

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

REVENUE DESCRIPTION	FY 2023 - 2024			FY 24 - 25	NOTES
	REVENUE BUDGET	PROJECTED ACTUAL	PROJECTED ACTUAL LESS BUDGET	REVENUE BUDGET	
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	

EXPENSE DESCRIPTION	FY 2023 - 2024			FY 24 - 25	NOTES
	ADMIN, WATER, WASTEWATER BUDGET	PROJECTED ACTUAL	PROJECTED ACTUAL LESS BUDGET	REQUESTED BUDGET	
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)
LNVA Raw Water	65,000.00	54,745.02	(10,254.98)
Trash Service	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
Other Supplies & Materials	65,000.00	69,604.82	4,604.82
Computer & Data Processing	21,000.00	33,573.41	12,573.41
Security Systems	1,500.00	7,334.22	5,834.22
Safety Equipment	250.00	-	(250.00)
Building Maintenance	4,000.00	10,955.24	6,955.24
Office Supplies & Janitorial	13,500.00	13,278.59	(221.41)
Exterminating	500.00	780.00	280.00
Employee Training	4,000.00	2,768.72	(1,231.28)
Travel/per diem	500.00	-	(500.00)
Memberships	7,000.00	5,320.82	(1,679.18)
Phones, Ans. Ser, Net	12,500.00	14,277.78	1,777.78
Postage	10,000.00	12,950.95	2,950.95
Engineering Fees	10,000.00	7,812.60	(2,187.40)
Notices, Publications & Printing	4,000.00	11,794.64	7,794.64
Fees (Audit,Legal,Professional)	51,500.00	52,517.82	1,017.82
Regulatory Fees	20,000.00	25,726.15	5,726.15
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)
Insurance/Bonds	45,000.00	79,133.00	34,133.00
Election Expenses	6,000.00	13,961.18	7,961.18
Electrical Service	10,000.00	8,509.25	(1,490.75)
Lawn Maintenance	13,000.00	11,358.00	(1,642.00)
Equipment Calibration	3,000.00	2,880.00	(120.00)
Tank Inspections & Repairs	1,700.00	-	(1,700.00)
Meter Change Out Program	3,000.00	3,198.38	198.38
Lead & Copper Line Inspections	75,000.00	-	(75,000.00)
Service Inspection Fees	8,000.00	2,055.00	(5,945.00)
Vehicle Fuel & Lubricants	25,000.00	11,878.61	(13,121.39)
Vehicle Repair & Maintenance	10,000.00	18,296.53	8,296.53
Revenue Bond Payment	76,712.81	89,260.44	22,000.00
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	APPROVED AND ADOPTED THIS 16th DAY OF MAY 2024
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	

ATTEST:

Stephen Savant, President

Lester Crooks, Vice President