

JEFFERSON COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 10
GENERAL FUND BUDGET 2024-2025

	FY 2023 - 2024			FY 24 - 25	
REVENUE DESCRIPTION	REVENUE BUDGET	PROJECTED ACTUAL	PROJECTED ACTUAL LESS BUDGET	REVENUE BUDGET	NOTES
Other Revenue	1,000.00	175,914.12	174,914.12	3,000.00	
Water Revenue	862,385.00	903,066.92	40,681.92	894,385.00	Five year average is \$786,004
Sewer Revenue	799,250.00	766,580.83	(32,669.17)	831,250.00	Five year average is \$702,651
Tap Connection Fees - Water	10,695.00	3,500.00	(7,195.00)	5,000.00	Five year average is \$8,945
Tap Connection Fees - Wastewater	4,140.00	3,500.00	(640.00)	4,140.00	Five year average is \$3,650
Service Inspections	9,200.00	2,647.50	(6,552.50)	9,200.00	Plumbing inspections.
Penalties	33,350.00	32,251.12	(1,098.88)	35,500.00	Five year average is \$29,435
Service Charges	6,900.00	7,005.43	105.43	7,050.00	Five year average is \$6,586
Interest	10,000.00	24,533.48	14,533.48	12,500.00	Interest rates have increased this year.
TOTAL	\$ 1,736,920.00	\$ 1,918,999.41	\$ 182,079.41	\$ 1,802,025.00	

	FY 2023 - 2024			FY 24 - 25	
EXPENSE DESCRIPTION	ADMIN, WATER, WASTEWATER BUDGET	PROJECTED ACTUAL	PROJECTED ACTUAL LESS BUDGET	REQUESTED BUDGET	NOTES
Banking Fees	3,000.00	697.84	(2,302.16)	3,000.00	WF bank fees reduced - credit card processing fees
Salaries	564,797.32	572,357.28	7,559.96	581,636.64	Proposed 3% salary increase
FICA	35,017.43	35,486.15	468.72	36,061.47	
Medicare	8,189.56	8,299.18	109.62	8,433.73	
Health & Dental Insurance	143,109.49	136,083.40	(7,026.09)	143,109.49	Insurance renewal was a 5.2% increase in December 2021. Insurance renewal was a 9% increase in December 2022.
Retirement (TCDRS)	19,937.35	21,001.43	1,064.08	16,169.50	TCDRS rate has decreased from 10.60% in 2020, to 7.69% in 2021, to 4.57% in 2022, to 3.23% in 2023, 2.92% in 2024 and will further drop to 2.64% in 2025 with an increase from 1.75:1 to 2:1 retirement rate.
Retiree Flex Account	9,000.00	5,546.03	(3,453.97)	15,000.00	We have 4 participating retirees.
Workers Compensation Ins.	7,100.00	5,162.00	(1,938.00)	7,100.00	
Electricity	78,000.00	60,646.25	(17,353.75)	65,000.00	Entergy expense has increased
Natural Gas	4,000.00	2,914.49	(1,085.51)	4,000.00	

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Chemicals	145,000.00	96,605.80	(48,394.20)	105,000.00	Chemical costs increases - Polymer, Chlorine, Ammonia, Caustic
LNVA Raw Water	65,000.00	54,745.02	(10,254.98)	65,000.00	
Trash Service	1,361.04	1,361.04	-	1,361.04	
Maintenance and Repair	85,000.00	131,812.31	46,812.31	100,000.00	The District's expenses for next year will include continuing to smoke test the District and making in-house point repairs, and lift station repairs. District spent over \$20K on driveway replacement and repairs in 2023-2024. The five year average for maintenance and repairs is \$86,515.
Rents & Leases	11,000.00	29,647.82	18,647.82	11,000.00	Rented pump for Stillwater lift station - copier lease agreement & occasional equipment rental
Other Supplies & Materials	65,000.00	69,604.82	4,604.82	65,000.00	Pipe, repair clamps, & misc. small tools, replace and upgrade raw water pump.
Computer & Data Processing	21,000.00	33,573.41	12,573.41	21,000.00	Software conversion is completed - Monthly server backup and yearly maintenance/ Future SCADA monthly service
Security Systems	1,500.00	7,334.22	5,834.22	1,500.00	New camera system installed with 6 cameras in 2023-2024
Safety Equipment	250.00	-	(250.00)	250.00	
Building Maintenance	4,000.00	10,955.24	6,955.24	4,000.00	Replaced 23 year old gate operator in 2023-2024
Office Supplies & Janitorial	13,500.00	13,278.59	(221.41)	14,500.00	
Exterminating	500.00	780.00	280.00	700.00	
Employee Training	4,000.00	2,768.72	(1,231.28)	3,000.00	Three Operators working on water and wastewater licensing. New Employees working on licensing
Travel/per diem	500.00	-	(500.00)	500.00	
Memberships	7,000.00	5,320.82	(1,679.18)	7,000.00	Includes membership to Texas Rural Water Association, Texas 811, Texas Water Conservation Association and SCADA access.
Phones, Ans. Ser, Net	12,500.00	14,277.78	1,777.78	16,000.00	Increased Spectrum & answering service expenses - decreased Verizon & Spectrum services
Postage	10,000.00	12,950.95	2,950.95	12,000.00	Postage costs increased, increasing paperless billing due to postage errors
Engineering Fees	10,000.00	7,812.60	(2,187.40)	10,000.00	Engineering Fees used outside of bond and special projects
Notices, Publications & Printing	4,000.00	11,794.64	7,794.64	4,000.00	-
Fees (Audit,Legal,Professional)	51,500.00	52,517.82	1,017.82	51,500.00	Includes audit cost of \$14,750 and general legal services. Five year average is \$46,236.
Regulatory Fees	20,000.00	25,726.15	5,726.15	25,500.00	
Sampling and Analyses	45,000.00	50,177.17	5,177.17	45,000.00	Parameters of testing has decreased due to receiving TPDES permit, however lab costs have increased per test.

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Sludge Disposal	-	-	-	2,000.00	
Directors Fees	3,500.00	3,300.00	(200.00)	3,500.00	
Insurance/Bonds	45,000.00	79,133.00	34,133.00	80,000.00	
Election Expenses	6,000.00	13,961.18	7,961.18	-	-
Electrical Service	10,000.00	8,509.25	(1,490.75)	10,000.00	Decreased expenses due to improvements with water plant filters and no major storm events.
Lawn Maintenance	13,000.00	11,358.00	(1,642.00)	13,000.00	-
Equipment Calibration	3,000.00	2,880.00	(120.00)	3,000.00	3rd party equipment calibration per TCEQ
Tank Inspections & Repairs	1,700.00	-	(1,700.00)	1,700.00	Robotic tank inspections - tower & ground storage tanks were rehabilitated or replaced in 2023
Meter Change Out Program	3,000.00	3,198.38	198.38	3,000.00	Increased cost in meters - meter costs have tripled
Lead & Copper Line Inspections	75,000.00	-	(75,000.00)	-	EPA mandated Lead & Copper Line Inspections
Service Inspection Fees	8,000.00	2,055.00	(5,945.00)	8,000.00	Plumbing inspections.
Vehicle Fuel & Lubricants	25,000.00	11,878.61	(13,121.39)	14,000.00	Increased fuel costs
Vehicle Repair & Maintenance	10,000.00	18,296.53	8,296.53	22,000.00	Aging fleet - 2002 & 2009 F-150 trucks need to be replaced due to ongoing engine & transmission repairs
Revenue Bond Payment	76,712.81	89,260.44	12,547.63	76,712.81	Includes 25% bond covenant for Texas Water Development Board.
TOTAL	\$ 1,729,675.00	\$ 1,725,069.37	\$ (4,605.63)	\$ 1,680,234.68	

					Capital Improvements Requests
CAPITAL OUTLAY	COST	STATUS	SOURCE		
Central Blvd. Sanitary Sewer Replacement	376,052.00	Completed	Bond		
5th Ave. Sanitary Sewer Replacement	211,285.00	Completed	Bond		
Spurlock Road Sewer & Water Piping Relocation	233,278.00	Completed	Bond		
Old Water Plant Rehab	315,315.00	Completed	Bond		
Old Clear Well Rehab	169,800.00	Completed	Bond		
250K Elevated Storage Tank Rehab	192,950.00	Completed	Bond		
Wastewater Treatment Plant Rehab	462,074.00	Completed	Bond		
Ammonia Building	24,500.00	Completed	Bond		
Houston/Washington Sewer	172,000.00	Completed	Bond		
1999 Ground Storage Tank	310,000.00	Completed	Bond		
Monroe/Travis	129,000.00	Completed	Bond		
400K Elevated Storage Tank (ext)	64,180.00	Completed	General Fund		
400K Elevated Storage Tank (int)	64,180.00	Completed	General Fund		
Manhole Rehabilitation	17,998.65	Completed	Bond		

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Central Sewer Replacement (6th Ave.-2nd Ave.)	212,538.00	Completed	Bond	
250K Elevated Storage Tank Rehab (Ext)	9,900.00	Completed	General Fund	
Sanitary Sewer Rehab Project 2010	1,750,000.00	Completed	Bond	
Hurricane Ike/Dolly Infrastructure Improvements	300,000.00	Completed	Grant	
2015 Clarifier/SCADA	1,325,000.00	In Progress	Bond	
Washington Blvd. Water Line	48,400.00	Completed	General Fund	
Hwy 347 - 1st Ave to Lamar Sewer Replacement	72,000.00	Completed	General Fund	
Central Lift Station and Price Street Lift Station	1,341,486.40	Completed	Bond	
2009-2017 TWDB SS/Lift Station Project	2,750,000.00	Completed	Bond	
2017 TWDB WWTP Improvements	1,000,000.00	In Progress	General Fund	
2018 Water and Sewer Improvements	5,440,000.00	In Progress	Bond	
2019 TWDB Control Building Replacement	500,000.00	Completed	Grant	
2020 Levee Road Project	99,000.00	Completed	Grant	