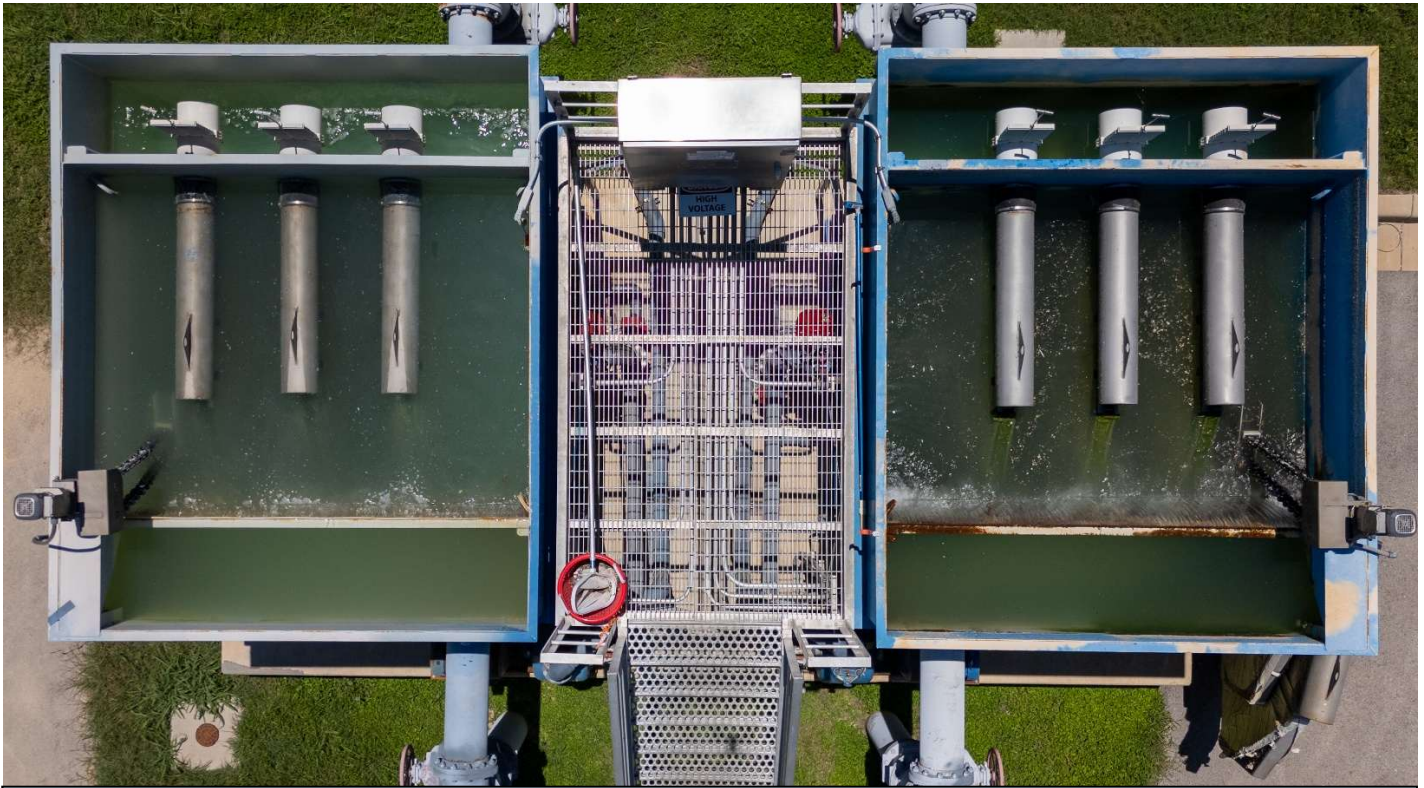
		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	502,600	638,775	136,175
42402	SEWER CONNECTION/INSP FEES	11,000	11,000	-
42405	TRANSFER FEES	3,500	3,500	-
42470	CHARGES TO DEVELOPERS	114,944	-	(114,944)
	Total Retail Wastewater	632,044	653,275	21,231
	Total Operating Revenue	632,044	653,275	21,231
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	186,793	185,249	(1,544)
51102	LBR-OVERTIME	24,038	6,507	(17,531)
	Total Salaries	210,831	191,756	(19,075)
Benefits				
51298	BEN-BENEFIT ALLOCATION	85,387	77,661	(7,726)
	Total Benefits	85,387	77,661	(7,726)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	34,000	36,000	2,000
52102	OPR-AUXILIARY POWER EXPENSE	3,000	3,500	500
52103	OPR-CHEMICALS	55,000	60,000	5,000
52110	OPR-SMALL TOOLS AND SUPPLIES	4,000	4,000	-
52113	OPR-LAB SUPPLIES	8,000	8,000	-
52114	OPR-LABORATORY SERVICES-GBRA	22,000	24,000	2,000
52118	OPR-DISPOSAL SERVICES	36,500	50,000	13,500
52120	OPR-UNIFORMS/BUSINESS ATTIRE	2,200	2,500	300
52121	OPR-SAFTY & EMERGENCY EXPENSE	2,000	2,000	-
52123	OPR-EQUIPMENT RENTAL	7,991	7,991	-
52125	OPR-VEHICLE EXPENSE	4,000	4,000	-
52133	OPR-SCADA	2,900	18,516	15,616

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
Total Operating Supplies & Services	181,591	220,507	38,916
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	25,000	25,000	-
52223 OPR-LICENSE & TRAINING	2,000	2,500	500
52224 OPR-TRAVEL & MEETINGS	2,500	3,000	500
Total Professional Services and Fees	33,500	34,500	1,000
Office Expenses			
52301 OPR-OFFICE SUPPLIES	1,000	1,000	-
52302 OPR-COMPUTER & SOFTWARE EXPENSE	2,700	5,977	3,277
52303 OPR-WIDE AREA NETWORK EXPENSE	4,320	5,280	960
52306 OPR-DATA & PHONE EXPENSE	1,000	1,500	500
Total Office Expenses	9,020	13,757	4,737
Other Operating Expenses			
52420 OPR-INSURANCE EXPENSE	6,141	6,909	768
52430 OPR-MISC EXPENSE	1,000	1,000	-
Total Other Operating Expenses	7,141	7,909	768
SUBTOTAL OF OPERATIONAL EXPENSES	527,470	546,090	18,620
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	20,000	(10,000)
Total Other Maintenance & Repairs	30,000	20,000	(10,000)
SUBTOTAL OF M&R EXPENSES	35,000	25,000	(10,000)
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	69,574	63,279	(6,295)
Total Administrative & General	69,574	63,279	(6,295)
TOTAL OPERATING AND M&R EXPENSES	632,044	634,369	2,325
Net Operating Income	-	18,906	18,906

	FY 2026	FY 2027	FY 2027-2026
	BUDGET	BUDGET	DIFFERENCE
Net Change in Fund Balance	-	18,906	18,906



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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 System

Operating Plan for Fiscal Year Ending 8/31/27

BACKGROUND

GBRA assumed operations of the Shadow Creek Wastewater Reclamation System, 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 Hays Wastewater Manager with daily supervision by the Sunfield/Shadow Creek Chief Operator. It is operated by seven operators, dividing their time between the 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 Assistant 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 135 million gallons per year or 0.370 million gallons per day. The budgeted FY 2027 revenue for the Shadow Creek System is \$1,523,369.

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 \$42.00/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 2027 amounts to \$1,460,881.

Significant operating and maintenance expenses are power costs of \$130,000, biosolids disposal of \$170,000, chemicals of \$91,000, laboratory testing and supplies and expenses of \$34,700, and customer billing fees of \$36,588 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 \$265,000 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 \$15,056 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.

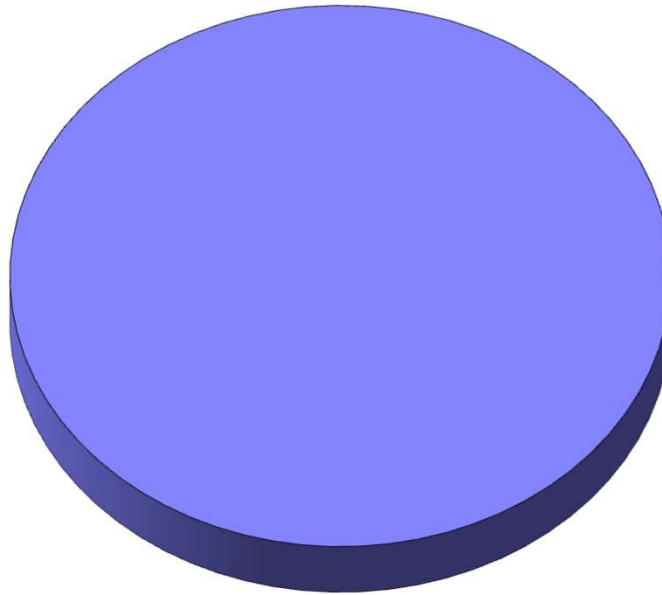
There are no capital additions budgeted for FY 2027.

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 \$62,488.

Budget Summary

REVENUES - SHADOW CREEK WWTP

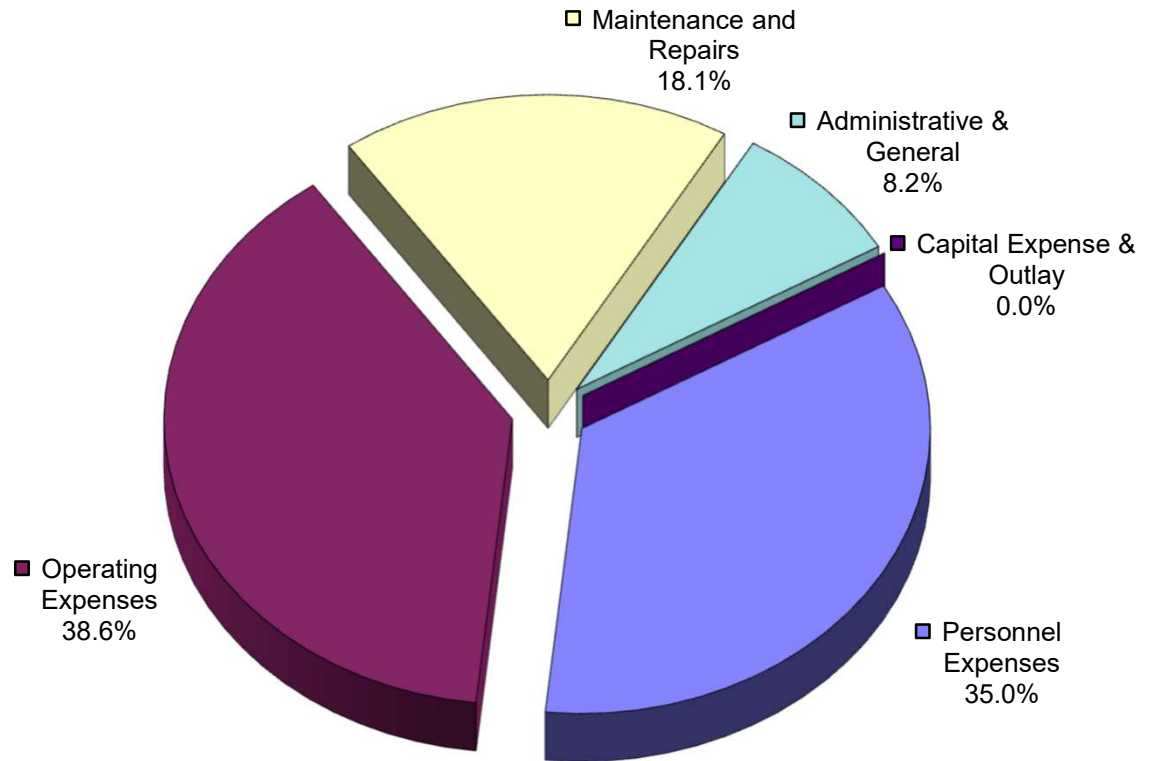


Retail Water &
Wastewater Sales
100.0%

Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	1,298,995	1,437,984	1,523,369
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	1,298,995	1,437,984	1,523,369
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,298,995	1,437,984	1,523,369

Budget Summary

EXPENSES - SHADOW CREEK WWTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	426,908	496,562	511,375
Operating Expenses	407,817	482,931	564,396
Maintenance and Repairs	154,000	195,000	265,000
Administrative & General	100,270	116,630	120,110
Capital Expense & Outlay	210,000	71,000	
Transfers			
Total Operating and M&R Expenses	1,298,995	1,362,123	1,460,881
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,298,995	1,362,123	1,460,881

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**030 - Shadow Creek WWTP
Department ***

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Retail Wastewater			
42401 WASTEWATER SERVICES	1,403,784	1,507,769	103,985
42402 SEWER CONNECTION/INSP FEES	27,000	12,000	(15,000)
42405 TRANSFER FEES	7,200	3,600	(3,600)
Total Retail Wastewater	1,437,984	1,523,369	85,385
Total Operating Revenue	1,437,984	1,523,369	85,385
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	342,546	353,066	10,520
51102 LBR-OVERTIME	10,879	10,902	23
Total Salaries	353,425	363,968	10,543
Benefits			
51298 BEN-BENEFIT ALLOCATION	143,137	147,407	4,270
Total Benefits	143,137	147,407	4,270
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	120,000	130,000	10,000
52102 OPR-AUXILIARY POWER EXPENSE	8,000	8,000	-
52103 OPR-CHEMICALS	72,000	91,000	19,000
52110 OPR-SMALL TOOLS AND SUPPLIES	2,500	3,000	500
52113 OPR-LAB SUPPLIES	4,500	6,000	1,500
52114 OPR-LABORATORY SERVICES-GBRA	27,500	27,000	(500)
52115 OPR-LABORATORY SERVICES-OUTSOURCED	1,400	1,700	300
52118 OPR-DISPOSAL SERVICES	135,000	170,000	35,000
52120 OPR-UNIFORMS/BUSINESS ATTIRE	3,000	3,000	-
52121 OPR-SAFTY & EMERGENCY EXPENSE	6,000	6,000	-
52123 OPR-EQUIPMENT RENTAL	2,873	4,873	2,000
52124 OPR-EQUIPMENT EXPENSE	2,000	2,000	-
52125 OPR-VEHICLE EXPENSE	6,000	6,000	-

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52126	OPR-FLEET LEASE EXPENSE	-	2,811	2,811
52133	OPR-SCADA	1,700	1,000	(700)
	Total Operating Supplies & Services	392,473	462,384	69,911
	Professional Services and Fees			
52205	OPR-PROFESSIONAL SERVICES-OTHER	9,500	15,000	5,500
52216	OPR-REGULATORY FEES	7,800	1,300	(6,500)
52219	OPR-CUSTOMER BILLING FEES	35,328	36,588	1,260
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	61,128	61,388	260
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	1,000	1,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	5,900	13,788	7,888
52303	OPR-WIDE AREA NETWORK EXPENSE	4,320	5,280	960
52306	OPR-DATA & PHONE EXPENSE	5,948	5,500	(448)
	Total Office Expenses	17,168	25,568	8,400
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	900	-	(900)
52420	OPR-INSURANCE EXPENSE	11,262	15,056	3,794
	Total Other Operating Expenses	12,162	15,056	2,894
	SUBTOTAL OF OPERATIONAL EXPENSES	979,493	1,075,771	96,278
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	15,000	15,000	-
53110	M&R-CONTROL SYSTEMS	20,000	20,000	-
53115	M&R-METERS	2,000	2,000	-
	Total Maintenance and Repair Equipment	37,000	37,000	-
	Structures			
53201	M&R-BUILDING	2,500	2,500	-
53205	M&R-PUMPS AND MOTORS	35,000	35,000	-
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	15,000	15,000	-
	Total Structures	82,000	82,000	-
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	6,000	6,000	-
53325	M&R-GENERAL MAINTENANCE	70,000	140,000	70,000

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Total Other Maintenance & Repairs	76,000	146,000	70,000
	SUBTOTAL OF M&R EXPENSES	195,000	265,000	70,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	116,630	120,110	3,480
	Total Administrative & General	116,630	120,110	3,480
	Capital Expenses			
55001	CUSTOMER-OWNED CAPITAL EXPENSE	71,000	-	(71,000)
	Total Capital Expenses	71,000	-	(71,000)
	TOTAL OPERATING AND M&R EXPENSES	1,362,123	1,460,881	98,758
	Net Operating Income	75,861	62,488	(13,373)
	Net Change in Fund Balance	75,861	62,488	(13,373)



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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 8/31/27

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 discharged. Due to growth in 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 construction in 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 Assistant 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 \$5,180,194, total connection fee income is \$2,100,000, and transfer fee income is \$30,000 for a total of \$7,310,194 in FY 2027 which is \$1,354,194 or 22.7% 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 will also provide employees with the training necessary for continued improvement and professional development.

Significant operating expenses for the ensuing fiscal year, in addition to personnel costs, include power & utilities costs of \$115,000, chemical costs of \$90,000, laboratory supplies and services of \$52,000, disposal services of \$70,000, interdivisional equipment rentals of \$150,480 including belt press, hydro jetter, main line camera, and vehicle leases, engineering services of \$50,000 and maintenance & repairs of \$211,000.

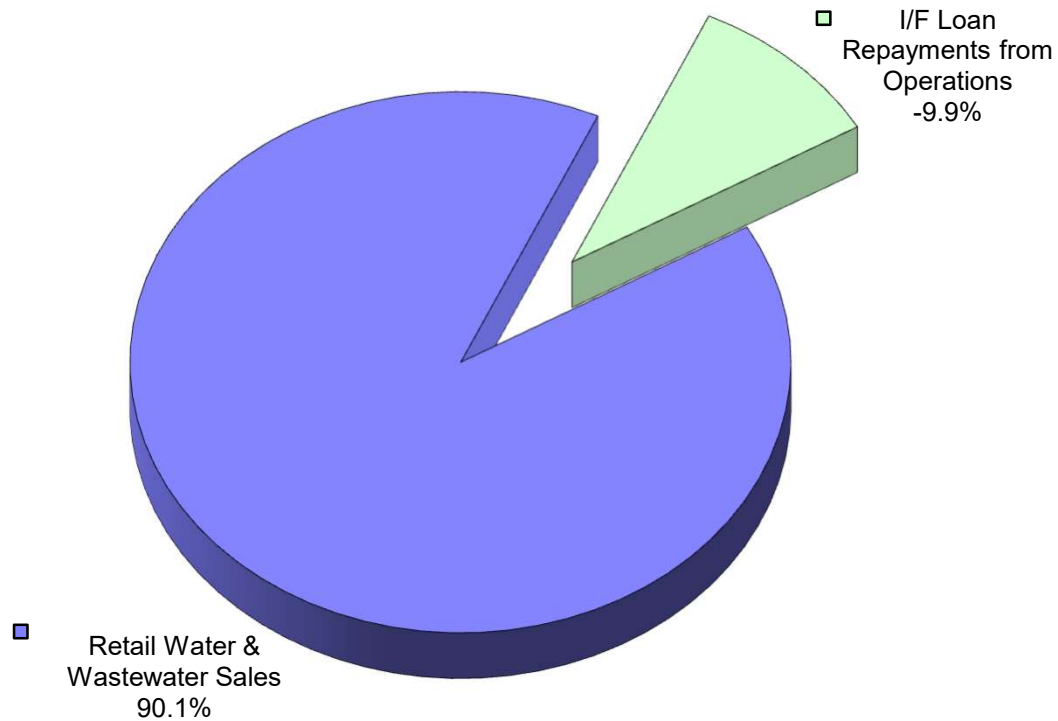
The capital additions budgeted for FY 2027 are a replacement vehicle in the amount of \$75,000, and the buyout of two lease vehicles in the amount of \$22,306.

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 2027 budgeted expenditures and receiving the above listed funding sources is \$635,428.

Budget Summary

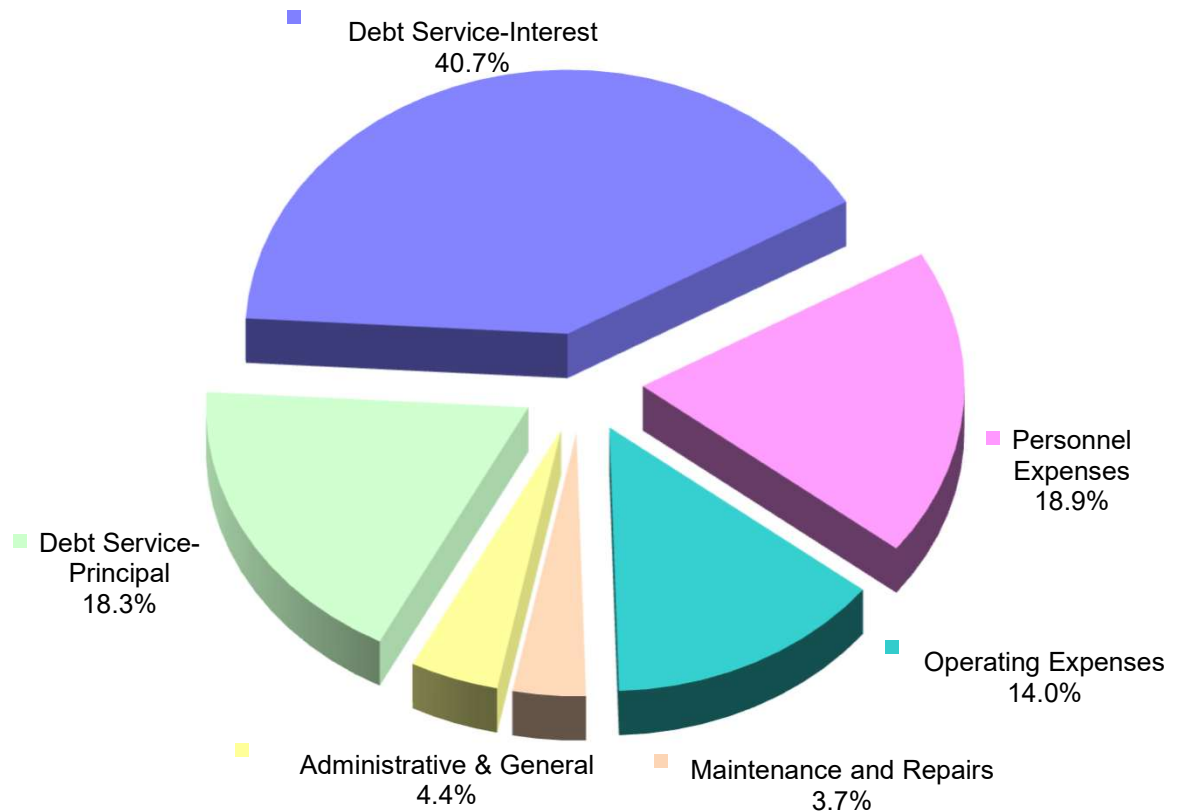
REVENUES - STEIN FALLS WWTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	4,309,600	5,956,000	7,310,194
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating & Restricted Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	4,309,600	5,956,000	7,310,194
Capacity Charge Revenue			
I/F Loan Repayments from Operations	(800,000)	(800,000)	(800,000)
Grand Total Revenues	3,509,600	5,156,000	6,510,194

Budget Summary

EXPENSES - STEIN FALLS WWTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	1,044,724	1,121,245	1,088,356
Operating Expenses	692,264	775,821	804,806
Maintenance and Repairs	181,500	207,000	211,000
Administrative & General	245,380	263,353	255,628
Capital Expense & Outlay		100,000	113,306
Transfers			
Total Operating and M&R Expenses	2,163,868	2,467,419	2,473,096
Debt Service-Principal	456,667	476,250	1,054,584
Debt Service-Interest	854,483	836,217	2,347,086
Debt Service-Bond Covenant Fund		418,904	
Grand Total Expenses	3,475,018	4,198,790	5,874,766

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**033 - Stein Falls WWTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	3,835,000	5,180,194	1,345,194
42402	SEWER CONNECTION/INSP FEES	2,094,000	2,100,000	6,000
42405	TRANSFER FEES	27,000	30,000	3,000
	Total Retail Wastewater	5,956,000	7,310,194	1,354,194
	Total Operating Revenue	5,956,000	7,310,194	1,354,194
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	773,324	746,487	(26,837)
51102	LBR-OVERTIME	24,715	28,144	3,429
	Total Salaries	798,039	774,631	(23,408)
Benefits				
51298	BEN-BENEFIT ALLOCATION	323,206	313,725	(9,481)
	Total Benefits	323,206	313,725	(9,481)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	110,000	115,000	5,000
52102	OPR-AUXILIARY POWER EXPENSE	70,000	14,000	(56,000)
52103	OPR-CHEMICALS	69,000	90,000	21,000
52110	OPR-SMALL TOOLS AND SUPPLIES	8,000	8,000	-
52113	OPR-LAB SUPPLIES	20,000	15,000	(5,000)
52114	OPR-LABORATORY SERVICES-GBRA	38,500	37,000	(1,500)
52118	OPR-DISPOSAL SERVICES	45,000	70,000	25,000
52120	OPR-UNIFORMS/BUSINESS ATTIRE	7,000	7,000	-
52121	OPR-SAFTY & EMERGENCY EXPENSE	8,000	10,000	2,000
52123	OPR-EQUIPMENT RENTAL	115,167	120,167	5,000
52124	OPR-EQUIPMENT EXPENSE	5,000	4,000	(1,000)
52125	OPR-VEHICLE EXPENSE	25,000	25,000	-
52126	OPR-FLEET LEASE EXPENSE	26,988	30,313	3,325

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52133	OPR-SCADA	1,700	11,000	9,300
	Total Operating Supplies & Services	549,355	556,480	7,125
	Professional Services and Fees			
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	50,000	50,000	-
52205	OPR-PROFESSIONAL SERVICES-OTHER	9,600	8,900	(700)
52216	OPR-REGULATORY FEES	7,000	7,000	-
52219	OPR-CUSTOMER BILLING FEES	60,000	72,315	12,315
52220	OPR-BANK FEES	150	550	400
52222	OPR-MEMBERSHIPS & PUBLICATIONS	700	700	-
52223	OPR-LICENSE & TRAINING	6,000	5,000	(1,000)
52224	OPR-TRAVEL & MEETINGS	25,000	25,000	-
	Total Professional Services and Fees	158,450	169,465	11,015
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	4,200	4,200	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	13,250	22,989	9,739
52303	OPR-WIDE AREA NETWORK EXPENSE	10,020	5,280	(4,740)
52306	OPR-DATA & PHONE EXPENSE	7,948	7,000	(948)
	Total Office Expenses	35,418	39,469	4,051
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	32,598	39,392	6,794
	Total Other Operating Expenses	32,598	39,392	6,794
	SUBTOTAL OF OPERATIONAL EXPENSES	1,897,066	1,893,162	(3,904)
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	25,000	30,000	5,000
53110	M&R-CONTROL SYSTEMS	10,000	20,000	10,000
	Total Maintenance and Repair Equipment	35,000	50,000	15,000
	Structures			
53201	M&R-BUILDING	3,000	3,000	-
53205	M&R-PUMPS AND MOTORS	25,000	25,000	-
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	-	4,000	4,000
	Total Structures	87,000	91,000	4,000
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	15,000	-	(15,000)
53325	M&R-GENERAL MAINTENANCE	70,000	70,000	-
	Total Other Maintenance & Repairs	85,000	70,000	(15,000)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	SUBTOTAL OF M&R EXPENSES	207,000	211,000	4,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	263,353	255,628	(7,725)
	Total Administrative & General	263,353	255,628	(7,725)
	Capital Outlay			
13217	AUTO & HEAVY EQUIPMENT	100,000	97,306	(2,694)
13219	MISCELLANEOUS EQUIPMENT	-	16,000	16,000
	Total Capital Outlay	100,000	113,306	13,306
	TOTAL OPERATING AND M&R EXPENSES	2,467,419	2,473,096	5,677
	Net Operating Income	3,488,581	4,837,098	1,348,517

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	476,250	491,667	15,417
21237	BOND-2024 STEIN FALLS CONSTRUCTION	-	562,917	562,917
	Total Principal Payments Expense	476,250	1,054,584	578,334
	Interest Expense			
57219	INT-2021 STEIN FALLS CONSTRUCTION	836,217	817,167	(19,050)
57227	INT-2024 STEIN FALLS CONSTRUCTION	-	1,529,919	1,529,919
	Total Interest Expense	836,217	2,347,086	1,510,869
	Transfers			
61550	TRANSFERS-RESTRICTED/BOND COVENANT FUND	418,904	-	(418,904)
	Total TRANSFERS-RESTRICTED/BOND COVENANT FL	418,904	-	(418,904)
	Total Debt Expense	1,731,371	3,401,670	1,670,299
	Net Change in Debt Service Budget	(2,531,371)	(4,201,670)	(1,670,299)

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
Net Change in Fund Balance	<u>957,210</u>	<u>635,428</u>	<u>(321,782)</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 8/31/27

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 Manager and operated by eight operators, dividing their time between the 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 Assistant Division Manager-Hays/Caldwell/Guadalupe Counties.

REVENUE SOURCES AND TRENDS

Revenues are obtained through connection and service fees paid by customers of the Sunfield Wastewater Treatment Plant. The budgeted revenue for the Sunfield System is \$5,423,079. The following Work Plan and Budget is based on the treatment of an average sewage flow of 296 million gallons per year or 0.811 million gallons per day for Fiscal Year 2027.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

The total operating and maintenance expenditures budgeted are \$2,289,077.

In addition to personnel costs, other significant operating and maintenance expenses are power and utility expenses of \$175,000, chemical expenses of \$290,000, biosolids disposal of \$150,000, and laboratory expenses of \$41,700. 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 2027.

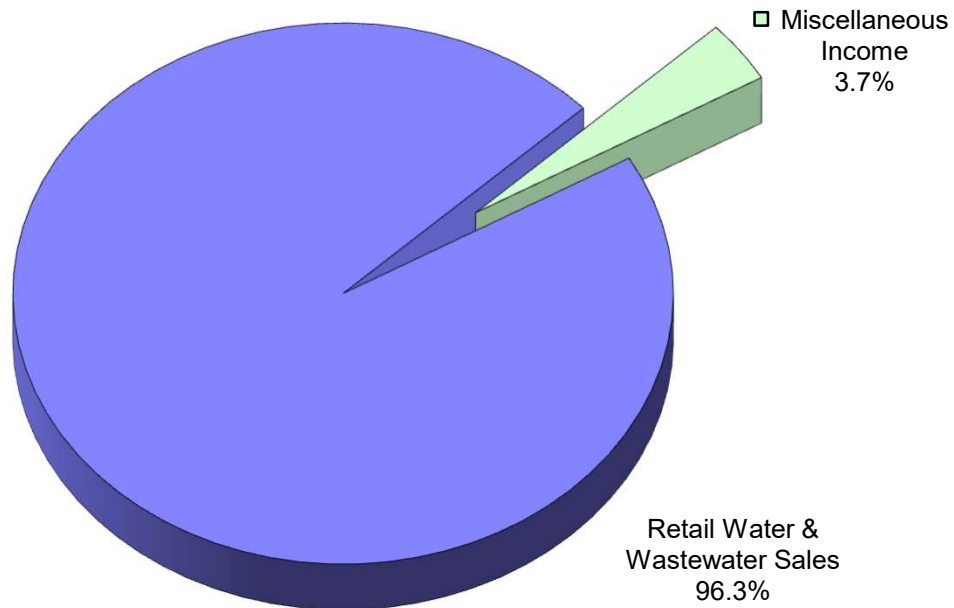
The budget includes the standard administration and general percentage charged to all operating divisions of GBRA and the budget for this expense is \$189,229.

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 2027, the fund balance is expected to be \$1,056,677.

Budget Summary

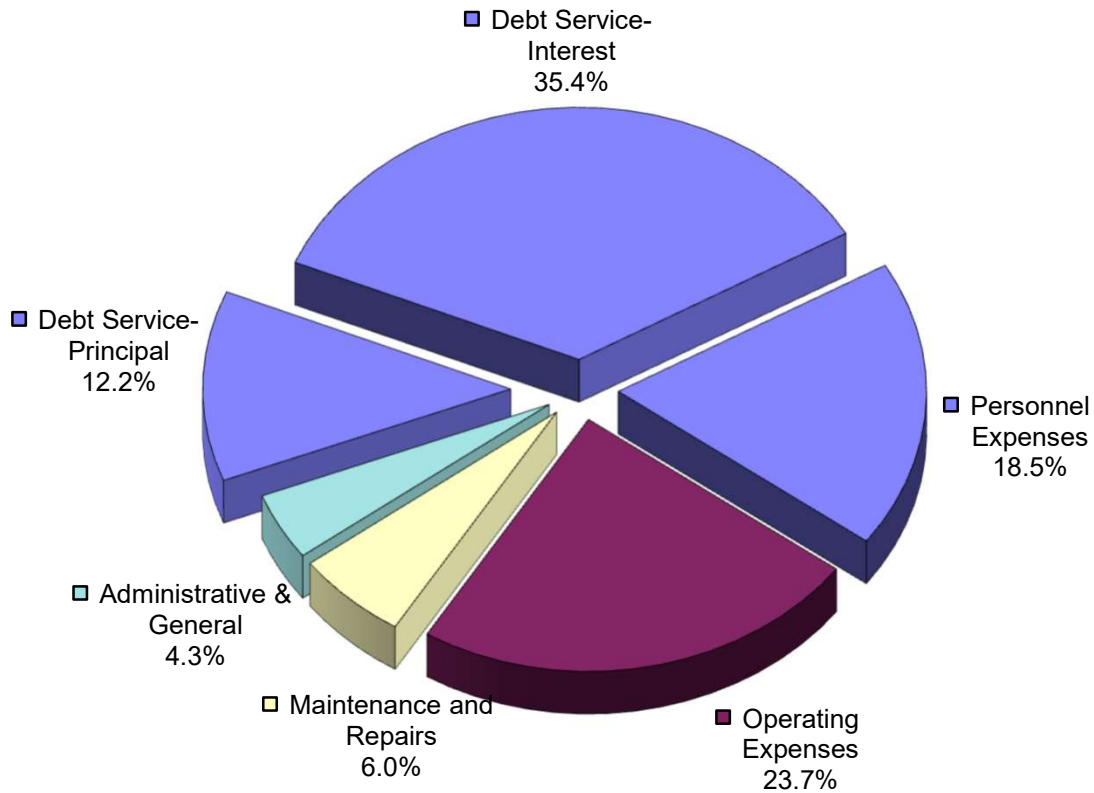
REVENUES - SUNFIELD WWTP



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales	3,703,472	4,148,875	5,223,079
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income	200,000	200,000	200,000
Total Operating Revenue	3,903,472	4,348,875	5,423,079
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	3,903,472	4,348,875	5,423,079

Budget Summary

EXPENSES - SUNFIELD WWTP



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	634,962	722,163	805,657
Operating Expenses	766,057	812,390	1,033,191
Maintenance and Repairs	176,000	248,000	261,000
Administrative & General	149,137	169,619	189,229
Capital Expense & Outlay	62,000		
Transfers			
Total Operating and M&R Expenses	1,788,156	1,952,172	2,289,077
Debt Service-Principal	53,750	379,167	532,917
Debt Service-Interest	1,402,196	1,399,200	1,544,408
Debt Service-Bond Covenant Fund			
Grand Total Expenses	3,244,102	3,730,539	4,366,402

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**037 - Sunfield WWTP
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Retail Wastewater				
42401	WASTEWATER SERVICES	3,956,837	4,996,051	1,039,214
42402	SEWER CONNECTION/INSP FEES	18,900	8,400	(10,500)
42405	TRANSFER FEES	40,500	18,000	(22,500)
42451	WASTEWATER-WHOLESALE	132,638	200,628	67,990
	Total Retail Wastewater	4,148,875	5,223,079	1,074,204
Misc Income				
45195	MISCELLANEOUS REVENUES	200,000	200,000	-
	Total Misc Income	200,000	200,000	-
	Total Operating Revenue	4,348,875	5,423,079	1,074,204
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	496,683	553,567	56,884
51102	LBR-OVERTIME	17,312	19,854	2,542
	Total Salaries	513,995	573,421	59,426
Benefits				
51298	BEN-BENEFIT ALLOCATION	208,168	232,236	24,068
	Total Benefits	208,168	232,236	24,068
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	195,000	175,000	(20,000)
52102	OPR-AUXILIARY POWER EXPENSE	6,000	10,000	4,000
52103	OPR-CHEMICALS	161,500	290,000	128,500
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	4,000	1,000
52113	OPR-LAB SUPPLIES	5,000	5,000	-
52114	OPR-LABORATORY SERVICES-GBRA	28,600	35,000	6,400
52115	OPR-LABORATORY SERVICES-OUTSOURCED	1,400	1,700	300
52118	OPR-DISPOSAL SERVICES	140,000	150,000	10,000

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52120	OPR-UNIFORMS/BUSINESS ATTIRE	5,500	5,500	-
52121	OPR-SAFETY & EMERGENCY EXPENSE	6,000	6,000	-
52123	OPR-EQUIPMENT RENTAL	7,372	13,372	6,000
52124	OPR-EQUIPMENT EXPENSE	8,000	8,000	-
52125	OPR-VEHICLE EXPENSE	5,000	6,000	1,000
52126	OPR-FLEET LEASE EXPENSE	-	5,622	5,622
52133	OPR-SCADA	1,700	62,738	61,038
	Total Operating Supplies & Services	574,072	777,932	203,860
	Professional Services and Fees			
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	25,000	25,000	-
52205	OPR-PROFESSIONAL SERVICES-OTHER	9,800	11,600	1,800
52216	OPR-REGULATORY FEES	25,000	5,000	(20,000)
52219	OPR-CUSTOMER BILLING FEES	90,924	87,684	(3,240)
52220	OPR-BANK FEES	300	1,100	800
52222	OPR-MEMBERSHIPS & PUBLICATIONS	700	700	-
52223	OPR-LICENSE & TRAINING	3,000	4,000	1,000
52224	OPR-TRAVEL & MEETINGS	25,000	25,000	-
	Total Professional Services and Fees	179,724	160,084	(19,640)
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	2,000	4,000	2,000
52302	OPR-COMPUTER & SOFTWARE EXPENSE	10,700	21,144	10,444
52303	OPR-WIDE AREA NETWORK EXPENSE	10,020	5,280	(4,740)
52306	OPR-DATA & PHONE EXPENSE	8,448	9,500	1,052
	Total Office Expenses	31,168	39,924	8,756
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	900	27,000	26,100
52420	OPR-INSURANCE EXPENSE	26,526	28,251	1,725
	Total Other Operating Expenses	27,426	55,251	27,825
	SUBTOTAL OF OPERATIONAL EXPENSES	1,534,553	1,838,848	304,295
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	15,000	15,000	-
53110	M&R-CONTROL SYSTEMS	15,000	15,000	-
53115	M&R-METERS	5,000	5,000	-
	Total Maintenance and Repair Equipment	35,000	35,000	-
	Structures			
53201	M&R-BUILDING	10,000	10,000	-
53205	M&R-PUMPS AND MOTORS	40,000	50,000	10,000
53210	M&R-GATES AND VALVES	10,000	10,000	-
53215	M&R-LIFTSTATIONS	15,000	15,000	-

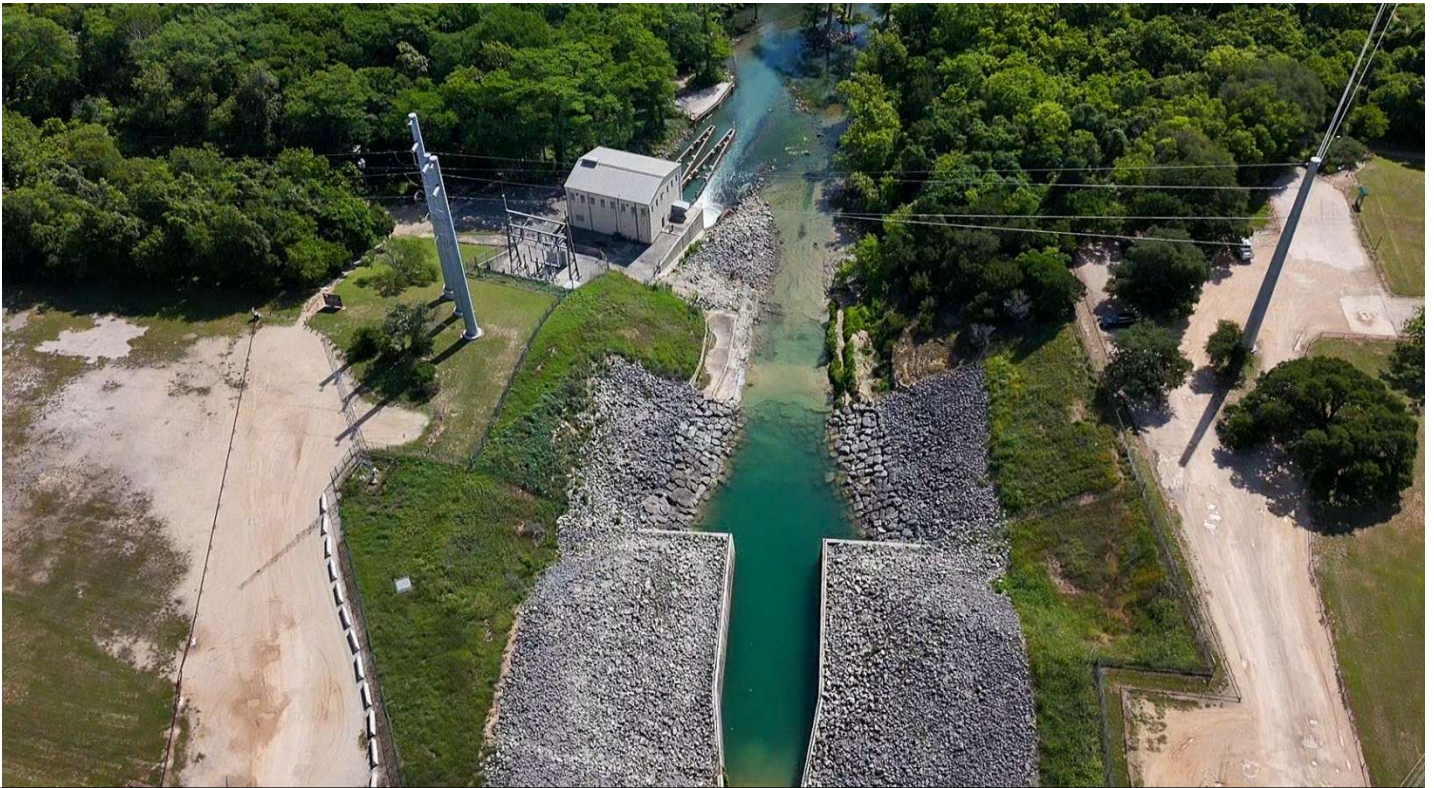
		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
53220	M&R-CLARIFIERS	5,000	5,000	-
53238	M&R-FILTERS	1,000	1,000	-
	Total Structures	81,000	91,000	10,000
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	12,000	15,000	3,000
53325	M&R-GENERAL MAINTENANCE	120,000	120,000	-
	Total Other Maintenance & Repairs	132,000	135,000	3,000
	SUBTOTAL OF M&R EXPENSES	248,000	261,000	13,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	169,619	189,229	19,610
	Total Administrative & General	169,619	189,229	19,610
	TOTAL OPERATING AND M&R EXPENSES	1,952,172	2,289,077	336,905
	Net Operating Income	2,396,703	3,134,002	737,299

DEBT SERVICE BUDGET

	Principal Payments Expense			
21232	BOND-2022 REV IMP SUNFIELD WW	379,167	482,500	103,333
21240	BOND-2026 SUNFIELD CONST II	-	50,417	50,417
	Total Principal Payments Expense	379,167	532,917	153,750
	Interest Expense			
57223	INT-2022 SUNFIELD WW CONSTRUCTION	1,399,200	1,376,450	(22,750)
57228	INT-2026 SUNFIELD CONST II	-	167,958	167,958
	Total Interest Expense	1,399,200	1,544,408	145,208
	Total Debt Expense	1,778,367	2,077,325	298,958
	Net Change in Debt Service Budget	(1,778,367)	(2,077,325)	(298,958)
	Net Change in Fund Balance	618,336	1,056,677	438,341



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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 8/31/27

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 2027 is \$366,094 which is \$31,742 more than budgeted revenue for FY 2026.

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.

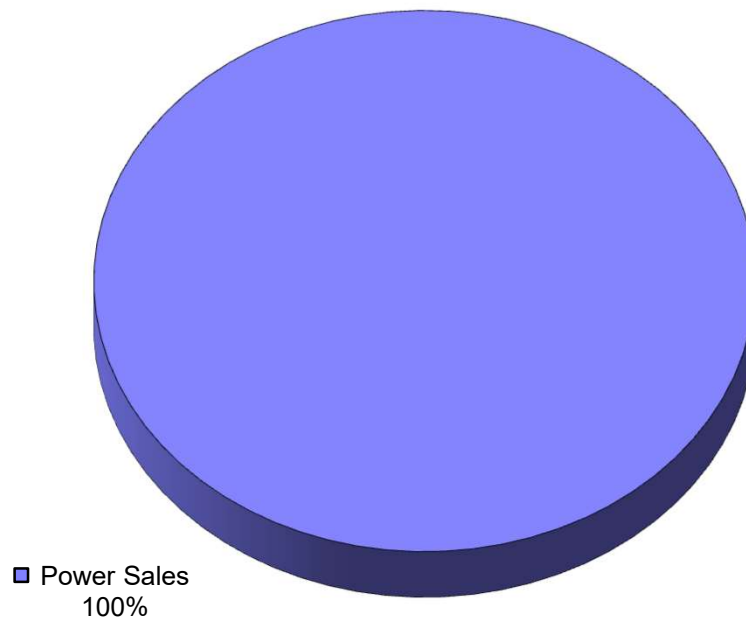
During FY 2027, the staff will continue to monitor the effect that the hydrogen sulfide-rich atmosphere has on the plant's equipment. This condition exists due to the 150 feet depth of Canyon Reservoir and the fact that water released for generation comes from the bottom of the lake. Maintenance and 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

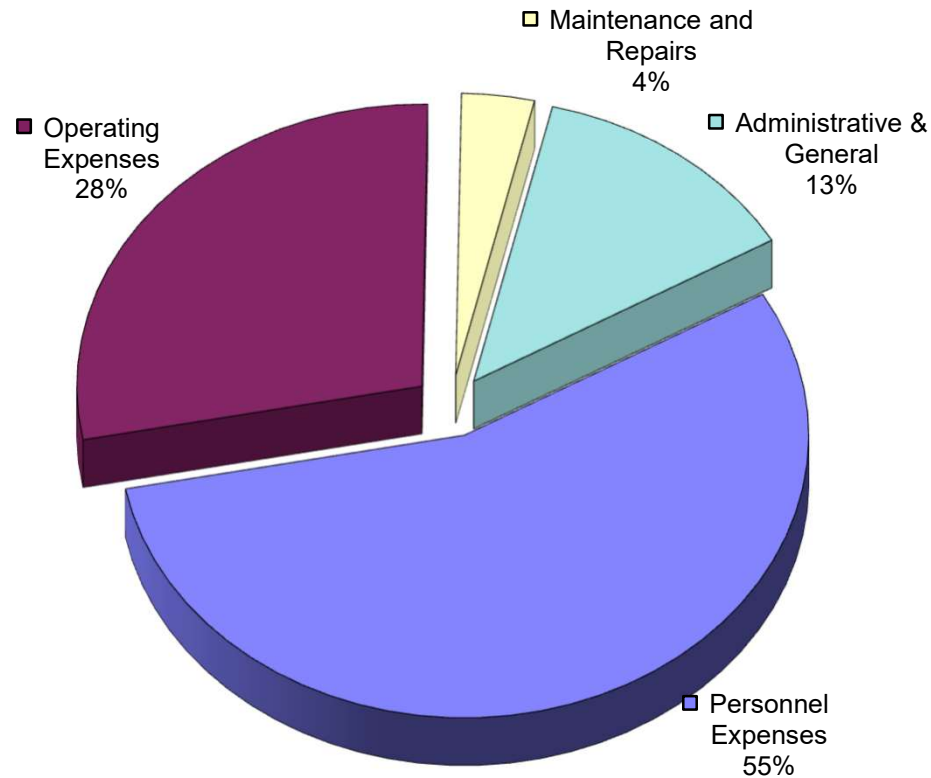
REVENUES - CANYON HYDROELECTRIC



Revenues	Budget FY 2025	Budget FY 2026	Budget FY 2027
Power Sales	302,424	334,352	366,094
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	302,424	334,352	366,094
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	302,424	334,352	366,094

Budget Summary

EXPENSES - CANYON HYDROELECTRIC



Expenses	Budget FY 2025	Budget FY 2026	Budget FY 2027
Personnel Expenses	155,247	179,452	202,420
Operating Expenses	77,713	98,751	103,631
Maintenance and Repairs	33,000	14,000	12,500
Administrative & General	36,464	42,149	47,543
Capital Expense & Outlay Transfers			
Total Operating and M&R Expenses	302,424	334,352	366,094
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	302,424	334,352	366,094

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**120 - Canyon Hydroelectric
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Hydroelectric				
41301	POWER SALES	334,352	366,094	31,742
	Total Hydroelectric	334,352	366,094	31,742
	Total Operating Revenue	334,352	366,094	31,742
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	120,895	134,685	13,790
51102	LBR-OVERTIME	6,829	9,386	2,557
	Total Salaries	127,724	144,071	16,347
Benefits				
51298	BEN-BENEFIT ALLOCATION	51,728	58,349	6,621
	Total Benefits	51,728	58,349	6,621
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	10,000	10,000	-
52102	OPR-AUXILIARY POWER EXPENSE	250	50	(200)
52110	OPR-SMALL TOOLS AND SUPPLIES	250	50	(200)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	1,000	1,000	-
52121	OPR-SAFETY & EMERGENCY EXPENSE	500	250	(250)
52125	OPR-VEHICLE EXPENSE	1,000	500	(500)
52126	OPR-FLEET LEASE EXPENSE	3,000	3,000	-
52133	OPR-SCADA	1,700	2,400	700
	Total Operating Supplies & Services	17,700	17,250	(450)
Professional Services and Fees				
52216	OPR-REGULATORY FEES	27,070	27,170	100
52224	OPR-TRAVEL & MEETINGS	5,000	5,000	-
	Total Professional Services and Fees	32,070	32,170	100

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	1,500	5,667	4,167
52303	OPR-WIDE AREA NETWORK EXPENSE	10,020	15,300	5,280
52306	OPR-DATA & PHONE EXPENSE	2,699	2,400	(299)
52320	OPR-EDUCATION EXPENSE	40	40	-
	Total Office Expenses	14,259	23,407	9,148
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	2,184	2,184	-
52420	OPR-INSURANCE EXPENSE	32,288	28,570	(3,718)
52430	OPR-MISC EXPENSE	250	50	(200)
	Total Other Operating Expenses	34,722	30,804	(3,918)
	SUBTOTAL OF OPERATIONAL EXPENSES	278,203	306,051	27,848
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	1,000	500	(500)
53105	M&R-GENERATORS	5,000	5,000	-
	Total Maintenance and Repair Equipment	6,000	5,500	(500)
	Structures			
53201	M&R-BUILDING	5,000	5,000	-
53205	M&R-PUMPS AND MOTORS	2,000	1,000	(1,000)
	Total Structures	7,000	6,000	(1,000)
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	1,000	1,000	-
	Total Other Maintenance & Repairs	1,000	1,000	-
	SUBTOTAL OF M&R EXPENSES	14,000	12,500	(1,500)
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	42,149	47,543	5,394
	Total Administrative & General	42,149	47,543	5,394
	TOTAL OPERATING AND M&R EXPENSES	334,352	366,094	31,742
	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 on all the dam's are completed and the lakes are refilled.

-
- 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 8/31/27

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 substantial completion was reached in 2026 and generation should be possible in late 2026 or early 2027.. 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

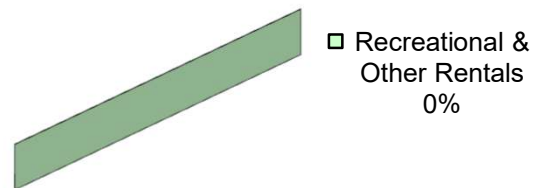
In addition to personnel costs, other significant operating costs include power & utilities of \$35,000, vehicle expenses including fuel and repairs of \$40,150, TCEQ regulatory fees of \$53,554, and insurance expense of \$115,462. Total expenses for maintenance and repairs are \$46,500, and total expenses are projected to be \$1,007,703. These costs are associated with maintaining hydroelectric turbines and other components at the power plants, groundskeeping, and routine maintenance.

FUND BALANCE

Without the ability to generate hydroelectricity, and therefore revenue, the budgeted deficit is projected to be \$1,007,703.

Budget Summary

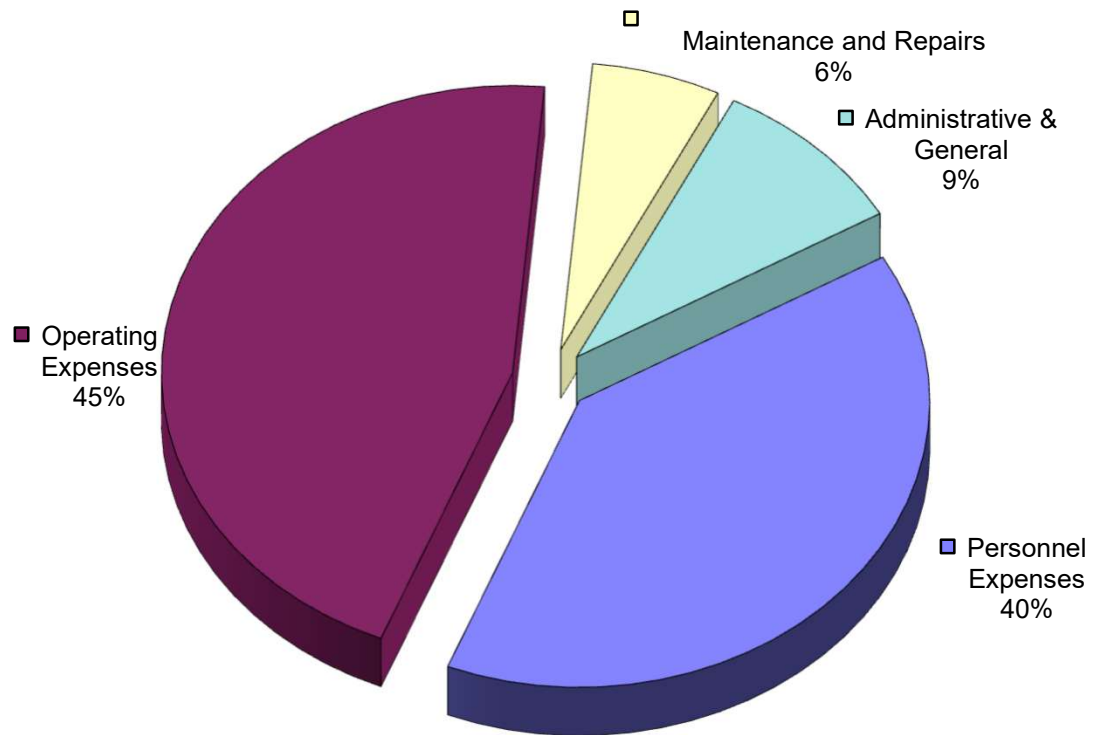
REVENUES - GUADALUPE VALLEY HYDROELECTRIC



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales	0	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	4,500	0	0
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	4,500	0	0

Budget Summary

EXPENSES - GUADALUPE VALLEY HYDROELECTRIC



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	301,712	456,067	308,396
Operating Expenses	398,991	388,923	354,497
Maintenance and Repairs	60,000	91,000	46,500
Administrative & General	70,865	150,502	72,435
Capital Expense & Outlay			225,875
Transfers			
Total Operating and M&R Expenses	831,568	1,086,492	1,007,703
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	831,568	1,086,492	1,007,703

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**021 - Guadalupe Valley Hydroelectric
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	438,723	214,679	(224,044)
51102	LBR-OVERTIME	17,344	4,820	(12,524)
	Total Salaries	456,067	219,499	(236,568)
Benefits				
51298	BEN-BENEFIT ALLOCATION	184,707	88,897	(95,810)
	Total Benefits	184,707	88,897	(95,810)
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	40,000	35,000	(5,000)
52102	OPR-AUXILIARY POWER EXPENSE	500	500	-
52110	OPR-SMALL TOOLS AND SUPPLIES	3,000	2,000	(1,000)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	2,500	5,000	2,500
52121	OPR-SAFTY & EMERGENCY EXPENSE	2,000	2,000	-
52124	OPR-EQUIPMENT EXPENSE	-	53,300	53,300
52125	OPR-VEHICLE EXPENSE	4,500	40,150	35,650
52126	OPR-FLEET LEASE EXPENSE	7,234	6,631	(603)
52133	OPR-SCADA	3,250	-	(3,250)
	Total Operating Supplies & Services	62,984	144,581	81,597
Professional Services and Fees				
52216	OPR-REGULATORY FEES	53,604	53,554	(50)
52222	OPR-MEMBERSHIPS & PUBLICATIONS	500	250	(250)
52223	OPR-LICENSE & TRAINING	500	1,000	500
52224	OPR-TRAVEL & MEETINGS	1,000	1,000	-
	Total Professional Services and Fees	55,604	55,804	200
Office Expenses				
52301	OPR-OFFICE SUPPLIES	2,000	1,000	(1,000)

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52302 OPR-COMPUTER & SOFTWARE EXPENSE	-	3,500	3,500
52304 OPR-COPY SUPPLIES AND SERVICES	1,500	2,000	500
52305 OPR-POSTAGE AND FREIGHT EXPENSE	250	250	-
52306 OPR-DATA & PHONE EXPENSE	13,850	10,200	(3,650)
52323 OPR-EMPLOYEE RELATIONS	1,000	500	(500)
52331 OPR-JANITORIAL SUPPLIES AND SERVICE	4,200	5,000	800
Total Office Expenses	22,800	22,450	(350)
Other Operating Expenses			
52403 OPR-OFFICE/BUILDING RENTAL	-	16,200	16,200
52420 OPR-INSURANCE EXPENSE	62,828	115,462	52,634
Total Other Operating Expenses	62,828	131,662	68,834
SUBTOTAL OF OPERATIONAL EXPENSES	844,990	662,893	(182,097)
Maintenance and Repair Equipment			
53101 M&R-EQUIPMENT	8,500	12,000	3,500
53120 M&R-BOATS	-	500	500
Total Maintenance and Repair Equipment	8,500	12,500	4,000
Structures			
53201 M&R-BUILDING	5,000	2,500	(2,500)
53235 M&R-TRANSMISSION LINES	20,000	20,000	-
53240 M&R-SPILLGATES	-	1,500	1,500
53245 M&R-POWERHOUSE	5,500	2,500	(3,000)
Total Structures	30,500	26,500	(4,000)
Other Maintenance & Repairs			
53301 M&R-ROADS	-	5,000	5,000
53310 M&R-GROUNDS/ROW	52,000	1,000	(51,000)
53325 M&R-GENERAL MAINTENANCE	-	1,500	1,500
Total Other Maintenance & Repairs	52,000	7,500	(44,500)
SUBTOTAL OF M&R EXPENSES	91,000	46,500	(44,500)
Administrative & General			
54100 ADMINISTRATIVE & GENERAL	150,502	72,435	(78,067)
Total Administrative & General	150,502	72,435	(78,067)
Capital Outlay			
13217 AUTO & HEAVY EQUIPMENT	-	225,875	225,875
Total Capital Outlay	-	225,875	225,875
TOTAL OPERATING AND M&R EXPENSES	1,086,492	1,007,703	(78,789)

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
Net Operating Income	<u>(1,086,492)</u>	<u>(1,007,703)</u>	<u>78,789</u>
Net Change in Fund Balance	<u>(1,086,492)</u>	<u>(1,007,703)</u>	<u>78,789</u>



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Lake Dunlap Hydroelectric Division

Operating Plan for Fiscal Year Ending 8/31/27

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 \$471,879, 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 \$13,000, SCADA expenses of \$12,400, computer and software expenses of \$10,187, and insurance expense of \$47,577. Maintenance and repair costs are incorporated into the budget totaling \$50,500. Total expenses are projected to be \$471,879.

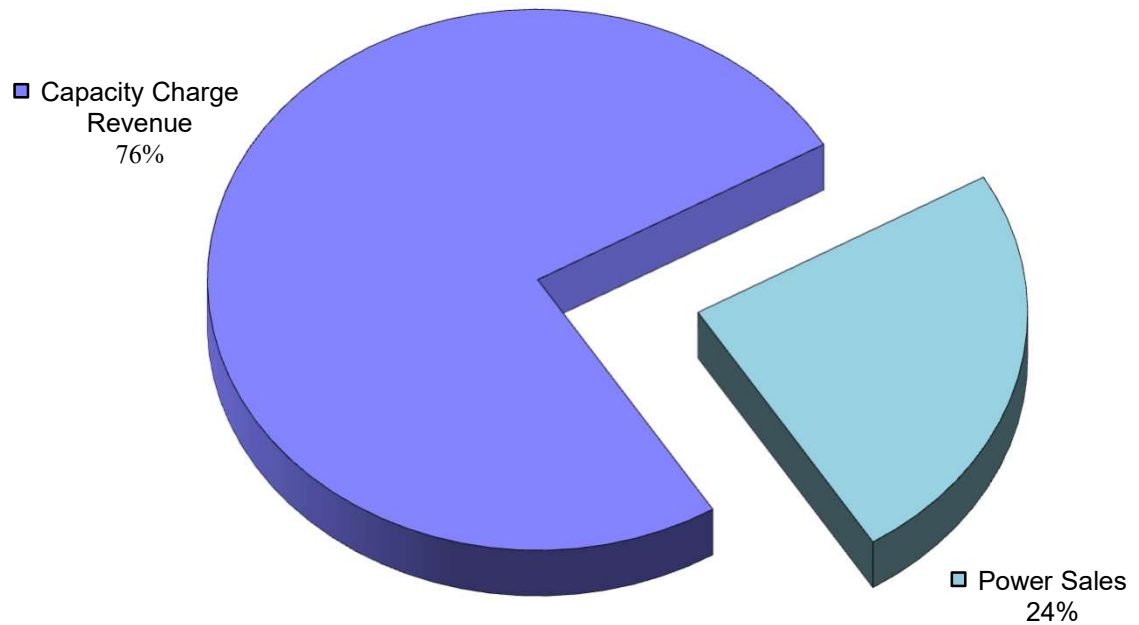
The Contract with the WCID calls for the payment of all revenues generated by hydroelectricity to be paid to the WCID to assist with offsetting debt service costs. In addition, the Regional Raw Water Distribution System (RRWDS), a pipeline that transmits raw water to customers upstream of Lake Dunlap 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 zero.

Budget Summary

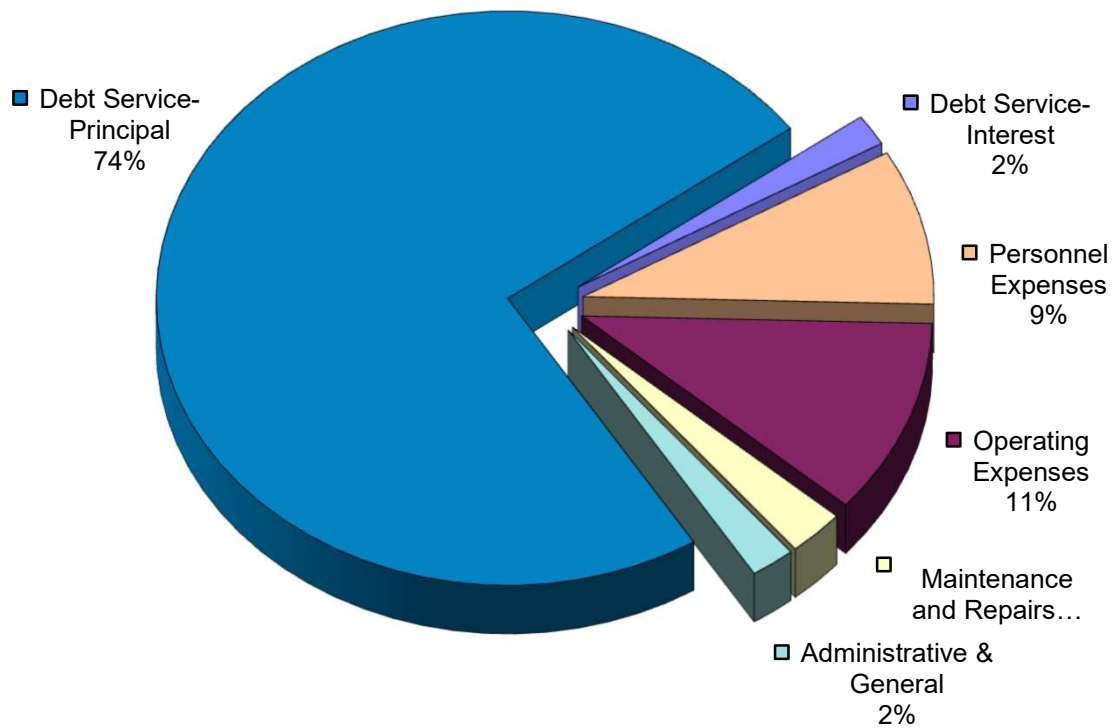
REVENUES - LAKE DUNLAP HYDROELECTRIC



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales	699,241	603,258	471,879
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	699,241	603,258	471,879
Capacity Charge Revenue	1,453,649	1,458,649	1,458,649
I/F Loan Repayments from Operations			
Grand Total Revenues	2,152,890	2,061,907	1,930,528

Budget Summary

EXPENSES - LAKE DUNLAP HYDROELECTRIC



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	276,606	66,221	168,922
Operating Expenses	330,367	205,394	212,782
Maintenance and Repairs	27,300	100,500	50,500
Administrative & General	64,968	15,554	39,675
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	699,241	387,669	471,879
Debt Service-Principal	1,420,000	1,425,000	1,425,000
Debt Service-Interest	33,649	33,649	33,649
Debt Service-Bond Covenant Fund			
Grand Total Expenses	2,152,890	1,846,318	1,930,528

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**023 - Lake Dunlap Hydroelectric
Department ***

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Hydroelectric			
42701 ENERGY PAYMENT	256,258	124,879	(131,379)
42702 CAPACITY PAYMENT	347,000	347,000	-
Total Hydroelectric	603,258	471,879	(131,379)
Total Operating Revenue	603,258	471,879	(131,379)
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	41,903	107,573	65,670
51102 LBR-OVERTIME	5,229	12,656	7,427
Total Salaries	47,132	120,229	73,097
Benefits			
51298 BEN-BENEFIT ALLOCATION	19,089	48,693	29,604
Total Benefits	19,089	48,693	29,604
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	14,000	13,000	(1,000)
52102 OPR-AUXILIARY POWER EXPENSE	1,000	750	(250)
52110 OPR-SMALL TOOLS AND SUPPLIES	1,000	500	(500)
52120 OPR-UNIFORMS/BUSINESS ATTIRE	2,500	1,400	(1,100)
52121 OPR-SAFTY & EMERGENCY EXPENSE	1,500	1,000	(500)
52125 OPR-VEHICLE EXPENSE	1,500	1,500	-
52126 OPR-FLEET LEASE EXPENSE	3,000	-	(3,000)
52133 OPR-SCADA	1,700	12,400	10,700
52151 OPR-LK DUNLAP CANAL CHARGE	(529,479)	(377,041)	152,438
Total Operating Supplies & Services	(503,279)	(346,491)	156,788
Professional Services and Fees			
52205 OPR-PROFESSIONAL SERVICES-OTHER	5,800	1,800	(4,000)
52208 OPR-WCID CONTRACT	603,258	471,879	(131,379)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52216	OPR-REGULATORY FEES	11,938	-	(11,938)
52220	OPR-BANK FEES	550	550	-
52224	OPR-TRAVEL & MEETINGS	10,000	12,000	2,000
	Total Professional Services and Fees	631,546	486,229	(145,317)
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	6,900	10,187	3,287
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	9,380	6,180
	Total Office Expenses	10,100	19,567	9,467
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	5,400	5,400	-
52420	OPR-INSURANCE EXPENSE	61,127	47,577	(13,550)
52430	OPR-MISC EXPENSE	500	500	-
	Total Other Operating Expenses	67,027	53,477	(13,550)
	SUBTOTAL OF OPERATIONAL EXPENSES	271,615	381,704	110,089
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	19,500	15,000	(4,500)
53105	M&R-GENERATORS	-	5,000	5,000
53115	M&R-METERS	-	5,000	5,000
53120	M&R-BOATS	-	500	500
	Total Maintenance and Repair Equipment	19,500	25,500	6,000
	Structures			
53201	M&R-BUILDING	36,000	5,000	(31,000)
53235	M&R-TRANSMISSION LINES	5,000	5,000	-
53245	M&R-POWERHOUSE	28,000	5,000	(23,000)
	Total Structures	69,000	15,000	(54,000)
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	12,000	10,000	(2,000)
	Total Other Maintenance & Repairs	12,000	10,000	(2,000)
	SUBTOTAL OF M&R EXPENSES	100,500	50,500	(50,000)
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	15,554	39,675	24,121
	Total Administrative & General	15,554	39,675	24,121
	TOTAL OPERATING AND M&R EXPENSES	387,669	471,879	84,210
	Net Operating Income	215,589	-	(215,589)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
DEBT SERVICE BUDGET				
	Capacity Charge Revenue			
42790	DEBT SERV-2021 LK DUNLAP	<u>1,458,649</u>	<u>1,458,649</u>	<u>-</u>
	Total Capacity Charge Revenue	<u>1,458,649</u>	<u>1,458,649</u>	<u>-</u>
	Total Debt Revenue	<u>1,458,649</u>	<u>1,458,649</u>	<u>-</u>
	Principal Payments Expense			
21222	BOND-2021 LAKE DUNLAP DAM TWDB	<u>1,425,000</u>	<u>1,425,000</u>	<u>-</u>
	Total Principal Payments Expense	<u>1,425,000</u>	<u>1,425,000</u>	<u>-</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>1,458,649</u>	<u>1,458,649</u>	<u>-</u>
	Net Change in Debt Service Budget	<u>-</u>	<u>-</u>	<u>-</u>
	Net Change in Fund Balance	<u>215,589</u>	<u>-</u>	<u>(215,589)</u>



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Lake McQueeney Hydroelectric Division Operating Plan for Fiscal Year Ending 8/31/27

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 has reached substantial completion in 2026.

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 2027 are \$521,161. In future years, once the construction project is completed, revenues will be derived from the sale of hydroelectricity.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

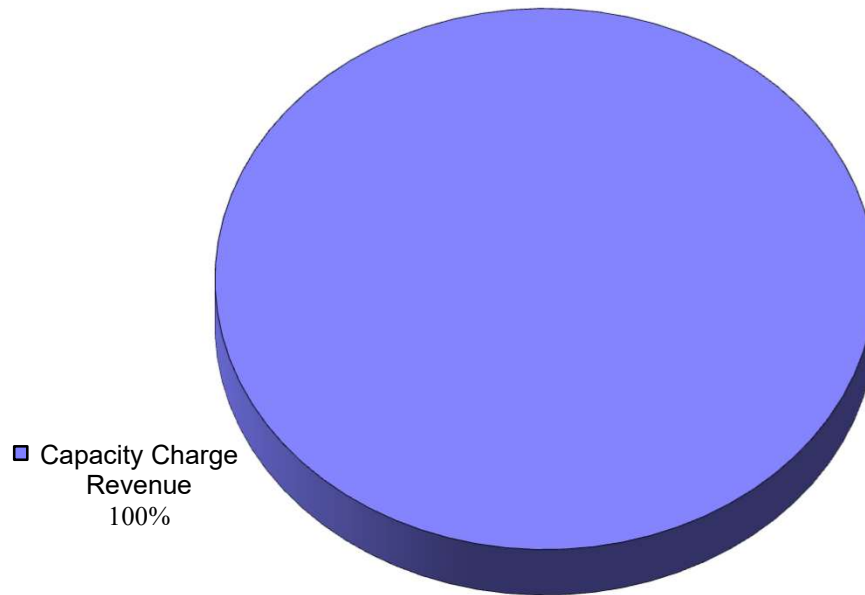
In addition to personnel costs, other significant operating costs include power & utilities of \$20,000, and insurance expense of \$44,543. Maintenance and repair costs are incorporated into the budget totaling \$79,500. Total expenses are projected to be \$727,155.

FUND BALANCE

The net change in the fund balance that GBRA anticipates is a deficit of \$205,994.

Budget Summary

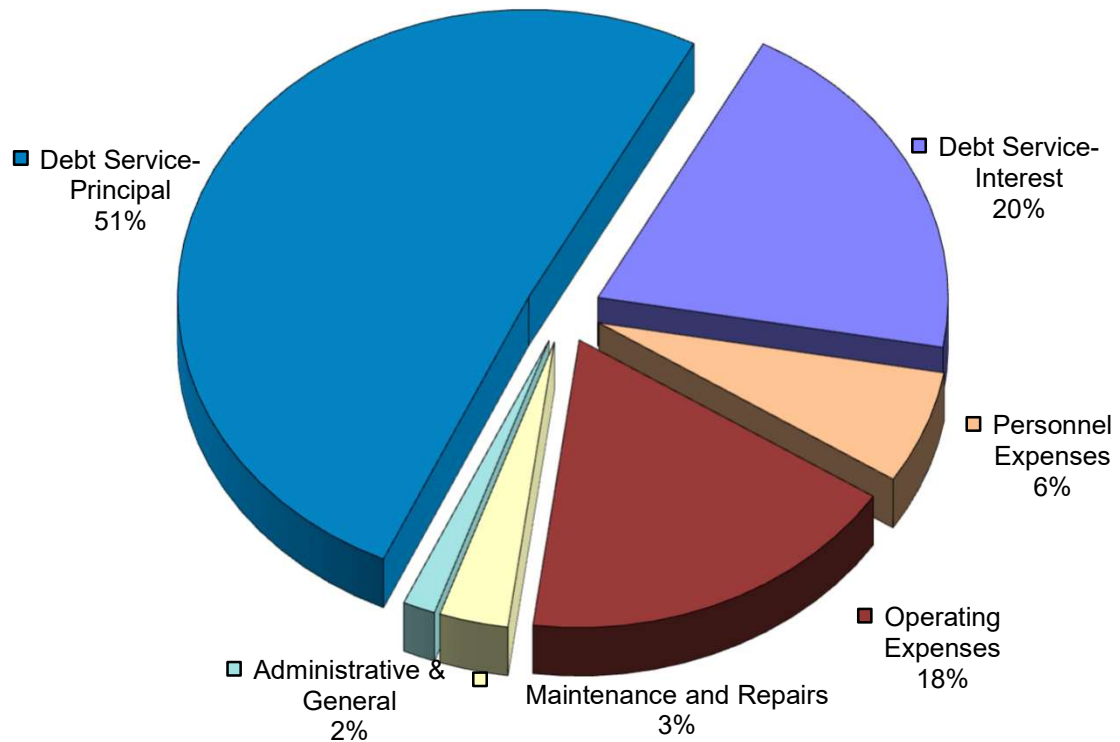
REVENUES - LAKE McQUEENEY HYDROELECTRIC



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales		225,040	521,161
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	521,161
Capacity Charge Revenue	1,780,490	1,782,900	1,780,250
I/F Loan Repayments from Operations			
Grand Total Revenues	1,780,490	2,007,940	2,301,411

Budget Summary

EXPENSES - LAKE McQUEENEY HYDROELECTRIC



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	87,506	66,221	159,893
Operating Expenses	106,624	141,916	450,207
Maintenance and Repairs	19,000	68,000	79,500
Administrative & General	20,533	15,554	37,555
Capital Expense & Outlay			
Transfers			
Total Operating and M&R Expenses	233,663	291,691	727,155
Debt Service-Principal	1,265,000	1,275,000	1,280,000
Debt Service-Interest	515,490	507,900	500,250
Debt Service-Bond Covenant Fund			
Grand Total Expenses	2,014,153	2,074,591	2,507,405

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**024 - Lake McQueeney Hydroelectric
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Hydroelectric				
42701	ENERGY PAYMENT	100,040	91,161	(8,879)
42702	CAPACITY PAYMENT	125,000	250,000	125,000
42705	WCID PAYMENT	-	180,000	180,000
	Total Hydroelectric	225,040	521,161	296,121
	Total Operating Revenue	225,040	521,161	296,121
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	41,903	101,383	59,480
51102	LBR-OVERTIME	5,229	12,420	7,191
	Total Salaries	47,132	113,803	66,671
Benefits				
51298	BEN-BENEFIT ALLOCATION	19,089	46,090	27,001
	Total Benefits	19,089	46,090	27,001
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	20,000	20,000	-
52102	OPR-AUXILIARY POWER EXPENSE	250	500	250
52110	OPR-SMALL TOOLS AND SUPPLIES	1,000	500	(500)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	2,400	2,500	100
52121	OPR-SAFETY & EMERGENCY EXPENSE	1,500	1,500	-
52125	OPR-VEHICLE EXPENSE	1,500	1,500	-
52126	OPR-FLEET LEASE EXPENSE	3,000	-	(3,000)
52133	OPR-SCADA	10,700	12,400	1,700
	Total Operating Supplies & Services	40,350	38,900	(1,450)
Professional Services and Fees				
52205	OPR-PROFESSIONAL SERVICES-OTHER	5,800	1,800	(4,000)
52208	OPR-WCID CONTRACT	-	341,161	341,161

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52216	OPR-REGULATORY FEES	11,420	-	(11,420)
52220	OPR-BANK FEES	1,100	550	(550)
52224	OPR-TRAVEL & MEETINGS	10,000	2,000	(8,000)
	Total Professional Services and Fees	28,320	345,511	317,191
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	5,400	7,473	2,073
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	8,380	5,180
	Total Office Expenses	8,600	15,853	7,253
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	5,400	5,400	-
52420	OPR-INSURANCE EXPENSE	58,746	44,543	(14,203)
52430	OPR-MISC EXPENSE	500	-	(500)
	Total Other Operating Expenses	64,646	49,943	(14,703)
	SUBTOTAL OF OPERATIONAL EXPENSES	208,137	610,100	401,963
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	32,000	30,000	(2,000)
53105	M&R-GENERATORS	-	15,000	15,000
53120	M&R-BOATS	-	500	500
	Total Maintenance and Repair Equipment	32,000	45,500	13,500
	Structures			
53201	M&R-BUILDING	2,000	2,000	-
53235	M&R-TRANSMISSION LINES	5,000	5,000	-
53245	M&R-POWERHOUSE	24,000	20,000	(4,000)
	Total Structures	31,000	27,000	(4,000)
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	5,000	5,000	-
53325	M&R-GENERAL MAINTENANCE	-	2,000	2,000
	Total Other Maintenance & Repairs	5,000	7,000	2,000
	SUBTOTAL OF M&R EXPENSES	68,000	79,500	11,500
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	15,554	37,555	22,001
	Total Administrative & General	15,554	37,555	22,001
	TOTAL OPERATING AND M&R EXPENSES	291,691	727,155	435,464
	Net Operating Income	(66,651)	(205,994)	(139,343)

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
DEBT SERVICE BUDGET				
	Capacity Charge Revenue			
42791	DEBT SERV-2021 LK McQUEENEY	<u>1,782,900</u>	<u>1,780,250</u>	<u>(2,650)</u>
	Total Capacity Charge Revenue	<u>1,782,900</u>	<u>1,780,250</u>	<u>(2,650)</u>
	Total Debt Revenue	<u>1,782,900</u>	<u>1,780,250</u>	<u>(2,650)</u>
	Principal Payments Expense			
21223	BOND-2021 LAKE McQUEENEY DAM TWDB	<u>1,275,000</u>	<u>1,280,000</u>	<u>5,000</u>
	Total Principal Payments Expense	<u>1,275,000</u>	<u>1,280,000</u>	<u>5,000</u>
	Interest Expense			
57217	INT-2021 LAKE McQUEENEY DAM, TWDB	<u>507,900</u>	<u>500,250</u>	<u>(7,650)</u>
	Total Interest Expense	<u>507,900</u>	<u>500,250</u>	<u>(7,650)</u>
	Total Debt Expense	<u>1,782,900</u>	<u>1,780,250</u>	<u>(2,650)</u>
	Net Change in Debt Service Budget	<u>-</u>	<u>-</u>	<u>-</u>
	Net Change in Fund Balance	<u>(66,651)</u>	<u>(205,994)</u>	<u>(139,343)</u>

Lake Placid Hydroelectric Division Operating Plan for Fiscal Year Ending 8/31/27

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 reached substantial completion in 2026.

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 2027 are \$458,678. In future years, once the construction project is completed, revenues will be derived from the sale of hydroelectricity.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

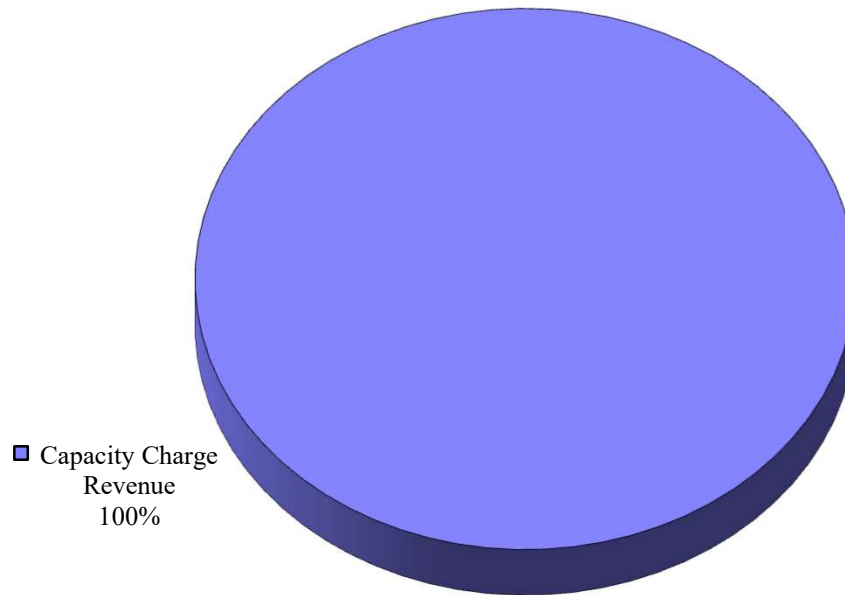
In addition to personnel costs, other significant operating costs include power & utilities of \$20,000, and insurance expense of \$25,427. Maintenance and repair costs are incorporated into the budget totaling \$57,500. Total expenses are projected to be \$626,656.

FUND BALANCE

The net change in the fund balance that GBRA anticipates is a deficit of \$167,978.

Budget Summary

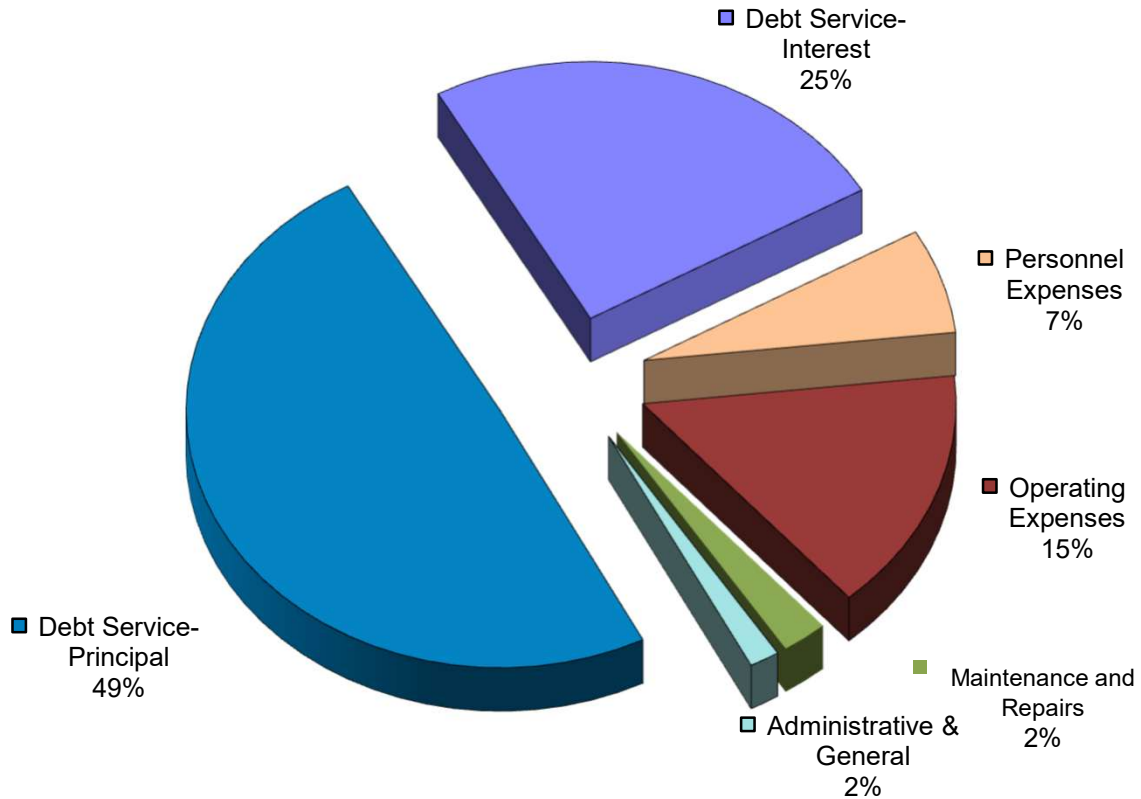
REVENUES - LAKE PLACID HYDROELECTRIC



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales		309,994	458,678
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	458,678
Capacity Charge Revenue	1,794,765	1,805,003	1,800,206
I/F Loan Repayments from Operations			
Grand Total Revenues	1,794,765	2,114,997	2,258,884

Budget Summary

EXPENSES - LAKE PLACID HYDROELECTRIC



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	87,506	66,221	159,893
Operating Expenses	91,288	125,339	371,708
Maintenance and Repairs	21,500	67,000	57,500
Administrative & General	20,553	15,554	37,555
Capital Expense & Outlay Transfers			
Total Operating and M&R Expenses	220,847	274,114	626,656
Debt Service-Principal	1,175,000	1,195,000	1,200,000
Debt Service-Interest	619,765	610,003	600,206
Debt Service-Bond Covenant Fund			
Grand Total Expenses	2,015,612	2,079,117	2,426,862

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**025 - Lake Placid Hydroelectric
Department ***

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET				
OPERATING REVENUES				
Hydroelectric				
42701	ENERGY PAYMENT	187,994	73,678	(114,316)
42702	CAPACITY PAYMENT	122,000	205,000	83,000
42705	WCID PAYMENT	-	180,000	180,000
	Total Hydroelectric	309,994	458,678	148,684
	Total Operating Revenue	309,994	458,678	148,684
OPERATING EXPENSES				
Salaries				
51101	LBR-REGULAR WAGES	41,903	101,383	59,480
51102	LBR-OVERTIME	5,229	12,420	7,191
	Total Salaries	47,132	113,803	66,671
Benefits				
51298	BEN-BENEFIT ALLOCATION	19,089	46,090	27,001
	Total Benefits	19,089	46,090	27,001
Operating Supplies & Services				
52101	OPR-POWER & UTILITIES	20,000	20,000	-
52102	OPR-AUXILIARY POWER EXPENSE	500	500	-
52110	OPR-SMALL TOOLS AND SUPPLIES	1,000	500	(500)
52120	OPR-UNIFORMS/BUSINESS ATTIRE	2,500	1,400	(1,100)
52121	OPR-SAFETY & EMERGENCY EXPENSE	1,500	1,500	-
52125	OPR-VEHICLE EXPENSE	1,500	1,500	-
52126	OPR-FLEET LEASE EXPENSE	3,000	-	(3,000)
52133	OPR-SCADA	10,700	12,400	1,700
	Total Operating Supplies & Services	40,700	37,800	(2,900)
Professional Services and Fees				
52205	OPR-PROFESSIONAL SERVICES-OTHER	5,400	5,400	-
52208	OPR-WCID CONTRACT	-	278,678	278,678

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52216	OPR-REGULATORY FEES	11,338	-	(11,338)
52220	OPR-BANK FEES	2,200	1,650	(550)
52224	OPR-TRAVEL & MEETINGS	10,000	2,000	(8,000)
	Total Professional Services and Fees	28,938	287,728	258,790
	Office Expenses			
52302	OPR-COMPUTER & SOFTWARE EXPENSE	4,900	6,973	2,073
52303	OPR-WIDE AREA NETWORK EXPENSE	3,200	8,380	5,180
	Total Office Expenses	8,100	15,353	7,253
	Other Operating Expenses			
52403	OPR-OFFICE/BUILDING RENTAL	5,400	5,400	-
52420	OPR-INSURANCE EXPENSE	41,701	25,427	(16,274)
52430	OPR-MISC EXPENSE	500	-	(500)
	Total Other Operating Expenses	47,601	30,827	(16,774)
	SUBTOTAL OF OPERATIONAL EXPENSES	191,560	531,601	340,041
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	19,500	30,000	10,500
53105	M&R-GENERATORS	-	15,000	15,000
53120	M&R-BOATS	-	500	500
	Total Maintenance and Repair Equipment	19,500	45,500	26,000
	Structures			
53201	M&R-BUILDING	-	2,000	2,000
53235	M&R-TRANSMISSION LINES	15,000	5,000	(10,000)
53245	M&R-POWERHOUSE	24,000	-	(24,000)
	Total Structures	39,000	7,000	(32,000)
	Other Maintenance & Repairs			
53310	M&R-GROUNDS/ROW	8,500	5,000	(3,500)
	Total Other Maintenance & Repairs	8,500	5,000	(3,500)
	SUBTOTAL OF M&R EXPENSES	67,000	57,500	(9,500)
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	15,554	37,555	22,001
	Total Administrative & General	15,554	37,555	22,001
	TOTAL OPERATING AND M&R EXPENSES	274,114	626,656	352,542
	Net Operating Income	35,880	(167,978)	(203,858)

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
DEBT SERVICE BUDGET			
Capacity Charge Revenue			
42792 DEBT SERV-2021,2022,2023 LK PLACID	1,805,003	1,800,206	(4,797)
Total Capacity Charge Revenue	1,805,003	1,800,206	(4,797)
Total Debt Revenue	1,805,003	1,800,206	(4,797)
Principal Payments Expense			
21224 BOND-2021 LAKE PLACID DAM TWDB	50,000	50,000	-
21229 BOND-2022 LAKE PLACID DAM TWDB	960,000	965,000	5,000
21234 BOND-2023 LAKE PLACID DAM, TWDB	185,000	185,000	-
Total Principal Payments Expense	1,195,000	1,200,000	5,000
Interest Expense			
57218 INT-2021 LAKE PLACID DAM, TWDB	18,859	18,559	(300)
57221 INT-2022 LAKE PLACID DAM, TWDB	374,266	368,506	(5,760)
57226 INT-2023 LAKE PLACID DAM, TWDB	216,878	213,141	(3,737)
Total Interest Expense	610,003	600,206	(9,797)
Total Debt Expense	1,805,003	1,800,206	(4,797)
Net Change in Debt Service Budget	-	-	-
Net Change in Fund Balance	35,880	(167,978)	(203,858)



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 8/31/27

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, 5 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 an Assistant Reservoir Manager, 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 \$1,224,000. The proposed fee schedule for FY 2027 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 \$65,100 for power and utilities, \$11,000 for vehicle expense, \$25,000 for bank fees due to park patrons using credit and debit cards, \$67,825 for office supplies, computer and software expenses, data connectivity, janitorial supplies and services, and \$13,691 for insurance expense.

Significant maintenance and repair expenses for the ensuing fiscal year includes \$246,000 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.

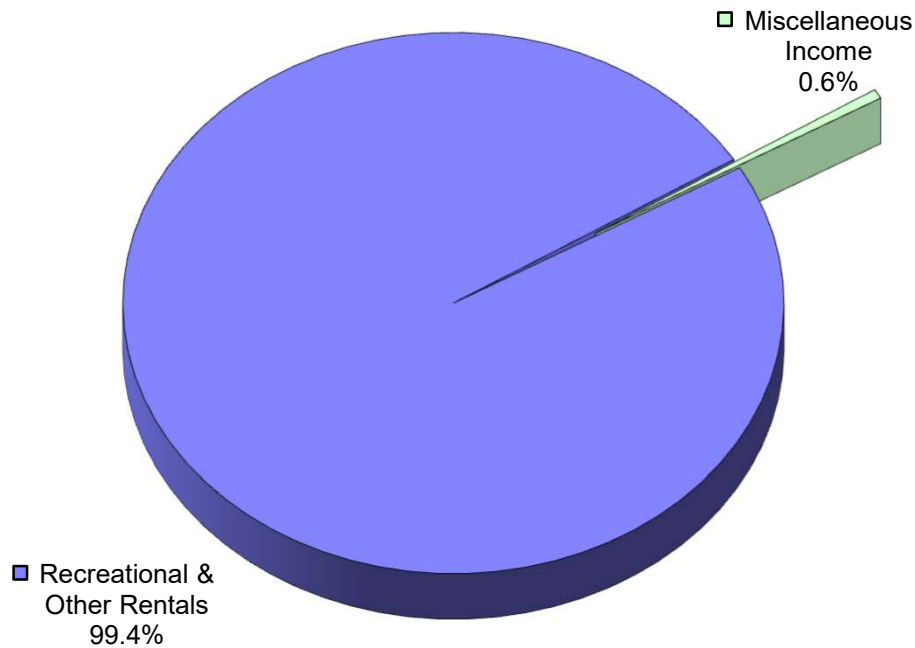
The capital addition budgeted for FY 2027 is the replacement of a mini excavator in the amount of \$55,000.

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

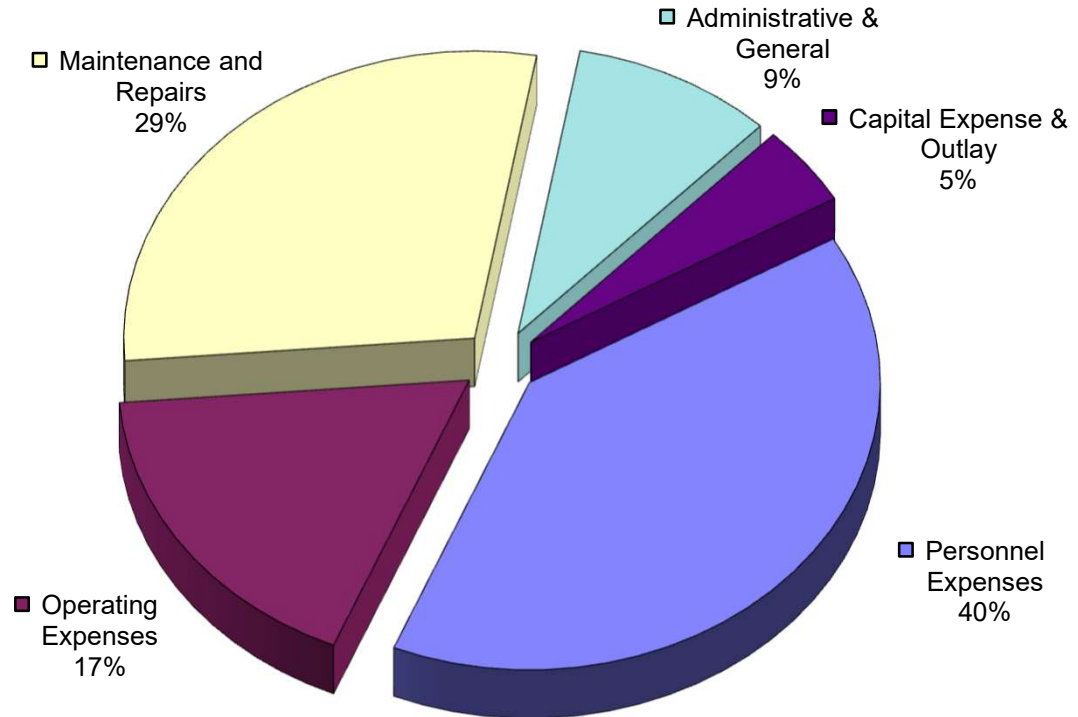
REVENUES - COLETO RECREATION



Revenues	Budget FY 2025	Budget FY 2026	Budget FY 2027
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services			
Laboratory Services			
Recreational & Other Rentals	1,093,375	1,217,000	1,224,000
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income	4,000	6,500	7,000
Total Operating Revenue	1,097,375	1,223,500	1,231,000
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	1,097,375	1,223,500	1,231,000

Budget Summary

EXPENSES - COLETO RECREATION



Expenses	Budget FY 2025	Budget FY 2026	Budget FY 2027
Personnel Expenses	524,484	496,951	482,582
Operating Expenses	163,596	185,895	212,166
Maintenance and Repairs	300,000	366,800	354,000
Administrative & General	123,188	116,722	113,347
Capital Expense & Outlay	67,000		55,000
Transfers	(80,893)		
Total Operating and M&R Expenses	1,097,375	1,166,368	1,217,095
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	1,097,375	1,166,368	1,217,095

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**092 - Coletto Creek Recreation
Department ***

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Recreation & Other Rentals			
42902 REV-PARK ENTRY FEES	1,089,000	1,100,000	11,000
42915 REV-SPONSORSHIPS/DONATIONS	8,000	4,000	(4,000)
42920 REV-HUNTING REVENUE	22,000	22,000	-
42922 REV-AG & LAND USE	98,000	98,000	-
Total Recreation & Other Rentals	1,217,000	1,224,000	7,000
Misc Income			
45195 MISCELLANEOUS REVENUES	6,500	7,000	500
Total Misc Income	6,500	7,000	500
Total Operating Revenue	1,223,500	1,231,000	7,500
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	337,998	328,644	(9,354)
51102 LBR-OVERTIME	15,704	14,831	(873)
Total Salaries	353,702	343,475	(10,227)
Benefits			
51298 BEN-BENEFIT ALLOCATION	143,249	139,107	(4,142)
Total Benefits	143,249	139,107	(4,142)
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	62,000	65,100	3,100
52102 OPR-AUXILIARY POWER EXPENSE	1,500	4,000	2,500
52110 OPR-SMALL TOOLS AND SUPPLIES	1,000	1,500	500
52114 OPR-LABORATORY SERVICES-GBRA	550	550	-
52115 OPR-LABORATORY SERVICES-OUTSOURCED	250	250	-
52120 OPR-UNIFORMS/BUSINESS ATTIRE	6,750	4,250	(2,500)
52121 OPR-SAFETY & EMERGENCY EXPENSE	2,000	4,000	2,000
52124 OPR-EQUIPMENT EXPENSE	5,000	6,000	1,000

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52125	OPR-VEHICLE EXPENSE	11,000	11,000	-
	Total Operating Supplies & Services	90,050	96,650	6,600
	Professional Services and Fees			
52220	OPR-BANK FEES	21,000	25,000	4,000
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	27,000	31,000	4,000
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	5,000	5,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	9,675	23,395	13,720
52303	OPR-WIDE AREA NETWORK EXPENSE	5,010	3,230	(1,780)
52304	OPR-COPY SUPPLIES AND SERVICES	1,700	1,700	-
52306	OPR-DATA & PHONE EXPENSE	10,650	12,500	1,850
52322	OPR-ADVERTISING & SUBSCRIPTION EXPENSE	4,000	4,000	-
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	16,000	18,000	2,000
	Total Office Expenses	52,035	67,825	15,790
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	14,060	13,691	(369)
52430	OPR-MISC EXPENSE	2,750	3,000	250
	Total Other Operating Expenses	16,810	16,691	(119)
	SUBTOTAL OF OPERATIONAL EXPENSES	682,846	694,748	11,902
	Structures			
53201	M&R-BUILDING	10,000	10,000	-
53250	M&R-LAKE STRUCTURES	37,000	10,500	(26,500)
53251	M&R-PARK STRUCTURES	54,800	48,500	(6,300)
	Total Structures	101,800	69,000	(32,800)
	Other Maintenance & Repairs			
53301	M&R-ROADS	226,000	246,000	20,000
53310	M&R-GROUNDS/ROW	4,000	4,000	-
53315	M&R-CAMP AND PICNIC SITES	35,000	35,000	-
	Total Other Maintenance & Repairs	265,000	285,000	20,000
	SUBTOTAL OF M&R EXPENSES	366,800	354,000	(12,800)
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	116,722	113,347	(3,375)
	Total Administrative & General	116,722	113,347	(3,375)

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
Capital Outlay			
13217 AUTO & HEAVY EQUIPMENT	-	55,000	55,000
Total Capital Outlay	-	55,000	55,000
TOTAL OPERATING AND M&R EXPENSES	<u>1,166,368</u>	<u>1,217,095</u>	<u>50,727</u>
Net Operating Income	<u>57,132</u>	<u>13,905</u>	<u>(43,227)</u>
Net Change in Fund Balance	<u>57,132</u>	<u>13,905</u>	<u>(43,227)</u>



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 8/31/27

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 2027. 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 \$1,141,973 compared to budgeted revenue of \$1,065,665 for FY 2026.

CAPITAL ADDITIONS AND OPERATING EXPENDITURES

Significant operating expenses for the ensuing Fiscal Year include \$5,975 to continue implementation of SCADA upgrades, computer and software upgrades and replacements, HACH WIMS management system, and new hires in the amount of \$17,220. \$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.

Significant maintenance and repair expenses include a total of \$23,000 for replacement of a Diversion Pump flow meter and purchase of a new stream flow measuring device. \$91,000 for Divers and Crane Services to service main spillway gates and replace the low flow valve.

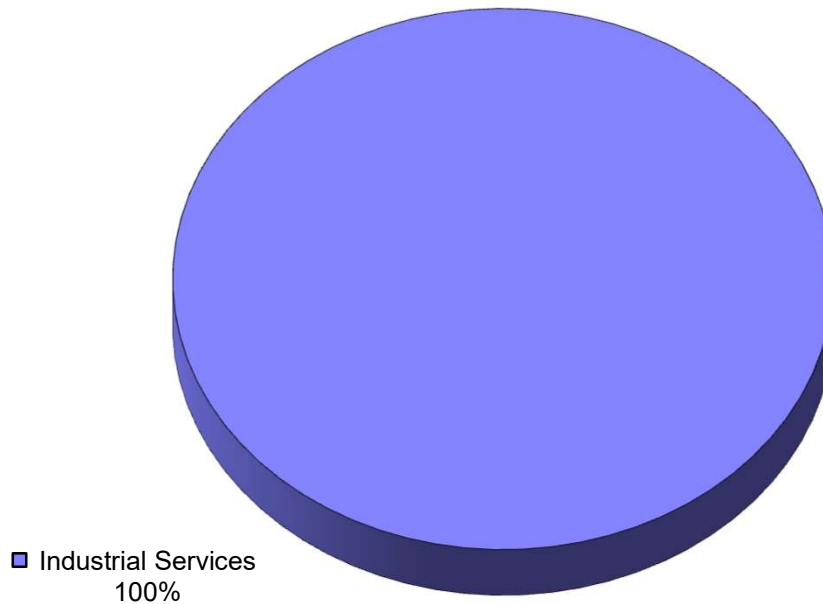
The total operating and maintenance expenditures budgeted are \$1,141,973.

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 2027 amounts to \$0.

Budget Summary

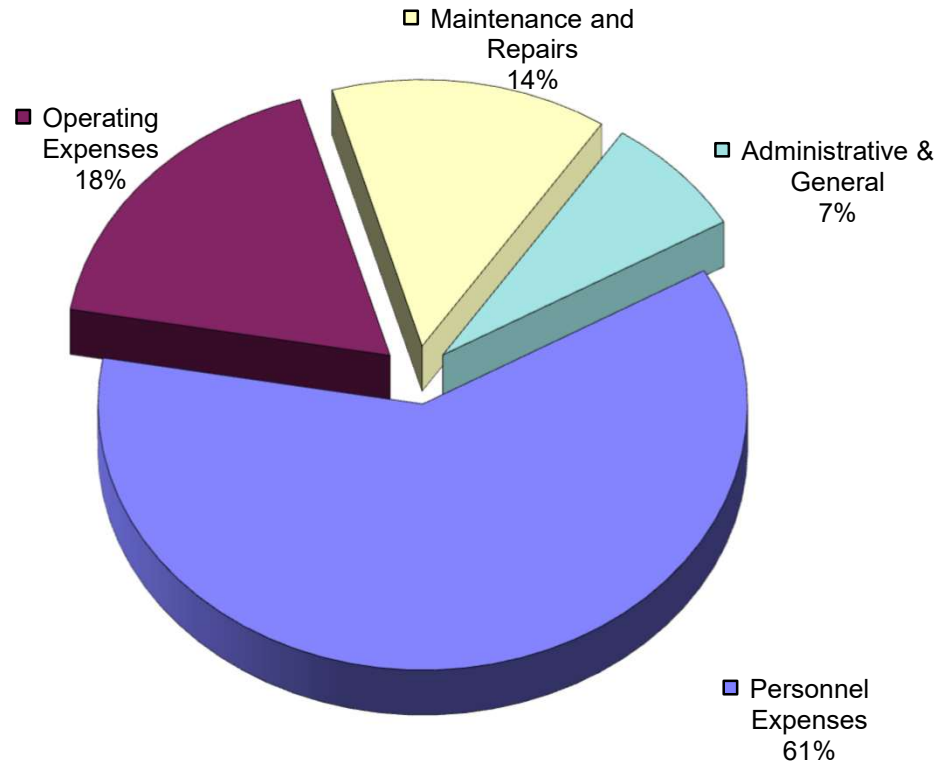
REVENUES - COLETO RESERVOIR



Revenues	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Power Sales			
Wholesale Water Sales			
Water Treatment Services			
Wastewater Services			
Retail Water & Wastewater Sales			
Pipeline Revenue			
Industrial Services	982,333	1,065,665	1,141,973
Laboratory Services			
Recreational & Other Rentals			
Administrative & General			
Operating Interest			
Grant & Interlocal Agreement Income			
Miscellaneous Income			
Total Operating Revenue	982,333	1,065,665	1,141,973
Capacity Charge Revenue			
I/F Loan Repayments from Operations			
Grand Total Revenues	982,333	1,065,665	1,141,973

Budget Summary

EXPENSES - COLETO RESERVOIR



Expenses	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
Personnel Expenses	660,794	697,588	697,806
Operating Expenses	176,122	213,655	202,787
Maintenance and Repairs	33,300	76,500	157,500
Administrative & General	77,117	77,922	83,880
Capital Expense & Outlay	35,000		
Transfers			
Total Operating and M&R Expenses	982,333	1,065,665	1,141,973
Debt Service-Principal			
Debt Service-Interest			
Debt Service-Bond Covenant Fund			
Grand Total Expenses	982,333	1,065,665	1,141,973

**Guadalupe-Blanco River Authority
Work Plan & Budget
Fiscal Year Ending August 31, 2027**

**091 - Coleta Creek Reservoir
Department ***

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
OPERATING BUDGET			
OPERATING REVENUES			
Industrial			
41401 COLETO CREEK POWER-O&M EXP	987,743	1,058,093	70,350
41402 COLETO CREEK POWER-A&G EXP	77,922	83,880	5,958
Total Industrial	1,065,665	1,141,973	76,308
Total Operating Revenue	1,065,665	1,141,973	76,308
OPERATING EXPENSES			
Salaries			
51101 LBR-REGULAR WAGES	483,861	485,645	1,784
51102 LBR-OVERTIME	12,643	11,014	(1,629)
Total Salaries	496,504	496,659	155
Benefits			
51298 BEN-BENEFIT ALLOCATION	201,084	201,147	63
Total Benefits	201,084	201,147	63
Operating Supplies & Services			
52101 OPR-POWER & UTILITIES	21,000	23,000	2,000
52102 OPR-AUXILIARY POWER EXPENSE	6,000	4,000	(2,000)
52110 OPR-SMALL TOOLS AND SUPPLIES	3,500	3,500	-
52114 OPR-LABORATORY SERVICES-GBRA	275	275	-
52115 OPR-LABORATORY SERVICES-OUTSOURCED	500	500	-
52120 OPR-UNIFORMS/BUSINESS ATTIRE	5,000	5,375	375
52121 OPR-SAFTY & EMERGENCY EXPENSE	4,500	3,500	(1,000)
52122 OPR-SECURITY EXPENSE	2,500	2,500	-
52124 OPR-EQUIPMENT EXPENSE	9,500	8,000	(1,500)
52125 OPR-VEHICLE EXPENSE	20,000	20,000	-
52133 OPR-SCADA	17,200	23,175	5,975
Total Operating Supplies & Services	89,975	93,825	3,850
Professional Services and Fees			

		FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
52201	OPR-PROFESSIONAL SERVICES-ENGINEERING	47,500	27,500	(20,000)
52211	OPR-USGS MONITORING	24,600	20,600	(4,000)
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	78,350	54,350	(24,000)
	Office Expenses			
52301	OPR-OFFICE SUPPLIES	3,000	3,000	-
52302	OPR-COMPUTER & SOFTWARE EXPENSE	9,475	17,220	7,745
52303	OPR-WIDE AREA NETWORK EXPENSE	5,010	3,230	(1,780)
52304	OPR-COPY SUPPLIES AND SERVICES	1,700	1,700	-
52306	OPR-DATA & PHONE EXPENSE	9,350	11,850	2,500
52331	OPR-JANITORIAL SUPPLIES AND SERVICE	3,500	3,500	-
	Total Office Expenses	32,035	40,500	8,465
	Other Operating Expenses			
52420	OPR-INSURANCE EXPENSE	11,295	12,112	817
52430	OPR-MISC EXPENSE	2,000	2,000	-
	Total Other Operating Expenses	13,295	14,112	817
	SUBTOTAL OF OPERATIONAL EXPENSES	911,243	900,593	(10,650)
	Maintenance and Repair Equipment			
53101	M&R-EQUIPMENT	9,500	10,000	500
53115	M&R-METERS	1,500	24,500	23,000
53120	M&R-BOATS	1,000	1,000	-
	Total Maintenance and Repair Equipment	12,000	35,500	23,500
	Structures			
53201	M&R-BUILDING	2,000	2,000	-
53205	M&R-PUMPS AND MOTORS	1,000	3,000	2,000
53230	M&R-PIPELINES	1,000	1,000	-
53240	M&R-SPILLGATES	40,000	91,000	51,000
	Total Structures	44,000	97,000	53,000
	Other Maintenance & Repairs			
53301	M&R-ROADS	10,000	10,000	-
53310	M&R-GROUNDS/ROW	10,500	15,000	4,500
	Total Other Maintenance & Repairs	20,500	25,000	4,500
	SUBTOTAL OF M&R EXPENSES	76,500	157,500	81,000
	Administrative & General			
54100	ADMINISTRATIVE & GENERAL	77,922	83,880	5,958

	FY 2026 BUDGET	FY 2027 BUDGET	FY 2027-2026 DIFFERENCE
Total Administrative & General	77,922	83,880	5,958
TOTAL OPERATING AND M&R EXPENSES	1,065,665	1,141,973	76,308
Net Operating Income	-	-	-
Net Change in Fund Balance	-	-	-