

San Jacinto River Authority



Conroe, Texas

FINAL OPERATING BUDGETS

FOR FISCAL YEAR ENDING AUGUST 31, 2015
AS PRESENTED TO THE BOARD OF
DIRECTORS On August 28, 2014

San Jacinto River Authority

Final Operating Budgets

For Fiscal Year September 1, 2014 to August 31, 2015

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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 2015 (FY2015) for the five operating Divisions within SJRA: Woodlands, Groundwater Reduction Plan (GRP), Highlands, Lake Conroe, and General and Administration. 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 FY2015. 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 FY2015 are projected to be \$107,665,978. Other Revenues totaling \$1,082,213 add to create total projected revenues of \$108,748,191. Total O&M and Interest Expenses for all Divisions, including Bear Branch and Region H, for FY2015 are projected to total \$83,183,812. SJRA-wide debt service, loan principal payments, and intra-division transfers total \$40,873,528. The remaining net balance will be used to fund capital reserves, operating reserves and future repair and rehabilitation projects.

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

- Salaries and wages were budgeted with a combined 2.5% 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 FY2015 budget includes an increase of 3% in group health insurance rates. Beginning with the health insurance renewal date effective September 1, 2014, the staff will begin to pay an increased portion of dependent premiums. 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.

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- Group retirement expenses were budgeted at a rate of 13.84% of payroll. This is a slight increase to the conservative rate that SJRA used in the FY2014 budget.

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 11 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 FY2015 budget, highlighted as follows:

- Increase in the wholesale water rate to \$1.99 is proposed for FY2015
- Increase in the wholesale wastewater rate to \$3.95 is proposed for FY2015
- Decrease of .75 Full Time Equivalent (FTE) employees
- No increase in Woodlands-related debt
- Creation of Repair and Rehabilitation Fund

The proposed FY2015 wholesale water rate charged to the Woodlands MUDs is proposed to be \$1.99 per 1,000 gallons and results in water sale revenues of \$11,904,110. The proposed FY2015 wholesale wastewater rate charged to the Woodlands MUDs is proposed to be \$3.95 per 1,000 gallons and results in wastewater fee revenues of \$13,132,174. The proposed FY2015 GRP Pumpage Fee charged to the Woodlands MUDs is scheduled to increase from \$1.75 to \$2.25 per 1,000 gallons and results in revenues of \$13,459,422. The GRP Pumpage Fee revenue is based on direct payments by the MUDs as a direct pass-through to the GRP Division for participation in the SJRA joint GRP. The Woodlands Division however is projected to be billed on total metered groundwater produced and has budgeted GRP Pumpage Fee expenses of \$14,829,247. The 10% difference between projected GRP Pumpage Fee revenues and 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 between GRP Pumpage Fee revenues and expenses is incorporated into the wholesale water rate that Woodlands' MUDs pay to SJRA.

Budgeted Operations and Maintenance (O&M) expenses total \$29,805,666. Net revenues over expenses are projected to be \$8,727,540. Woodlands' non-Repair and Rehabilitation related capital improvements totaling \$195,683.

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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 86 LSGCD permittees who joined with SJRA as contracted co-participants in SJRA's GRP. The SJRA Woodlands Division is one of the 86 participating entities.

Following the recommendations outlined in the 2014 GRP Pumpage Rate Study, FY2015 will incorporate a new GRP rate of \$2.25 per 1,000 gallons for groundwater pumped effective September 1, 2014, and is expected to result in revenues totaling \$41,992,101. GRP Pumping Fee revenues from GRP participants other than the SJRA Woodlands Division are expected to total \$30,073,229 and revenues from the Woodlands Division are expected to total \$11,918,872. The Surface Water (SW) Plant is expected to start delivering water in June 2015 at a rate of \$2.44 per 1,000 gallons and is expected to result in revenues totaling \$4,942,463. SW rate revenues from GRP participants other than the SJRA Woodlands Division are expected to total \$2,032,088 and revenues from the Woodlands Division are expected to total \$2,910,375.

Budgeted O&M expenses total \$13,840,200. Bond Interest is \$21,360,309. Net revenues over expenses are projected to be \$11,933,735. GRP-related capital improvements not funded from bonds total \$590,920. Bond principal payments total \$12,990,001, a \$2,118,564 contribution to GRP Debt Service Reserve Fund, and a \$70,000 payment from the General and Administrative Division for purchase of a mobile office building and lease of records room, will create a net cash increase of \$2,216,800 which will be used to fund reserves as outlined in the GRP Division Reserve Policy.

Bond funded capital expenses related to the GRP Program are not included within the FY2015 Operating Budget but are accounted for separately in the GRP Monthly Reports.

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

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Lake Conroe Divisions. Included in this Budget is a SJRA Board proposed 8.8% increase in the system-wide raw water rate. The raw water rate at the start of the FY2015 is \$0.34 per 1,000 gallons (\$110.79 per acre foot) which increases to \$0.37 per 1,000 gallons (\$120.57 per acre foot) effective January 1, 2015.

The FY2015 budget for industrial raw water sales for the Highlands Division is \$9,891,696 and \$919,730 for the Lake Conroe Division. Reservation fee revenues total \$827,697 and include an industrial reservation fee in the Highlands of \$270,992 and from the GRP of \$540,281. The total of all revenues attributed to the Raw Water Enterprise is \$16,967,383.

Total O&M expenses related solely to Raw Water Enterprise total \$405,000. Total Non-Operating expense consists solely of interest expense of \$505,096. Net revenues over expenses are projected to be \$12,100,899. Raw Water Enterprise related bond principal payments total \$2,374,167 and create a net cash increase of \$9,726,732. However, the net cash balances for the two Divisions associated with the Raw Water Enterprise, the Highlands Division and Lake Conroe Division, combine to a total of \$701,604.

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 the Highlands. 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 which is not part of the 2010 Highlands Improvement Program.

The Highlands Division realizes no operating revenues and receives minimal revenues from other sources, totaling only \$24,980 from interest received on operational accounts and any unused proceeds from 2010 and 2013 Bond sales and land use agreements.

The SJRA recently 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.

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Budgeted O&M expenses for the Highlands Division total \$3,629,296. Net revenues over expenses are projected to be -\$5,241,678 (a loss). Highlands related capital improvements not related to bonds total \$161,580. Bond principal payments and debt service funding for FY2015 total \$2,031,063, creating a net cash use of -\$7,315,930 (a loss).

Lake Conroe Division

The Lake Conroe Division is separated into four departments – Operations and Maintenance, Water Quality, Licensing, 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 FY2015 Budget.

Budgeted operating revenues for FY2015 for all four Lake Conroe Division sources total \$3,931,408. Budgeted O&M expenses for FY2015 total \$5,468,901. Net revenues over expenses are projected to be -\$1,537,493 (a loss). Lake Conroe-related capital improvements total \$171,705, creating a net cash use of -\$1,709,198 (a loss).

The Lake Conroe Division has no outstanding bonds.

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 \$56,609.

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Budgeted net G&A O&M expenses total \$102,328 after \$2,901,506 of expenses are allocated to the four Divisions. Interest expense for the outstanding building loan will be \$173,964, which leaves a net revenues over expenses of -\$219,683 (a loss). \$279,021 of capital assets are projected to be purchased in FY2015 for G&A. Payment of \$292,899 will be made in FY2015 for loan repayment on the G&A building, the final \$30,000 payment will be transferred to the GRP Division for the purchase of mobile office space for G&A staff, and the first of two payments for \$40,000 for the lease build-out of the records retention rooms in GRP Building #1 (final payment of \$40,000 due in FY2016). SJRA will utilize Capital Reserve Funds to purchase computer equipment (replacement of servers) reflected in Other Sources of \$90,000.

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 FY2015, Bear Branch total O&M expenses are projected to be \$250,285. Of the total O&M, the following expenses are highlighted: \$80,000 for mowing, \$26,145 for staff salaries, \$11,337 for employee benefits, and \$22,753 for G&A expenses incurred in support of the Bear Branch operations.

A small amount of interest income, \$240, is generated from the operating account balances. Capital contributions of \$30,000 are projected from the participating MUDs. It is expected that \$249,000 will be carried forward from current Bear Branch cash balances, leaving an estimated \$28,955 in reserves at FY2015 year-end, as required by the contracts between SJRA and the participating MUDs.

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

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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 FY2015, the Region H Plan Consultant expenses are projected to be 794,604. Miscellaneous expenses for travel, meetings, required postings, insurance premiums, and office rent, total to \$5,100. It is expected that \$3,500 will be carried forward current Region H cash balances. The corresponding TWDB Grant Revenues total \$796,204 for a net of zero. Any small expenses projected for FY2015 that are not paid from TWDB Grant funds will be funded from the Region H Local Contribution Account.

**San Jacinto River Authority
Summary Budget By Division
FY2015**

Description	Summary	Woodlands					GRP	Raw Water			General & Admin	Bear Branch	Region H
		Woodlands Operating	Woodlands R&R	Woodlands Water System Bonds	Woodlands Waste System Bonds	Woodlands Future Facility		Raw Water	Highlands	Lake Conroe			
OPERATING REVENUES	\$ 107,665,978	\$ 38,528,706	\$ -	\$ 3,029,790	\$ 2,230,515	\$ -	\$ 46,934,564	\$ 13,010,995	\$ -	\$ 3,931,408	\$ -	\$ -	\$ -
OTHER REVENUES	1,082,213	4,500	-	-	-	-	199,680	-	24,980	-	56,609	240	796,204
	<u>\$ 108,748,191</u>	<u>\$ 38,533,206</u>	<u>\$ -</u>	<u>\$ 3,029,790</u>	<u>\$ 2,230,515</u>	<u>\$ -</u>	<u>\$ 47,134,244</u>	<u>\$ 13,010,995</u>	<u>\$ 24,980</u>	<u>\$ 3,931,408</u>	<u>\$ 56,609</u>	<u>\$ 240</u>	<u>\$ 796,204</u>
SALARIES & WAGES	11,666,795	4,525,888	-	-	-	-	3,631,945	-	1,474,132	1,306,056	702,629	26,145	-
PROFESSIONAL FEES	3,034,664	238,200	302,000	12,750	5,000	-	556,800	405,000	136,800	250,910	323,600	9,000	794,604
PURCHASED & CONTRACTED SERVICES	17,310,991	16,153,762	-	-	-	-	311,232	-	295,747	350,800	195,950	-	3,500
SUPPLIES, MATERIALS & UTILITIES	13,441,283	4,541,877	-	-	-	-	6,811,840	-	419,562	319,130	1,339,724	8,550	600
RENTALS	149,009	33,900	-	-	-	-	-	-	5,000	88,109	21,000	-	1,000
MAINTENANCE, REPAIRS & PARTS	6,888,513	1,651,950	2,800,000	-	-	-	105,750	-	188,540	1,851,773	118,000	172,500	-
EMPLOYEE BENEFITS	4,929,875	1,915,161	-	-	-	-	1,476,304	-	630,728	593,414	302,931	11,337	-
GENERAL & ADMINISTRATIVE	-	744,928	-	-	-	-	946,329	-	478,787	708,709	(2,901,506)	22,753	-
NON-OPERATING EXPENSES	25,762,682	-	-	1,495,169	590,782	-	21,360,309	505,096	1,637,362	-	173,964	-	-
TOTAL EXPENSES	<u>\$ 83,183,812</u>	<u>\$ 29,805,666</u>	<u>\$ 3,102,000</u>	<u>\$ 1,507,919</u>	<u>\$ 595,782</u>	<u>\$ -</u>	<u>\$ 35,200,509</u>	<u>\$ 910,096</u>	<u>\$ 5,266,658</u>	<u>\$ 5,468,901</u>	<u>\$ 276,292</u>	<u>\$ 250,285</u>	<u>\$ 799,704</u>
NET REVENUES OVER EXPENSES	<u>\$ 25,564,379</u>	<u>\$ 8,727,540</u>	<u>\$ (3,102,000)</u>	<u>\$ 1,521,871</u>	<u>\$ 1,634,733</u>	<u>\$ -</u>	<u>\$ 11,933,735</u>	<u>\$ 12,100,899</u>	<u>\$ (5,241,678)</u>	<u>\$ (1,537,493)</u>	<u>\$ (219,683)</u>	<u>\$ (250,045)</u>	<u>\$ (3,500)</u>
Less: CAPITAL IMPROVEMENTS	24,251,727	195,683	10,184,000	-	-	-	590,920	-	12,830,398	171,705	279,021	-	-
Less: OTHER USES	40,873,528	14,718,500	-	3,069,167	3,279,167	-	15,108,565	2,374,167	2,031,063	-	292,899	-	-
Add: OTHER SOURCES	43,239,132	6,186,643	14,718,500	1,547,296	1,644,434	-	5,982,550	-	12,787,209	-	90,000	279,000	3,500
NET CASH BASIS SOURCES (USES)	<u>\$ 3,678,256</u>	<u>\$ -</u>	<u>\$ 1,432,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,216,800</u>	<u>\$ 9,726,732</u>	<u>\$ (7,315,930)</u>	<u>\$ (1,709,198)</u>	<u>\$ (701,603)</u>	<u>\$ 28,955</u>	<u>\$ -</u>
Addition to Reserve Funds	\$ 2,245,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,216,800	\$ -	\$ -	\$ -	\$ -	\$ 28,955	\$ -
RESERVES as of 06/30/14:													
Operating	\$ 9,771,945	\$ 7,614,909					\$ -		\$ 761,125	\$ 540,301	\$ 802,627	52,983	
Emergency	6,062,750	1,854,645					-		1,522,250	1,080,603	1,605,253		
Capital Repair & Replacement	6,942,568	-					-		4,616,247	1,410,167	916,154		
	<u>\$ 22,777,263</u>	<u>\$ 9,469,554</u>					<u>\$ -</u>		<u>\$ 6,899,621</u>	<u>\$ 3,031,071</u>	<u>\$ 3,324,034</u>	<u>\$ 52,983</u>	

**San Jacinto River Authority
Budget By Division
FY2015**

Description	Summary	Woodlands		Woodlands	Woodlands	Woodlands	GRP	Raw Water	Highlands	Lake	General &	Bear	Region
		Operating	R&R	Water System Bonds	Waste System Bonds	Future Facility				Conroe	Admin	Branch	H
OPERATING REVENUES													
General Industrial Water Revenue	\$ 9,891,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,891,696	\$ -	\$ -	\$ -	\$ -	\$ -
General Industrial Water Revenue-Lake Customers	919,730	-	-	-	-	-	-	919,730	-	-	-	-	-
Water Sales-Woodlands MUD's	11,904,110	11,904,110	-	-	-	-	-	-	-	-	-	-	-
Bulk Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Sales-Municipal	1,121,964	-	-	-	-	-	-	1,121,964	-	-	-	-	-
Water Sales-Commercial	36,000	-	-	-	-	-	-	36,000	-	-	-	-	-
Lawn Irrigation Fees	90,000	-	-	-	-	-	-	90,000	-	-	-	-	-
Water Sales-Reclaimed Groundwater	8,500	-	-	-	-	-	-	8,500	-	-	-	-	-
Water Sales-Irrigation	115,408	-	-	-	-	-	-	115,408	-	-	-	-	-
Wastewater Treatment Fees	13,132,174	13,132,174	-	-	-	-	-	-	-	-	-	-	-
Direct Reuse Water	33,000	33,000	-	-	-	-	-	-	-	-	-	-	-
Permits, Licenses, & Fees - Residential	560,000	-	-	-	-	-	-	-	-	560,000	-	-	-
Permits, Licenses & Fees - Commercial	360,000	-	-	-	-	-	-	-	-	360,000	-	-	-
Marine Sanitation Inspections	-	-	-	-	-	-	-	-	-	-	-	-	-
Invasive Species Management Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
SJRA Reservation Fee	540,281	-	-	-	-	-	-	540,281	-	-	-	-	-
Industrial Reservation Fee	270,992	-	-	-	-	-	-	270,992	-	-	-	-	-
Municipal Reservation Fee	16,424	-	-	-	-	-	-	16,424	-	-	-	-	-
GRP Pumping Fees	43,532,651	13,459,422	-	-	-	-	30,073,229	-	-	-	-	-	-
GRP Pumping Fees-Woodlands	11,918,872	-	-	-	-	-	11,918,872	-	-	-	-	-	-
GRP Surface Water Sales	2,032,088	-	-	-	-	-	2,032,088	-	-	-	-	-	-
GRP Surface Water Sales-Woodlands	2,910,375	-	-	-	-	-	2,910,375	-	-	-	-	-	-
Septic Tank Licenses	7,350	-	-	-	-	-	-	-	-	7,350	-	-	-
City of Houston Share of Lake Conroe Operations	3,004,058	-	-	-	-	-	-	-	-	3,004,058	-	-	-
Capacity Revenue	5,260,305	-	-	3,029,790	2,230,515	-	-	-	-	-	-	-	-
TOTAL OPERATING REVENUES	\$ 107,665,978	\$ 38,528,706	\$ -	\$ 3,029,790	\$ 2,230,515	\$ -	\$ 46,934,564	\$ 13,010,995	\$ -	\$ 3,931,408	\$ -	\$ -	\$ -
OTHER REVENUES													
Interest Income	\$ 228,920	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ 199,680	\$ -	\$ 19,000	\$ -	\$ 5,500	\$ 240	\$ -
Interest Income- Region H - General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Use Agreements	5,980	-	-	-	-	-	-	-	5,980	-	-	-	-
Office Rental Revenue	51,109	-	-	-	-	-	-	-	-	-	51,109	-	-
FEMA Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Region H Grant Revenue	796,204	-	-	-	-	-	-	-	-	-	-	-	796,204
Proceeds From Sale Of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains & Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER REVENUES	\$ 1,082,213	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ 199,680	\$ -	\$ 24,980	\$ -	\$ 56,609	\$ 240	\$ 796,204
OPERATING EXPENSES													
SALARIES & WAGES													
Salaries & Wages	\$ 5,475,281	\$ 2,443,398	\$ -	\$ -	\$ -	\$ -	\$ 1,242,983	\$ -	\$ 473,937	\$ 677,875	\$ 637,088	\$ -	\$ -
Salary & Wage Allocation	5,960,427	2,046,643	-	-	-	-	2,335,723	-	951,012	600,904	-	26,145	-
Salaries & Wages-Interns	134,856	5,118	-	-	-	-	44,848	-	44,812	19,704	20,374	-	-
Staffing Services	83,674	29,800	-	-	-	-	7,100	-	3,954	6,520	36,300	-	-
Compensated Absences	12,557	929	-	-	-	-	1,291	-	417	1,053	8,867	-	-
TOTAL SALARIES & WAGES	\$ 11,666,795	\$ 4,525,888	\$ -	\$ -	\$ -	\$ -	\$ 3,631,945	\$ -	\$ 1,474,132	\$ 1,306,056	\$ 702,629	\$ 26,145	\$ -

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Budget By Division
FY2015**

Description	Summary	Woodlands		Woodlands	Woodlands	Woodlands	GRP	Raw Water	Highlands	Lake	General &	Bear	Region
		Operating	R&R	Water System Bonds	Waste System Bonds	Future Facility				Conroe	Admin	Branch	H
PROFESSIONAL FEES													
Legal Fees	\$ 984,900	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 25,000	\$ 50,900	\$ 240,000	\$ 4,000	\$ -
Disclosure Filing	2,400	-	-	-	-	-	-	-	-	-	2,400	-	-
Legal Fees-Enforcement	25,000	-	-	-	-	-	-	-	-	25,000	-	-	-
Annual Financial Audit	63,650	27,400	-	-	-	-	28,000	-	7,100	1,150	-	-	-
Arbitrage Rebate Audit	22,800	-	-	10,500	3,500	-	1,800	3,500	3,500	-	-	-	-
Management Audit	10,000	-	-	-	-	-	10,000	-	-	-	-	-	-
Paying Agent Fees	11,250	-	-	2,250	1,500	-	4,500	1,500	1,500	-	-	-	-
Engineering	1,823,004	129,600	302,000	-	-	-	200,000	100,000	90,000	151,800	50,000	5,000	794,604
Engineering Studies	17,000	-	-	-	-	-	-	-	2,000	15,000	-	-	-
Other Professional Services	30,000	-	-	-	-	-	-	-	-	-	30,000	-	-
Safety Inspections & Testing	27,660	13,700	-	-	-	-	5,000	-	2,700	5,060	1,200	-	-
Public Relations Consultant	-	-	-	-	-	-	-	-	-	-	-	-	-
Graphic Design	17,000	2,500	-	-	-	-	7,500	-	5,000	2,000	-	-	-
TOTAL PROFESSIONAL FEES	\$ 3,034,664	\$ 238,200	\$ 302,000	\$ 12,750	\$ 5,000	\$ -	\$ 556,800	\$ 405,000	\$ 136,800	\$ 250,910	\$ 323,600	\$ 9,000	\$ 794,604
PURCHASED & CONTRACTED SERVICES													
Waste Disposal Services	\$ 24,500	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,700	\$ 3,300	\$ 3,500	\$ -	\$ -
USGS	168,692	168,692	-	-	-	-	-	-	-	-	-	-	-
Sludge Removal	444,067	419,067	-	-	-	-	25,000	-	-	-	-	-	-
Meter Calibration Services	14,050	8,000	-	-	-	-	3,000	-	-	-	3,050	-	-
Commercial Laboratory Fees	195,780	174,280	-	-	-	-	21,500	-	-	-	-	-	-
Other Services	15,500	5,500	-	-	-	-	10,000	-	-	-	-	-	-
State Fees	87,400	86,300	-	-	-	-	-	-	-	600	500	-	-
Groundwater District Fees	388,176	388,176	-	-	-	-	-	-	-	-	-	-	-
Patrolling & Security Services	328,500	8,500	-	-	-	-	10,000	-	85,000	225,000	-	-	-
Employee Testing- New	15,000	6,000	-	-	-	-	4,500	-	1,800	1,800	900	-	-
GRP Pumpage Fees	14,829,247	14,829,247	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	91,932	22,000	-	-	-	-	39,732	-	6,700	5,500	18,000	-	-
Safety Testing Program	-	-	-	-	-	-	-	-	-	-	-	-	-
Instrumentation Alert Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Stream Gauging & Water	134,600	-	-	-	-	-	-	-	36,300	98,300	-	-	-
CWA Water Conveyance	149,247	-	-	-	-	-	-	-	149,247	-	-	-	-
Trucking	4,000	-	-	-	-	-	-	-	4,000	-	-	-	-
Water Quality Testing	113,000	-	-	-	-	-	110,000	-	3,000	-	-	-	-
Public Relations Expense	107,000	10,000	-	-	-	-	40,000	-	2,000	5,000	50,000	-	-
Water Conservation & Public Education	90,000	15,000	-	-	-	-	10,000	-	5,000	5,000	55,000	-	-
Website Hosting & Maintenance	32,300	-	-	-	-	-	20,000	-	-	6,300	6,000	-	-
Communication Services	5,000	-	-	-	-	-	5,000	-	-	-	-	-	-
Education Materails	-	-	-	-	-	-	-	-	-	-	-	-	-
GRP Fee Billing Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Fees & Expenses	24,000	-	-	-	-	-	-	-	-	-	24,000	-	-
Directors Meeting Expenses	17,500	-	-	-	-	-	7,000	-	-	-	9,500	-	1,000
Directors' Travel Expenses	4,000	-	-	-	-	-	-	-	-	-	4,000	-	-
Posting Notice Expenses	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
Document Imaging	21,500	-	-	-	-	-	-	-	-	-	21,500	-	-
Public Official Liability	5,000	-	-	-	-	-	3,500	-	-	-	-	-	1,500
TOTAL PURCHASED & CONTRACTED SERVICE	\$ 17,310,991	\$ 16,153,762	\$ -	\$ -	\$ -	\$ -	\$ 311,232	\$ -	\$ 295,747	\$ 350,800	\$ 195,950	\$ -	\$ 3,500

**San Jacinto River Authority
Budget By Division
FY2015**

Description	Summary	Woodlands		Woodlands	Woodlands	Woodlands	GRP	Raw Water	Highlands	Lake	General &	Bear	Region
		Operating	R&R	Water System Bonds	Waste System Bonds	Future Facility				Conroe	Admin	Branch	H
SUPPLIES, MATERIALS & UTILITIES													
Operating Supplies & Expenses	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -
Office Supplies & Printing	159,174	18,750	-	-	-	-	80,000	-	4,300	10,324	44,800	1,000	-
Other Office Expense	11,600	9,000	-	-	-	-	-	-	-	2,600	-	-	-
Travel	131,400	7,000	-	-	-	-	13,000	-	2,500	6,000	102,900	-	-
Automobile & Truck Expense	153,217	51,594	-	-	-	-	20,000	-	8,300	25,000	45,723	2,000	600
Postage	24,180	-	-	-	-	-	3,500	-	500	16,500	3,680	-	-
Property Insurance	359,300	284,000	-	-	-	-	28,000	-	25,000	7,300	15,000	-	-
Auto Insurance	99,900	32,000	-	-	-	-	7,200	-	13,000	11,700	36,000	-	-
Liability Insurance	85,300	36,600	-	-	-	-	21,000	-	11,000	8,400	5,000	3,300	-
Small Tools Purchases	7,015	-	-	-	-	-	2,500	-	4,000	515	-	-	-
Training-External	240,976	44,200	-	-	-	-	10,000	-	2,000	7,912	176,864	-	-
Training-Internal	24,815	-	-	-	-	-	-	-	515	-	24,300	-	-
Training-Employee HR	26,000	10,400	-	-	-	-	7,800	-	3,120	3,120	1,560	-	-
Chemicals	14,994	-	-	-	-	-	14,994	-	-	-	-	-	-
Citric Acid	80,969	-	-	-	-	-	80,969	-	-	-	-	-	-
Phosphoric Acid	14,994	-	-	-	-	-	14,994	-	-	-	-	-	-
Granulated Activated Carbon	1,325,487	-	-	-	-	-	1,325,487	-	-	-	-	-	-
Aluminum Chlorohydrate	359,861	-	-	-	-	-	359,861	-	-	-	-	-	-
Carbon Dioxide	16,194	-	-	-	-	-	16,194	-	-	-	-	-	-
Sodium Permanganate	149,942	-	-	-	-	-	149,942	-	-	-	-	-	-
Sodium Bisulfate	2,699	-	-	-	-	-	2,699	-	-	-	-	-	-
Sodium Hydroxide	47,382	-	-	-	-	-	47,382	-	-	-	-	-	-
Sodium Hypochlorite	107,958	-	-	-	-	-	107,958	-	-	-	-	-	-
Lime	90,266	1,200	-	-	-	-	89,066	-	-	-	-	-	-
Chlorine	154,240	153,240	-	-	-	-	1,000	-	-	-	-	-	-
Polymer	135,483	90,500	-	-	-	-	44,983	-	-	-	-	-	-
Sulfur Dioxide	33,000	33,000	-	-	-	-	-	-	-	-	-	-	-
Other Chemicals	132,150	132,150	-	-	-	-	-	-	-	-	-	-	-
Managers Expense	77,319	-	-	-	-	-	8,000	-	5,000	5,150	59,169	-	-
Employee Relations	45,200	4,200	-	-	-	-	-	-	-	-	41,000	-	-
Fuel	364,387	128,500	-	-	-	-	40,000	-	72,000	51,712	71,175	1,000	-
Safety & First Aid	24,550	17,550	-	-	-	-	7,000	-	-	-	-	-	-
Uniform Services	46,016	28,000	-	-	-	-	9,650	-	2,500	1,265	4,601	-	-
Maintenance Supplies	72,200	47,200	-	-	-	-	25,000	-	-	-	-	-	-
Supplies - Lab	4,700	4,700	-	-	-	-	-	-	-	-	-	-	-
Operations Supplies	122,351	65,000	-	-	-	-	28,300	-	5,200	11,350	12,501	-	-
Other Operating Expenses	35,000	26,000	-	-	-	-	9,000	-	-	-	-	-	-
Memberships & Professional Dues	65,356	-	-	-	-	-	12,000	-	725	1,530	51,101	-	-
Signage	4,957	-	-	-	-	-	300	-	-	3,657	-	1,000	-
Janitorial Supplies	9,133	-	-	-	-	-	-	-	1,000	1,133	7,000	-	-
Copier, Scanner & FAX	55,500	-	-	-	-	-	26,500	-	2,500	6,500	20,000	-	-
Delivery & Freight	13,800	-	-	-	-	-	5,000	-	500	3,600	4,700	-	-
Utilities-Electric	3,753,897	2,849,000	-	-	-	-	830,237	-	12,000	22,660	40,000	-	-
Utilities-Natural Gas	27,200	13,200	-	-	-	-	5,000	-	4,000	4,000	1,000	-	-
Utilities-Water	1,648	-	-	-	-	-	-	-	1,648	-	-	-	-
Utilities-Sewer	5,000	-	-	-	-	-	5,000	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
Laboratory Expenses	2,500	-	-	-	-	-	-	-	-	2,500	-	-	-

**San Jacinto River Authority
Budget By Division
FY2015**

Description	Summary	Woodlands		Woodlands	Woodlands	Woodlands	GRP	Raw Water	Highlands	Lake	General &	Bear	Region
		Operating	R&R	Water System Bonds	Waste System Bonds	Future Facility				Conroe	Admin	Branch	H
Pumping Costs-Direct	150,000	-	-	-	-	-	-	-	150,000	-	-	-	-
Pumping Costs-Indirect	18,540	-	-	-	-	-	-	-	18,540	-	-	-	-
Reservation Fees-City of Houston	1,532,046	-	-	-	-	-	1,532,046	-	-	-	-	-	-
Reservation Fees-SJRA	540,281	-	-	-	-	-	540,281	-	-	-	-	-	-
Supply Use Fee-SJRA	747,502	-	-	-	-	-	747,502	-	-	-	-	-	-
Additional Water Fees	300,000	-	-	-	-	-	300,000	-	-	-	-	-	-
Bank Service Charges	420	-	-	-	-	-	120	-	-	-	300	-	-
Bank Account Analysis Fee	3,600	-	-	-	-	-	-	-	-	-	3,600	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal Protective Equipment	27,250	-	-	-	-	-	4,250	-	2,800	6,000	14,200	-	-
Safety Equipment & Mtgs	22,825	6,400	-	-	-	-	4,800	-	4,200	4,600	2,825	-	-
Health & Wellness Program	20,000	8,000	-	-	-	-	6,000	-	2,400	2,400	1,200	-	-
Recruiting Expenses	40,600	4,200	-	-	-	-	30,000	-	2,200	2,300	1,900	-	-
Computer Hardware	224,755	36,300	-	-	-	-	33,099	-	9,476	29,080	116,800	-	-
Software & Support	551,999	133,968	-	-	-	-	76,819	-	27,226	41,805	272,181	-	-
Software Maintenance	105,150	50,000	-	-	-	-	50,000	-	-	-	5,150	-	-
Network Communications	40,800	21,600	-	-	-	-	2,748	-	4,800	1,649	10,003	-	-
Publications & Subscriptions	15,403	-	-	-	-	-	500	-	103	200	14,600	-	-
Local Telephone	157,501	140,000	-	-	-	-	2,863	-	2,500	1,718	10,420	-	-
Long Distance Telephone	4,801	-	-	-	-	-	458	-	2,400	276	1,667	-	-
Wireless Devices & Services	195,879	51,200	-	-	-	-	15,700	-	10,480	13,099	105,400	-	-
Phone System-Install, Maint & Changes	20,671	3,225	-	-	-	-	5,138	-	1,129	1,575	9,604	-	-
Emergency Ops Communications	1,800	-	-	-	-	-	-	-	-	-	1,800	-	-
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 13,441,283	\$ 4,541,877	\$ -	\$ -	\$ -	\$ -	\$ 6,811,840	\$ -	\$ 419,562	\$ 319,130	\$ 1,339,724	\$ 8,550	\$ 600
RENTALS													
Equipment Rentals	\$ 46,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 20,000	\$ 1,000	\$ -	\$ -
Office Rent	58,509	6,400	-	-	-	-	-	-	-	51,109	-	-	1,000
Office Equipment Rentals	20,000	-	-	-	-	-	-	-	-	-	20,000	-	-
Rent-U.S. Forest Lands-	17,000	-	-	-	-	-	-	-	-	17,000	-	-	-
Radio Tower Rental	7,500	7,500	-	-	-	-	-	-	-	-	-	-	-
TOTAL RENTALS	\$ 149,009	\$ 33,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 88,109	\$ 21,000	\$ -	\$ 1,000
MAINTENANCE, REPAIRS & PARTS													
Office Furniture & Equipment	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
Instrumentation	27,500	-	-	-	-	-	-	-	5,000	22,500	-	-	-
Office,Furniture,Fixtures	44,300	18,300	-	-	-	-	1,000	-	12,500	-	12,500	-	-
Office Furniture-New Offices	32,500	30,500	-	-	-	-	2,000	-	-	-	-	-	-
Electrical-Buildings	5,500	5,500	-	-	-	-	-	-	-	-	-	-	-
Sidewalks & Driveways	95,000	95,000	-	-	-	-	-	-	-	-	-	-	-
Mowing	214,500	134,500	-	-	-	-	-	-	-	-	-	80,000	-
Buildings & Grounds Maintenance	369,493	2,500	150,000	-	-	-	50,000	-	10,300	60,693	96,000	-	-
Buildings and Security System Monitoring	31,743	22,500	-	-	-	-	6,000	-	1,000	743	1,500	-	-
Wells (WDLS) Plant Maintenance (GRP)	534,050	20,800	507,000	-	-	-	6,250	-	-	-	-	-	-
Tanks	906,200	201,200	700,000	-	-	-	5,000	-	-	-	-	-	-
Electrical	130,500	128,000	-	-	-	-	2,500	-	-	-	-	-	-
Generator	79,750	79,750	-	-	-	-	-	-	-	-	-	-	-
Pumps & Motors	233,050	226,800	-	-	-	-	6,250	-	-	-	-	-	-
Compressor	1,200	1,200	-	-	-	-	-	-	-	-	-	-	-

**San Jacinto River Authority
Budget By Division
FY2015**

Description	Summary	Woodlands		Woodlands	Woodlands	Woodlands	GRP	Raw Water	Highlands	Lake Conroe	General & Admin	Bear Branch	Region H
		Operating	R&R	Water System Bonds	Waste System Bonds	Future Facility							
Aerators	9,000	9,000	-	-	-	-	-	-	-	-	-	-	-
Machinery, Tools, Implements	374,065	279,700	-	-	-	-	1,750	-	51,500	33,115	8,000	-	-
Boat Maint. & Repairs (LC) and Low Head Filters (WDL)	22,800	8,500	-	-	-	-	-	-	-	14,300	-	-	-
Belt Press	63,400	63,400	-	-	-	-	-	-	-	-	-	-	-
Clarifier	5,500	5,500	-	-	-	-	-	-	-	-	-	-	-
UV Equipment	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-
Lines	1,157,750	59,000	1,095,000	-	-	-	3,750	-	-	-	-	-	-
Valves/Pipes	426,800	78,800	348,000	-	-	-	-	-	-	-	-	-	-
Drainage Structures	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Maintenance	21,750	20,500	-	-	-	-	1,250	-	-	-	-	-	-
Laboratory & Metering Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Laboratory Equipment	3,500	3,500	-	-	-	-	-	-	-	-	-	-	-
Instrumentation Equipment	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-
Instrumentation Parts	165,000	135,000	-	-	-	-	20,000	-	10,000	-	-	-	-
Bridges, Culverts & Siphons	5,000	-	-	-	-	-	-	-	5,000	-	-	-	-
Dam Maintenance & Repairs	1,617,262	-	-	-	-	-	-	-	8,240	1,589,022	-	20,000	-
Clearing	60,000	-	-	-	-	-	-	-	-	15,000	-	45,000	-
Invasive Species Management	127,400	-	-	-	-	-	-	-	35,000	82,400	-	10,000	-
Chemicals	1,000	-	-	-	-	-	-	-	-	1,000	-	-	-
Channel Desilting / Desnagging	10,000	-	-	-	-	-	-	-	-	-	-	10,000	-
Service Road-Crushed Limestone	26,000	-	-	-	-	-	-	-	5,000	15,000	-	6,000	-
Ayer Island Maint & Repair	2,000	-	-	-	-	-	-	-	-	2,000	-	-	-
Security Repairs	16,500	-	-	-	-	-	-	-	-	15,000	-	1,500	-
Pump Station Maintenance & Repairs	30,000	-	-	-	-	-	-	-	30,000	-	-	-	-
Pump Station Equipment	15,000	-	-	-	-	-	-	-	15,000	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 6,888,513	\$ 1,651,950	\$ 2,800,000	\$ -	\$ -	\$ -	\$ 105,750	\$ -	\$ 188,540	\$ 1,851,773	\$ 118,000	\$ 172,500	\$ -
EMPLOYEE BENEFITS													
Group Insurance	\$ 2,095,308	\$ 818,782	\$ -	\$ -	\$ -	\$ -	\$ 666,542	\$ -	\$ 258,290	\$ 234,347	\$ 112,099	\$ 5,248	\$ -
Group Insurance - Retirees	49,440	-	-	-	-	-	-	-	14,832	19,776	14,832	-	-
Group Insurance - Retiree OPEB	151,000	56,000	-	-	-	-	-	-	29,000	54,000	12,000	-	-
Group Retirement Expense	1,519,299	596,527	-	-	-	-	475,451	-	189,313	169,893	84,641	3,474	-
Workers Compensation Insurance	233,088	107,882	-	-	-	-	71,152	-	30,450	19,877	3,112	615	-
Social Security Taxes	851,740	335,970	-	-	-	-	263,159	-	108,843	95,521	46,247	2,000	-
Tuition Reimbursement	30,000	-	-	-	-	-	-	-	-	-	30,000	-	-
Employee Benefits Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	\$ 4,929,875	\$ 1,915,161	\$ -	\$ -	\$ -	\$ -	\$ 1,476,304	\$ -	\$ 630,728	\$ 593,414	\$ 302,931	\$ 11,337	\$ -
GENERAL & ADMINISTRATIVE EXPENSES													
General & Administrative Exp Allocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G&A Exp Allocated Lake Conroe	-	-	-	-	-	-	-	-	-	708,709	(708,709)	-	-
G&A Exp Allocated Bear Branch	-	-	-	-	-	-	-	-	-	-	(22,753)	22,753	-
G&A Exp Allocated Highlands	-	-	-	-	-	-	-	-	478,787	-	(478,787)	-	-
G&A Exp Allocated Woodlands	-	635,495	-	-	-	-	-	-	-	-	(635,495)	-	-
G&A Exp Allocated GRP and SCADA/TS (WDL)	-	109,433	-	-	-	-	946,329	-	-	-	(1,055,762)	-	-
TOTAL GENERAL & ADMINISTRATIVE	\$ -	\$ 744,928	\$ -	\$ -	\$ -	\$ -	\$ 946,329	\$ -	\$ 478,787	\$ 708,709	\$ (2,901,506)	\$ 22,753	\$ -

**San Jacinto River Authority
Budget By Division
FY2015**

Description	Summary	Woodlands		Woodlands	Woodlands	Woodlands	GRP	Raw Water	Highlands	Lake	General &	Bear	Region
		Operating	R&R	Water System Bonds	Waste System Bonds	Future Facility				Conroe	Admin	Branch	H
NON-OPERATING EXPENSES													
Interest Expense	\$ 25,762,682	\$ -	\$ -	\$ 1,495,169	\$ 590,782	\$ -	\$ 21,360,309	\$ 505,096	\$ 1,637,362	\$ -	\$ 173,964	\$ -	\$ -
Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-OPERATING EXPENSES	\$ 25,762,682	\$ -	\$ -	\$ 1,495,169	\$ 590,782	\$ -	\$ 21,360,309	\$ 505,096	\$ 1,637,362	\$ -	\$ 173,964	\$ -	\$ -
TOTAL EXPENSES	\$ 83,183,812	\$ 29,805,666	\$ 3,102,000	\$ 1,507,919	\$ 595,782	\$ -	\$ 35,200,509	\$ 910,096	\$ 5,266,658	\$ 5,468,901	\$ 276,292	\$ 250,285	\$ 799,704
NET REVENUES OVER EXPENSES	\$ 25,564,379	\$ 8,727,540	\$ (3,102,000)	\$ 1,521,871	\$ 1,634,733	\$ -	\$ 11,933,735	\$ 12,100,899	\$ (5,241,678)	\$ (1,537,493)	\$ (219,683)	\$ (250,045)	\$ (3,500)
CAPITAL IMPROVEMENTS													
Capital Improvements	\$ 12,773,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,668,818	\$ 105,017	\$ -	\$ -	\$ -
Dam Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Treatment Plant & Facilities	3,595,000	-	3,595,000	-	-	-	-	-	-	-	-	-	-
Sewage Treatment Plant & Facilities	6,424,000	-	6,424,000	-	-	-	-	-	-	-	-	-	-
Other Buildings	30,000	-	-	-	-	-	-	-	-	-	30,000	-	-
Leasehold Improvements	40,000	-	-	-	-	-	-	-	-	-	40,000	-	-
Maintenance Equipment	45,000	-	-	-	-	-	-	-	40,000	5,000	-	-	-
Transportation Equipment	281,667	-	-	-	-	-	200,000	-	35,000	11,667	35,000	-	-
Office Furniture	34,500	-	-	-	-	-	26,000	-	-	-	8,500	-	-
Software	647,116	73,156	165,000	-	-	-	244,195	-	53,668	42,076	69,021	-	-
Computer Equipment	359,109	122,527	-	-	-	-	105,725	-	32,912	7,945	90,000	-	-
Telephone System	15,000	-	-	-	-	-	15,000	-	-	-	-	-	-
Lab Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Electronic Test Equipment	6,500	-	-	-	-	-	-	-	-	-	6,500	-	-
City of Houston's 2/3's portion of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL IMPROVEMENTS	\$ 24,251,727	\$ 195,683	\$ 10,184,000	\$ -	\$ -	\$ -	\$ 590,920	\$ -	\$ 12,830,398	\$ 171,705	\$ 279,021	\$ -	\$ -
OTHER USES													
Bond Principal	\$ 23,527,502	\$ -	\$ -	\$ 3,069,167	\$ 3,279,167	\$ -	\$ 12,990,001	\$ 2,374,167	\$ 1,815,000	\$ -	\$ -	\$ -	\$ -
Loan Principal	292,899	-	-	-	-	-	-	-	-	-	292,899	-	-
Debt Service Reserve Funds	2,334,627	-	-	-	-	-	2,118,564	-	216,063	-	-	-	-
Extraordinary Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdivision Transfers	14,718,500	14,718,500	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER USES	\$ 40,873,528	\$ 14,718,500	\$ -	\$ 3,069,167	\$ 3,279,167	\$ -	\$ 15,108,565	\$ 2,374,167	\$ 2,031,063	\$ -	\$ 292,899	\$ -	\$ -
OTHER SOURCES													
Bond Proceeds Used	\$ 13,232,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,912,550	\$ -	\$ 7,319,500	\$ -	\$ -	\$ -	\$ -
Cash Used	10,098,582	6,186,643	-	1,547,296	1,644,434	-	-	-	467,709	-	-	249,000	3,500
Capital Reserves G&A Used	90,000	-	-	-	-	-	-	-	-	-	90,000	-	-
Capacity Contributions	5,030,000	-	-	-	-	-	-	-	5,000,000	-	-	30,000	-
Interdivision Transfers	14,788,500	-	14,718,500	-	-	-	70,000	-	-	-	-	-	-
TOTAL OTHER SOURCES	\$ 43,239,132	\$ 6,186,643	\$ 14,718,500	\$ 1,547,296	\$ 1,644,434	\$ -	\$ 5,982,550	\$ -	\$ 12,787,209	\$ -	\$ 90,000	\$ 279,000	\$ 3,500
NET CASH BASIS SOURCES (USES)	\$ 3,678,256	\$ -	\$ 1,432,500	\$ -	\$ -	\$ -	\$ 2,216,800	\$ 9,726,732	\$ (7,315,930)	\$ (1,709,198)	\$ (701,603)	\$ 28,955	\$ -
Addition to Reserve Funds	\$ 2,245,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,216,800	\$ -	\$ -	\$ -	\$ -	\$ 28,955	\$ -

San Jacinto River Authority
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OPERATING REVENUES					
General Industrial Water Revenue	\$ 8,274,870	\$ 6,962,348	\$ 9,283,131	\$ 8,135,701	\$ 9,891,696
General Industrial Water Revenue-Lake Customers	(86,800)	-	-	597,919	919,730
Water Sales-Woodlands MUD's	10,903,899	6,469,585	8,626,113	11,084,811	11,904,110
Bulk Water Sales	1,881	-	-	-	-
Water Sales-Municipal	333,772	267,465	356,620	345,375	1,121,964
Water Sales-Commercial	37,882	18,391	24,522	-	36,000
Lawn Irrigation Fees	72,301	87,309	116,411	42,968	90,000
Water Sales-Reclaimed Groundwater	8,483	8,513	11,350	-	8,500
Water Sales-Irrigation	36,703	11,553	15,404	106,420	115,408
Wastewater Treatment Fees	10,265,798	8,350,409	11,133,879	11,826,345	13,132,174
Direct Reuse Water	38,558	22,500	30,000	40,000	33,000
Permits, Licenses, & Fees - Residential	614,996	447,090	596,120	600,000	560,000
Permits, Licenses & Fees - Commercial	359,434	319,685	426,247	419,000	360,000
Marine Sanitation Inspections	120	-	-	-	-
Invasive Species Management Revenue	5,314	8,000	10,667	8,000	-
SJRA Reservation Fee	621,033	670,551	894,068	670,551	540,281
Industrial Reservation Fee	39,757	177,898	237,197	249,942	270,992
Municipal Reservation Fee	-	-	-	15,148	16,424
GRP Pumping Fees	23,613,473	19,998,402	26,664,536	33,273,517	43,532,651
GRP Pumping Fees-Woodlands	8,285,368	7,093,506	9,458,008	11,993,874	11,918,872
GRP Surface Water Sales	-	-	-	-	2,032,088
GRP Surface Water Sales-Woodlands	-	-	-	-	2,910,375
Septic Tank Licenses	23,120	14,720	19,627	-	7,350
City of Houston Share of Lake Conroe Operations	1,384,517	936,406	1,248,541	4,377,968	3,004,058
Capacity Revenue	5,252,805	3,179,791	4,239,722	5,258,055	5,260,305
TOTAL OPERATING REVENUES	\$ 70,087,284	\$ 55,044,122	\$ 73,392,163	\$ 89,045,594	\$ 107,665,978
OTHER REVENUES					
Interest Income	\$ 905,101	\$ 544,028	\$ 725,371	\$ 726,996	\$ 228,920
Interest Income- Region H - General Fund	185	48	64	-	-
Land Use Agreements	-	5,980	7,973	-	5,980
Office Rental Revenue	51,110	38,332	51,109	51,100	51,109
FEMA Grant Revenue	41,002	-	-	-	-
Region H Grant Revenue	248,953	278,261	371,015	730,000	796,204
Proceeds From Sale Of Assets	30,593	456,079	608,105	-	-
Other Gains & Losses	135,561	39,390	52,520	-	-
TOTAL OTHER REVENUES	\$ 1,412,505	\$ 1,362,118	\$ 1,816,157	\$ 1,508,096	\$ 1,082,213
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 4,123,623	\$ 3,199,210	\$ 4,265,613	\$ 5,181,348	\$ 5,475,281
Salary & Wage Allocation	4,335,361	3,121,575	4,162,101	5,776,207	5,960,427
Salaries & Wages-Interns	-	-	-	-	134,856
Staffing Services	55,333	113,645	151,527	165,800	83,674
Compensated Absences	(66,389)	-	-	22,854	12,557
TOTAL SALARIES & WAGES	\$ 8,447,928	\$ 6,434,430	\$ 8,579,241	\$ 11,146,209	\$ 11,666,795

San Jacinto River Authority
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
PROFESSIONAL FEES					
Legal Fees	\$ 817,211	\$ 466,847	\$ 622,463	\$ 1,207,000	\$ 984,900
Disclosure Filing	1,800	1,500	2,000	2,400	2,400
Legal Fees-Enforcement	38,572	17,135	22,846	20,000	25,000
Annual Financial Audit	48,905	44,648	59,531	68,600	63,650
Arbitrage Rebate Audit	3,050	-	-	5,250	22,800
Management Audit	4,169	-	-	-	10,000
Paying Agent Fees	16,460	12,335	16,447	13,850	11,250
Engineering	1,161,306	1,195,974	1,594,632	2,323,413	1,823,004
Engineering Studies	338	-	-	8,000	17,000
Other Professional Services	165,847	3,926	5,234	30,000	30,000
Safety Inspections & Testing	3,727	2,343	3,124	5,700	27,660
Public Relations Consultant	-	30,545	40,727	52,000	-
Graphic Design	-	1,398	1,863	8,000	17,000
TOTAL PROFESSIONAL FEES	\$ 2,261,385	\$ 1,776,651	\$ 2,368,867	\$ 3,744,213	\$ 3,034,664
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ 7,121	\$ 13,957	\$ 18,609	\$ 21,642	\$ 24,500
USGS	84,780	115,338	153,784	199,192	168,692
Sludge Removal	407,523	307,277	409,703	376,435	444,067
Meter Calibration Services	6,099	5,501	7,335	10,150	14,050
Commercial Laboratory Fees	154,164	103,216	137,622	158,612	195,780
Other Services	1,092	2,213	2,951	6,000	15,500
State Fees	80,542	84,698	112,931	102,697	87,400
Groundwater District Fees	404,191	400,394	533,858	400,394	388,176
Patrolling & Security Services	255,333	195,267	260,356	348,250	328,500
Employee Testing- New	6,018	1,584	2,112	12,000	15,000
GRP Pumpage Fees	8,285,368	7,093,506	9,458,008	11,993,874	14,829,247
Janitorial Services	59,316	48,093	64,125	64,000	91,932
Safety Testing Program	-	-	-	5,000	-
Instrumentation Alert Services	-	-	-	9,825	-
Stream Gauging & Water	96,657	73,180	97,573	155,000	134,600
CWA Water Conveyance	125,199	72,540	96,720	144,900	149,247
Trucking	-	385	513	4,000	4,000
Water Quality Testing	55,668	23,541	31,388	140,250	113,000
Public Relations Expense	166,279	47,408	63,211	59,700	107,000
Water Conservation & Public Education	12,059	26,672	35,563	89,725	90,000
Website Hosting & Maintenance	27,247	12,310	16,413	30,300	32,300
Communication Services	-	2,902	3,869	21,996	5,000
Education Materails	-	-	-	2,000	-
GRP Fee Billing Services	998	-	-	-	-
Directors Fees & Expenses	22,068	16,350	21,800	24,000	24,000
Directors Meeting Expenses	12,315	9,082	12,109	17,700	17,500
Directors' Travel Expenses	2,468	1,427	1,902	4,000	4,000
Posting Notice Expenses	312	31	42	2,100	1,000
Document Imaging	-	-	-	7,000	21,500
Public Official Liability	4,511	1,411	1,881	4,400	5,000
TOTAL PURCHASED & CONTRACTED SERVICES	\$ 10,277,328	\$ 8,658,283	\$ 11,544,378	\$ 14,415,142	\$ 17,310,991

San Jacinto River Authority
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
SUPPLIES, MATERIALS & UTILITIES					
Operating Supplies & Expenses	\$ 560	\$ 265	\$ 353	\$ -	\$ 250
Office Supplies & Printing	96,909	62,900	83,866	210,500	159,174
Other Office Expense	39,779	17,756	23,674	22,100	11,600
Travel	54,064	40,102	53,469	138,100	131,400
Automobile & Truck Expense	120,405	73,822	98,430	160,180	153,217
Postage	8,748	10,398	13,863	22,502	24,180
Property Insurance	326,399	232,607	310,143	314,520	359,300
Auto Insurance	91,032	61,998	82,665	52,500	99,900
Liability Insurance	89,393	56,751	75,669	166,560	85,300
Small Tools Purchases	8,231	1,444	1,925	4,100	7,015
Training-External	125,743	101,424	135,232	230,081	240,976
Training-Internal	11,419	6,589	8,786	26,950	24,815
Training-Employee HR	25,185	22,232	29,643	26,000	26,000
Chemicals	-	-	-	-	14,994
Citric Acid	-	-	-	-	80,969
Phosphoric Acid	-	-	-	-	14,994
Granulated Activated Carbon	-	-	-	-	1,325,487
Aluminum Chlorohydrate	-	-	-	-	359,861
Carbon Dioxide	-	-	-	-	16,194
Sodium Permanganate	-	-	-	-	149,942
Sodium Bisulfate	-	-	-	-	2,699
Sodium Hydroxide	-	-	-	-	47,382
Sodium Hypochlorite	-	-	-	-	107,958
Lime	-	-	-	600	90,266
Chlorine	120,921	97,068	129,424	134,330	154,240
Polymer	91,875	70,519	94,025	64,867	135,483
Sulfur Dioxide	34,169	23,991	31,988	29,750	33,000
Other Chemicals	45,131	22,584	30,112	51,900	132,150
Managers Expense	52,608	39,687	52,916	69,470	77,319
Employee Relations	28,134	35,063	46,751	36,200	45,200
Fuel	235,607	175,437	233,917	330,050	364,387
Safety & First Aid	24,224	6,672	8,896	25,880	24,550
Uniform Services	42,188	25,548	34,064	45,720	46,016
Maintenance Supplies	30,764	17,636	23,515	25,000	72,200
Supplies - Lab	4,785	4,456	5,941	7,500	4,700
Operations Supplies	70,364	52,656	70,208	73,250	122,351
Other Operating Expenses	47,473	19,793	26,390	41,500	35,000
Memberships & Professional Dues	38,336	27,203	36,271	59,060	65,356
Signage	293	464	619	4,850	4,957
Janitorial Supplies	6,198	6,977	9,303	10,600	9,133
Copier, Scanner & FAX	34,196	39,679	52,906	68,236	55,500
Delivery & Freight	6,267	4,191	5,588	9,805	13,800
Utilities-Electric	2,811,500	1,907,928	2,543,904	2,742,386	3,753,897
Utilities-Natural Gas	12,888	17,023	22,697	16,600	27,200
Utilities-Water	982	608	811	1,600	1,648
Utilities-Sewer	-	-	-	-	5,000
Chemicals	45,223	-	-	-	-
Laboratory Expenses	427	1,133	1,510	7,000	2,500

San Jacinto River Authority
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Pumping Costs-Direct	107,023	81,374	108,498	240,000	150,000
Pumping Costs-Indirect	16,919	10,539	14,052	18,000	18,540
Reservation Fees-City of Houston	1,289,846	2,312,411	3,083,215	2,188,984	1,532,046
Reservation Fees-SJRA	621,033	670,551	894,068	670,551	540,281
Supply Use Fee-SJRA	-	-	-	-	747,502
Additional Water Fees	676,123	142,500	190,000	300,000	300,000
Bank Service Charges	400	90	120	480	420
Bank Account Analysis Fee	3,906	1,790	2,387	4,800	3,600
Miscellaneous	78	-	-	-	-
Personal Protective Equipment	9,151	5,464	7,285	22,800	27,250
Safety Equipment & Mtgs	25,558	5,496	7,327	18,165	22,825
Health & Wellness Program	13,157	1,723	2,297	20,000	20,000
Recruiting Expenses	98,871	26,612	35,482	92,800	40,600
Computer Hardware	207,269	134,477	179,302	239,500	224,755
Software & Support	234,810	225,312	300,416	592,650	551,999
Software Maintenance	-	4,766	6,355	90,300	105,150
Network Communications	21,157	16,024	21,365	41,100	40,800
Publications & Subscriptions	9,042	7,010	9,347	17,752	15,403
Local Telephone	157,894	92,868	123,824	178,850	157,501
Long Distance Telephone	27,245	656	875	5,910	4,801
Wireless Devices & Services	105,362	65,525	87,367	106,328	195,879
Phone System-Install, Maint & Changes	6,836	479	638	30,520	20,671
Emergency Ops Communications	1,129	959	1,279	1,800	1,800
TOTAL SUPPLIES, MATERIALS & UTILITIE	\$ 8,415,229	\$ 7,091,230	\$ 9,454,973	\$ 10,111,537	\$ 13,441,283
 RENTALS					
Equipment Rentals	\$ 136,323	\$ 23,025	\$ 30,700	\$ 86,000	\$ 46,000
Office Rent	62,227	45,074	60,099	70,209	58,509
Office Equipment Rentals	19,034	6,214	8,286	4,200	20,000
Rent-U.S. Forest Lands-	16,697	12,523	16,697	17,000	17,000
Radio Tower Rental	-	5,400	7,200	7,500	7,500
TOTAL RENTALS	\$ 234,281	\$ 92,236	\$ 122,982	\$ 184,909	\$ 149,009
 MAINTENANCE, REPAIRS & PARTS					
Office Furniture & Equipment	\$ 2,286	\$ 280	\$ 373	\$ 2,500	\$ 1,000
Instrumentation	8,725	10,182	13,576	58,000	27,500
Office,Furniture,Fixtures	17,257	14,958	19,944	18,600	44,300
Office Furniture-New Offices	42,708	21,113	28,150	37,600	32,500
Electrical-Buildings	565	296	394	3,500	5,500
Sidewalks & Driveways	6,105	-	-	10,000	95,000
Mowing	183,984	113,047	150,730	210,449	214,500
Buildings & Grounds Maintenance	144,420	92,603	123,470	169,000	369,493
Buildings and Security System Monitoring	45,214	25,187	33,583	103,581	31,743
Wells (Woodlands) Plant Maintenance (GRP)	1,366,178	147,164	196,219	2,007,821	534,050
Tanks	281,088	330,552	440,736	968,478	906,200
Electrical	46,831	38,953	51,937	77,350	130,500
Generator	33,462	63,067	84,090	56,000	79,750
Pumps & Motors	204,704	197,668	263,557	173,500	233,050
Compressor	7	2,845	3,794	1,200	1,200

San Jacinto River Authority
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Aerators	10,539	8,660	11,546	7,500	9,000
Machinery, Tools, Implements	129,994	114,730	152,973	139,000	374,065
Boat Maintenance & Repairs	13,086	7,089	9,453	11,700	22,800
Belt Press	32,081	15,887	21,183	18,200	63,400
Clarifier	19,985	8,015	10,687	14,500	5,500
UV Equipment	104,561	5,050	6,734	10,000	20,000
Lines	1,264,063	214,327	285,769	451,189	1,157,750
Valves/Pipes	137,647	66,832	89,109	200,000	426,800
Drainage Structures	2,355	-	-	-	-
Other Maintenance	38,527	-	-	19,500	21,750
Laboratory & Metering Expense	-	122	163	-	-
Laboratory Equipment	1,603	378	505	6,500	3,500
Instrumentation Equipment	64,242	912	1,216	3,500	2,500
Instrumentation Parts	36,777	65,346	87,128	182,098	165,000
Bridges, Culverts & Siphons	-	-	-	1,000	5,000
Dam Maintenance & Repairs	67,640	17,807	23,742	3,308,500	1,617,262
Clearing	31,892	3,484	4,645	117,500	60,000
Invasive Species Management	78,947	89,421	119,229	125,000	127,400
Chemicals	431	393	523	1,200	1,000
Channel Desilting / Desnagging	58,858	-	-	25,000	10,000
Service Road-Crushed Limestone	-	-	-	26,000	26,000
Ayer Island Maint & Repair	1,617	458	611	2,520	2,000
Security Repairs	6,283	218	291	19,800	16,500
Pump Station Maintenance & Repairs	17,241	2,225	2,966	36,000	30,000
Pump Station Equipment	36,469	341	454	1,000	15,000
Bad Debt Expense	(172,546)	-	-	-	-
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 4,365,826	\$ 1,679,610	\$ 2,239,480	\$ 8,624,786	\$ 6,888,513
EMPLOYEE BENEFITS					
Group Insurance	\$ 1,778,451	\$ 1,194,692	\$ 1,592,923	\$ 2,191,791	\$ 2,095,308
Group Insurance - Retirees	49,250	37,480	49,973	53,172	49,440
Group Insurance - Retiree OPEB	143,050	-	-	97,000	151,000
Group Retirement Expense	1,010,791	939,099	1,252,131	1,472,671	1,519,299
Workers Compensation Insurance	120,539	135,692	180,923	192,060	233,088
Social Security Taxes	673,627	521,740	695,653	838,665	851,740
Tuition Reimbursement	8,234	5,354	7,139	20,000	30,000
Employee Benefits Allocation	(307,032)	(316,826)	(422,435)	-	-
TOTAL EMPLOYEE BENEFITS	\$ 3,476,910	\$ 2,517,231	\$ 3,356,307	\$ 4,865,359	\$ 4,929,875
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense Allocated	\$ 1,876,596	\$ 1,531,566	\$ 2,042,088	\$ 2,927,987	\$ 2,901,506
G&A Exp Allocated Lake Conroe	(407,212)	(399,609)	(532,812)	(969,287)	(708,709)
G&A Exp Allocated Bear Branch	(21,714)	(11,772)	(15,696)	(31,739)	(22,753)
G&A Exp Allocated Highlands		(230,163)	(306,883)	(436,507)	(478,787)
G&A Exp Allocated Woodlands	(562,859)	(424,731)	(566,308)	(639,891)	(635,495)
G&A Exp Allocated-SCADA&TS	(122,192)	(111,957)	(149,276)	(149,276)	(109,433)
G&A Exp Allocated GRP	(762,619)	(353,335)	(471,113)	(701,287)	(946,329)
TOTAL GENERAL & ADMINISTRATIVE	\$ -	\$ (1)	\$ -	\$ -	\$ -

San Jacinto River Authority
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
NON-OPERATING EXPENSES					
Interest Expense	\$ 22,414,785	\$ 19,063,726	\$ 25,418,301	\$ 19,113,747	\$ 25,762,682
Amortization Expense	1,156,434	-	-	-	-
Depreciation	7,404,035	5,601,601	7,468,801	-	-
TOTAL NON-OPERATING EXPENSES	\$ 30,975,254	\$ 24,665,327	\$ 32,887,102	\$ 19,113,747	\$ 25,762,682
TOTAL EXPENSES	\$ 68,454,141	\$ 52,914,997	\$ 70,553,330	\$ 72,205,902	\$ 83,183,812
NET REVENUES OVER EXPENSES	\$ 3,045,648	\$ 3,491,243	\$ 4,654,990	\$ 18,347,788	\$ 25,564,379
CAPITAL IMPROVEMENTS					
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ 12,773,835
Dam Rehabilitation	-	-	-	300,000	-
Water Treatment Plant & Facilities	-	-	-	211,080	3,595,000
Sewage Treatment Plant & Facilities	-	-	-	4,159,476	6,424,000
Other Buildings	-	-	-	-	30,000
Leasehold Improvements	-	-	-	-	40,000
Maintenance Equipment	-	-	-	360,000	45,000
Transportation Equipment	-	-	-	289,667	281,667
Office Furniture	-	-	-	-	34,500
Software	-	-	-	998,000	647,116
Computer Equipment	-	-	-	304,232	359,109
Telephone System	-	-	-	-	15,000
Lab Equipment	-	-	-	5,167	-
Electronic Test Equipment	-	-	-	6,500	6,500
City of Houston's 2/3's portion of fixed assets	-	-	-	108,500	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 6,742,622	\$ 24,251,727
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 12,489,167	\$ 23,527,502
Loan Principal	-	-	-	284,809	292,899
Debt Service Reserve Funds	-	-	-	360,060	2,334,627
Extraordinary Maintenance Fund	-	-	-	300,000	-
Interdivision Transfers	-	-	-	-	14,718,500
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 13,434,036	\$ 40,873,528
OTHER SOURCES					
Bond Proceeds Used	\$ -	\$ -	\$ -	\$ -	\$ 13,232,050
Cash Used	-	-	-	273,249	10,098,582
Capital Reserves G&A Used	-	-	-	-	90,000
Capacity Contributions	3,300,933	400,000	400,000	400,000	5,030,000
Interdivision Transfers	-	-	-	-	14,788,500
TOTAL OTHER SOURCES	\$ 3,300,933	\$ 400,000	\$ 400,000	\$ 673,249	\$ 43,239,132
NET CASH BASIS SOURCES (USES)	\$ 6,346,581	\$ 3,891,243	\$ 5,054,990	\$ (1,155,621)	\$ 3,678,256
Addition to Reserve Funds	\$ 1,964,800	\$ (100,000)	\$ (133,333)	\$ 2,378,436	\$ 2,245,755

San Jacinto River Authority - Woodlands Operations-Maintenance and Repair-Rehab Combined

Actual to Budget Comparison

FY2013 - FY2015

Description	Operations & Maintenance				Repair & Rehab	TOTAL
	Actuals				FY2015	FY2015
	Actuals FY2013	Sept-May FY2014	FY2014 Budget	FY2015 Budget	FY2015 Budget	FY2015 Budget
Budgeted Water Volume			6,370,000	5,980,000		
OPERATING REVENUES						
Water Sales-Woodlands MUD's	\$ 10,903,899	\$ 6,469,585	\$ 11,084,811	\$ 11,904,110	\$ -	\$ 11,904,110
Bulk Water Sales	1,881	-	-	-	-	-
Wastewater Treatment Fees	10,265,798	8,350,409	11,826,345	13,132,174	-	13,132,174
Direct Reuse Water	38,558	22,500	40,000	33,000	-	33,000
GRP Pumping Fees	7,943,637	6,617,589	11,148,517	13,459,422	-	13,459,422
TOTAL OPERATING REVENUES	\$ 29,153,773	\$ 21,460,083	\$ 34,099,673	\$ 38,528,706	\$ -	\$ 38,528,706
OTHER REVENUES						
Interest Income	\$ 6,318	\$ 39,947	\$ -	\$ 4,500	\$ -	\$ 4,500
FEMA Grant Revenue	39,957	-	-	-	-	-
Proceeds From Sale Of Assets	2,329	33,260	-	-	-	-
Other Gains & Losses	10,230	20,646	-	-	-	-
TOTAL OTHER REVENUES	\$ 58,834	\$ 93,853	\$ -	\$ 4,500	\$ -	\$ 4,500
OPERATING EXPENSES						
SALARIES & WAGES						
Salaries & Wages	\$ 2,130,938	\$ 1,615,305	\$ 2,433,840	\$ 2,443,398	\$ -	\$ 2,443,398
Salary & Wage Allocation	1,848,375	1,204,821	2,006,425	2,046,643	-	2,046,643
Salaries & Wages-Interns	-	-	-	5,118	-	5,118
Staffing Services	23,800	42,331	11,800	29,800	-	29,800
Compensated Absences	(58,822)	-	7,877	929	-	929
TOTAL SALARIES & WAGES	\$ 3,944,291	\$ 2,862,457	\$ 4,459,942	\$ 4,525,888	\$ -	\$ 4,525,888
PROFESSIONAL FEES						
Legal Fees	\$ 106,222	\$ 30,191	\$ 104,000	\$ 65,000	\$ -	\$ 65,000
Annual Financial Audit	18,904	18,911	30,000	27,400	-	27,400
Engineering	360,606	390,919	939,213	129,600	302,000	431,600
Safety Inspections & Testing	-	-	-	13,700	-	13,700
Graphic Design	-	1,040	2,500	2,500	-	2,500
TOTAL PROFESSIONAL FEES	\$ 485,732	\$ 441,061	\$ 1,075,713	\$ 238,200	\$ 302,000	\$ 540,200
PURCHASED & CONTRACTED SERVICES						
Waste Disposal Services	\$ -	\$ 8,386	\$ 13,042	\$ 13,000	\$ -	\$ 13,000
USGS	84,780	115,338	199,192	168,692	-	168,692
Sludge Removal	407,523	307,277	376,435	419,067	-	419,067
Meter Calibration Services	4,590	3,246	6,950	8,000	-	8,000
Commercial Laboratory Fees	154,164	103,216	158,612	174,280	-	174,280
Other Services	1,092	2,213	6,000	5,500	-	5,500
State Fees	79,622	83,988	101,697	86,300	-	86,300
Groundwater District Fees	404,191	400,394	400,394	388,176	-	388,176
Patrolling & Security Services	5,580	3,848	8,250	8,500	-	8,500
Employee Testing- New	1,404	62	4,300	6,000	-	6,000
GRP Pumpage Fees	8,285,368	7,093,506	11,993,874	14,829,247	-	14,829,247
Janitorial Services	18,296	17,555	19,500	22,000	-	22,000
Public Relations Expense	-	138	5,000	10,000	-	10,000
Water Conservation & Public Education	-	-	7,500	15,000	-	15,000
TOTAL PURCHASED & CONTRACTED SERVICES	\$ 9,446,610	\$ 8,139,167	\$ 13,300,746	\$ 16,153,762	\$ -	\$ 16,153,762

San Jacinto River Authority - Woodlands Operations-Maintenance and Repair-Rehab Combined

Actual to Budget Comparison

FY2013 - FY2015

Description	Operations & Maintenance				Repair & Rehab	TOTAL
	Actuals				FY2015	FY2015
	Actuals FY2013	Sept-May FY2014	FY2014 Budget	FY2015 Budget	FY2015 Budget	FY2015 Budget
SUPPLIES, MATERIALS & UTILITIES						
Office Supplies & Printing	\$ 14,584	\$ 8,134	\$ 20,500	\$ 18,750	\$ -	\$ 18,750
Other Office Expense	18,220	14,653	20,000	9,000	-	9,000
Travel	3,829	2,069	7,100	7,000	-	7,000
Automobile & Truck Expense	59,587	27,839	55,100	51,594	-	51,594
Property Insurance	291,489	205,209	268,800	284,000	-	284,000
Auto Insurance	40,856	27,155	22,200	32,000	-	32,000
Liability Insurance	34,582	21,235	60,000	36,600	-	36,600
Training-External	35,283	31,918	41,650	44,200	-	44,200
Training-Employee HR	7,818	9,147	11,180	10,400	-	10,400
Lime	-	-	600	1,200	-	1,200
Chlorine	120,921	97,068	134,330	153,240	-	153,240
Polymer	91,875	70,519	64,867	90,500	-	90,500
Sulfur Dioxide	34,169	23,991	29,750	33,000	-	33,000
Other Chemicals	45,131	22,584	51,900	132,150	-	132,150
Employee Relations	3,679	904	4,600	4,200	-	4,200
Fuel	101,610	91,106	116,000	128,500	-	128,500
Safety & First Aid	24,224	6,672	25,880	17,550	-	17,550
Uniform Services	42,025	22,670	35,760	28,000	-	28,000
Maintenance Supplies	30,764	17,636	25,000	47,200	-	47,200
Supplies - Lab	4,785	4,456	7,500	4,700	-	4,700
Operations Supplies	47,269	36,105	41,500	65,000	-	65,000
Other Operating Expenses	47,473	19,793	41,500	26,000	-	26,000
Utilities-Electric	2,740,673	1,846,421	2,657,886	2,849,000	-	2,849,000
Utilities-Natural Gas	9,593	10,594	11,000	13,200	-	13,200
Bank Service Charges	60	-	-	-	-	-
Safety Equipment & Mtgs	-	-	-	6,400	-	6,400
Health & Wellness Program	4,439	443	8,600	8,000	-	8,000
Recruiting Expenses	36,266	5,488	21,900	4,200	-	4,200
Computer Hardware	69,593	39,280	58,800	36,300	-	36,300
Software & Support	51,180	68,175	126,400	133,968	-	133,968
Software Maintenance	-	-	45,150	50,000	-	50,000
Network Communications	2,174	2,074	21,600	21,600	-	21,600
Local Telephone	138,616	79,909	160,000	140,000	-	140,000
Wireless Devices & Services	-	-	-	51,200	-	51,200
Phone System-Install, Maint & Changes	-	-	-	3,225	-	3,225
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 4,152,767	\$ 2,813,247	\$ 4,197,053	\$ 4,541,877	\$ -	\$ 4,541,877
RENTALS						
Equipment Rentals	\$ 57,460	\$ 21,340	\$ 59,000	\$ 20,000	\$ -	\$ 20,000
Office Rent	4,184	5,213	13,350	6,400	-	6,400
Radio Tower Rental	-	5,400	7,500	7,500	-	7,500
TOTAL RENTALS	\$ 61,644	\$ 31,953	\$ 79,850	\$ 33,900	\$ -	\$ 33,900
MAINTENANCE, REPAIRS & PARTS						
Office,Furniture,Fixtures	\$ 10,489	\$ 5,720	\$ 5,000	\$ 18,300	\$ -	\$ 18,300
Office Furniture-New Offices	31,127	18,727	29,600	30,500	-	30,500
Electrical-Buildings	565	296	3,500	5,500	-	5,500
Sidewalks & Driveways	6,105	-	10,000	95,000	-	95,000

San Jacinto River Authority - Woodlands Operations-Maintenance and Repair-Rehab Combined

Actual to Budget Comparison

FY2013 - FY2015

Description	Operations & Maintenance				Repair & Rehab	TOTAL
	Actuals				FY2015	FY2015
	Actuals FY2013	Sept-May FY2014	FY2014 Budget	FY2015 Budget	Budget	Budget
Mowing	136,560	65,623	138,449	134,500	-	134,500
Buildings & Grounds Maintenance	-	-	-	2,500	150,000	152,500
Buildings	39,988	20,683	81,200	22,500	-	22,500
Wells	1,366,178	147,164	2,007,821	20,800	507,000	527,800
Tanks	281,088	330,552	968,478	201,200	700,000	901,200
Electrical	46,831	38,953	77,350	128,000	-	128,000
Generator	33,462	63,067	56,000	79,750	-	79,750
Pumps & Motors	204,704	197,668	173,500	226,800	-	226,800
Compressor	7	2,845	1,200	1,200	-	1,200
Aerators	10,539	8,660	7,500	9,000	-	9,000
Machinery,Tools,Implements	61,087	48,482	57,500	279,700	-	279,700
Low Head Filters	7,732	3,982	5,000	8,500	-	8,500
Belt Press	32,081	15,887	18,200	63,400	-	63,400
Clarifier	19,985	8,015	14,500	5,500	-	5,500
UV Equipment	104,561	5,050	10,000	20,000	-	20,000
Lines	1,253,713	214,327	451,189	59,000	1,095,000	1,154,000
Valves/Pipes	137,647	66,832	200,000	78,800	348,000	426,800
Drainage Structures	2,355	-	-	-	-	-
Other Maintenance	38,527	-	19,500	20,500	-	20,500
Laboratory Equipment	1,603	378	6,500	3,500	-	3,500
Instrumentation Equipment	64,242	912	3,500	2,500	-	2,500
Instrumentation Parts	30,415	59,316	172,098	135,000	-	135,000
TOTAL MAINTENANCE, REPAIRS ,	\$ 3,921,591	\$ 1,323,139	\$ 4,517,585	\$ 1,651,950	\$ 2,800,000	\$ 4,451,950
EMPLOYEE BENEFITS						
Group Insurance	\$ 697,631	\$ 502,344	\$ 954,074	\$ 818,782	\$ -	\$ 818,782
Group Insurance - Retiree OPEB	54,104	-	56,000	56,000	-	56,000
Group Retirement Expense	437,591	371,002	596,328	596,527	-	596,527
Workers Compensation Insurance	52,300	60,643	92,903	107,882	-	107,882
Social Security Taxes	290,873	210,889	340,276	335,970	-	335,970
TOTAL EMPLOYEE BENEFITS	\$ 1,532,499	\$ 1,144,878	\$ 2,039,581	\$ 1,915,161	\$ -	\$ 1,915,161
GENERAL & ADMINISTRATIVE EXPENSES						
General & Administrative Exp Allocated	\$ 562,859	\$ 424,731	\$ 639,891	\$ 635,495	\$ -	\$ 635,495
G&A Exp Allocated-SCADA&TS	122,192	111,957	149,276	109,433	-	109,433
TOTAL GENERAL & ADMINISTRA	\$ 685,051	\$ 536,688	\$ 789,167	\$ 744,928	\$ -	\$ 744,928
NON-OPERATING EXPENSES						
Depreciation	\$ 1,568,130	\$ 1,012,609	\$ -	\$ -	\$ -	\$ -
	\$ 1,568,130	\$ 1,012,609	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 25,798,315	\$ 18,305,199	\$ 30,459,637	\$ 29,805,666	\$ 3,102,000	\$ 32,907,666
NET REVENUES OVER EXPENSES	\$ 3,414,292	\$ 3,248,737	\$ 3,640,036	\$ 8,727,540	\$ (3,102,000)	\$ 5,625,540

San Jacinto River Authority - Woodlands Operations-Maintenance and Repair-Rehab Combined

Actual to Budget Comparison

FY2013 - FY2015

Description	Operations & Maintenance				Repair & Rehab	TOTAL
	Actuals				FY2015	FY2015
	Actuals FY2013	Sept-May FY2014	FY2014 Budget	FY2015 Budget	Budget	Budget
CAPITAL IMPROVEMENTS						
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Treatment Plant & Facilities	-	-	211,080	-	3,595,000	3,595,000
Sewage Treatment Plant & Facilities	-	-	4,159,476	-	6,424,000	6,424,000
Transportation Equipment	-	-	60,000	-	-	-
Software	-	-	416,200	73,156	165,000	238,156
Computer Equipment	-	-	142,215	122,527	-	122,527
Electronic Test Equipment	-	-	-	-	-	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ 4,988,971	\$ 195,683	\$ 10,184,000	\$ 10,379,683
OTHER USES						
Debt Service Reserve Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extraordinary Maintenance Fund	-	-	300,000	-	-	-
Interdivision Transfers	-	-	-	14,718,500	-	14,718,500
TOTAL OTHER USES	\$ -	\$ -	\$ 300,000	\$ 14,718,500	\$ -	\$ 14,718,500
OTHER SOURCES						
Cash Used/Interdivision Transfers	\$ -	\$ -	\$ -	\$ 6,186,643	\$ 14,718,500	\$ 20,905,143
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ 6,186,643	\$ 14,718,500	\$ 20,905,143
NET CASH BASIS SOURCES (USES)	\$ 3,414,292	\$ 3,248,737	\$ (1,648,934)	\$ -	\$ 1,432,500	\$ 1,432,500

San Jacinto River Authority - Woodlands Operating
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OPERATING REVENUES					
Water Sales-Woodlands MUD's	\$ 10,903,899	\$ 6,469,585	\$ 8,626,113	\$ 11,084,811	\$ 11,904,110
Bulk Water Sales	1,881	-	-	-	-
Wastewater Treatment Fees	10,265,798	8,350,409	11,133,879	11,826,345	13,132,174
Direct Reuse Water	38,558	22,500	30,000	40,000	33,000
GRP Pumping Fees	7,943,637	6,617,589	8,823,452	11,148,517	13,459,422
TOTAL OPERATING REVENUES	\$ 29,153,773	\$ 21,460,083	\$ 28,613,444	\$ 34,099,673	\$ 38,528,706
OTHER REVENUES					
Interest Income	\$ 6,318	\$ 39,947	\$ 53,263	\$ -	\$ 4,500
FEMA Grant Revenue	39,957	-	-	-	-
Proceeds From Sale Of Assets	2,329	33,260	44,347	-	-
Other Gains & Losses	10,230	20,646	27,528	-	-
TOTAL OTHER REVENUES	\$ 58,834	\$ 93,853	\$ 125,138	\$ -	\$ 4,500
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 2,130,938	\$ 1,615,305	\$ 2,153,741	\$ 2,433,840	\$ 2,443,398
Salary & Wage Allocation	1,848,375	1,204,821	1,606,428	2,006,425	2,046,643
Salaries & Wages-Interns	-	-	-	-	5,118
Staffing Services	23,800	42,331	56,441	11,800	29,800
Compensated Absences	(58,822)	-	-	7,877	929
TOTAL SALARIES & WAGES	\$ 3,944,291	\$ 2,862,457	\$ 3,816,610	\$ 4,459,942	\$ 4,525,888
PROFESSIONAL FEES					
Legal Fees	\$ 106,222	\$ 30,191	\$ 40,254	\$ 104,000	\$ 65,000
Annual Financial Audit	18,904	18,911	25,215	30,000	27,400
Engineering	360,606	390,919	521,225	939,213	129,600
Safety Inspections & Testing	-	-	-	-	13,700
Graphic Design	-	1,040	1,387	2,500	2,500
TOTAL PROFESSIONAL FEES	\$ 485,732	\$ 441,061	\$ 588,081	\$ 1,075,713	\$ 238,200
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ -	\$ 8,386	\$ 11,181	\$ 13,042	\$ 13,000
USGS	84,780	115,338	153,784	199,192	168,692
Sludge Removal	407,523	307,277	409,703	376,435	419,067
Meter Calibration Services	4,590	3,246	4,328	6,950	8,000
Commercial Laboratory Fees	154,164	103,216	137,622	158,612	174,280
Other Services	1,092	2,213	2,951	6,000	5,500
State Fees	79,622	83,988	111,984	101,697	86,300
Groundwater District Fees	404,191	400,394	533,858	400,394	388,176
Patrolling & Security Services	5,580	3,848	5,131	8,250	8,500
Employee Testing- New	1,404	62	82	4,300	6,000
GRP Pumpage Fees	8,285,368	7,093,506	9,458,008	11,993,874	14,829,247
Janitorial Services	18,296	17,555	23,407	19,500	22,000
Public Relations Expense	-	138	184	5,000	10,000
Water Conservation & Public Education	-	-	-	7,500	15,000
TOTAL PURCHASED & CONTRACTED SERV	\$ 9,446,610	\$ 8,139,167	\$ 10,852,223	\$ 13,300,746	\$ 16,153,762

San Jacinto River Authority - Woodlands Operating
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 14,584	\$ 8,134	\$ 10,845	\$ 20,500	\$ 18,750
Other Office Expense	18,220	14,653	19,537	20,000	9,000
Travel	3,829	2,069	2,759	7,100	7,000
Automobile & Truck Expense	59,587	27,839	37,118	55,100	51,594
Property Insurance	291,489	205,209	273,611	268,800	284,000
Auto Insurance	40,856	27,155	36,207	22,200	32,000
Liability Insurance	34,582	21,235	28,313	60,000	36,600
Training-External	35,283	31,918	42,558	41,650	44,200
Training-Employee HR	7,818	9,147	12,196	11,180	10,400
Lime	-	-	-	600	1,200
Chlorine	120,921	97,068	129,424	134,330	153,240
Polymer	91,875	70,519	94,025	64,867	90,500
Sulfur Dioxide	34,169	23,991	31,988	29,750	33,000
Other Chemicals	45,131	22,584	30,112	51,900	132,150
Employee Relations	3,679	904	1,206	4,600	4,200
Fuel	101,610	91,106	121,475	116,000	128,500
Safety & First Aid	24,224	6,672	8,896	25,880	17,550
Uniform Services	42,025	22,670	30,226	35,760	28,000
Maintenance Supplies	30,764	17,636	23,515	25,000	47,200
Supplies - Lab	4,785	4,456	5,941	7,500	4,700
Operations Supplies	47,269	36,105	48,141	41,500	65,000
Other Operating Expenses	47,473	19,793	26,390	41,500	26,000
Utilities-Electric	2,740,673	1,846,421	2,461,895	2,657,886	2,849,000
Utilities-Natural Gas	9,593	10,594	14,126	11,000	13,200
Bank Service Charges	60	-	-	-	-
Safety Equipment & Mtgs	-	-	-	-	6,400
Health & Wellness Program	4,439	443	591	8,600	8,000
Recruiting Expenses	36,266	5,488	7,318	21,900	4,200
Computer Hardware	69,593	39,280	52,373	58,800	36,300
Software & Support	51,180	68,175	90,900	126,400	133,968
Software Maintenance	-	-	-	45,150	50,000
Network Communications	2,174	2,074	2,765	21,600	21,600
Local Telephone	138,616	79,909	106,545	160,000	140,000
Wireless Devices & Services	-	-	-	-	51,200
Phone System-Install, Maint & Changes	-	-	-	-	3,225
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 4,152,767	\$ 2,813,247	\$ 3,750,996	\$ 4,197,053	\$ 4,541,877
RENTALS					
Equipment Rentals	\$ 57,460	\$ 21,340	\$ 28,453	\$ 59,000	\$ 20,000
Office Rent	4,184	5,213	6,951	13,350	6,400
Radio Tower Rental	-	5,400	7,200	7,500	7,500
TOTAL RENTALS	\$ 61,644	\$ 31,953	\$ 42,604	\$ 79,850	\$ 33,900
MAINTENANCE, REPAIRS & PARTS					
Office,Furniture,Fixtures	\$ 10,489	\$ 5,720	\$ 7,626	\$ 5,000	\$ 18,300
Office Furniture-New Offices	31,127	18,727	24,969	29,600	30,500
Electrical-Buildings	565	296	394	3,500	5,500

San Jacinto River Authority - Woodlands Operating
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Sidewalks & Driveways	6,105	-	-	10,000	95,000
Mowing	136,560	65,623	87,498	138,449	134,500
Buildings & Grounds Maintenance	-	-	-	-	2,500
Buildings	39,988	20,683	27,577	81,200	22,500
Wells	1,366,178	147,164	196,219	2,007,821	20,800
Tanks	281,088	330,552	440,736	968,478	201,200
Electrical	46,831	38,953	51,937	77,350	128,000
Generator	33,462	63,067	84,090	56,000	79,750
Pumps & Motors	204,704	197,668	263,557	173,500	226,800
Compressor	7	2,845	3,794	1,200	1,200
Aerators	10,539	8,660	11,546	7,500	9,000
Machinery, Tools, Implements	61,087	48,482	64,643	57,500	279,700
Low Head Filters	7,732	3,982	5,309	5,000	8,500
Belt Press	32,081	15,887	21,183	18,200	63,400
Clarifier	19,985	8,015	10,687	14,500	5,500
UV Equipment	104,561	5,050	6,734	10,000	20,000
Lines	1,253,713	214,327	285,769	451,189	59,000
Valves/Pipes	137,647	66,832	89,109	200,000	78,800
Drainage Structures	2,355	-	-	-	-
Other Maintenance	38,527	-	-	19,500	20,500
Laboratory Equipment	1,603	378	505	6,500	3,500
Instrumentation Equipment	64,242	912	1,216	3,500	2,500
Instrumentation Parts	30,415	59,316	79,088	172,098	135,000
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 3,921,591	\$ 1,323,139	\$ 1,764,186	\$ 4,517,585	\$ 1,651,950
EMPLOYEE BENEFITS					
Group Insurance	\$ 697,631	\$ 502,344	\$ 669,792	\$ 954,074	\$ 818,782
Group Insurance - Retiree OPEB	54,104	-	-	56,000	56,000
Group Retirement Expense	437,591	371,002	494,669	596,328	596,527
Workers Compensation Insurance	52,300	60,643	80,857	92,903	107,882
Social Security Taxes	290,873	210,889	281,186	340,276	335,970
TOTAL EMPLOYEE BENEFITS	\$ 1,532,499	\$ 1,144,878	\$ 1,526,504	\$ 2,039,581	\$ 1,915,161
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Exp Allocated	\$ 562,859	\$ 424,731	\$ 566,308	\$ 639,891	\$ 635,495
General & Administrative Exp Allocated-SCADA&T	122,192	111,957	149,276	149,276	109,433
TOTAL GENERAL & ADMINISTRATIVE EXP	\$ 685,051	\$ 536,688	\$ 715,584	\$ 789,167	\$ 744,928
NON-OPERATING EXPENSES					
Depreciation	\$ 1,568,130	\$ 1,012,609	\$ 1,350,145	\$ -	\$ -
	\$ 1,568,130	\$ 1,012,609	\$ 1,350,145	\$ -	\$ -
TOTAL EXPENSES	\$ 25,798,315	\$ 18,305,199	\$ 24,406,933	\$ 30,459,637	\$ 29,805,666
NET REVENUES OVER EXPENSES	\$ 3,414,292	\$ 3,248,737	\$ 4,331,649	\$ 3,640,036	\$ 8,727,540

San Jacinto River Authority - Woodlands Operating
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
CAPITAL IMPROVEMENTS					
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Water Treatment Plant & Facilities	-	-	-	211,080	-
Sewage Treatment Plant & Facilities	-	-	-	4,159,476	-
Transportation Equipment	-	-	-	60,000	-
Software	-	-	-	416,200	73,156
Computer Equipment	-	-	-	142,215	122,527
Electronic Test Equipment	-	-	-	-	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 4,988,971	\$ 195,683
OTHER USES					
Debt Service Reserve Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Extraordinary Maintenance Fund	-	-	-	300,000	-
Interdivision Transfers	-	-	-	-	14,718,500
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 300,000	\$ 14,718,500
OTHER SOURCES					
Cash Used	\$ -	\$ -	\$ -	\$ -	\$ 6,186,643
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 6,186,643
NET CASH BASIS SOURCES (USES)	\$ 3,414,292	\$ 3,248,737	\$ 4,331,649	\$ (1,648,934)	\$ -

San Jacinto River Authority - Woodlands Repair and Rehab
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OPERATING EXPENSES					
PROFESSIONAL FEES					
Engineering	\$ -	\$ -	\$ -	\$ -	\$ 302,000
TOTAL PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ 302,000
MAINTENANCE, REPAIRS & PARTS					
Buildings & Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Wells	-	-	-	-	507,000
Tanks	-	-	-	-	700,000
Lines	-	-	-	-	1,095,000
Valves/Pipes	-	-	-	-	348,000
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 3,102,000
NET REVENUES OVER EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ (3,102,000)
CAPITAL IMPROVEMENTS					
Water Treatment Plant & Facilities	\$ -	\$ -	\$ -	\$ -	\$ 3,595,000
Sewage Treatment Plant & Facilities	-	-	-	-	6,424,000
Computer Equipment	-	-	-	-	165,000
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 10,184,000
OTHER SOURCES					
Interdivision Transfers	\$ -	\$ -	\$ -	\$ -	\$ 14,718,500
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 14,718,500
NET CASH BASIS SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 1,432,500

San Jacinto River Authority - Woodlands Waste Disposal System Bonds
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OPERATING REVENUES					
Capacity Revenue	\$ 2,225,665	\$ 1,276,536	\$ 1,702,048	\$ 2,228,715	\$ 2,230,515
TOTAL OPERATING REVENUES	\$ 2,225,665	\$ 1,276,536	\$ 1,702,048	\$ 2,228,715	\$ 2,230,515
OTHER REVENUES					
Interest Income	\$ 710	\$ 157	\$ 210	\$ -	\$ -
TOTAL OTHER REVENUES	\$ 710	\$ 157	\$ 210	\$ -	\$ -
OPERATING EXPENSES					
PROFESSIONAL FEES					
Arbitrage Rebate Audit	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Paying Agent Fees	950	1,350	1,800	500	1,500
TOTAL PROFESSIONAL FEES	\$ 950	\$ 1,350	\$ 1,800	\$ 500	\$ 5,000
NON-OPERATING EXPENSES					
Interest Expense	\$ 710,219	\$ 491,282	\$ 655,043	\$ 653,461	\$ 590,782
Amortization Expense	(34,466)	-	-	-	-
Depreciation	1,264,346	972,560	1,296,747	-	-
TOTAL NON-OPERATING EXPENSES	\$ 1,940,098	\$ 1,463,842	\$ 1,951,789	\$ 653,461	\$ 590,782
TOTAL EXPENSES	\$ 1,941,048	\$ 1,465,192	\$ 1,953,589	\$ 653,961	\$ 595,782
NET REVENUES OVER EXPENSES	\$ 285,327	\$ (188,498)	\$ (251,331)	\$ 1,574,754	\$ 1,634,733
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 1,570,000	\$ 3,279,167
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 1,570,000	\$ 3,279,167
OTHER SOURCES					
Cash Used	\$ -	\$ -	\$ -	\$ -	\$ 1,644,433
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 1,644,433
NET CASH BASIS SOURCES (USES)	\$ 285,327	\$ (188,498)	\$ (251,331)	\$ 4,754	\$ -

San Jacinto River Authority - Woodlands Water System Bonds

Actual to Budget Comparison

FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OPERATING REVENUES					
Capacity Revenue	\$ 3,027,140	\$ 1,903,255	\$ 2,537,673	\$ 3,029,340	\$ 3,029,790
TOTAL OPERATING REVENUES	\$ 3,027,140	\$ 1,903,255	\$ 2,537,673	\$ 3,029,340	\$ 3,029,790
OTHER REVENUES					
Interest Income	\$ 4,157	\$ 866	\$ 1,155	\$ 4,500	\$ -
TOTAL OTHER REVENUES	\$ 4,157	\$ 866	\$ 1,155	\$ 4,500	\$ -
OPERATING EXPENSES					
PROFESSIONAL FEES					
Arbitrage Rebate Audit	\$ 3,050	\$ -	\$ -	\$ -	\$ 10,500
Paying Agent Fees	1,350	1,550	2,067	1,350	2,250
TOTAL PROFESSIONAL FEES	\$ 4,400	\$ 1,550	\$ 2,067	\$ 1,350	\$ 12,750
NON-OPERATING EXPENSES					
Interest Expense	\$ 1,625,320	\$ 1,170,572	\$ 1,560,762	\$ 1,567,722	\$ 1,495,169
Amortization Expense	(10,214)	-	-	-	-
Depreciation	1,155,151	903,805	1,205,073	-	-
TOTAL GENERAL & ADMINISTRATIVE	\$ 2,770,256	\$ 2,074,376	\$ 2,765,835	\$ 1,567,722	\$ 1,495,169
TOTAL EXPENSES	\$ 2,774,656	\$ 2,075,926	\$ 2,767,902	\$ 1,569,072	\$ 1,507,919
NET REVENUES OVER EXPENSES	\$ 256,640	\$ (171,805)	\$ (229,074)	\$ 1,464,768	\$ 1,521,871
CAPITAL IMPROVEMENTS					
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Water Treatment Plant & Facilities	-	-	-	-	-
Sewage Treatment Plant & Facilities	-	-	-	-	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 1,465,000	\$ 3,069,167
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 1,465,000	\$ 3,069,167
OTHER SOURCES					
Cash Used	\$ -	\$ -	\$ -	\$ -	\$ 1,547,296
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 1,547,296
NET CASH BASIS SOURCES (USES)	\$ 256,640	\$ (171,805)	\$ (229,074)	\$ (232)	\$ -

San Jacinto River Authority - Future Facilities
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OTHER REVENUES					
Interest Income	\$ 4,774	\$ 1,123	\$ 1,498	\$ -	\$ -
TOTAL OTHER REVENUES	\$ 4,774	\$ 1,123	\$ 1,498	\$ -	\$ -
OPERATING EXPENSES					
MAINTENANCE, REPAIRS & PARTS					
Lines	\$ 10,350	\$ -	\$ -	\$ -	\$ -
Instrumentation Parts	385	-	-	-	-
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 10,735	\$ -	\$ -	\$ -	\$ -
NON-OPERATING EXPENSES					
Depreciation	\$ 1,685,231	\$ 1,264,945	\$ 1,686,593	\$ -	\$ -
	\$ 1,685,231	\$ 1,264,945	\$ 1,686,593	\$ -	\$ -
TOTAL EXPENSES	\$ 1,695,966	\$ 1,264,945	\$ 1,686,593	\$ -	\$ -
NET REVENUES OVER EXPENSES	\$ (1,691,192)	\$ (1,263,821)	\$ (1,685,095)	\$ -	\$ -
CAPITAL IMPROVEMENTS					
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Water Treatment Plant & Facilities	-	-	-	-	-
Sewage Treatment Plant & Facilities	-	-	-	-	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES					
Cash Used	\$ -	\$ -	\$ -	\$ -	\$ -
Capacity Contributions	3,240,933	-	-	-	-
TOTAL OTHER SOURCES	\$ 3,240,933	\$ -	\$ -	\$ -	\$ -
NET CASH BASIS SOURCES (USES)	\$ 1,549,741	\$ (1,263,821)	\$ (1,685,095)	\$ -	\$ -

FY 2015 Budget Notes - Woodlands Division
July 24, 2014

1. Operating Revenues – Operating Revenues for Woodlands totals \$38,528,706 and are based on fees collected from Woodlands MUDS for the following: (Note: The GRP fee as approved by the SJRA Board is scheduled to increase from \$1.75 to \$2.25 per 1,000 gallons, effective September 1, 2014.)
 - Water Sales to Woodlands MUDs – the wholesale water rate is scheduled to remain at \$1.99 per 1,000 gallons for FY2015. Based on projected water use, the estimated revenue is \$11,904,110.
 - Wastewater Fees – the wholesale wastewater rate is scheduled to remain at \$3.95 per 1,000 gallons for FY2015. Based on projected water use and with a 51% wastewater return, the estimated revenue is \$13,132,174.
 - Direct Reuse Water – the sale of treated wastewater effluent for irrigation is projected to generate \$33,000.
 - GRP Pumping Fees – include the fees directly billed to, and paid by individual MUDs based on actual water metered to the retail customers of each MUD totaling \$13,459,422.

2. Salaries & Wages – Staffing for FY 2015 includes 67.645 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 \$2,443,398. The Direct Woodlands staff for FY2015 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 staff – by allocated time, utilizes 26.145 FTEs to support the management and implementation of the Woodlands Division for a total cost of \$2,046,643.
 - Technical Services – 9.88 FTEs
 - SCADA/I&C – 5.65 FTEs
 - Lake Conroe – .1 FTEs
 - Financial & Admin. – 10.515 FTEs

3. Professional Fees – Professional Fees for FY2015 total \$238,200, including the following highlighted expenses:
 - Legal Fees – \$65,000

- Engineering – \$129,600 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 \$16,153,762, including the following highlighted expenses:
 - USGS – Cooperative Agreement costs from USGS for monitoring, totaling \$168,692
 - Sludge Removal - \$419,067
 - Commercial Lab Fees - \$174,280
 - State Fees – TCEQ related fees totaling \$86,300
 - GW District Fees – Lone Star GCD Permit Fees totaling \$388,176
 - GRP Pumping Fees - include the fees directly billed by the GRP Division based on metered pumpage from Woodlands water wells, totaling \$14,829,247.
 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 \$4,541,877, including the following highlighted expenses:
 - Property Insurance – \$284,000
 - Chlorine - \$153,240
 - Fuel – gasoline and diesel fuel for vehicles and equipment, totaling \$128,500
 - Electric Utilities - \$2,849,000
 - Software & Support – includes software and licensing, hardware/equipment, and support for software/hardware for employees and Woodlands systems, totaling \$133,968
 - Telephone – includes office and cellular related phone equipment and services, totaling \$191,200
 6. Rentals – Expenses for rental of office, equipment and radio tower for FY 2015 total \$33,900, including the following highlighted expenses:
 - Equipment Rentals – 20,000
 - Office Rent – \$6,400
 - Radio Tower – includes \$7,500 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 maintenance, buildings and grounds maintenance, tools, and instrumentation, totaling \$1,651,950, including the following highlighted expenses:
 - Mowing - \$134,500

- Tanks – includes expenses related to repair and rehabilitation of various tanks, totaling \$201,200
 - Pumps & Motors – includes expenses related to repair, rehabilitation, and replacement of various pumps and motors, totaling \$226,800
 - Lines – includes expenses related to repair, rehabilitation, and replacement of various sewer lines, totaling \$59,000
 - Valves & Pipes – includes expenses related to repair, rehabilitation, and replacement of various valves and water lines, totaling \$78,800
 - Instrumentation Parts – includes expenses related to replacement of various instrumentation devices and equipment, totaling \$135,000
8. Employee Benefits - Includes \$1,915,161 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 \$744,928 for expenses incurred by General & Administration to support the work performed by the staff within G&A staff noted above who 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 \$195,683 for the following:
- Woodlands share of a Computerized Maintenance Management System (CMMS)
 - Computer upgrades/replacements
11. Interdivision Transfers – transfer \$14,718,500 to Repair and Rehabilitation Fund for various CIP and repair projects.
12. Cash Used – Utilized \$6,186,643 from FY2014 carryforward of cash funds.

SJRA FY 2015 Budget Risk Management

Woodlands Division

July 24, 2014

Risk	Probability	Management Method
Revenue		
Revenue sales less than projected due to conservation or wet weather	Medium	<ul style="list-style-type: none"> • Very limited operating reserves are available to cover a small amount of deficit • Reserves should be increased to a four month minimum • Delay capital projects to subsequent years
Delayed payments from Municipal Utility Districts	Low	<ul style="list-style-type: none"> • Very limited operating reserves are available to cover a small amount of deficit • Reserves should be increased to a four month minimum
Labor (Staffing)		
Inadequate staff available for daily operations in Maintenance and Operations Departments.	Medium	<ul style="list-style-type: none"> • Aggressively implement staffing plan
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.
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.

San Jacinto River Authority - GRP
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OPERATING REVENUES					
GRP Pumping Fees	\$ 15,669,836	\$ 13,380,813	\$ 17,841,084	\$ 22,125,000	\$ 30,073,229
GRP Pumping Fees-Woodlands	\$ 8,285,368	\$ 7,093,506	\$ 9,458,008	\$ 11,993,874	\$ 11,918,872
GRP Surface Water Sales	\$ -	\$ -	\$ -	\$ -	\$ 2,032,088
GRP Surface Water Sales-Woodlands	-	-	-	-	2,910,375
TOTAL OPERATING REVENUES	\$ 23,955,204	\$ 20,474,319	\$ 27,299,092	\$ 34,118,874	\$ 46,934,564
OTHER REVENUES					
Interest Income	\$ 863,115	\$ 423,329	\$ 564,438	\$ 696,936	\$ 199,680
Other Gains & Losses	109,578	3,555	4,740	-	-
TOTAL OTHER REVENUES	\$ 972,693	\$ 426,884	\$ 569,178	\$ 696,936	\$ 199,680
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 523,351	\$ 444,570	\$ 592,760	\$ 857,656	\$ 1,242,983
Salary & Wage Allocation	1,519,731	1,069,118	1,425,491	2,360,709	2,335,723
Salaries & Wages-Interns	-	-	-	-	44,848
Staffing Services	15,992	37,547	50,063	123,200	7,100
Compensated Absences	1,737	-	-	1,117	1,291
TOTAL SALARIES & WAGES	\$ 2,060,811	\$ 1,551,235	\$ 2,068,314	\$ 3,342,682	\$ 3,631,945
PROFESSIONAL FEES					
Legal Fees	\$ 83,904	\$ 64,643	\$ 86,191	\$ 450,000	\$ 300,000
Annual Financial Audit	14,400	17,750	23,667	28,000	28,000
Arbitrage Rebate Audit	-	-	-	-	1,800
Management Audit	-	-	-	-	10,000
Paying Agent Fees	12,060	7,235	9,647	7,000	4,500
Engineering	292,468	268,403	357,871	325,000	200,000
Safety Inspections & Testing	-	-	-	-	5,000
Graphic Design	-	325	433	3,000	7,500
TOTAL PROFESSIONAL FEES	\$ 402,832	\$ 358,356	\$ 477,809	\$ 813,000	\$ 556,800
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Sludge Removal	-	-	-	-	25,000
Meter Calibration Services	-	-	-	-	3,000
Commercial Laboratory Fees	-	-	-	-	21,500
Other Services	-	-	-	-	10,000
Patrolling & Security Services	-	-	-	-	10,000
Employee Testing- New	572	309	412	2,400	4,500
Janitorial Services	21,419	14,571	19,428	21,000	39,732
Water Quality Testing	41,082	23,541	31,388	110,250	110,000
Public Relations Expense	29,571	22,666	30,221	22,000	40,000
Water Conservation & Public Education	-	10,495	13,993	37,225	10,000
Website Hosting & Maintenance	17,265	8,400	11,200	18,000	20,000
Communication Services	-	2,902	3,869	21,996	5,000
GRP Fee Billing Services	998	-	-	-	-
Directors Meeting Expenses	5,649	4,504	6,006	7,000	7,000

San Jacinto River Authority - GRP
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Public Official Liability	3,120	-	-	3,000	3,500
TOTAL PURCHASED & CONTRACTED SE \$	119,676	\$ 87,388	\$ 116,517	\$ 242,871	\$ 311,232
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 47,893	\$ 27,610	\$ 36,813	\$ 132,000	\$ 80,000
Other Office Expense	2,372	988	1,317	-	-
Travel	4,384	9,747	12,996	13,000	13,000
Automobile & Truck Expense	4,710	4,078	5,438	5,000	20,000
Postage	815	1,904	2,538	600	3,500
Property Insurance	4,084	4,872	6,496	3,900	28,000
Auto Insurance	3,493	3,148	4,198	3,600	7,200
Liability Insurance	32,154	25,268	33,690	57,600	21,000
Small Tools Purchases	442	-	-	-	2,500
Training-External	3,605	1,881	2,508	5,000	10,000
Training-Internal	787	-	-	-	-
Training-Employee HR	5,048	5,062	6,750	6,240	7,800
Chemicals	-	-	-	-	14,994
Citric Acid	-	-	-	-	80,969
Phosphoric Acid	-	-	-	-	14,994
Granulated Activated Carbon	-	-	-	-	1,325,487
Aluminum Chlorohydrate	-	-	-	-	359,861
Carbon Dioxide	-	-	-	-	16,194
Sodium Permanganate	-	-	-	-	149,942
Sodium Bisulfate	-	-	-	-	2,699
Sodium Hydroxide	-	-	-	-	47,382
Sodium Hypochlorite	-	-	-	-	107,958
Lime	-	-	-	-	89,066
Chlorine	-	-	-	-	1,000
Polymer	-	-	-	-	44,983
Managers Expense	5,834	5,470	7,293	8,000	8,000
Fuel	10,529	6,876	9,168	15,000	40,000
Safety & First Aid	-	-	-	-	7,000
Uniform Services	-	514	685	2,000	9,650
Maintenance Supplies	-	-	-	-	25,000
Operations Supplies	-	3,842	5,122	10,000	28,300
Other Operating Expenses	-	-	-	-	9,000
Memberships & Professional Dues	1,381	844	1,126	12,000	12,000
Signage	87	-	-	300	300
Janitorial Supplies	-	1,700	2,266	2,500	-
Copier, Scanner & FAX	20,314	15,008	20,011	13,000	26,500
Delivery & Freight	1,262	874	1,166	1,605	5,000
Utilities-Electric	16,136	16,022	21,362	16,500	830,237
Utilities-Natural Gas	-	-	-	-	5,000
Utilities-Sewer	-	-	-	-	5,000
Reservation Fees-City of Houston	1,289,846	2,312,411	3,083,215	2,188,984	1,532,046
Reservation Fees-SJRA	621,033	670,551	894,068	670,551	540,281
Supply Use Fee-SJRA	-	-	-	-	747,502
Additional Water Fees	676,123	142,500	190,000	300,000	300,000
Bank Service Charges	90	30	40	120	120

San Jacinto River Authority - GRP
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Personal Protective Equipment	152	337	449	2,000	4,250
Safety Equipment & Mtgs	6,171	284	378	3,500	4,800
Health & Wellness Program	1,180	218	290	4,800	6,000
Recruiting Expenses	9,624	6,010	8,013	47,700	30,000
Computer Hardware	21,978	28,484	37,979	52,000	33,099
Software & Support	57,735	38,433	51,244	90,900	76,819
Software Maintenance	-	-	-	40,000	50,000
Network Communications	5,077	3,889	5,185	4,000	2,748
Publications & Subscriptions	782	1,022	1,363	1,752	500
Local Telephone	5,071	3,207	4,276	4,500	2,863
Long Distance Telephone	23,970	(1,792)	(2,389)	1,150	458
Wireless Devices & Services	6,619	3,539	4,718	9,480	15,700
Phone System-Install, Maint & Changes	427	-	-	15,120	5,138
TOTAL SUPPLIES, MATERIALS & UTILIT	\$ 2,891,208	\$ 3,344,831	\$ 4,459,772	\$ 3,744,402	\$ 6,811,840
RENTALS					
Office Equipment Rentals	\$ -	\$ -	\$ -	\$ 1,000	\$ -
TOTAL RENTALS	\$ -	\$ -	\$ -	\$ 1,000	\$ -
MAINTENANCE, REPAIRS & PARTS					
Office,Furniture,Fixtures	\$ 227	\$ 3,789	\$ 5,052	\$ 1,000	\$ 1,000
Office Furniture-New Offices	-	310	413	2,000	2,000
Buildings & Grounds Maintenance	12,450	6,223	8,297	8,000	50,000
Security System Monitoring	772	1,076	1,435	5,160	6,000
Plant Maintenance	-	-	-	-	6,250
Tanks	-	-	-	-	5,000
Electrical	-	-	-	-	2,500
Pumps & Motors	-	-	-	-	6,250
Machinery,Tools,Implements	-	-	-	-	1,750
Lines	-	-	-	-	3,750
Other Maintenance	-	-	-	-	1,250
Instrumentation Parts	-	(251)	(335)	-	20,000
TOTAL MAINTENANCE, REPAIRS & PAR	\$ 13,449	\$ 11,147	\$ 14,862	\$ 16,160	\$ 105,750
EMPLOYEE BENEFITS					
Group Insurance	\$ 269,946	\$ 214,060	\$ 285,413	\$ 576,890	\$ 666,542
Group Retirement Expense	222,770	200,886	267,848	432,226	475,451
Workers Compensation Insurance	21,740	20,286	27,048	47,865	71,152
Social Security Taxes	137,225	106,483	141,977	245,236	263,159
TOTAL EMPLOYEE BENEFITS	\$ 651,681	\$ 541,715	\$ 722,286	\$ 1,302,217	\$ 1,476,304
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense Allocated	\$ 884,811	\$ 465,292	\$ 620,389	\$ 850,563	\$ 946,329
TOTAL GENERAL & ADMINISTRATIVE I	\$ 884,811	\$ 465,292	\$ 620,389	\$ 850,563	\$ 946,329

San Jacinto River Authority - GRP
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
NON-OPERATING EXPENSES					
Interest Expense	\$ 18,333,910	\$ 15,988,138	\$ 21,317,519	\$ 14,844,598	\$ 21,360,309
Amortization Expense	945,846	-	-	-	-
Depreciation	268,358	208,245	277,660	-	-
	\$ 19,548,114	\$ 16,196,383	\$ 21,595,179	\$ 14,844,598	\$ 21,360,309
TOTAL EXPENSES	\$ 26,572,582	\$ 22,556,347	\$ 30,075,128	\$ 25,157,493	\$ 35,200,509
NET REVENUES OVER EXPENSES	\$ (1,644,685)	\$ (1,655,144)	\$ (2,206,858)	\$ 9,658,317	\$ 11,933,735
CAPITAL IMPROVEMENTS					
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Equipment	-	-	-	70,000	200,000
Office Furniture	-	-	-	-	26,000
Software	-	-	-	390,000	244,195
Computer Equipment	-	-	-	86,000	105,725
Telephone System	-	-	-	-	15,000
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 546,000	\$ 590,920
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 7,458,333	\$ 12,990,001
Debt Service Reserve Funds	-	-	-	360,060	2,118,564
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 7,818,393	\$ 15,108,565
OTHER SOURCES					
Bond Proceeds Used	\$ -	\$ -	\$ -	\$ -	\$ 5,912,550
Cash Used	-	-	-	-	-
Interdivision Transfers	-	-	-	30,000	70,000
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ 30,000	\$ 5,982,550
NET CASH BASIS SOURCES (USES)		\$ (1,655,144)	\$ (2,206,858)	\$ 1,323,924	\$ 2,216,800
Addition to Reserve Funds					\$ 2,216,800

FY 2015 Budget Notes - GRP Division
July 24, 2014

1. Operating Revenues & Other Revenues– Operating Revenues for GRP totals \$47,134,244 and are based on fees and water sales collected from GRP participants for the following:
(Note: The GRP Pumpage Fee increased from \$1.75 to \$2.25 per 1,000 gallons, effective September 1, 2014. The GRP Surface Water Rate used in the FY 2015 budget is set at \$2.44 per 1,000 gallons.)
 - GRP Pumping Fees – includes GRP fees estimated to be collected from GRP participants based on actual pumpage (excluding Woodlands), totaling \$30,073,229.
 - GRP Pumping Fees for Woodlands – includes GRP fees estimated to be collected from the Woodlands MUDs based on actual pumpage, totaling \$11,918,872
 - GRP Surface Water Sales – includes sales estimated to be collected from GRP participants based on actual water sales (excluding Woodlands), totaling \$2,032,088
 - GRP Surface Water Sales for Woodlands – includes sales estimated to be collected from the Woodlands MUDs based on actual water sales, totaling \$2,910,375.
 - Other Revenues – generally consists of interest earned from operating funds and from unspent bond proceeds available for GRP Program, totaling \$199,680.

2. Salaries & Wages – Staffing for FY 2015 includes 52.08 Full Time Equivalent (FTEs) as follows:
 - GRP Division staff –Following the GRP Five Year Staffing Plan, during FY2015 additional staff is scheduled to be hired as facilities are being constructed and plant is placed into operation. GRP will utilize a total of 21.25 direct FTEs at a total cost of \$1,242,983. Currently, the GRP Division has 10 FTEs. It is anticipated that the GRP Division will add 11.25 FTEs throughout FY2015. The GRP staff for FY2015 will comprise the following staff:
 - Division Manager (1 FTE)
 - GRP Implementation Coordinator (1 FTE)
 - Administrative/Customer Relations Staff (4.75 FTEs)
 - Operations and Maintenance Staff (14.5 FTEs)
 - General & Administration staff – by allocated time, utilizes 30.83 FTEs to support the management and implementation of the GRP Program for a total cost of \$2,335,723.
 - Technical Services – 8.84 FTEs
 - SCADA/I&C – 6.65 FTEs
 - Financial & Admin. – 14.84 FTEs

3. Professional Fees – Professional Fees for FY2015 total \$556,800, including the following highlighted expenses:
 - Legal Services – \$300,000
 - Engineering – \$200,000 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 \$311,232. Included in the total is \$110,000 for expenses related to sampling and laboratory testing of raw water from Lake Conroe.
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 \$6,811,840. FY 2015 will include start up and a portion of the first 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 \$1,532,046 for expenses for Reservation Fees paid to the City of Houston. This represents a decrease from FY2014 due to the City of Houston's share of costs for the Lake Conroe Dam Maintenance and Repairs Project. This also includes costs associated with the purchase of Supply Use Fee for the purchase of surface water with the start-up of the plant and the option of 50,000 acre-feet of water from the Trinity River Authority, solely for use by the GRP.
6. Maintenance, Repairs & Parts – Includes expenses for routine maintenance, building and grounds maintenance, and security monitoring, totaling \$105,750.
7. Employee Benefits - Includes \$1,476,304 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 \$946,329 for expenses incurred by General & Administration to support the work performed by the staff within G & A noted above who support the GRP Division and implementation of the GRP Program. 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 \$21,360,309 in interest expense on the various bond issues required for the implementation of the Groundwater Reduction Plan, Phase I.
10. Capital Improvements – Includes \$590,920 for new vehicles, 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 \$12,990,001 associated with the GRP Program.
12. Debt Service Reserve Fund – Transfer of \$2,118,564 into the debt service reserve fund.
13. Bond Proceeds Used – Funds set aside by 2012A bond issuance to pay for first two years of interest expense, utilizing \$5,912,550 in FY2015.
14. Net Cash Basis – the FY2015 Budget is projected to produce a net of \$2,216,800 which would be utilized in the development of future reserves.

SJRA FY 2015 GRP Risk Management

GRP Division

July 21, 2014

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. 	Medium	<ul style="list-style-type: none"> • Proposed FY2015 GRP Pumpage Fee is based on historical trends from groundwater pumpage and projected demands for Conroe, The Woodlands, and other GRP Participants • We have established operating reserves to provide for rate and revenue stabilization • Pumpage fee and surface water rate can be adjusted in subsequent years
Project Financing/Debt Service		
Funds available from TWDB Loans and Open Market are inadequate for Construction planned for FY2015 budget year	Very Low	<ul style="list-style-type: none"> • SJRA staff in key management positions to oversee/drive progress • Project management procedures implemented for effective project delivery including control of scope, fee, schedule and risk • Most funding for projects have been obtained • Project cost projections indicate that we will complete the GRP Program below budget
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. 	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
Receiving facility owners not prepared for startup	Medium	<ul style="list-style-type: none"> • Construction schedule contains sufficient float for overall system completion
Staffing		
Not all operations positions are filled and trained in time for startup.	Medium	<ul style="list-style-type: none"> • Recruiting effort is already underway • Source for contract employees being identified
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

San Jacinto River Authority - Raw Water Enterprise (Raw Water, Highlands and Lake Conroe)

Actual to Budget Comparison

FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OPERATING REVENUES					
General Industrial Water Revenue	\$ 8,274,870	\$ 6,509,195	\$ 8,678,927	\$ 8,135,701	\$ 9,891,696
General Industrial Water Revenue-Lake Customers	(86,800)	453,153	604,204	597,919	919,730
Water Sales-Municipal	333,772	267,465	356,620	345,375	1,121,964
Water Sales-Commercial	37,882	18,391	24,522	-	36,000
Lawn Irrigation Fees	72,301	87,309	116,411	42,968	90,000
Water Sales-Reclaimed Groundwater	8,483	8,513	11,350	-	8,500
Water Sales-Irrigation	36,703	11,553	15,404	106,420	115,408
Permits, Licenses, & Fees - Residential	614,996	447,090	596,120	600,000	560,000
Permits, Licenses & Fees - Commercial	359,434	319,685	426,247	419,000	360,000
Marine Sanitation Inspections	120	-	-	-	-
Invasive Species Management Revenue	5,314	8,000	10,667	8,000	-
SJRA Reservation Fee	621,033	670,551	894,068	670,551	540,281
Industrial Reservation Fee	39,757	177,898	237,197	249,942	270,992
Municipal Reservation Fee	-	-	-	15,148	16,424
Septic Tank Licenses	23,120	14,720	19,627	-	7,350
City of Houston Share of Lake Conroe Operations	1,384,517	936,406	1,248,541	4,377,968	3,004,058
TOTAL OPERATING REVENUES	\$ 11,725,502	\$ 9,929,929	\$ 13,239,905	\$ 15,568,992	\$ 16,942,403
OTHER REVENUES					
Interest Income	\$ 15,240	\$ 73,859	\$ 98,479	\$ 19,200	\$ 19,000
Land Use Agreements	-	5,980	7,973	-	5,980
Proceeds From Sale Of Assets	26,715	417,261	556,347	-	-
Other Gains & Losses	4,400	4,750	6,333	-	-
TOTAL OTHER REVENUES	\$ 46,355	\$ 501,850	\$ 669,132	\$ 19,200	\$ 24,980
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 993,548	\$ 729,497	\$ 972,662	\$ 1,206,515	\$ 1,151,812
Salary & Wage Allocation	914,934	814,849	1,086,466	1,383,389	1,551,916
Salaries & Wages-Interns	-	-	-	-	64,516
Staffing Services	3,724	18,763	25,018	5,800	10,474
Compensated Absences	(8,122)	-	-	2,529	1,470
TOTAL SALARIES & WAGES	\$ 1,904,084	\$ 1,563,109	\$ 2,084,146	\$ 2,598,233	\$ 2,780,188
PROFESSIONAL FEES					
Legal Fees	\$ 153,069	\$ 234,075	\$ 312,101	\$ 310,000	\$ 375,900
Legal Fees-Enforcement	38,572	17,135	22,846	20,000	25,000
Annual Financial Audit	4,504	7,582	10,109	10,600	8,250
Arbitrage Rebate Audit	-	-	-	-	7,000
Management Audit	4,169	-	-	-	-
Paying Agent Fees	1,600	1,700	2,267	1,000	3,000
Engineering	237,245	227,080	302,773	210,000	341,800
Engineering Studies	338	-	-	8,000	17,000
Safety Inspections & Testing	3,727	2,343	3,124	5,700	7,760
Graphic Design	-	33	43	2,500	7,000
TOTAL PROFESSIONAL FEES	\$ 443,224	\$ 489,948	\$ 653,263	\$ 567,800	\$ 792,710

San Jacinto River Authority - Raw Water Enterprise (Raw Water, Highlands and Lake Conroe)

Actual to Budget Comparison

FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ 4,360	\$ 3,519	\$ 4,692	\$ 8,600	\$ 6,000
Meter Calibration Services	-	-	-	1,200	-
State Fees	710	400	533	500	600
Patrolling & Security Services	249,753	191,419	255,226	340,000	310,000
Employee Testing- New	247	459	613	4,500	3,600
Janitorial Services	3,750	4,367	5,822	5,500	12,200
Instrumentation Alert Services	-	-	-	9,825	-
Stream Gauging & Water	96,657	73,180	97,573	155,000	134,600
CWA Water Conveyance	125,199	72,540	96,720	144,900	149,247
Trucking	-	385	513	4,000	4,000
Water Quality Testing	14,585	-	-	30,000	3,000
Public Relations Expense	147	3,174	4,232	2,700	7,000
Water Conservation & Public Education	7,112	1,722	2,296	-	10,000
Website Hosting & Maintenance	6,000	1,500	2,000	6,300	6,300
TOTAL PURCHASED & CONTRACTED SERVICES	\$ 508,520	\$ 352,665	\$ 470,220	\$ 713,025	\$ 646,547
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 7,079	\$ 5,916	\$ 7,888	\$ 10,200	\$ 14,624
Other Office Expense	6,447	2,189	2,919	2,100	2,600
Travel	7,079	812	1,083	9,350	8,500
Automobile & Truck Expense	26,551	19,339	25,785	40,080	33,300
Postage	5,247	6,852	9,136	18,242	17,000
Property Insurance	18,631	14,705	19,607	31,320	32,300
Auto Insurance	28,085	18,604	24,804	16,200	24,700
Liability Insurance	16,250	7,152	9,536	30,960	19,400
Small Tools Purchases	7,789	1,444	1,925	4,100	4,515
Training-External	8,993	3,133	4,178	11,850	9,912
Training-Internal	766	258	344	500	515
Training-Employee HR	6,509	5,057	6,742	6,500	6,240
Managers Expense	11,054	5,279	7,040	6,000	10,150
Fuel	83,162	49,760	66,347	120,850	123,712
Uniform Services	163	1,458	1,943	3,560	3,765
Operations Supplies	14,273	11,211	14,948	15,750	16,550
Memberships & Professional Dues	522	491	654	1,900	2,255
Signage	207	464	619	3,550	3,657
Janitorial Supplies	779	597	797	1,100	2,133
Copier, Scanner & FAX	154	5,099	6,799	21,436	9,000
Delivery & Freight	2,576	1,871	2,495	3,500	4,100
Utilities-Electric	28,485	18,358	24,477	32,000	34,660
Utilities-Natural Gas	2,677	5,891	7,855	5,000	8,000
Utilities-Water	982	608	811	1,600	1,648
Chemicals	45,223	-	-	-	-
Laboratory Expenses	427	1,133	1,510	7,000	2,500
Pumping Costs-Direct	107,023	81,374	108,498	240,000	150,000
Pumping Costs-Indirect	-	10,539	14,052	18,000	18,540
Miscellaneous	78	-	-	-	-
Personal Protective Equipment	6,108	2,917	3,889	9,600	8,800
Safety Equipment & Mtgs	10,140	2,336	3,114	5,640	8,800

San Jacinto River Authority - Raw Water Enterprise (Raw Water, Highlands and Lake Conroe)

Actual to Budget Comparison

FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Health & Wellness Program	2,835	413	551	5,000	4,800
Recruiting Expenses	16,971	4,814	6,418	11,800	4,500
Computer Hardware	30,444	5,272	7,030	29,600	38,556
Software & Support	30,599	36,098	48,131	88,100	69,031
Network Communications	5,839	3,904	5,206	6,000	6,449
Publications & Subscriptions	1,552	1,392	1,856	3,200	303
Local Telephone	4,456	3,339	4,453	4,050	4,218
Long Distance Telephone	1,744	1,413	1,883	2,100	2,676
Wireless Devices & Services	23,847	14,896	19,860	20,420	23,579
Phone System-Install, Maint & Changes	2,345	-	-	2,400	2,704
TOTAL SUPPLIES, MATERIALS & UTILITIE	\$ 574,091	\$ 356,388	\$ 475,183	\$ 850,558	\$ 738,692
RENTALS					
Equipment Rentals	\$ 78,863	\$ 1,685	\$ 2,247	\$ 25,000	\$ 25,000
Office Rent	54,715	39,861	53,148	54,859	51,109
Office Equipment Rentals	1,182	135	180	-	-
Rent-U.S. Forest Lands-	16,697	12,523	16,697	17,000	17,000
TOTAL RENTALS	\$ 151,457	\$ 54,204	\$ 72,272	\$ 96,859	\$ 93,109
MAINTENANCE, REPAIRS & PARTS					
Office Furniture & Equipment	\$ 2,286	\$ 280	\$ 373	\$ 2,500	\$ 1,000
Instrumentation	8,725	10,182	13,576	58,000	27,500
Office,Furniture,Fixtures	1,274	579	773	100	12,500
Buildings & Grounds Maintenance	57,411	30,071	40,094	65,000	70,993
Security System Monitoring	2,232	1,353	1,804	15,721	1,743
Machinery,Tools,Implements	57,268	52,051	69,403	70,500	84,615
Boat Maintenance & Repairs	5,354	3,107	4,143	6,700	14,300
Laboratory & Metering Expense	-	122	163	-	-
Instrumentation Parts	-	6,282	8,375	10,000	10,000
Bridges,Culverts & Siphons	-	-	-	1,000	5,000
Dam Maintenance & Repairs	67,640	17,806	23,742	3,288,500	1,597,262
Clearing	-	2,684	3,579	25,000	15,000
Invasive Species Management	73,647	79,121	105,495	110,000	117,400
Chemicals	431	393	523	1,200	1,000
Service Road-Crushed Limestone	-	-	-	20,000	20,000
Ayer Island Maint & Repair	1,617	458	611	2,520	2,000
Security Repairs	6,283	218	291	16,800	15,000
Pump Station Maintenance & Repairs	17,241	2,225	2,966	36,000	30,000
Pump Station Equipment	36,469	341	454	1,000	15,000
Bad Debt Expense	(172,546)	-	-	-	-
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 165,332	\$ 207,273	\$ 276,365	\$ 3,730,541	\$ 2,040,313
EMPLOYEE BENEFITS					
Group Insurance	\$ 350,259	\$ 282,810	\$ 377,080	\$ 509,722	\$ 492,637
Group Insurance - Retirees	32,994	26,236	34,981	37,221	34,608
Group Insurance - Retiree OPEB	78,399	-	-	29,000	83,000
Group Retirement Expense	208,332	206,448	275,263	347,824	359,206
Workers Compensation Insurance	24,549	26,744	35,658	49,027	50,327
Social Security Taxes	136,196	113,820	151,761	198,305	204,364

San Jacinto River Authority - Raw Water Enterprise (Raw Water, Highlands and Lake Conroe)
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
TOTAL EMPLOYEE BENEFITS	\$ 830,729	\$ 656,058	\$ 874,743	\$ 1,171,099	\$ 1,224,142
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense Allocated	\$ 710,468	\$ 629,772	\$ 839,695	\$ 1,405,794	\$ 1,187,496
TOTAL GENERAL & ADMINISTRATIVE	\$ 710,468	\$ 629,772	\$ 839,695	\$ 1,405,794	\$ 1,187,496
NON-OPERATING EXPENSES					
Interest Expense	\$ 1,597,556	\$ 1,284,992	\$ 1,713,322	\$ 1,857,632	\$ 2,142,458
Amortization Expense	255,270	-	-	-	-
Depreciation	1,013,881	900,362	1,200,482	-	-
TOTAL NON-OPERATING EXPENSES	\$ 2,866,707	\$ 2,185,354	\$ 2,913,804	\$ 1,857,632	\$ 2,142,458
TOTAL EXPENSES	\$ 8,154,612	\$ 6,494,771	\$ 8,659,691	\$ 12,991,541	\$ 11,645,655
NET REVENUES OVER EXPENSES	\$ 3,570,890	\$ 3,435,158	\$ 4,580,214	\$ 2,577,451	\$ 5,321,728
CAPITAL IMPROVEMENTS					
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ 12,773,835
Maintenance Equipment	-	-	-	360,000	45,000
Transportation Equipment	-	-	-	46,667	46,667
Software	-	-	-	115,950	95,744
Computer Equipment	-	-	-	12,667	40,857
Lab Equipment	-	-	-	5,167	-
City of Houston's 2/3's portion of fixed assets	-	-	-	108,500	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 648,951	\$ 13,002,103
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 1,995,834	\$ 4,189,167
Debt Service Reserve Funds	-	-	-	-	216,063
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 1,995,834	\$ 4,405,230
OTHER SOURCES					
Bond Proceeds Used	\$ -	\$ -	\$ -	\$ -	\$ 7,319,500
Cash Used	-	-	-	-	467,709
Capacity Contributions	3,300,933	400,000	400,000	-	5,000,000
TOTAL OTHER SOURCES	\$ 3,300,933	\$ 400,000	\$ 400,000	\$ -	\$ 12,787,209
NET CASH BASIS SOURCES (USES)	\$ 6,871,823	\$ 3,835,158	\$ 4,980,214	\$ (67,334)	\$ 701,604
Addition to Reserve Funds	\$ 1,964,800	\$ (100,000)	\$ (133,333)	\$ 2,378,436	

SJRA FY 2015 Raw Water Enterprise Risk Management

July 24, 2014

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 projecting an increase.
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. • Working Capital 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.

Professional, Construction and Miscellaneous Services

<p>Inadequate and/or poorly performing providers of professional, construction and/or miscellaneous services</p>	<p>Low</p>	<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.
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Operations and Maintenance Costs

<p>Operations costs greater than budgeted</p>	<p>Medium</p>	<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.
<p>Failure of a key system component requiring immediate repair in and/or maintenance costs greater than budgeted for Highlands Division</p>	<p>Medium</p>	<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). • Emergency Reserve Funds available for critical and immediate repair of failed system components.

<p>Failure of a key system component requiring immediate repair and/or maintenance costs greater than budgeted for Lake Division</p>	<p>Medium</p>	<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. 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. Currently sand accumulation near Outlet Pond presents greatest risk for additional expenditures. • Emergency Reserve Funds available for critical and immediate repair of failed system components.
<p>Capital Outlay</p>		
<p>Capital improvement program (CIP) project costs greater than budgeted</p>	<p>Low</p>	<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 Improvements Reserve Funds are available for unanticipated CIP needs.
<p>Harris County continues to implement roadway improvements over/through SJRA Highlands Division siphons in an expedited manner</p>	<p>Medium</p>	<ul style="list-style-type: none"> • SJRA staff to closely monitor Harris County Infrastructure Planning. • Capital Improvements Reserve Funds available for unanticipated CIP needs.

**San Jacinto River Authority - Raw Water
Actual to Budget Comparison
FY2013 - FY2015**

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OPERATING REVENUES					
General Industrial Water Revenue	\$ 8,274,870	\$ 6,509,195	\$ 8,678,927	\$ 8,135,701	\$ 9,891,696
General Industrial Water Revenue-Lake Customers	(86,800)	453,153	604,204	597,919	919,730
Water Sales-Municipal	333,772	267,465	356,620	345,375	1,121,964
Water Sales-Commercial	37,882	18,391	24,522	-	36,000
Lawn Irrigation Fees	72,301	87,309	116,411	42,968	90,000
Water Sales-Reclaimed Groundwater	8,483	8,513	11,350	-	8,500
Water Sales-Irrigation	36,703	11,553	15,404	106,420	115,408
SJRA Reservation Fee	621,033	670,551	894,068	670,551	540,281
Industrial Reservation Fee	39,757	177,898	237,197	249,942	270,992
Municipal Reservation Fee	-	-	-	15,148	16,424
TOTAL OPERATING REVENUES	\$ 9,338,001	\$ 8,204,028	\$ 10,938,703	\$ 10,164,024	\$ 13,010,995
OPERATING EXPENSES					
PROFESSIONAL FEES					
Legal Fees	\$ -	\$ 212,892	\$ 283,857	\$ 150,000	\$ 300,000
Arbitrage Rebate Audit	-	-	-	-	3,500
Paying Agent Fees	600	600	800	-	1,500
Engineering	-	31,000	41,333	50,000	100,000
TOTAL PROFESSIONAL FEES	\$ 600	\$ 244,492	\$ 325,990	\$ 200,000	\$ 405,000
MAINTENANCE, REPAIRS & PARTS					
Bad Debt Expense	\$ (172,546)	\$ -	\$ -	\$ -	\$ -
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ (172,546)	\$ -	\$ -	\$ -	\$ -
NON-OPERATING EXPENSES					
Interest Expense	\$ 568,722	\$ 403,444	\$ 537,925	\$ 537,063	\$ 505,096
Amortization Expense	(19,725)	-	-	-	-
TOTAL NON-OPERATING EXPENSES	\$ 548,997	\$ 403,444	\$ 537,925	\$ 537,063	\$ 505,096
TOTAL EXPENSES	\$ 377,051	\$ 647,936	\$ 863,915	\$ 737,063	\$ 910,096
NET REVENUES OVER EXPENSES	\$ 8,960,950	\$ 7,556,092	\$ 10,074,788	\$ 9,426,961	\$ 12,100,899
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 1,149,167	\$ 2,374,167
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 1,149,167	\$ 2,374,167
NET CASH BASIS SOURCES (USES)	\$ 8,960,950	\$ 7,556,092	\$ 10,074,788	\$ 8,277,794	\$ 9,726,732

FY 2015 Budget Notes – Raw Water Enterprise
(Note: not the Raw Water summary)
July 24, 2014

1. Operating Revenues – Operating Revenues for FY 2015 for the Raw Water Enterprise are projected to total \$13,010,995, based on fees collected for the following:
 - General Industrial Water - \$9,891,696
 - Customers - \$919,730
 - Municipal Water Sales - \$1,121,964
 - Commercial Water Sales - \$36,000
 - Lawn Irrigation - \$90,000
 - Reclaimed Groundwater Water Sales - \$8,500
 - Irrigation Water Sales - \$115,408
 - SJRA Reservation Fees - \$540,281
 - Industrial Reservation Fees - \$270,992
 - Municipal Reservation Fees - \$16,424

2. Operating and Non-Operating Expenses – Expenses for FY 2015 for the Raw Water Enterprise are projected to total \$910,096, including the following highlighted expenses:
 - Legal Fees - \$300,000 set aside for outside legal services to support the IRS Private Letter Ruling request and contract negotiations
 - Engineering Fees - \$100,000 for a various studies
 - Interest Expense - includes expenses for interest expense on the 2010 Refunding Bond and the 2013R Bond issues, totaling \$505,096

3. Bond Principal – Payment of \$2,374,167 for principal on previous bonds.

San Jacinto River Authority - Highlands
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OTHER REVENUES					
Interest Income	\$ 15,240	\$ 73,859	\$ 98,479	\$ 19,200	\$ 19,000
Land Use Agreements	-	5,980	7,973	-	5,980
Proceeds From Sale Of Assets	(15,283)	2,950	3,933	-	-
Other Gains & Losses	-	1,000	1,333	-	-
TOTAL OTHER REVENUES	\$ (43)	\$ 83,789	\$ 111,718	\$ 19,200	\$ 24,980
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 382,773	\$ 283,479	\$ 377,972	\$ 467,751	\$ 473,937
Salary & Wage Allocation	445,213	413,036	550,715	826,882	951,012
Salaries & Wages-Interns	-	-	-	-	44,812
Staffing Services	1,862	11,848	15,797	1,800	3,954
Compensated Absences	(8,311)	-	-	1,327	417
TOTAL SALARIES & WAGES	\$ 821,537	\$ 708,363	\$ 944,484	\$ 1,297,760	\$ 1,474,132
PROFESSIONAL FEES					
Legal Fees	\$ 123,850	\$ 8,429	\$ 11,238	\$ 115,000	\$ 25,000
Annual Financial Audit	-	5,217	6,956	7,800	7,100
Arbitrage Rebate Audit	-	-	-	-	3,500
Paying Agent Fees	1,000	1,100	1,467	1,000	1,500
Engineering	6,663	15,585	20,780	-	90,000
Engineering Studies	-	-	-	8,000	2,000
Safety Inspections & Testing	2,657	1,805	2,407	1,200	2,700
Graphic Design	-	33	43	2,000	5,000
TOTAL PROFESSIONAL FEES	\$ 134,170	\$ 32,169	\$ 42,891	\$ 135,000	\$ 136,800
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ 1,597	\$ 1,282	\$ 1,709	\$ 3,600	\$ 2,700
Meter Calibration Services	-	-	-	1,200	-
Patrolling & Security Services	58,624	48,133	64,178	130,000	85,000
Employee Testing- New	15	349	466	2,100	1,800
Janitorial Services	-	803	1,070	-	6,700
Stream Gauging & Water	-	-	-	40,000	36,300
CWA Water Conveyance	125,199	72,540	96,720	144,900	149,247
Trucking	-	385	513	4,000	4,000
Water Quality Testing	9,238	-	-	30,000	3,000
Public Relations Expense	-	2,749	3,665	1,000	2,000
Water Conservation & Public Education	-	-	-	-	5,000
TOTAL PURCHASED & CONTRACTED SERVICES	\$ 194,673	\$ 126,241	\$ 168,321	\$ 356,800	\$ 295,747
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 733	\$ 2,017	\$ 2,689	\$ 3,200	\$ 4,300
Travel	-	-	-	3,000	2,500
Automobile & Truck Expense	6,672	3,623	4,831	8,080	8,300
Postage	322	279	372	2,000	500
Property Insurance	13,711	9,891	13,188	24,900	25,000
Auto Insurance	16,816	9,270	12,359	9,000	13,000
Liability Insurance	9,961	2,896	3,861	16,500	11,000

San Jacinto River Authority - Highlands
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Small Tools Purchases	5,377	1,444	1,925	3,600	4,000
Training-External	1,173	110	147	2,000	2,000
Training-Internal	766	258	344	500	515
Training-Employee HR	3,129	2,237	2,982	2,860	3,120
Managers Expense	6,011	2,065	2,754	1,000	5,000
Fuel	45,207	31,963	42,617	70,000	72,000
Uniform Services	163	1,227	1,636	2,000	2,500
Operations Supplies	4,687	3,785	5,047	5,000	5,200
Memberships & Professional Dues	-	46	61	400	725
Janitorial Supplies	-	-	-	-	1,000
Copier, Scanner & FAX	-	594	792	16,200	2,500
Delivery & Freight	18	105	140	-	500
Utilities-Electric	4,617	4,055	5,407	12,000	12,000
Utilities-Natural Gas	985	3,065	4,087	3,000	4,000
Utilities-Water	982	608	811	1,600	1,648
Chemicals	45,223	-	-	-	-
Pumping Costs-Direct	107,023	81,374	108,498	240,000	150,000
Pumping Costs-Indirect	-	10,539	14,052	18,000	18,540
Miscellaneous	78	-	-	-	-
Personal Protective Equipment	474	1,049	1,399	1,600	2,800
Safety Equipment & Mtgs	2,646	907	1,209	2,700	4,200
Health & Wellness Program	983	134	179	2,200	2,400
Recruiting Expenses	8,428	1,460	1,947	2,300	2,200
Computer Hardware	6,438	2,872	3,830	4,100	9,476
Software & Support	6,578	8,781	11,708	29,000	27,226
Network Communications	4,005	2,500	3,334	4,500	4,800
Publications & Subscriptions	909	696	928	1,300	103
Local Telephone	1,653	1,537	2,050	2,500	2,500
Long Distance Telephone	1,472	1,237	1,649	1,500	2,400
Wireless Devices & Services	7,417	4,106	5,474	8,800	10,480
Phone System-Install, Maint & Changes	-	-	-	-	1,129
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 314,657	\$ 196,730	\$ 262,307	\$ 505,340	\$ 419,562

RENTALS

Equipment Rentals	\$ 78,340	\$ 1,015	\$ 1,353	\$ 5,000	\$ 5,000
Office Rent	3,605	1,529	2,039	3,750	-
Office Equipment Rentals	442	135	180	-	-
TOTAL RENTALS	\$ 82,387	\$ 2,679	\$ 3,572	\$ 8,750	\$ 5,000

MAINTENANCE, REPAIRS & PARTS

Instrumentation	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Office,Furniture,Fixtures	1,274	579	773	100	12,500
Buildings & Grounds Maintenance	7,099	7,419	9,892	10,000	10,300
Security System Monitoring	583	1,063	1,418	15,000	1,000
Machinery,Tools,Implements	42,821	47,703	63,605	50,000	51,500
Instrumentation Parts	-	6,282	8,375	10,000	10,000
Bridges,Culverts & Siphons	-	-	-	1,000	5,000
Dam Maintenance & Repairs	8,661	748	998	8,000	8,240
Invasive Species Management	-	25,878	34,504	30,000	35,000

San Jacinto River Authority - Highlands
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Service Road-Crushed Limestone	-	-	-	5,000	5,000
Pump Station Maintenance & Repairs	17,241	2,225	2,966	36,000	30,000
Pump Station Equipment	36,469	341	454	1,000	15,000
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 114,148	\$ 92,238	\$ 122,985	\$ 166,100	\$ 188,540
EMPLOYEE BENEFITS					
Group Insurance	\$ 140,162	\$ 124,714	\$ 166,285	\$ 232,263	\$ 258,290
Group Insurance - Retirees	15,016	11,244	14,992	15,952	14,832
Group Insurance - Retiree OPEB	27,273	-	-	29,000	29,000
Group Retirement Expense	90,004	93,196	124,261	173,869	189,313
Workers Compensation Insurance	15,850	12,719	16,958	24,630	30,450
Social Security Taxes	58,433	50,845	67,794	99,035	108,843
TOTAL EMPLOYEE BENEFITS	\$ 346,738	\$ 292,718	\$ 390,290	\$ 574,749	\$ 630,728
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense Allocated	\$ 303,256	\$ 230,163	\$ 306,883	\$ 436,507	\$ 478,787
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	\$ 303,256	\$ 230,163	\$ 306,883	\$ 436,507	\$ 478,787
NON-OPERATING EXPENSES					
Interest Expense	\$ 1,028,834	\$ 881,548	\$ 1,175,397	\$ 1,320,569	\$ 1,637,362
Amortization Expense	274,995	-	-	-	-
Depreciation	869,556	800,783	1,067,710	-	-
TOTAL NON-OPERATING EXPENSES	\$ 2,173,385	\$ 1,682,331	\$ 2,243,107	\$ 1,320,569	\$ 1,637,362
TOTAL EXPENSES	\$ 4,484,951	\$ 3,363,632	\$ 4,484,840	\$ 4,801,575	\$ 5,266,658
NET REVENUES OVER EXPENSES	\$ (4,484,994)	\$ (3,279,843)	\$ (4,373,122)	\$ (4,782,375)	\$ (5,241,678)
CAPITAL IMPROVEMENTS					
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ 12,668,818
Maintenance Equipment	-	-	-	360,000	40,000
Transportation Equipment	-	-	-	35,000	35,000
Software	-	-	-	85,200	53,668
Computer Equipment	-	-	-	6,000	32,912
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 486,200	\$ 12,830,398
OTHER USES					
Bond Principal	\$ -	\$ -	\$ -	\$ 846,667	\$ 1,815,000
Debt Service Reserve Funds	-	-	-	-	216,063
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 846,667	\$ 2,031,063
OTHER SOURCES					
Bond Proceeds Used	\$ -	\$ -	\$ -	\$ -	\$ 7,319,500
Cash Used	-	-	-	-	467,709
Capacity Contributions	-	-	-	-	5,000,000
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 12,787,209
NET CASH BASIS SOURCES (USES)	\$ (4,484,994)	\$ (3,279,843)	\$ (4,373,122)	\$ (6,115,242)	\$ (7,315,930)
Addition to Reserve Funds	\$ 1,108,003			\$ 2,222,253	

FY 2015 Budget Notes - Highlands Division
July 24, 2014

1. Other Revenue – Includes estimated Interest Income and Land Use Agreements totaling \$24,980. Interest Income estimate is \$19,000 and is based on interest earned from any unused proceeds of 2010 and 2013 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 2015 includes 20.14 Full Time Equivalents (FTEs) as follows:
 - Highlands Division staff – directly utilizes 8 FTEs for a total cost of \$473,937:
 - Division Manager
 - Operations and Maintenance Manager
 - Lake Houston Pump Station Manager
 - Maintenance Staff (5 FTEs)
 - General & Administration staff – by allocated time, utilizes 12.14 FTEs to support the management and implementation of the Highlands Division for a total cost of \$951,012.
 - Technical Services – 6.33 FTEs
 - SCADA/I&C – .5 FTEs
 - Lake Conroe - .65 FTEs
 - Financial & Administrative – 4.66 FTEs

3. Professional Fees – Include expenses such as attorneys, auditors, engineers, etc., for a total of \$136,800. Engineer Fees are projected to be \$90,000 to provide project support for the improvements to the Highlands system.

4. Purchased & Contracted Services – Services purchased and contracted from third party providers totaling \$295,747, with the following highlighted:
 - Patrolling Services – Includes \$85,000 for patrolling by Harris County Constables during facilities construction and maintenance.
 - CWA Water Conveyance – Includes \$149,247 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,

totaling \$419,562. The single largest expense is power costs for the Lake Houston Pump Station in the amount of \$150,000.

6. Rentals – Includes equipment rentals, totaling \$5,000 for FY 2015. Rental of the emergency stand-by pumps are included in the capitalized costs associated with the construction projects.
7. Maintenance, Repairs & Parts – Includes expenses for routine maintenance, building and grounds maintenance, tools and implements, totaling \$188,540. Also included are Machinery and Tools for \$51,500 and Invasive Species Management for \$35,000.
8. Employee Benefits - Includes expenses for healthcare insurance, retirement, Workers' Compensation insurance, and payroll/social security taxes for the staff previously noted, totaling \$630,728.
9. General & Administration Expenses – Includes \$478,787 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 and 2013 Bond issues, totaling \$1,637,362.
11. Capital Improvements – Includes \$12,668,818 for CIP of which \$6,587,500 for East Canal Transfer Pump Station and \$2,610,000 for Sojolander Road Siphon Rehab. Also replacing one mower, one vehicle, and computer hardware and software.
12. Bond Principal – Payment of \$1,815,000 for principal on the 2010 Private Activity Bond, 2013 Bond, and previous bonds.
13. Debt Service Reserve Funds – Funding \$216,063 to the 2010 and 2013 Debt Service Reserve per bond requirements.
14. Bond Proceeds Used – Utilizing 2010 and 2013 bond proceeds of \$7,319,500 on Capital Improvements CIP mentioned above.

15. Capital Contributions - \$5,000,000 for use on East Canal Transfer Pump Station project.
16. Reserve Fund Requirement –Annual contributions would normally be equal to 10% of the FY2014 expenditures on capital improvements for the fiscal year. This fund accumulates reserves to be used for future repair and replacement of the equipment, structures, and facilities constructed. For FY2015, contributions will not be made, but documented and made in subsequent years.

San Jacinto River Authority - Lake Conroe
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OPERATING REVENUES					
Permits, Licenses, & Fees - Residential	\$ 614,996	\$ 447,090	\$ 596,120	\$ 600,000	\$ 560,000
Permits, Licenses & Fees - Commercial	359,434	319,685	426,247	419,000	360,000
Marine Sanitation Inspections	120	-	-	-	-
Invasive Species Management Revenue	5,314	8,000	10,667	8,000	-
Septic Tank Licenses	23,120	14,720	19,627	-	7,350
City of Houston Share of Lake Conroe Operations	1,384,517	936,406	1,248,541	4,377,968	3,004,058
TOTAL OPERATING REVENUES	\$ 2,387,501	\$ 1,725,901	\$ 2,301,202	\$ 5,404,968	\$ 3,931,408
OTHER REVENUES					
Proceeds From Sale Of Assets	\$ 41,998	\$ 414,311	\$ 552,414	\$ -	\$ -
Other Gains & Losses	4,400	3,750	5,000	-	-
TOTAL OTHER REVENUES	\$ 46,398	\$ 418,061	\$ 557,414	\$ -	\$ -
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 610,775	\$ 446,018	\$ 594,690	\$ 738,764	\$ 677,875
Salary & Wage Allocation	469,721	401,813	535,751	556,507	600,904
Salaries & Wages-Interns	-	-	-	-	19,704
Staffing Services	1,862	6,915	9,221	4,000	6,520
Compensated Absences	189	-	-	1,202	1,053
TOTAL SALARIES & WAGES	\$ 1,082,547	\$ 854,746	\$ 1,139,662	\$ 1,300,473	\$ 1,306,056
PROFESSIONAL FEES					
Legal Fees	\$ 29,219	\$ 12,754	\$ 17,006	\$ 45,000	\$ 50,900
Legal Fees-Enforcement	38,572	17,135	22,846	20,000	25,000
Annual Financial Audit	4,504	2,365	3,153	2,800	1,150
Management Audit	4,169	-	-	-	-
Engineering	230,582	180,495	240,660	160,000	151,800
Engineering Studies	338	-	-	-	15,000
Safety Inspections & Testing	1,070	538	717	4,500	5,060
Graphic Design	-	-	-	500	2,000
TOTAL PROFESSIONAL FEES	\$ 308,454	\$ 213,287	\$ 284,382	\$ 232,800	\$ 250,910
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ 2,763	\$ 2,237	\$ 2,983	\$ 5,000	\$ 3,300
State Fees	710	400	533	500	600
Patrolling & Security Services	191,129	143,286	191,048	210,000	225,000
Employee Testing- New	232	110	147	2,400	1,800
Janitorial Services	3,750	3,564	4,752	5,500	5,500
Instrumentation Alert Services	-	-	-	9,825	-
Stream Gauging & Water	96,657	73,180	97,573	115,000	98,300
Water Quality Testing	5,347	-	-	-	-
Public Relations Expense	147	425	567	1,700	5,000
Water Conservation & Public Education	7,112	1,722	2,296	-	5,000
Website Hosting & Maintenance	6,000	1,500	2,000	6,300	6,300
TOTAL PURCHASED & CONTRACTED SERVICES	\$ 313,847	\$ 226,424	\$ 301,899	\$ 356,225	\$ 350,800

San Jacinto River Authority - Lake Conroe
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 6,346	\$ 3,899	\$ 5,199	\$ 7,000	\$ 10,324
Other Office Expense	6,447	2,189	2,919	2,100	2,600
Travel	7,079	812	1,083	6,350	6,000
Automobile & Truck Expense	19,879	15,716	20,954	32,000	25,000
Postage	4,925	6,573	8,764	16,242	16,500
Property Insurance	4,920	4,814	6,419	6,420	7,300
Auto Insurance	11,269	9,334	12,445	7,200	11,700
Liability Insurance	6,289	4,256	5,675	14,460	8,400
Small Tools Purchases	2,412	-	-	500	515
Training-External	7,820	3,023	4,031	9,850	7,912
Training-Employee HR	3,380	2,820	3,760	3,640	3,120
Managers Expense	5,043	3,214	4,286	5,000	5,150
Fuel	37,955	17,797	23,730	50,850	51,712
Uniform Services	-	231	307	1,560	1,265
Operations Supplies	9,586	7,426	9,901	10,750	11,350
Memberships & Professional Dues	522	445	593	1,500	1,530
Signage	207	464	619	3,550	3,657
Janitorial Supplies	779	597	797	1,100	1,133
Copier, Scanner & FAX	154	4,505	6,007	5,236	6,500
Delivery & Freight	2,558	1,766	2,355	3,500	3,600
Utilities-Electric	23,868	14,303	19,070	20,000	22,660
Utilities-Natural Gas	1,692	2,826	3,768	2,000	4,000
Laboratory Expenses	427	1,133	1,510	7,000	2,500
Personal Protective Equipment	5,634	1,868	2,490	8,000	6,000
Safety Equipment & Mtgs	7,494	1,429	1,905	2,940	4,600
Health & Wellness Program	1,852	279	372	2,800	2,400
Recruiting Expenses	8,543	3,354	4,471	9,500	2,300
Computer Hardware	24,006	2,400	3,200	25,500	29,080
Software & Support	24,021	27,317	36,423	59,100	41,805
Network Communications	1,834	1,404	1,872	1,500	1,649
Publications & Subscriptions	643	696	928	1,900	200
Local Telephone	2,803	1,802	2,403	1,550	1,718
Long Distance Telephone	272	176	234	600	276
Wireless Devices & Services	16,430	10,790	14,386	11,620	13,099
Phone System-Install, Maint & Changes	2,345	-	-	2,400	1,575
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 259,434	\$ 159,658	\$ 212,876	\$ 345,218	\$ 319,130
RENTALS					
Equipment Rentals	\$ 523	\$ 670	\$ 894	\$ 20,000	\$ 20,000
Office Rent	51,110	38,332	51,109	51,109	51,109
Office Equipment Rentals	740	-	-	-	-
Rent-U.S. Forest Lands-	16,697	12,523	16,697	17,000	17,000
TOTAL RENTALS	\$ 69,070	\$ 51,525	\$ 68,700	\$ 88,109	\$ 88,109
MAINTENANCE, REPAIRS & PARTS					
Office Furniture & Equipment	\$ 2,286	\$ 280	\$ 373	\$ 2,500	\$ 1,000
Instrumentation	8,725	10,182	13,576	58,000	22,500
Buildings & Grounds Maintenance	50,312	22,652	30,202	55,000	60,693

San Jacinto River Authority - Lake Conroe
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Security System Monitoring	1,649	290	386	721	743
Machinery, Tools, Implements	14,447	4,348	5,798	20,500	33,115
Boat Maintenance & Repairs	5,354	3,107	4,143	6,700	14,300
Laboratory & Metering Expense	-	122	163	-	-
Dam Maintenance & Repairs	58,979	17,058	22,744	3,280,500	1,589,022
Clearing	-	2,684	3,579	25,000	15,000
Invasive Species Management	73,647	53,243	70,991	80,000	82,400
Chemicals	431	393	523	1,200	1,000
Service Road-Crushed Limestone	-	-	-	15,000	15,000
Ayer Island Maint & Repair	1,617	458	611	2,520	2,000
Security Repairs	6,283	218	291	16,800	15,000
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 223,730	\$ 115,035	\$ 153,380	\$ 3,564,441	\$ 1,851,773
EMPLOYEE BENEFITS					
Group Insurance	\$ 210,097	\$ 158,096	\$ 210,795	\$ 277,459	\$ 234,347
Group Insurance - Retirees	17,978	14,992	19,989	21,269	19,776
Group Insurance - Retiree OPEB	51,126	-	-	-	54,000
Group Retirement Expense	118,328	113,252	151,002	173,955	169,893
Workers Compensation Insurance	8,699	14,025	18,700	24,397	19,877
Social Security Taxes	77,763	62,975	83,967	99,270	95,521
TOTAL EMPLOYEE BENEFITS	\$ 483,991	\$ 363,340	\$ 484,453	\$ 596,350	\$ 593,414
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense Allocated	\$ 407,212	\$ 399,609	\$ 532,812	\$ 969,287	\$ 708,709
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	\$ 407,212	\$ 399,609	\$ 532,812	\$ 969,287	\$ 708,709
NON-OPERATING EXPENSES					
Depreciation	\$ 144,325	\$ 99,579	\$ 132,772	\$ -	\$ -
TOTAL NON-OPERATING EXPENSES	\$ 144,325	\$ 99,579	\$ 132,772	\$ -	\$ -
TOTAL EXPENSES	\$ 3,292,610	\$ 2,483,203	\$ 3,310,936	\$ 7,452,903	\$ 5,468,901
NET REVENUES OVER EXPENSES	\$ (858,711)	\$ (339,241)	\$ (452,320)	\$ (2,047,935)	\$ (1,537,493)
CAPITAL IMPROVEMENTS					
Property Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-	105,017
Maintenance Equipment	-	-	-	-	5,000
Transportation Equipment	-	-	-	11,667	11,667
Software	-	-	-	30,750	42,076
Computer Equipment	-	-	-	6,667	7,945
Lab Equipment	-	-	-	5,167	-
City of Houston's 2/3's portion of fixed assets	-	-	-	108,500	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 162,751	\$ 171,705
NET CASH BASIS SOURCES (USES)	\$ (858,711)	\$ (339,241)	\$ (452,320)	\$ (2,210,686)	\$ (1,709,198)
Addition to Reserve Funds	\$ 454,649	-	-	\$ 103,200	-

FY 2015 Budget Notes - Lake Conroe Division
July 24, 2014

1. Operating Revenues – Operating Revenues for FY 2015 for Lake Conroe are projected to total \$3,931,408, based on fees collected for the following:
 - Residential permits, licenses and fees – includes \$560,000 based on rates approved by SJRA Board in 2010 and historical data
 - Commercial permits, licenses and fees – includes \$360,000 based on rates approved by SJRA Board in 2010 and historical data
 - Septic Tank Licenses – includes \$7,350 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 \$3,004,058, which includes the City of Houston’s one time contribution for the Dam Maintenance and Repairs Project.

2. Salaries & Wages – Staffing for FY 2015 includes 20.82 Full Time Equivalents (FTEs) as follows:
 - Lake Conroe Division staff – directly utilizes 13 FTEs for a total cost of \$677,875, some of whom provide support in the amount of 0.25 FTEs to the Bear Branch, for a net 12.75 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 7.82 FTEs to support the management and implementation of the Lake Conroe Division for a total cost of \$600,904
 - Technical Services – 0.35 FTEs
 - SCADA/I&C – 0.35 FTEs
 - Financial & Admin. – 7.12 FTEs

3. Professional Fees – Professional Fees generally include expenses related to legal, financial auditing, engineering, and inspection fees, totaling \$250,910. Included in the total is \$151,800 for engineering fees associated with non-capital services.

4. Purchased & Contracted Services – Services purchased and contracted from third party providers totaling \$350,800, with the following highlighted:

- Patrolling Services – Includes \$225,000 for patrolling of the area by Montgomery County Constables.
 - Stream Gauging & Water Quality, USGS Co-Op – Includes \$98,300 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 \$319,130.
 6. Rentals – Expenses for rental of equipment, office, and lands for FY 2015 total \$88,109, with the following highlighted:
 - Equipment Rentals – 20,000
 - Office Rent – Includes \$51,109 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 \$1,851,773. The total includes non-routine repair costs for Dam Maintenance and Repairs in the amount of \$1,589,022. The Dam repair costs will be shared between SJRA and the City of Houston, 1/3 and 2/3 respectively.
 8. Employee Benefits - Includes \$593,414 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 \$708,709 for expenses incurred by General & Administration to support the work performed by the staff within G & A staff noted above who 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 \$171,705 (City of Houston’s 2/3’s share not included in this figure) for maintenance equipment, replacement vehicle, computer hardware and software.

11. Reserve Fund Requirement – Includes payments to the following reserve funds.
- Capital Repair/Replacement Reserve Fund – Annual contributions would normally be equal to 10% of the FY2014 expenditures on capital improvements for the fiscal year. This fund accumulates reserves to be used for future repair and replacement of the equipment, structures, and facilities constructed. For FY2015, contributions will not be made, but documented and made in subsequent years.

San Jacinto River Authority - General and Administrative
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OTHER REVENUES					
Interest Income	\$ 10,160	\$ 4,537	\$ 6,050	\$ 6,000	\$ 5,500
Office Rental Revenue	51,110	38,332	51,109	51,100	51,109
Proceeds From Sale Of Assets	1,550	5,558	7,411	-	-
Other Gains & Losses	11,353	10,439	13,919	-	-
TOTAL OTHER REVENUES	\$ 74,173	\$ 58,866	\$ 78,489	\$ 57,100	\$ 56,609
OPERATING EXPENSES					
SALARIES & WAGES					
Salaries & Wages	\$ 475,786	\$ 409,837	\$ 546,449	\$ 683,337	\$ 637,088
Salary & Wage Allocation	25,472	3,281	4,375	-	-
Salaries & Wages-Interns	-	-	-	-	20,374
Staffing Services	11,817	15,004	20,005	25,000	36,300
Compensated Absences	(1,182)	-	-	11,332	8,867
TOTAL SALARIES & WAGES	\$ 511,893	\$ 428,122	\$ 570,829	\$ 719,669	\$ 702,629
PROFESSIONAL FEES					
Legal Fees	\$ 465,017	\$ 132,952	\$ 177,269	\$ 340,000	\$ 240,000
Disclosure Filing	1,800	1,500	2,000	2,400	2,400
Annual Financial Audit	11,096	405	540	-	-
Arbitrage Rebate Audit	-	-	-	5,250	-
Paying Agent Fees	500	500	667	4,000	-
Engineering	8,433	-	-	124,000	50,000
Other Professional Services	165,847	3,926	5,234	30,000	30,000
Safety Inspections & Testing	-	-	-	-	1,200
Public Relations Consultant	-	30,545	40,727	52,000	-
TOTAL PROFESSIONAL FEES	\$ 652,693	\$ 169,828	\$ 226,437	\$ 557,650	\$ 323,600
PURCHASED & CONTRACTED SERVICES					
Waste Disposal Services	\$ 2,761	\$ 2,051	\$ 2,735	\$ -	\$ 3,500
Meter Calibration Services	1,508	2,255	3,007	2,000	3,050
State Fees	210	310	413	500	500
Employee Testing- New	3,795	754	1,005	800	900
Janitorial Services	15,851	11,601	15,468	18,000	18,000
Safety Testing Program	-	-	-	5,000	-
Public Relations Expense	136,561	21,430	28,573	30,000	50,000
Water Conservation & Public Education	4,947	14,455	19,273	45,000	55,000
Website Hosting & Maintenance	3,982	2,410	3,213	6,000	6,000
Education Materails	-	-	-	2,000	-
Directors Fees & Expenses	22,068	16,350	21,800	24,000	24,000
Directors Meeting Expenses	6,342	4,577	6,103	9,500	9,500
Directors' Travel Expenses	2,468	1,427	1,902	4,000	4,000
Document Imaging	-	-	-	7,000	21,500
TOTAL PURCHASED & CONTRACTED SERV	\$ 200,493	\$ 77,620	\$ 103,492	\$ 153,800	\$ 195,950
SUPPLIES, MATERIALS & UTILITIES					
Office Supplies & Printing	\$ 27,436	\$ 21,240	\$ 28,320	\$ 46,800	\$ 44,800
Other Office Expense	12,503	(74)	(99)	-	-
Travel	38,773	27,473	36,631	108,650	102,900

San Jacinto River Authority - General and Administrative
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Automobile & Truck Expense	29,478	22,183	29,578	57,400	45,723
Postage	2,687	1,642	2,189	3,660	3,680
Property Insurance	12,193	7,821	10,428	10,500	15,000
Auto Insurance	18,596	13,092	17,455	10,500	36,000
Liability Insurance	4,143	1,474	1,966	12,300	5,000
Training-External	77,861	64,492	85,989	171,581	176,864
Training-Internal	9,866	6,332	8,442	26,450	24,300
Training-Employee HR	5,810	2,966	3,954	2,080	1,560
Managers Expense	35,719	28,656	38,208	55,470	59,169
Employee Relations	24,456	34,159	45,545	31,600	41,000
Fuel	39,929	27,623	36,831	76,200	71,175
Uniform Services		907	1,210	4,400	4,601
Operations Supplies	8,822	1,498	1,997	6,000	12,501
Memberships & Professional Dues	36,434	25,868	34,490	45,160	51,101
Janitorial Supplies	5,419	4,681	6,241	7,000	7,000
Copier, Scanner & FAX	13,728	19,571	26,095	33,800	20,000
Delivery & Freight	2,429	1,446	1,928	4,700	4,700
Utilities-Electric	26,204	27,127	36,169	36,000	40,000
Utilities-Natural Gas	619	537	716	600	1,000
Pumping Costs-Indirect	16,919	-	-	-	-
Bank Service Charges	218	60	80	360	300
Bank Account Analysis Fee	3,906	1,790	2,387	4,800	3,600
Personal Protective Equipment	2,891	2,210	2,947	11,200	14,200
Safety Equipment & Mtgs	9,247	2,876	3,835	9,025	2,825
Health & Wellness Program	4,703	649	865	1,600	1,200
Recruiting Expenses	36,010	10,300	13,733	11,400	1,900
Computer Hardware	85,254	61,440	81,920	99,100	116,800
Software & Support	95,296	82,606	110,141	287,250	272,181
Software Maintenance		4,766	6,355	5,150	5,150
Network Communications	8,067	6,157	8,209	9,500	10,003
Publications & Subscriptions	6,708	4,595	6,127	12,800	14,600
Local Telephone	9,750	6,413	8,551	10,300	10,420
Long Distance Telephone	1,532	1,036	1,381	2,660	1,667
Wireless Devices & Services	74,896	47,091	62,788	76,428	105,400
Phone System-Install, Maint & Changes	4,064	479	638	13,000	9,604
Emergency Ops Communications	1,129	959	1,279	1,800	1,800
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 793,695	\$ 574,141	\$ 765,519	\$ 1,307,224	\$ 1,339,724
RENTALS					
Equipment Rentals	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,000
Office Rent	3,720	-	-	-	-
Office Equipment Rentals	17,853	6,079	8,106	3,200	20,000
TOTAL RENTALS	\$ 21,573	\$ 6,079	\$ 8,106	\$ 5,200	\$ 21,000
MAINTENANCE, REPAIRS & PARTS					
Office,Furniture,Fixtures	\$ 5,267	\$ 4,870	\$ 6,494	\$ 12,500	\$ 12,500
Office Furniture-New Offices	11,580	2,076	2,767	6,000	-
Buildings & Grounds Maintenance	74,559	56,309	75,079	96,000	96,000
Security System Monitoring	2,222	2,075	2,767	1,500	1,500

San Jacinto River Authority - General and Administrative
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
Machinery, Tools, Implements	11,639	14,196	18,928	11,000	8,000
Instrumentation Parts	5,977	-	-	-	-
Invasive Species Management	-	5,000	6,667	-	-
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 111,244	\$ 84,526	\$ 112,702	\$ 127,000	\$ 118,000
EMPLOYEE BENEFITS					
Group Insurance	\$ 455,313	\$ 191,532	\$ 255,376	\$ 146,321	\$ 112,099
Group Insurance - Retirees	16,256	11,244	14,992	15,952	14,832
Group Insurance - Retiree OPEB	10,547	-	-	12,000	12,000
Group Retirement Expense	139,010	156,865	209,154	91,772	84,641
Workers Compensation Insurance	21,737	27,538	36,717	1,647	3,112
Social Security Taxes	106,809	88,349	117,799	52,271	46,247
Tuition Reimbursement	8,234	5,354	7,139	20,000	30,000
Employee Benefits Allocation	(307,033)	(316,826)	(422,435)	-	-
TOTAL EMPLOYEE BENEFITS	\$ 450,873	\$ 164,056	\$ 218,742	\$ 339,963	\$ 302,931
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense Allocated	\$ (303,256)	\$ -	\$ -	\$ -	\$ -
General & Administrative Expense Allocated to Lake	(407,212)	(399,609)	(532,812)	(969,287)	(708,709)
General & Administrative Expense Allocated to Bear	(21,714)	(11,772)	(15,696)	(31,739)	(22,753)
General & Administrative Expense Allocated to High	-	(230,163)	(306,883)	(436,507)	(478,787)
General & Administrative Expense Allocated to Woo	(562,859)	(424,731)	(566,308)	(639,891)	(635,495)
General & Administrative Expense Allocated to GRP	(1,007,003)	(577,249)	(769,665)	(999,839)	(1,055,761)
TOTAL GENERAL & ADMINISTRATIVE EXP	\$ (2,302,044)	\$ (1,643,524)	\$ (2,191,364)	\$ (3,077,263)	\$ (2,901,505)
NON-OPERATING EXPENSES					
Interest Expense-Loans	\$ 147,781	\$ 128,741	\$ 171,655	\$ 190,334	\$ 173,964
Depreciation	429,797	324,719	432,959	-	-
	\$ 577,578	\$ 453,460	\$ 604,614	\$ 190,334	\$ 173,964
TOTAL EXPENSES	\$ 1,017,998	\$ 314,308	\$ 419,077	\$ 323,577	\$ 276,293
NET REVENUES OVER EXPENSES	\$ (943,825)	\$ (255,442)	\$ (340,588)	\$ (266,477)	\$ (219,684)
CAPITAL IMPROVEMENTS					
Other Buildings	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Transportation Equipment	\$ -	\$ -	\$ -	\$ 113,000	\$ 35,000
Office Furniture	-	-	-	-	8,500
Software	-	-	-	75,850	69,021
Computer Equipment	-	-	-	63,350	90,000
Electronic Test Equipment	-	-	-	6,500	6,500
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 258,700	\$ 279,021
OTHER USES					
Loan Principal	\$ -	\$ -	\$ -	\$ 284,809	\$ 292,899
Interdivision Transfers	-	-	-	30,000	-
TOTAL OTHER USES	\$ -	\$ -	\$ -	\$ 314,809	\$ 292,899

San Jacinto River Authority - General and Administrative
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OTHER SOURCES					
Reserves - G&A	\$ -	\$ -	\$ -	\$ -	\$ 90,000
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 90,000
NET CASH BASIS SOURCES (USES)					
	\$ (943,825)	\$ (255,442)	\$ (340,588)	\$ (839,986)	\$ (701,604)
Addition to Reserve Funds	402,147	(100,000)	(133,333)		

**FY 2015 Budget Notes – General & Administration Division
July 24, 2014**

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, \$5,500, and for rent from the Lake Conroe Division for office space, \$51,109.

2. Salaries & Wages – Staffing for FY2015 includes 85 FTEs from the following departments with their allocated time to other Divisions depicted with (xx FTEs):
 - Senior Management - 4 FTEs (3.23 FTEs)
 - Accounting - 10 FTEs (9.85 FTEs)
 - Administrative - 6 FTEs (2.19 FTEs)
 - Human Resources - 7 FTEs (6.62 FTEs)
 - Info. Technology - 12 FTEs (9.25 FTEs)
 - Public Relations - 2 FTEs (1.95 FTEs)
 - Purchasing - 5 FTEs (4.13 FTEs)
 - SCADA/I&C 13.5 FTEs (13.15 FTEs)
 - Technical Services - 25.5 FTEs (25.5 FTEs)
 - Net Total of 9.13 G&A Unallocated FTEs, at a total cost of \$637,088

3. Professional Fees – For FY2015, Professional Fees total \$323,600, including the following highlighted expenses:
 - Legal Fees - \$240,000
 - Engineering Studies - \$50,000

4. Purchased & Contracted Services – Services purchased and contracted from third party providers totaling \$195,950, 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 \$1,339,724, including the following highlighted expenses:
 - Travel – includes expenses associated with travel to/from meetings, conferences, seminars, etc., totaling \$102,900.
 - External Training – includes expenses associated with employee training, certifications, and continuing educational requirements, totaling \$176,864.

- Computer Hardware – Includes expenses for non-capitalized hardware/equipment totaling \$116,800.
 - Software & Support - Includes software and licensing, external consulting services and support for software/hardware for employees and G&A systems, totaling \$272,181.
 - Phone – Includes Local, Long Distance, Wireless, System Install and Maintenance totaling \$127,091.
6. Maintenance, Repairs & Parts – Includes expenses for routine and scheduled maintenance, building and grounds maintenance, and security monitoring totaling \$118,000, with building and grounds maintenance the major of the expense at \$96,000.
 7. Employee Benefits - Includes \$302,931 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 \$173,964 in interest expense on the loan acquired for the purchase of the G&A Building.
 9. Capital Improvements – Includes \$279,021 for records retention rooms build-out, the replacement of a vehicle, computer hardware and software equipment, and electronic testing equipment..

San Jacinto River Authority - Bear Branch
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OTHER REVENUES					
Interest Income	\$ 533	\$ 159	\$ 213	\$ 360	\$ 240
TOTAL OTHER REVENUES	\$ 533	\$ 159	\$ 213	\$ 360	\$ 240
OPERATING EXPENSES					
SALARIES & WAGES					
Salary & Wage Allocation	\$ 26,849	\$ 29,506	\$ 39,341	\$ 25,685	\$ 26,145
TOTAL SALARIES & WAGES	\$ 26,849	\$ 29,506	\$ 39,341	\$ 25,685	\$ 26,145
PROFESSIONAL FEES					
Legal Fees	\$ 8,999	\$ 4,986	\$ 6,648	\$ 3,000	\$ 4,000
Engineering	6,724	16,666	22,221	5,000	5,000
TOTAL PROFESSIONAL FEES	\$ 15,723	\$ 21,652	\$ 28,869	\$ 8,000	\$ 9,000
SUPPLIES, MATERIALS & UTILITIES					
Operating Supplies & Expenses	\$ 560	\$ 265	\$ 353	\$ -	\$ 250
Office Supplies & Printing	153	-	-	1,000	1,000
Automobile & Truck Expense	79	-	-	2,000	2,000
Liability Insurance	2,264	1,623	2,164	3,200	3,300
Managers Expense	-	281	375	-	-
Fuel	378	72	96	2,000	1,000
Signage	-	-	-	1,000	1,000
Bank Service Charges	32	-	-	-	-
TOTAL SUPPLIES, MATERIALS & UTILITIES	\$ 3,466	\$ 2,241	\$ 2,988	\$ 9,200	\$ 8,550
MAINTENANCE, REPAIRS & PARTS					
Mowing	\$ 47,424	\$ 47,424	\$ 63,232	\$ 72,000	\$ 80,000
Dam Maintenance & Repairs	-	-	-	20,000	20,000
Clearing	31,892	800	1,067	92,500	45,000
Invasive Species Management	5,300	5,300	7,067	15,000	10,000
Channel Desilting / Desnagging	58,858	-	-	25,000	10,000
Service Road-Crushed Limestone	-	-	-	6,000	6,000
Security Repairs	-	-	-	3,000	1,500
TOTAL MAINTENANCE, REPAIRS & PARTS	\$ 143,474	\$ 53,524	\$ 71,366	\$ 233,500	\$ 172,500
EMPLOYEE BENEFITS					
Group Insurance	\$ 5,301	\$ 3,947	\$ 5,263	\$ 4,785	\$ 5,248
Group Retirement Expense	3,087	3,898	5,197	4,522	3,474
Workers Compensation Insurance	213	482	643	619	615
Social Security Taxes	2,524	2,199	2,932	2,576	2,000
TOTAL EMPLOYEE BENEFITS	\$ 11,125	\$ 10,526	\$ 14,035	\$ 12,502	\$ 11,337
GENERAL & ADMINISTRATIVE EXPENSES					
General & Administrative Expense Allocated	\$ 21,714	\$ 11,772	\$ 15,696	\$ 31,739	\$ 22,753
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	\$ 21,714	\$ 11,772	\$ 15,696	\$ 31,739	\$ 22,753
NON-OPERATING EXPENSES					
Depreciation	\$ 19,141	\$ 14,356	\$ 19,142	\$ -	\$ -
	\$ 19,141	\$ 14,356	\$ 19,142	\$ -	\$ -

San Jacinto River Authority - Bear Branch
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
TOTAL EXPENSES	\$ 241,492	\$ 143,577	\$ 191,437	\$ 320,626	\$ 250,285
NET REVENUES OVER EXPENSES	\$ (240,959)	\$ (143,418)	\$ (191,224)	\$ (320,266)	\$ (250,045)
CAPITAL IMPROVEMENTS					
Property Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
Dam Rehabilitation	-	-	-	300,000	-
TOTAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 300,000	\$ -
OTHER SOURCES					
Cash Used	\$ -	\$ -	\$ -	\$ 273,249	\$ 249,000
Capacity Contributions	60,000	400,000	400,000	400,000	30,000
TOTAL OTHER SOURCES	\$ 60,000	\$ 400,000	\$ 400,000	\$ 673,249	\$ 279,000
NET CASH BASIS SOURCES (USES)	\$ (180,959)	\$ 256,582	\$ 208,776	\$ 52,983	\$ 28,955
Addition to Reserve Funds				\$ 52,983	28,955

San Jacinto River Authority - Region H
Actual to Budget Comparison
FY2013 - FY2015

Description	Ending Balance 8/31/2013	Actuals Sept-May FY2014	Annualized FY2014	FY2014 Budget	Final FY2015 Budget
OTHER REVENUES					
Interest Income	\$ 95	\$ 49	\$ 66	\$ -	\$ -
Interest Income- Region H - General Fund	185	48	64	-	-
Region H Grant Revenue	248,953	278,261	371,015	730,000	796,204
TOTAL OTHER REVENUES	\$ 249,233	\$ 278,358	\$ 371,145	\$ 730,000	\$ 796,204
OPERATING EXPENSES					
PROFESSIONAL FEES					
Engineering	\$ 255,831	\$ 292,906	\$ 390,542	\$ 720,200	\$ 794,604
TOTAL PROFESSIONAL FEES	\$ 255,831	\$ 292,906	\$ 390,542	\$ 720,200	\$ 794,604
PURCHASED & CONTRACTED SERVICES					
Directors Meeting Expenses	\$ 324	\$ -	\$ -	\$ 1,200	\$ 1,000
Posting Notice Expenses	312	31	42	2,100	1,000
Public Official Liability	1,391	1,411	1,881	1,400	1,500
TOTAL PURCHASED & CONTRACTED SER'	\$ 2,027	\$ 1,442	\$ 1,923	\$ 4,700	\$ 3,500
SUPPLIES, MATERIALS & UTILITIES					
Automobile & Truck Expense	\$ -	\$ 383	\$ 511	\$ 600	\$ 600
Liability Insurance	-	-	-	2,500	-
TOTAL SUPPLIES, MATERIALS & UTILITIE	\$ -	\$ 383	\$ 511	\$ 3,100	\$ 600
RENTALS					
Office Rent	\$ (393)	\$ -	\$ -	\$ 2,000	\$ 1,000
TOTAL RENTALS	\$ (393)	\$ -	\$ -	\$ 2,000	\$ 1,000
TOTAL EXPENSES	\$ 257,465	\$ 294,731	\$ 392,976	\$ 730,000	\$ 799,704
NET REVENUES OVER EXPENSES	\$ (8,232)	\$ (16,373)	\$ (21,831)	\$ -	\$ (3,500)
OTHER SOURCES					
Cash Used	\$ -	\$ -	\$ -	\$ -	\$ 3,500
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 3,500
NET CASH BASIS SOURCES (USES)	\$ (8,232)	\$ (16,373)	\$ (21,831)	\$ -	\$ -