

JEFFERSON COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 10
GENERAL FUND BUDGET 2025 - 2026

	FY 2024 - 2025			FY 25 - 26	
REVENUE DESCRIPTION	REVENUE BUDGET	PROJECTED ACTUAL	PROJECTED ACTUAL LESS BUDGET	REVENUE BUDGET	NOTES
Other Revenue	3,000.00	7,047.00	4,047.00	1,000.00	
Water Revenue	894,385.00	986,742.12	92,357.12	950,000.00	Five year average is \$785,511
Sewer Revenue	831,250.00	889,494.71	58,244.71	850,000.00	Five year average is \$708,402
Tap Connection Fees - Water	5,000.00	6,000.00	1,000.00	5,000.00	Five year average is \$9,145
Tap Connection Fees - Wastewater	4,140.00	3,000.00	(1,140.00)	4,140.00	Five year average is \$3,550
Service Inspections	9,200.00	2,116.25	(7,083.75)	6,000.00	Plumbing inspections.
Penalties	35,500.00	32,976.00	(2,524.00)	35,500.00	Five year average is \$28,991
Service Charges	7,050.00	5,196.00	(1,854.00)	5,000.00	Five year average is \$6,100
Interest	12,500.00	21,881.58	9,381.58	12,500.00	Interest rates are declining each month
TOTAL	\$ 1,802,025.00	\$ 1,954,453.66	\$ 152,428.66	\$ 1,869,140.00	

	FY 2024 - 2025			FY 25 - 26	
EXPENSE DESCRIPTION	ADMIN, WATER, WASTEWATER BUDGET	PROJECTED ACTUAL	PROJECTED ACTUAL LESS BUDGET	REQUESTED BUDGET	NOTES
Banking Fees	3,000.00	6,943.96	3,943.96	6,000.00	WF bank fees
Salaries	581,636.64	584,046.86	2,410.22	602,759.09	Proposed 4% salary increase
FICA	36,061.47	36,210.91	149.44	37,371.06	
Medicare	8,433.73	8,468.68	34.95	8,740.01	
Health & Dental Insurance	143,109.49	159,783.20	16,673.71	155,241.04	BCBS TX health insurance and dental/vision remained same expense.
Retirement (TCDRS)	16,169.50	20,506.97	4,337.47	23,085.67	TCDRS rate is 4.01% in 2026
Retiree Flex Account	15,000.00	15,000.00	-	13,500.00	We have 4 participating retirees.
Workers Compensation Ins.	7,100.00	5,852.00	(1,248.00)	5,200.00	
Electricity	65,000.00	76,695.29	11,695.29	75,000.00	Entergy
Natural Gas	4,000.00	4,885.96	885.96	4,000.00	
Chemicals	105,000.00	128,887.97	23,887.97	120,000.00	Cutting out Permanganate usage to reduce expense. Polymer, caustic, chlorine and ammonia
LNVA Raw Water	65,000.00	68,886.48	3,886.48	68,000.00	LNVA

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Trash Service	1,361.04	1,705.25	344.21	1,450.00	Live Oak expense has increased
Maintenance and Repair	100,000.00	111,828.79	11,828.79	100,000.00	The District's expenses for next year will include making in-house point repairs and lift station repairs. FYE 2024-2025 repairs to center drive on water plant clarifier, flocculator repairs, 3-5hp aerators replaced, filter #3 basin repair, raw water submersible pump repair, marlow raw water pump repair. FYE 2025-2026 paint water plant piping, sewer plant levee road and pond outfall repair.
Rents & Leases	11,000.00	5,519.18	(5,480.82)	6,000.00	Copier lease agreement & occasional equipment rental
Other Supplies & Materials	65,000.00	73,437.56	8,437.56	65,000.00	Pipe, repair clamps, & misc. small tools, replace & upgrade raw water pump.
Computer & Data Processing	21,000.00	23,185.81	2,185.81	25,000.00	Monthly server backup with advanced cyber crime security and yearly software maintenance/ SCADA monthly service, server upgrade, communication software for lift stations and water plant
Security Systems	1,500.00	1,374.00	(126.00)	1,500.00	Security & fire communications
Safety Equipment	250.00	-	(250.00)	250.00	
Building Maintenance	4,000.00	5,209.30	1,209.30	4,000.00	-
Office Supplies & Janitorial	14,500.00	13,291.27	(1,208.73)	14,500.00	
Exterminating	700.00	2,825.63	2,125.63	1,120.00	5 year termite inspection in 2025
Employee Training	3,000.00	3,283.61	283.61	3,300.00	Three Operators working on water and wastewater licensing. New Employees working on licensing and PFIC training
Travel/per diem	500.00	501.29	1.29	500.00	
Memberships	7,000.00	11,205.50	4,205.50	9,200.00	Includes membership to Texas Rural Water Association, Texas 811, Texas Water Conservation Association and SCADA access.
Phones, Ans. Ser, Net	16,000.00	19,652.30	3,652.30	13,000.00	New answering service with reduced expense
Postage	12,000.00	20,431.77	8,431.77	17,000.00	Postage costs increased, increasing paperless billing due to postage errors
Engineering Fees	10,000.00	17,545.80	7,545.80	15,000.00	Engineering Fees used outside of bond and special projects and Entergy water line realignment.
Notices, Publications & Printing	4,000.00	2,126.05	(1,873.95)	6,000.00	Expecting bond publication and legal notices
Fees (Audit,Legal,Professional)	51,500.00	43,282.92	(8,217.08)	53,250.00	Includes audit cost of \$14,750 and general legal services. Federal grant funds require single audit and disclosure report.
Regulatory Fees	25,500.00	23,680.98	(1,819.02)	25,500.00	
Sampling and Analyses	45,000.00	53,347.85	8,347.85	45,000.00	TCEQ testing requirements for water and wastewater permits
Sludge Disposal	2,000.00	-	(2,000.00)	2,000.00	
Directors Fees	3,500.00	2,640.00	(860.00)	3,500.00	

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Insurance/Bonds	80,000.00	87,682.00	7,682.00	91,000.00	
Election Expenses	-	-	-	7,000.00	Potential Bond Election
Electrical Service	10,000.00	20,724.17	10,724.17	16,000.00	Electrical contractors called out for water and sewer plant electrical issues and lift stations
Lawn Maintenance	13,000.00	21,935.00	8,935.00	18,000.00	-
Equipment Calibration	3,000.00	2,837.16	(162.84)	3,000.00	3rd party equipment calibration per TCEQ
Tank Inspections & Repairs	1,700.00	3,845.00	2,145.00	4,000.00	Robotic tank inspections - tower & ground storage tanks were rehabilitated or replaced in 2023
Meter Change Out Program	3,000.00	3,852.34	852.34	3,000.00	Meters
Service Inspection Fees	8,000.00	2,300.00	(5,700.00)	6,000.00	Plumbing inspections.
Vehicle Fuel & Lubricants	14,000.00	12,155.70	(1,844.30)	12,000.00	-
Vehicle Repair & Maintenance	22,000.00	27,134.10	5,134.10	22,000.00	Refurbished Jet Rodder machine
Revenue Bond Payment	76,712.81	77,991.33	1,278.52	74,921.25	Includes 25% bond covenant for Texas Water Development Board.
TOTAL	\$ 1,680,234.68	\$ 1,812,699.94	\$ 132,465.26	\$ 1,787,888.12	

					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		
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		

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2015 Clarifier/SCADA	1,325,000.00	Completed	Bond	<div>APPROVED AND ADOPTED THIS 19th DAY OF JUNE 2025</div> <div>ATTEST: <div>Stephen Savant, President</div><div>Lester Crooks, Vice President</div></div>
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	
2024 Bond WWTP Improvements	3,700,000.00	In Progress	Bond	
ARPA Round 1 TCEQ WWTP Enforcement	6,000,000.00	In Progress	Grant	
ARPA Round 2 Sludge Removal	800,000.00	In Progress	Grant/Bond	