

San Jacinto River Authority



Conroe, Texas

FINAL OPERATING BUDGETS

FOR FISCAL YEAR ENDING AUGUST 31, 2016
AS PRESENTED TO THE BOARD OF
DIRECTORS On August 27, 2015

San Jacinto River Authority

Final Operating Budgets

For Fiscal Year September 1, 2015 to August 31, 2016

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The Texas Water Code Section 49.057 (b) requires the Board of Directors of the San Jacinto River Authority (SJRA) to adopt an annual operating budget. This Fiscal Year Budget Report contains a summary of the proposed operating and capital improvement budgets for Fiscal Year 2016 (FY2016) for the five operating Divisions within SJRA: Woodlands, Groundwater Reduction Plan (GRP), Highlands, Lake Conroe, and General and Administration. Raw Water Enterprise consists of Raw Water, Highlands division, and Lake Conroe division. This Report also contains the separate budgets for services provided on a cost-neutral, contract basis related to the Bear Branch Reservoir System and the Region H Water Planning Group.

Each Division's Budget Notes section provides additional details of revenues and expenses for FY2016. Detailed schedules, worksheets, notes, and other documentation support the summary budget presented here and are included as elements of the approved budgets by reference.

The summary and detailed schedules within this report are presented using the cash basis of accounting.

General Elements:

Total Operating Revenues for all Divisions, including Bear Branch and Region H, for FY2016 are projected to be \$112,357,614. Other Revenues totaling \$436,015 add to create total projected revenues of \$112,793,629. Total O&M and Interest Expenses for all Divisions, including Bear Branch and Region H, for FY2016 are projected to total \$94,185,320. SJRA-wide Capital Improvements total \$22,662,806 (partially funded by bond proceeds) while debt service, loan principal payments, and intra-division transfers total \$29,542,424. Remaining cash from prior year will be used to fund capital reserves while capacity contributions will also pay debt service.

Key assumptions for budgeted wages, salaries and employee benefits are stated below:

- Salaries and wages were budgeted with a combined 5% allowance for promotions, market equalizations and performance-based salary increases.
- Staff continues to develop a long-term strategic plan to improve the overall health of SJRA employees and limit future health insurance costs to SJRA. The proposed FY2016 budget includes an increase of 20% in group health insurance rates. Staff continues to look at other options to be considered in the strategic plan for future years including self-insurance, Medical Savings Accounts, reducing benefits, and/or increased contribution by employees for health insurance coverage.
- Group retirement expenses were budgeted at a rate of 12.49% of payroll. This is a decrease to the conservative rate that SJRA used in the FY2015 budget.

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- Other benefits' costs remained constant or slightly decreased for FY2016.

Woodlands Division

The Woodlands Division provides wholesale water supply and wastewater treatment services to 12 municipal utility districts (MUDs) in southern Montgomery County, Texas. Eleven of the Woodlands MUD's comprise the Woodlands Joint Powers Agency (WJPA) which provides operations, maintenance, and administration services to its MUDs. According to the terms of the contracts between the SJRA and the 11 MUDs within the WJPA and Montgomery County MUD 386, a majority of the members of the WJPA and MC MUD 386 must vote to approve any increase in water and/or wastewater treatment rates proposed by SJRA's Woodlands Division. There are five key elements to the Woodlands FY2016 budget, highlighted as follows:

- Increase in the wholesale water rate from \$1.99 to \$2.03 is proposed for FY2016
- Increase in the wholesale wastewater rate from \$3.95 to \$4.15 is proposed for FY2016
- Increase of .32 Full Time Equivalent (FTE) employees to 68.82 FTEs
- No increase in Woodlands-related debt
- Continuation of Repair and Rehabilitation Fund

The proposed FY2016 wholesale water rate charged to the Woodlands MUDs is proposed to be \$2.03 per 1,000 gallons and results in water sale revenues of \$11,920,160. The proposed FY2016 wholesale wastewater rate charged to the Woodlands MUDs is proposed to be \$4.15 per 1,000 gallons and results in wastewater fee revenues of \$12,416,800. The GRP Pumpage Fee revenue is based on direct payments by the MUDs at a blended Surface Water/Groundwater rate (as determined by the Woodlands Joint Power Agency) of \$2.47 per 1,000 gallons and results in revenues of \$14,503,840. The proposed FY2016 GRP Pumpage Fee charged to the Woodlands MUDs is scheduled to increase from \$2.25 to \$2.32 per 1,000 gallons. The Woodlands Division however is projected to be billed on total metered groundwater produced at \$2.32 per 1,000 gallons and has budgeted GRP Pumpage Fee expenses of \$3,599,944. The Woodlands Division is also purchasing surface water at \$2.51 per 1,000 gallons and has budgeted Surface Water Fees of \$12,087,156. The difference between projected GRP Pumpage Fee revenues and GPR Pumpage Fee and GRP Surface Water expenses reflects unmetered, unbilled system-wide water use associated with unaccounted for uses such as line flushing, fire department use, and system leaks. The difference is incorporated into the wholesale water rate that Woodlands' MUDs pay to SJRA. Woodlands budgeted revenues for FY2016 total \$38.9 million.

Budgeted Operations and Maintenance (O&M) expenses total \$30,840,421. Net revenues over expenses are projected to be \$8,154,879. Woodlands' non-Repair and Rehabilitation related

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capital improvements totaling \$496,500 and a contribution of \$135,000 to the Emergency Reserve.

Groundwater Reduction Plan Division

The Lone Star Groundwater Conservation District (LSGCD) issued its District Regulatory Plan Phase IIB proposed rules on August 20, 2009. These rules require large volume groundwater users in Montgomery County to reduce the amount of groundwater pumped by 30% by 2016 via a Groundwater Reduction Plan (GRP). During FY2010, the SJRA Board of Directors established the GRP Division as a separate operating division of the Authority. In 2011, SJRA received certification from LSGCD of its GRP, which outlines the compliance strategy for the 81 who joined with SJRA as contracted co-participants in SJRA's GRP. The SJRA Woodlands Division is one of the 147 participating permittees.

Following the recommendations outlined in the 2014 GRP Pumpage Rate Study, FY2016 will incorporate a new GRP rate of \$2.32 per 1,000 gallons for groundwater pumped effective September 1, 2015, and is expected to result in revenues totaling \$29,700,716. GRP Pumping Fee revenues from GRP participants other than the SJRA Woodlands Division are expected to total \$26,100,772 and revenues from the Woodlands Division are expected to total \$3,599,944. A new revenue category is LSGCD revenue which is the collection of the LSGCD fees from permittees within the SJRA GRP, whereas in the past, permittees paid LSGCD directly. The Surface Water (SW) Plant is expected to be delivering water at a rate of \$2.51 per 1,000 gallons and is expected to result in revenues totaling \$19,939,981. SW revenues from GRP participants other than the SJRA Woodlands Division are expected to total \$7,852,825 and revenues from the Woodlands Division are expected to total \$12,087,156.

Budgeted O&M expenses total \$21,686,057. Bond Interest is \$21,299,405. Net revenues over expenses are projected to be \$7,873,485. GRP-related capital improvements not funded from bonds total \$220,000. Other cash uses are bond principal payments total \$12,959,999 and a \$1,758,564 funding to GRP Debt Service Reserve Fund. Net cash usage of \$7,065,078 which will be used from the Multi-Purpose Operating Reserve.

Bond funded capital expenses related to the GRP Program are not included within the FY2016 Operating Budget but are accounted for separately in the GRP Monthly Reports.

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Raw Water Enterprise

Operating revenues of the Raw Water Enterprise are derived from raw water sales from SJRA's entire system, including supplies derived from the Highlands and Lake Conroe Divisions. Total overall expenses of the Raw Water Enterprise include O&M expenses from the Highlands and Lake Conroe Divisions. Included in this budget is a SJRA Board proposed 5.4% increase in the system-wide raw water rate. The raw water rate at the start of the FY2016 is \$0.37 per 1,000 gallons (\$120.57 per acre foot) which increases to \$0.39 per 1,000 gallons (\$127.08 per acre foot) effective January 1, 2016.

The FY2016 budget for industrial raw water sales for the Highlands Division is \$11,106,034 and \$979,370 for the Lake Conroe Division. Municipal water sales total \$3,485,408 and Lake Conroe permit fees total \$1,070,000. The total of all revenues attributed to the Raw Water Enterprise is \$18,758,634.

Total O&M expenses related solely to Raw Water total \$551,500. Total Non-Operating expense consists solely of interest expense of \$472,175. Net revenues over expenses are projected to be \$14,696,899. Raw Water Enterprise related bond principal payments total \$1,227,503 and create a net cash increase of \$13,469,396. However, the net cash balances for the two Divisions associated with the Raw Water Enterprise, the Highlands Division and Lake Conroe Division, and General and Administration, combine to a total of \$5,991.

Highlands Division

The Highlands Division is continuing to upgrade its raw water delivery system as part of a strategic capital improvements plan. This system is critical to SJRA's industrial, municipal and agricultural customers in eastern Harris County. As noted in the Highlands Facility Assessment completed in January 2009, key facilities within the delivery system are beyond their service life and are in need of repair and/or replacement. Late in FY 2010, the SJRA sold \$25,380,000 in water revenue bonds to finance eligible projects of the Highlands Improvements Program. Additional bond financing was obtained in FY2013 to fund \$6,000,000 for Siphon No. 6 and in FY2014 to fund \$5,360,000 for additional work neither of which are part of the 2010 Highlands Improvement Program. Additional bond financing of \$29,000,000 is expected to be obtained in late FY2015 for further repairs and/or replacements to the Highlands System.

The Highlands Division realizes no operating revenues and receives minimal revenues from other sources, totaling only \$68,980 from interest received on operational accounts and any unused proceeds from 2010 and 2013 Bond sales and land use agreements.

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The SJRA executed new, long-term water supply contracts with large industrial water customers that will require substantial improvements in the capacity of the Highlands East Canal and South Canal. SJRA has also been notified by another large industrial water customer that their water demands will significantly increase in 2016. In response to these increased demands, SJRA has expedited an assessment of the entire system.

Budgeted O&M expenses for the Highlands Division total \$4,357,996. Net revenues over expenses are projected to be -\$6,718,557 (a loss). Highlands related capital improvements not related to bonds total \$226,200. Bond principal payments, debt service funding, and capital reserve funding for FY2016 total \$2,913,526, creating a net cash use of -\$10,503,283 (a loss).

Lake Conroe Division

The Lake Conroe Division is separated into four departments – Operations and Maintenance, Water Quality, Licensing and Permitting, and Invasive Species Management. The City of Houston participates with SJRA and funds 2/3 of the Operations and Maintenance Department budget for the Lake Conroe Division. The separate Departments were developed in an effort to monitor the expenses associated with each of these individual operations within the Division along with any revenues that may be generated from users and/or recipients of services associated with these operations. It is anticipated that over time the data generated from these separate departments will assist SJRA in verifying the appropriate fees that should be assessed to the users and/or recipients of services.

In FY2010, the Board of Directors approved residential and commercial fees for permits and licenses. No increase in Lake Conroe licenses, fees, and permits is proposed in the FY2016 Budget.

Budgeted operating revenues for FY2016 for all four Lake Conroe Division sources total \$2,969,080. Budgeted O&M expenses for FY2016 total \$4,089,370. Net revenues over expenses are projected to be -\$1,120,290 (a loss). Lake Conroe-related capital improvements total \$196,467 and contribution to Capital Repair and Replacement Reserve of \$130,247, creating a net cash use of -\$1,447,004 (a loss).

The Lake Conroe Division has no outstanding bonds.

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General and Administration Division

The General and Administration Division includes supporting staff to the Woodlands, Highlands, Lake Conroe, and GRP Divisions, encompassing services from senior level management and the following Departments: Accounting, Administrative Services, Human Resources, Information Technology, Public Relations, Purchasing, SCADA/Instrument and Controls, and Technical Services. G&A expenses are allocated to each Division. No operating revenues are generated by G&A, other than a small amount of interest income from operating accounts and office rental from the Lake Conroe Division, totaling \$24,235.

Budgeted net G&A O&M expenses total \$314,326 after \$2,648,767 of expenses are allocated to the four Divisions. Interest expense for the outstanding building loan will be \$119,321, which leaves a net revenues over expenses of -\$409,412 (a loss). \$374,500 of capital assets are projected to be purchased in FY2016 for G&A. Payment of \$274,178 will be made in FY2016 for loan repayment on the G&A building and Capital Repair and Replacement Reserve contribution of \$455,028.

Bear Branch Reservoir System

The operations and administrative expenses for Bear Branch are funded by participating Woodlands Municipal Utility Districts (MUD) based on the number of lots within the drainage area compared to the total lots in The Woodlands for which storm water detention is provided by the Bear Branch system. The participating Woodlands MUDs make annual contributions to cover budgeted O&M expenditures and capital improvements.

For FY2016, Bear Branch total O&M expenses are projected to be \$246,744. Of the total O&M, the following expenses are highlighted: \$75,000 for mowing, \$43,698 for staff salaries, \$19,104 for employee benefits, and \$22,431 for G&A expenses incurred in support of the Bear Branch operations.

A small amount of interest income, \$100, is generated from the operating account balances. Capital contributions of \$158,179 are projected from the participating MUDs. It is expected that \$88,465 will be carried forward from current Bear Branch cash balances, leaving \$0 at FY2016 year-end.

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Region H Water Planning Group

The Region H Water Planning Group is one of 16 regional planning groups created by the Texas Legislature in 1997 with the adoption of Senate Bill 1. Region H's efforts are directed at creating a 50-year regional water plan for all or portions of 15 counties, including Montgomery County. The Region H Water Plan identifies projected water shortages by matching projected water demands with current water supplies. Water supply strategies are identified and evaluated to meet the projected water shortages. Once the Region H Water Plan is adopted, it is sent to the Texas Water Development Board (TWDB) to be incorporated into a comprehensive State Water Plan. The Region H Group includes 26 voting members and 10 non-voting members, who are all volunteers representing the many different water interests throughout the Region. Funding for Region H comes from State of Texas through a TWDB grant. At the inception of Region H, some local entities contributed funds into a Region H account to cover small, miscellaneous Region H related expenses, not covered by TWDB grant funds.

SJRA was asked by the Region H Group to serve as the administrative entity coordinating Region H consultant expenses with the funding from TWDB grants. For FY2016, the Region H Plan Consultant expenses are projected to be \$320,000. Miscellaneous expenses for travel, meetings, required postings, insurance premiums, and office rent, total to \$8,750. The corresponding TWDB Grant Revenues total \$320,000. The miscellaneous expenses projected for FY2016 will be funded from the Region H Local Contribution Account.

San Jacinto River Authority
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals		Rolling 12 Mo. Actuals		Budget	Budget
	8/31/2014	Sept-April FY2015	May 2014-April 2015		FY2015	FY2016
OPERATING REVENUES						
General Industrial Water Revenue	\$ 8,866,952	\$ 6,722,201	\$ 9,473,232	\$ 9,891,696	\$ 11,106,034	
General Industrial Water Revenue-Lake C	611,641	588,318	1,199,959	919,730	979,370	
Water Sales-Woodlands MUD's	9,566,723	5,896,429	10,178,938	11,904,110	11,920,160	
Water Sales-Municipal	360,523	247,579	371,994	1,121,964	3,485,408	
Water Sales-Commercial	35,300	10,594	31,638	36,000	65,578	
Lawn Irrigation Fees	101,285	82,348	107,874	90,000	53,550	
Water Sales-Reclaimed Groundwater	17,025	9,027	17,539	8,500	8,500	
Water Sales-Irrigation	28,593	14,294	36,374	115,408	19,361	
Wastewater Treatment Fees	11,235,673	7,463,772	11,379,031	13,132,174	12,416,800	
Direct Reuse Water	30,175	20,000	30,175	33,000	30,000	
Permits, Licenses, & Fees - Residential	624,987	395,470	630,488	560,000	620,000	
Permits, Licenses & Fees - Commercial	416,301	278,413	442,316	360,000	450,000	
Invasive Species Management Revenue	8,000	-	-	-	-	
SJRA Reservation Fee	670,551	484,881	484,881	540,281	2,773	
Industrial Reservation Fee	237,043	149,052	228,401	270,992	-	
Municipal Reservation Fee	-	7,914	7,914	16,424	-	
GRP Pumping Fees	31,476,885	21,788,431	30,062,119	43,532,651	40,604,612	
GRP Pumping Fees-Woodlands	9,566,967	6,919,360	16,486,326	11,918,872	3,599,944	
LSGCD Revenue	-	-	-	-	1,202,000	
GRP Surface Water Sales	-	-	-	2,032,088	7,852,825	
GRP Surface Water Sales-Woodlands	-	-	-	2,910,375	12,087,156	
Alkalinity Reimbursement	-	-	-	-	120,000	
Septic Tank Licenses	21,540	11,980	20,260	7,350	7,500	
City of Houston Share of Lake Conroe Op	1,179,213	1,239,295	1,566,498	3,004,058	1,891,580	
Capacity Revenue	5,188,612	2,266,442	4,968,017	5,260,305	3,834,463	
TOTAL OPERATING REVENUES	\$ 80,243,989	\$ 54,595,800	\$ 87,723,974	\$107,665,978	\$112,357,614	
OTHER REVENUES						
Interest Income	\$ 836,883	\$ 359,467	\$ 717,169	\$ 228,920	\$ 78,450	
Interest Income- Region H - General Fun	62	35	53	-	50	
Land Use Agreements	5,980	5,980	5,980	5,980	5,980	
Office Rental Revenue	51,109	12,823	29,860	51,109	31,535	
Region H Grant Revenue	492,688	386,940	627,273	796,204	320,000	
Proceeds From Sale Of Assets	489,639	79,835	113,395	-	-	
Other Gains & Losses	39,085	32,309	33,679	-	-	
TOTAL OTHER REVENUES	\$ 1,915,446	\$ 877,389	\$ 1,527,409	\$ 1,082,213	\$ 436,015	
OPERATING EXPENSES						
SALARIES & WAGES						
Salaries & Wages	\$ 4,404,686	\$ 3,224,778	\$ 4,769,826	\$ 5,475,281	\$ 6,038,216	
Salary & Wage Allocation	4,413,988	3,573,633	5,216,812	5,960,427	6,302,566	
Salaries & Wages-Interns	-	-	-	134,855	130,040	
Staffing Services	180,008	162,005	245,770	83,674	16,000	
Compensated Absences	57,781	-	57,781	12,556	-	
TOTAL SALARIES & WAGES	\$ 9,056,463	\$ 6,960,416	\$ 10,290,189	\$ 11,666,793	\$ 12,486,822	

San Jacinto River Authority
Actual to Budget Comparison
FY2014 - FY2016

Description	Rolling 12				
	Actuals 8/31/2014	Actuals Sept-April FY2015	Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
PROFESSIONAL FEES					
Legal Fees	\$ 716,750	\$ 375,447	\$ 670,269	\$ 984,900	\$ 780,000
Disclosure Filing	1,500	-	-	2,400	2,400
Legal Fees-Enforcement	25,532	12,793	27,665	25,000	25,000
Annual Financial Audit	54,533	45,623	56,758	63,650	78,750
Arbitrage Rebate Audit	-	10,250	10,250	22,800	3,050
Management Audit	-	-	-	10,000	-
Paying Agent Fees	15,985	13,385	18,285	11,250	12,000
Engineering	2,342,712	1,022,689	2,305,921	1,823,004	1,905,086
Engineering Studies	595	-	595	17,000	11,600
Other Professional Services	7,138	-	3,213	30,000	30,000
Safety Inspections & Testing	2,393	3,331	3,381	27,660	27,800
Public Relations Consultant	52,381	-	25,136	-	-
Graphic Design	6,470	3,098	8,170	17,000	18,000
TOTAL PROFESSIONAL FEES	\$ 3,225,989	\$ 1,486,616	\$ 3,129,643	\$ 3,034,664	\$ 2,893,686
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ 20,478	\$ 13,172	\$ 21,035	\$ 24,500	\$ 163,300
USGS	164,626	98,027	162,916	168,692	74,000
Sludge Removal	444,745	274,878	448,491	444,067	566,500
Meter Calibration Services	7,397	2,758	4,653	14,050	12,500
Commercial Laboratory Fees	145,380	109,300	160,857	195,780	288,749
Other Services	3,011	1,780	2,968	15,500	128,200
State Fees	84,948	82,458	82,708	87,400	91,730
Groundwater District Fees	388,291	262,493	283,757	388,176	1,443,944
Patrolling & Security Services	278,287	198,100	317,226	328,500	315,520
Employee Testing- New	2,755	9,742	11,141	15,000	15,200
GRP Pumpage Fees	10,693,774	6,919,360	11,656,220	11,918,872	3,599,944
GRP Surface Water Fees	-	-	-	2,910,375	12,087,156
Janitorial Services	67,396	64,827	89,943	91,932	128,525
Stream Gauging & Water	122,290	79,150	136,526	134,600	106,936
CWA Water Conveyance	103,869	65,577	96,907	149,247	145,000
Trucking	385	1,670	1,670	4,000	4,000
Water Quality Testing	38,141	50,891	68,634	113,000	-
Public Relations Expense	59,989	31,493	45,008	107,000	113,000
Water Conservation & Public Education	21,316	19,658	29,751	90,000	90,000
Website Hosting & Maintenance	21,217	11,930	22,302	32,300	9,000
Communication Services	3,300	1,625	2,160	5,000	2,000
Education Materails	50	-	50	-	-
Directors Fees & Expenses	21,000	12,450	19,350	24,000	24,000
Directors Meeting Expenses	14,197	10,857	16,830	17,500	17,000
Directors' Travel Expenses	1,853	1,274	1,860	4,000	4,000
Posting Notice Expenses	33	196	198	1,000	500
Document Imaging	-	27	27	21,500	21,500
Public Official Liability	1,411	1,411	1,411	5,000	5,250
TOTAL PURCHASED & CONTRAC	\$ 12,710,139	\$ 8,325,104	\$ 13,684,599	\$ 17,310,991	\$ 19,457,454

San Jacinto River Authority
Actual to Budget Comparison
FY2014 - FY2016

Description	Rolling 12				
	Actuals 8/31/2014	Actuals Sept-April FY2015	Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
SUPPLIES, MATERIALS & UTILITIES					
Operating Supplies & Expenses	\$ 1,167	\$ 260	\$ 1,219	\$ 250	\$ 500
Office Supplies & Printing	95,346	56,317	94,984	159,174	124,050
Other Office Expense	20,600	8,137	12,397	11,600	40,500
Travel	56,409	44,513	63,551	131,400	129,899
Automobile & Truck Expense	127,964	69,301	130,525	153,217	155,820
Postage	12,971	5,490	8,794	24,180	14,080
Property Insurance	313,131	216,096	327,235	359,300	582,000
Auto Insurance	87,026	53,753	87,820	99,900	104,800
Liability Insurance	80,147	58,408	86,374	85,300	129,450
Small Tools Purchases	3,142	3,492	5,338	7,015	15,000
Training-External	159,641	96,082	161,224	240,976	237,051
Training-Internal	9,820	5,292	8,814	24,815	24,700
Training-Employee HR	22,357	125	375	26,000	16,000
Chemicals	-	-	-	14,994	26,351
Citric Acid	-	-	-	80,969	81,750
Phosphoric Acid	-	-	-	14,994	59,327
Granulated Activated Carbon	-	-	-	1,325,487	2,550,000
Aluminum Chlorohydrate	-	-	-	359,861	837,237
Carbon Dioxide	-	-	-	16,194	41,293
Sodium Permanganate	-	-	-	149,942	98,833
Sodium Bisulfate	-	-	-	2,699	14,343
Sodium Hydroxide	-	-	-	47,382	96,972
Sodium Hypochlorite	-	-	-	107,958	206,600
Lime	-	-	-	90,266	390,163
Chlorine	141,419	70,728	127,133	154,240	136,550
Polymer	102,590	64,273	105,038	135,483	195,750
Sulfur Dioxide	32,321	22,410	31,930	33,000	33,000
Other Chemicals	38,872	34,863	53,111	132,150	42,000
Managers Expense	56,131	29,588	53,913	77,319	76,349
Employee Relations	38,410	19,692	28,166	45,200	112,950
Alkalinity	-	-	-	-	240,000
Fuel	257,279	124,227	239,440	364,387	302,765
Safety & First Aid	25,839	20,405	40,190	24,550	30,245
Uniform Services	36,678	34,159	47,510	46,016	57,330
Maintenance Supplies	28,364	25,934	37,811	72,200	60,000
Supplies - Lab	4,933	117	594	4,700	25,100
Operations Supplies	79,398	70,636	100,873	122,351	146,015
Other Operating Expenses	22,992	15,771	19,550	35,000	20,500
Memberships & Professional Dues	32,926	23,821	32,195	65,356	79,925
Signage	1,824	122	1,482	4,957	5,000
Janitorial Supplies	9,255	4,369	7,593	9,133	8,667
Copier, Scanner & FAX	54,848	27,835	47,823	55,500	53,865
Delivery & Freight	6,289	3,707	6,148	13,800	12,200
Utilities-Electric	3,160,906	1,620,069	3,164,614	3,753,897	5,380,836
Utilities-Natural Gas	21,384	22,635	28,705	27,200	21,700
Utilities-Water	776	352	580	1,648	2,000
Utilities-Sewer	-	100	100	5,000	250,000
Chemicals	28	-	28	-	-

San Jacinto River Authority
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals		Rolling 12 Mo. Actuals		Budget	Budget
	8/31/2014	Sept-April FY2015	May 2014-April 2015		FY2015	FY2016
Laboratory Expenses	1,977	1,516	2,461	2,500	1,500	
Pumping Costs-Direct	112,999	61,574	103,025	150,000	172,000	
Pumping Costs-Indirect	16,257	8,654	15,591	18,540	19,260	
Reservation Fees-City of Houston	2,312,411	623,971	623,971	1,532,046	1,142,257	
Reservation Fees-SJRA	670,551	484,881	484,881	540,281	2,773	
Supply Use Fee-SJRA	-	-	-	747,502	3,086,664	
Additional Water Fees	186,500	237,500	281,500	300,000	250,000	
Bank Service Charges	62	88	120	420	520	
Bank Account Analysis Fee	2,290	1,214	1,862	3,600	3,600	
Miscellaneous	-	5,006	5,006	-	-	
Personal Protective Equipment	9,226	8,932	13,135	27,250	34,350	
Safety Equipment & Mtgs	10,174	6,404	12,130	22,825	28,225	
Health & Wellness Program	18,859	2,647	19,923	20,000	15,000	
Recruiting Expenses	37,909	31,850	45,335	40,600	20,800	
Computer Hardware	204,614	125,325	203,786	224,756	212,300	
Software & Support	327,028	236,241	348,834	551,999	581,900	
Software Maintenance	56,982	5,218	60,103	105,150	96,100	
Network Communications	21,887	14,798	22,554	40,800	44,900	
Publications & Subscriptions	8,130	4,667	6,889	15,403	21,450	
Local Telephone	141,611	100,713	159,999	157,500	159,550	
Long Distance Telephone	1,574	1,822	3,107	4,801	5,070	
Wireless Devices & Services	99,849	82,978	120,409	195,879	193,800	
Phone System-Install, Maint & Changes	700	-	222	20,671	10,800	
Emergency Ops Communications	1,507	1,440	2,171	1,800	2,000	
TOTAL SUPPLIES, MATERIALS & SERVICES	\$ 9,386,280	\$ 4,900,518	\$ 7,700,191	\$ 13,441,283	\$ 19,374,285	
RENTALS						
Equipment Rentals	\$ 25,831	\$ 8,996	\$ 11,970	\$ 46,000	\$ 41,000	
Office Rent	60,245	17,335	36,765	58,509	46,791	
Office Equipment Rentals	8,494	9,108	11,952	20,000	21,000	
Rent-U.S. Forest Lands-	16,697	11,131	16,697	17,000	17,000	
Radio Tower Rental	7,200	4,944	7,344	7,500	7,900	
TOTAL RENTALS	\$ 118,467	\$ 51,514	\$ 84,728	\$ 149,009	\$ 133,691	
MAINTENANCE, REPAIRS & PARTS						
Office Furniture & Equipment	\$ 508	\$ 310	\$ 538	\$ 1,000	\$ 1,000	
Instrumentation	4,294	2,688	(3,110)	27,500	17,000	
Office,Furniture,Fixtures	20,439	11,416	17,797	44,300	27,500	
Office Furniture-New Offices	57,654	16,666	59,947	32,500	47,500	
Electrical-Buildings	365	1,269	1,339	5,500	-	
Sidewalks & Driveways	242	2,099	2,341	95,000	40,000	
Mowing	164,017	73,627	160,335	214,500	240,000	
Buildings & Grounds Maintenance	159,170	124,368	202,128	369,493	692,400	
Security System Monitoring	53,705	15,682	51,853	31,743	49,781	
Wells	670,838	150,518	747,891	534,050	393,500	
Tanks	497,014	422,881	670,893	906,200	983,000	
Electrical	66,827	65,170	94,007	130,500	137,200	
Generator	108,243	43,975	106,533	79,750	96,250	
Pumps & Motors	231,337	82,207	132,766	233,050	208,900	

San Jacinto River Authority
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals 8/31/2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals	Budget FY2015	Budget FY2016
			May 2014- April 2015		
Compressor	3,205	-	360	1,200	200
Aerators	35,836	-	34,727	9,000	9,000
Machinery,Tools,Implements	147,315	91,155	143,305	374,065	169,250
Boat Maintenance & Repairs	22,021	9,872	25,057	22,800	16,500
Belt Press	18,852	13,710	20,588	63,400	18,900
Clarifier	8,015	1,415	2,317	5,500	4,700
UV Equipment	5,050	1,207	5,138	20,000	95,000
Lines	1,006,113	921,988	1,726,220	1,157,750	3,828,000
Valves/Pipes	105,148	39,930	81,588	426,800	281,500
Drainage Structures	-	-	-	-	20,000
Other Maintenance	73	6,190	6,263	21,750	260,000
Laboratory & Metering Expense	122	-	-	-	-
Laboratory Equipment	378	1,785	1,785	3,500	23,000
Instrumentation Equipment	2,187	1,104	2,379	2,500	51,000
Instrumentation Parts	148,181	82,111	172,600	165,000	215,500
Bridges,Culverts & Siphons	-	1,909	1,909	5,000	206,500
Dam Maintenance & Repairs	12,304	72,161	66,816	1,617,262	100,000
Clearing	10,604	-	7,500	60,000	15,000
Invasive Species Management	134,520	17,415	72,844	127,400	142,400
Chemicals	541	-	148	1,000	1,000
Channel Desilting / Desnagging	35,200	-	35,200	10,000	10,000
Service Road-Crushed Limestone	21,119	8,286	29,405	26,000	35,000
Ayer Island Maint & Repair	458	-	-	2,000	2,000
Security Repairs	628	603	1,012	16,500	6,500
Pump Station Maintenance & Repairs	38,209	(32,024)	4,380	30,000	50,000
Pump Station Equipment	476	108	243	15,000	15,000
TOTAL MAINTENANCE, REPAIRS	\$ 3,791,208	\$ 2,251,801	\$ 4,687,042	\$ 6,888,513	\$ 8,509,981
EMPLOYEE BENEFITS					
Group Insurance	\$ 1,671,454	\$ 1,156,932	\$ 1,772,833	\$ 2,095,308	\$ 2,443,244
Group Insurance - Retirees	49,840	33,640	50,120	49,440	53,520
Group Insurance - Retiree OPEB	97,117	-	97,117	151,000	135,000
Group Retirement Expense	1,131,491	897,472	1,192,155	1,519,299	1,540,116
Workers Compensation Insurance	191,154	142,931	213,902	233,088	233,954
Social Security Taxes	728,750	492,616	761,310	851,739	913,662
Tuition Reimbursement	6,723	5,448	6,817	30,000	20,000
Employee Benefits Allocation	(433,348)	-	(150,135)	-	-
TOTAL EMPLOYEE BENEFITS	\$ 3,443,181	\$ 2,729,039	\$ 3,944,119	\$ 4,929,874	\$ 5,339,496
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense Alloc:	\$ 2,195,778	\$ 1,461,873	\$ 2,280,160	\$ 2,792,073	\$ 2,542,454
General & Administrative Expense Alloc:	(613,643)	(415,790)	(664,711)	(708,709)	(510,635)
General & Administrative Expense Alloc:	(18,821)	(9,120)	(19,426)	(22,753)	(22,431)
General & Administrative Expense Alloc:	(327,156)	(255,971)	(379,105)	(478,787)	(513,575)
General & Administrative Expense Alloc:	(584,581)	(377,512)	(583,507)	(635,495)	(661,744)
General & Administrative Expense Alloc:	(651,577)	(403,480)	(633,411)	(946,329)	(834,069)
	\$ -	\$ -	\$ -	\$ -	\$ -

San Jacinto River Authority
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals		Rolling 12	Budget FY2015	Budget FY2016
	Actuals 8/31/2014	Sept-April FY2015	Mo. Actuals May 2014- April 2015		
NON-OPERATING EXPENSES					
Interest Expense	\$ 25,688,924	\$ 16,790,807	\$ 25,568,267	\$ 25,762,682	\$ 25,989,905
Amortization Expense	(166,345)	(186,904)	(353,249)	-	-
Depreciation	7,783,944	5,230,947	8,041,361	-	-
TOTAL NON-OPERATING EXPENSES	\$ 33,306,523	\$ 21,834,850	\$ 33,256,379	\$ 25,762,682	\$ 25,989,905
TOTAL EXPENSES					
	\$ 75,038,250	\$ 48,539,858	\$ 76,776,890	\$ 83,183,809	\$ 94,185,320
NET REVENUES OVER EXPENSES	\$ 7,121,185	\$ 6,933,331	\$ 12,474,493	\$ 25,564,382	\$ 18,608,309
CAPITAL IMPROVEMENTS					
Capital Improvements	\$ -	\$ -	\$ -	\$ 22,957,837	\$ 21,288,806
Office Buildings	-	-	-	-	54,000
Other Buildings	-	-	-	30,000	-
Leasehold Improvements	-	-	-	40,000	132,000
Water Treatment Plant & Facilities	-	-	-	-	15,000
Sewage Treatment Plant & Facilities	-	-	-	-	11,500
Maintenance Equipment	-	-	-	45,000	291,000
Lift Station	-	-	-	-	60,000
Transportation Equipment	-	-	-	281,667	307,667
Office Furniture	-	-	-	34,500	8,500
Software	-	-	-	482,116	292,333
Computer Equipment	-	-	-	359,110	202,000
Telephone System	-	-	-	15,000	-
Electronic Test Equipment	-	-	-	6,500	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 24,251,730	\$ 22,662,806
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 23,527,501	\$ 17,979,169
Loan Principal	-	-	-	292,899	274,178
Debt Service Reserve Funds	-	-	-	2,334,627	1,915,463
Emergency Reserve Fund	-	-	-	-	135,000
Capital Repair/Replacement Reserve Funds	-	-	-	(90,000)	1,715,235
Interdivision Transfers	-	-	-	14,718,500	7,523,379
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 40,783,527	\$ 29,542,424
OTHER SOURCES					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 16,493,779	\$ 22,788,078
Cash Sources	-	-	-	6,906,853	2,375,153
Capital Contributions	1,694,000	2,030,000	3,324,000	5,030,000	1,158,179
Interdivision Transfers	-	-	-	14,718,500	7,523,379
TOTAL OTHER SOURCES	\$ 1,694,000	\$ 2,030,000	\$ 3,324,000	\$ 43,149,132	\$ 33,844,789
NET CASH BASIS SOURCES (USES)	\$ 8,815,185	\$ 8,963,331	\$ 15,798,493	\$ 3,678,257	\$ 247,868
Addition to Reserve Funds	\$ -	\$ -	\$ -	\$ 2,155,756	\$ -

San Jacinto River Authority
Budget Summary by Division
FY2016

	Woodlands										Raw Water Enterprise							
	Total	Operating	R&R	Water System Bonds	Waste Disposal Bonds	Future Facility	GRP Division	Raw Water	Highlands	Lake Conroe	G&A	Bear Branch	Region H					
OPERATING REVENUES																		
General Industrial Water Revenue	\$ 11,106,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,106,034	\$ -	\$ -	\$ -	\$ -	\$ -					
General Industrial Water Revenue-Lake Customers	979,370	-	-	-	-	-	-	979,370	-	-	-	-	-					
Water Sales-Woodlands MUD's	11,920,160	11,920,160	-	-	-	-	-	-	-	-	-	-	-					
Water Sales-Municipal	3,485,407	-	-	-	-	-	-	3,485,407	-	-	-	-	-					
Water Sales-Commercial	65,578	-	-	-	-	-	-	65,578	-	-	-	-	-					
Lawn Irrigation Fees	53,550	-	-	-	-	-	-	53,550	-	-	-	-	-					
Water Sales-Reclaimed Groundwater	8,500	-	-	-	-	-	-	8,500	-	-	-	-	-					
Water Sales-Irrigation	19,361	-	-	-	-	-	-	19,361	-	-	-	-	-					
Wastewater Treatment Fees	12,416,800	12,416,800	-	-	-	-	-	-	-	-	-	-	-					
Direct Reuse Water	30,000	30,000	-	-	-	-	-	-	-	-	-	-	-					
Permits, Licenses, & Fees - Residential	620,000	-	-	-	-	-	-	-	-	620,000	-	-	-					
Permits, Licenses & Fees - Commercial	450,000	-	-	-	-	-	-	-	-	450,000	-	-	-					
SJRA Reservation Fee	2,773	-	-	-	-	-	-	2,773	-	-	-	-	-					
GRP Pumping Fees	40,604,612	14,503,840	-	-	-	-	26,100,772	-	-	-	-	-	-					
GRP Pumping Fees-Woodlands	3,599,944	-	-	-	-	-	3,599,944	-	-	-	-	-	-					
LSGCD Revenue	1,202,000	-	-	-	-	-	1,202,000	-	-	-	-	-	-					
GRP Surface Water Sales	7,852,825	-	-	-	-	-	7,852,825	-	-	-	-	-	-					
GRP Surface Water Sales-Woodlands	12,087,156	-	-	-	-	-	12,087,156	-	-	-	-	-	-					
Alkalinity Reimbursement	120,000	120,000	-	-	-	-	-	-	-	-	-	-	-					
Septic Tank Licenses	7,500	-	-	-	-	-	-	-	-	7,500	-	-	-					
City of Houston Share of Lake Conroe Operations	1,891,580	-	-	-	-	-	-	-	-	1,891,580	-	-	-					
Capacity Revenue	3,834,463	-	-	2,873,513	960,950	-	-	-	-	-	-	-	-					
TOTAL OPERATING REVENUES	\$ 112,357,613	\$ 38,990,800	\$ -	\$ 2,873,513	\$ 960,950	\$ -	\$ 50,842,697	\$ 15,720,573	\$ -	\$ 2,969,080	\$ -	\$ -	\$ -					
OTHER REVENUES																		
Interest Income	\$ 78,450	\$ 4,500	\$ 500	\$ 100	\$ 250	\$ 1,000	\$ 3,950	\$ -	\$ 63,000	\$ -	\$ 5,000	\$ 100	\$ 50					
Interest Income- Region H - General Fund	50	-	-	-	-	-	-	-	-	-	-	-	50					
Land Use Agreements	5,980	-	-	-	-	-	-	-	5,980	-	-	-	-					
Office Rental Revenue	31,535	-	-	-	-	-	12,300	-	-	-	19,235	-	-					
Region H Grant Revenue	320,000	-	-	-	-	-	-	-	-	-	-	-	320,000					
TOTAL OTHER REVENUES	\$ 436,015	\$ 4,500	\$ 500	\$ 100	\$ 250	\$ 1,000	\$ 16,250	\$ -	\$ 68,980	\$ -	\$ 24,235	\$ 100	\$ 320,100					
OPERATING EXPENSES																		
SALARIES & WAGES																		
Salaries & Wages	\$ 6,038,216	\$ 2,526,564	\$ -	\$ -	\$ -	\$ -	\$ 1,677,636	\$ -	\$ 497,302	\$ 696,112	\$ 640,602	\$ -	\$ -					
Salary & Wage Allocation	6,302,566	2,114,296	-	-	-	-	2,054,152	-	1,345,816	744,670	-	43,632	-					
Salaries & Wages-Interns	130,040	31,938	-	-	-	-	43,614	-	28,392	25,054	976	66	-					
Staffing Services	16,000	16,000	-	-	-	-	-	-	-	-	-	-	-					
TOTAL SALARIES & WAGES	\$ 12,486,822	\$ 4,688,798	\$ -	\$ -	\$ -	\$ -	\$ 3,775,402	\$ -	\$ 1,871,510	\$ 1,465,836	\$ 641,578	\$ 43,698	\$ -					
PROFESSIONAL FEES																		
Legal Fees	\$ 780,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 300,000	\$ 25,000	\$ 61,000	\$ 240,000	\$ 4,000	\$ -					
Disclosure Filing	2,400	-	-	-	-	-	-	-	-	-	2,400	-	-					
Legal Fees-Enforcement	25,000	-	-	-	-	-	-	-	-	25,000	-	-	-					
Annual Financial Audit	78,750	27,400	-	-	-	-	35,000	-	10,000	1,350	-	-	5,000					
Arbitrage Rebate Audit	3,050	-	-	-	-	-	3,050	-	-	-	-	-	-					

San Jacinto River Authority
Budget Summary by Division
FY2016

	Woodlands						Raw Water Enterprise						
	Total	Operating	R&R	Water System Bonds	Waste Disposal Bonds	Future Facility	GRP Division	Raw Water	Highlands	Lake Conroe	G&A	Bear Branch	Region H
Paying Agent Fees	12,000	-		2,250	1,500		4,500	1,500	2,250	-	-	-	-
Engineering	1,905,086	54,600	500,000	-			350,000	250,000	22,750	313,000	72,100	22,636	320,000
Engineering Studies	11,600	-	-	-			-	-	1,600	10,000	-	-	-
Other Professional Services	30,000	-	-	-			-	-	-	-	30,000	-	-
Safety Inspections & Testing	27,800	13,700	-	-			5,000	-	2,700	5,200	1,200	-	-
Graphic Design	18,000	2,500	-	-			7,500	-	5,000	3,000	-	-	-
TOTAL PROFESSIONAL FEES	\$ 2,893,686	\$ 148,200	\$ 500,000	\$ 2,250	\$ 1,500	\$ -	\$ 505,050	\$ 551,500	\$ 69,300	\$ 418,550	\$ 345,700	\$ 26,636	\$ 325,000
PURCHASED & CONTRACTED SERVICES													
Waste Disposal Services	\$ 163,300	\$ 152,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,300	\$ -	\$ -
USGS	74,000	74,000	-	-	-	-	-	-	-	-	-	-	-
Sludge Removal	566,500	406,500	-	-	-	-	160,000	-	-	-	-	-	-
Meter Calibration Services	12,500	7,100	-	-	-	-	1,000	-	-	-	4,400	-	-
Commercial Laboratory Fees	288,749	213,749	-	-	-	-	75,000	-	-	-	-	-	-
Other Services	128,200	4,500	-	-	-	-	123,700	-	-	-	-	-	-
State Fees	91,730	90,100	-	-	-	-	-	-	-	880	750	-	-
Groundwater District Fees	1,443,944	186,944	-	-	-	-	1,257,000	-	-	-	-	-	-
Patrolling & Security Services	315,520	10,000	-	-	-	-	-	-	70,395	235,125	-	-	-
Employee Testing- New	15,200	6,050	-	-	-	-	4,350	-	2,100	1,800	900	-	-
GRP Pumpage Fees	3,599,944	3,599,944	-	-	-	-	-	-	-	-	-	-	-
GRP Surface Water Fees	12,087,156	12,087,156	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	128,525	31,000	-	-	-	-	66,412	-	7,062	6,051	18,000	-	-
Stream Gauging & Water	106,936	-	-	-	-	-	-	-	17,111	89,825	-	-	-
CWA Water Conveyance	145,000	-	-	-	-	-	-	-	145,000	-	-	-	-
Trucking	4,000	-	-	-	-	-	-	-	4,000	-	-	-	-
Public Relations Expense	113,000	10,000	-	-	-	-	45,000	-	3,000	5,000	50,000	-	-
Water Conservation & Public Education	90,000	15,000	-	-	-	-	10,000	-	5,000	5,000	55,000	-	-
Website Hosting & Maintenance	9,000	-	-	-	-	-	-	-	-	3,000	6,000	-	-
Communication Services	2,000	-	-	-	-	-	2,000	-	-	-	-	-	-
Directors Fees & Expenses	24,000	-	-	-	-	-	-	-	-	-	24,000	-	-
Directors Meeting Expenses	17,000	-	-	-	-	-	7,500	-	-	-	8,500	-	1,000
Directors' Travel Expenses	4,000	-	-	-	-	-	-	-	-	-	4,000	-	-
Posting Notice Expenses	500	-	-	-	-	-	-	-	-	-	-	-	500
Document Imaging	21,500	-	-	-	-	-	-	-	-	-	21,500	-	-
Public Official Liability	5,250	-	-	-	-	-	3,500	-	-	-	-	-	1,750
TOTAL PURCHASED & CONTRACTED SERVICES	\$ 19,457,454	\$ 16,894,043	\$ -	\$ -	\$ -	\$ -	\$ 1,757,462	\$ -	\$ 256,668	\$ 349,681	\$ 196,350	\$ -	\$ 3,250
SUPPLIES, MATERIALS &													
Operating Supplies & Expenses	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -
Office Supplies & Printing	124,050	19,000	-	-	-	-	50,000	-	5,000	8,000	41,800	250	-
Other Office Expense	40,500	7,000	-	-	-	-	30,000	-	-	3,500	-	-	-
Travel	129,899	9,000	-	-	-	-	15,000	-	2,500	7,000	96,399	-	-
Automobile & Truck Expense	155,820	55,400	-	-	-	-	20,000	-	6,000	25,000	48,420	500	500
Postage	14,080	-	-	-	-	-	1,500	-	1,000	8,500	3,080	-	-
Property Insurance	582,000	267,000	-	-	-	-	268,000	-	24,000	7,500	15,500	-	-
Auto Insurance	104,800	33,000	-	-	-	-	20,000	-	14,000	12,800	25,000	-	-
Liability Insurance	129,450	40,250	-	-	-	-	60,000	-	13,500	7,700	4,500	3,500	-

San Jacinto River Authority
Budget Summary by Division
FY2016

	Woodlands							Raw Water Enterprise					
	Total	Operating	R&R	Water System Bonds	Waste Disposal Bonds	Future Facility	GRP Division	Raw Water	Highlands	Lake Conroe	G&A	Bear Branch	Region H
Small Tools Purchases	15,000	-	-	-	-	-	10,000	-	5,000	-	-	-	-
Training-External	237,051	50,850	-	-	-	-	15,000	-	2,000	9,000	160,201	-	-
Training-Internal	24,700	-	-	-	-	-	-	-	500	-	24,200	-	-
Training-Employee HR	16,000	6,240	-	-	-	-	4,640	-	2,240	1,920	960	-	-
Chemicals	26,351	-	-	-	-	-	26,351	-	-	-	-	-	-
Citric Acid	81,750	-	-	-	-	-	81,750	-	-	-	-	-	-
Phosphoric Acid	59,326	-	-	-	-	-	59,326	-	-	-	-	-	-
Granulated Activated Carbon	2,550,000	-	-	-	-	-	2,550,000	-	-	-	-	-	-
Aluminum Chlorohydrate	837,237	-	-	-	-	-	837,237	-	-	-	-	-	-
Carbon Dioxide	41,293	-	-	-	-	-	41,293	-	-	-	-	-	-
Sodium Permanganate	98,833	-	-	-	-	-	98,833	-	-	-	-	-	-
Sodium Bisulfate	14,343	-	-	-	-	-	14,343	-	-	-	-	-	-
Sodium Hydroxide	96,972	-	-	-	-	-	96,972	-	-	-	-	-	-
Sodium Hypochlorite	206,600	-	-	-	-	-	206,600	-	-	-	-	-	-
Lime	390,163	1,200	-	-	-	-	388,963	-	-	-	-	-	-
Chlorine	136,550	136,550	-	-	-	-	-	-	-	-	-	-	-
Polymer	195,750	95,750	-	-	-	-	100,000	-	-	-	-	-	-
Sulfur Dioxide	33,000	33,000	-	-	-	-	-	-	-	-	-	-	-
Other Chemicals	42,000	42,000	-	-	-	-	-	-	-	-	-	-	-
Managers Expense	76,349	-	-	-	-	-	8,000	-	5,000	5,000	58,099	250	-
Employee Relations	112,950	3,950	-	-	-	-	62,000	-	-	-	47,000	-	-
Alkalinity	240,000	120,000	-	-	-	-	120,000	-	-	-	-	-	-
Fuel	302,765	130,700	-	-	-	-	15,000	-	55,000	33,800	67,390	875	-
Safety & First Aid	30,245	25,245	-	-	-	-	5,000	-	-	-	-	-	-
Uniform Services	57,330	34,000	-	-	-	-	13,200	-	3,500	1,330	5,300	-	-
Maintenance Supplies	60,000	35,000	-	-	-	-	25,000	-	-	-	-	-	-
Supplies - Lab	25,100	5,100	-	-	-	-	20,000	-	-	-	-	-	-
Operations Supplies	146,015	86,704	-	-	-	-	35,000	-	5,500	10,300	8,511	-	-
Other Operating Expenses	20,500	20,500	-	-	-	-	-	-	-	-	-	-	-
Memberships & Professional Dues	79,925	-	-	-	-	-	32,000	-	725	650	46,550	-	-
Signage	5,000	-	-	-	-	-	3,000	-	-	1,000	-	1,000	-
Janitorial Supplies	8,667	-	-	-	-	-	-	-	500	1,167	7,000	-	-
Copier, Scanner & FAX	53,865	-	-	-	-	-	36,000	-	2,040	6,825	9,000	-	-
Delivery & Freight	12,200	-	-	-	-	-	5,000	-	-	3,000	4,200	-	-
Utilities-Electric	5,380,836	2,597,150	-	-	-	-	2,696,686	-	18,000	24,000	45,000	-	-
Utilities-Natural Gas	21,700	13,200	-	-	-	-	-	-	4,500	3,000	1,000	-	-
Utilities-Water	2,000	-	-	-	-	-	-	-	2,000	-	-	-	-
Utilities-Sewer	250,000	-	-	-	-	-	250,000	-	-	-	-	-	-
Laboratory Expenses	1,500	-	-	-	-	-	-	-	-	1,500	-	-	-
Pumping Costs-Direct	172,000	-	-	-	-	-	-	-	172,000	-	-	-	-
Pumping Costs-Indirect	19,260	-	-	-	-	-	-	-	19,260	-	-	-	-
Reservation Fees-City of Houston	1,142,257	-	-	-	-	-	1,142,257	-	-	-	-	-	-
Reservation Fees-SJRA	2,773	-	-	-	-	-	2,773	-	-	-	-	-	-
Supply Use Fee-SJRA	3,086,664	-	-	-	-	-	3,086,664	-	-	-	-	-	-
Additional Water Fees	250,000	-	-	-	-	-	250,000	-	-	-	-	-	-
Bank Service Charges	520	-	-	-	-	-	120	-	100	-	300	-	-
Bank Account Analysis Fee	3,600	-	-	-	-	-	-	-	-	-	3,600	-	-
Personal Protective Equipment	34,350	-	-	-	-	-	10,000	-	3,600	5,000	15,750	-	-
Safety Equipment & Mtgs	28,225	6,400	-	-	-	-	10,000	-	4,200	4,800	2,825	-	-

San Jacinto River Authority
Budget Summary by Division
FY2016

	Woodlands							Raw Water Enterprise						
	Total	Operating	R&R	Water System Bonds	Waste Disposal Bonds	Future Facility	GRP Division	Raw Water	Highlands	Lake Conroe	G&A	Bear Branch	Region H	
Health & Wellness Program	15,000	5,850	-	-	-	-	4,350	-	2,100	1,800	900	-	-	
Recruiting Expenses	20,800	8,400	-	-	-	-	7,500	-	2,200	2,100	600	-	-	
Computer Hardware	212,300	33,800	-	-	-	-	27,000	-	6,500	16,000	129,000	-	-	
Software & Support	581,900	153,600	-	-	-	-	81,000	-	24,000	58,300	265,000	-	-	
Software Maintenance	96,100	50,000	-	-	-	-	40,000	-	-	-	6,100	-	-	
Network Communications	44,900	22,000	-	-	-	-	4,500	-	4,000	2,400	12,000	-	-	
Publications & Subscriptions	21,450	-	-	-	-	-	2,500	-	-	-	18,950	-	-	
Local Telephone	159,550	140,000	-	-	-	-	3,200	-	2,400	3,950	10,000	-	-	
Long Distance Telephone	5,070	-	-	-	-	-	500	-	2,400	370	1,800	-	-	
Wireless Devices & Services	193,800	50,000	-	-	-	-	12,000	-	11,000	13,800	107,000	-	-	
Phone System-Install, Maint & Changes	10,800	2,000	-	-	-	-	2,500	-	500	800	5,000	-	-	
Emergency Ops Communications	2,000	-	-	-	-	-	-	-	-	-	2,000	-	-	
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 19,374,284	\$ 4,339,839	\$ -	\$ -	\$ -	\$ -	\$ 13,008,558	\$ -	\$ 426,765	\$ 291,812	\$ 1,299,935	\$ 6,875	\$ 500	
RENTALS														
Equipment Rentals	\$ 41,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 20,000	\$ 2,000	\$ 1,500	\$ -	
Office Rent	46,791	6,600	-	-	-	-	-	-	-	27,891	12,300	-	-	
Office Equipment Rentals	21,000	-	-	-	-	-	-	-	-	-	21,000	-	-	
Rent-U.S. Forest Lands	17,000	-	-	-	-	-	-	-	-	17,000	-	-	-	
Radio Tower Rental	7,900	7,900	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RENTALS	\$ 133,691	\$ 29,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 64,891	\$ 35,300	\$ 1,500	\$ -	
MAINTENANCE, REPAIRS & PARTS														
Office Furniture & Equipment	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	
Instrumentation	17,000	-	-	-	-	-	-	-	-	17,000	-	-	-	
Office,Furniture,Fixtures	27,500	10,000	-	-	-	-	2,000	-	3,000	-	12,500	-	-	
Office Furniture-New Offices	47,500	42,500	-	-	-	-	4,000	-	-	-	1,000	-	-	
Sidewalks & Driveways	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	
Mowing	240,000	165,000	-	-	-	-	-	-	-	-	-	75,000	-	
Buildings & Grounds Maintenance	692,400	150,000	264,000	-	-	-	75,000	-	12,400	64,000	127,000	-	-	
Security System Monitoring	49,781	46,500	-	-	-	-	-	-	1,030	751	1,500	-	-	
Wells	393,500	39,500	314,000	-	-	-	40,000	-	-	-	-	-	-	
Tanks	983,000	92,500	890,500	-	-	-	-	-	-	-	-	-	-	
Electrical	137,200	122,200	-	-	-	-	15,000	-	-	-	-	-	-	
Generator	96,250	96,250	-	-	-	-	-	-	-	-	-	-	-	
Pumps & Motors	208,900	198,900	-	-	-	-	10,000	-	-	-	-	-	-	
Compressor	200	200	-	-	-	-	-	-	-	-	-	-	-	
Aerators	9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	
Machinery,Tools,Implements	169,250	71,000	-	-	-	-	25,000	-	50,000	15,250	8,000	-	-	
Boat Maintenance & Repairs	16,500	1,500	-	-	-	-	-	-	-	15,000	-	-	-	
Belt Press	18,900	18,900	-	-	-	-	-	-	-	-	-	-	-	
Clarifier	4,700	4,700	-	-	-	-	-	-	-	-	-	-	-	
UV Equipment	95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	
Lines	3,828,000	-	3,808,000	-	-	-	20,000	-	-	-	-	-	-	
Valves/Pipes	281,500	281,500	-	-	-	-	-	-	-	-	-	-	-	
Drainage Structures	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	
Other Maintenance	260,000	250,000	-	-	-	-	10,000	-	-	-	-	-	-	
Laboratory Equipment	23,000	8,000	-	-	-	-	15,000	-	-	-	-	-	-	

San Jacinto River Authority
Budget Summary by Division
FY2016

	Woodlands							Raw Water Enterprise						
	Total	Operating	R&R	Water System Bonds	Waste Disposal Bonds	Future Facility	GRP Division	Raw Water	Highlands	Lake Conroe	G&A	Bear Branch	Region H	
Instrumentation Equipment	51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	
Instrumentation Parts	215,500	147,500	-	-	-	-	54,000	-	10,000	4,000	-	-	-	
Bridges,Culverts & Siphons	206,500	-	-	-	-	-	-	-	206,500	-	-	-	-	
Dam Maintenance & Repairs	100,000	-	-	-	-	-	-	-	10,000	80,000	-	10,000	-	
Clearing	15,000	-	-	-	-	-	-	-	-	10,000	-	5,000	-	
Invasive Species Management	142,400	-	-	-	-	-	-	-	50,000	82,400	-	10,000	-	
Chemicals	1,000	-	-	-	-	-	-	-	-	1,000	-	-	-	
Channel Desilting / Desnagging	10,000	-	-	-	-	-	-	-	-	-	-	10,000	-	
Service Road-Crushed Limestone	35,000	-	-	-	-	-	-	-	5,000	15,000	-	15,000	-	
Ayer Island Maint & Repair	2,000	-	-	-	-	-	-	-	-	2,000	-	-	-	
Security Repairs	6,500	-	-	-	-	-	-	-	-	5,000	-	1,500	-	
Pump Station Maintenance & Repairs	50,000	-	-	-	-	-	-	-	50,000	-	-	-	-	
Pump Station Equipment	15,000	-	-	-	-	-	-	-	15,000	-	-	-	-	
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 8,509,981	\$ 1,961,650	\$ 5,276,500	\$ -	\$ -	\$ -	\$ 270,000	\$ -	\$ 412,930	\$ 312,401	\$ 150,000	\$ 126,500	\$ -	
EMPLOYEE BENEFITS														
Group Insurance	\$ 2,443,244	\$ 946,386	\$ -	\$ -	\$ -	\$ -	\$ 724,582	\$ -	\$ 352,720	\$ 290,772	\$ 119,208	\$ 9,576	\$ -	
Group Insurance - Retirees	53,520	-	-	-	-	-	-	-	16,056	21,408	16,056	-	-	
Group Insurance - Retiree OPEB	135,000	40,000	-	-	-	-	-	-	29,000	54,000	12,000	-	-	
Group Retirement Expense	1,540,116	579,168	-	-	-	-	465,720	-	230,016	179,808	79,956	5,448	-	
Workers Compensation Insurance	233,954	98,270	-	-	-	-	71,418	-	39,522	21,788	2,226	730	-	
Social Security Taxes	913,662	346,510	-	-	-	-	273,796	-	137,434	107,788	44,784	3,350	-	
Tuition Reimbursement	20,000	-	-	-	-	-	-	-	-	-	20,000	-	-	
TOTAL EMPLOYEE BENEFITS	\$ 5,339,496	\$ 2,010,334	\$ -	\$ -	\$ -	\$ -	\$ 1,535,516	\$ -	\$ 804,748	\$ 675,564	\$ 294,230	\$ 19,104	\$ -	
GENERAL & ADMINISTRATIVE EXPENSES														
General & Administrative Exp Allocated	\$ 2,648,767	\$ 768,057	\$ -	\$ -	\$ -	\$ -	\$ 834,069	\$ -	\$ 513,575	\$ 510,635	\$ -	\$ 22,431	\$ -	
General & Administrative Exp Allocated to Lake Conroe	(510,635)	-	-	-	-	-	-	-	-	-	(510,635)	-	-	
General & Administrative Exp Allocated to Bear Branch	(22,431)	-	-	-	-	-	-	-	-	-	(22,431)	-	-	
General & Administrative Exp Allocated to Highlands	(513,575)	-	-	-	-	-	-	-	-	-	(513,575)	-	-	
General & Administrative Exp Allocated to Woodlands	(661,744)	-	-	-	-	-	-	-	-	-	(661,744)	-	-	
General & Administrative Exp Allocated to GRP Division	(940,382)	-	-	-	-	-	-	-	-	-	(940,382)	-	-	
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	\$ -	\$ 768,057	\$ -	\$ -	\$ -	\$ -	\$ 834,069	\$ -	\$ 513,575	\$ 510,635	\$ (2,648,767)	\$ 22,431	\$ -	

San Jacinto River Authority
Budget Summary by Division
FY2016

	Woodlands							Raw Water Enterprise						
	Total	Operating	R&R	Water System Bonds	Waste Disposal Bonds	Future Facility	GRP Division	Raw Water	Highlands	Lake Conroe	G&A	Bear Branch	Region H	
NON-OPERATING EXPENSES														
Interest Expense	\$ 25,989,905	\$ -	\$ -	\$ 1,208,513	\$ 460,950	\$ -	\$ 21,299,405	\$ 472,175	\$ 2,429,541	\$ -	\$ 119,321	\$ -	\$ -	
TOTAL NON-OPERATING	\$ 25,989,905	\$ -	\$ -	\$ 1,208,513	\$ 460,950	\$ -	\$ 21,299,405	\$ 472,175	\$ 2,429,541	\$ -	\$ 119,321	\$ -	\$ -	
TOTAL EXPENSES	\$ 94,185,319	\$ 30,840,421	\$ 5,776,500	\$ 1,210,763	\$ 462,450	\$ -	\$ 42,985,462	\$ 1,023,675	\$ 6,787,537	\$ 4,089,370	\$ 433,647	\$ 246,744	\$ 328,750	
NET REVENUES OVER EXPENSES	\$ 18,608,309	\$ 8,154,879	\$ (5,776,000)	\$ 1,662,850	\$ 498,750	\$ 1,000	\$ 7,873,485	\$ 14,696,898	\$ (6,718,557)	\$ (1,120,290)	\$ (409,412)	\$ (246,644)	\$ (8,650)	
CAPITAL IMPROVEMENTS														
Capital Improvements	\$ 21,288,806	\$ -	\$ 2,382,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,767,139	\$ 139,667	\$ -	\$ -	\$ -	
Office Buildings	54,000	-	-	-	-	-	54,000	-	-	-	-	-	-	
Leasehold Improvements	132,000	-	-	-	-	-	-	-	-	-	132,000	-	-	
Water Treatment Plant & Facilities	15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	
Sewage Treatment Plant & Facilities	11,500	11,500	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Equipment	291,000	150,000	-	-	-	-	-	-	136,000	5,000	-	-	-	
Lift Station	60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	
Transportation Equipment	307,667	136,000	-	-	-	-	-	-	55,000	11,667	105,000	-	-	
Office Furniture	8,500	-	-	-	-	-	-	-	-	-	8,500	-	-	
Software	292,333	48,000	-	-	-	-	112,000	-	19,200	37,133	76,000	-	-	
Computer Equipment	202,000	76,000	-	-	-	-	54,000	-	16,000	3,000	53,000	-	-	
TOTAL CAPITAL IMPROVEMENTS	\$ 22,662,806	\$ 496,500	\$ 2,382,000	\$ -	\$ -	\$ -	\$ 220,000	\$ -	\$ 18,993,339	\$ 196,467	\$ 374,500	\$ -	\$ -	
OTHER USES														
Bond Principal	\$ 17,979,169	\$ -	\$ -	\$ 1,665,000	\$ 500,000	\$ -	\$ 12,959,999	\$ 1,227,503	\$ 1,626,667	\$ -	\$ -	\$ -	\$ -	
Loan Principal	274,178	-	-	-	-	-	-	-	-	-	274,178	-	-	
Debt Service Reserve Funds	1,915,463	-	-	-	-	-	1,758,564	-	156,899	-	-	-	-	
Emergency Reserve Fund	135,000	135,000	-	-	-	-	-	-	-	-	-	-	-	
Capital Repair/Replacement Reserve Fund	1,715,235	-	-	-	-	-	-	-	1,129,960	130,247	455,028	-	-	
Interdivision Transfers	7,523,379	7,523,379	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER USES	\$ 29,542,424	\$ 7,658,379	\$ -	\$ 1,665,000	\$ 500,000	\$ -	\$ 14,718,563	\$ 1,227,503	\$ 2,913,526	\$ 130,247	\$ 729,206	\$ -	\$ -	
OTHER SOURCES														
Bond Proceeds	\$ 22,788,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,065,078	\$ -	\$ 15,723,000	\$ -	\$ -	\$ -	\$ -	
Cash Sources	2,375,153	-	887,549	-	-	-	-	-	1,399,139	-	-	88,465	-	
Capital Contributions	1,158,179	-	-	-	-	-	-	-	1,000,000	-	-	158,179	-	
Interdivision Transfers	7,523,379	-	7,523,379	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER SOURCES	\$ 33,844,789	\$ -	\$ 8,410,928	\$ -	\$ -	\$ -	\$ 7,065,078	\$ -	\$ 18,122,139	\$ -	\$ -	\$ 246,644	\$ -	
NET CASH BASIS SOURCES (USES)	\$ 247,868	-	\$ 252,928	\$ (2,150)	\$ (1,250)	\$ 1,000	\$ -	\$ 13,469,395	\$ (10,503,283)	\$ (1,447,004)	\$ (1,513,118)	\$ -	\$ (8,650)	

San Jacinto River Authority - Woodlands Operating Fund and Repair and Replacement Combined
Actual to Budget Comparison
FY2014 - FY2016

Description	Operations & Maintenance					Repair & Replacement					TOTAL
	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016	Budget FY2016
OPERATING REVENUES											
Water Sales-Woodlands MUD's	\$ 9,566,723	\$ 5,896,429	\$ 10,178,938	\$ 11,904,110	\$ 11,920,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,920,160
Wastewater Treatment Fees	11,235,673	7,463,772	11,379,031	13,132,174	12,416,800	-	-	-	-	-	12,416,800
Direct Reuse Water	30,175	20,000	30,175	33,000	30,000	-	-	-	-	-	30,000
GRP Pumping Fees	9,750,240	6,677,168	11,016,833	13,459,422	14,503,840	-	-	-	-	-	14,503,840
Alkalinity Reimbursement	-	-	-	-	120,000	-	-	-	-	-	120,000
TOTAL OPERATING REVENUES	\$ 30,582,811	\$ 20,057,369	\$ 32,604,977	\$ 38,528,706	\$ 38,990,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,990,800
OTHER REVENUES											
Interest Income	\$ 50,579	\$ 26,495	\$ 42,534	\$ 4,500	\$ 4,500	\$ -	\$ 1,317	\$ 1,317	\$ -	\$ 500	\$ 5,000
Proceeds From Sale Of Assets	33,270	6,970	6,980	-	-	-	-	-	-	-	-
Other Gains & Losses	21,766	12,355	13,475	-	-	-	-	-	-	-	-
TOTAL OTHER REVENUES	\$ 105,615	\$ 45,820	\$ 62,989	\$ 4,500	\$ 4,500	\$ -	\$ 1,317	\$ 1,317	\$ -	\$ 500	\$ 5,000
OPERATING EXPENSES											
SALARIES & WAGES											
Salaries & Wages	\$ 2,184,014	\$ 1,436,532	\$ 2,168,989	\$ 2,443,398	\$ 2,526,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,526,564
Salary & Wage Allocation	1,712,955	1,262,003	1,911,233	2,046,643	2,114,296	-	-	-	-	-	2,114,296
Salaries & Wages-Interns	-	-	-	5,118	31,938	-	-	-	-	-	31,938
Staffing Services	75,833	50,591	93,620	29,800	16,000	-	-	-	-	-	16,000
Compensated Absences	2,571	-	2,571	929	-	-	-	-	-	-	-
TOTAL SALARIES & WAGES	\$ 3,975,373	\$ 2,749,126	\$ 4,176,413	\$ 4,525,888	\$ 4,688,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,688,798
PROFESSIONAL FEES											
Legal Fees	\$ 67,852	\$ 38,706	\$ 78,918	\$ 65,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Annual Financial Audit	23,175	17,523	22,333	27,400	27,400	-	-	-	-	-	27,400
Engineering	1,190,138	141,849	1,019,171	129,600	54,600	-	-	-	302,000	500,000	554,600
Safety Inspections & Testing	-	2,204	2,204	13,700	13,700	-	-	-	-	-	13,700
Graphic Design	1,573	1,231	1,763	2,500	2,500	-	-	-	-	-	2,500
TOTAL PROFESSIONAL FEES	\$ 1,282,738	\$ 201,513	\$ 1,124,389	\$ 238,200	\$ 148,200	\$ -	\$ -	\$ -	\$ 302,000	\$ 500,000	\$ 648,200
PURCHASED & CONTRACTED SERVICES											
Waste Disposal Services	\$ 13,078	\$ 8,629	\$ 13,936	\$ 13,000	\$ 152,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,000
USGS	164,626	98,027	162,916	168,692	74,000	-	-	-	-	-	74,000
Sludge Removal	444,745	274,878	448,491	419,067	406,500	-	-	-	-	-	406,500
Meter Calibration Services	4,847	2,440	4,041	8,000	7,100	-	-	-	-	-	7,100
Commercial Laboratory Fees	145,380	109,300	160,857	174,280	213,749	-	-	-	-	-	213,749
Other Services	3,011	1,215	2,403	5,500	4,500	-	-	-	-	-	4,500
State Fees	83,998	81,733	81,743	86,300	90,100	-	-	-	-	-	90,100
Groundwater District Fees	388,291	261,182	282,445	388,176	186,944	-	-	-	-	-	186,944
Patrolling & Security Services	8,839	2,653	7,644	8,500	10,000	-	-	-	-	-	10,000
Employee Testing- New	89	4,469	4,506	6,000	6,050	-	-	-	-	-	6,050
GRP Pumpage Fees	10,693,774	6,919,360	11,656,220	11,918,872	3,599,944	-	-	-	-	-	3,599,944
GRP Surface Water Fees	-	-	-	2,910,375	12,087,156	-	-	-	-	-	12,087,156
Janitorial Services	25,014	23,193	32,373	22,000	31,000	-	-	-	-	-	31,000
Public Relations Expense	1,825	4,773	6,598	10,000	10,000	-	-	-	-	-	10,000
Water Conservation & Public Education	2,265	46	2,310	15,000	15,000	-	-	-	-	-	15,000
TOTAL PURCHASED & CONTRACTED SERVICES	\$ 11,979,782	\$ 7,791,898	\$ 12,866,483	\$ 16,153,762	\$ 16,894,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,894,043

San Jacinto River Authority - Woodlands Operating Fund and Repair and Replacement Combined
Actual to Budget Comparison
FY2014 - FY2016

Description	Operations & Maintenance					Repair & Replacement					TOTAL
	Actuals	Actuals	Rolling 12	Budget	Budget	Actuals	Actuals	Rolling 12	Budget	Budget	Budget
	FY2014	Sept-April	Mo. Actuals	FY2015	FY2016	FY2014	Sept-April	Mo. Actuals	FY2015	FY2016	FY2016
		FY2015	May 2014- April 2015				FY2015	May 2014- April 2015			
SUPPLIES, MATERIALS & UTILITIES											
Office Supplies & Printing	\$ 18,020	\$ 9,749	\$ 20,222	\$ 18,750	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000
Other Office Expense	15,809	3,530	5,840	9,000	7,000	-	-	-	-	-	7,000
Travel	2,161	4,831	5,680	7,000	9,000	-	-	-	-	-	9,000
Automobile & Truck Expense	54,465	36,422	67,427	51,594	55,400	-	-	-	-	-	55,400
Property Insurance	274,836	188,278	283,682	284,000	267,000	-	-	-	-	-	267,000
Auto Insurance	39,635	20,449	36,685	32,000	33,000	-	-	-	-	-	33,000
Liability Insurance	29,573	26,521	37,179	36,600	40,250	-	-	-	-	-	40,250
Training-External	60,991	37,584	68,583	44,200	50,850	-	-	-	-	-	50,850
Training-Employee HR	9,147	-	-	10,400	6,240	-	-	-	-	-	6,240
Lime	-	-	-	1,200	1,200	-	-	-	-	-	1,200
Chlorine	141,419	70,728	127,133	153,240	136,550	-	-	-	-	-	136,550
Polymer	102,590	64,273	105,038	90,500	95,750	-	-	-	-	-	95,750
Sulfur Dioxide	32,321	22,410	31,930	33,000	33,000	-	-	-	-	-	33,000
Other Chemicals	38,872	34,863	53,111	132,150	42,000	-	-	-	-	-	42,000
Employee Relations	1,189	2,246	2,531	4,200	3,950	-	-	-	-	-	3,950
Alkalinity	-	-	-	-	120,000	-	-	-	-	-	120,000
Fuel	124,219	72,481	125,992	128,500	130,700	-	-	-	-	-	130,700
Safety & First Aid	25,839	18,688	38,473	17,550	25,245	-	-	-	-	-	25,245
Uniform Services	29,433	28,264	37,189	28,000	34,000	-	-	-	-	-	34,000
Maintenance Supplies	28,364	20,077	31,953	47,200	35,000	-	-	-	-	-	35,000
Supplies - Lab	4,933	117	594	4,700	5,100	-	-	-	-	-	5,100
Operations Supplies	56,697	61,498	84,107	65,000	86,704	-	-	-	-	-	86,704
Other Operating Expenses	22,992	13,544	17,323	26,000	20,500	-	-	-	-	-	20,500
Utilities-Electric	3,074,064	1,554,854	3,066,470	2,849,000	2,597,150	-	-	-	-	-	2,597,150
Utilities-Natural Gas	14,097	10,213	15,124	13,200	13,200	-	-	-	-	-	13,200
Bank Service Charges	30	-	30	-	-	2	(2)	-	-	-	-
Safety Equipment & Mtgs	24	1,136	1,160	6,400	6,400	-	-	-	-	-	6,400
Health & Wellness Program	7,390	734	7,681	8,000	5,850	-	-	-	-	-	5,850
Recruiting Expenses	9,611	1,630	7,161	4,200	8,400	-	-	-	-	-	8,400
Computer Hardware	44,981	35,949	43,109	36,300	33,800	-	-	-	-	-	33,800
Software & Support	99,701	66,062	100,133	133,968	153,600	-	-	-	-	-	153,600
Software Maintenance	26,008	-	26,008	50,000	50,000	-	-	-	-	-	50,000
Network Communications	2,831	423	1,473	21,600	22,000	-	-	-	-	-	22,000
Local Telephone	123,874	90,437	143,379	140,000	140,000	-	-	-	-	-	140,000
Wireless Devices & Services	-	-	-	51,200	50,000	-	-	-	-	-	50,000
Phone System-Install, Maint & Changes	-	-	-	3,225	2,000	-	-	-	-	-	2,000
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 4,516,116	\$ 2,497,991	\$ 4,592,400	\$ 4,541,877	\$ 4,339,839	\$ 2	\$ (2)	\$ -	\$ -	\$ -	\$ 4,339,839
RENTALS											
Equipment Rentals	\$ 22,732	\$ 4,439	\$ 5,831	\$ 20,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Office Rent	7,607	4,512	6,906	6,400	6,600	-	-	-	-	-	6,600
Radio Tower Rental	7,200	4,944	7,344	7,500	7,900	-	-	-	-	-	7,900
TOTAL RENTALS	\$ 37,539	\$ 13,895	\$ 20,081	\$ 33,900	\$ 29,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,500

San Jacinto River Authority - Woodlands Operating Fund and Repair and Replacement Combined
Actual to Budget Comparison
FY2014 - FY2016

Description	Operations & Maintenance					Repair & Replacement					TOTAL
	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016	Budget FY2016
MAINTENANCE, REPAIRS & PARTS											
Office,Furniture,Fixtures	\$ 8,874	\$ 5,124	\$ 9,177	\$ 18,300	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Office Furniture-New Offices	55,268	16,666	59,947	30,500	42,500	-	-	-	-	-	42,500
Electrical-Buildings	365	1,269	1,339	5,500	-	-	-	-	-	-	-
Sidewalks & Driveways	242	2,099	2,341	95,000	40,000	-	-	-	-	-	40,000
Yards & Grounds	116,593	49,915	112,911	134,500	165,000	-	-	-	-	-	165,000
Plants & Facilities	-	2,389	2,389	2,500	150,000	-	59,544	59,544	150,000	264,000	414,000
Security System Monitoring	47,347	13,338	46,897	22,500	46,500	-	-	-	-	-	46,500
Wells	670,838	6,936	604,309	20,800	39,500	-	143,582	143,582	507,000	314,000	353,500
Tanks	497,014	85,514	333,526	201,200	92,500	-	337,122	337,122	700,000	890,500	983,000
Electrical	66,827	65,170	94,007	128,000	122,200	-	-	-	-	-	122,200
Generator	108,243	43,975	106,533	79,750	96,250	-	-	-	-	-	96,250
Pumps & Motors	231,337	82,207	132,766	226,800	198,900	-	-	-	-	-	198,900
Compressor	3,205	-	360	1,200	200	-	-	-	-	-	200
Aerators	35,836	-	34,727	9,000	9,000	-	-	-	-	-	9,000
Chlorinators	62,340	42,930	63,122	279,700	71,000	-	-	-	-	-	71,000
Low Head Filters	10,397	-	6,415	8,500	1,500	-	-	-	-	-	1,500
Belt Press	18,852	13,710	20,588	63,400	18,900	-	-	-	-	-	18,900
Clarifier	8,015	1,415	2,317	5,500	4,700	-	-	-	-	-	4,700
UV Equipment	5,050	1,207	5,138	20,000	95,000	-	-	-	-	-	95,000
Lines	1,006,113	225,286	1,029,518	59,000	-	-	696,702	696,702	1,095,000	3,808,000	3,808,000
Valves/Pipes	105,148	39,930	81,588	78,800	281,500	-	-	-	348,000	-	281,500
Drainage Structures	-	-	-	-	20,000	-	-	-	-	-	20,000
Other Maintenance	73	6,190	6,263	20,500	250,000	-	-	-	-	-	250,000
Laboratory Equipment	378	1,785	1,785	3,500	8,000	-	-	-	-	-	8,000
Instrumentation Equipment	2,187	1,104	2,379	2,500	51,000	-	-	-	-	-	51,000
Instrumentation Parts	140,245	81,015	166,310	135,000	147,500	-	-	-	-	-	147,500
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 3,200,787	\$ 789,174	\$ 2,926,652	\$ 1,651,950	\$ 1,961,650	\$ -	\$ 1,236,950	\$ 1,236,950	\$ 2,800,000	\$ 5,276,500	\$ 7,238,150
EMPLOYEE BENEFITS											
Group Insurance	\$ 86	\$ (479)	\$ (393)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group Insurance	706,791	475,924	740,191	818,782	946,386	-	-	-	-	-	946,386
Group Insurance - Retiree OPEB	36,778	-	36,778	56,000	40,000	-	-	-	-	-	40,000
Group Retirement Expense	488,929	356,416	513,748	596,527	579,168	-	-	-	-	-	579,168
Workers Compensation Insurance	84,260	65,476	95,727	107,882	98,270	-	-	-	-	-	98,270
Social Security Taxes	292,624	195,558	303,934	335,970	346,510	-	-	-	-	-	346,510
Employee Benefits Allocation	(3,263)	-	(3,263)	-	-	-	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	\$ 1,606,205	\$ 1,092,895	\$ 1,686,722	\$ 1,915,161	\$ 2,010,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,010,334
GENERAL & ADMINISTRATIVE EXPENSES											
General & Administrative Expense Allocated	\$ 733,857	\$ 450,467	\$ 706,221	\$ 744,928	\$ 768,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 768,057
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	\$ 733,857	\$ 450,467	\$ 706,221	\$ 744,928	\$ 768,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 768,057

San Jacinto River Authority - Woodlands Operating Fund and Repair and Replacement Combined
Actual to Budget Comparison
FY2014 - FY2016

Description	Operations & Maintenance					Repair & Replacement					TOTAL
	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016	Budget FY2016
NON-OPERATING EXPENSES											
Depreciation	\$ 1,444,870	\$ 935,147	\$ 1,477,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENSES	\$ 1,444,870	\$ 935,147	\$ 1,477,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 28,777,267	\$ 16,522,106	\$ 29,576,725	\$ 29,805,666	\$ 30,840,421	\$ 2	\$ 1,236,948	\$ 1,236,950	\$ 3,102,000	\$ 5,776,500	\$ 36,616,921
NET REVENUES OVER EXPENSES	\$ 1,911,159	\$ 3,581,083	\$ 3,091,241	\$ 8,727,540	\$ 8,154,879	\$ (2)	\$ (1,235,631)	\$ (1,235,633)	\$ (3,102,000)	\$ (5,776,000)	\$ 2,378,879
CAPITAL IMPROVEMENTS											
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,184,000	\$ 2,382,000	\$ 2,382,000
Water Treatment Plant & Facilities	-	-	-	-	15,000	-	-	-	-	-	15,000
Sewage Treatment Plant & Facilities	-	-	-	-	11,500	-	-	-	-	-	11,500
Maintenance Equipment	-	-	-	-	150,000	-	-	-	-	-	150,000
Lift Station	-	-	-	-	60,000	-	-	-	-	-	60,000
Transportation Equipment	-	-	-	-	136,000	-	-	-	-	-	136,000
Software	-	-	-	73,156	48,000	-	-	-	-	-	48,000
Computer Equipment	-	-	-	122,527	76,000	-	-	-	-	-	76,000
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 195,683	\$ 496,500	\$ -	\$ -	\$ -	\$ 10,184,000	\$ 2,382,000	\$ 2,878,500
OTHER USES											
Emergency Reserve Fund	\$ 300,000	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000
Interdivision Transfers	-	7,110,306	7,110,306	14,718,500	7,523,379	-	-	-	-	-	7,523,379
TOTAL OTHER USES	\$ 300,000	\$ 7,110,306	\$ 7,110,306	\$ 14,718,500	\$ 7,658,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,658,379
OTHER SOURCES											
Cash Sources	\$ -	\$ -	\$ -	\$ 6,186,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 887,549	\$ 887,549
Interdivision Transfers	-	-	-	-	-	-	7,110,306	7,110,306	14,718,500	7,523,379	7,523,379
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ 6,186,643	\$ -	\$ -	\$ 7,110,306	\$ 7,110,306	\$ 14,718,500	\$ 8,410,928	\$ 8,410,928
NET CASH BASIS SOURCES (USES)	\$ 1,611,159	\$ (3,529,223)	\$ (4,019,065)	\$ -	\$ -	\$ (2)	\$ 5,874,675	\$ 5,874,673	\$ 1,432,500	\$ 252,928	\$ 252,928

San Jacinto River Authority - Woodlands Operating Fund
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OPERATING REVENUES					
Water Sales-Woodlands MUD's	\$ 9,566,723	\$ 5,896,429	\$ 10,178,938	\$ 11,904,110	\$ 11,920,160
Wastewater Treatment Fees	11,235,673	7,463,772	11,379,031	13,132,174	12,416,800
Direct Reuse Water	30,175	20,000	30,175	33,000	30,000
GRP Pumping Fees	9,750,240	6,677,168	11,016,833	13,459,422	14,503,840
Alkalinity Reimbursement	-	-	-	-	120,000
TOTAL OPERATING REVENUES	\$ 30,582,811	\$ 20,057,369	\$ 32,604,977	\$ 38,528,706	\$ 38,990,800
OTHER REVENUES					
Interest Income	\$ 50,579	\$ 26,495	\$ 42,534	\$ 4,500	\$ 4,500
Proceeds From Sale Of Assets	33,270	6,970	6,980	-	-
Other Gains & Losses	21,766	12,355	13,475	-	-
TOTAL OTHER REVENUES	\$ 105,615	\$ 45,820	\$ 62,989	\$ 4,500	\$ 4,500
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 2,184,014	\$ 1,436,532	\$ 2,168,989	\$ 2,443,398	\$ 2,526,564
Salary & Wage Allocation	1,712,955	1,262,003	1,911,233	2,046,643	2,114,296
Salaries & Wages-Interns	-	-	-	5,118	31,938
Staffing Services	75,833	50,591	93,620	29,800	16,000
Compensated Absences	2,571	-	2,571	929	-
TOTAL SALARIES & WAGES	\$ 3,975,373	\$ 2,749,126	\$ 4,176,413	\$ 4,525,888	\$ 4,688,798
PROFESSIONAL FEES					
Legal Fees	\$ 67,852	\$ 38,706	\$ 78,918	\$ 65,000	\$ 50,000
Annual Financial Audit	23,175	17,523	22,333	27,400	27,400
Engineering	1,190,138	141,849	1,019,171	129,600	54,600
Safety Inspections & Testing	-	2,204	2,204	13,700	13,700
Graphic Design	1,573	1,231	1,763	2,500	2,500
TOTAL PROFESSIONAL FEES	\$ 1,282,738	\$ 201,513	\$ 1,124,389	\$ 238,200	\$ 148,200
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ 13,078	\$ 8,629	\$ 13,936	\$ 13,000	\$ 152,000
USGS	164,626	98,027	162,916	168,692	74,000
Sludge Removal	444,745	274,878	448,491	419,067	406,500
Meter Calibration Services	4,847	2,440	4,041	8,000	7,100
Commercial Laboratory Fees	145,380	109,300	160,857	174,280	213,749
Other Services	3,011	1,215	2,403	5,500	4,500
State Fees	83,998	81,733	81,743	86,300	90,100
Groundwater District Fees	388,291	261,182	282,445	388,176	186,944
Patrolling & Security Services	8,839	2,653	7,644	8,500	10,000
Employee Testing- New	89	4,469	4,506	6,000	6,050
GRP Pumpage Fees	10,693,774	6,919,360	11,656,220	11,918,872	3,599,944
GRP Surface Water Fees	-	-	-	2,910,375	12,087,156
Janitorial Services	25,014	23,193	32,373	22,000	31,000
Public Relations Expense	1,825	4,773	6,598	10,000	10,000
Water Conservation & Public Education	2,265	46	2,310	15,000	15,000
TOTAL PURCHASED & CONTRACTED SERVICES	\$ 11,979,782	\$ 7,791,898	\$ 12,866,483	\$ 16,153,762	\$ 16,894,043
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 18,020	\$ 9,749	\$ 20,222	\$ 18,750	\$ 19,000
Other Office Expense	15,809	3,530	5,840	9,000	7,000
Travel	2,161	4,831	5,680	7,000	9,000
Automobile & Truck Expense	54,465	36,422	67,427	51,594	55,400
Property Insurance	274,836	188,278	283,682	284,000	267,000

San Jacinto River Authority - Woodlands Operating Fund
Actual to Budget Comparison
FY2014 - FY2016

Description	Rolling 12			Budget FY2015	Budget FY2016
	Actuals FY2014	Actuals Sept-April FY2015	Mo. Actuals May 2014- April 2015		
Auto Insurance	39,635	20,449	36,685	32,000	33,000
Liability Insurance	29,573	26,521	37,179	36,600	40,250
Training-External	60,991	37,584	68,583	44,200	50,850
Training-Employee HR	9,147	-	-	10,400	6,240
Lime	-	-	-	1,200	1,200
Chlorine	141,419	70,728	127,133	153,240	136,550
Polymer	102,590	64,273	105,038	90,500	95,750
Sulfur Dioxide	32,321	22,410	31,930	33,000	33,000
Other Chemicals	38,872	34,863	53,111	132,150	42,000
Employee Relations	1,189	2,246	2,531	4,200	3,950
Alkalinity	-	-	-	-	120,000
Fuel	124,219	72,481	125,992	128,500	130,700
Safety & First Aid	25,839	18,688	38,473	17,550	25,245
Uniform Services	29,433	28,264	37,189	28,000	34,000
Maintenance Supplies	28,364	20,077	31,953	47,200	35,000
Supplies - Lab	4,933	117	594	4,700	5,100
Operations Supplies	56,697	61,498	84,107	65,000	86,704
Other Operating Expenses	22,992	13,544	17,323	26,000	20,500
Utilities-Electric	3,074,064	1,554,854	3,066,470	2,849,000	2,597,150
Utilities-Natural Gas	14,097	10,213	15,124	13,200	13,200
Bank Service Charges	30	-	30	-	-
Safety Equipment & Mtgs	24	1,136	1,160	6,400	6,400
Health & Wellness Program	7,390	734	7,681	8,000	5,850
Recruiting Expenses	9,611	1,630	7,161	4,200	8,400
Computer Hardware	44,981	35,949	43,109	36,300	33,800
Software & Support	99,701	66,062	100,133	133,968	153,600
Software Maintenance	26,008	-	26,008	50,000	50,000
Network Communications	2,831	423	1,473	21,600	22,000
Local Telephone	123,874	90,437	143,379	140,000	140,000
Wireless Devices & Services	-	-	-	51,200	50,000
Phone System-Install, Maint & Changes	-	-	-	3,225	2,000
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 4,516,116	\$ 2,497,991	\$ 4,592,400	\$ 4,541,877	\$ 4,339,839
RENTALS					
Equipment Rentals	\$ 22,732	\$ 4,439	\$ 5,831	\$ 20,000	\$ 15,000
Office Rent	7,607	4,512	6,906	6,400	6,600
Radio Tower Rental	7,200	4,944	7,344	7,500	7,900
TOTAL RENTALS	\$ 37,539	\$ 13,895	\$ 20,081	\$ 33,900	\$ 29,500
MAINTENANCE, REPAIRS & PARTS					
Office,Furniture,Fixtures	\$ 8,874	\$ 5,124	\$ 9,177	\$ 18,300	\$ 10,000
Office Furniture-New Offices	55,268	16,666	59,947	30,500	42,500
Electrical-Buildings	365	1,269	1,339	5,500	-
Sidewalks & Driveways	242	2,099	2,341	95,000	40,000
Yards & Grounds	116,593	49,915	112,911	134,500	165,000
Plants & Facilities	-	2,389	2,389	2,500	150,000
Security System Monitoring	47,347	13,338	46,897	22,500	46,500
Wells	670,838	6,936	604,309	20,800	39,500
Tanks	497,014	85,514	333,526	201,200	92,500
Electrical	66,827	65,170	94,007	128,000	122,200
Generator	108,243	43,975	106,533	79,750	96,250
Pumps & Motors	231,337	82,207	132,766	226,800	198,900
Compressor	3,205	-	360	1,200	200
Aerators	35,836	-	34,727	9,000	9,000
Chlorinator	62,340	42,930	63,122	279,700	71,000
Low Head Filters	10,397	-	6,415	8,500	1,500

San Jacinto River Authority - Woodlands Operating Fund
Actual to Budget Comparison
FY2014 - FY2016

Description	Rolling 12			Budget FY2015	Budget FY2016
	Actuals FY2014	Actuals Sept-April FY2015	Mo. Actuals May 2014- April 2015		
Belt Press	18,852	13,710	20,588	63,400	18,900
Clarifier	8,015	1,415	2,317	5,500	4,700
UV Equipment	5,050	1,207	5,138	20,000	95,000
Lines	1,006,113	225,286	1,029,518	59,000	-
Valves/Pipes	105,148	39,930	81,588	78,800	281,500
Drainage Structures	-	-	-	-	20,000
Other Maintenance	73	6,190	6,263	20,500	250,000
Laboratory Equipment	378	1,785	1,785	3,500	8,000
Instrumentation Equipment	2,187	1,104	2,379	2,500	51,000
Instrumentation Parts	140,245	81,015	166,310	135,000	147,500
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 3,200,787	\$ 789,174	\$ 2,926,652	\$ 1,651,950	\$ 1,961,650
EMPLOYEE BENEFITS					
Group Insurance	\$ 86	\$ (479)	\$ (393)	\$ -	\$ -
Group Insurance	706,791	475,924	740,191	818,782	946,386
Group Insurance - Retiree OPEB	36,778	-	36,778	56,000	40,000
Group Retirement Expense	488,929	356,416	513,748	596,527	579,168
Workers Compensation Insurance	84,260	65,476	95,727	107,882	98,270
Social Security Taxes	292,624	195,558	303,934	335,970	346,510
Employee Benefits Allocation	(3,263)	-	(3,263)	-	-
TOTAL EMPLOYEE BENEFITS	\$ 1,606,205	\$ 1,092,895	\$ 1,686,722	\$ 1,915,161	\$ 2,010,334
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense Allocated	\$ 733,857	\$ 450,467	\$ 706,221	\$ 744,928	\$ 768,057
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	\$ 733,857	\$ 450,467	\$ 706,221	\$ 744,928	\$ 768,057
NON-OPERATING EXPENSES					
Depreciation	\$ 1,444,870	\$ 935,147	\$ 1,477,364	\$ -	\$ -
TOTAL NON-OPERATING EXPENSES	\$ 1,444,870	\$ 935,147	\$ 1,477,364	\$ -	\$ -
TOTAL EXPENSES	\$ 28,777,267	\$ 16,522,106	\$ 29,576,725	\$ 29,805,666	\$ 30,840,421
NET REVENUES OVER EXPENSES	\$ 1,911,159	\$ 3,581,083	\$ 3,091,241	\$ 8,727,540	\$ 8,154,879
CAPITAL IMPROVEMENTS					
Water Treatment Plant & Facilities	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Sewage Treatment Plant & Facilities	-	-	-	-	11,500
Maintenance Equipment	-	-	-	-	150,000
Lift Station	-	-	-	-	60,000
Transportation Equipment	-	-	-	-	136,000
Software	-	-	-	73,156	48,000
Computer Equipment	-	-	-	122,527	76,000
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 195,683	\$ 496,500
OTHER USES					
Emergency Reserve Fund	\$ 300,000	\$ -	\$ -	\$ -	\$ 135,000
Interdivision Transfers	-	7,110,306	7,110,306	14,718,500	7,523,379
TOTAL OTHER USES	\$ 300,000	\$ 7,110,306	\$ 7,110,306	\$ 14,718,500	\$ 7,658,379
OTHER SOURCES					
Cash Sources	\$ -	\$ -	\$ -	\$ 6,186,643	\$ -
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ 6,186,643	\$ -
NET CASH BASIS SOURCES (USES)	\$ 1,611,159	\$ (3,529,223)	\$ (4,019,065)	\$ -	\$ -

San Jacinto River Authority - Woodlands Repair and Replacement
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OTHER REVENUES					
Interest Income	\$ -	\$ 1,317	\$ 1,317	\$ -	\$ 500
TOTAL OTHER REVENUES	\$ -	\$ 1,317	\$ 1,317	\$ -	\$ 500
PROFESSIONAL FEES					
Engineering	\$ -	\$ -	\$ -	\$ 302,000	\$ 500,000
TOTAL PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ 302,000	\$ 500,000
SUPPLIES, MATERIALS & UTILITIES					
Bank Service Charges	\$ 2	\$ (2)	\$ -	\$ -	\$ -
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 2	\$ (2)	\$ -	\$ -	\$ -
MAINTENANCE, REPAIRS & PARTS					
Buildings & Grounds Maintenance	\$ -	\$ 59,544	\$ 59,544	\$ 150,000	\$ 264,000
Wells	-	143,582	143,582	507,000	314,000
Tanks	-	337,122	337,122	700,000	890,500
Lines	-	696,702	696,702	1,095,000	3,808,000
Valves/Pipes	-	-	-	348,000	-
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ -	\$ 1,236,950	\$ 1,236,950	\$ 2,800,000	\$ 5,276,500
TOTAL EXPENSES	\$ 2	\$ 1,236,948	\$ 1,236,950	\$ 3,102,000	\$ 5,776,500
NET REVENUES OVER EXPENSES	\$ (2)	\$ (1,235,631)	\$ (1,235,633)	\$ (3,102,000)	\$ (5,776,000)
CAPITAL IMPROVEMENTS					
Capital Improvements	\$ -	\$ -	\$ -	\$ 10,184,000	\$ 2,382,000
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 10,184,000	\$ 2,382,000
OTHER SOURCES					
Cash Sources	\$ -	\$ -	\$ -	\$ -	\$ 887,549
Interdivision Transfers	-	7,110,306	7,110,306	14,718,500	7,523,379
TOTAL OTHER SOURCES	\$ -	\$ 7,110,306	\$ 7,110,306	\$ 14,718,500	\$ 8,410,928
NET CASH BASIS SOURCES (USES)	\$ (2)	\$ 5,874,675	\$ 5,874,673	\$ 1,432,500	\$ 252,928

San Jacinto River Authority - Woodlands Waste Disposal Bonds
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OPERATING REVENUES					
Capacity Revenue	\$ 2,198,608	\$ 889,533	\$ 2,128,998	\$ 2,230,515	\$ 960,950
TOTAL OPERATING REVENUES	\$ 2,198,608	\$ 889,533	\$ 2,128,998	\$ 2,230,515	\$ 960,950
OTHER REVENUES					
Interest Income	\$ 281	\$ 136	\$ 278	\$ -	\$ 250
TOTAL OTHER REVENUES	\$ 281	\$ 136	\$ 278	\$ -	\$ 250
OPERATING EXPENSES					
PROFESSIONAL FEES					
Arbitrage Rebate Audit	\$ -	\$ 3,450	\$ 3,450	\$ 3,500	\$ -
Paying Agent Fees	2,900	750	3,050	1,500	1,500
TOTAL PROFESSIONAL FEES	\$ 2,900	\$ 4,200	\$ 6,500	\$ 5,000	\$ 1,500
NON-OPERATING EXPENSES					
Interest Expense	\$ 733,961	\$ 394,318	\$ 691,056	\$ 590,781	\$ 460,950
Amortization Expense	(29,430)	(48,922)	(78,353)	-	-
Depreciation	1,296,595	789,015	1,221,099	-	-
TOTAL NON-OPERATING EXPENSES	\$ 2,001,126	\$ 1,134,411	\$ 1,833,802	\$ 590,781	\$ 460,950
TOTAL EXPENSES	\$ 2,004,026	\$ 1,138,611	\$ 1,840,302	\$ 595,781	\$ 462,450
NET REVENUES OVER EXPENSES	\$ 194,863	\$ (248,942)	\$ 288,974	\$ 1,634,734	\$ 498,750
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 3,279,167	\$ 500,000
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 3,279,167	\$ 500,000
OTHER SOURCES					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 1,644,433	\$ -
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ 1,644,433	\$ -
NET CASH BASIS SOURCES (USES)	\$ 194,863	\$ (248,942)	\$ 288,974	\$ -	\$ (1,250)

San Jacinto River Authority - Woodlands Water Supply System Bonds
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OPERATING REVENUES					
Capacity Revenue	\$ 2,990,004	\$ 1,376,909	\$ 2,839,020	\$ 3,029,790	\$ 2,873,513
TOTAL OPERATING REVENUES	\$ 2,990,004	\$ 1,376,909	\$ 2,839,020	\$ 3,029,790	\$ 2,873,513
OTHER REVENUES					
Interest Income	\$ 1,203	\$ 516	\$ 925	\$ -	\$ 100
TOTAL OTHER REVENUES	\$ 1,203	\$ 516	\$ 925	\$ -	\$ 100
OPERATING EXPENSES					
PROFESSIONAL FEES					
Arbitrage Rebate Audit	\$ -	\$ 3,750	\$ 3,750	\$ 10,500	\$ -
Paying Agent Fees	3,650	1,500	3,600	2,250	2,250
TOTAL PROFESSIONAL FEES	\$ 3,650	\$ 5,250	\$ 7,350	\$ 12,750	\$ 2,250
NON-OPERATING EXPENSES					
Interest Expense	\$ 1,699,366	\$ 957,639	\$ 1,615,961	\$ 1,495,169	\$ 1,208,513
Amortization Expense	(47,722)	(103,198)	(150,921)	-	-
Depreciation	1,205,073	804,359	1,206,050	-	-
TOTAL NON-OPERATING EXPENSES	\$ 2,856,717	\$ 1,658,800	\$ 2,671,090	\$ 1,495,169	\$ 1,208,513
TOTAL EXPENSES	\$ 2,860,367	\$ 1,664,050	\$ 2,678,440	\$ 1,507,919	\$ 1,210,763
NET REVENUES OVER EXPENSES	\$ 130,840	\$ (286,625)	\$ 161,505	\$ 1,521,871	\$ 1,662,850
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 3,069,167	\$ 1,665,000
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 3,069,167	\$ 1,665,000
OTHER SOURCES					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 1,547,296	\$ -
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ 1,547,296	\$ -
NET CASH BASIS SOURCES (USES)	\$ 130,840	\$ (286,625)	\$ 161,505	\$ -	\$ (2,150)

San Jacinto River Authority - Future Facilities
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OTHER REVENUES					
Interest Income	\$ 1,446	\$ 1,210	\$ 1,637	\$ -	\$ 1,000
TOTAL OTHER REVENUES	\$ 1,446	\$ 1,210	\$ 1,637	\$ -	\$ 1,000
OPERATING EXPENSES					
SUPPLIES, MATERIALS & UTILITIES					
Miscellaneous	\$ -	\$ 5,006	\$ 5,006	\$ -	\$ -
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ -	\$ 5,006	\$ 5,006	\$ -	\$ -
NON-OPERATING EXPENSES					
Depreciation	\$ 1,808,786	\$ 1,204,880	\$ 1,889,557	\$ -	\$ -
TOTAL NON-OPERATING EXPENSES	\$ 1,808,786	\$ 1,204,880	\$ 1,889,557	\$ -	\$ -
TOTAL EXPENSES	\$ 1,808,786	\$ 1,209,886	\$ 1,894,563	\$ -	\$ -
NET REVENUES OVER EXPENSES	\$ (1,807,340)	\$ (1,208,676)	\$ (1,892,926)	\$ -	\$ 1,000
NET CASH BASIS SOURCES (USES)	\$ (1,807,340)	\$ (1,208,676)	\$ (1,892,926)	\$ -	\$ 1,000

FY 2016 Budget Notes - Woodlands Division
July 23, 2015

1. Operating Revenues – Operating Revenues for Woodlands totals \$38,990,800 and are based on fees collected from Woodlands MUDS for the following: (Note: The GRP pumpage and surface water fees as approved by the SJRA Board are scheduled to increase from \$2.25 to \$2.32 and \$2.44 to \$2.51, respectively per 1,000 gallons, effective September 1, 2015.)
 - Water Sales to Woodlands MUDs – the wholesale water rate is scheduled to increase from \$1.99 to \$2.03 per 1,000 gallons for FY2016. Based on projected water use, the estimated revenue is \$11,920,160.
 - Wastewater Fees – the wholesale wastewater rate is scheduled to increase from \$3.95 to \$4.15 per 1,000 gallons for FY2016. Based on winter averaging, the estimated revenue is \$12,416,800.
 - Direct Reuse Water – the sale of treated wastewater effluent for irrigation is projected to generate \$30,000.
 - GRP Pumping Fees – include the blended fee of \$2.47 per 1,000 gallons directly billed to, and paid by individual MUDs based on actual water metered to the retail customers of each MUD totaling \$14,503,840.
 - Alkalinity Reimbursement – budgeted \$120,000, Woodlands Division is reimbursed by GRP Division for new alkalinity expenses related to surface water.
2. Salaries & Wages – Staffing for FY 2016 includes 67.965 Full Time Equivalents (FTEs) as follows:
 - Woodlands Division staff – utilize 41.5 direct FTEs (18.25 water & 23.25 wastewater) at a total cost of \$2,526,564. The Direct Woodlands staff for FY2016 will comprise the following staff:
 - Division Manager (1 FTE)
 - Administrative (5 FTEs)
 - CIP/Environmental (1 FTE)
 - Operations (22 FTEs)
 - Maintenance (12.5 FTEs)
 - General & Administration and Lake Conroe staff – by allocated time, utilizes 26.365 General & Administration FTEs and .10 Lake Conroe FTE to support the management and operations of the Woodlands Division for a total cost of \$2,114,296.
 - Technical Services 9.61 FTEs
 - SCADA/I&C 6.05 FTEs
 - Financial & Admin. 10.705 FTEs
 - Lake Conroe 0.10 FTE

3. Professional Fees – Professional Fees for FY2016 total \$148,200, including the following highlighted expenses:
 - Legal Fees – \$50,000
 - Engineering – \$54,600 for non-capital related engineering and other consulting services to support the Woodlands Division, including additional field investigations, analysis, and engineering for the Wastewater Program.
4. Purchased & Contracted Services – Services purchased and contracted from third party providers totaling \$16,894,043, including the following highlighted expenses:
 - USGS – Cooperative Agreement costs from USGS for monitoring, totaling \$74,000
 - Sludge Removal - \$406,500
 - Commercial Lab Fees - \$213,749
 - State Fees – TCEQ related fees totaling \$90,100
 - GW District Fees – Lone Star GCD Permit Fees totaling \$186,944 payable to the GRP Division
 - GRP Pumping Fees - include the fees directly billed by the GRP Division based on metered groundwater pumpage from Woodlands water wells, totaling \$3,599,944
 - GRP Surface Water Fees – includes the fees directly billed by the GRP Division based on metered surface water to the Woodlands, totaling \$12,087,156.
5. Supplies, Materials & Utilities - Includes expenses for supplies for: office, employees, facilities, and equipment, in addition to electric, water, gas, telephone and other utilities, totaling \$4,339,839, including the following highlighted expenses:
 - Property Insurance – \$267,000
 - Chlorine - \$136,500
 - Fuel – gasoline and diesel fuel for vehicles and equipment, totaling \$130,700
 - Electric Utilities - \$2,597,150
 - Software & Support – includes software and licensing, hardware/equipment, and support for software/hardware for employees and Woodlands systems, totaling \$153,600
 - Telephone – combined local, wireless, phone equipment and services, totaling \$192,000
6. Rentals – Expenses for rental of office (records storage), equipment and radio tower for FY 2016 total \$29,500, including the following highlighted expenses:
 - Equipment Rentals – \$15,500
 - Office Rent (records storage) – \$6,600

FY 2016 Budget Notes – Woodlands Division

- Radio Tower – includes \$7,900 for rental of communication towers in the Woodlands to attach SJRA radios for SCADA/I&C systems.
7. Maintenance, Repairs & Parts – Includes expenses for routine and scheduled non-CIP maintenance, buildings and grounds maintenance, tools, and instrumentation, totaling \$1,961,650, including the following highlighted expenses:
 - Mowing - \$165,000
 - Yards and Grounds - \$150,000
 - Pumps & Motors – includes expenses related to repair, rehabilitation, and replacement of various pumps and motors, totaling \$198,900
 - Valves & Pipes – includes expenses related to repair, rehabilitation, and replacement of various valves and water lines, totaling \$281,500
 - Instrumentation Parts – includes expenses related to replacement of various instrumentation devices and equipment, totaling \$147,500
 8. Employee Benefits - Includes \$2,010,334 for group health insurance, group retirement, Workers' Compensation, payroll taxes, social security taxes, public office liability insurance and employee benefit services expenses for the staff previously identified.
 9. General & Administration Expenses – Includes \$768,057 for expenses incurred by General & Administration support the work performed by the G&A staff to support the Woodlands Division. These costs include such operational expense items as professional fees, purchased & contracted services, supplies, materials, utilities, rentals, maintenance/repairs & parts, non-operating expenses (such as interest expenses); and other costs such as capitalized equipment & other assets (such as computer hardware, software and network systems), principal payments and reserve fund contributions all associated with the support provided by G & A staff previously noted.
 10. Capital Improvements – Includes \$496,500 for the following:
 - Maintenance Equipment
 - Lift Station
 - Transportation Equipment
 - Woodlands share of a Computerized Maintenance Management System (CMMS)
 - Computer upgrades/replacements
 11. Emergency Reserve Fund – fund \$135,000 to increase the Emergency Reserve to the FY2016 amount of \$2,000,000.
 12. Interdivision Transfers – transfer \$7,523,379 to Repair and Rehabilitation Fund for various CIP and repair projects.

SJRA FY 2016 Budget Risk Management

Woodlands Division

July 23, 2015

Risk	Probability	Management Method
Revenue		
Revenue sales less than projected due to conservation or wet weather	Medium	<ul style="list-style-type: none"> Limited operating reserves are available to cover a small amount of deficit Can request a cash call from the MUDs Additional funding available in the R&R Fund and Emergency Reserves should the shortfall be significant Delay capital projects to subsequent years
Delayed payments from Municipal Utility Districts	Low	<ul style="list-style-type: none"> Limited operating reserves are available to cover a small amount of deficit
Labor (Staffing)		
Inadequate staff available for daily operations in Maintenance and Operations Departments.	Low	<ul style="list-style-type: none"> Aggressively implement staffing plan Hire temporary personnel to support operations staff Increase overtime to bridge gap in staffing
Professional, Construction and Miscellaneous Services		
Inadequate and/or poorly performing providers of professional, construction and/or miscellaneous services	Low	<ul style="list-style-type: none"> SJRA staff in key management positions to oversee/drive progress Project management procedures are implemented for effective project delivery including control of scope, fee, schedule and risk. Implement the Project Management Plan, as appropriate. All contracts contain termination clauses Professional services contracts are typically work order based, which authorizes work one phase at a time, thereby allowing opportunity to adjust services provided.
Operations and Maintenance		
Operations costs greater than budgeted	Low	<ul style="list-style-type: none"> Limited emergency reserve funds available Plan for operations costs based on historic and anticipated expenditures, with a contingency Extreme events, such as a hurricane landing in the area, are included in contingency plans
Failure of a key Water system component, requiring immediate funds greater than budgeted.	Low	<ul style="list-style-type: none"> Emergency Reserve Funds are available for critical and immediate repair of failed system components Management updated the Five Year Capital Improvement Program (CIP) to phase and prioritize known critical needs Current Risk Management and Emergency Response Plans anticipate stepped response to failures and include mitigation efforts

SJRA FY 2016 Woodlands Budget Risk Management

Failure of a key Wastewater system component, requiring immediate funds greater than budgeted.	Low	<ul style="list-style-type: none">• Emergency Reserve Funds are available for critical and immediate repair of failed system components.• Management updated the Five Year Capital Improvement Program (CIP) to phase and prioritize known critical needs• Current Risk Management and Emergency Response Plans anticipate stepped response to failures and include mitigation efforts
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Woodlands Division Budget Triggers

Introduction

The SJRA Board adopted the *Resolution Creating Operating Reserve, Repair and Replacement Fund and Emergency Reserve for The Woodlands Division; Establishing Related Policies and Procedures; and Establishing Policies Related to the Sufficiency of Fees, Rates and Charges in August of 2014*.

The resolution formalized the flow of funds, expenditure approval process, and how funds are replenished should a reserve balance drop below the established threshold. Funds are collected in the General or Operating Fund and, after paying O&M expenses and maintaining the 3-month Operating Reserve threshold, additional monies are transferred to the Repair and Replacement Fund (R&R Fund). The Emergency Reserve threshold was established at \$2,000,000. The resolution established the funding in the following order:

1. General Fund
2. Operating Reserve
3. Repair and Replacement Fund
4. Emergency Reserve Fund

If the balances in the Operating or R&R Funds are insufficient as defined in the Resolution, the SJRA can request a cash contribution from the MUDs to eliminate the current and any projected deficit for the remainder of the Fiscal Year.

The table below reflects the various triggers and responses to be taken in relation to the existing financial conditions:

Trigger	Response
Normal Conditions	
<ul style="list-style-type: none"> Revenues meet or exceed budget Operating Reserve balance met Able to meet R&R Fund Transfers Emergency Reserve funded 	<ul style="list-style-type: none"> Maintain planned activities Monitor extended weather conditions to be prepared for response
Level 1 Conditions	
<ul style="list-style-type: none"> Revenues less than budget but sufficient to meet O&M costs Operating Reserve balance met <i>Anticipate we will be unable to meet transfers to R&R Fund</i> Emergency Reserve funded 	<ul style="list-style-type: none"> Identify and prioritize possible expenditures for reduction or delay Evaluate delays in filling non-critical vacancies Evaluate impact of delaying award of construction contracts Notify MUDs of potential R&R Fund shortfall and use uncommitted future year funds within the R&R Fund if needed
Level 2 Conditions	
<ul style="list-style-type: none"> Revenues less than budget but sufficient to meet reduced O&M costs Operating Reserve balance met <i>Unable to meet transfers to R&R Fund and</i> 	<ul style="list-style-type: none"> Reduce expenditures of non-essential functions Delay filling non-critical vacancies Delay award of construction contracts

<p><i>potentially insufficient funds to meet commitments</i></p> <ul style="list-style-type: none"> • Emergency Reserve funded 	<ul style="list-style-type: none"> • Notify MUDs of R&R Fund shortfall and inability to meet commitments • Seek approval for use of Emergency Reserve funds • If approval denied, make a cash call to the MUDs
Level 3 Conditions	
<ul style="list-style-type: none"> • Revenues less than budget but sufficient to meet essential O&M functions • <i>Operating Reserve below required balance above 2/3 of requirement</i> • <i>Unable to meet transfers to R&R Fund and potentially insufficient funds to meet commitments</i> • <i>Emergency Reserve Fund less than 50% of requirement</i> 	<ul style="list-style-type: none"> • Reduce expenditures of all non-essential functions • Continue hiring freeze of non-critical vacancies • Delay award of construction and professional services contracts • Request contribution from the MUDs to eliminate current and projected Fiscal Year shortfall in the Emergency Reserve Fund – cash call due in 30 days
Level 4 Conditions	
<ul style="list-style-type: none"> • <i>Revenues less than budget but sufficient to meet essential O&M functions by using Operating Reserve</i> • <i>Operating Reserve reduced to less than 2/3 of required balance</i> • <i>Unable to meet transfers to R&R Fund and potentially insufficient funds to meet commitments</i> • <i>Emergency Reserve reduced to below 50% of requirement</i> 	<ul style="list-style-type: none"> • Continue hiring freeze • Discontinue all non-essential functions • Consider stopping construction projects in progress • Request contribution from the MUDs to eliminate current and projected fiscal year shortfall for the remainder of the Fiscal Year • Consider mid-year rate increase

San Jacinto River Authority - GRP
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OPERATING REVENUES					
GRP Pumping Fees	\$ 21,726,645	\$ 15,111,263	\$ 19,045,285	\$ 30,073,229	\$ 26,100,772
GRP Pumping Fees-Woodlands	9,566,967	6,919,360	16,486,326	11,918,872	3,599,944
LSGCD Revenue	-	-	-	-	1,202,000
GRP Surface Water Sales	-	-	-	2,032,088	7,852,825
GRP Surface Water Sales-Woodlands	-	-	-	2,910,375	12,087,156
TOTAL OPERATING REVENUES	\$ 31,293,612	\$ 22,030,623	\$ 35,531,611	\$ 46,934,564	\$ 50,842,697
OTHER REVENUES					
Interest Income	\$ 684,463	\$ 274,849	\$ 582,334	\$ 199,680	\$ 3,950
Office Rental Revenue	-	-	-	-	12,300
Other Gains & Losses	2,129	1,950	1,950	-	-
TOTAL OTHER REVENUES	\$ 686,592	\$ 276,799	\$ 584,284	\$ 199,680	\$ 16,250
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 656,690	\$ 732,373	\$ 1,000,662	\$ 1,242,983	\$ 1,677,636
Salary & Wage Allocation	1,478,037	1,347,525	1,868,446	2,335,723	2,054,152
Salaries & Wages-Interns	-	-	-	44,848	43,614
Staffing Services	49,778	32,135	46,702	7,100	-
Compensated Absences	6,635	-	6,635	1,291	-
TOTAL SALARIES & WAGES	\$ 2,191,140	\$ 2,112,033	\$ 2,922,445	\$ 3,631,945	\$ 3,775,401
PROFESSIONAL FEES					
Legal Fees	\$ 109,591	\$ 63,631	\$ 117,004	\$ 300,000	\$ 100,000
Annual Financial Audit	21,730	17,930	22,420	28,000	35,000
Arbitrage Rebate Audit	-	3,050	3,050	1,800	3,050
Management Audit	-	-	-	10,000	-
Paying Agent Fees	7,235	7,885	8,385	4,500	4,500
Engineering	302,261	57,140	104,994	200,000	350,000
Safety Inspections & Testing	-	172	172	5,000	5,000
Graphic Design	2,365	1,867	3,907	7,500	7,500
TOTAL PROFESSIONAL FEES	\$ 443,182	\$ 151,675	\$ 259,932	\$ 556,800	\$ 505,050
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
Sludge Removal	-	-	-	25,000	160,000
Meter Calibration Services	-	-	-	3,000	1,000
Commercial Laboratory Fees	-	-	-	21,500	75,000
Other Services	-	565	565	10,000	123,700
Groundwater District Fees	-	1,311	1,311	-	1,257,000
Patrolling & Security Services	-	-	-	10,000	-
Employee Testing- New	451	2,460	2,602	4,500	4,350
Janitorial Services	18,640	24,120	29,808	39,732	66,412
Water Quality Testing	38,141	50,891	68,634	110,000	-
Public Relations Expense	22,666	12,216	12,216	40,000	45,000
Water Conservation & Public Education	17,329	3,212	11,041	10,000	10,000

San Jacinto River Authority - GRP
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals		Rolling 12	Budget	
	Actuals FY2014	Sept-April FY2015	Mo. Actuals May 2014- April 2015	FY2015	FY2016
Website Hosting & Maintenance	12,000	9,600	14,400	20,000	-
Communication Services	3,300	1,625	2,160	5,000	2,000
Directors Meeting Expenses	7,860	6,030	9,744	7,000	7,500
Public Official Liability	-	-	-	3,500	3,500
TOTAL PURCHASED & CONTRACTED	\$ 120,387	\$ 112,030	\$ 152,481	\$ 311,232	\$ 1,757,462
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 37,867	\$ 23,584	\$ 35,448	\$ 80,000	\$ 50,000
Other Office Expense	1,271	1,797	2,175	-	30,000
Travel	12,454	1,501	4,906	13,000	15,000
Automobile & Truck Expense	5,168	3,308	4,893	20,000	20,000
Postage	2,235	571	1,036	3,500	1,500
Property Insurance	5,764	3,771	7,591	28,000	268,000
Auto Insurance	4,213	3,116	5,940	7,200	20,000
Liability Insurance	35,185	16,592	27,333	21,000	60,000
Small Tools Purchases	-	843	843	2,500	10,000
Training-External	2,381	7,918	8,418	10,000	15,000
Training-Internal	-	212	212	-	-
Training-Employee HR	5,062	-	-	7,800	4,640
Chemicals	-	-	-	14,994	26,351
Citric Acid	-	-	-	80,969	81,750
Phosphoric Acid	-	-	-	14,994	59,327
Granulated Activated Carbon	-	-	-	1,325,487	2,550,000
Aluminum Chlorohydrate	-	-	-	359,861	837,237
Carbon Dioxide	-	-	-	16,194	41,293
Sodium Permanganate	-	-	-	149,942	98,833
Sodium Bisulfate	-	-	-	2,699	14,343
Sodium Hydroxide	-	-	-	47,382	96,972
Sodium Hypochlorite	-	-	-	107,958	206,600
Lime	-	-	-	89,066	388,963
Chlorine	-	-	-	1,000	-
Polymer	-	-	-	44,983	100,000
Managers Expense	7,951	6,366	9,109	8,000	8,000
Employee Relations	-	-	-	-	62,000
Alkalinity	-	-	-	-	120,000
Fuel	9,350	3,751	7,541	40,000	15,000
Safety & First Aid	-	1,717	1,717	7,000	5,000
Uniform Services	1,168	2,641	3,295	9,650	13,200
Maintenance Supplies	-	5,858	5,858	25,000	25,000
Supplies - Lab	-	-	-	-	20,000
Operations Supplies	4,980	930	2,518	28,300	35,000
Other Operating Expenses	-	2,227	2,227	9,000	-
Memberships & Professional Dues	1,874	1,915	3,045	12,000	32,000
Signage	-	-	-	300	3,000
Janitorial Supplies	2,000	-	593	-	-
Copier, Scanner & FAX	21,655	15,374	23,419	26,500	36,000
Delivery & Freight	1,241	457	824	5,000	5,000
Utilities-Electric	22,314	17,366	25,585	830,237	2,696,686

San Jacinto River Authority - GRP
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
Utilities-Natural Gas	-	-	-	5,000	-
Utilities-Sewer	-	100	100	5,000	250,000
Reservation Fees-City of Houston	2,312,411	623,971	623,971	1,532,046	1,142,257
Reservation Fees-SJRA	670,551	484,881	484,881	540,281	2,773
Supply Use Fee-SJRA	-	-	-	747,502	3,086,664
Additional Water Fees	186,500	237,500	281,500	300,000	250,000
Bank Service Charges	(30)	30	-	120	120
Personal Protective Equipment	907	1,523	2,373	4,250	10,000
Safety Equipment & Mtgs	284	994	994	4,800	10,000
Health & Wellness Program	3,817	495	4,094	6,000	4,350
Recruiting Expenses	7,663	23,447	25,100	30,000	7,500
Computer Hardware	32,262	42,712	46,489	33,099	27,000
Software & Support	65,491	30,464	59,106	76,819	81,000
Software Maintenance	26,207	-	26,207	50,000	40,000
Network Communications	5,519	3,569	5,743	2,748	4,500
Publications & Subscriptions	1,314	195	752	500	2,500
Local Telephone	4,376	2,050	3,610	2,863	3,200
Long Distance Telephone	(1,594)	300	563	458	500
Wireless Devices & Services	5,334	7,979	10,401	15,700	12,000
Phone System-Install, Maint & Changes	-	-	-	5,138	2,500
TOTAL SUPPLIES, MATERIALS & UT	\$ 3,505,145	\$ 1,582,025	\$ 1,760,410	\$ 6,811,840	\$ 13,008,559

MAINTENANCE, REPAIRS & PARTS

Office,Furniture,Fixtures	\$ 3,789	\$ 502	\$ 502	\$ 1,000	\$ 2,000
Office Furniture-New Offices	310	-	-	2,000	4,000
Buildings & Grounds Maintenance	9,777	4,737	8,407	50,000	75,000
Security System Monitoring	1,175	534	665	6,000	-
Wells	-	-	-	6,250	40,000
Tanks	-	245	245	5,000	-
Electrical	-	-	-	2,500	15,000
Pumps & Motors	-	-	-	6,250	10,000
Machinery,Tools,Implements	-	272	272	1,750	25,000
Lines	-	-	-	3,750	20,000
Other Maintenance	-	-	-	1,250	10,000
Laboratory Equipment	-	-	-	-	15,000
Instrumentation Parts	(251)	-	(251)	20,000	54,000
TOTAL MAINTENANCE, REPAIRS &	\$ 14,800	\$ 6,290	\$ 9,840	\$ 105,750	\$ 270,000

EMPLOYEE BENEFITS

Group Insurance	\$ 314,589	\$ 312,875	\$ 440,614	\$ 666,542	\$ 724,582
Group Retirement Expense	270,670	274,120	366,678	475,451	465,720
Workers Compensation Insurance	30,131	41,933	54,630	71,152	71,418
Social Security Taxes	151,008	143,886	200,968	263,159	273,796
TOTAL EMPLOYEE BENEFITS	\$ 766,398	\$ 772,814	\$ 1,062,890	\$ 1,476,304	\$ 1,535,516

GENERAL & ADMINISTRATIVE EXPENSES

General & Administrative Expense Allocate	\$ 651,577	\$ 403,480	\$ 633,411	\$ 946,329	\$ 834,069
TOTAL GENERAL & ADMINISTRAT	\$ 651,577	\$ 403,480	\$ 633,411	\$ 946,329	\$ 834,069

San Jacinto River Authority - GRP
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals FY2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
NON-OPERATING EXPENSES					
Interest Expense	\$ 21,350,638	\$ 14,172,923	\$ 21,322,924	\$ 21,360,309	\$ 21,299,405
Amortization Expense	(4,337)	(2,902)	(7,239)	-	-
Depreciation	292,959	208,684	320,778	-	-
TOTAL NON-OPERATING EXPENSES	\$ 21,639,260	\$ 14,378,705	\$ 21,636,463	\$ 21,360,309	\$ 21,299,405
TOTAL EXPENSES	\$ 29,331,889	\$ 19,519,052	\$ 28,437,872	\$ 35,200,509	\$ 42,985,462
NET REVENUES OVER EXPENSES	\$ 2,648,315	\$ 2,788,370	\$ 7,678,023	\$ 11,933,735	\$ 7,873,485
CAPITAL IMPROVEMENTS					
Office Buildings	\$ -	\$ -	\$ -	\$ -	\$ 54,000
Transportation Equipment	-	-	-	200,000	-
Office Furniture	-	-	-	26,000	-
Software	-	-	-	244,195	112,000
Computer Equipment	-	-	-	105,725	54,000
Telephone System	-	-	-	15,000	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 590,920	\$ 220,000
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 12,990,001	\$ 12,959,999
Debt Service Reserve Funds	-	-	-	2,118,564	1,758,564
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 15,108,565	\$ 14,718,563
OTHER SOURCES					
Cash Used	\$ -	\$ -	\$ -	\$ 5,982,550	\$ 7,065,078
Capital Contributions	294,000	-	294,000	-	-
TOTAL OTHER SOURCES	\$ 294,000	\$ -	\$ 294,000	\$ 5,982,550	\$ 7,065,078
NET CASH BASIS SOURCES (USES)	\$ 2,942,315	\$ 2,788,370	\$ 7,972,023	\$ 2,216,800	\$ -
Addition to Reserve Funds				\$ 2,216,800	

FY 2016 Budget Notes - GRP Division
July 23, 2015

1. Operating Revenues & Other Revenues– Operating Revenues for GRP totals \$50,858,947 and are based on fees and water sales collected from GRP participants for the following:
(Note: The GRP Pumpage Fee increased from \$2.25 to \$2.32 per 1,000 gallons, effective September 1, 2015. The GRP Surface Water Rate used in the FY 2016 budget increased from \$2.44 to \$2.51 per 1,000 gallons.)
 - GRP Pumping Fees – includes GRP fees estimated to be collected from GRP participants based on actual pumpage (excluding Woodlands), totaling \$26,100,772.
 - GRP Pumping Fees for Woodlands – includes GRP fees estimated to be collected from the Woodlands MUDs based on actual pumpage, totaling \$3,599,944.
 - LSGCD Revenue – budgeted \$1,202,000 for fees collected from GRP permittees.
 - GRP Surface Water Sales – includes sales estimated to be collected from GRP participants based on actual water sales (excluding Woodlands), totaling \$7,852,825.
 - GRP Surface Water Sales for Woodlands – includes sales estimated to be collected from the Woodlands MUDs based on actual water sales, totaling \$12,087,156.
 - Other Revenues – generally consists of interest earned from operating funds and from intercompany office rental, totaling \$16,250.
2. Salaries & Wages – Staffing for FY 2016 includes 50.94 Full Time Equivalents (FTEs) as follows:
 - GRP Division staff –Following the GRP Five Year Staffing Plan, during FY2016 GRP will utilize a total of 26 direct FTEs at a total cost of \$1,677,636. The GRP staff for FY2016 will compromise the following staff:
 - Division Manager (1 FTE)
 - GRP Implementation Coordinator (1 FTE)
 - Administrative/Customer Relations Staff (5 FTEs)
 - Operations and Maintenance Staff (19 FTEs)
 - General & Administration staff – by allocated time, utilizes 24.45 FTEs to support the management and implementation of the GRP Program for a total cost of \$2,054,152.
 - Technical Services – 5 FTEs
 - SCADA/I&C – 6.45 FTEs
 - Financial & Admin. – 13 FTEs
3. Professional Fees – Professional Fees for FY2016 total \$505,050, including the following highlighted expenses:

FY 2016 Budget Notes – GRP Division

- Legal Services – \$100,000
 - Engineering – \$350,000 for non-capital related engineering and other professional services to support the GRP Division.
4. Purchased & Contracted Services – Services purchased and contracted from third party providers totaling \$1,757,462. Included in the total is \$1,257,000 for Groundwater District Fees (LSGCD) and \$160,000 for expenses related to sludge removal.
 5. Supplies, Materials & Utilities - Includes expenses for supplies for: office, employees, chemicals, facilities, and equipment, in addition to electric, water, gas, telephone and other utilities, totaling \$13,008,559. FY 2016 will be the first full year's operation of the water treatment plant. Therefore, due to no historical operations cost for the plant, operational costs are conservatively estimated. Included in the total is \$2,550,000 for Granulated Activated Carbon, \$2,696,686 for utilities-electric and \$1,142,257 for expenses for Reservation Fees paid to the City of Houston. The Reservation Fee represents a decrease from FY2015 due to the City of Houston's share of costs for the Lake Conroe Dam Maintenance and Repairs Project. This also includes expenses associated with the purchase of Supply Use Fee of \$3,086,664, for the purchase of surface water with the operation of the plant and the option of 50,000 acre-feet of water from the Trinity River Authority for a cost of \$250,000 in Additional Water Fees, solely for use by the GRP.
 6. Maintenance, Repairs & Parts – Includes expenses for routine maintenance, building and grounds maintenance, security monitoring, and instrumentation parts totaling \$270,000.
 7. Employee Benefits - Includes \$1,535,516 for group health insurance, group retirement, Workers' Compensation, payroll taxes, social security taxes, public office liability insurance and employee benefit services expenses for the staff previously identified.
 8. General & Administration Expenses – Includes \$834,069 for expenses incurred by General & Administration support the work performed by the G&A staff to support the GRP Division. These costs include such operational expense items as professional fees, purchased & contracted services, supplies, materials, utilities, rentals, maintenance/repairs & parts, non-operating expenses (such as interest expenses); and other costs such as capitalized equipment & other assets (such as computer hardware, software and network systems), principal payments and reserve fund contributions all associated with the support provided by G & A staff previously noted.
 9. Interest Expense – Includes \$21,299,405 in interest expense on the various bond issues required for the implementation of the Groundwater Reduction Plan, Phase I.

FY 2016 Budget Notes – GRP Division

10. Capital Improvements – Includes \$220,000 for office buildings, computer software and hardware equipment, as well as the GRP Division's share of the costs for the purchase and implementation of a computerized maintenance management system (CMMS) that will be critical to the appropriate management of its assets.
11. Bond Principal – Payment of \$12,959,999 associated with the GRP Program.
12. Debt Service Reserve Fund – Transfer of \$1,758,564 into the debt service reserve fund.
13. Cash Used – the FY 2016 Budget is projected to use \$7,065,078 of Multi-Purpose Operating Reserve Funds.

SJRA FY 2016 GRP Risk Management

July 23, 2015

Risk	Probability	Management Method
Revenue		
Revenue from GRP pumpage fee and surface water sales less than projected <ul style="list-style-type: none"> • An extremely cool, wet year could impact groundwater pumpage and thus lower revenue generation than forecasted. • Water sales less than projected due to other factors. 	High	<ul style="list-style-type: none"> • Proposed FY2016 GRP projected water demand is adjusted based on recent historical trends for projected demands for Conroe, The Woodlands, and other GRP Participants • We have established operating reserves to provide for rate and revenue stabilization • Fund balance triggers will prompt action to reduce spending and possibly adjust rates.
Startup and Commissioning		
Delay in startup and commissioning <ul style="list-style-type: none"> • Equipment and systems do not work as planned. • Problems are difficult to troubleshoot and resolve. • Receiving facility owners not prepared for startup 	Low	<ul style="list-style-type: none"> • Specialized consultants in place to manage, administer and inspect all construction projects • Construction schedule contains sufficient float for overall system completion
Regulatory Violations		
Regulatory violations may result in fines. <ul style="list-style-type: none"> • Participant groundwater pumpage exceeds LSGCD mandated maximum • Treated water quality fails to meet TCEQ standards 	Low	<ul style="list-style-type: none"> • Groundwater Reduction Plan provides adequate surface water to offset groundwater pumpage. • By beginning to deliver surface water before January 2016 the GRP earns early conversion credits. • The micro-filtration membrane water treatment process is very effective and reliable.
Full Operations		
Chemical usage/cost is greater than expected	Low	<ul style="list-style-type: none"> • Chemical demand and cost estimates are conservative • Operating reserves are established to provide resources to meet unexpected demands • Chemical supply contracts are being established through competitive bidding
Power demand is greater than expected	Low	<ul style="list-style-type: none"> • Operating reserves are established to provide resources to meet unexpected demands

GRP Division Budget Triggers

Introduction

The SJRA Board adopted the *Resolution Confirming And Creating Funds for Groundwater Reduction Plan Division; Establishing Policies and Procedures Related To The Use Of Such Funds; And Establishing Policy Related To The Sufficiency Of Fees, Rates and Charges* on May 22, 2014.

After paying O & M expenses and funding the Debt Service Fund and Debt Service Reserve, it has been established that the reserve funds are to be funded in the following order:

1. Debt Service Reserve Fund
2. Multi-Purpose Operating Reserve Fund
3. Renewal and Replacement Reserve Fund
4. Capital Reserve Fund

The table below reflects the various triggers and responses to be taken in relation to the existing financial conditions:

Trigger	Response
Normal Conditions	
<ul style="list-style-type: none"> O & M costs met Multi-Purpose Operating Reserves and Renewal and Replacement Reserves met 	<ul style="list-style-type: none"> Maintain planned activities Monitor extended weather conditions to be prepared for response
Level 1 Conditions	
<ul style="list-style-type: none"> O & M costs met Multi-Purpose Operating Reserves and Renewal and Replacement Reserve contributions not met 	<ul style="list-style-type: none"> Continue normal O & M activities Identify and prioritize possible expenditures for reduction or delay Evaluate timeframe for deferral of lowest priority expenditures
Level 2 Conditions	
<ul style="list-style-type: none"> Spending Multi-Purpose Operating Reserves to meet O & M needs 4 to 6 months Multi-Purpose Operating Reserves remaining 	<ul style="list-style-type: none"> Continue to evaluate and prioritize expenditures Cut and/or delay lower prioritized expenditures Evaluate delays in refilling vacancies Plan for possible mid-year rate increase
Level 3 Conditions	
<ul style="list-style-type: none"> Spending Multi-Purpose Operating Reserves to meet O & M needs 3 to 4 months Multi-Purpose Operating Reserves remaining 	<ul style="list-style-type: none"> Hard cuts and/or delays in expenditures Cuts and/or delays in non-emergency capital expenditures Hiring freeze on non-critical vacancies Notify Participants of potential mid-year rate increase
Level 4 Conditions	
<ul style="list-style-type: none"> Spending Multi-Purpose Operating Reserves to meet O & M needs 0 to 3 months Multi-Purpose Operating Reserves remaining 	<ul style="list-style-type: none"> Continue to monitor reductions of expenditures and cut and/or delay all types of expenditures where prudent Implement mid-year rate increase Borrow from SJRA Capital and Renewal and Replacement Reserves

San Jacinto River Authority - Raw Water Enterprise
Actual to Budget Comparison
FY2014 - FY2016

Description	Rolling 12				
	Actuals 8/31/2014	Actuals Sept-April FY2015	Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OPERATING REVENUES					
General Industrial Water Revenue	\$ 8,866,952	\$ 6,722,201	\$ 9,473,232	\$ 9,891,696	\$ 11,106,034
General Industrial Water Revenue-	611,641	588,318	1,199,959	919,730	979,370
Water Sales-Municipal	360,523	247,579	371,994	1,121,964	3,485,408
Water Sales-Commercial	35,300	10,594	31,638	36,000	65,578
Lawn Irrigation Fees	101,285	82,348	107,874	90,000	53,550
Water Sales-Reclaimed Groundwa	17,025	9,027	17,539	8,500	8,500
Water Sales-Irrigation	28,593	14,294	36,374	115,408	19,361
Permits, Licenses, & Fees - Reside	624,987	395,470	630,488	560,000	620,000
Permits, Licenses & Fees - Commc	416,301	278,413	442,316	360,000	450,000
Invasive Species Management Rev	8,000	-	-	-	-
SJRA Reservation Fee	670,551	484,881	484,881	540,281	2,773
Industrial Reservation Fee	237,043	149,052	228,401	270,992	-
Municipal Reservation Fee	-	7,914	7,914	16,424	-
Septic Tank Licenses	21,540	11,980	20,260	7,350	7,500
City of Houston Share of Lake Cor	1,179,213	1,239,295	1,566,498	3,004,058	1,891,580
TOTAL OPERATING REVENUE	\$ 13,178,954	\$ 10,241,366	\$ 14,619,368	\$ 16,942,403	\$ 18,689,654
OTHER REVENUES					
Interest Income	\$ 92,976	\$ 51,041	\$ 82,733	\$ 19,000	\$ 63,000
Land Use Agreements	5,980	5,980	5,980	5,980	5,980
Proceeds From Sale Of Assets	450,811	72,615	106,165	-	-
Other Gains & Losses	4,750	6,530	6,780	-	-
TOTAL OTHER REVENUES	\$ 554,517	\$ 136,166	\$ 201,658	\$ 24,980	\$ 68,980
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 1,003,018	\$ 674,331	\$ 1,023,443	\$ 1,151,812	\$ 1,193,414
Salary & Wage Allocation	1,177,418	943,849	1,401,060	1,551,916	2,090,486
Salaries & Wages-Interns	-	-	-	64,516	53,446
Staffing Services	34,851	43,265	62,690	10,474	-
Compensated Absences	(4,120)	-	(4,120)	1,470	-
TOTAL SALARIES & WAGES	\$ 2,211,167	\$ 1,661,445	\$ 2,483,073	\$ 2,780,188	\$ 3,337,346
PROFESSIONAL FEES					
Legal Fees	\$ 353,789	\$ 156,858	\$ 299,030	\$ 375,900	\$ 386,000
Legal Fees-Enforcement	25,532	12,793	27,665	25,000	25,000
Annual Financial Audit	9,088	5,298	6,997	8,250	11,350
Arbitrage Rebate Audit	-	-	-	7,000	-
Paying Agent Fees	1,700	3,250	3,250	3,000	3,750
Engineering	274,723	276,168	336,580	341,800	585,750
Engineering Studies	595	-	595	17,000	11,600
Safety Inspections & Testing	2,393	618	668	7,760	7,900
Graphic Design	2,533	-	2,500	7,000	8,000
TOTAL PROFESSIONAL FEES	\$ 670,353	\$ 454,985	\$ 677,285	\$ 792,710	\$ 1,039,350

San Jacinto River Authority - Raw Water Enterprise
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals		Rolling 12 Mo. Actuals		Budget FY2015	Budget FY2016
	8/31/2014	Sept-April FY2015	May 2014-April 2015			
PURCHASED & CONTRACTED SERVICES						
Waste Disposal Services	\$ 4,686	\$ 2,941	\$ 4,613	\$ 6,000	\$ 6,000	
State Fees	640	415	655	600	880	
Patrolling & Security Services	269,447	195,448	309,582	310,000	305,520	
Employee Testing- New	494	1,378	1,412	3,600	3,900	
Janitorial Services	8,274	7,201	12,295	12,200	13,113	
Stream Gauging & Water	122,290	79,150	136,526	134,600	106,936	
CWA Water Conveyance	103,869	65,577	96,907	149,247	145,000	
Trucking	385	1,670	1,670	4,000	4,000	
Water Quality Testing	-	-	-	3,000	-	
Public Relations Expense	3,174	512	512	7,000	8,000	
Water Conservation & Public Edu	1,722	-	-	10,000	10,000	
Website Hosting & Maintenance	5,987	210	4,697	6,300	3,000	
TOTAL PURCHASED & CONT	\$ 520,968	\$ 354,502	\$ 568,869	\$ 646,547	\$ 606,349	
SUPPLIES, MATERIALS & UTILITIES						
Office Supplies & Printing	\$ 7,799	\$ 3,963	\$ 6,417	\$ 14,624	\$ 13,000	
Other Office Expense	3,299	2,377	3,655	2,600	3,500	
Travel	1,354	5,987	6,530	8,500	9,500	
Automobile & Truck Expense	27,865	10,929	20,267	33,300	31,000	
Postage	8,628	4,076	6,353	17,000	9,500	
Property Insurance	21,335	14,022	21,693	32,300	31,500	
Auto Insurance	24,586	16,723	24,468	24,700	26,800	
Liability Insurance	10,981	12,443	17,356	19,400	21,200	
Small Tools Purchases	3,142	2,648	4,495	4,515	5,000	
Training-External	4,770	4,476	6,608	9,912	11,000	
Training-Internal	306	-	48	515	500	
Training-Employee HR	5,057	-	-	6,240	4,160	
Managers Expense	7,434	3,210	6,112	10,150	10,000	
Fuel	77,057	32,082	67,017	123,712	88,800	
Uniform Services	2,752	1,727	3,021	3,765	4,830	
Operations Supplies	15,627	5,904	11,128	16,550	15,800	
Memberships & Professional Dues	491	388	480	2,255	1,375	
Signage	464	117	117	3,657	1,000	
Janitorial Supplies	765	643	849	2,133	1,667	
Copier, Scanner & FAX	7,101	5,421	7,988	9,000	8,865	
Delivery & Freight	2,657	1,421	2,431	4,100	3,000	
Utilities-Electric	27,293	21,309	32,892	34,660	42,000	
Utilities-Natural Gas	6,640	12,057	13,070	8,000	7,500	
Utilities-Water	776	352	580	1,648	2,000	
Chemicals	28	-	28	-	-	
Laboratory Expenses	1,977	1,516	2,461	2,500	1,500	
Pumping Costs-Direct	112,999	61,574	103,025	150,000	172,000	
Pumping Costs-Indirect	16,257	8,654	15,591	18,540	19,260	
Bank Service Charges	-	30	30	-	100	
Personal Protective Equipment	5,237	4,254	6,626	8,800	8,600	
Safety Equipment & Mtgs	2,484	3,076	3,650	8,800	9,000	
Health & Wellness Program	4,166	410	4,256	4,800	3,900	

San Jacinto River Authority - Raw Water Enterprise
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals		Rolling 12 Mo. Actuals		Budget FY2015	Budget FY2016
	8/31/2014	Sept-April FY2015	May 2014-April 2015			
Recruiting Expenses	4,813	1,118	1,118	4,500	4,300	
Computer Hardware	22,521	14,885	32,147	38,556	22,500	
Software & Support	49,615	31,632	45,878	69,031	82,300	
Network Communications	5,156	2,285	3,732	6,449	6,400	
Publications & Subscriptions	1,393	70	601	303	-	
Local Telephone	4,639	2,959	4,666	4,218	6,350	
Long Distance Telephone	1,643	179	555	2,676	2,770	
Wireless Devices & Services	21,018	21,327	29,160	23,579	24,800	
Phone System-Install, Maint & Ch	-	-	-	2,704	1,300	
TOTAL SUPPLIES, MATERIA	\$ 522,125	\$ 316,244	\$ 517,099	\$ 738,692	\$ 718,577	

RENTALS

Equipment Rentals	\$ 3,099	\$ 3,048	\$ 4,630	\$ 25,000	\$ 22,500	
Office Rent	52,638	12,823	29,860	51,109	27,891	
Office Equipment Rentals	135	-	-	-	-	
Rent-U.S. Forest Lands-	16,697	11,131	16,697	17,000	17,000	
TOTAL RENTALS	\$ 72,569	\$ 27,002	\$ 51,187	\$ 93,109	\$ 67,391	

MAINTENANCE, REPAIRS & PARTS

Office Furniture & Equipment	\$ 508	\$ 310	\$ 538	\$ 1,000	\$ 1,000	
Instrumentation	4,294	2,688	(3,110)	27,500	17,000	
Office,Furniture,Fixtures	628	3,050	3,098	12,500	3,000	
Buildings & Grounds Maintenance	71,356	15,539	60,365	70,993	76,400	
Security System Monitoring	2,997	1,228	2,873	1,743	1,781	
Machinery,Tools,Implements	67,226	42,855	70,113	84,615	65,250	
Boat Maintenance & Repairs	11,624	9,872	18,642	14,300	15,000	
Laboratory & Metering Expense	122	-	-	-	-	
Instrumentation Parts	8,188	1,096	6,541	10,000	14,000	
Bridges,Culverts & Siphons	-	1,909	1,909	5,000	206,500	
Dam Maintenance & Repairs	11,900	38,321	32,573	1,597,262	90,000	
Clearing	7,084	-	4,400	15,000	10,000	
Invasive Species Management	103,448	17,415	52,071	117,400	132,400	
Chemicals	541	-	148	1,000	1,000	
Service Road-Crushed Limestone	15,652	3,135	18,786	20,000	20,000	
Ayer Island Maint & Repair	458	-	-	2,000	2,000	
Security Repairs	218	603	603	15,000	5,000	
Pump Station Maintenance & Rep	38,209	(32,024)	4,380	30,000	50,000	
Pump Station Equipment	476	108	243	15,000	15,000	
TOTAL MAINTENANCE, REP	\$ 344,929	\$ 106,105	\$ 274,173	\$ 2,040,313	\$ 725,331	

EMPLOYEE BENEFITS

Group Insurance	\$ 408,607	\$ 302,063	\$ 462,489	\$ 492,637	\$ 643,492	
Group Insurance - Retirees	34,888	23,548	35,084	34,608	37,464	
Group Insurance - Retiree OPEB	53,292	-	53,292	83,000	83,000	
Group Retirement Expense	278,086	214,069	308,761	359,205	409,824	
Workers Compensation Insurance	38,585	32,570	47,509	50,327	61,310	
Social Security Taxes	159,635	114,870	173,342	204,364	245,222	
TOTAL EMPLOYEE BENEFIT	\$ 973,093	\$ 687,120	\$ 1,080,477	\$ 1,224,141	\$ 1,480,312	

San Jacinto River Authority - Raw Water Enterprise
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals 8/31/2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense	\$ 940,799	\$ 671,761	\$ 1,043,816	\$ 1,187,496	\$ 1,024,210
TOTAL GENERAL & ADMIN	\$ 940,799	\$ 671,761	\$ 1,043,816	\$ 1,187,496	\$ 1,024,210
NON-OPERATING EXPENSES					
Interest Expense	\$ 1,711,798	\$ 1,177,367	\$ 1,746,443	\$ 2,142,458	\$ 2,901,716
Amortization Expense	(84,854)	(31,882)	(116,736)	-	-
Depreciation	1,260,210	972,083	1,434,943	-	-
TOTAL NON-OPERATING EX	\$ 2,887,154	\$ 2,117,568	\$ 3,064,650	\$ 2,142,458	\$ 2,901,716
TOTAL EXPENSES	\$ 9,143,157	\$ 6,396,732	\$ 9,760,629	\$ 11,645,654	\$ 11,900,582
NET REVENUES OVER EXPE	\$ 4,590,314	\$ 3,980,800	\$ 5,060,397	\$ 5,321,729	\$ 6,858,052
CAPITAL IMPROVEMENTS					
Capital Improvements	\$ -	\$ -	\$ -	\$ 12,773,837	\$ 18,906,806
Office Buildings	-	-	-	-	-
Highlands Improvements	-	-	-	-	-
Maintenance Equipment	-	-	-	45,000	141,000
Transportation Equipment	-	-	-	46,667	66,667
Office Furniture	-	-	-	-	-
Software	-	-	-	95,744	56,333
Computer Equipment	-	-	-	40,857	19,000
Telephone System	-	-	-	-	-
Lab Equipment	-	-	-	-	-
TOTAL CAPITAL IMPROVEN	\$ -	\$ -	\$ -	\$ 13,002,105	\$ 19,189,806
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 4,189,167	\$ 2,854,170
Debt Service Reserve Funds	-	-	-	216,063	156,899
Capital Repair/Replacement Reser	-	-	-	-	1,260,207
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 4,405,230	\$ 4,271,276
OTHER SOURCES					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 7,319,500	\$ 15,723,000
Cash Sources	-	-	-	467,710	1,399,139
Capital Contributions	1,000,000	2,000,000	3,000,000	5,000,000	1,000,000
Interdivision Transfers	-	-	-	-	-
TOTAL OTHER SOURCES	\$ 1,000,000	\$ 2,000,000	\$ 3,000,000	\$ 12,787,210	\$ 18,122,139
NET CASH BASIS SOURCES (\$ 5,590,314	\$ 5,980,800	\$ 8,060,397	\$ 701,604	\$ 1,519,109

FY 2016 Budget Notes – Raw Water Enterprise
(Note: not the Raw Water roll-up summary)
July 23, 2015

1. Operating Revenues – Operating Revenues for FY 2016 for the Raw Water Enterprise are projected to total \$15,720,574, based on fees collected for the following:
 - General Industrial Water - Highlands \$11,106,034
 - General Industrial Water – Lake Conroe \$ 979,370
 - Municipal Water Sales \$ 3,485,408
 - Commercial Water Sales \$ 65,578
 - Lawn Irrigation \$ 53,550
 - Reclaimed Groundwater Water Sales \$ 8,500
 - Irrigation Water Sales \$ 19,361
 - SJRA Reservation Fees \$ 2,773

2. Operating and Non-Operating Expenses – Expenses for FY 2016 for the Raw Water Enterprise are projected to total \$1,023,675, including the following highlighted expenses:
 - Legal Fees - \$300,000 set aside for outside legal services and contract negotiations
 - Engineering Fees - \$250,000 for a various studies
 - Interest Expense - includes expenses for interest expense on the 2010 Refunding Bond and the 2013R Bond issues, totaling \$472,175

3. Bond Principal – Payment of \$1,227,503 for principal on previous bonds.

SJRA FY 2016 Raw Water Enterprise Risk Management

July 23, 2015

Risk	Probability	Management Method
Revenue		
Revenue from raw water sales and reservations less than projected	Low	<ul style="list-style-type: none"> Long-term raw water supply contracts for industrial and municipal users are currently “take or pay”. Raw water supply contracts for irrigators are on annual basis; however, contracted water amounts are very small. Long-term GRP contracts with Participants <ul style="list-style-type: none"> Revenue from reservation fees for SJRA water in Lake Conroe converting to take-or-pay this Fiscal Year. Reservation fees for City of Houston water in Lake Conroe is a pass through to GRP Division.
Revenue from dock, marina, OSSF, etc. permitting/licensing less than projected	Low	<ul style="list-style-type: none"> Improved billing and collection process. Collection rate in budget assumed at 95%. Number of units is projected to increase slightly.
Delayed payments from large raw water customers	Low	<ul style="list-style-type: none"> Billing collection process in place to identify late payments and work with customers to obtain payments. Working Capital Reserve Funds available.
Delayed payments from City of Houston	Medium	<ul style="list-style-type: none"> Delayed revenue from COH incorporated in budget. Staff dedicated to working with COH to obtain timely payments. Operating Reserve Funds available.
Labor (Staffing)		
Inability to provide a competitive compensation package for qualified, motivated staff at a reasonable cost in a changing and volatile environment	Medium	<ul style="list-style-type: none"> Conducting research regarding competitive compensation and benefits, including health benefits. Researching possible alternative plan designs for both retirement and health benefit programs. Seeking competitive bids on health coverage.

SJRA FY 2016 Raw Water Enterprise Risk Management

Professional, Construction and Miscellaneous Services		
Inadequate and/or poorly performing providers of professional, construction and/or miscellaneous services	Low	<ul style="list-style-type: none"> • SJRA staff in key management positions to oversee/ drive progress for most timely completion. • Project management procedures implemented for effective project delivery including control of scope, fee, schedule and risk. • All contracts contain termination clauses. • All professional services contracts are work order based which only authorize work one phase at a time allowing opportunity to adjust services provided. • Standardization of construction contract front-end documents and specifications.
Operations and Maintenance Costs		
Operations costs greater than budgeted	Medium	<ul style="list-style-type: none"> • Operations costs based on historic expenditures with contingency. • Commodity costs such as fuel and power susceptible to spikes in prices therefore estimated conservatively. • Extreme events, such as a hurricane landing in the area, are included in contingency plans. • Emergency Reserve Funds available.
Failure of a key system component requiring immediate repair in and/or maintenance costs greater than budgeted for Highlands Division	Medium	<ul style="list-style-type: none"> • Most facilities in Highlands have been in service 60 or more years. An assessment of the Highlands system identified system components in need of repair/rehabilitation. Those needs have been prioritized and placed in a phased capital improvement program (CIP). Critical needs will continue to be addressed through the Highlands Private Activity Bond Program. System components are reviewed daily to assure continued system wide functionality and reliability. If a failure of a key component occurs, staff will identify the severity of the failure, methods to address the failure, appropriate repair method and required timing for the repair. • Many components of the system can be repaired with in-house staff and equipment. • Emergency natural gas generator to supply electrical power to Lake Houston Pump Station during loss of power events (services continuation). • Capital Repair and Replacement Reserve Funds available for critical and immediate repair of failed system components.

SJRA FY 2016 Raw Water Enterprise Risk Management

Failure of a key system component requiring immediate repair and/or maintenance costs greater than budgeted for Lake Division	Medium	<ul style="list-style-type: none"> • Lake Conroe dam has been in service for over 40 years. A dam safety inspection was completed in 2009 and found the dam to be generally in good condition. Some specific needs/issues were identified and prioritized. Most needs are being addressed in a phased approach in a five year CIP. A new 5-year inspection is scheduled for this fiscal year and additional rehabilitation recommendations are expected to result. If a failure of a key system component occurs, staff will identify the severity of the failure, methods to address the failure, appropriate repair method and required timing for the repair. Emergency Reserve Funds available for critical and immediate repair of failed system components.
Capital Outlay		
Capital improvement program (CIP) project costs greater than budgeted	Low	<ul style="list-style-type: none"> • SJRA staff in key management positions to oversee/ drive progress for most timely completion. • Project management procedures implemented for effective project delivery including control of scope, fee, schedule and risk. • Phased execution of construction projects allows a modification to CIP plan prior to commitment of funds. • Commodity costs such as fuel and construction materials are susceptible to spikes in prices; therefore, these costs are estimated conservatively. • Capital Repair and Replacement Reserve Funds are available for unanticipated CIP needs.
Harris County continues to implement roadway improvements over/through SJRA Highlands Division siphons in an expedited manner	Medium	<ul style="list-style-type: none"> • SJRA staff to closely monitor Harris County Infrastructure Planning. • Capital Repair and Replacement Reserve Funds available for unanticipated CIP needs.

San Jacinto River Authority - Raw Water
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals 8/31/2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OPERATING REVENUES					
General Industrial Water Revenue	\$ 8,866,952	\$ 6,722,201	\$ 9,473,232	\$ 9,891,696	\$ 11,106,034
General Industrial Water Revenue-	611,641	588,318	1,199,959	919,730	979,370
Water Sales-Municipal	360,523	247,579	371,994	1,121,964	3,485,408
Water Sales-Commercial	35,300	10,594	31,638	36,000	65,578
Lawn Irrigation Fees	101,285	82,348	107,874	90,000	53,550
Water Sales-Reclaimed Groundwa	17,025	9,027	17,539	8,500	8,500
Water Sales-Irrigation	28,593	14,294	36,374	115,408	19,361
SJRA Reservation Fee	670,551	484,881	484,881	540,281	2,773
Industrial Reservation Fee	237,043	149,052	228,401	270,992	-
Municipal Reservation Fee	-	7,914	7,914	16,424	-
TOTAL OPERATING REVENUE	\$ 10,928,913	\$ 8,316,208	\$ 11,959,806	\$ 13,010,995	\$ 15,720,574
OTHER REVENUES					
Other Gains & Losses	\$ -	\$ 30	\$ 30	\$ -	\$ -
TOTAL OTHER REVENUES	\$ -	\$ 30	\$ 30	\$ -	\$ -
OPERATING EXPENSES					
PROFESSIONAL FEES					
Legal Fees	\$ 318,176	\$ 133,234	\$ 265,718	\$ 300,000	\$ 300,000
Arbitrage Rebate Audit	-	-	-	3,500	-
Paying Agent Fees	600	1,250	1,250	1,500	1,500
Engineering	48,419	38,264	55,683	100,000	250,000
TOTAL PROFESSIONAL FEES	\$ 367,195	\$ 172,748	\$ 322,651	\$ 405,000	\$ 551,500
NON-OPERATING EXPENSES					
Interest Expense	\$ 537,063	\$ 337,621	\$ 515,779	\$ 505,096	\$ 472,175
Amortization Expense	(69,716)	(21,749)	(91,465)	-	-
TOTAL NON-OPERATING EXPENSES	\$ 467,347	\$ 315,872	\$ 424,314	\$ 505,096	\$ 472,175
TOTAL EXPENSES	\$ 834,542	\$ 488,620	\$ 746,965	\$ 910,096	\$ 1,023,675
NET REVENUES OVER EXPENSES	10,094,371	7,827,618	11,212,871	12,100,899	14,696,899
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 2,374,167	\$ 1,227,503
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 2,374,167	\$ 1,227,503
NET CASH BASIS SOURCES (USES)	\$ 10,094,371	\$ 7,827,618	\$ 11,212,871	\$ 9,726,732	\$ 13,469,396

San Jacinto River Authority - Highlands
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals 8/31/2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OTHER REVENUES					
Interest Income	\$ 92,976	\$ 51,041	\$ 82,733	\$ 19,000	\$ 63,000
Land Use Agreements	5,980	5,980	5,980	5,980	5,980
Proceeds From Sale Of Assets	3,325	-	375	-	-
Other Gains & Losses	1,000	-	-	-	-
TOTAL OTHER REVENUES	\$ 103,281	\$ 57,021	\$ 89,088	\$ 24,980	\$ 68,980
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 387,400	\$ 258,218	\$ 391,302	\$ 473,937	\$ 497,302
Salary & Wage Allocation	598,372	532,011	760,932	951,012	1,345,816
Salaries & Wages-Interns	-	-	-	44,812	28,392
Staffing Services	24,718	23,574	39,115	3,954	-
Compensated Absences	(1,109)	-	(1,109)	417	-
TOTAL SALARIES & WAGES	\$ 1,009,381	\$ 813,803	\$ 1,190,240	\$ 1,474,132	\$ 1,871,510
PROFESSIONAL FEES					
Legal Fees	\$ 13,334	\$ (720)	\$ 4,185	\$ 25,000	\$ 25,000
Annual Financial Audit	6,325	4,483	5,733	7,100	10,000
Arbitrage Rebate Audit	-	-	-	3,500	-
Paying Agent Fees	1,100	2,000	2,000	1,500	2,250
Engineering	23,829	170,797	181,896	90,000	22,750
Engineering Studies	595	-	595	2,000	1,600
Safety Inspections & Testing	1,805	131	131	2,700	2,700
Graphic Design	2,033	-	2,000	5,000	5,000
TOTAL PROFESSIONAL FEES	\$ 49,021	\$ 176,691	\$ 196,540	\$ 136,800	\$ 69,300
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ 1,787	\$ 1,338	\$ 2,127	\$ 2,700	\$ 3,000
Patrolling & Security Services	64,120	43,224	64,540	85,000	70,395
Employee Testing- New	349	712	712	1,800	2,100
Janitorial Services	3,558	3,745	7,303	6,700	7,062
Stream Gauging & Water	23,664	21,213	44,877	36,300	17,111
CWA Water Conveyance	103,869	65,577	96,907	149,247	145,000
Trucking	385	1,670	1,670	4,000	4,000
Water Quality Testing	-	-	-	3,000	-
Public Relations Expense	2,749	256	256	2,000	3,000
Water Conservation & Public Edu	-	-	-	5,000	5,000
TOTAL PURCHASED & CON	\$ 200,481	\$ 137,735	\$ 218,392	\$ 295,747	\$ 256,668
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 2,331	\$ 1,044	\$ 1,477	\$ 4,300	\$ 5,000
Travel	21	82	103	2,500	2,500
Automobile & Truck Expense	5,642	3,066	5,240	8,300	6,000
Postage	348	126	212	500	1,000
Property Insurance	14,899	9,583	15,119	25,000	24,000
Auto Insurance	13,379	9,542	14,080	13,000	14,000

San Jacinto River Authority - Highlands
Actual to Budget Comparison
FY2014 - FY2016

Description	Rolling 12				
	Actuals 8/31/2014	Actuals Sept-April FY2015	Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
Liability Insurance	5,348	8,268	11,331	11,000	13,500
Small Tools Purchases	3,142	2,648	4,495	4,000	5,000
Training-External	289	328	617	2,000	2,000
Training-Internal	306	-	48	515	500
Training-Employee HR	2,237	-	-	3,120	2,240
Managers Expense	2,891	1,480	2,642	5,000	5,000
Fuel	51,383	19,064	43,204	72,000	55,000
Uniform Services	1,502	1,368	1,643	2,500	3,500
Operations Supplies	5,428	3,991	5,715	5,200	5,500
Memberships & Professional Dues	46	125	125	725	725
Janitorial Supplies	-	-	-	1,000	500
Copier, Scanner & FAX	1,049	1,352	1,940	2,500	2,040
Delivery & Freight	115	-	10	500	-
Utilities-Electric	6,415	5,473	8,436	12,000	18,000
Utilities-Natural Gas	3,721	10,800	11,721	4,000	4,500
Utilities-Water	776	352	580	1,648	2,000
Chemicals	28	-	28	-	-
Pumping Costs-Direct	112,999	61,574	103,025	150,000	172,000
Pumping Costs-Indirect	16,257	8,654	15,591	18,540	19,260
Bank Service Charges	-	30	30	-	100
Personal Protective Equipment	1,654	1,713	2,369	2,800	3,600
Safety Equipment & Mtgs	982	1,014	1,156	4,200	4,200
Health & Wellness Program	1,787	169	1,821	2,400	2,100
Recruiting Expenses	1,460	943	943	2,200	2,200
Computer Hardware	2,960	4,170	4,271	9,476	6,500
Software & Support	14,478	6,137	12,128	27,226	24,000
Network Communications	2,806	615	921	4,800	4,000
Publications & Subscriptions	696	70	336	103	-
Local Telephone	2,188	-	881	2,500	2,400
Long Distance Telephone	1,396	14	295	2,400	2,400
Wireless Devices & Services	6,439	8,328	11,141	10,480	11,000
Phone System-Install, Maint & Ch.	-	-	-	1,129	500
TOTAL SUPPLIES, MATERIA	\$ 287,398	\$ 172,123	\$ 283,674	\$ 419,562	\$ 426,765
RENTALS					
Equipment Rentals	\$ 2,228	\$ 1,252	\$ 2,633	\$ 5,000	\$ 2,500
Office Rent	1,529	-	-	-	-
Office Equipment Rentals	135	-	-	-	-
TOTAL RENTALS	\$ 3,892	\$ 1,252	\$ 2,633	\$ 5,000	\$ 2,500
MAINTENANCE, REPAIRS & PARTS					
Instrumentation	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Office,Furniture,Fixtures	628	3,050	3,098	12,500	3,000
Buildings & Grounds Maintenance	22,295	6,525	21,827	10,300	12,400
Security System Monitoring	2,618	585	2,140	1,000	1,030
Machinery,Tools,Implements	54,772	33,462	52,168	51,500	50,000
Instrumentation Parts	7,507	-	4,764	10,000	10,000

San Jacinto River Authority - Highlands
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals		Rolling 12 Mo. Actuals		Budget FY2015	Budget FY2016
	Actuals 8/31/2014	Sept-April FY2015	May 2014-April 2015			
Bridges,Culverts & Siphons	-	1,909	1,909	5,000	206,500	
Dam Maintenance & Repairs	1,732	21,356	22,347	8,240	10,000	
Invasive Species Management	34,692	-	17,155	35,000	50,000	
Service Road-Crushed Limestone	1,519	-	1,519	5,000	5,000	
Pump Station Maintenance & Repairs	38,209	(32,024)	4,380	30,000	50,000	
Pump Station Equipment	476	108	243	15,000	15,000	
TOTAL MAINTENANCE, REPAIRS & EQUIPMENT	\$ 164,448	\$ 34,971	\$ 131,550	\$ 188,540	\$ 412,930	
EMPLOYEE BENEFITS						
Group Insurance	\$ 182,370	\$ 150,553	\$ 223,650	\$ 258,290	\$ 352,720	
Group Insurance - Retirees	14,952	10,092	15,036	14,832	16,056	
Group Insurance - Retiree OPEB	18,539	-	18,539	29,000	29,000	
Group Retirement Expense	125,824	104,662	147,142	189,313	230,016	
Workers Compensation Insurance	18,655	17,367	24,794	30,450	39,522	
Social Security Taxes	71,380	55,790	81,732	108,843	137,434	
TOTAL EMPLOYEE BENEFITS	\$ 431,720	\$ 338,464	\$ 510,893	\$ 630,728	\$ 804,748	
GENERAL & ADMINISTRATIVE EXPENSES						
General & Administrative Expense	\$ 327,156	\$ 255,971	\$ 379,105	\$ 478,787	\$ 513,575	
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	\$ 327,156	\$ 255,971	\$ 379,105	\$ 478,787	\$ 513,575	
NON-OPERATING EXPENSES						
Interest Expense	\$ 1,174,736	\$ 839,746	\$ 1,230,663	\$ 1,637,362	\$ 2,429,541	
Amortization Expense	(15,138)	228,237	(25,271)	-	-	
Depreciation	1,129,960	884,037	1,305,065	-	-	
TOTAL NON-OPERATING EXPENSES	\$ 2,289,558	\$ 1,952,020	\$ 2,510,457	\$ 1,637,362	\$ 2,429,541	
TOTAL EXPENSES	\$ 4,763,055	\$ 3,883,030	\$ 5,423,484	\$ 5,266,658	\$ 6,787,537	
NET REVENUES OVER EXPENSES	\$ (4,659,774)	\$ (3,826,009)	\$ (5,334,396)	\$ (5,241,678)	\$ (6,718,557)	
CAPITAL IMPROVEMENTS						
Capital Improvements	\$ -	\$ -	\$ -	\$ 12,668,820	\$ 18,767,139	
Office Buildings	-	-	-	-	-	
Highlands Improvements	-	-	-	-	-	
Maintenance Equipment	-	-	-	40,000	136,000	
Transportation Equipment	-	-	-	35,000	55,000	
Office Furniture	-	-	-	-	-	
Software	-	-	-	53,668	19,200	
Computer Equipment	-	-	-	32,912	16,000	
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 12,830,400	\$ 18,993,339	
OTHER USES						
Bond Principal	\$ -	\$ -	\$ -	\$ 1,815,000	\$ 1,626,667	
Debt Service Reserve Funds	-	-	-	216,063	156,899	
Capital Repair/Replacement Reserves	-	-	-	-	1,129,960	
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 2,031,063	\$ 2,913,526	

San Jacinto River Authority - Highlands
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals		Rolling 12	Budget FY2015	Budget FY2016
	Actuals 8/31/2014	Sept-April FY2015	Mo. Actuals		
			May 2014- April 2015		
OTHER SOURCES					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 7,319,500	\$ 15,723,000
Cash Sources	-	-	-	467,710	1,399,139
Capital Contributions	1,000,000	2,000,000	3,000,000	5,000,000	1,000,000
Interdivision Transfers	-	-	-	-	-
TOTAL OTHER SOURCES	\$ 1,000,000	\$ 2,000,000	\$ 3,000,000	\$ 12,787,210	\$ 18,122,139
NET CASH BASIS SOURCES (C)	\$ (3,659,774)	\$ (1,826,009)	\$ (2,334,396)	\$ (7,315,931)	\$ (10,503,283)
Addition to Reserve Funds	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2016 Budget Notes - Highlands Division
July 23, 2015

1. Other Revenue – Includes estimated Interest Income and Land Use Agreements totaling \$68,980. Interest Income estimate is \$63,000 and is based on interest earned from any unused proceeds of 2013 and 2015 Bond sales throughout the year based on projected cash flow requirements for scheduled activities related to the management and implementation of the Highlands Bond Program.
2. Salaries & Wages – Staff salaries for FY 2016 includes 24.56 Full Time Equivalents (FTEs) as follows:
 - Highlands Division staff – directly utilizes 8 FTEs for a total cost of \$497,302:
 - Division Manager
 - Operations and Maintenance Manager
 - Lake Houston Pump Station Manager
 - Maintenance Staff (5 FTEs)
 - General & Administration and Lake Conroe staff – by allocated time, utilizes 16.46 General & Administration FTEs and .10 Lake Conroe FTE to support the management and operation of the Highlands Division for a total cost of \$1,345,816.
 - Technical Services – 9.0 FTEs
 - SCADA/I&C – 0.9 FTEs
 - Financial & Administrative – 6.56 FTEs
 - Lake Conroe - 0.10 FTEs
3. Professional Fees – Include expenses such as attorneys, auditors, engineers, etc., for a total of \$69,300. Legal Fees are projected to be 25,000 and Engineer Fees are projected to be \$22,750 to provide project support for the improvements to the Highlands system.
4. Purchased & Contracted Services – Services purchased and contracted from third party providers totaling \$256,668, with the following highlighted:
 - Patrolling Services – Includes \$70,395 for patrolling by Harris County Constables during facilities construction and maintenance.
 - CWA Water Conveyance – Includes \$145,000 paid to the Coastal Water Authority to divert SJRA's permitted raw water from the Trinity River at the CWA Trinity River Pump Station, convey the water downstream via the CWA canal, and transfer the water from the CWA Canal to the SJRA South Canal.
5. Supplies, Material & Utilities – Includes expenses for supplies for: office, employees, facilities, and equipment, in addition to electric, water, gas, telephone, and other utilities,

FY 2016 Budget Notes – Highlands Division

totaling \$426,765. The single largest expense is power costs for the Lake Houston Pump Station in the amount of \$172,000.

6. Rentals – Includes equipment rentals, totaling \$2,500 for FY 2016.
7. Maintenance, Repairs & Parts – Includes expenses for routine maintenance, building and grounds maintenance, tools and implements, totaling \$412,930. Included are Machinery and Tools for \$50,000, Bridges, Culverts & Siphons for \$206,500, Invasive Species Management for \$50,000, and Pump Station Maintenance and Repairs for \$50,000.
8. Employee Benefits - Includes \$804,748 for group health insurance, group retirement, Workers' Compensation, payroll taxes, social security taxes, public office liability insurance and employee benefit services expenses for the staff previously identified.
9. General & Administration Expenses – Includes \$513,575 for expenses incurred by General & Administration support the work performed by the G&A staff to support the Highlands Division. These costs include such operational expense items as professional fees, purchased & contracted services, supplies, materials, utilities, rentals, maintenance/repairs & parts, non-operating expenses (such as interest expenses); and other costs such as capitalized equipment & other assets (such as computer hardware, software and network systems), principal payments and reserve fund contributions all associated with the support provided by G & A staff previously noted.
10. Non-Operating Expenses – Includes expenses for interest expense on the 2010, 2013, and 2015 Bond issues, totaling \$2,429,541.
11. Capital Improvements – Total \$18,993,339 which includes \$18,767,139 for CIP, replacing mowers, vehicles, and computer hardware and software.
12. Bond Principal – Payment of \$1,626,667 for principal on the 2010 Private Activity Bond, 2013 Bond, and 2015 Bonds.
13. Debt Service Reserve Funds – Funding \$156,899 to the 2010, 2013 and 2015 Debt Service Reserve per bond requirements.
14. Capital Repair and Replacement Reserve – Funding \$1,129,960.
15. Bond Proceeds Used – Utilizing 2013 and 2015 bond proceeds of \$15,723,000 on Capital Improvements CIP mentioned above.

FY 2016 Budget Notes – Highlands Division

16. Cash Sources – Utilizing \$1,399,139 carry-forward of cash.

17. Capital Contributions – From an industrial customer of \$1,000,000 for use on East Canal Transfer Pump Station project.

San Jacinto River Authority - Lake Conroe
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals 8/31/2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OPERATING REVENUES					
Permits, Licenses, & Fees - Reside	\$ 624,987	\$ 395,470	\$ 630,488	\$ 560,000	\$ 620,000
Permits, Licenses & Fees - Comm	416,301	278,413	442,316	360,000	450,000
Invasive Species Management Rev	8,000	-	-	-	-
Septic Tank Licenses	21,540	11,980	20,260	7,350	7,500
City of Houston Share of Lake Co	1,179,213	1,239,295	1,566,498	3,004,058	1,891,580
TOTAL OPERATING REVENUE	\$ 2,250,041	\$ 1,925,158	\$ 2,659,562	\$ 3,931,408	\$ 2,969,080
OTHER REVENUES					
Proceeds From Sale Of Assets	\$ 447,486	\$ 72,615	\$ 105,790	\$ -	\$ -
Other Gains & Losses	3,750	6,500	6,750	-	-
TOTAL OTHER REVENUES	\$ 451,236	\$ 79,115	\$ 112,540	\$ -	\$ -
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 615,618	\$ 416,113	\$ 632,142	\$ 677,875	\$ 696,112
Salary & Wage Allocation	579,046	411,838	640,128	600,904	744,670
Salaries & Wages-Interns	-	-	-	19,704	25,054
Staffing Services	10,133	19,690	23,576	6,520	-
Compensated Absences	(3,011)	-	(3,011)	1,053	-
TOTAL SALARIES & WAGES	\$ 1,201,786	\$ 847,641	\$ 1,292,835	\$ 1,306,056	\$ 1,465,836
PROFESSIONAL FEES					
Legal Fees	\$ 22,280	\$ 24,344	\$ 29,127	\$ 50,900	\$ 61,000
Legal Fees-Enforcement	25,532	12,793	27,665	25,000	25,000
Annual Financial Audit	2,763	815	1,264	1,150	1,350
Engineering	202,475	67,107	99,001	151,800	313,000
Engineering Studies	-	-	-	15,000	10,000
Safety Inspections & Testing	588	487	537	5,060	5,200
Graphic Design	500	-	500	2,000	3,000
TOTAL PROFESSIONAL FEES	\$ 254,138	\$ 105,546	\$ 158,094	\$ 250,910	\$ 418,550
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ 2,900	\$ 1,602	\$ 2,486	\$ 3,300	\$ 3,000
State Fees	640	415	655	600	880
Patrolling & Security Services	205,327	152,224	245,042	225,000	235,125
Employee Testing- New	145	665	700	1,800	1,800
Janitorial Services	4,716	3,456	4,992	5,500	6,051
Stream Gauging & Water	98,626	57,937	91,649	98,300	89,825
Public Relations Expense	425	256	256	5,000	5,000
Water Conservation & Public Educ	1,722	-	-	5,000	5,000
Website Hosting & Maintenance	5,987	210	4,697	6,300	3,000
TOTAL PURCHASED & CONTR	\$ 320,488	\$ 216,765	\$ 350,477	\$ 350,800	\$ 349,681
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 5,468	\$ 2,919	\$ 4,940	\$ 10,324	\$ 8,000
Other Office Expense	3,299	2,377	3,655	2,600	3,500
Travel	1,333	5,906	6,427	6,000	7,000

San Jacinto River Authority - Lake Conroe
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals		Rolling 12	Budget	
	8/31/2014	Sept-April FY2015	Mo. Actuals May 2014- April 2015	FY2015	Budget FY2016
Automobile & Truck Expense	22,223	7,862	15,027	25,000	25,000
Postage	8,280	3,950	6,141	16,500	8,500
Property Insurance	6,437	4,439	6,574	7,300	7,500
Auto Insurance	11,207	7,182	10,388	11,700	12,800
Liability Insurance	5,633	4,176	6,025	8,400	7,700
Small Tools Purchases	-	-	-	515	-
Training-External	4,481	4,149	5,991	7,912	9,000
Training-Employee HR	2,820	-	-	3,120	1,920
Managers Expense	4,543	1,729	3,470	5,150	5,000
Fuel	25,674	13,018	23,814	51,712	33,800
Uniform Services	1,250	359	1,379	1,265	1,330
Operations Supplies	10,199	1,914	5,413	11,350	10,300
Memberships & Professional Dues	445	263	355	1,530	650
Signage	464	117	117	3,657	1,000
Janitorial Supplies	765	643	849	1,133	1,167
Copier, Scanner & FAX	6,052	4,069	6,048	6,500	6,825
Delivery & Freight	2,542	1,421	2,420	3,600	3,000
Utilities-Electric	20,878	15,836	24,456	22,660	24,000
Utilities-Natural Gas	2,918	1,257	1,349	4,000	3,000
Laboratory Expenses	1,977	1,516	2,461	2,500	1,500
Personal Protective Equipment	3,584	2,541	4,257	6,000	5,000
Safety Equipment & Mtgs	1,502	2,063	2,494	4,600	4,800
Health & Wellness Program	2,379	241	2,434	2,400	1,800
Recruiting Expenses	3,354	175	175	2,300	2,100
Computer Hardware	19,561	10,715	27,875	29,080	16,000
Software & Support	35,137	25,495	33,750	41,805	58,300
Network Communications	2,350	1,670	2,811	1,649	2,400
Publications & Subscriptions	696	-	266	200	-
Local Telephone	2,450	2,959	3,786	1,718	3,950
Long Distance Telephone	247	165	260	276	370
Wireless Devices & Services	14,578	12,999	18,019	13,099	13,800
Phone System-Install, Maint & Ch	-	-	-	1,575	800
TOTAL SUPPLIES, MATERIA	\$ 234,726	\$ 144,125	\$ 233,426	\$ 319,130	\$ 291,812

RENTALS

Equipment Rentals	\$ 871	\$ 1,796	\$ 1,997	\$ 20,000	\$ 20,000
Office Rent	51,109	12,823	29,860	51,109	27,891
Rent-U.S. Forest Lands-	16,697	11,131	16,697	17,000	17,000
TOTAL RENTALS	\$ 68,677	\$ 25,750	\$ 48,554	\$ 88,109	\$ 64,891

MAINTENANCE, REPAIRS & PARTS

Office Furniture & Equipment	\$ 508	\$ 310	\$ 538	\$ 1,000	\$ 1,000
Instrumentation	4,294	2,688	(3,110)	22,500	17,000
Buildings & Grounds Maintenance	49,061	9,014	38,538	60,693	64,000
Security System Monitoring	379	643	733	743	751
Machinery, Tools, Implements	12,454	9,392	17,946	33,115	15,250
Boat Maintenance & Repairs	11,624	9,872	18,642	14,300	15,000
Laboratory & Metering Expense	122				

San Jacinto River Authority - Lake Conroe
Actual to Budget Comparison
FY2014 - FY2016

Description	Rolling 12				
	Actuals 8/31/2014	Actuals Sept-April FY2015	Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
Instrumentation Parts	681	1,096	1,777	-	4,000
Dam Maintenance & Repairs	10,169	16,965	10,226	1,589,022	80,000
Clearing	7,084	-	4,400	15,000	10,000
Invasive Species Management	68,756	17,415	34,916	82,400	82,400
Chemicals	541	-	148	1,000	1,000
Service Road-Crushed Limestone	14,133	3,135	17,268	15,000	15,000
Ayer Island Maint & Repair	458	-	-	2,000	2,000
Security Repairs	218	603	603	15,000	5,000
TOTAL MAINTENANCE, REP	\$ 180,482	\$ 71,133	\$ 142,625	\$ 1,851,773	\$ 312,401
EMPLOYEE BENEFITS					
Group Insurance	\$ 226,237	\$ 151,510	\$ 238,839	\$ 234,347	\$ 290,772
Group Insurance - Retirees	19,936	13,456	20,048	19,776	21,408
Group Insurance - Retiree OPEB	34,753	-	34,753	54,000	54,000
Group Retirement Expense	152,261	109,407	161,619	169,893	179,808
Workers Compensation Insurance	19,930	15,203	22,715	19,877	21,788
Social Security Taxes	88,255	59,080	91,610	95,521	107,788
TOTAL EMPLOYEE BENEFIT	\$ 541,372	\$ 348,656	\$ 569,584	\$ 593,414	\$ 675,564
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense	\$ 613,643	\$ 415,790	\$ 664,711	\$ 708,709	\$ 510,635
TOTAL GENERAL & ADMIN	\$ 613,643	\$ 415,790	\$ 664,711	\$ 708,709	\$ 510,635
NON-OPERATING EXPENSES					
Depreciation	\$ 130,249	\$ 88,046	\$ 129,878	\$ -	\$ -
TOTAL NON-OPERATING EX	\$ 130,249	\$ 88,046	\$ 129,878	\$ -	\$ -
TOTAL EXPENSES	\$ 3,545,561	\$ 2,263,452	\$ 3,590,184	\$ 5,468,901	\$ 4,089,370
NET REVENUES OVER EXPE	\$ (844,284)	\$ (259,179)	\$ (818,082)	\$ (1,537,493)	\$ (1,120,290)
CAPITAL IMPROVEMENTS					
Property Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	105,017	139,667
Maintenance Equipment	-	-	-	5,000	5,000
Transportation Equipment	-	-	-	11,667	11,667
Software	-	-	-	42,076	37,133
Computer Equipment	-	-	-	7,945	3,000
TOTAL CAPITAL IMPROVEM	\$ -	\$ -	\$ -	\$ 171,705	\$ 196,467
OTHER USES					
Capital Repair/Replacement Reser	\$ -	\$ -	\$ -	\$ -	\$ 130,247
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ 130,247
NET CASH BASIS SOURCES (\$ (844,284)	\$ (259,179)	\$ (818,082)	\$ (1,709,198)	\$ (1,447,004)
Addition to Reserve Funds	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2016 Budget Notes - Lake Conroe Division
July 23, 2015

1. Operating Revenues – Operating Revenues for FY 2016 for Lake Conroe are projected to total \$2,969,080, based on fees collected for the following:
 - Residential permits, licenses and fees – includes \$620,000 based on rates approved by SJRA Board in 2010 and historical data
 - Commercial permits, licenses and fees – includes \$450,000 based on rates approved by SJRA Board in 2010 and historical data
 - Septic Tank Licenses – includes \$7,500 based on rates approved by SJRA Board in 2010 and historical data
 - City of Houston’s 2/3 Share of Lake Conroe Division operations and maintenance costs estimated to be \$1,891,580.
2. Salaries & Wages – Staffing for FY 2016 includes 23.05 Full Time Equivalents (FTEs) as follows:
 - Lake Conroe Division staff – directly utilizes 14 FTEs for a total cost of \$696,112, some of whom provide support in the amount of 0.41 FTEs to the Bear Branch, 0.10 FTEs to Highlands, and 0.10 FTEs to Woodlands, for a net 13.39 FTEs to the Lake Conroe Division.
 - Division Manager
 - Administrative Staff (2 FTEs)
 - Operations Staff (3 FTEs)
 - Maintenance Staff (4 FTEs)
 - Customer Service Staff (2 FTEs)
 - Water Quality Staff (2 FTEs)
 - General & Administration staff – by allocated time, utilizes 9.05 FTEs to support the management and implementation of the Lake Conroe Division for a total cost of \$744,670
 - Technical Services – 1.40 FTEs
 - SCADA/I&C – 0.60 FTEs
 - Financial & Admin. – 7.05 FTEs
3. Professional Fees – Professional Fees generally include expenses related to legal, financial auditing, engineering, and inspection fees, totaling \$418,550. Included in the total is \$313,000 for engineering fees associated with non-capital services.
4. Purchased & Contracted Services – Services purchased and contracted from third party providers totaling \$349,681, with the following highlighted:

FY 2016 Budget Notes – Lake Conroe Division

- Patrolling Services – Includes \$235,125 for patrolling of the area by Montgomery County Constables.
 - Stream Gauging & Water Quality, USGS Co-Op – Includes \$89,825 for SJRA's share in stream gauges maintained by the USGS
5. Supplies, Material & Utilities - Includes expenses for supplies for: office, employees, facilities, and equipment, in addition to electric, water, gas, telephone and other utilities, totaling \$291,812.
6. Rentals – Expenses for rental of equipment, office, and lands for FY 2016 total \$64,891, with the following highlighted:
- Equipment Rentals – \$20,000
 - Office Rent – Includes \$27,891 for leasing space from the SJRA for the Lake Conroe Division office
 - U.S Forest Lands – Includes \$17,000 for leasing federally owned lands that are submerged under Lake Conroe
7. Maintenance, Repairs & Parts - Includes expenses for routine maintenance, dam maintenance, building and grounds maintenance, tools and implements, totaling \$312,401. Included in the total is \$80,000 for dam maintenance and repairs and \$82,400 for invasive species management.
8. Employee Benefits - Includes \$675,564 for group health insurance, group retirement, Workers' Compensation, payroll taxes, social security taxes, public office liability insurance and employee benefit services expenses for the staff previously identified.
9. General & Administration Expenses – Includes \$510,635 for expenses incurred by General & Administration support the work performed by the G&A staff to support the Lake Conroe Division. These costs include such operational expense items as professional fees, purchased & contracted services, supplies, materials, utilities, rentals, maintenance/repairs & parts, non-operating expenses (such as interest expenses); and other costs such as capitalized equipment & other assets (such as computer hardware, software and network systems), principal payments and reserve fund contributions all associated with the support provided by G & A staff previously noted.
10. Capital Improvements – Includes costs totaling \$194,467 (City of Houston's 2/3's share not included in this figure) for communications tower, maintenance equipment, replacement vehicle, computer hardware and software.

FY 2016 Budget Notes – Lake Conroe Division

11. Capital Repair and Replacement Reserve Fund – Includes \$130,247 contribution. This fund accumulates reserves to be used for future repair and replacement of the equipment, structures, and facilities constructed.

San Jacinto River Authority - General and Administration
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals 8/31/2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OTHER REVENUES					
Interest Income	\$ 5,682	\$ 3,760	\$ 5,211	\$ 5,500	\$ 5,000
Office Rental Revenue	51,109	12,823	29,860	51,109	19,235
Proceeds From Sale Of Assets	5,558	250	250	-	-
Other Gains & Losses	10,439	11,474	11,474	-	-
TOTAL OTHER REVENUES	\$ 72,788	\$ 28,307	\$ 46,795	\$ 56,609	\$ 24,235
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 560,964	\$ 381,541	\$ 576,732	\$ 637,088	\$ 640,602
Salary & Wage Allocation	4,480	1,864	3,406	-	-
Salaries & Wages-Interns	-	-	-	20,374	976
Staffing Services	19,545	36,014	42,759	36,300	-
Compensated Absences	52,695	-	52,695	8,867	-
TOTAL SALARIES & WAGES	\$ 637,684	\$ 419,419	\$ 675,592	\$ 702,629	\$ 641,578
PROFESSIONAL FEES					
Legal Fees	\$ 180,532	\$ 116,072	\$ 175,138	\$ 240,000	\$ 240,000
Disclosure Filing	1,500	-	-	2,400	2,400
Annual Financial Audit	540	123	258	-	-
Paying Agent Fees	500	-	-	-	-
Engineering	24,000	7,880	31,880	50,000	72,100
Other Professional Services	7,138	-	3,213	30,000	30,000
Safety Inspections & Testing	-	337	337	1,200	1,200
Public Relations Consultant	52,381	-	25,136	-	-
TOTAL PROFESSIONAL FEES	\$ 266,591	\$ 124,412	\$ 235,962	\$ 323,600	\$ 345,700
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ 2,714	\$ 1,602	\$ 2,486	\$ 3,500	\$ 3,300
Meter Calibration Services	2,550	317	613	3,050	4,400
State Fees	310	310	310	500	750
Employee Testing- New	1,722	1,435	2,621	900	900
Janitorial Services	15,468	10,312	15,468	18,000	18,000
Public Relations Expense	32,325	13,992	25,682	50,000	50,000
Water Conservation & Public Edu	-	16,400	16,400	55,000	55,000
Website Hosting & Maintenance	3,230	2,120	3,205	6,000	6,000
Education Materails	50	-	50	-	-
Directors Fees & Expenses	21,000	12,450	19,350	24,000	24,000
Directors Meeting Expenses	6,336	4,276	6,535	9,500	8,500
Directors' Travel Expenses	1,853	1,274	1,860	4,000	4,000
Document Imaging	-	27	27	21,500	21,500
TOTAL PURCHASED & CON	\$ 87,558	\$ 64,515	\$ 94,607	\$ 195,950	\$ 196,350
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 31,599	\$ 19,021	\$ 32,837	\$ 44,800	\$ 41,800
Other Office Expense	221	432	727	-	-
Travel	40,440	32,194	46,436	102,900	96,399
Automobile & Truck Expense	40,045	18,643	37,900	45,723	48,420

San Jacinto River Authority - General and Administration
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals 8/31/2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals	Budget FY2015	Budget FY2016
			May 2014- April 2015		
Postage	2,108	843	1,405	3,680	3,080
Property Insurance	11,196	10,025	14,269	15,000	15,500
Auto Insurance	18,593	13,465	20,727	36,000	25,000
Liability Insurance	2,272	1,299	2,261	5,000	4,500
Training-External	91,499	46,104	77,616	176,864	160,201
Training-Internal	9,514	5,080	8,554	24,300	24,200
Training-Employee HR	3,091	125	375	1,560	960
Managers Expense	40,442	19,946	38,603	59,169	58,099
Employee Relations	37,221	17,446	25,635	41,000	47,000
Fuel	46,146	15,667	38,209	71,175	67,390
Uniform Services	3,326	1,527	4,005	4,601	5,300
Operations Supplies	2,094	2,304	3,120	12,501	8,511
Memberships & Professional Dues	30,561	21,519	28,670	51,101	46,550
Janitorial Supplies	6,490	3,726	6,151	7,000	7,000
Copier, Scanner & FAX	26,092	7,040	16,417	20,000	9,000
Delivery & Freight	2,390	1,829	2,893	4,700	4,200
Utilities-Electric	37,236	26,540	39,667	40,000	45,000
Utilities-Natural Gas	648	365	511	1,000	1,000
Bank Service Charges	60	30	60	300	300
Bank Account Analysis Fee	2,290	1,214	1,862	3,600	3,600
Personal Protective Equipment	3,081	3,155	4,136	14,200	15,750
Safety Equipment & Mtgs	7,383	1,196	6,325	2,825	2,825
Health & Wellness Program	3,486	1,008	3,892	1,200	900
Recruiting Expenses	15,822	5,655	11,956	1,900	600
Computer Hardware	104,850	31,779	82,041	116,800	129,000
Software & Support	112,220	108,083	143,718	272,181	265,000
Software Maintenance	4,766	5,218	7,887	5,150	6,100
Network Communications	8,382	8,522	11,607	10,003	12,000
Publications & Subscriptions	5,423	4,403	5,535	14,600	18,950
Local Telephone	8,723	5,266	8,343	10,420	10,000
Long Distance Telephone	1,525	1,344	1,989	1,667	1,800
Wireless Devices & Services	73,497	53,672	80,848	105,400	107,000
Phone System-Install, Maint & Ch:	700	-	222	9,604	5,000
Emergency Ops Communications	1,507	1,440	2,171	1,800	2,000
TOTAL SUPPLIES, MATERIA	\$ 836,939	\$ 497,125	\$ 819,580	\$ 1,339,724	\$ 1,299,935

RENTALS

Equipment Rentals	\$ -	\$ 959	\$ 959	\$ 1,000	\$ 2,000
Office Rent	-	-	-	-	12,300
Office Equipment Rentals	8,359	9,108	11,952	20,000	21,000
TOTAL RENTALS	\$ 8,359	\$ 10,067	\$ 12,911	\$ 21,000	\$ 35,300

MAINTENANCE, REPAIRS & PARTS

Office,Furniture,Fixtures	\$ 7,149	\$ 2,741	\$ 5,020	\$ 12,500	\$ 12,500
Office Furniture-New Offices	2,076	-	-	-	1,000
Buildings & Grounds Maintenance	78,037	42,159	71,423	96,000	127,000
Security System Monitoring	2,186	583	1,417	1,500	1,500
Machinery,Tools,Implements	17,750	5,099	9,798	8,000	8,000

San Jacinto River Authority - General and Administration
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals		Rolling 12 Mo. Actuals		Budget FY2015	Budget FY2016
	8/31/2014	Sept-April FY2015	May 2014-April 2015			
Invasive Species Management	5,000	-	-	-	-	-
TOTAL MAINTENANCE, REP	\$ 112,198	\$ 50,582	\$ 87,658	\$ 118,000	\$ 150,000	
EMPLOYEE BENEFITS						
Group Insurance	\$ 235,476	\$ 63,668	\$ 124,517	\$ 112,099	\$ 119,208	
Group Insurance - Retirees	14,952	10,092	15,036	14,832	16,056	
Group Insurance - Retiree OPEB	7,047	-	7,047	12,000	12,000	
Group Retirement Expense	88,634	50,390	(1,149)	84,641	79,956	
Workers Compensation Insurance	37,382	2,417	15,126	3,112	2,226	
Social Security Taxes	122,421	36,956	80,658	46,247	44,784	
Tuition Reimbursement	6,723	5,448	6,817	30,000	20,000	
Employee Benefits Allocation	(430,086)	-	(146,872)	-	-	
TOTAL EMPLOYEE BENEFIT	\$ 82,549	\$ 168,971	\$ 101,180	\$ 302,931	\$ 294,230	
GENERAL & ADMINISTRATIVE EXPENSES						
General & Administrative Expense	\$ (613,643)	\$ (415,790)	\$ (664,711)	\$ (708,709)	\$ (510,635)	
General & Administrative Expense	(18,821)	(9,120)	(19,426)	(22,753)	(22,431)	
General & Administrative Expense	(327,156)	(255,971)	(379,105)	(478,787)	(513,575)	
General & Administrative Expense	(584,581)	(377,512)	(583,507)	(635,495)	(661,744)	
General & Administrative Expense	(800,853)	(476,435)	(756,125)	(1,055,761)	(940,382)	
TOTAL GENERAL & ADMIN	\$ (2,345,054)	\$ (1,534,828)	\$ (2,402,874)	\$ (2,901,505)	\$ (2,648,767)	
NON-OPERATING EXPENSES						
Interest Expense	\$ 193,161	\$ 88,560	\$ 191,885	\$ 173,964	\$ 119,321	
Depreciation	455,028	301,027	468,156	-	-	
TOTAL NON-OPERATING EX	\$ 648,189	\$ 389,587	\$ 660,041	\$ 173,964	\$ 119,321	
TOTAL EXPENSES	\$ 335,013	\$ 189,850	\$ 284,657	\$ 276,293	\$ 433,647	
NET REVENUES OVER EXPE	\$ (262,225)	\$ (161,543)	\$ (237,862)	\$ (219,684)	\$ (409,412)	
CAPITAL IMPROVEMENTS						
Other Buildings	\$ -	\$ -	\$ -	\$ 30,000	\$ -	
Leasehold Improvements	-	-	-	40,000	132,000	
Transportation Equipment	-	-	-	35,000	105,000	
Office Furniture	-	-	-	8,500	8,500	
Software	-	-	-	69,021	76,000	
Computer Equipment	-	-	-	90,000	53,000	
Electronic Test Equipment	-	-	-	6,500	-	
TOTAL CAPITAL IMPROVEN	\$ -	\$ -	\$ -	\$ 279,021	\$ 374,500	
OTHER USES						
Loan Principal	\$ 265,601	\$ 173,773	\$ 261,734	\$ 292,899	\$ 274,178	
Capital Repair/Replacement Reser	-	-	-	(90,000)	455,028	
TOTAL OTHER USES	\$ 265,601	\$ 173,773	\$ 261,734	\$ 202,899	\$ 729,206	
NET CASH BASIS SOURCES (\$ (527,826)	\$ (335,316)	\$ (499,596)	\$ (701,604)	\$ (1,513,118)	

FY 2016 Budget Notes – General & Administration Division
July 23, 2015

1. Operating & Other Revenues – There are no Operating Revenues associated with the G&A Division. Included in Other Revenues is a small amount of revenue projected for interest on operating accounts, \$5,000, and for rent from the Lake Conroe Division for office space, \$19,235.
2. Salaries & Wages – Staffing for FY2016 includes 85.5 FTEs from the following departments with their allocated time to other Divisions depicted with (76.6 FTEs):
 - Senior Management - 4 FTEs (3.28 FTEs)
 - Accounting - 10 FTEs (10 FTEs)
 - Administrative - 6.5 FTEs (2.87 FTEs)
 - Human Resources - 7 FTEs (6.65 FTEs)
 - Info. Technology - 12 FTEs (8.76 FTEs)
 - Public Relations - 2 FTEs (1.95 FTEs)
 - Purchasing - 5 FTEs (4.09 FTEs)
 - SCADA/I&C 14 FTEs (14 FTEs)
 - Technical Services - 25 FTEs (25 FTEs)
 - Net Total of 8.90 G&A Unallocated FTEs, at a total cost of \$640,602
3. Professional Fees – For FY2016, Professional Fees total \$345,700, including the following highlighted expenses:
 - Legal Fees - \$240,000
 - Engineering Studies - \$72,100
4. Purchased & Contracted Services – Services purchased and contracted from third party providers totaling \$196,350, including, but not limited to, expenses for janitorial, water conservation education and public relations, safety, Board meeting and Directors expenses, and document imaging.
5. Supplies, Materials & Utilities – Includes, but not limited to, expenses for supplies for: office, employees, facilities, and equipment, in addition to electric, water, gas, telephone and other utilities, totaling \$1,299,935, including the following highlighted expenses:
 - Travel – includes expenses associated with travel to/from meetings, conferences, seminars, etc., totaling \$96,399.
 - External Training – includes expenses associated with employee training, certifications, and continuing educational requirements, totaling \$160,201.

- Computer Hardware – Includes expenses for non-capitalized hardware/equipment totaling \$129,000.
 - Software & Support - Includes software and licensing, external consulting services and support for software/hardware for employees and G&A systems, totaling \$265,000.
 - Phone – Combining Local, Long Distance, Wireless, System Install and Maintenance, and Emergency Operations Communication totaling \$123,800.
6. Maintenance, Repairs & Parts – Includes expenses for routine and scheduled maintenance, building and grounds maintenance, and security monitoring totaling \$150,000, with building and grounds maintenance the major of the expense at \$127,000.
 7. Employee Benefits - Includes \$294,230 for group health insurance, group retirement, Workers' Compensation, payroll taxes, social security taxes, public office liability insurance and employee benefit services expenses for the G&A unallocated FTEs previously identified.
 8. Non-Operating Expenses – Includes \$119,321 in interest expense on the loan acquired for the purchase of the G&A Building.
 9. Capital Improvements – Includes \$374,500 for records retention rooms build-out, the replacement of vehicles, computer hardware and software equipment.

San Jacinto River Authority - Bear Branch
Actual to Budget Comparison
FY2014 - FY2016

Description	Rolling 12				
	Actuals FY2014	Actuals Sept-April FY2015	Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OTHER REVENUES					
Interest Income	\$ 192	\$ 76	\$ 118	\$ 240	\$ 100
TOTAL OTHER REVENUES	\$ 192	\$ 76	\$ 118	\$ 240	\$ 100
OPERATING EXPENSES					
SALARIES & WAGES					
Salary & Wage Allocation	\$ 41,099	\$ 18,393	\$ 32,667	\$ 26,145	\$ 43,632
Salaries & Wages-Interns	-	-	-	-	66
TOTAL SALARIES & WAGES	\$ 41,099	\$ 18,393	\$ 32,667	\$ 26,145	\$ 43,698
PROFESSIONAL FEES					
Legal Fees	\$ 4,986	\$ 180	\$ 180	\$ 4,000	\$ 4,000
Engineering	32,971	-	20,662	5,000	22,636
TOTAL PROFESSIONAL FEES	\$ 37,957	\$ 180	\$ 20,842	\$ 9,000	\$ 26,636
SUPPLIES, MATERIALS & UTILITIES					
Operating Supplies & Expenses	\$ 1,167	\$ 260	\$ 1,219	\$ 250	\$ 500
Office Supplies & Printing	60	-	60	1,000	250
Automobile & Truck Expense	38	-	38	2,000	500
Liability Insurance	2,137	1,552	2,246	3,300	3,500
Managers Expense	304	66	89	-	250
Fuel	506	246	681	1,000	875
Signage	1,360	5	1,365	1,000	1,000
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 5,572	\$ 2,129	\$ 5,698	\$ 8,550	\$ 6,875
RENTALS					
Equipment Rentals	\$ -	\$ 550	\$ 550	\$ -	\$ 1,500
TOTAL RENTALS	\$ -	\$ 550	\$ 550	\$ -	\$ 1,500
MAINTENANCE, REPAIRS & PARTS					
Mowing	\$ 47,424	\$ 23,712	\$ 47,424	\$ 80,000	\$ 75,000
Dam Maintenance & Repairs	404	33,840	34,244	20,000	10,000
Clearing	3,520	-	3,100	45,000	5,000
Invasive Species Management	26,073	-	20,773	10,000	10,000
Channel Desilting / Desnagging	35,200	-	35,200	10,000	10,000
Service Road-Crushed Limestone	5,467	5,151	10,619	6,000	15,000
Security Repairs	410	-	410	1,500	1,500
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 118,498	\$ 62,703	\$ 151,770	\$ 172,500	\$ 126,500
EMPLOYEE BENEFITS					
Group Insurance	\$ 5,906	\$ 2,880	\$ 5,415	\$ 5,248	\$ 9,576
Group Retirement Expense	5,174	2,478	4,117	3,474	5,448
Workers Compensation Insurance	796	534	911	615	730
Social Security Taxes	3,062	1,347	2,410	2,000	3,350
TOTAL EMPLOYEE BENEFITS	\$ 14,938	\$ 7,239	\$ 12,853	\$ 11,337	\$ 19,104

San Jacinto River Authority - Bear Branch
Actual to Budget Comparison
FY2014 - FY2016

Description	Rolling 12				
	Actuals FY2014	Actuals Sept-April FY2015	Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense Allocated	\$ 18,821	\$ 9,120	\$ 19,426	\$ 22,753	\$ 22,431
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	\$ 18,821	\$ 9,120	\$ 19,426	\$ 22,753	\$ 22,431
NON-OPERATING EXPENSES					
Depreciation	\$ 20,423	\$ 15,752	\$ 23,414	\$ -	\$ -
TOTAL NON-OPERATING EXPENSES	\$ 20,423	\$ 15,752	\$ 23,414	\$ -	\$ -
TOTAL EXPENSES	\$ 257,308	\$ 116,066	\$ 267,220	\$ 250,285	\$ 246,744
NET REVENUES OVER EXPENSES	\$ (257,116)	\$ (115,990)	\$ (267,102)	\$ (250,045)	\$ (246,644)
CAPITAL IMPROVEMENTS					
Property Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-	-
Dam Rehabilitation	-	-	-	-	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES					
Cash Used	\$ -	\$ -	\$ -	\$ 249,000	\$ 88,465
Capital Contributions	-	30,000	30,000	30,000	158,179
TOTAL OTHER SOURCES	\$ -	\$ 30,000	\$ 30,000	\$ 279,000	\$ 246,644
NET CASH BASIS SOURCES (USES)	\$ (257,116)	\$ (85,990)	\$ (237,102)	\$ 28,955	\$ -
Addition to Reserve Funds				\$ 28,955	

San Jacinto River Authority - Region H
Actual to Budget Comparison
FY2014 - FY2016

Description	Actuals 8/31/2014	Actuals Sept-April FY2015	Rolling 12 Mo. Actuals May 2014- April 2015	Budget FY2015	Budget FY2016
OPERATING REVENUES					
OTHER REVENUES					
Interest Income	\$ 60	\$ 68	\$ 83	\$ -	\$ 50
Interest Income- Region H - Gener	62	35	53	-	50
Region H Grant Revenue	492,688	386,940	627,273	796,204	320,000
TOTAL OTHER REVENUES	\$ 492,810	\$ 387,043	\$ 627,409	\$ 796,204	\$ 320,100
OPERATING EXPENSES					
PROFESSIONAL FEES					
Annual Financial Audit	\$ -	\$ 4,750	\$ 4,750	\$ -	\$ 5,000
Engineering	518,619	539,652	792,635	794,604	320,000
TOTAL PROFESSIONAL FEES	518,619	544,402	797,385	794,604	325,000
PURCHASED & CONTRACTED SERVICES					
Directors Meeting Expenses	\$ -	\$ 551	\$ 551	\$ 1,000	\$ 1,000
Posting Notice Expenses	33	196	198	1,000	500
Public Official Liability	1,411	1,411	1,411	1,500	1,750
TOTAL PURCHASED & CONTRACTED SERVICES	1,444	2,158	2,160	3,500	3,250
SUPPLIES, MATERIALS & UTILITIES					
Automobile & Truck Expense	\$ 383	\$ -	\$ -	\$ 600	\$ 500
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 383	\$ -	\$ -	\$ 600	\$ 500
RENTALS					
Office Rent	\$ -	\$ -	\$ -	\$ 1,000	\$ -
TOTAL RENTALS	\$ -	\$ -	\$ -	\$ 1,000	\$ -
TOTAL EXPENSES	\$ 520,446	\$ 546,560	\$ 799,545	\$ 799,704	\$ 328,750
NET REVENUES OVER EXPENSES	\$ (27,636)	\$ (159,517)	\$ (172,136)	\$ (3,500)	\$ (8,650)
OTHER SOURCES					
Cash Sources	\$ -	\$ -	\$ -	\$ 3,500	\$ -
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ 3,500	\$ -
NET CASH BASIS SOURCES (DEFICIT)	\$ (27,636)	\$ (159,517)	\$ (172,136)	\$ -	\$ (8,650)