



2026 ANNUAL BUDGET





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Johnson County Special Utility District
Texas**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

Board of Directors

JCSUD is governed by people who live, work, and raise their families in Johnson County. They are elected by their fellow community members to serve on the JCSUD Board of Directors to devote their time and energy to providing a better quality of life for their community by ensuring reliable and affordable water and wastewater services. The JCSUD Board of Directors plays a vital role in guiding the District's operations and long-term success. The Board is responsible for developing policies and setting water rates that ensure fairness and financial sustainability, while also planning for future system needs and growth. They approve and oversee the annual budget, monitor the District's performance in the success of short and long-range planning, and provide direction on major projects and investments. Through these responsibilities, the Board provides leadership and accountability in delivering safe, reliable water service to the communities served by JCSUD.



Glen Walden
President



Joe Hollarn
Vice President



Ronnie Nichols
Secretary/Treasurer



Gene Petross
Director



Harry Shaffer
Director



Gary Giesen
Director



Craig Cheyne
Director

JCSUD Management Team

The JCSUD management team is responsible for carrying out the policies and direction set by the Board of Directors while overseeing the District's daily operations. This team provides leadership across all departments, including engineering, operations, customer service, system development, finance, and administration, ensuring that services are delivered efficiently and effectively. By focusing on operational excellence, financial stewardship, and customer service, the management team plays a key role in advancing JCSUD's mission to provide safe, reliable, and affordable water service.



From left to right: Diana Madrigal, District Secretary; Nan Bise, System Development Manager; Missy Brown, Customer Service Manager; Josh Howard, General Manager; Dana Collier, Deputy General Manager; Tyler Lyles, Water Operations Manager; Sarah Birchmeier, Human Resources Manager; James Lyles, Wastewater Operations Manager; Sinclair Newby, Communications Manager; Luis Gatica, District Engineer; Lauren Peterson, Finance Manager.

Reader's Guide

Overview

This overview is designed to assist the reader in the use and comprehension of the JCSUD Annual Budget. The Annual Budget serves as a policy document, a financial plan, an operations guide, and a communications device for the District. It is the foundation for the District's allocation of resources toward providing quality services and continued improvements. It also captures incremental changes in service requirements and policy mandates and builds upon initiatives funded in previous years while establishing direction for new programs.

Budget Sections

The JCSUD Annual Budget is arranged into nine sections. Below is a brief description of the materials found in each of the sections.

- Introductory Section
- Executive Summary
- Goals, Measures, Mission, and Vision
- District Information
- Enterprise Fund
- Maintenance Capital Improvement Projects Fund
- Impact Fee Fund
- Annual Customer Survey
- Appendix

Introductory Section: The Introductory Section is intended to provide the reader with general information about the governance of the District and a Reader's Guide to serve as a summary of information contained in the JCSUD Annual Budget.

Executive Summary: The Executive Summary provides a transmittal letter from the General Manager to read in correlation with the 2026 Annual Budget outlining the direction of the District for the upcoming year.

Goals, Measures, Mission, and Vision: This section provides a list of strategic priorities across five categories for the upcoming fiscal year. Strategic priorities play a pivotal role in JCSUD's budget planning process by providing a framework that aligns financial allocation with long-term objectives. Strategic priorities articulate the overarching mission, vision, and desired outcomes of the District, serving as a compass for decision-making. Action plans for these goals establish the framework against which the achievement of these goals can be measured.

District Information: This section provides historical and current information about the District. Also provided is information on the Demographics of Johnson County, the service area of the District, organization structure and personnel. Financial information regarding the District's funding sources, current water and wastewater rates, and connection fees are located in this section.

Enterprise Fund: The Enterprise Fund is the primary operating fund and accounts for all revenues and expenses related to providing water service to customers. The Enterprise Fund is structured so that the cost of operations and maintenance are fully supported by customer rates. This fund includes revenues from water & wastewater sales, service fees, and other customer-related charges, which are then allocated to cover daily operating expenses, infrastructure investments, and long-term financial obligations.

Maintenance Capital Improvement Projects Fund: JCSUD's Capital Improvement Projects (CIP) fund is dedicated to enhancing water and wastewater infrastructure to meet the needs of its service area. Projects include facility upgrades, pipeline extensions, and improvements to collection and treatment systems. Funding for these projects comes from several key sources: Connection Fees paid by new customers, which ensure growth and contributes to the cost of system expansion; Net Income from Operations, which reinvests surplus revenues into infrastructure improvements; and Reserve Funds, which may be used for large or unforeseen projects. This balanced funding approach allows JCSUD to responsibly maintain system reliability, and ensure high-quality service for all customers.

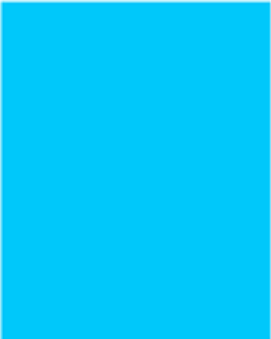
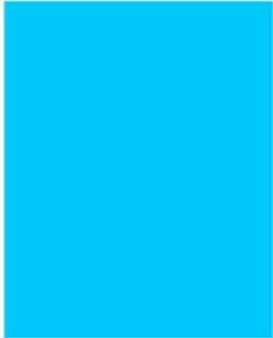
Impact Fee Fund: The Impact Fee Fund of the JCSUD budget is used to account for revenues collected from new development to help offset the cost of expanding water infrastructure needed to serve growth. These fees are restricted by law and can only be used on specific, growth-driven, capital projects in the Impact Fee Study, such as new waterlines, pump stations, storage tanks, or water supply projects. By dedicating Impact Fee revenues to growth-related improvements, the fund ensures that new development pays a fair share of the costs associated with expanding the system, rather than placing the burden solely on existing ratepayers. This structure helps JCSUD manage growth responsibly while maintaining affordability and system reliability for all customers.

Annual Customer Survey: This section includes the summary report for the 2025 Annual Customer Survey. Each year, JCSUD administers an annual survey to its customers to get feedback on the services and resources the District provides. The results from the survey are used in budget planning to assist in resource allocation to continue improving services provided to customers.

Appendix: This section includes a glossary of definitions for terms used in the Annual Budget document.



JCSUD
2026 ANNUAL BUDGET



**EXECUTIVE
SUMMARY**

A Message from the General Manager

Board of Directors and JCSUD Customers:

It is my privilege to present the Johnson County Special Utility District (JCSUD) 2026 Annual Budget. This document serves as a financial and strategic roadmap guiding our efforts to keep life moving forward for our customers and make every drop count. It outlines how we will prioritize, communicate, and allocate JCSUD's resources to deliver programs, projects, and services that address the needs of our customers and the goals established by the Board of Directors.

The Annual Budget reflects months of teamwork and collaboration between JCSUD staff and the Board of Directors. Our success depends on transparent communication about what we are doing and our reasons for doing it. This year, we implemented new budget software to enhance transparency and strengthen public confidence and trust through a more thorough and easy-to-read budget.

JCSUD continues to grow and is projected to do so for many years to come. To sustain this growth, the District recognizes the importance of securing reliable water supply sources, expanding water infrastructure, and ensuring adequate funding to meet increasing demands. Strategic investments in these areas will not only accommodate current and future development but also strengthen the overall resiliency of the system, providing greater reliability and redundancy through additional water supply and infrastructure enhancements.

This Annual Budget demonstrates fiscal responsibility to maintain water rate stability, all while applying strategic planning to manage service, growth, and implement capital improvements on a timely basis. It is what JCSUD accomplishes daily, besides delivering an uninterrupted, high-quality drinking water supply to meet the daily demand of an estimated 65,000 population. The following sections will highlight the 2026 Budget and detail the significant items and goals for JCSUD in 2026.

JCSUD strives to be better tomorrow than we were today. We have made great strides in recent years and continue to work as a team to improve the organization while addressing ongoing challenges. The 2026 Annual Budget is designed to build on the momentum gained in recent years and prepare for both current and future growth, while improving our ability to serve our customers reliably. The direction provided by the Board of Directors and input from our customers are vital elements in the development of this document.

It is my honor to serve as your General Manager, and I look forward to implementing this year's budget to continue JCSUD's commitment to delivering clean water safely, reliably, and affordably day in and day out to our communities.

The JCSUD Board of Directors serves to represent the best interests of our customers and deserves special appreciation for volunteering their time to serve JCSUD. The Board's actions are grounded in best management practices to implement projects and programs in a timely manner and to support sound policy.

Respectfully submitted,



Joshua Howard, MBA, CPM



Financial Summary

Total Operating Revenues for the 2026 Proposed Budget are approximately \$28.9 million. Compared to the 2025 Budget, Total Operating Revenues reflect an increase of 2.9%. Total Operating Expenses for the 2026 Proposed Budget are \$24.1 million, a 3.8% increase from the 2025 Budget. Despite continued inflation costs, the District is still seeing a healthy operating income of \$4.75 million. Total Net Income after annual debt payments is projected to be almost \$3.1 million. This net surplus is designated to be applied to the Maintenance CIP program.

Water Sales for the 2026 Budget increased by \$555,000 more than last year, following significant growth in 2025, with an additional 700 new connections estimated for 2026. It is evident that growth is a significant factor in the positive trend of year-over-year increases in water sales. Wholesale water sales have also increased, with a projection of about \$3 million in 2026. Today, it represents about 12% of total water sales, with a 35% increase in wholesale water sales from five years ago.

Likewise, growth accounts for Connection Fees budgeted at \$3 million in 2026. Connection Fees support system infrastructure maintenance through Capital Improvement Projects.

Significant Items

This proposed budget continues our mission to provide safe, reliable water to the residents of Johnson County and surrounding communities. The following significant items are necessary to accomplish our mission.

- The Water Purchase budget has increased from the 2025 Annual Budget by approximately 4% due to continued growth and increased wholesale water demand.
- Personnel – As part of budget planning, an external salary survey was conducted in 2025 to monitor inflation and remain competitive in the market. Due to the dedication of the District to remain in line with industry standards year over year as well as the efficient organizational structure of current personnel, the personnel budget increased by just under 2% for the 2026 Annual Budget. The total budgeted personnel was reduced from 65 to 63 mainly due to restructuring of the Engineering department.
- Employee Benefits – JCSUD offers a PPO with a copay 100% covered by the District for the employees and their families. This is a significant benefit for the employees. The plan costs are increasing by 10% for medical while the other benefit costs remain the same.
- Credit Card and Online Payment Convenience Fees – JCSUD has implemented multiple payment methods to provide convenience and ease of access to customers. Although the District requests a yearly rate reduction analysis to remain vigilant in trying to mitigate the fees for credit card and remote payments, such as online, phone, and text to pay, costs are increasing for payment processing.
- CIP funding coming from the operational surplus is \$3.1 million. The 2026 CIP projected need is approximately \$10.3 million. The remaining CIP needs will be covered through budgeted Connection Fees of \$3 million and \$4.2 million in reserves.

Industry Challenges

Macro/Micro Economic Factors

JCSUD continues to face significant headwinds in the evolving post-pandemic business environment. Although inflation has moderated compared to its peak, elevated price levels still impact purchasing behaviors across the District, leading to project delays, reduced scopes of service delivery, and increased strains on resources. Meanwhile, the sustained rise in interest rates further increases the cost of borrowing for major infrastructure initiatives. Staff have included funding for all essential services and the required staffing level, and will continue to closely monitor economic indicators (such as inflation trends, construction cost indices, and financing rates) to ensure the most prudent management of District funds in the year ahead.

Climate Affects

JCSUD, like all Texas water utilities, remains exposed to several major climate- and weather-related risks: protracted droughts, extreme heat events, and the increasing frequency of severe weather (including freezing events akin to Winter Storm Uri) that strain water resources, challenge infrastructure resilience, and elevate water-quality management costs. In recent years, the District has committed funding toward expanding water supplies, enhancing water-resource management capabilities, and implementing capital improvements that build redundancy and resilience into the system.

Federal and State Regulatory Legislation

Federal and State regulatory developments continue to introduce unfunded mandates for water utilities such as JCSUD. For example, the federally mandated Lead and Copper Rule Improvements (LCRI) requires water systems to inventory and categorize all service lines, and the unregulated contaminant monitoring rule (UCMR) requires public water systems to monitor for contaminants that are not yet regulated. In addition, new federal standards regulating per- and polyfluoroalkyl substances (PFAS) — commonly known as “forever chemicals” — have created significant monitoring, treatment, and compliance obligations without corresponding funding. At the State



level, mandates such as Senate Bill 3 continue to require water utilities to enhance emergency preparedness and asset management plans without providing commensurate financial support. To address these challenges, JCSUD continues to proactively seek grants, low-interest loans, and other financial assistance opportunities to offset the cost of compliance while maintaining core service delivery.

2026 Administrative Priorities

The 2026 Annual Budget reflects the efforts of management to implement the Board of Directors' vision for the upcoming fiscal year. Five strategic priorities provide a framework of direction that guides decision-making and resource allocation. Water supply enhancement, financial resilience, infrastructure enhancement, communications and customer service, and environmental sustainability serve as the pillars upon which the 2026 Annual Budget was built.

Ensuring a reliable water supply is critical in an era of growing demand. JCSUD is diversifying its water sources by exploring the construction of a Reverse Osmosis Water Treatment Plant on Lake Granbury and installing a pipeline to the City of Arlington. These options will not only improve water supply but also provide redundancy and reliability to JCSUD's ability to service its customers.

Maintaining financial resilience is essential for the sustainability of JCSUD. The long-term financial plan will continue to be utilized to provide financial analysis to guide financing decisions, ensuring financial resilience is maintained through the capital expenditures associated with the installation of additional infrastructure. JCSUD measures success by providing stable rates that ensure no undue burden on customers, while also ensuring revenue streams are stable enough to support ongoing maintenance and necessary improvement projects.

Infrastructure enhancements are necessary to provide sufficient and reliable water service to new customers and modernize aging infrastructure. Additional infrastructure and infrastructure improvements are necessary to ensure adequate and reliable service to the growing customer base of the District. In addition to constructing new infrastructure, maintenance and replacement of existing infrastructure is crucial to maintaining the system's integrity. Implementing an asset management system, pressure monitoring devices, and establishing district metered areas are vital for pipeline condition assessments and proactive repairs. These enhancements also help ensure that systems are more resilient to extreme weather events and other climate-related disruptions.

Clear and transparent communication with the public and stakeholders is vital to the success of the District. Public engagement programs educate communities about the importance of water conservation and provide customers with helpful programs and resources to conserve water. Effective communication builds public trust, facilitates collaboration to achieve goals, and encourages feedback from the public. This can be achieved through digital platforms, social media, and community outreach programs, all designed to enhance transparency and responsiveness.

Environmental sustainability remains a priority for the District and is considered a best management practice. JCSUD is adopting strategies and providing tools and technology that promote water conservation, reduce water loss, manage electricity usage, and monitor well levels. These management initiatives focus on preserving the quality and quantity of natural resources and are essential for maintaining the sustainability of water supplies.

2026 Capital Improvement Goals

Water Growth Projects

Entering 2026, the District continues to experience significant growth compared to the last several years and does not show signs of slowing. To help facilitate the rapidly growing pressure planes, such as Pressure Plane 8 (Burleson/Joshua area), Pressure Plane 13 (Godley area), Pressure Plane 3 (Alvarado/Grandview area), and Pressure Plane 24 (Alvarado area), the District plans to initiate design on needed large infrastructure projects such as ground storage tanks (GST), elevated storage tanks (EST), and pump stations.

With each Capital Improvement Project, a need within our system is addressed. Whether it be related to growth or maintenance, the District strives to meet our goal of providing safe, reliable water to our customers. In 2025, the District completed several Capital Improvement Project goals and seeks to maintain the momentum entering 2026.

Also, each year, the District evaluates the opportunities to participate with Developers by paying the increased cost to install larger waterlines. The District participating in the upsizing of waterlines could help with future growth, fire flow requirements, or a capital improvement project listed within the Master Plan but not yet budgeted to be completed.

Water Maintenance Projects

For 2026, the District is looking to tackle a variety of maintenance projects, ranging from new waterlines to rehabilitation of our water storage tanks.

Transmission Assessment

This project evaluated the oldest segment of transmission line known as SWATS Main, which extends from Granbury to Joshua. The assessment highlighted how the District can mitigate risk through capital improvements, further planning, and field investigations. The recommendations were considered and incorporated into the 2026 capital improvement projects.

TST Stabilization

In 2023, JCSUD contracted with Hazen and Sawyer (Hazen) to evaluate the Transmission Storage Tank (TST), a 3,000,000-gallon ground storage tank. The evaluation aimed to perform an engineering analysis to study and investigate the tank's differential settlement. Based on the report, it was determined that the District would need to stabilize the foundation and begin the design of a new storage tank. The TST stabilization project focuses on the first step, stabilization. The stabilization of TST has been completed.

Chloramine Conversion

The District needs to install treatment infrastructure to support treatment changes to Chloramines on Plant 14 (northwest Lillian area), Plant 15 (northeast Lillian area), and Plant 3 (Alvarado/Grandview area). The treatment changes are to supplement surface water to groundwater supplies. With design completed in 2025, construction is expected to start and finish in 2026.

CR 1229 Waterline

Currently, the District does not have a waterline that loops CR 1229 to CR 1228, leaving several dead-end lines, creating lower pressures on CR 1226 and CR 1126A. The CR 1229 project involves installing approximately 8,300 LF of 8-inch waterline extending from 7901 CR 1229 to the intersection of CR 1126A and CR 1228 in Godley. Design was completed in 2025 and is projected to be constructed in 2026.

CR 1205 Waterline Replacement

This project has two sections of waterlines that need replacement due to having several leaks over the years. One waterline segment will replace approximately 1,530 LF of 12-inch waterline extending from the south side of the railroad crossing on CR 1205 to the intersection of CR 1205 and CR 310. The second segment will replace approximately 1,520 LF of 8-inch waterline extending from Fox Run in Cleburne, cross-country, and crossing the railroad tracks to CR 1205. This project is in the south Cleburne/north Rio Vista area and is expected to be completed in 2026.

Hwy 67 8-inch Waterline Replacement

The existing waterline has had several leaks over the years and will be replaced with an 8-inch waterline that consists of approximately 950 LF of 8-inch waterline that will extend from Fun Town RV to 2024 E Henderson Street in Cleburne. Design was completed in 2025, and construction is expected to start in 2026.

Plant Site Improvements

The 2026 Capital Improvement budget includes several plant site improvements:

- The Plant 24 elevated storage tank (EST) is a 500,000-gallon EST in the north Alvarado area (CR 604) and is planned to be blasted and re-coated.
- Plant 16 is a ground storage tank (GST) is off US Highway 67 in Alvarado. The floor will be replaced, and the tank will be repainted.
- Plant 18 is located on State Highway 174 north of Rio Vista. The roof of the GST needs to be replaced, and the GST will then be painted.
- The Plant 13 elevated storage tank (EST) is a 750,000-gallon EST in the Godley Area, at the intersection of FM 2331 and CR 913, and will involve repainting the EST.
- The existing Plant 8 elevated storage tank (EST) is a 1,000,000-gallon EST in the northwestern Burlison/west Joshua. The Plant 8 EST is located at CR 919 and CR 1019. The project will repaint the existing EST.

Regulatory Requirements

Over the last couple of years, there have been a growing number of regulatory requirements mandated by the Public Utility Commission (PUC), the Texas Commission on Environmental Quality (TCEQ), and the Environmental Protection Agency (EPA). One of the regulations is the Permanent Plant Generation required by the Texas Senate Bill 3. Phase 1 of the Permanent Plant Generation project has been completed. Additional phases will be evaluated through an engineering study with the water operations team in 2026.

Wastewater Growth and Maintenance Projects

As the Joshua area grows, so does the need for additional wastewater treatment. In 2026, the District will begin the design phase of the expansion of the existing wastewater treatment plant (WWTP) to support growth. The District is looking to replace the Gunn Court Lift Station force main and complete a condition assessment of the collection system to be strategic about where maintenance resources should be allocated.

Gunn Court Lift Station Force Main Replacement

Approximately 1,900 LF of the existing 6-inch ductile iron force main will be replaced with a 6-inch PVC force main. The existing 6-inch ductile iron pipe has become highly corroded. The project will extend from the Gunn Court Lift Station on Gunn Court and continue east to S Main Street.

Wastewater Strategic Plan



The Wastewater Strategic Plan will assist the District in defining a strategy and direction for allocating resources to the wastewater system. The following items will be finalized in 2026:

- Assessment and Development of Collection System Improvements
- Wastewater Collection System Model



JCSUD

2026 ANNUAL BUDGET



**2026 STRATEGIC GOALS &
PERFORMANCE MEASURES**

Mission, Vision and Values

Our Mission

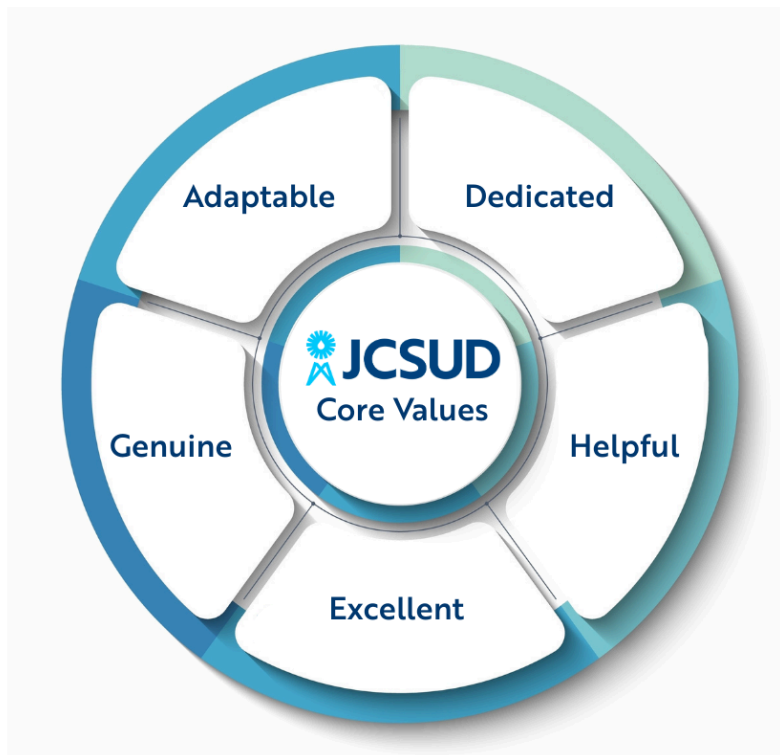
JCSUD's purpose is to keep life moving forward for those who are counting on us. Without access to clean water, our lives would stop. That's why our commitment to taking care of our families, coworkers, and the community we serve flows deep within all of us.

Our Vision

Relationships with our customers are built on trust. Maintaining that trust means delivering clean water safely, reliable and affordably day in and day out. We're all in this together, and we take pride in how we make an impact in our community and with our team. JCSUD provides safe, reliable water to the residents of Johnson County and surrounding communities.

Our Values

Everything we do is rooted in our shared values. They drive how we make decisions, treat each other, and define success.



2026 Strategic Goals and Performance Measures

Each year, a list of strategic priorities across five categories is developed for the upcoming fiscal year. Strategic priorities play a pivotal role in JCSUD's budget planning process by providing a framework that aligns financial allocation with long-term objectives. Strategic priorities articulate the overarching mission, vision, and desired outcomes of the District, serving as a compass for decision-making. Action plans establish the framework against which the achievement of these goals can be measured.

Board of Directors Review

The JCSUD Board of Directors plays a vital role in guiding the organization's long-term direction and shaping its strategic goals. Through thoughtful leadership and decision-making, the Board ensures that JCSUD continues to meet the needs of its customers while planning for sustainable growth and reliable service for years to come. The General Manager works with the Board to review accomplishments, discuss priorities, and align with the Board's vision and goals. This collaboration helps ensure that JCSUD's operational plans and initiatives reflect the Board's long-term vision and commitment to serving the community.

Departmental Use

Each JCSUD department uses the organization's annual strategic goals as a foundation for developing its own department plans and objectives. These overarching goals provide clear direction and alignment across the organization, ensuring that every team is working toward the same vision and priorities. Department leaders review the strategic goals each year and identify how their operations, projects, and performance targets can directly support them. By integrating these goals into their planning, each department helps drive organizational progress, encourages collaboration, and ensures that daily efforts contribute to JCSUD's long-term success.

Budget Integration

The District's strategic goals and priorities are integrated throughout the annual budget process. Significant budget requests are assigned a justification type driven by the organization's strategic goals. Measuring the applicability of the budget request to the District's strategic goals allows the organization to ensure financial decisions are aligned with the goals of the District.

2026 Strategic Goals



Strategic Goal #1: Water Supply

Strategic Goal #2: Financial Resilience

Strategic Goal #3: Infrastructure Enhancement

Strategic Goal #4: Communications & Customer Service

Strategic Goal #5: Environmental Sustainability

2026 Performance Measures

Strategic Goal #1: Water Supply

JCSUD is prioritizing water supply resources in its 2026 budget to ensure the long-term sustainability and reliability of water services for the community. As the region continues to grow, the demand for water is increasing, making investing in infrastructure and alternative water sources essential. JCSUD aims to secure a resilient water supply to meet current and future needs by focusing on these areas. This proactive approach reflects the District's commitment to providing all customers safe, reliable, and affordable water.

1. Secure additional water sources to maintain a long-term balance between supply and demand.
2. Partner with neighboring entities, regional water providers, or other stakeholders to explore joint projects, such as wholesale contracts or treatment facilities, to expand supply capacity more efficiently.
3. Integrate strategic planning with water resource management to sustainably align capacity and new growth.

Strategic Goal #2: Financial Resilience

Prudent financial management is a top priority. The budget reflects responsible fiscal practices, including debt reduction and risk mitigation strategies, to ensure the long-term financial stability of JCSUD.

1. Develop rate structures, reserve funds, and funding mechanisms to ensure that growth-related infrastructure expansions are financially sustainable without overburdening current customers.
2. Develop and adopt a balanced annual budget.
3. Evaluate the Long-Term Financial Plan.
4. Conduct periodic rate assessments to ensure revenues appropriately match expenses.
5. Maintain accurate and consistent utility billing.

Strategic Goal #3: Infrastructure Enhancement

A significant portion of the budget will be allocated towards infrastructure improvements and maintenance. JCSUD remains committed to upgrading and modernizing our water and wastewater systems to ensure reliability, efficiency, and compliance with regulatory standards.

1. Develop a comprehensive Capital Improvement Project list annually to assess the immediate and future needs of infrastructure enhancements.
2. Upgrade and expand water supply infrastructure, including pump stations, storage facilities, and distribution systems, to meet the demands of a growing population.
3. Develop a comprehensive Capital Improvement Project list annually to assess the immediate and future needs of infrastructure enhancements.
4. Improve the District's disaster response capabilities and redundancy during unforeseen weather and environmental circumstances.
5. Utilize the Water Master Plan to guide infrastructure planning.

Strategic Goal #4: Communications and Customer Service

JCSUD will continue to enhance customer service by leveraging digital account management and communication tools. We will also continue community outreach efforts to educate customers about water conservation and our services.

1. Promotion of JCSUD's WaterSmart Customer Portal to new and existing customers. This free program allows customers to track their water use, be notified about potential leaks, receive water conservation tips, and compare their usage to similar homes.
2. Engage in community outreach through public events, social media, and the JCSUD website.
3. Maintain open communication with communities, developers, customers, and other stakeholders to build support for District programs and capacity expansion initiatives and address concerns regarding costs, impacts, and timelines.
4. Administer annual customer feedback survey.

Strategic Goal #5: Environmental Sustainability

Environmental responsibility remains a core value at JCSUD. The budget includes provisions for eco-friendly practices and sustainable infrastructure development to minimize our ecological footprint.

1. Utilize the District website, social media platforms, in-person outreach, and other methods to inform customers about water conservation best practices and resources.
2. Continue implementing and improving water loss mitigation strategies.
3. Reduce the amount of electrical use at plant sites by utilizing VFDs.
4. Implement additional well monitoring equipment to assess groundwater levels.



JCSUD

2026 ANNUAL BUDGET



**DISTRICT
INFORMATION**

History of JCSUD

In the spring of 1964, a group of men held a meeting at the Sand Flat Baptist Church to discuss the possibility of supplying water for general farm use and domestic purposes to the people residing in the general rural area. These men were dedicated to helping their rural neighbors, so they began knocking on doors. They presented the idea of having a water cooperative to serve rural families in the area. People were initially skeptical, and the new concept of participating in a community water system wasn't readily accepted. Many thought individual wells worked fine, but the vision was much greater. The strategy was to provide an economic benefit for these rural families and for the many to come as Johnson County steadily grew. The steering committee proposed an initial \$50 membership fee to have a meter installed and join the new member-owned, non-profit organization. It made sense to create a rural community water system to serve those who would share as stakeholders in this cooperative effort.

In 1965, the Johnson County Rural Water Supply Corporation (JCRWSC) was organized and chartered under state statutes as a nonprofit corporation, similar to many others of its kind in Texas during that era. The beginnings of these rural water suppliers arose throughout the country and were funded through loans from the Farmer's Home Administration. The system began with 305 customers and served a genuine need to supply drinking water to the rural community.



In 1972, the West Prairie Water Supply Corporation, located in the county's northern portion, was merged into the existing JCRWSC system. In 1977, the Nolan River Water Supply Corporation, located in the county's southern portion, also merged with JCRWSC.

In 2000, the system was serving 10,200 connections. The Board of Directors voted to convert Johnson County Rural Water Supply Corporation to a Special Utility District (SUD). Converting to a SUD allows water supply corporations to become a political subdivision. The most significant cost savings accumulate for governmental entities issuing tax-exempt bonds to fund capital projects. Finally, in 2004, the Texas legislature approved the conversion, and the organization began operating as Johnson County Special Utility District (JCSUD).

The Johnson County Fresh Water Supply District #1 (FWD) served the water and wastewater needs of the Joshua area for several years. In 2005, the JCSUD staff were approached to consult with the FWD, which was going through several years of tough economic times and mismanagement. The effort was to help the FWD officials regain the best management practices and streamline costs. It led to discussions on measuring the merit of the FWD to consolidate the two systems. The next year, the FWD approved a resolution to merge with JCSUD, and an application was submitted to the State to complete the merger. In April 2007, the District began managing the day-to-day operation of the FWD. Merging the Joshua area water system with JCSUD helped maintain stable rates among all customers, which now totaled 14,426.

2012 was quite a milestone year in the life of the District. The Brazos River Authority's Surface Water Advanced Treatment System (SWATS), which once served five municipal suppliers, was favorably reduced to only two. The ownership and management transferred from the Brazos River Authority to the newly created Brazos Regional Public Utility Agency (BRPUA). JCSUD and Acton Municipal Utility District (AMUD) were the two joint operating entities of the BRPUA until August 2024, when AMUD became the sole operating entity.

In June 2019, JCSUD moved its business operations from Cleburne to occupy its new facility on FM 3048 in Joshua. Now begins a new era as the total business and operations finally originate from a central location relative to the District's area of service. Over the last 20 years, the number of connections has more than doubled to 25,000 connections today, representing an estimated 65,000 people in the population. In addition to these retail connections, the District assumes a more significant role as a regional wholesale water provider. The City of Alvarado, the City of Keene, Bethany Special Utility District, Monarch Utilities, and Mountain Peak Special Utility District (each serving over 1,000 connections) have wholesale water contracts with the District for their long-term water supply needs. The City of Joshua and the Lillian community also look to JCSUD as their water provider.



District at a Glance

JCSUD **District at a Glance**



\$25.2 million in total revenue from water sales (2024)
\$129.3 million in total value of capital assets (2024)



2.3 billion gallons of treated water sold (2024)
6.3 million gallons sold per day on average (2024)
183 million gallons saved in water loss since 2022



63 employees budgeted (2026)
1,000 miles of waterlines
0 reportable water quality citations or violations (2024)
1,599 water quality samples collected (2024)



825 new water and 66 new wastewater connections (2024)
\$4.6M collected in Impact Fees (2024)
20 new developments completed (2024)



**320 Square Mile
Service Area**

**26th fastest-growing
county in Texas**



**25,000 Connections
65,000 People Served**

**86% Customer
Satisfaction Rating
(2025)**

7 Elevated Storage Tanks

20 Ground Storage Tanks

16 Pump Stations

18 Water Wells

12 Pressure Planes

Demographics of Johnson County

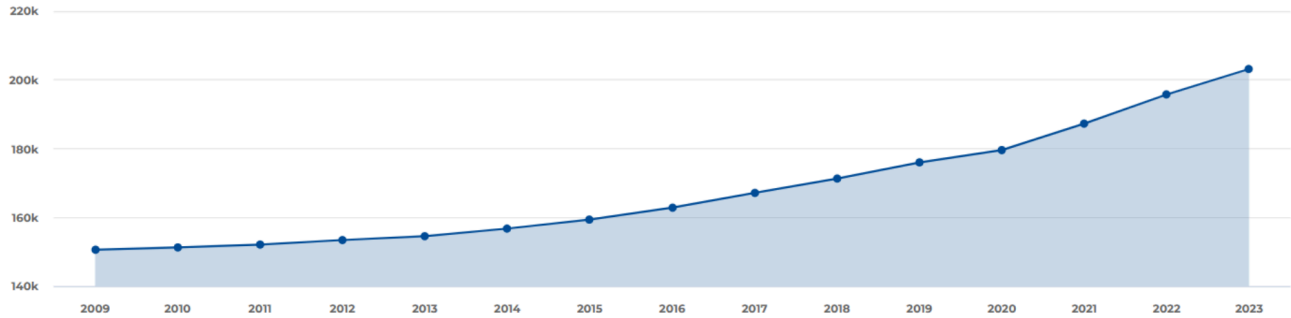
Population



TOTAL POPULATION
203,196

3.79%
vs. 2022

GROWTH RANK
26 out of **254** Counties in Texas



* Data Source: Client entered data for year 2023

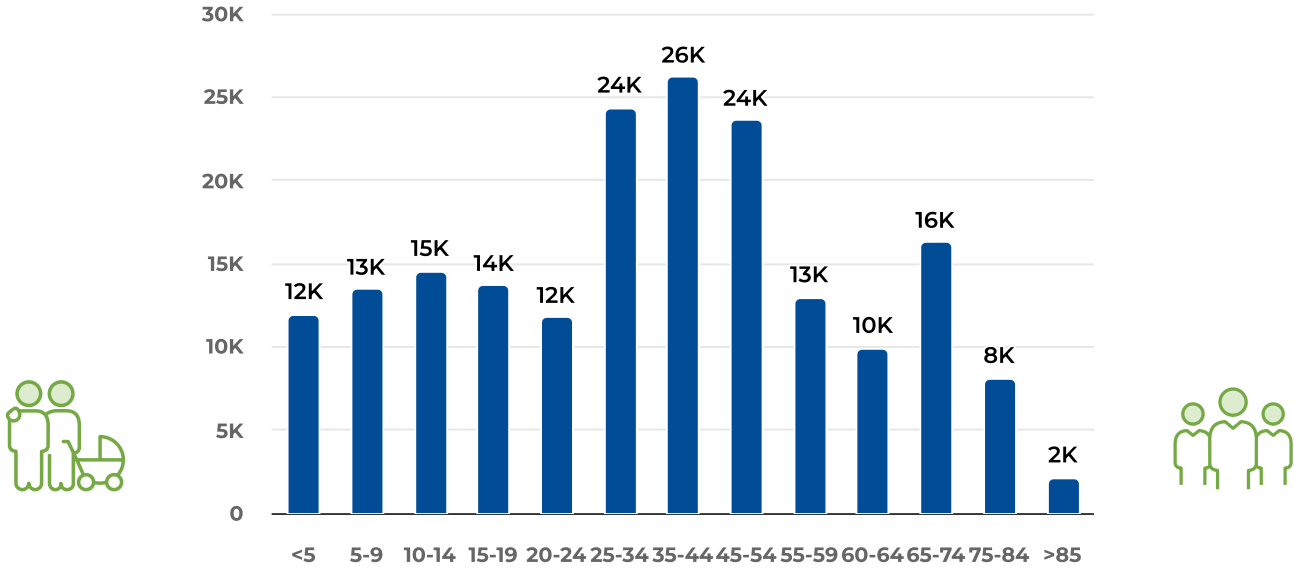


DAYTIME POPULATION
161,877

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP

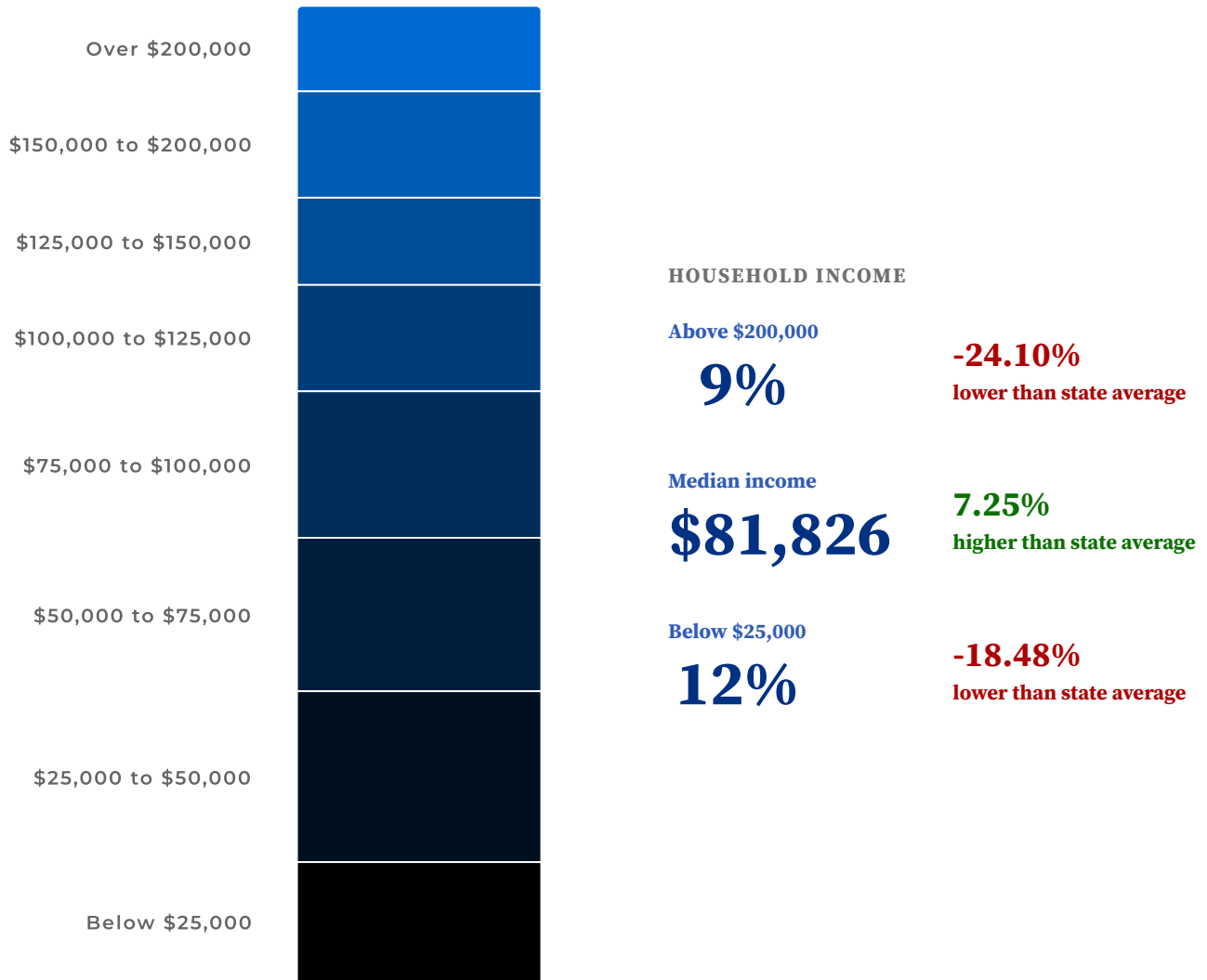


Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



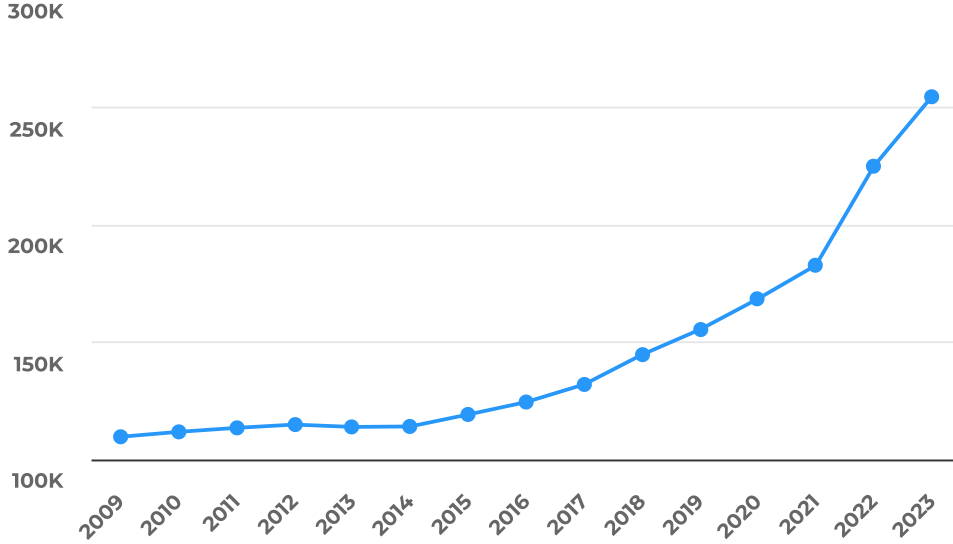
* Data Source: American Community Survey 5-year estimates

Housing



2023 MEDIAN HOME VALUE

\$254,600

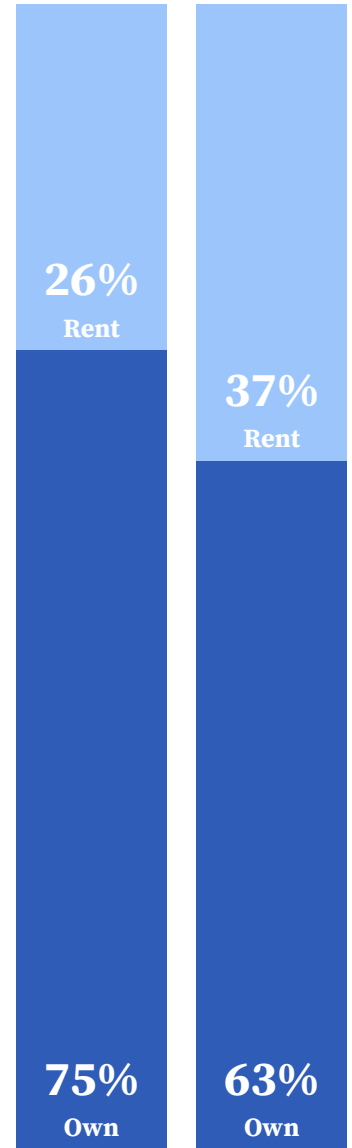


* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

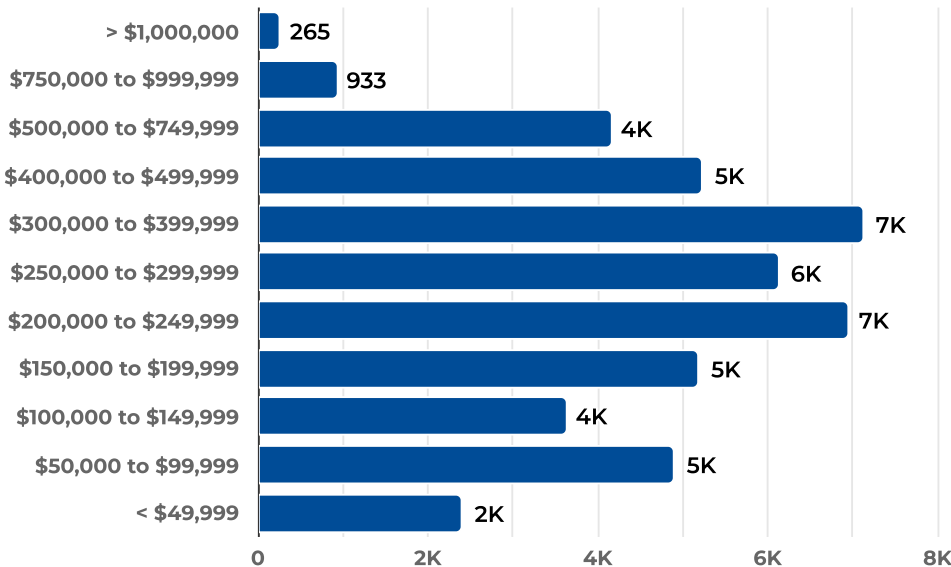
Johnson County Special Utility District

State Avg.



* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

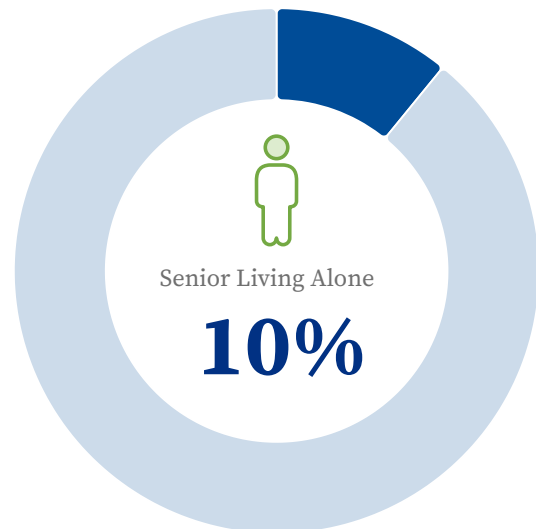
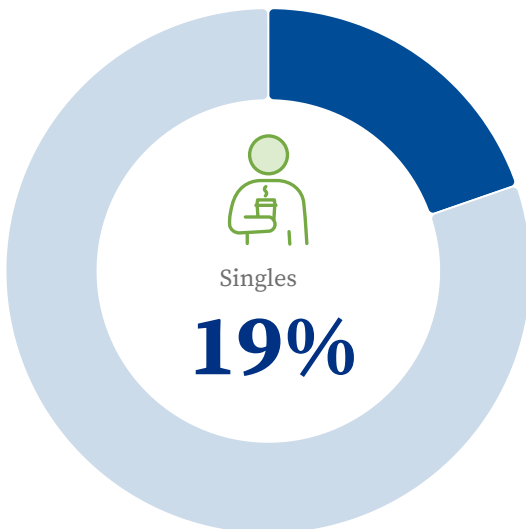
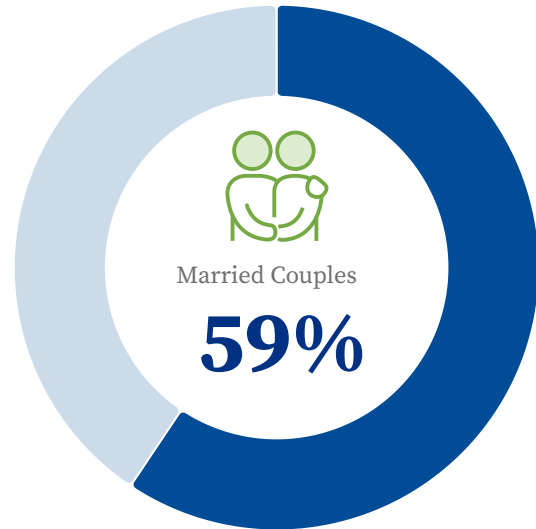
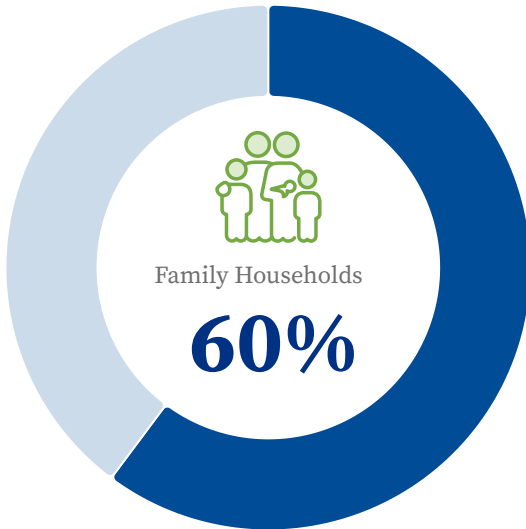


Household

TOTAL HOUSEHOLDS

63,477

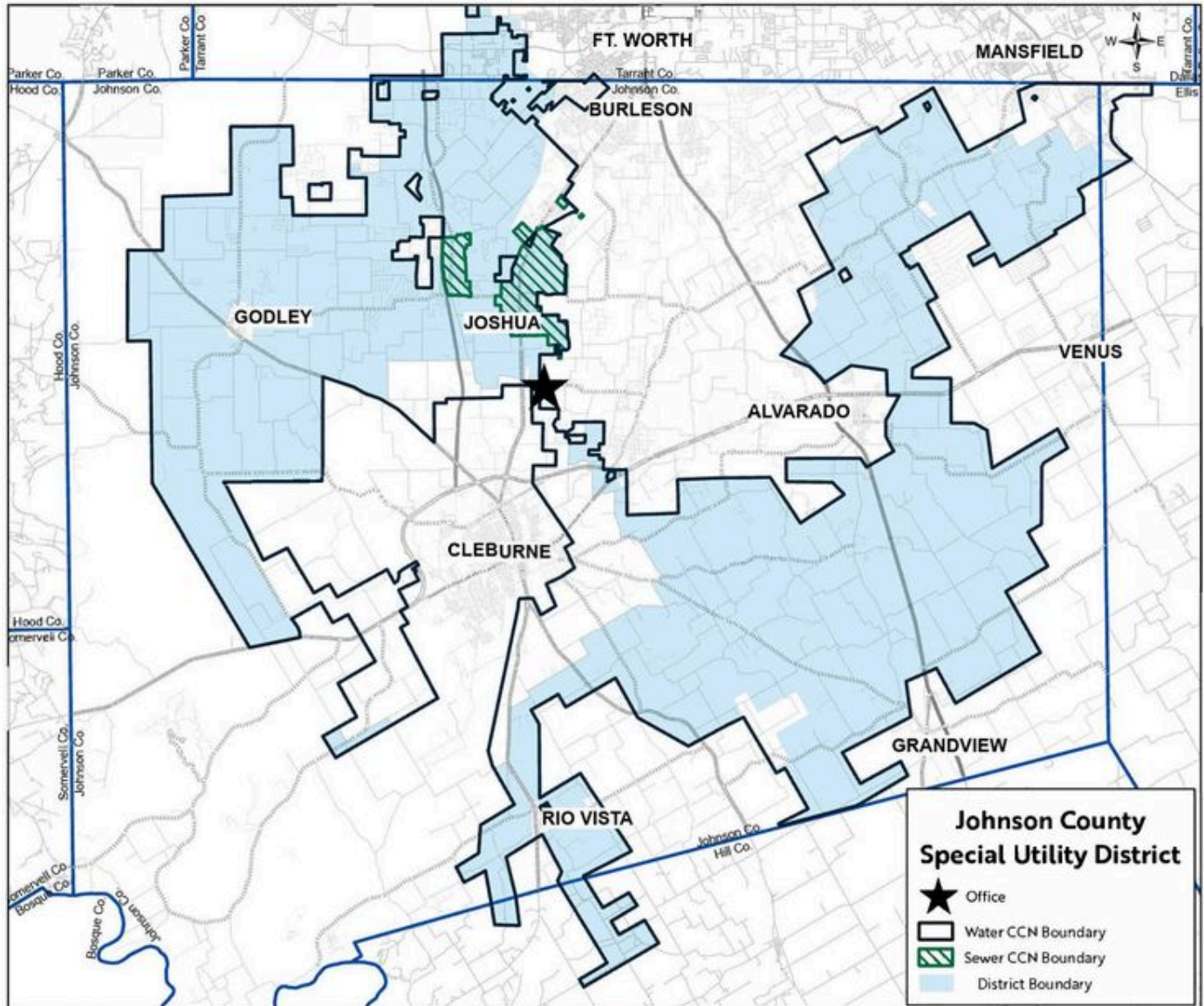
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



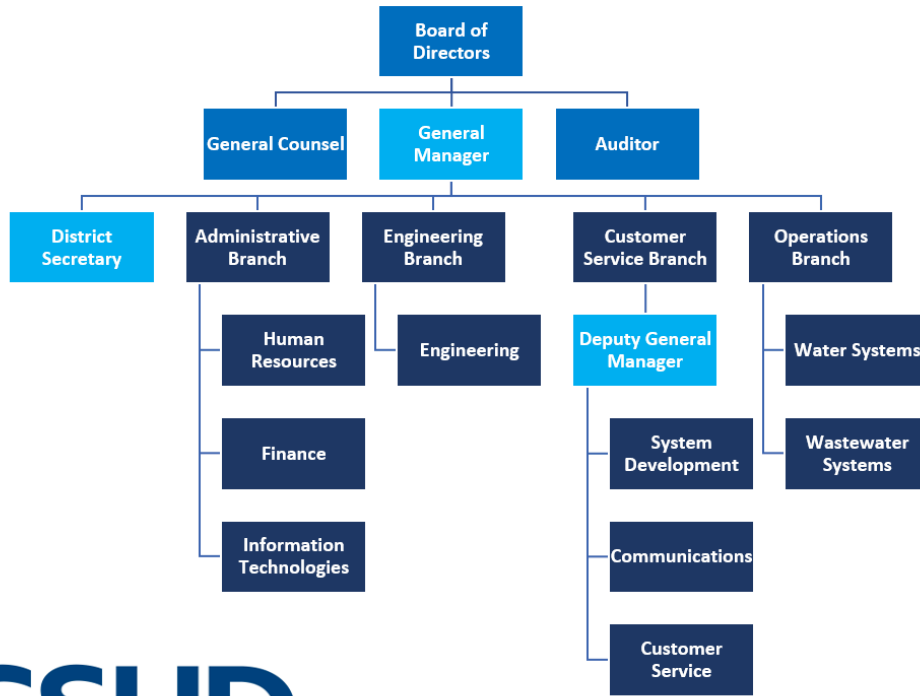
* Data Source: American Community Survey 5-year estimates

JCSUD's Service Area

JCSUD's service area covers a rapidly growing region in North Texas, providing water service to portions of Johnson, Ellis, Hill, and Tarrant counties. The District serves both rural and suburban communities, with a diverse customer base that includes residential, commercial, and wholesale accounts.



Organizational Chart



2026 Proposed Positions

Department	2024 Actual	2025 Budgeted	2025 Projected	2026 Proposed
Administration	2	3	3	3
Communications	1	1	1	1
Human Resources	2	2	2	2
Finance	5	5	4	5
Customer Service	6	13	14	14
Water Systems	26	23	21	23
Wastewater Systems	5	5	5	5
AMI	2	0	0	0
System Development	8	7	7	7
Engineering	5	6	3	3
Grand Total	62	65	60	63

In order to provide greater value in the personnel chart above, please reference the following notes documenting personnel structural changes:

In 2025, the Administration department absorbed the Deputy GM position from the System Development department.

In 2025, the AMI department was absorbed into the Customer Service department. Three Water Systems positions were also transferred to the Customer Service department as Meter Technicians.

Funding Sources Overview

JCSUD's operations and infrastructure investments are supported through a combination of carefully managed funding sources. These sources work together to ensure the District can continue providing reliable, high-quality water service while maintaining financial stability and affordability for customers.

Customer Rates & Fees

JCSUD's customer rates serve as the primary funding source for the District's budget. The revenue collected through water service charges, fees, and other customer payments supports the operation, maintenance, and improvement of JCSUD's water system. These funds ensure the District can provide reliable water service, maintain infrastructure, invest in system upgrades, and meet regulatory and environmental requirements. While revenues collected through customer bills help support ongoing operations and maintenance, they are not a sustainable sole source for funding major infrastructure expansions. Our water rates are carefully managed to remain affordable. Relying too heavily on rates would place an undue burden on existing customers, which is why JCSUD leverages other funding mechanisms.

Bonds

Issuing bonds enables JCSUD to finance large-scale capital projects upfront, spreading the repayment over time. This helps us build essential infrastructure without creating an immediate financial strain on our customers. Bonds are repaid through future revenues, including a portion of rate collections, and are often a key component in long-term infrastructure planning. Although bonds are a key resource in capital funding, interest costs are incurred and must be paid back with the original principal balance. The District must strategically plan capital projects funded by debt within its allotted debt capacity, which would indirectly result in higher customer rates.

Ad Valorem Taxes – Not Eligible

As a Special Utility District, JCSUD is not authorized to levy ad valorem taxes as a revenue source, unlike municipalities.

Reserves

JCSUD maintains financial reserves as a critical part of our fiscal responsibility. These reserves can be used to fund urgent infrastructure needs or cover costs not eligible for Impact Fees or other outside funding. Using reserves strategically allows us to respond to growth and emergency needs without relying entirely on debt or rate increases. The District is also required to maintain reserve balances for emergency operations and annual maintenance projects. Also, to keep current bond ratings, the District has a target reserve balance that must be maintained at a specified range or "Days of Cash on Hand".

Grants, State, and Federal Funding

Whenever possible, JCSUD actively pursues grants and low-interest loan programs offered through state and federal agencies, such as the Texas Water Development Board. However, most of these funds are prioritized for water systems that have TCEQ violations, which JCSUD does not. Therefore, our consideration for these funds drops considerably.

Impact Fees

An Impact Fee is a one-time fee for new development, serving as a funding mechanism to recover the infrastructure costs required to support future development.

Water and Wastewater Rates

JCSUD's rates are based on operating costs and maintenance expenses incurred for the water and/or wastewater systems. To provide and maintain a reliable water supply that meets state and federal water quality standards, many expenses are unavoidable. These expenses include the cost of maintaining the supply, treatment, distribution, and service facilities, including vehicles, fuel, and equipment. These are costs the District must pay whether water is used or not. These rates are developed using thorough financial planning that utilizes professional rate advisors and long-term financial projections. JCSUD's rate classes are designed to encourage responsible water use where possible and promote fair rates for those who cannot easily conserve. By aligning rates with the appropriate customer class, JCSUD aims to protect valuable water resources, support infrastructure maintenance, and continue delivering reliable service to all customers across the communities we serve.

Water Rates

Residential	
Tiers	Rate (Per 1,000 gal)
0-5,000	\$5.00
5,001-12,000	\$6.65
12,001 - 30,000	\$9.00
30,001+	\$12.30
Commercial	
Tiers	Rate (Per 1,000 gal)
0-12,000	\$5.52
12,001-30,000	\$7.35
30,001-60,000	\$9.94
60,001+	\$13.59
Institutional/Agriculture	
Tiers	Rate (Per 1,000 gal)
All Volumes	\$6.65
Irrigation	
Tiers	Rate (Per 1,000 gal)
0-15,000	\$7.35
15,001-30,000	\$10.29
30,001-60,000	\$14.40
60,001+	\$20.16
2" Fire Hydrant Meter	
Monthly Minimum	Rate (Per 1,000 gal)
\$182	\$12.30

Monthly Minimums	
Meter Size	Monthly Charge
5/8"	\$35
3/4"	\$42
1"	\$77
2"	\$350
3"	\$700
4"	\$1,400
6"	\$2,240
8"	\$3,920

Wastewater Rates

Residential	
Monthly Minimum	Rate (Per 1,000 gal, with a maximum of 12,000 gal)
\$25	\$5.50
Multi-Unit	
Monthly Minimum	Rate (Per 1,000 gal)
\$20	\$5.50
Commercial	
Monthly Minimum	Rate (Per 1,000 gal)
\$37.50	\$5.50



2026 Water Connection Fees for New Service

Standard Water Service 5/8" Meter Minimum Bill: \$35.00

STANDARD WATER SERVICE 5/8" METER		DROP-IN SERVICE <i>i.e. - Subdivision w/ existing tap</i>		RE-SERVICE <i>Connection Fee Paid</i>	
\$200	Deposit	\$200	Deposit	\$200	Deposit
\$4,000	Connection Fee	\$3,200	Connection Fee	\$50	Activation
<u>\$4,200</u>	Total Connection Fee	<u>\$3,400</u>	Total Connection Fee	<u>\$250</u>	Total
	<i>Includes Deposit*</i>		<i>Includes Deposit*</i>		

*Excluding any road bore cost

Non-Standard Water Service 3/4" Meter and Larger

NON-STANDARD WATER SERVICE 3/4" METER		
\$200	Deposit	Minimum Bill: \$42.00
\$4,440	Connection Fee	
<u>\$4,640</u>	Total Connection Fee	
	<i>*Excludes road bore cost</i>	

NON-STANDARD WATER SERVICE 1" METER		
\$200	Deposit	Minimum Bill: \$77.00
\$6,917	Connection Fee	
<u>\$7,117</u>	Total Connection Fee	
	<i>*Excludes road bore cost</i>	

NON-STANDARD WATER SERVICE 2" METER		
\$500	Deposit	Minimum Bill: \$350.00
\$26,937	Connection Fee	
<u>\$27,437</u>	Total Connection Fee	
	<i>*Excludes road bore cost</i>	

NON-STANDARD WATER SERVICE 3" METER		
\$1,000	Deposit	Minimum Bill: \$700.00
\$44,000	Connection Fee	
\$ Pending	Total Connection Fee	
	<i>*Excludes road bore/vault/contractor cost</i>	

NON-STANDARD WATER SERVICE 4" METER		
\$1,000	Deposit	Minimum Bill: \$1,400.00
\$88,000	Connection Fee	
\$ Pending	Total Connection Fee	
	<i>*Excludes road bore/vault/contractor cost</i>	

NON-STANDARD WATER SERVICE 6" METER		
\$1,500	Deposit	Minimum Bill: \$2,240.00
\$140,800	Connection Fee	
\$ Pending	Total Connection Fee	
	<i>*Excludes road bore/vault/contractor cost</i>	

NON-STANDARD WATER SERVICE 8" METER		
\$1,500	Deposit	Minimum Bill: \$3,920.00
\$88,000	Connection Fee	
<u>\$246,400</u>	Total Connection Fee	
	<i>*Excludes road bore/vault/contractor cost</i>	

DUAL METER SET	
\$400	(200x2) Deposit
\$7,200	Connection Fee Standard + Connection Fees Drop-In
<u>\$7,600</u>	Total Connection Fee
	<i>*Both meters set, excludes road bore cost</i>

STANDARD FIRE HYDRANT INSTALLATION	
\$6,675	Total

PORTABLE METERS (For short term or quick-fill projects)	
\$2,000	Service Availability Fee
	Minimum Bill is \$182, and \$12.30 per 1,000 gallons used



2026 Wastewater Connection Fees

Fees effective June 2024 and are subject to change. Available in the City of Joshua only, provided that it is feasible for the tap to be made on the existing collection system.

Standard Sewer Service 5/8" Meter Minimum Bill: \$25.00

Standard Sewer Service 5/8" Meter

Standard Sewer Service 4" Tap
(Residential)
\$4,000 Connection Fee

Standard Sewer Service 6" Tap
(Commercial)
\$4,200 Connection Fee

Non-Standard Sewer Service

Note: All Non-Standard Connection Fees start at the base Connection Fee for meter size requested and may increase depending on installation requirements and needs. The cost includes materials, administrative, and engineering fees.

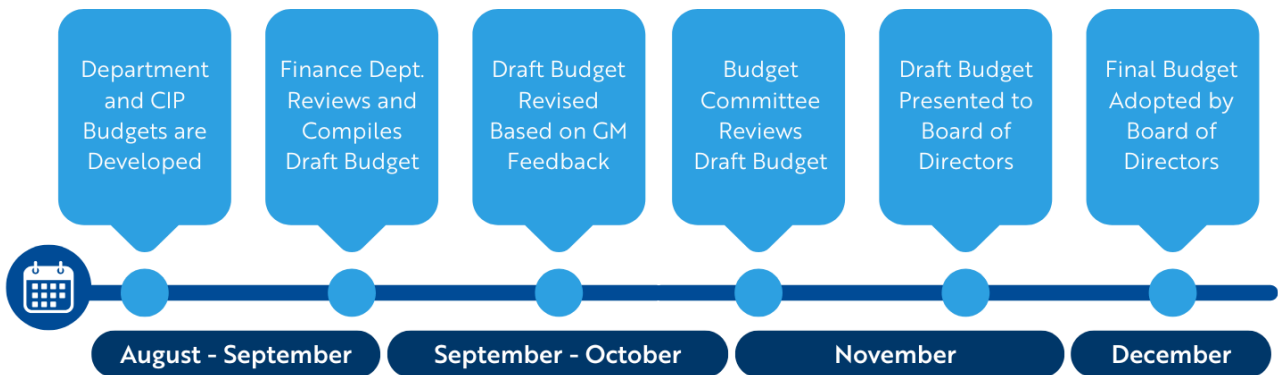
NON-STANDARD SEWER SERVICE 3/4" METER	\$ 4,480	Base Connection Fee
NON-STANDARD SEWER SERVICE 1" METER	\$ 5,280	Base Connection Fee
NON-STANDARD SEWER SERVICE 2" METER	\$ 24,000	Base Connection Fee
NON-STANDARD SEWER SERVICE 3" METER	\$ 48,000	Base Connection Fee
NON-STANDARD SEWER SERVICE 4" METER	\$ 96,000	Base Connection Fee
NON-STANDARD SEWER SERVICE 6" METER	\$ 153,600	Base Connection Fee
NON-STANDARD SEWER SERVICE 8" METER	\$ 268,800	Base Connection Fee

Budget Process & Development

Johnson County Special Utility District is an organization as set forth under the terms and conditions of Article XVI, Section 59 of the Texas Constitution and Chapters 49 and 65 of the Texas Water Code and operates pursuant to Texas law and the regulation and authority of the Texas Commission on Environmental Quality.

The District’s fiscal year runs concurrent with the calendar year from January 1st to December 31st. The budget process begins in August with each Department Head creating an itemized budget proposal. A meeting is set with each Manager to review their departmental budgeted expenses with the General Manager and Finance Manager to include any new cost proposals. Personnel is also reviewed in these meetings with market data provided by the Human Resources Manager. The Finance Manager works with the Human Resources Manager under the direction of the General Manager to project costs for personnel and accompanying benefits. Revenue projections are also built based on historical figures, future trends, and the economic climate. Project needs are analyzed by the District Engineer to develop a Capital Improvement Project Budget. With adoption of Impact Fees in 2024, a timeline is also prepared for which Impact Fee Projects will be slotted in for the upcoming budget year. The General Manager works with the Finance Manager to finalize all the components into a Proposed Budget.

There are a series of committee meetings and workshops conducted to review the Proposed Budget. These are held in November. The committee meeting is conducted with the Budget Committee composed of three Board members, while the workshop is conducted with the entire Board prior to the monthly board meeting. All workshops are open to the public and are advertised according to the Texas Open Meetings Act. The workshops are structured so that the Board, customers, and all District stakeholders are provided with transparency and insight into the District’s financial planning.



Basis of Budgeting

The District has one major fund (Fund 02), which is an Enterprise Fund. The intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. For budgeting purposes, the accrual method is used except for items such as capital expenses and debt payments. All routine operating and nonoperating revenues and expenses are tracked in the Enterprise Fund including departmental budgeted expenses. The General Manager has the authority to reallocate any line item within departments. The budget can be further amended with Board approval. The Enterprise Fund has twelve departments:

Directors (10)	Customer Service (18)
Administration (12)	Non-Departmental (19)
Communications (13)	Water Systems (21)
Human Resources (14)	Wastewater Systems (23)
Finance (16)	System Development (31)
Information Technology (17)	Engineering (33)

In order to provide transparency and clarity on day-to-day operations as it relates to financial goals and budgeting, the District chooses to track its annual CIP project expenses in a separate Capital Improvement Fund (Fund 04). The District does have reserves to utilize built from years with a surplus Net Position, but strives to maintain a balanced budget by funding Capital improvement projects through the annual budgeted increase in the District's Net Position and annual Connection Fees from new service.

Impact Fee Funds were also created in 2024 for each designated service area in the approved Impact Fee Study. Utilizing separate Impact Fee Funds for budgeting purposes allows the District to track expenses associated with eligible Impact Fee projects and the cash flow provided through the collection of Impact Fees.

Financial Planning, Policies, & Best Practices

Financial Planning

The District maintains a Long Term Financial Plan (LTFP) that is re-evaluated as needed for financial relevancy to stay abreast of the changing needs of the District.

As stated in the District's LTFP, "In consideration of the District's current and future needs, strategic and long-range plans are continually being developed, reviewed, and modified as required. Many factors are evaluated in the development of the long-range plans, including revenue forecasting, growth, inflationary factors, debt levels and costs, aging infrastructure replacement, and customer needs.

The LTFP is built initially on the District's Fiscal Year 2024 budget, with financial plans developed for a thirty (30) year planning horizon reflective of the District's other strategic and long-range planning documentation.

In addition to estimating the financial resources required to accommodate the anticipated growth, and associated capital investment needed to service the growth within the District's service area, the LTFP also takes into account the District's adopted financial policies and metrics. The LTFP seeks to ensure not only the adequacy of the District's long-term revenue stream as compared to cost, but also to ensure the District's financial metrics and margins are adequate to ensure long-term fiscal sustainability. As presented, the LTFP provides for sufficient long-term revenue streams, adequate cash reserves, and appropriate debt service coverage reflective of the expectations of bondholders, bond-rating agencies, and the District's Board, as well as the District's customers.

To achieve the goals and objectives outlined in the LTFP, future increases in customer rates are necessary. However, District staff is committed to maintaining reasonable increases balanced against the affordability of service to customers."

Fund Reserve Policy

Reserves support the District during unexpected revenue shortages or unplanned, necessary expenditures or Capital Improvement Projects. This policy specifies targets for the inflows and outflows of reserves in funds, including the amount of resources to be held in reserves and the conditions under which reserves may be used.

Among other reserves, the District maintains an Emergency Operating Reserve intended to sustain the organization in the event of an emergency or economic uncertainty, providing for the continuation of services during the resolution or mitigation of the situation. The Emergency Operating Reserve will equal three months or 90 days of budgeted operating expenses.

Debt Management Policy

JCSUD recognizes that the foundation of any well-managed debt program is a comprehensive debt management and post issuance policy outlining the parameters for issuing new debt and managing the existing debt portfolio, identifying the types and amounts of permissible debt, and providing guidance to decision makers regarding the purposes for which debt may be issued. As such, the District has developed a Debt Management Policy that outlines guidelines for such items as structure of debt, consideration of financing alternatives, methods of sale of debt obligations, refunding of debt, District debt limits, and the selection of an independent financial advisor and bond counsel.

Investment Policy

The District's Investment Policy states that the investment of public funds shall be handled as its highest public trust. Investments shall be made in a manner that will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow demands of the District and conforming to all applicable state and District statutes governing the investment of public funds.

Capital Asset Policy

Capital assets are recorded at cost if purchased or constructed. Donated capital assets are recorded at their acquisition value at the date of donation. All assets with a cost of \$10,000 or more and a useful life greater than three years will be capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of proprietary fund is included as part of the capitalized value of the assets constructed.

Budgeting Best Practices

JCSUD strives to achieve the best budgeting practices by following the criteria set forth by the Government Finance Officer's Association (GFOA).

As stated by the GFOA, "The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation."

JCSUD has received the Budget Award for the past two years and aims to continue this tradition in the future.

JCSUD
2026 ANNUAL BUDGET

**ENTERPRISE
FUND**

Enterprise Fund Budget Summary - Non-GAAP

Enterprise Fund Summary by Sources & Uses

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual
Revenues						
WATER SALES OPERATIONS	\$25,940,773	\$24,976,318	\$25,330,375	\$25,494,275	\$24,830,581	\$23,330,648
SEWER SALES OPERATIONS	\$2,357,716	\$2,244,771	\$2,241,458	\$2,279,769	\$2,066,309	\$1,760,724
CHARGES AND FEES	\$560,000	\$527,535	\$480,500	\$718,509	\$541,345	\$588,434
OTHER SOURCES	\$1,343,400	\$1,901,608	\$1,192,083	\$5,711,278	\$1,615,075	\$733,584
MISC SOURCES	\$200,000	\$679,301	\$200,000	\$238,200	\$366,544	\$224,243
TRANSFERS	\$1,054,855	\$1,051,689	\$1,051,689	\$1,028,487	\$729,644	\$0
Total Revenues	\$31,456,743	\$31,381,222	\$30,496,105	\$35,470,520	\$30,149,498	\$26,637,632
Expenditures						
PERSONNEL - SALARIES AND WAGES	\$4,545,731	\$3,968,207	\$4,462,165	\$4,038,457	\$3,797,793	\$3,450,644
PERSONNEL BENEFITS	\$2,520,443	\$2,114,544	\$2,374,755	\$2,063,336	\$1,714,030	\$1,279,750
WATER PURCHASE	\$9,800,000	\$9,099,482	\$9,420,000	\$8,682,258	\$7,567,706	\$7,478,047
SUPPLIES	\$2,101,981	\$1,987,685	\$1,985,666	\$1,772,105	\$1,955,708	\$2,044,386
MAINTENANCE & REPAIR	\$1,865,152	\$1,698,870	\$1,756,300	\$1,470,271	\$1,675,262	\$1,318,658
CONTRACTUAL & MISCELLANEOUS SERVICES	\$3,262,815	\$3,144,460	\$3,198,250	\$3,388,139	\$3,212,172	\$3,909,771
CAPITAL EXPENDITURES	\$803,000	\$968,353	\$805,000	\$939,251	\$921,960	\$718,640
MISCELLANEOUS & SUNDRY CHARGES	\$695,526	\$736,569	\$1,251,470	\$744,673	\$888,849	\$555,583
Total Expenditures	\$25,594,648	\$23,718,169	\$25,253,606	\$23,098,489	\$21,733,478	\$20,755,479
Total Revenues Less Expenditures	\$5,862,096	\$7,663,053	\$5,242,500	\$12,372,031	\$8,416,019	\$5,882,153





REVENUE SUMMARY

Description	2026 Proposed Budget	2025 Projected	2025 Budget	2024 Actual	2023 Actual	2022 Actual
WATER SALES - UTILITY	\$ 22,400,225.61	\$ 21,533,307.32	\$ 21,845,175.35	\$ 22,142,102.96	\$ 21,903,022.25	\$ 20,474,542.53
WATER SALES - WHOLESALE	\$ 3,022,547.25	\$ 2,950,911.00	\$ 2,973,057.40	\$ 2,737,023.38	\$ 2,359,656.53	\$ 2,238,262.23
WATER SALES - HYDRANT	\$ 250,000.00	\$ 220,646.22	\$ 250,000.00	\$ 295,356.98	\$ 264,812.55	\$ 330,852.93
WATER SALES - PENALTIES	\$ 268,000.00	\$ 271,453.24	\$ 262,142.10	\$ 319,791.77	\$ 303,089.80	\$ 286,989.83
SEWER SALES - UTILITIES	\$ 2,229,715.39	\$ 2,111,792.34	\$ 2,122,619.05	\$ 2,144,606.71	\$ 1,954,797.25	\$ 1,662,114.32
SEWER SALES - PENALTIES	\$ 32,000.00	\$ 32,957.15	\$ 31,839.29	\$ 39,721.49	\$ 26,928.39	\$ 23,973.90
SEWER SALES - COLLECTION FEES	\$ 75,000.00	\$ 82,175.00	\$ 70,000.00	\$ 77,316.00	\$ 67,283.50	\$ 57,511.00
SEWER SALES - INSPECTION FEES	\$ 3,000.00	\$ 2,900.80	\$ 3,000.00	\$ 3,550.00	\$ 2,900.00	\$ 2,950.00
SEWER SALES - INTERCEPTION FEES	\$ 18,000.00	\$ 14,945.40	\$ 14,000.00	\$ 14,575.00	\$ 14,400.00	\$ 14,175.00
CHARGES - LOCK	\$ 130,000.00	\$ 138,018.00	\$ 130,000.00	\$ 170,000.00	\$ 136,100.00	\$ 131,100.00
CHARGES - NSF	\$ 5,000.00	\$ 6,747.60	\$ 3,500.00	\$ 6,570.00	\$ 5,430.00	\$ 3,895.00
CHARGES - SERVICE	\$ 120,000.00	\$ 122,732.00	\$ 120,000.00	\$ 124,554.89	\$ 127,545.11	\$ 116,053.42
FEES - AFTER HOURS	\$ 15,000.00	\$ 14,404.00	\$ 15,000.00	\$ 20,100.00	\$ 14,700.00	\$ 12,900.00
FEES - INTEREST INDICATION	\$ 205,000.00	\$ 164,345.32	\$ 132,000.00	\$ 290,842.50	\$ 72,262.50	\$ 94,882.50
FEES - INSTALLATION	\$ 85,000.00	\$ 81,288.00	\$ 80,000.00	\$ 106,442.00	\$ 185,307.27	\$ 229,602.72
MINERAL ROYALTY	\$ 1,400.00	\$ 1,733.63	\$ 1,200.00	\$ 5,111.54	\$ 733.78	\$ 2,030.15
INTEREST INCOME	\$ 1,200,000.00	\$ 1,755,084.33	\$ 1,018,683.18	\$ 1,764,252.00	\$ 1,402,778.42	\$ 613,633.86
RENTAL INCOME	\$ 122,000.00	\$ 122,899.20	\$ 122,000.00	\$ 122,761.86	\$ 104,550.00	\$ 117,720.00
SALE OF ASSETS	\$ 20,000.00	\$ 21,891.00	\$ 50,000.00	\$ 3,819,153.02	\$ 107,012.98	\$ -
MISCELLANEOUS INCOME	\$ 200,000.00	\$ 679,301.36	\$ 200,000.00	\$ 238,200.06	\$ 366,543.57	\$ 224,242.83
TRANSFER FROM OTHER FUNDS (CIAOC)	\$ 1,054,855.00	\$ 1,051,689.00	\$ 1,051,689.00	\$ 1,028,487.49	\$ 729,643.75	\$ -
TOTAL REVENUE	\$ 31,456,743.45	\$ 31,381,201.91	\$ 30,698,105.37	\$ 35,070,519.65	\$ 30,169,407.65	\$ 26,637,632.22

EXPENSE SUMMARY

Description	2026 Proposed Budget	2025 Projected	2025 Budget	2024 Actual	2023 Actual	2022 Actual
PERSONNEL	\$ 4,354,054.81	\$ 3,797,793.71	\$ 4,302,875.22	\$ 3,853,768.39	\$ 3,603,424.57	\$ 3,257,463.55
OVERTIME	\$ 191,675.80	\$ 170,413.41	\$ 159,289.43	\$ 184,688.29	\$ 184,688.29	\$ 193,180.23
CONTRIBUTED, SOCIAL SECURITY	\$ 281,791.90	\$ 241,724.37	\$ 266,778.26	\$ 267,666.09	\$ 231,702.14	\$ 207,644.08
CONTRIBUTED, MEDICARE	\$ 65,902.94	\$ 53,535.01	\$ 62,391.69	\$ 62,599.62	\$ 54,447.36	\$ 48,663.84
CONTRIBUTED, RETIREMENT	\$ 382,873.03	\$ 343,006.88	\$ 426,173.58	\$ 369,475.37	\$ 266,492.34	\$ 193,145.66
CONTRIBUTED, HEALTH REIMBURSEMENT ARRANGEMENT	\$ 52,497.12	\$ 50,043.06	\$ 53,510.88	\$ 48,915.62	\$ -	\$ -
CONTRIBUTED, HEALTH INSURANCE	\$ 1,615,873.68	\$ 1,316,093.81	\$ 1,432,479.12	\$ 1,224,244.58	\$ 1,082,708.10	\$ 762,702.15
CONTRIBUTED, DENTAL INSURANCE	\$ 66,488.88	\$ 61,380.45	\$ 66,211.68	\$ 60,118.56	\$ 55,786.80	\$ 47,785.05
CONTRIBUTED, VISION INSURANCE	\$ 14,504.88	\$ 13,225.60	\$ 14,321.04	\$ 11,778.44	\$ 11,981.70	\$ 10,337.20
CONTRIBUTED, AD&D LIFE INSURANCE	\$ 10,635.60	\$ 10,002.20	\$ 11,296.80	\$ 10,454.10	\$ 10,261.26	\$ 8,870.45
CONTRIBUTED, STD/LTD INSURANCE	\$ 25,906.01	\$ 21,212.92	\$ 24,960.00	\$ -	\$ -	\$ -
UNEMPLOYMENT INS, TEXAS	\$ 3,969.00	\$ 4,319.28	\$ 16,632.00	\$ 8,083.20	\$ 650.42	\$ 601.07
PURCHASED WATER - BRA RAW WATER	\$ 1,035,000.00	\$ 983,497.96	\$ 965,000.00	\$ 925,610.78	\$ 839,794.47	\$ 791,483.34
PURCHASED WATER - BRPIJA	\$ -	\$ -	\$ -	\$ 2,386,620.29	\$ 1,861,105.01	\$ 2,205,163.44
PURCHASED WATER - AMUD	\$ 2,700,000.00	\$ 2,472,016.47	\$ 2,600,000.00	\$ -	\$ -	\$ -
PURCHASED WATER - MANSFIELD	\$ 5,900,000.00	\$ 5,505,727.04	\$ 5,700,000.00	\$ 5,225,632.07	\$ 4,735,169.53	\$ 4,353,883.64
PURCHASED WATER - PGCD	\$ 165,000.00	\$ 138,240.14	\$ 155,000.00	\$ 144,394.62	\$ 131,636.60	\$ 127,516.80
OFFICE SUPPLIES	\$ 18,550.00	\$ 23,164.03	\$ 26,715.84	\$ 12,719.55	\$ 12,578.78	\$ 14,282.38
OFFICE EQUIPMENT	\$ 37,900.00	\$ 62,830.70	\$ 55,250.00	\$ 16,271.98	\$ 43,803.73	\$ -
POSTAGE & DELIVERY	\$ 25,650.00	\$ 19,026.90	\$ 19,450.00	\$ 9,691.74	\$ 7,098.57	\$ 8,183.84
JANITORIAL SUPPLIES	\$ 5,600.00	\$ 5,387.98	\$ 5,750.00	\$ 5,204.15	\$ 5,365.36	\$ 5,482.41
SMALL TOOLS	\$ 12,500.00	\$ 8,689.26	\$ 11,400.00	\$ 11,930.38	\$ 9,151.28	\$ 10,244.25
MINOR EQUIPMENT	\$ 27,500.00	\$ 38,938.93	\$ 52,000.00	\$ 18,975.87	\$ 24,795.80	\$ 45,650.99
UTILITY - ELECTRICAL	\$ 1,608,500.00	\$ 1,497,015.00	\$ 1,425,000.00	\$ 1,368,266.24	\$ 1,514,811.25	\$ 1,483,282.90
UTILITY - WATER	\$ 2,500.00	\$ 2,234.70	\$ 2,500.00	\$ 2,618.70	\$ 3,018.82	\$ 4,201.83
UTILITY - GAS	\$ 1,500.00	\$ 1,273.23	\$ 1,500.00	\$ 726.24	\$ 1,265.90	\$ -
UTILITY - GARBAGE	\$ 5,700.00	\$ 5,926.19	\$ 5,700.00	\$ 5,015.55	\$ 5,345.95	\$ 4,130.57
FUEL	\$ 138,100.00	\$ 122,406.26	\$ 150,000.00	\$ 132,817.38	\$ 143,269.08	\$ 164,049.83
EMPLOYEE DUES & LICENSES	\$ 26,581.00	\$ 27,759.63	\$ 26,650.00	\$ 21,209.08	\$ 20,941.20	\$ 17,604.11
UNIFORMS	\$ 48,800.00	\$ 43,906.43	\$ 47,500.00	\$ 44,056.37	\$ 31,842.98	\$ 29,829.06
CHEMICALS/LAB SUPPLIES	\$ 100,000.00	\$ 95,452.79	\$ 111,000.00	\$ 93,424.66	\$ 106,025.28	\$ 101,695.35
SAFETY	\$ 10,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SUPPLIES	\$ 32,100.00	\$ 33,672.59	\$ 45,250.00	\$ 29,177.31	\$ 26,393.78	\$ 25,748.42
M&R - STRUCTURES	\$ 20,000.00	\$ 27,488.00	\$ 20,000.00	\$ 15,476.55	\$ 30,994.92	\$ 21,157.71
M&R - GROUNDS	\$ 15,000.00	\$ 6,448.00	\$ 5,000.00	\$ 2,852.81	\$ 6,300.44	\$ 4,496.43
M&R - OFFICE EQUIPMENT/SOFTWARE	\$ 589,652.00	\$ 536,917.29	\$ 569,500.00	\$ 505,934.95	\$ 502,849.83	\$ 358,788.13
M&R - EQUIPMENT	\$ 36,000.00	\$ 37,583.95	\$ 35,000.00	\$ 22,915.14	\$ 30,495.67	\$ 31,068.89
M&R - AMI SYSTEM	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
M&R - WATER SYSTEM	\$ 388,500.00	\$ 365,951.59	\$ 350,000.00	\$ 359,956.08	\$ 473,025.71	\$ 388,955.16
M&R - WATER PLANT SITE	\$ 215,000.00	\$ 244,019.97	\$ 200,000.00	\$ 208,708.06	\$ 147,601.01	\$ 197,590.97
M&R - SEWER SYSTEM	\$ 50,000.00	\$ 37,538.56	\$ 50,000.00	\$ 25,762.58	\$ 59,726.94	\$ 32,045.16
M&R - SEWER TREATMENT PLANT	\$ 225,000.00	\$ 161,788.28	\$ 225,000.00	\$ 179,479.46	\$ 220,836.87	\$ 95,668.23
M&R - TRANSMISSION SYSTEM	\$ 135,000.00	\$ 120,000.00	\$ 135,000.00	\$ 61,449.58	\$ 59,706.05	\$ 7,337.48
M&R - TRANSMISSION PLANT	\$ 100,000.00	\$ 77,103.22	\$ 100,000.00	\$ 64,170.23	\$ 65,138.02	\$ 81,060.24
M&R - VEHICLES	\$ 81,000.00	\$ 84,031.14	\$ 66,800.00	\$ 78,865.24	\$ 78,586.60	\$ 100,489.60



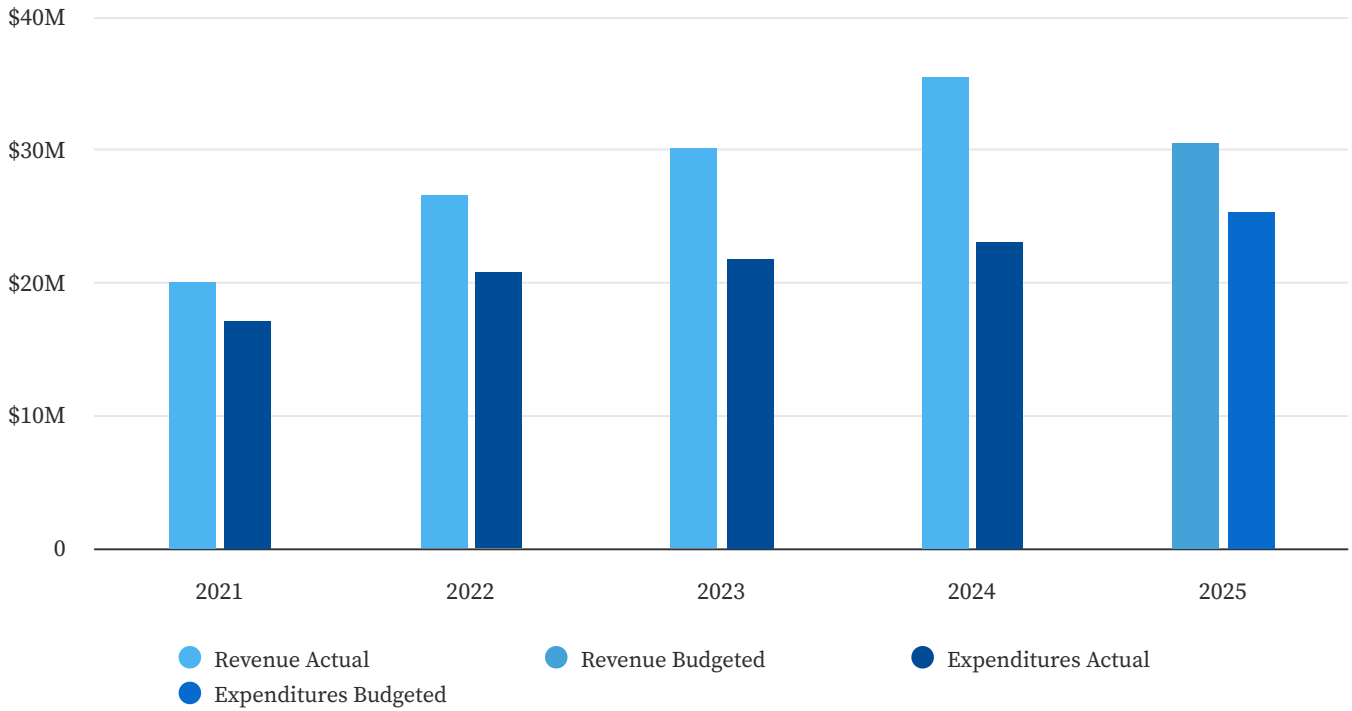
Description	2016 Proposed Budget	2025 Projected	2025 Budget	2024 Actual	2023 Actual	2022 Actual
ACCOUNTING	\$ -	\$ -	\$ -	\$ 805.00	\$ 805.00	\$ 860.00
ADVERTISING	\$ 49,000.00	\$ 28,440.91	\$ 18,750.00	\$ 26,508.99	\$ 8,736.64	\$ 7,834.98
BAD DEBTS	\$ 45,000.00	\$ 40,814.63	\$ 50,000.00	\$ 55,462.95	\$ 44,641.24	\$ 87,687.41
BANK CHARGES	\$ 810,600.00	\$ 740,469.98	\$ 675,000.00	\$ 796,571.06	\$ 599,974.80	\$ 454,011.72
BILL PROCESSING	\$ 128,000.00	\$ 125,177.54	\$ 120,000.00	\$ 116,296.85	\$ 109,389.50	\$ 99,344.65
CASH OVER/SHORT	\$ 120.00	\$ 30.68	\$ 100.00	\$ 55.64	\$ 28.37	\$ 15.47
COMMUNICATION	\$ 91,300.00	\$ 200,925.25	\$ 211,600.00	\$ 133,468.73	\$ 103,727.06	\$ 55,371.35
ENGINEERING SERVICES	\$ 500,000.00	\$ 499,786.46	\$ 500,000.00	\$ 706,027.42	\$ 306,975.77	\$ 836,148.53
INSTALLATION	\$ 475,000.00	\$ 433,000.00	\$ 350,000.00	\$ 393,897.87	\$ 377,235.84	\$ 400,268.06
INSURANCE	\$ 310,000.00	\$ 290,455.57	\$ 270,000.00	\$ 267,004.73	\$ 204,453.04	\$ 161,813.98
IT SERVICES	\$ 85,000.00	\$ 77,640.00	\$ 85,000.00	\$ 77,640.00	\$ 64,335.00	\$ 88,587.30
LEGAL SERVICES	\$ 205,000.00	\$ 150,215.58	\$ 255,000.00	\$ 394,882.37	\$ 934,876.81	\$ 907,861.34
LICENSES, PERMITS & FEES	\$ 109,600.00	\$ 60,936.78	\$ 106,000.00	\$ 54,753.11	\$ 54,498.13	\$ 55,771.69
PROFESSIONAL SERVICES	\$ 141,500.00	\$ 170,594.03	\$ 192,500.00	\$ 100,148.00	\$ 131,231.85	\$ 415,442.63
PUBLIC RELATIONS	\$ 20,800.00	\$ 18,744.32	\$ 27,600.00	\$ 9,342.30	\$ 15,933.07	\$ 7,624.28
SAMPLING/TESTING SERVICES	\$ 25,000.00	\$ 77,045.65	\$ 65,000.00	\$ 113,514.08	\$ 103,570.80	\$ 87,109.33
TANK INSPECTION	\$ 7,500.00	\$ 5,580.00	\$ 7,000.00	\$ 7,060.00	\$ 6,756.00	\$ 10,350.00
TRAINING	\$ 94,435.00	\$ 51,496.79	\$ 68,300.00	\$ 26,513.75	\$ 32,767.30	\$ 24,336.81
EE MISC EXPENSE	\$ 41,840.00	\$ 45,470.98	\$ 46,600.00	\$ 41,999.96	\$ 41,448.11	\$ 33,433.14
TRAVEL	\$ 48,920.00	\$ 43,884.43	\$ 52,200.00	\$ 10,568.53	\$ 14,139.22	\$ 7,279.88
OTHER MISC SERVICES	\$ 74,200.00	\$ 83,644.54	\$ 97,600.00	\$ 55,617.38	\$ 56,647.96	\$ 168,618.69
MISC ADJUSTMENT	\$ 10,000.00	\$ 5,099.16	\$ 20,000.00	\$ (15,047.17)	\$ (41,671.07)	\$ (43,493.51)
CAPITAL - EQUIPMENT	\$ 125,500.00	\$ -	\$ 150,000.00	\$ 38,693.90	\$ 110,270.58	\$ 143,854.27
CAPITAL - OFFICE EQUIPMENT/SOFTWARE	\$ 118,000.00	\$ 89,588.22	\$ 110,000.00	\$ 16,757.94	\$ 37,789.31	\$ 72,301.00
CAPITAL - VEHICLES	\$ 252,000.00	\$ 258,865.46	\$ 300,000.00	\$ 329,482.24	\$ 564,665.26	\$ 502,484.71
CAPITAL - LAND	\$ -	\$ -	\$ -	\$ 151,731.00	\$ -	\$ -
CAPITAL - WATER & SEWER SYSTEMS	\$ 307,500.00	\$ 619,899.13	\$ 245,000.00	\$ 402,585.57	\$ 209,234.55	\$ -
BOND ISSUANCE COSTS	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 322,501.64	\$ -
INTEREST EXPENSE - SERIES 2012	\$ 96,650.00	\$ 108,463.00	\$ 108,463.00	\$ 115,704.69	\$ 126,300.00	\$ 136,112.50
INTEREST EXPENSE - SERIES 2013	\$ 69,300.00	\$ 79,053.00	\$ 79,053.00	\$ 84,747.64	\$ 93,472.80	\$ 102,907.50
INTEREST EXPENSE - SERIES 2018	\$ 237,721.00	\$ 249,265.00	\$ 249,265.00	\$ 255,508.50	\$ 264,508.81	\$ 272,354.88
INTEREST EXPENSE - SERIES 2021	\$ 53,294.00	\$ 59,994.00	\$ 59,994.00	\$ 64,149.89	\$ 74,768.83	\$ 87,700.03
INTEREST EXPENSE - SERIES 2023	\$ 228,561.00	\$ 234,695.00	\$ 234,695.00	\$ 239,609.95	\$ 48,967.61	\$ -
TOTAL EXPENSE	25,594,647.65	23,718,169.02	25,253,605.55	23,098,688.77	21,733,478.49	20,755,499.06

DEBT SERVICE & JOINT VENTURE

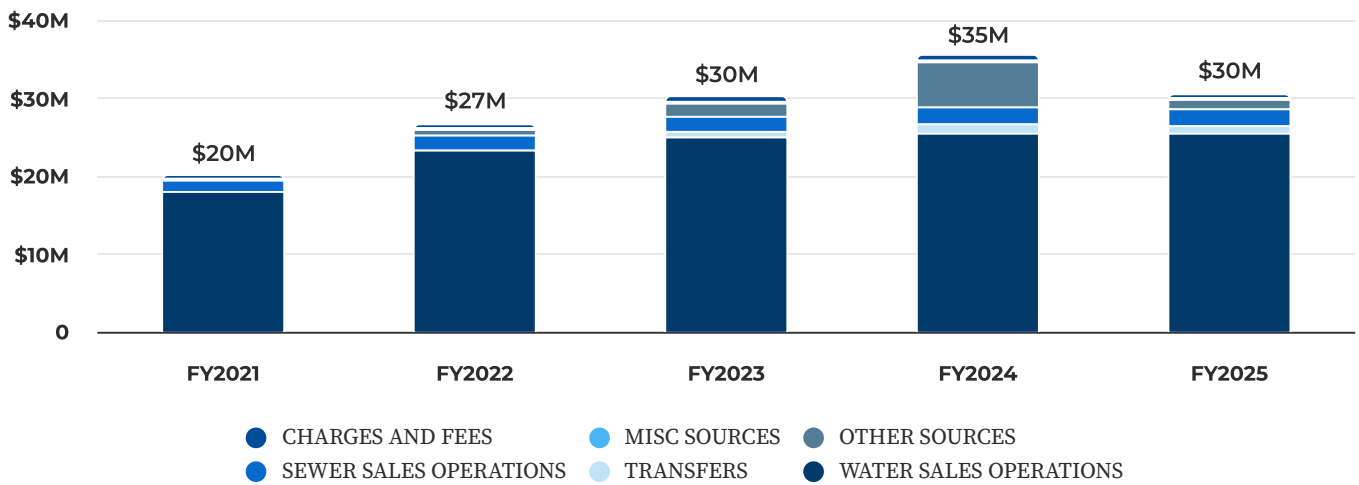
Series 12 - Revenue Bond	\$ 540,000.00	\$ 525,000.00	\$ 525,000.00	\$ 515,000.00	\$ 500,000.00	\$ 485,000.00
Series 13 - Revenue Bond	\$ 425,000.00	\$ 415,000.00	\$ 415,000.00	\$ 405,000.00	\$ 395,000.00	\$ 500,000.00
Series 18 - \$22M Revenue Bond	\$ 1,055,000.00	\$ 1,040,000.00	\$ 1,040,000.00	\$ 1,030,000.00	\$ 1,025,000.00	\$ 1,015,000.00
Series 21 - Revenue Bond (PL 8)	\$ 680,000.00	\$ 670,000.00	\$ 670,000.00	\$ 665,000.00	\$ 650,000.00	\$ -
X-CALIBER 1926(B) - PLANT 11	\$ 93,000.00	\$ 87,000.00	\$ 87,000.00	\$ 97,000.00	\$ -	\$ -
BRPLA Joint Venture	\$ -	\$ -	\$ -	\$ -	\$ 329,690.86	\$ 959,528.49
TOTAL DEBT & JOINT VENTURE	2,793,000.00	2,737,000.00	2,737,000.00	2,712,000.00	2,899,690.86	2,959,528.49
NET INCOME (LOSS)	\$ 3,069,095.80	\$ 4,926,052.89	\$ 2,505,499.83	\$ 9,660,030.88	\$ 5,516,328.30	\$ 2,922,624.67



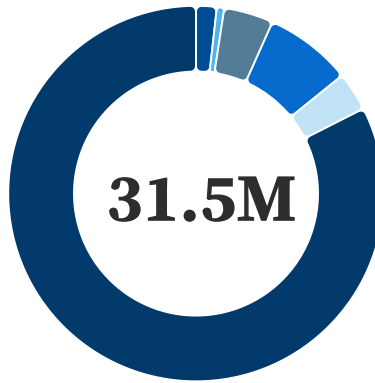
Historical Revenues vs Expenditures



Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source

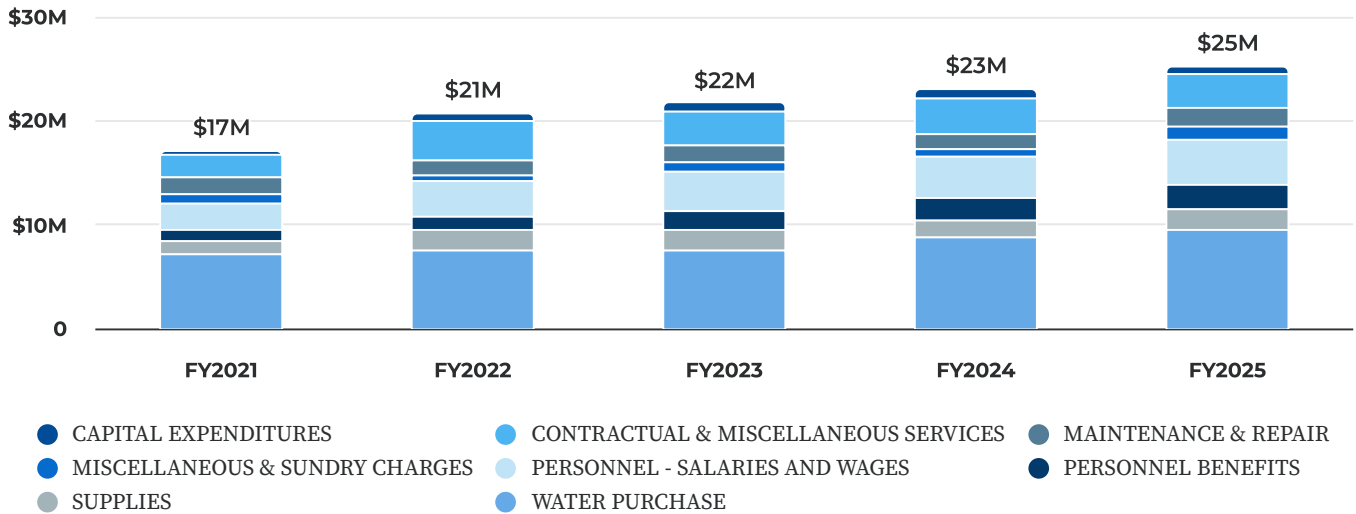


● CHARGES AND FEES	\$560,000	1.78%
● MISC SOURCES	\$200,000	0.64%
● OTHER SOURCES	\$1,343,400	4.27%
● SEWER SALES OPERATIONS	\$2,357,716	7.50%
● TRANSFERS	\$1,054,855	3.35%
● WATER SALES OPERATIONS	\$25,940,773	82.46%

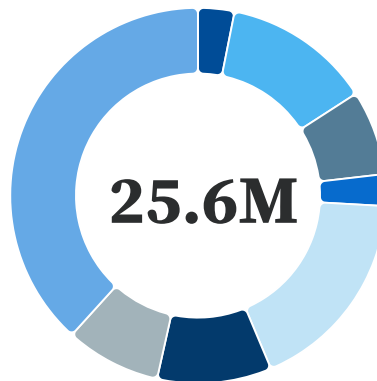
Revenues by Revenue Source

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
WATER SALES OPERATIONS	\$25,940,773	\$24,976,318	\$25,330,375	\$25,494,275	\$24,830,581	\$23,330,648	2.41%
SEWER SALES OPERATIONS	\$2,357,716	\$2,244,771	\$2,241,458	\$2,279,769	\$2,066,309	\$1,760,724	5.19%
CHARGES AND FEES	\$560,000	\$527,535	\$480,500	\$718,509	\$541,345	\$588,434	16.55%
OTHER SOURCES	\$1,343,400	\$1,901,608	\$1,192,083	\$5,711,278	\$1,615,075	\$733,584	12.69%
MISC SOURCES	\$200,000	\$679,301	\$200,000	\$238,200	\$366,544	\$224,243	0.00%
TRANSFERS	\$1,054,855	\$1,051,689	\$1,051,689	\$1,028,487	\$729,644	-	0.30%
Total Revenues	\$31,456,743	\$31,381,222	\$30,496,105	\$35,470,520	\$30,149,498	\$26,637,632	3.15%

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expense Type	Amount	Percentage
CAPITAL EXPENDITURES	\$803,000	3.14%
CONTRACTUAL & MISCELLANEOUS SERVICES	\$3,262,815	12.75%
MAINTENANCE & REPAIR	\$1,865,152	7.29%
MISCELLANEOUS & SUNDRY CHARGES	\$695,526	2.72%
PERSONNEL - SALARIES AND WAGES	\$4,545,731	17.76%
PERSONNEL BENEFITS	\$2,520,443	9.85%
SUPPLIES	\$2,101,981	8.21%
WATER PURCHASE	\$9,800,000	38.29%

Expenditures by Expense Type

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
PERSONNEL - SALARIES AND WAGES	\$4,545,731	\$3,968,207	\$4,462,165	\$4,038,457	\$3,797,793	\$3,450,644	1.87%
PERSONNEL BENEFITS	\$2,520,443	\$2,114,544	\$2,374,755	\$2,063,336	\$1,714,030	\$1,279,750	6.13%
WATER PURCHASE	\$9,800,000	\$9,099,482	\$9,420,000	\$8,682,258	\$7,567,706	\$7,478,047	4.03%
SUPPLIES	\$2,101,981	\$1,987,685	\$1,985,666	\$1,772,105	\$1,955,708	\$2,044,386	5.86%



Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
MAINTENANCE & REPAIR	\$1,865,152	\$1,698,870	\$1,756,300	\$1,470,271	\$1,675,262	\$1,318,658	6.20%
CONTRACTUAL & MISCELLANEOUS SERVICES	\$3,262,815	\$3,144,460	\$3,198,250	\$3,388,139	\$3,212,172	\$3,909,771	2.02%
CAPITAL EXPENDITURES	\$803,000	\$968,353	\$805,000	\$939,251	\$921,960	\$718,640	-0.25%
MISCELLANEOUS & SUNDRY CHARGES	\$695,526	\$736,569	\$1,251,470	\$744,673	\$888,849	\$555,583	-44.42%
Total Expenditures	\$25,594,648	\$23,718,169	\$25,253,606	\$23,098,489	\$21,733,478	\$20,755,479	1.35%



Expenses of Note

Description		Budgeted Cost
BOARD OF DIRECTORS		
Rural WaterCon		2,150.00
TRWA - Training & Technical Conference		5,375.00
Board Vision Retreat		25,000.00
	TRAINING	\$32,525.00
Rural WaterCon		2,860.00
TRWA - Training & Technical Conference		7,150.00
	TRAVEL	\$10,010.00
Director Fees of Office		35,000.00
	OTHER MISC SERVICES	\$35,000.00
ADMINISTRATION		
AWWA Membership		4,700.00
TRWA Membership		6,000.00
	EMPLOYEE DUES & LICENSES	\$10,700.00
Election Costs		10,000.00
	PUBLIC RELATIONS	\$10,000.00
COMMUNICATIONS		
Water Conservation Postcards		6,800.00
WaterSmart Postcard Mailing		10,000.00
	POSTAGE & DELIVERY	\$16,800.00
HUMAN RESOURCES		
AED Rentals		5,700.00
	SAFETY	\$5,700.00
Recruiting – Indeed & LinkedIn		5,000.00
Outside Recruiting		30,000.00
	ADVERTISING	\$35,000.00
TRG Fees - Retirement Third Party		6,500.00
	PROFESSIONAL SERVICES	\$6,500.00
Employee Luncheon		7,000.00
Windmill Tie-Tacks		7,000.00

Expenses of Note

Christmas Party		10,000.00
	EE MISC EXPENSE	\$24,000.00
FINANCE		
Credit Card/eCheck Processing Fees		630,000.00
Customer Online Payment Portal Processing Fees		180,000.00
	BANK CHARGES	\$810,000.00
Third Party Bill Printing		128,000.00
	BILL PROCESSING	\$128,000.00
Financial Audit Services		40,000.00
Retirement Audit Services		22,000.00
Financial Consulting Services		30,000.00
	PROFESSIONAL SERVICES	\$92,000.00
INFORMATION TECHNOLOGY		
Computer Monitors (12)		5,000.00
Desktop Computers/Workstations (6)		15,000.00
Replacement AMI Rugged Laptops (3)		11,150.00
Misc. Equipment		5,000.00
	OFFICE EQUIPMENT	\$36,150.00
CivicPlus Website		27,720.00
CivicClerk Packet Software		11,058.00
Dropbox Platform		4,650.00
Novatech Printer Maintenance & Supplies		18,000.00
ClearGov Budget Software		30,900.00
RemitPlus Remote Deposit Annual Fee		10,000.00
Mueller Mi.Host, Mi.Hub, Mi.Tech, and Sentryx		159,530.00
ERP Pro 10 Software		94,050.00
WaterSmart		46,000.00
Novo Solutions Asset Management Software		10,000.00
Cloud Back-Up		22,200.00
Microsoft Suite		51,500.00
Adobe Annual Licensing		11,500.00
People Management Software		20,250.00
Alterra GPS Tools		9,450.00



Expenses of Note

	M&R - OFFICE EQUIPMENT/SOFTWARE	\$526,808.00
Airespring - Office Location		23,000.00
AT&T - Plant Internet		15,500.00
Nextiva Phone Services		21,100.00
AT&T Wireless - Phones & Tablets		21,500.00
	COMMUNICATION	\$81,100.00
NON-DEPARTMENTAL		
TML IRP Insurance - Liability, Property, & Worker's Comp		\$310,000.00
	INSURANCE	\$310,000.00
WATER		
Sonar Devices (2)		5,800.00
	MINOR EQUIPMENT	\$5,800.00
Forklift Repair		15,000.00
	M&R - EQUIPMENT	\$15,000.00
Remote Disconnect Meters (RDM)		15,000.00
AMI Compatible Fire Hydrant Meter Registers		20,000.00
Regal Chlorinator Set		8,500.00
	M&R - WATER SYSTEM	\$43,500.00
Various Plant Site Fence Repairs		15,000.00
Tank Cleanings Plant 25 & 34		11,500.00
Paint Plant 16 Buildings		6,500.00
	M&R - WATER PLANT SITE	\$33,000.00
ROW Fence Clearing		10,000.00
	M&R - TRANSMISSION SYSTEM	\$10,000.00
TCEQ Annual Permit Renewal		57,500.00
	LICENSES, PERMITS, & FEES	\$57,500.00
Operator CDLs (3)		10,500.00
	TRAINING	\$10,500.00
Texas 811 Line Locates		17,000.00
	OTHER MISC SERVICES	\$17,000.00
WASTEWATER OPERATIONS		
WWTP Permit		45,000.00



	LICENSES, PERMITS, & FEES	\$45,000.00
SYSTEM DEVELOPMENT		
ESRI		5,380.00
	M&R - OFFICE EQUIPMENT/SOFTWARE	\$5,380.00
ESRI (2)		6,200.00
	TRAINING	\$6,200.00
ENGINEERING		
Autodesk		19,410.00
	M&R - OFFICE EQUIPMENT/SOFTWARE	\$19,410.00

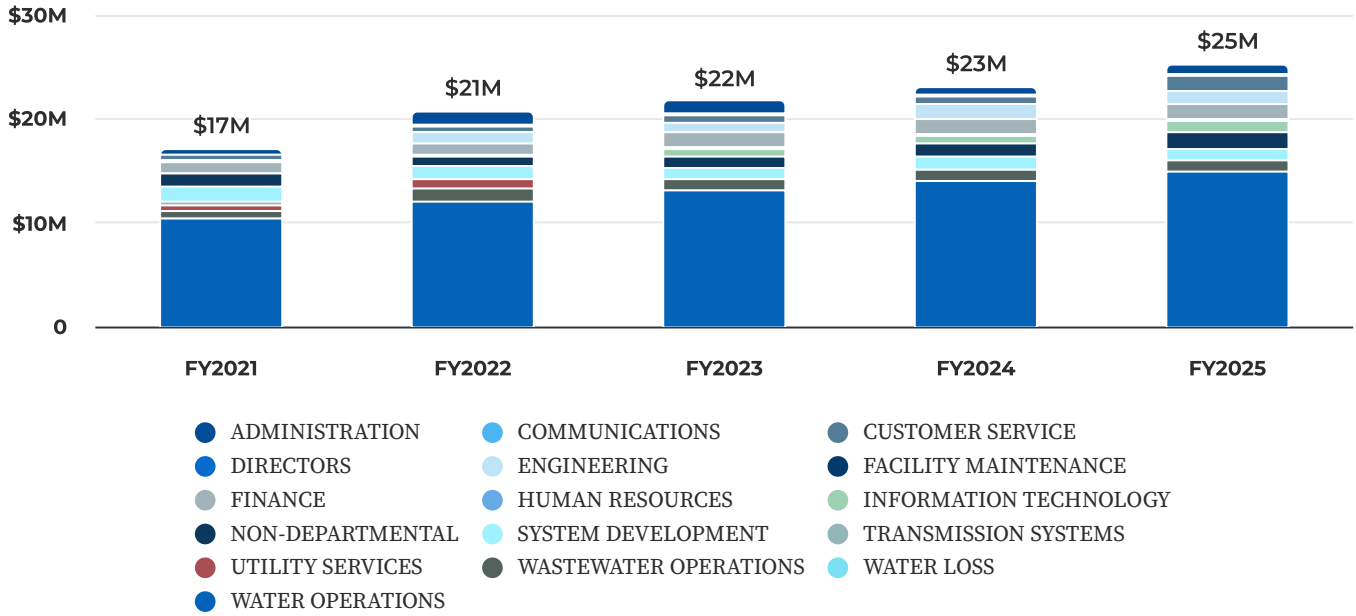
Capital Purchases

2026 Proposed Vehicle Purchases		
Department	Truck	Price
Water Operations	2026 Chevrolet Silverado 1500 4x4 Crew Cab (2)	82,000.00
Water Operations	2026 Ford F-250 Regular Cab 4x2	65,000.00
Water Operations	2026 Ford Ranger XL 4x2 (2)	70,000.00
Wastewater Operations	2026 Ford Ranger XL 4x2	35,000.00
		\$252,000.00

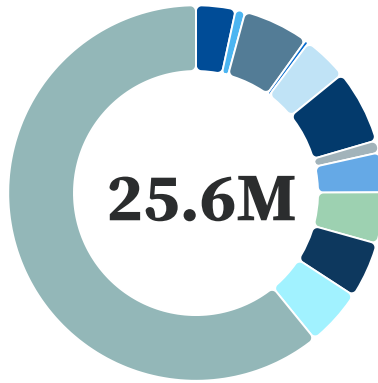
2026 Proposed Capital Purchases		
Department	Truck	Price
Water Operations	Interstate Backhoe Trailer	32,500.00
Water Operations	Leak Detection Correlators	35,000.00
Water Operations	Plant 27 & Keene Takepoint CLAVAL Controller	30,000.00
Water Operations	New Mag Meter Plant 17D Meter Station	17,500.00
Water Operations	Repair Suction Tee at Plant 34 Pump Station	35,000.00
Water Operations	Plant 26 Sealant Rehab	50,000.00
Water Operations	TBTF Cathodic Protection Repairs	50,000.00
Wastewater Operations	Control Panels	25,000.00
Wastewater Operations	35 P Tier Compact Excavator	58,000.00
Information Technology	Copy Machines (4)	60,000.00
Information Technology	Camera System Plant Expansion	58,000.00
		\$451,000.00

Departments Summary

Historical Expenditures by Department



FY26 Expenditures by Department



Department	Amount	Percentage
ADMINISTRATION	\$870,764	3.40%
COMMUNICATIONS	\$212,007	0.83%
CUSTOMER SERVICE	\$1,453,274	5.68%
DIRECTORS	\$81,035	0.32%
ENGINEERING	\$999,535	3.91%
FINANCE	\$1,625,073	6.35%
HUMAN RESOURCES	\$270,744	1.06%
INFORMATION TECHNOLOGY	\$869,408	3.40%
NON-DEPARTMENTAL	\$1,127,226	4.40%
SYSTEM DEVELOPMENT	\$1,238,680	4.84%
WASTEWATER OPERATIONS	\$1,266,312	4.95%
WATER OPERATIONS	\$15,580,590	60.87%



Expenditures by Department

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
DIRECTORS	\$81,035	\$49,642	\$43,250	\$31,484	\$34,038	\$28,119	87.36%
ADMINISTRATION	\$870,764	\$750,808	\$887,098	\$776,439	\$1,223,457	\$1,395,371	-1.84%
COMMUNICATIONS	\$212,007	\$195,965	\$211,908	\$173,100	\$176,174	\$140,844	0.05%
HUMAN RESOURCES	\$270,744	\$232,009	\$213,533	\$184,790	\$142,556	\$74,530	26.79%
FINANCE	\$1,625,073	\$1,369,616	\$1,426,907	\$1,524,678	\$1,364,842	\$1,136,909	13.89%
INFORMATION TECHNOLOGY	\$869,408	\$907,289	\$963,000	\$704,679	\$691,218	-	-9.72%
CUSTOMER SERVICE	\$1,453,274	\$1,161,924	\$1,391,667	\$753,537	\$757,203	\$441,442	4.43%
NON-DEPARTMENTAL	\$1,127,226	\$1,155,186	\$1,664,470	\$1,282,519	\$1,195,339	\$987,304	-32.28%
WATER OPERATIONS	\$15,580,590	\$14,847,079	\$14,914,620	\$13,988,996	\$13,145,890	\$12,030,672	4.47%
WASTEWATER OPERATIONS	\$1,266,312	\$968,412	\$1,091,877	\$1,090,660	\$970,962	\$1,243,912	15.98%
UTILITY SERVICES	-	-	-	-	-	\$890,995	-
SYSTEM DEVELOPMENT	\$1,238,680	\$1,122,149	\$1,078,783	\$1,249,093	\$1,121,593	\$1,255,214	14.82%
ENGINEERING	\$999,535	\$958,091	\$1,366,492	\$1,338,514	\$910,206	\$1,130,167	-26.85%
Total Expenditures	\$25,594,648	\$23,718,169	\$25,253,606	\$23,098,489	\$21,733,478	\$20,755,479	1.35%



Board of Directors

JCSUD is governed by people who live, work, and raise their families in Johnson County and surrounding communities. They are elected by their fellow community members to serve on the JCSUD Board of Directors to devote their time and energy to providing a better quality of life for their community by ensuring a clean supply of drinking water and sewer service.

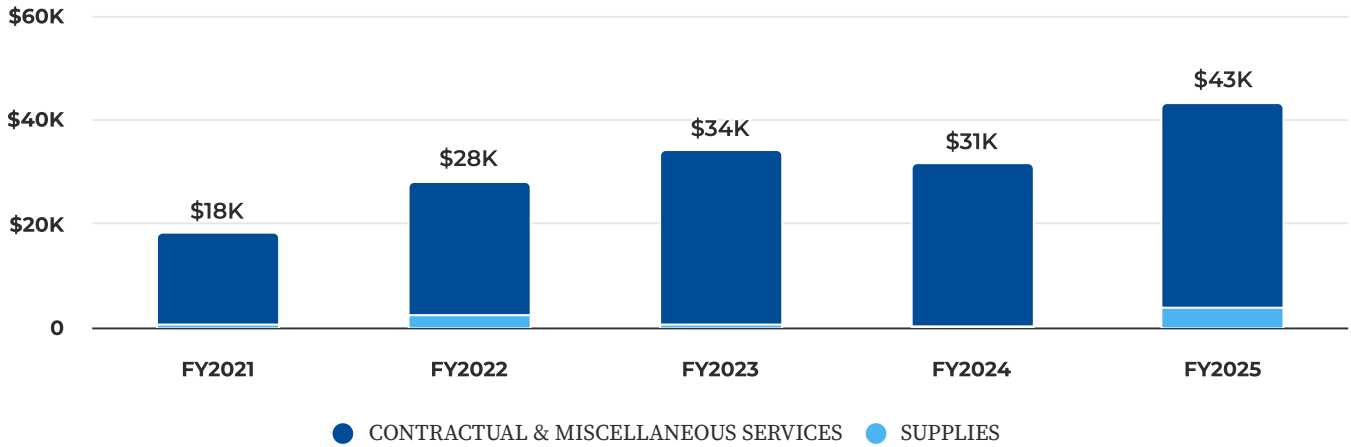
- Glen Walden - President
- Joe Hollarn - Vice President
- Ronnie Nichols - Secretary/Treasurer
- Gene Petross - Director
- Harry Shaffer - Director
- Craig Cheyne - Director
- Gary Giesen - Director

Responsibilities of the Board of Directors

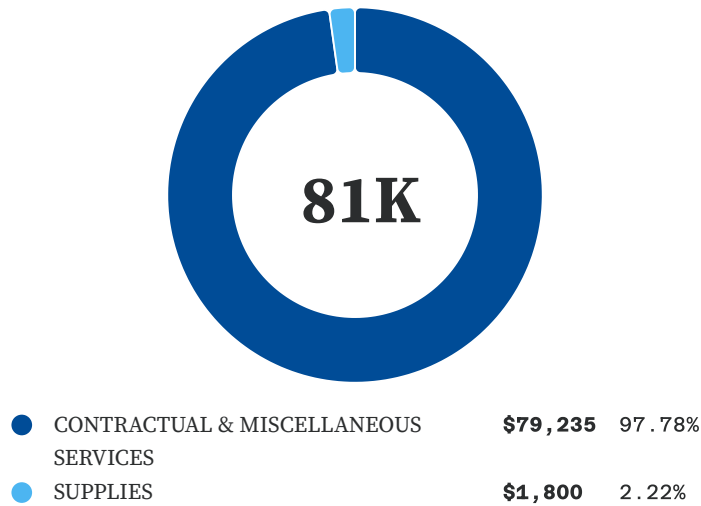
Policy Develop rates, customer service polices, purchasing and procurement policies, and personnel policies.	Planning Secure future water supplies, asset management, financial security, customer relations, and recruit future board members.	Budget Approve the annual budget and periodically review its progress to ensure the system is on track to meet its goals for the year.
Monitoring & Evaluation Monitor the District's performance through monthly reports, customer feedback, and audits to gauge the success of short and long-range planning.	Emergency Preparedness Ensure that there are emergency plans in place to guide the Board and staff on what to do in a crisis.	

Directors Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Directors Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
SUPPLIES	\$1,800.00	\$2,848.66	\$3,750.00	\$131.89
OFFICE SUPPLIES	\$500.00	\$423.05	\$250.00	\$29.90
UNIFORMS	\$800.00	\$621.92	\$500.00	\$0.00
OTHER SUPPLIES	\$500.00	\$1,803.69	\$3,000.00	\$101.99
CONTRACTUAL & MISCELLANEOUS SERVICES	\$79,235.00	\$46,792.84	\$39,500.00	\$31,351.67
PUBLIC RELATIONS	\$1,700.00	\$1,500.00	\$1,500.00	\$0.00
TRAINING	\$32,525.00	\$4,000.00	\$5,000.00	\$0.00
TRAVEL	\$10,010.00	\$8,025.34	\$8,000.00	\$3,542.67
OTHER MISC SERVICES	\$35,000.00	\$33,267.50	\$25,000.00	\$27,809.00
Total Expenditures	\$81,035.00	\$49,641.50	\$43,250.00	\$31,483.56



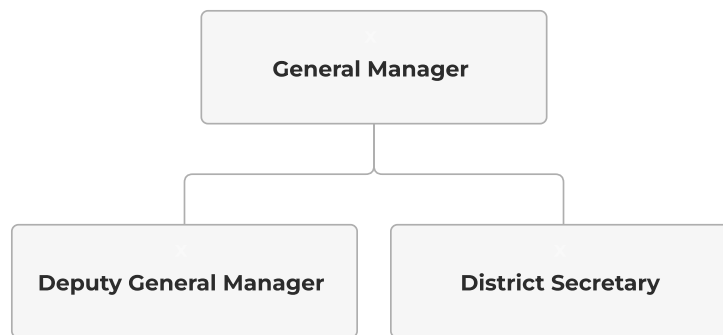
Expenses of Note

Description	Account	Budgeted Cost
Tie Tacks		300.00
Waterdrop Recognition		400.00
Board Appreciation		1,000.00
	PUBLIC RELATIONS	\$1,700.00
Rural WaterCon		2,150.00
TRWA - Training & Technical Conference		5,375.00
Board Vision Retreat		25,000.00
	TRAINING	\$32,525.00
Rural WaterCon		2,860.00
TRWA - Training & Technical Conference		7,150.00
	TRAVEL	\$10,010.00
Director Fees of Office		35,000.00
	OTHER MISC SERVICES	\$35,000.00

Administration

The Administration Department is responsible for the day-to-day operation and oversight of all District operations, governance, activities, financial accountability, system development and planning, system operations, communication and information system initiatives, and vision planning.

Organizational Structure



Personnel Summary				
	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 PROJECTED	FY 2026 PROPOSED
General Manager	1.00	1.00	1.00	1.00
Deputy General Manager*	0.00	1.00	1.00	1.00
District Secretary	1.00	1.00	1.00	1.00
Total Personnel	2.00	3.00	3.00	3.00

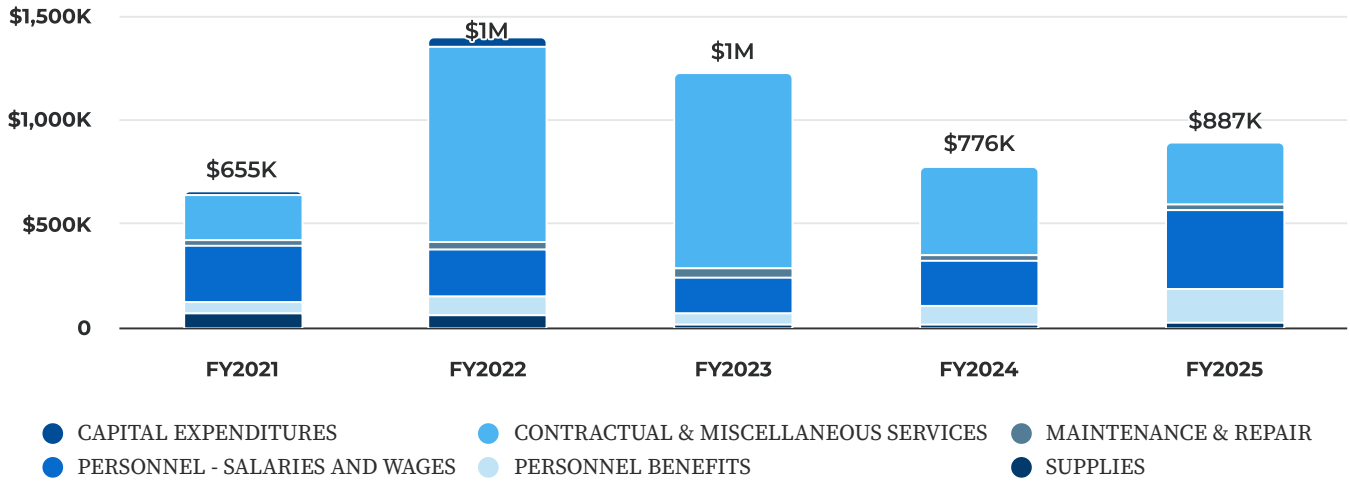
*In 2025, Deputy General Manager moved from System Development Department.

Administration Department Goals

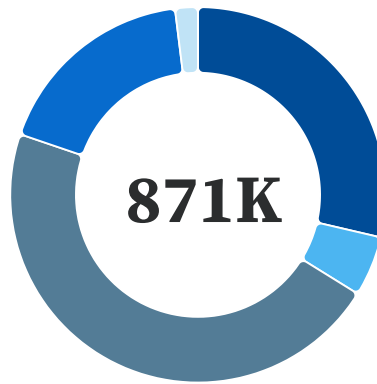
Dept Goal	Measure	Target	Actual	Est	Budget
(Priority)			FY 2024	FY 2025	FY 2026
4	Coordinate the implementation of the Board of Directors' goals and objectives to ensure delivery of quality services to customers.	Y	Y	Y	Y
4	Apply principles and ethics of professional public-sector management to the implementation of policies set by the Board of Directors and to the oversight of the District.	Y	Y	Y	Y
4	Provide customer awareness and understanding of the District programs and services while promptly addressing customer concerns and Board of Directors requests.	Y	Y	Y	Y
4	Increase communication and provide detailed information regarding Impact Fees and necessary capital improvement projects to developers, builders, and other relevant stakeholders.	Y	Y	Y	Y

Administration Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



CONTRACTUAL & MISCELLANEOUS SERVICES	\$249,405	28.64%
MAINTENANCE & REPAIR	\$45,165	5.19%
PERSONNEL - SALARIES AND WAGES	\$404,003	46.40%
PERSONNEL BENEFITS	\$155,146	17.82%
SUPPLIES	\$17,045	1.96%

Administration Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
PERSONNEL - SALARIES AND WAGES	\$404,003	\$363,456	\$382,938	\$217,673
PERSONNEL	\$404,003	\$363,456	\$382,938	\$217,673
PERSONNEL BENEFITS	\$155,146	\$146,100	\$164,610	\$85,537
CONTRIBUTED, SOCIAL SECURITY	\$25,048	\$22,551	\$23,742	\$17,365
CONTRIBUTED, MEDICARE	\$5,858	\$5,274	\$5,553	\$4,061
CONTRIBUTED, RETIREMENT	\$36,226	\$35,707	\$42,123	\$27,757
CONTRIBUTED, HEALTH INSURANCE	\$77,311	\$73,268	\$83,209	\$32,824
CONTRIBUTED, HEALTH REIMBURSEMENT ARRANGEMENT	\$3,000	\$2,922	\$3,000	\$1,213
CONTRIBUTED, DENTAL INSURANCE	\$3,759	\$3,661	\$3,759	\$1,543



Administration Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
CONTRIBUTED, VISION INSURANCE	\$768	\$767	\$812	\$302
CONTRIBUTED, AD&D LIFE INSURANCE	\$522	\$481	\$486	\$238
CONTRIBUTED, STD/LTD INSURANCE	\$2,465	\$1,351	\$1,170	-
UNEMPLOYMENT INS, TEXAS	\$189	\$119	\$756	\$234
SUPPLIES	\$17,045	\$15,973	\$18,550	\$15,585
OFFICE SUPPLIES	\$700	\$675	\$500	\$939
POSTAGE & DELIVERY	\$50	\$17	\$50	\$49
FUEL	\$1,600	\$1,520	\$1,500	\$1,582
EMPLOYEE DUES & LICENSES	\$12,945	\$12,571	\$15,000	\$11,691
UNIFORMS	\$1,250	\$781	\$1,000	\$905
OTHER SUPPLIES	\$500	\$409	\$500	\$419
MAINTENANCE & REPAIR	\$45,165	\$44,305	\$27,000	\$28,291
M&R - STRUCTURES	\$20,000	\$27,488	\$20,000	\$15,477
M&R - GROUNDS	\$15,000	\$6,448	\$5,000	\$2,853
M&R - OFFICE EQUIPMENT/SOFTWARE	\$8,165	\$489	\$1,000	-
M&R - VEHICLES	\$2,000	\$9,879	\$1,000	\$9,962
CONTRACTUAL & MISCELLANEOUS SERVICES	\$249,405	\$180,974	\$294,000	\$429,353
ADVERTISING	-	\$83	\$250	\$65
COMMUNICATION	-	\$83	\$250	-
LEGAL SERVICES	\$200,000	\$148,548	\$250,000	\$394,882
PROFESSIONAL SERVICES	\$10,000	\$3,300	\$10,000	\$30,000
PUBLIC RELATIONS	\$10,000	\$7,602	\$10,000	-
TRAINING	\$12,795	\$4,485	\$5,000	\$945
EE MISC EXPENSE	\$5,000	\$4,254	\$5,000	\$3,354
TRAVEL	\$11,110	\$12,620	\$13,000	\$7
OTHER MISC SERVICES	\$500	-	\$500	\$100
Total Expenditures	\$870,764	\$750,808	\$887,098	\$776,439



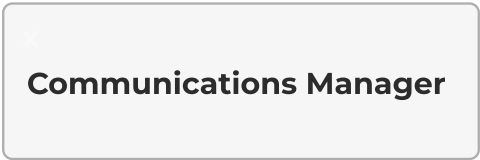
Expenses of Note

Description	Account	Budgeted Cost
AWWA Membership		4,700.00
TRWA Membership		6,000.00
American Society of Administrative Professionals		695.00
Cleburne Rotary Club		700.00
Amazon Business		350.00
Other Miscellaneous District Memberships		500.00
	EMPLOYEE DUES & LICENSES	\$12,945.00
ESRI		3,100.00
Grammarly		1,585.00
Read AI		180.00
ChatGPT Business		3,300.00
	M&R - OFFICE EQUIPMENT/SOFTWARE	\$8,165.00
Election Costs		10,000.00
	PUBLIC RELATIONS	\$10,000.00
AWWA		2,000.00
ESRI Training Class		3,100.00
Rural Water Con		1,800.00
EA Ignite		2,895.00
Training & Technical Conference		1,200.00
TRWA Office Professionals		1,800.00
	TRAINING	\$12,795.00
TRWA Office Professionals		2,700.00
EA Ignite - District Secretary		2,600.00
Training & Technical Conference		1,800.00
Rural Water Con		810.00
AWWA Conference		3,200.00
	TRAVEL	\$11,110.00

Communications

The Communications Department leads the development and execution of external communication strategies, public relations, and community outreach. The Department provides JCSUD's stakeholders and the public with information about JCSUD's purpose, goals, programs, projects, and accomplishments. The Communications Department focuses on establishing public trust, a positive image for JCSUD programs and initiatives, creating and designing increased awareness, and supporting JCSUD's vital services. The Department continually develops a comprehensive, integrated communications program to grow and maintain an ongoing dialogue with key audiences, including existing customers, potential customers, developers, policymakers, news media, regional partners, JCSUD employees, and future employees.

Organizational Structure



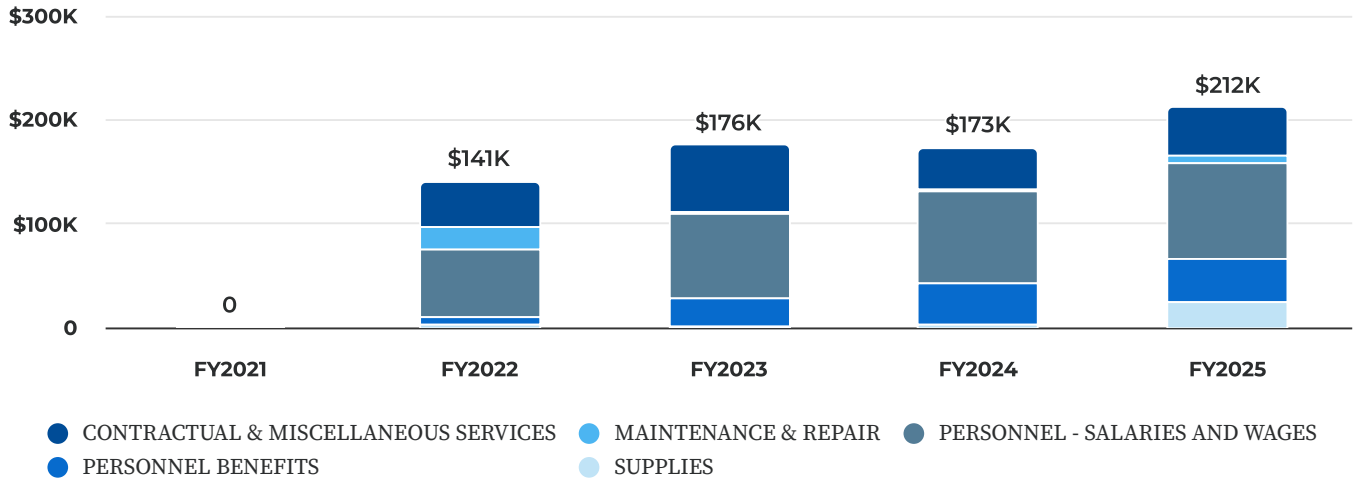
Personnel Summary				
	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 PROJECTED	FY 2026 PROPOSED
Communications Manager	1.00	1.00	1.00	1.00
Total Personnel	1.00	1.00	1.00	1.00

Communications Department Goals

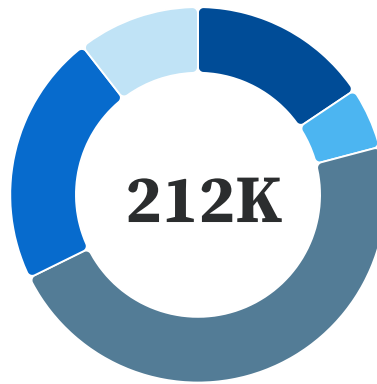
Dept Goal	Measure	Target	Actual	Est	Budget
(Priority)			FY 2024	FY 2025	FY 2026
4	WaterSmart Campaigns	2 Digital, 1 Print	1 Digital	2 Digital, 1 Print	3 Digital, 1 Print
4	Customer-facing Educational Campaigns	5	5	5	8
4	Community Outreach	5 Presentations	3	5	5
4	Monthly Social Media Plans	12	8	12	12

Communications Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



CONTRACTUAL & MISCELLANEOUS SERVICES	\$33,085	15.61%
MAINTENANCE & REPAIR	\$11,219	5.29%
PERSONNEL - SALARIES AND WAGES	\$99,275	46.83%
PERSONNEL BENEFITS	\$46,113	21.75%
SUPPLIES	\$22,315	10.53%

Communications Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
PERSONNEL - SALARIES AND WAGES	\$99,275	\$88,255	\$90,934	\$88,276
PERSONNEL	\$99,275	\$88,255	\$90,934	\$88,276
PERSONNEL BENEFITS	\$46,113	\$41,856	\$42,334	\$40,053
CONTRIBUTED, SOCIAL SECURITY	\$6,155	\$5,458	\$5,638	\$5,711
CONTRIBUTED, MEDICARE	\$1,439	\$1,277	\$1,319	\$1,336
CONTRIBUTED, RETIREMENT	\$10,920	\$9,680	\$10,003	\$9,229
CONTRIBUTED, HEALTH INSURANCE	\$24,257	\$22,228	\$22,051	\$21,001
CONTRIBUTED, HEALTH REIMBURSEMENT ARRANGEMENT	\$1,000	\$1,000	\$1,000	\$1,000
CONTRIBUTED, DENTAL INSURANCE	\$1,253	\$1,253	\$1,253	\$1,253



Communications Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
CONTRIBUTED, VISION INSURANCE	\$223	\$224	\$223	\$204
CONTRIBUTED, AD&D LIFE INSURANCE	\$196	\$200	\$205	\$203
CONTRIBUTED, STD/LTD INSURANCE	\$608	\$472	\$390	-
UNEMPLOYMENT INS, TEXAS	\$63	\$63	\$252	\$117
SUPPLIES	\$22,315	\$23,492	\$24,441	\$2,084
OFFICE SUPPLIES	\$500	\$8,392	\$8,641	\$335
POSTAGE & DELIVERY	\$19,250	\$11,951	\$11,300	-
EMPLOYEE DUES & LICENSES	\$1,915	\$1,572	\$3,000	\$1,515
UNIFORMS	\$150	\$399	\$500	\$234
OTHER SUPPLIES	\$500	\$1,178	\$1,000	-
MAINTENANCE & REPAIR	\$11,219	\$5,666	\$7,000	\$2,889
M&R - OFFICE EQUIPMENT/SOFTWARE	\$11,219	\$5,666	\$7,000	\$2,889
CONTRACTUAL & MISCELLANEOUS SERVICES	\$33,085	\$36,696	\$47,200	\$39,798
ADVERTISING	\$10,000	\$10,000	\$10,000	\$5,200
COMMUNICATION	\$6,800	\$6,475	\$6,100	\$3,510
PROFESSIONAL SERVICES	\$2,500	\$4,510	\$7,500	\$115
PUBLIC RELATIONS	\$8,500	\$9,254	\$15,500	\$9,342
TRAINING	\$1,045	\$2,687	\$3,000	\$398
EE MISC EXPENSE	\$1,240	\$1,223	\$1,100	\$20,705
TRAVEL	\$2,000	\$2,548	\$3,000	\$528
OTHER MISC SERVICES	\$1,000	-	\$1,000	-
Total Expenditures	\$212,007	\$195,965	\$211,908	\$173,100



Expenses of Note

Description	Account	Budgeted Cost
Customer Survey Return Postage		1,950.00
Water Conservation Postcards		6,800.00
WaterSmart Postcard Mailing		10,000.00
Misc.		500.00
	POSTAGE & DELIVERY	\$19,250.00
Rotary Dues		700.00
Cleburne Chamber of Commerce Dues		415.00
Joshua Chamber of Commerce Dues		500.00
Godley Chamber of Commerce Dues		300.00
	EMPLOYEE DUES & LICENSES	\$1,915.00
SimpleTexting		750.00
YoDeck		600.00
Canva		400.00
QR Code Generator		208.00
Shutterstock		377.00
Constant Contact		4,500.00
Zoom		204.00
Cleburne Times-Review		180.00
AudioEye (Website Accessibility Software)		4,000.00
	M&R - OFFICE EQUIPMENT/SOFTWARE	\$11,219.00
Chisholm Trail 100 Sponsorship		1,500.00
JCSP Rodeo Sponsorship		1,000.00
Operation Blessing Sponsorship		500.00
Joshua Youth Fishing Event		500.00
Meals on Wheels Sponsorship		1,250.00
Cleburne Rotary Sponsorship		1,000.00
Christmas in Action Sponsorship		500.00
JumpStart Johnson County Sponsorship		1,000.00
Other Misc. Sponsorships		2,750.00
	ADVERTISING	\$10,000.00

Communications - Expenses of Note

Annual Customer Survey		4,200.00
WaterSmart Campaign Items		1,000.00
Water Conservation Bill Insert		1,600.00
	COMMUNICATION	\$6,800.00
Emergency Communications		1,500.00
Printing Services		1,000.00
	PROFESSIONAL SERVICES	\$2,500.00
TAMIO Annual Conference		550.00
Texas Water Conference 2026		395.00
Misc. Trainings		100.00
	TRAINING	\$1,045.00
Rotary Meals		950.00
Working Meals		250.00
Communication Appreciation		40.00
	EE MISC EXPENSE	\$1,240.00
TAMIO Annual Conference		750.00
Texas Water Conference 2026		1,250.00
	TRAVEL	\$2,000.00

Human Resources

The Human Resources Department's primary function is to hire and retain quality staff. HR also develops strategies and communications to implement health and wellness, safety, recognition, performance management, benefits, and compensation programs.

Organizational Structure



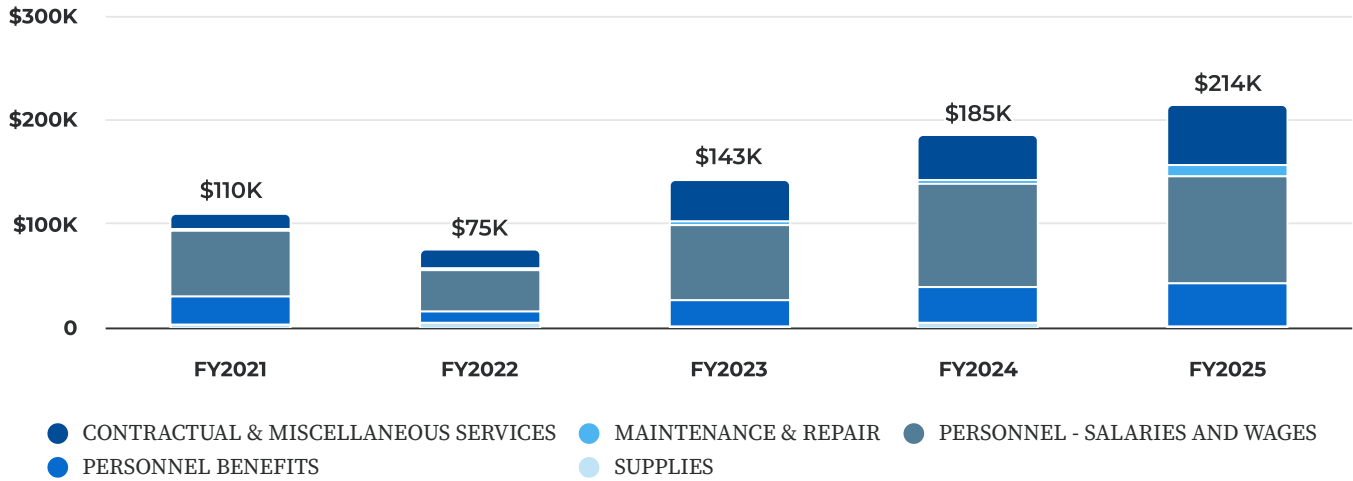
Personnel Summary				
	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 PROJECTED	FY 2026 PROPOSED
Human Resources Manager	1.00	1.00	1.00	1.00
Custodian (Part-Time)	1.00	1.00	1.00	1.00
Total Personnel	2.00	2.00	2.00	2.00

Human Resource Department Goals

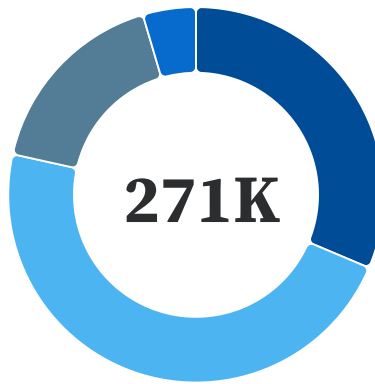
Dept Goal	Measure	Target	Actual	Est	Budget
(Priority)			FY 2024	FY 2025	FY 2026
4	Implement compensation survey changes and make required updates to job descriptions/titles.	1st Quarter of 2026	N/A	Y	Y
4	Safety and leadership training through trusted providers, either onsite or offsite.	One per Quarter	N/A	5	4
3	Build out and implement career ladder for each position.	April 2026	N/A	Y	Y
4	Coordinate with Joshua ISD and/or Cleburne ISD to add SETH program through AWWA to build an education-to-employment pipeline.	August 2026	N/A	N/A	Y

Human Resources Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



CONTRACTUAL & MISCELLANEOUS SERVICES	\$84,900	31.36%
PERSONNEL - SALARIES AND WAGES	\$127,587	47.12%
PERSONNEL BENEFITS	\$45,893	16.95%
SUPPLIES	\$12,364	4.57%

Human Resources Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
PERSONNEL - SALARIES AND WAGES	\$127,587	\$101,208	\$104,044	\$99,456
PERSONNEL	\$127,587	\$101,208	\$104,044	\$99,456
PERSONNEL BENEFITS	\$45,893	\$39,255	\$39,988	\$34,535
CONTRIBUTED, SOCIAL SECURITY	\$7,910	\$6,275	\$6,451	\$6,166
CONTRIBUTED, MEDICARE	\$1,850	\$1,468	\$1,509	\$1,442
CONTRIBUTED, RETIREMENT	\$11,644	\$9,145	\$9,324	\$7,554
CONTRIBUTED, HEALTH INSURANCE	\$21,030	\$19,095	\$19,119	\$16,691
CONTRIBUTED, HEALTH REIMBURSEMENT ARRANGEMENT	\$1,000	\$999	\$1,000	\$917
CONTRIBUTED, DENTAL INSURANCE	\$1,253	\$1,252	\$1,253	\$1,149
CONTRIBUTED, VISION INSURANCE	\$234	\$235	\$234	\$196



Human Resources Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
CONTRIBUTED, AD&D LIFE INSURANCE	\$196	\$198	\$205	\$186
CONTRIBUTED, STD/LTD INSURANCE	\$650	\$463	\$390	-
UNEMPLOYMENT INS, TEXAS	\$126	\$126	\$504	\$234
SUPPLIES	\$12,364	\$1,464	\$1,650	\$3,775
OFFICE SUPPLIES	\$250	\$99	\$250	\$283
POSTAGE & DELIVERY	\$50	-	\$50	-
EMPLOYEE DUES & LICENSES	\$364	\$264	\$250	\$244
UNIFORMS	\$200	\$101	\$100	\$231
SAFETY	\$10,500	-	-	-
OTHER SUPPLIES	\$1,000	\$1,000	\$1,000	\$3,017
MAINTENANCE & REPAIR	-	-	\$11,000	\$4,029
M&R - OFFICE EQUIPMENT/SOFTWARE	-	-	\$11,000	\$4,029
CONTRACTUAL & MISCELLANEOUS SERVICES	\$84,900	\$90,083	\$56,850	\$42,995
ADVERTISING	\$35,000	\$14,598	\$5,000	\$20,962
COMMUNICATION	-	\$394	\$250	\$12
LEGAL SERVICES	\$5,000	\$1,668	\$5,000	-
PROFESSIONAL SERVICES	\$8,500	\$31,151	\$7,000	\$6,540
TRAINING	\$2,000	\$2,560	\$3,000	\$1,443
EE MISC EXPENSE	\$29,600	\$35,397	\$32,600	\$12,619
TRAVEL	\$2,300	\$1,993	\$2,500	-
OTHER MISC SERVICES	\$2,500	\$2,321	\$1,500	\$1,419
Total Expenditures	\$270,744	\$232,009	\$213,533	\$184,790



Expenses of Note

Description	Account	Budgeted Cost
SHRM		264.00
TMHRA		100.00
	EMPLOYEE DUES & LICENSES	\$364.00
AED Rentals		5,700.00
Safety Trainings		2,500.00
First Aid & PPE		2,300.00
	SAFETY	\$10,500.00
Recruiting – Indeed & LinkedIn		5,000.00
Outside Recruiting		30,000.00
	ADVERTISING	\$35,000.00
HR Consultation		2,000.00
TRG Fees - Retirement Third Party		6,500.00
	PROFESSIONAL SERVICES	\$8,500.00
TMHRA Conference		500.00
TMHRA Certification		1,500.00
	TRAINING	\$2,000.00
Employee Luncheon		7,000.00
Windmill Tie-Tacks		7,000.00
Birthday/Condolences		2,500.00
Christmas Party		10,000.00
Employee Appreciation		3,100.00
	EE MISC EXPENSE	\$29,600.00
TMHRA		1,800.00
Travel Expenses		500.00
	TRAVEL	\$2,300.00
Background Checks		1,000.00
Drug Screenings		1,500.00
	OTHER MISC SERVICES	\$2,500.00

Finance

The Finance Department oversees all financial aspects of the District in relation to the sources and uses of funds. To ensure fiscal responsibility and financially sound decision making, the Finance Department produces multiple financial reports to include an Annual Budget and an Annual Comprehensive Financial Report. It is the duty of the Finance Department to safe keep the resources of the District and present financial data in a transparent format for the Board of Directors, customers, and all District stakeholders.

Organizational Structure



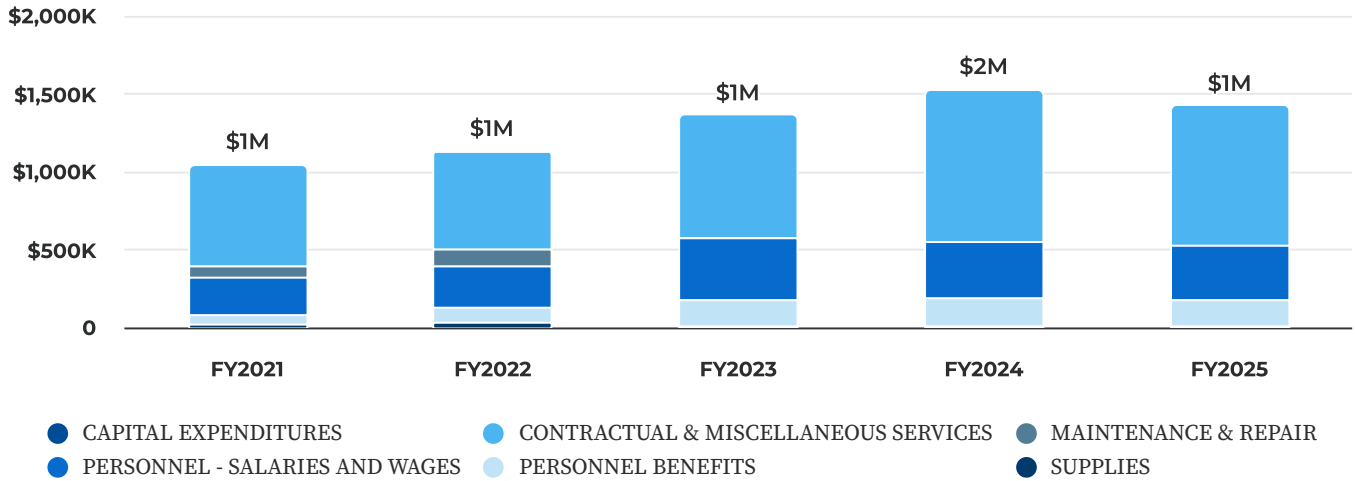
Personnel Summary				
	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 PROJECTED	FY 2026 PROPOSED
Finance Manager	1.00	1.00	1.00	1.00
Accounting Technician	-	-	1.00	1.00
Accountant	3.00	3.00	1.00	2.00
Utility Billing Specialist	1.00	1.00	1.00	1.00
Total Personnel	5.00	5.00	4.00	5.00

Finance Department Goals

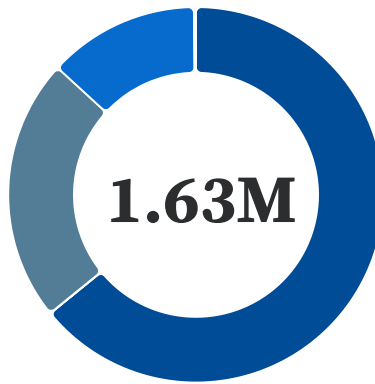
Dept Goal	Measure	Target	Actual	Est	Budget
(Priority)			FY 2024	FY 2025	FY 2026
2	Receive the Distinguished budget award from the GFOA for the annual budget.	Y	Y	Y	Y
2	Receive the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the Annual Comprehensive Financial Report.	Y	Y	Y	Y
2	Develop a comprehensive Internal Standard Operating Procedures Manual for the Finance Department.	Y	N	In-Progress	Y
2	Review all current Financial Policies adopted by the District and update as necessary.	Y	N	In-Progress	Y
2	Create a Purchasing policy and program for the District in accordance with best practices.	Y	N	In-Progress	Y
2	Review and adapt the Long-Term Financial Plan to the District's evolving needs.	Y	Y	Y	Y

Finance Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



CONTRACTUAL & MISCELLANEOUS SERVICES	\$1,042,040	64.12%
MAINTENANCE & REPAIR	\$600	0.04%
PERSONNEL - SALARIES AND WAGES	\$368,072	22.65%
PERSONNEL BENEFITS	\$211,480	13.01%
SUPPLIES	\$2,881	0.18%

Finance Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
PERSONNEL - SALARIES AND WAGES	\$368,072	\$273,434	\$347,275	\$368,129
PERSONNEL	\$367,572	\$273,184	\$347,275	\$368,129
OVERTIME	\$500	\$250	-	-
PERSONNEL BENEFITS	\$211,480	\$146,939	\$173,182	\$177,796
CONTRIBUTED, SOCIAL SECURITY	\$22,789	\$16,928	\$21,531	\$23,866
CONTRIBUTED, MEDICARE	\$5,330	\$3,958	\$5,035	\$5,581
CONTRIBUTED, RETIREMENT	\$40,433	\$28,572	\$38,200	\$42,103
CONTRIBUTED, HEALTH INSURANCE	\$129,648	\$86,657	\$94,072	\$95,012
CONTRIBUTED, HEALTH REIMBURSEMENT ARRANGEMENT	\$4,000	\$3,159	\$3,500	\$3,454



Finance Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
CONTRIBUTED, DENTAL INSURANCE	\$4,735	\$4,089	\$5,500	\$5,071
CONTRIBUTED, VISION INSURANCE	\$1,131	\$932	\$1,172	\$1,050
CONTRIBUTED, AD&D LIFE INSURANCE	\$848	\$717	\$961	\$941
CONTRIBUTED, STD/LTD INSURANCE	\$2,251	\$1,640	\$1,950	-
UNEMPLOYMENT INS, TEXAS	\$315	\$286	\$1,260	\$717
SUPPLIES	\$2,881	\$2,640	\$2,650	\$3,791
OFFICE SUPPLIES	\$1,350	\$1,070	\$1,500	\$1,288
FUEL	-	-	-	\$614
EMPLOYEE DUES & LICENSES	\$881	\$1,020	\$500	\$1,030
UNIFORMS	\$500	\$500	\$500	\$707
OTHER SUPPLIES	\$150	\$50	\$150	\$153
MAINTENANCE & REPAIR	\$600	\$750	\$500	\$1,220
M&R - OFFICE EQUIPMENT/SOFTWARE	\$600	\$750	\$500	\$472
M&R - VEHICLES	-	-	-	\$748
CONTRACTUAL & MISCELLANEOUS SERVICES	\$1,042,040	\$945,853	\$903,300	\$973,742
ACCOUNTING	-	-	-	\$805
BANK CHARGES	\$810,600	\$740,470	\$675,000	\$796,571
BILL PROCESSING	\$128,000	\$125,178	\$120,000	\$116,297
CASH OVER/SHORT	\$20	-	-	-
PROFESSIONAL SERVICES	\$95,000	\$77,007	\$100,000	\$56,101
TRAINING	\$4,370	\$1,500	\$4,500	\$1,952
EE MISC EXPENSE	\$400	\$132	\$400	\$698
TRAVEL	\$2,650	\$1,500	\$3,200	\$1,186
OTHER MISC SERVICES	\$1,000	\$66	\$200	\$132
Total Expenditures	\$1,625,073	\$1,369,616	\$1,426,907	\$1,524,678



Expenses of Note

Description	Account	Budgeted Cost
Annual GFOAT Membership		160.00
Annual GFOA Membership		350.00
Annual GTOT Membership		75.00
Texas SmartBuy		100.00
AWWA Membership		125.00
Notary Renewal		71.00
	EMPLOYEE DUES & LICENSES	\$881.00
GAAFR Plus Subscription		150.00
Unclaimed Property Software		450.00
	M&R - OFFICE EQUIPMENT/SOFTWARE	\$600.00
Bill Pay Provider Fees		600.00
Credit Card/eCheck Processing Fees		630,000.00
Customer Online Payment Portal Processing Fees		180,000.00
	BANK CHARGES	\$810,600.00
Third Party Bill Printing		128,000.00
	BILL PROCESSING	\$128,000.00
Financial Audit Services		40,000.00
Retirement Audit Services		22,000.00
Financial Consulting Services		30,000.00
Bond Agent Fees		3,000.00
	PROFESSIONAL SERVICES	\$95,000.00
GFOAT Conference		550.00
AWWA Rate Setting Conference		1,025.00
Customer Service Training		1,200.00
CGFO Certification		600.00
GASB Update		300.00
Cash Handling Training		195.00
Misc. Training		500.00
	TRAINING	\$4,370.00
GFOAT Conference Travel		1,170.00



AWWA Rate Setting Conference Travel		1,480.00
	TRAVEL	\$2,650.00

Information Technology

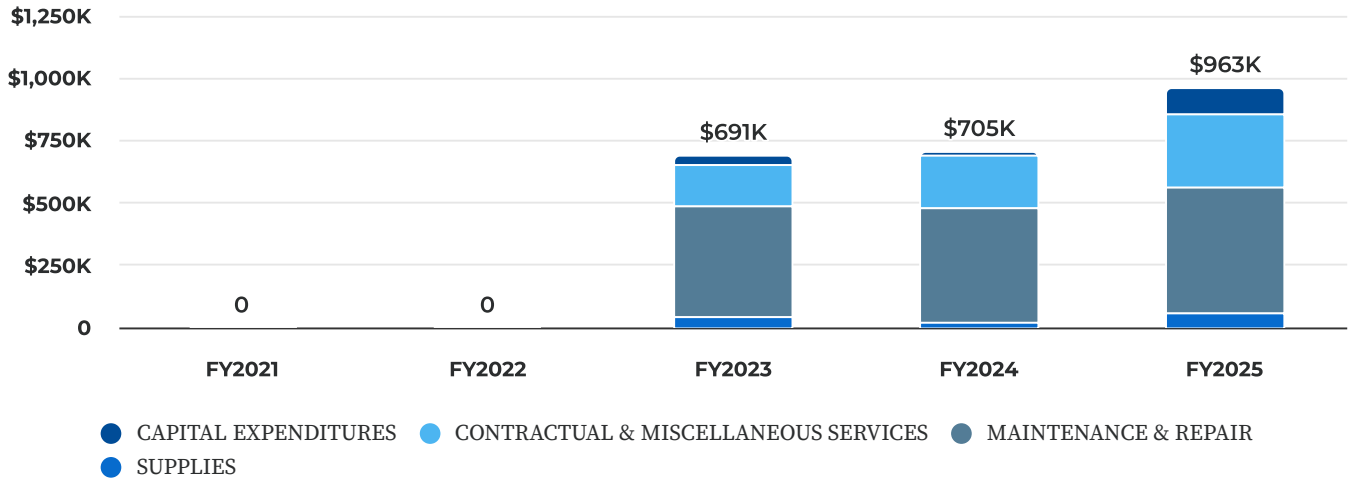
The IT department is responsible for managing and maintaining an organization's technology infrastructure. This includes overseeing computer systems, networks, hardware, and software to ensure smooth operations. The department provides technical support, handles cybersecurity, implements new technologies, and ensures data integrity and security. It also develops and manages IT policies, supports digital communication, and helps align technology solutions with business goals.

Information Technology Department Goals

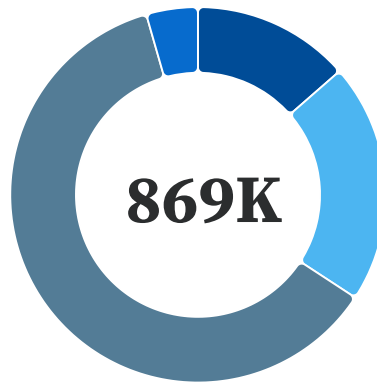
Dept Goal	Measure	Target	Actual	Est	Budget
(Priority)			FY 2024	FY 2025	FY 2026
3	Internet Upgrade	Focus on optimizing internet connectivity	N/A	Complete a full-load failover test	Present migration plan and, upon approval, implement secondary internet services
3	New Security Camera System	Phased rollout to cover all blind spots and integrate with existing physical security measures	N/A	In Progress	100%
3	Konica Minolta Printer Replacement	Replace 4 old printers	N/A	N/A	4
4	Cybersecurity Analysis and Enhancement	Implement cybersecurity enhancements and protocols	N	Y	Y
4	Implement a user satisfaction survey on all closed help desk tickets	95% Satisfaction	N/A	N/A	95%
3	Develop a 3-year rolling hardware replacement plan	Y	N	N	Y
2	Complete an extensive audit of all software licenses to ensure compliance and cost savings	Y	N	N	Y

Information Technology Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



● CAPITAL EXPENDITURES	\$118,000	13.57%
● CONTRACTUAL & MISCELLANEOUS SERVICES	\$179,500	20.65%
● MAINTENANCE & REPAIR	\$533,308	61.34%
● SUPPLIES	\$38,600	4.44%

Information Technology Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
SUPPLIES	\$38,600	\$61,158	\$55,500	\$16,296
OFFICE SUPPLIES	\$100	-	\$125	-
OFFICE EQUIPMENT	\$36,150	\$61,075	\$50,000	\$16,272
POSTAGE & DELIVERY	\$100	-	\$125	-
MINOR EQUIPMENT	\$2,000	-	\$5,000	-
OTHER SUPPLIES	\$250	\$83	\$250	\$24
MAINTENANCE & REPAIR	\$533,308	\$484,141	\$505,000	\$464,118
M&R - OFFICE EQUIPMENT/SOFTWARE	\$533,308	\$484,141	\$505,000	\$464,118
CONTRACTUAL & MISCELLANEOUS SERVICES	\$179,500	\$272,402	\$292,500	\$207,507



Information Technology Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
COMMUNICATION	\$84,500	\$193,937	\$205,000	\$129,867
IT SERVICES	\$85,000	\$77,640	\$85,000	\$77,640
PROFESSIONAL SERVICES	\$10,000	\$825	\$2,500	-
CAPITAL EXPENDITURES	\$118,000	\$89,588	\$110,000	\$16,758
CAPITAL - OFFICE EQUIPMENT/SOFTWARE	\$118,000	\$89,588	\$110,000	\$16,758
Total Expenditures	\$869,408	\$907,289	\$963,000	\$704,679



Expenses of Note

Description	Account	Budgeted Cost
Computer Monitors (12)		5,000.00
Desktop Computers/Workstations (6)		15,000.00
Replacement AMI Rugged Laptops (3)		11,150.00
Misc. Equipment		5,000.00
	OFFICE EQUIPMENT	\$36,150.00
CivicPlus Website		27,720.00
CivicClerk Packet Software		11,058.00
Dropbox Platform		4,650.00
Novatech Printer Maintenance & Supplies		18,000.00
ClearGov Budget Software		30,900.00
RemitPlus Remote Deposit Annual Fee		10,000.00
Mueller Mi.Host, Mi.Hub, Mi.Tech, and Sentryx		159,530.00
Soniclear Recording Software		600.00
ERP Pro 10 Software		94,050.00
WaterSmart		46,000.00
Novo Solutions Asset Management Software		10,000.00
Cloud Back-Up		22,200.00
Microsoft Suite		51,500.00
Adobe Annual Licensing		11,500.00
People Management Software		20,250.00
Alterra GPS Tools		9,450.00
Postage Machine Maintenance Fees		900.00
Misc. Software		5,000.00
	M&R - OFFICE EQUIPMENT/SOFTWARE	\$533,308.00
Airespring - Office Location		23,000.00
AT&T - Plant Internet		15,500.00
Nextiva Phone Services		21,100.00
AT&T Wireless - Phones & Tablets		21,500.00
Nextlink Internet - Plants 26 & 27		1,500.00
Pathway Internet - Sewer Plant		1,350.00

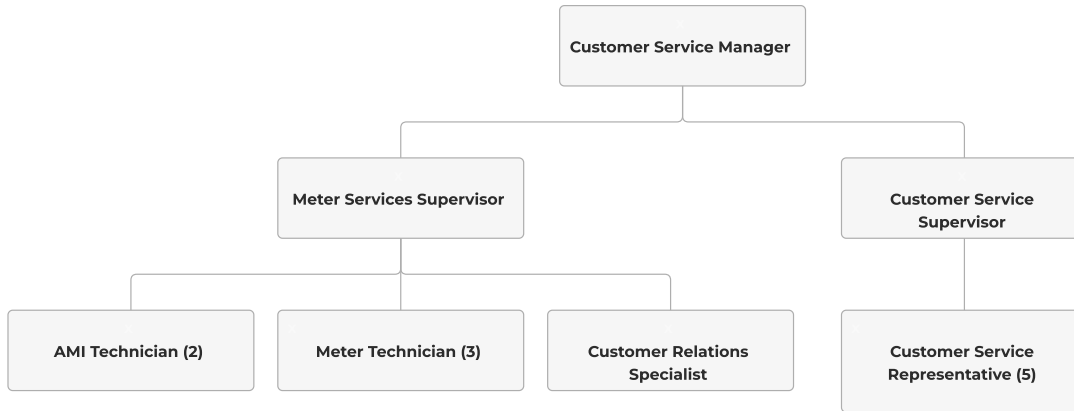


Fax Lines		550.00
	COMMUNICATION	\$84,500.00
Copy Machines (4)		60,000.00
Camera System Plant Expansion		58,000.00
	CAPITAL - OFFICE EQUIPMENT/SOFTWARE	\$118,000.00

Customer Service

The Customer Service Department is the main point of contact for District Customers. The Customer Service Department provides friendly and prompt service through responsive assistance to ensure that the department lives out the District's mission to keep life moving forward for those who are counting on us and to ensure that our customers' families and communities are taken care of. The Customer Service Department oversees all record-keeping regarding customer accounts, administration of all customer assistance programs, applications for service, inquiries, information about services provided, disconnections, and payments.

Organizational Structure



Personnel Summary

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 PROJECTED	FY 2026 PROPOSED
Customer Service Manager	1.00	1.00	1.00	1.00
Customer Service Supervisor	-	1.00	1.00	1.00
Customer Service Representative	5.00	5.00	5.00	5.00
Meter Service Supervisor	-	-	1.00	1.00
Meter Technician*	-	4.00	3.00	3.00
AMI Coordinator	1.00	1.00	-	-
AMI Administrator	1.00	1.00	-	-
AMI Technician	-	-	2.00	2.00
Customer Relations Specialist	-	-	1.00	1.00
Total Personnel	8.00	13.00	14.00	14.00

*In 2025, three Water Operators and the Customer Relations Specialist were moved from Water Operations Department as Meter Technicians.

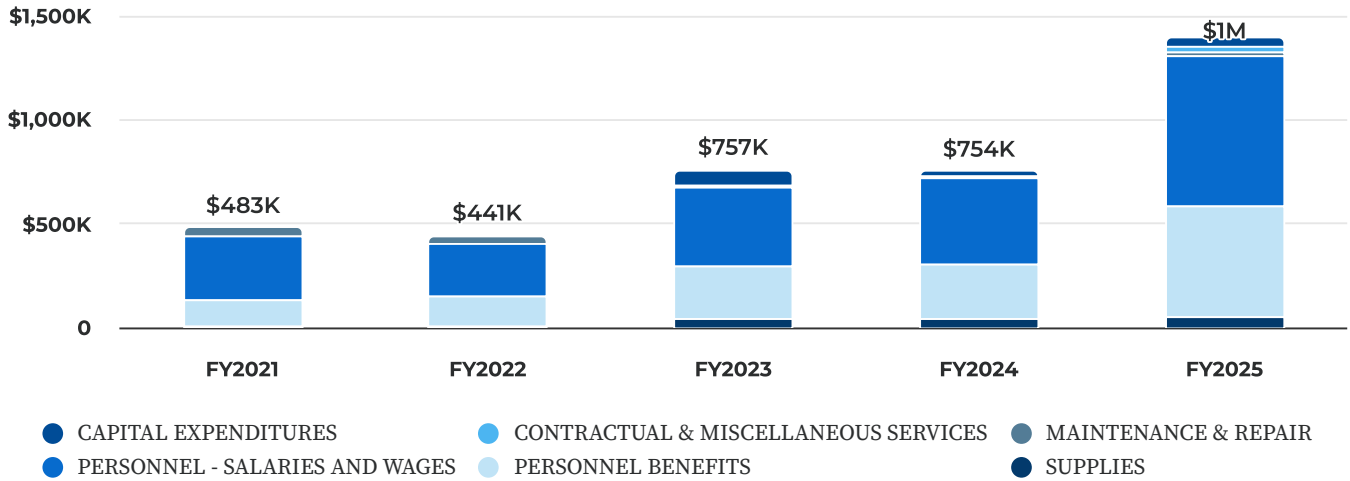


Customer Service Department Goals

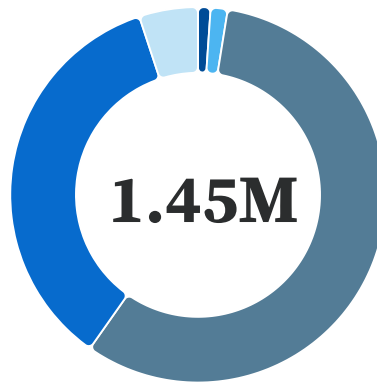
Dept Goal	Measure	Target	Actual	Est	Budget
(Priority)			FY 2024	FY 2025	FY 2026
1	AMI System Efficiency	Maintain a 98.5% or higher 3-day read rate	95%	95%	99%
4	Call Monitoring - Stranded/Unavailable Calls/Year	<5%	95%	95%	96%
4	Improve Customer Service Satisfaction on the Annual Customer Survey	90% Satisfaction	87%	86%	90%
1	Complete Implementations of Cross-Training Program	Cross train 2 AMI members	1	2	2
4	Research and Implement a Customer Service Certification Program	Y	N	N	Y

Customer Service Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expense Type	Amount	Percentage
CONTRACTUAL & MISCELLANEOUS SERVICES	\$15,650	1.08%
MAINTENANCE & REPAIR	\$21,200	1.46%
PERSONNEL - SALARIES AND WAGES	\$831,606	57.22%
PERSONNEL BENEFITS	\$511,168	35.17%
SUPPLIES	\$73,650	5.07%

Customer Service Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
PERSONNEL - SALARIES AND WAGES	\$831,606	\$641,296	\$719,850	\$415,413
PERSONNEL	\$816,556	\$631,709	\$712,722	\$410,055
OVERTIME	\$15,051	\$9,586	\$7,127	\$5,359
PERSONNEL BENEFITS	\$511,168	\$428,031	\$532,993	\$266,658
CONTRIBUTED, SOCIAL SECURITY	\$51,560	\$39,265	\$44,189	\$27,168
CONTRIBUTED, MEDICARE	\$12,058	\$9,182	\$10,334	\$6,354
CONTRIBUTED, RETIREMENT	\$57,488	\$63,549	\$93,420	\$33,171
CONTRIBUTED, HEALTH INSURANCE	\$353,454	\$283,958	\$344,242	\$180,874
CONTRIBUTED, HEALTH REIMBURSEMENT ARRANGEMENT	\$10,999	\$10,214	\$12,000	\$6,833



Customer Service Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
CONTRIBUTED, DENTAL INSURANCE	\$14,759	\$12,645	\$14,759	\$8,306
CONTRIBUTED, VISION INSURANCE	\$3,153	\$2,752	\$3,293	\$1,660
CONTRIBUTED, AD&D LIFE INSURANCE	\$2,154	\$1,887	\$2,408	\$1,323
CONTRIBUTED, STD/LTD INSURANCE	\$4,661	\$3,934	\$5,070	-
UNEMPLOYMENT INS, TEXAS	\$882	\$644	\$3,276	\$970
SUPPLIES	\$73,650	\$63,212	\$52,625	\$38,193
OFFICE SUPPLIES	\$1,200	\$915	\$1,200	\$1,246
OFFICE EQUIPMENT	\$250	-	\$250	-
POSTAGE & DELIVERY	\$250	-	\$125	-
SMALL TOOLS	\$2,100	\$1,521	\$500	-
MINOR EQUIPMENT	\$1,000	-	\$1,000	-
UTILITY - ELECTRICAL	\$35,000	\$30,400	\$25,000	\$25,201
FUEL	\$24,000	\$21,667	\$17,500	\$8,916
EMPLOYEE DUES & LICENSES	\$2,500	\$2,364	\$500	\$301
UNIFORMS	\$6,600	\$5,413	\$5,800	\$2,194
OTHER SUPPLIES	\$750	\$932	\$750	\$334
MAINTENANCE & REPAIR	\$21,200	\$22,575	\$18,000	\$1,709
M&R - OFFICE EQUIPMENT/SOFTWARE	\$200	\$6,802	\$7,000	-
M&R - EQUIPMENT	\$1,000	\$5,742	\$5,000	\$119
M&R - AMI SYSTEM	\$10,000	-	-	-
M&R - VEHICLES	\$10,000	\$10,031	\$6,000	\$1,590
CONTRACTUAL & MISCELLANEOUS SERVICES	\$15,650	\$6,810	\$23,200	\$2,969
CASH OVER/SHORT	\$100	\$31	\$100	\$56
PROFESSIONAL SERVICES	\$500	\$165	\$500	-
PUBLIC RELATIONS	\$600	\$388	\$600	-
TRAINING	\$6,600	\$4,063	\$7,500	\$1,931
EE MISC EXPENSE	\$1,000	\$612	\$1,500	\$455
TRAVEL	\$6,350	\$1,550	\$7,500	\$528
OTHER MISC SERVICES	\$500	-	\$5,500	-
CAPITAL EXPENDITURES	-	-	\$45,000	\$28,595
CAPITAL - VEHICLES	-	-	\$45,000	\$28,595
Total Expenditures	\$1,453,274	\$1,161,924	\$1,391,667	\$753,537



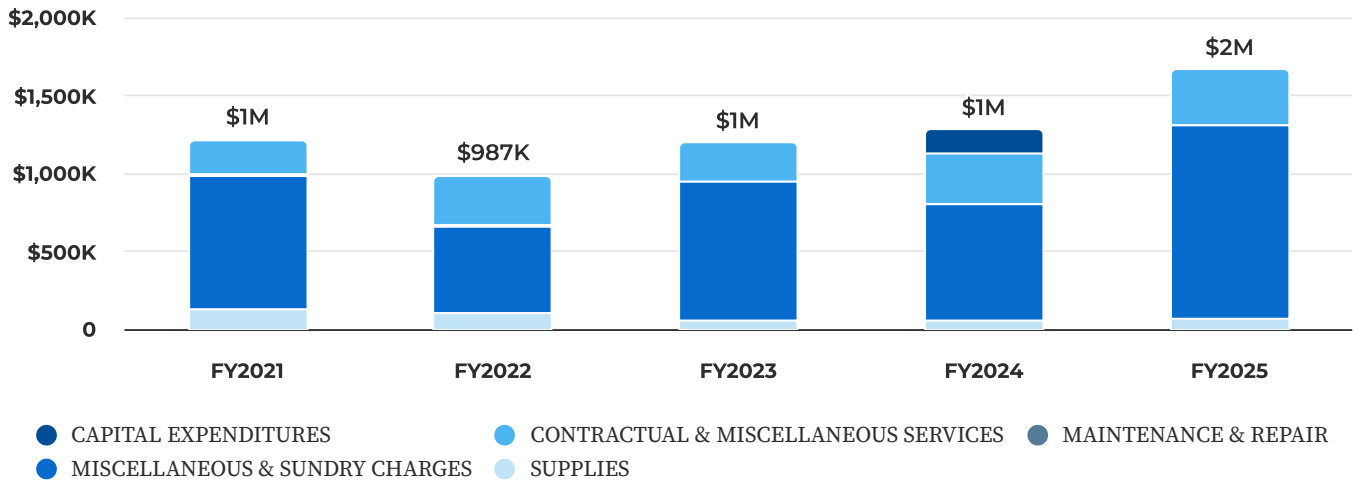
Expenses of Note

Description	Account	Budgeted Cost
Notary		500.00
AMI Licenses		2,000.00
	EMPLOYEE DUES & LICENSES	\$2,500.00
Customer Service Training		3,000.00
D-Water		1,000.00
Tyler Connect		1,500.00
Daupler Connect		500.00
TRWA		600.00
	TRAINING	\$6,600.00
Tyler Connect		1,550.00
Daupler Connect		3,000.00
TRWA		1,300.00
D-License		500.00
	TRAVEL	\$6,350.00

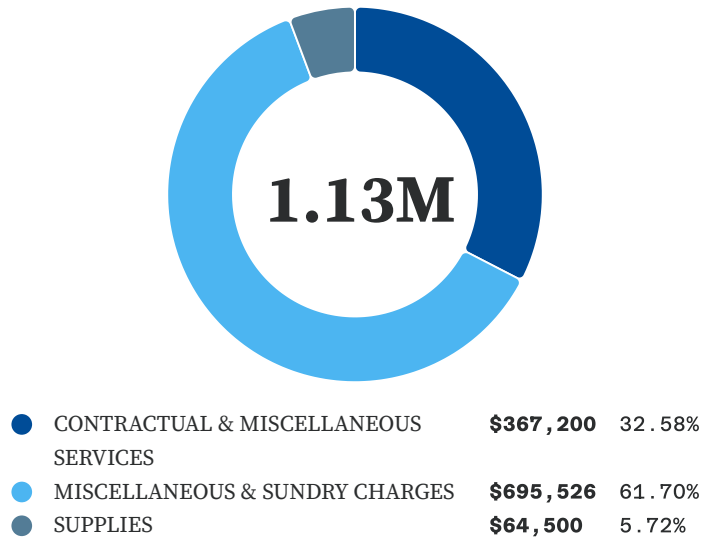
Non-Departmental Budget

The non-departmental budget is used for overhead costs shared between departments, such as utilities for garbage, gas, and electricity. Operational expenses such as insurance are housed in non-departmental as well as certain non-operating and accounting-related adjustments, such as debt-related interest expense and bad debt. Non-departmental is also used for purchasing any equipment or other services that will impact all departments.

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Non-Departmental Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
SUPPLIES	\$64,500	\$61,509	\$60,500	\$57,139
OFFICE SUPPLIES	\$10,000	\$9,449	\$10,000	\$6,418
POSTAGE & DELIVERY	\$5,000	\$6,528	\$6,500	\$9,345
JANITORIAL SUPPLIES	\$5,000	\$4,795	\$5,000	\$4,650
UTILITY - ELECTRICAL	\$33,500	\$31,027	\$30,000	\$28,876
UTILITY - GAS	\$1,500	\$1,273	\$1,500	\$726



Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
UTILITY - GARBAGE	\$4,500	\$4,576	\$4,500	\$4,159
OTHER SUPPLIES	\$5,000	\$3,861	\$3,000	\$2,964
CONTRACTUAL & MISCELLANEOUS SERVICES	\$367,200	\$357,107	\$352,500	\$328,976
BAD DEBTS	\$45,000	\$40,815	\$50,000	\$55,463
INSURANCE	\$310,000	\$290,456	\$270,000	\$267,005
OTHER MISC SERVICES	\$12,200	\$25,837	\$32,500	\$6,508
CAPITAL EXPENDITURES	-	-	-	\$151,731
CAPITAL - LAND	-	-	-	\$151,731
MISCELLANEOUS & SUNDRY CHARGES	\$695,526	\$736,569	\$1,251,470	\$744,673
BOND ISSUANCE COSTS	-	-	\$500,000	-
INTEREST EXPENSE - SERIES 2012	\$96,650	\$108,463	\$108,463	\$115,705
INTEREST EXPENSE - SERIES 2013	\$69,300	\$79,053	\$79,053	\$84,748
INTEREST EXPENSE - SERIES 2018	\$237,721	\$249,265	\$249,265	\$255,509
INTEREST EXPENSE - SERIES 2021	\$53,294	\$59,994	\$59,994	\$64,150
INTEREST EXPENSE - SERIES 2023	\$228,561	\$234,695	\$234,695	\$239,610
MISC. ADJUSTMENT	\$10,000	\$5,099	\$20,000	-\$15,047
Total Expenditures	\$1,127,226	\$1,155,186	\$1,664,470	\$1,282,519

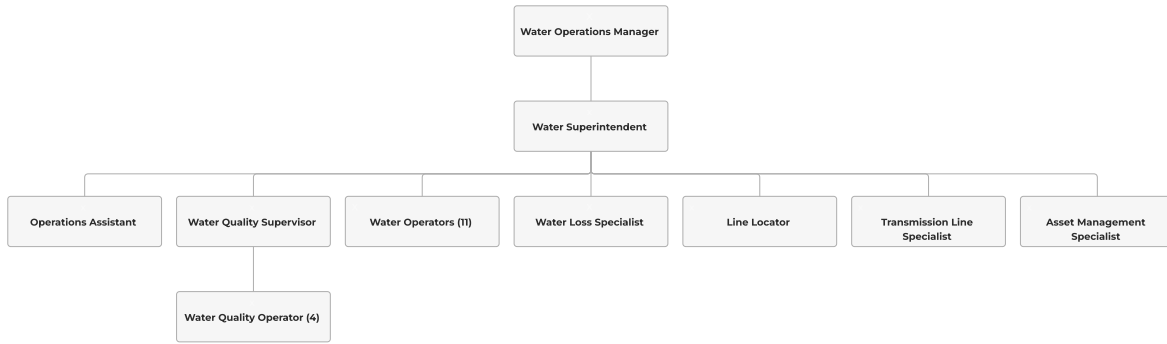


Expenses of Note

Description	Account	Budgeted Cost
TML IRP Insurance - Liability, Property, & Worker's Comp		\$310,000
	INSURANCE	\$310,000
Doormat Services		2,500.00
Security Alarm Services		1,000.00
Pest Control		2,000.00
Fire Alarm Services		700.00
Window Cleaning		1,000.00
Other Miscellaneous Services		5,000.00
	OTHER MISC SERVICES	\$12,200.00

Water Operations

The Water Operations department is responsible for managing the production, treatment, and distribution of water to ensure it meets safety and quality standards. This department oversees the operation of water facilities, including treatment plants, pumping stations, and storage systems. Key duties include monitoring water quality, ensuring regulatory compliance, maintaining infrastructure, and managing resources to provide a reliable water supply to customers or communities. The department also handles emergency response for water-related issues and system maintenance.



Personnel Summary

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 PROJECTED	FY 2026 PROPOSED
Water Operations Manager	1.00	1.00	1.00	1.00
Water Superintendent	1.00	1.00	1.00	1.00
Operations Assistant	1.00	1.00	1.00	1.00
Water Maintenance Supervisor	1.00	1.00	-	-
Water Operator*	15.00	12.00	11.00	11.00
Line Locator	-	-	1.00	1.00
Water Quality Supervisor	1.00	1.00	1.00	1.00
Water Quality Operator	4.00	4.00	4.00	4.00
Customer Relations Specialist*	1.00	-	-	-
Water Loss Specialist	-	1.00	1.00	1.00
Transmission Line Specialist	-	-	-	1.00
Asset Management Specialist	-	-	-	1.00
Facilities Maintenance	1.00	1.00	-	-
Total Personnel	26.00	23.00	21.00	23.00

*In 2025, three Water Operators and the Customer Relations Specialist were moved to Customer Service Department as Meter Technicians.

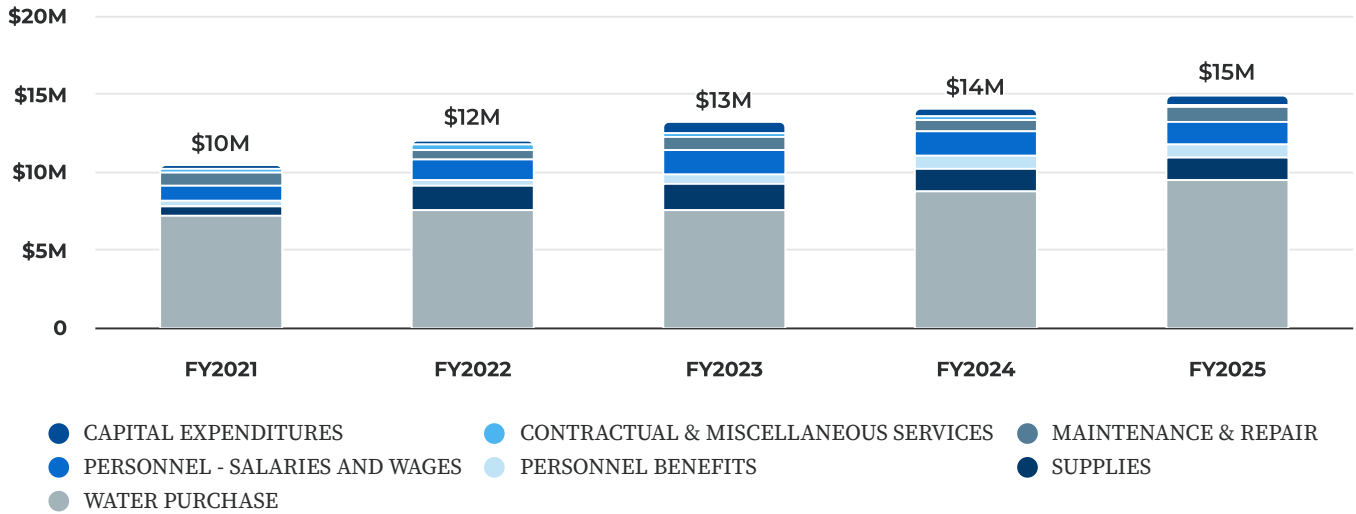


Water Operations Department Goals

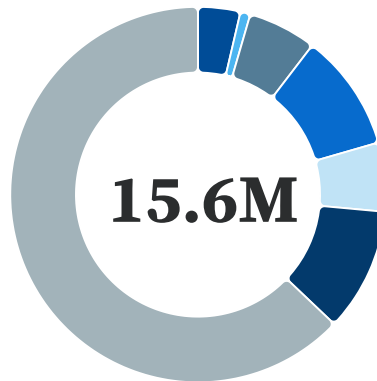
Dept Goal	Measure	Target	Actual	Est	Budget
(Priority)			FY 2024	FY 2025	FY 2026
5	Maintain a low 12-month rolling water loss percentage.	<10%	10.10%	8.90%	8.50%
3	Replace exposed creek-crossing waterlines.	3	2	3	3
3	Complete recommendations from the transmission line condition assessment.	17	N/A	N/A	17

Water Operations Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



CAPITAL EXPENDITURES	\$567,000	3.64%
CONTRACTUAL & MISCELLANEOUS SERVICES	\$134,500	0.86%
MAINTENANCE & REPAIR	\$919,500	5.90%
PERSONNEL - SALARIES AND WAGES	\$1,578,477	10.13%
PERSONNEL BENEFITS	\$923,513	5.93%
SUPPLIES	\$1,657,600	10.64%
WATER PURCHASE	\$9,800,000	62.90%

Water Operations Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
PERSONNEL - SALARIES AND WAGES	\$1,578,477	\$1,456,810	\$1,528,648	\$1,598,944
PERSONNEL	\$1,429,824	\$1,319,946	\$1,402,429	\$1,449,643
OVERTIME	\$148,653	\$136,864	\$126,219	\$149,300
PERSONNEL BENEFITS	\$923,513	\$767,861	\$756,722	\$861,868
CONTRIBUTED, SOCIAL SECURITY	\$97,866	\$87,301	\$86,951	\$107,090
CONTRIBUTED, MEDICARE	\$22,888	\$20,420	\$20,335	\$25,045
CONTRIBUTED, RETIREMENT	\$140,050	\$122,867	\$123,414	\$154,215



Water Operations Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
CONTRIBUTED, HEALTH INSURANCE	\$600,441	\$479,387	\$464,385	\$517,617
CONTRIBUTED, HEALTH REIMBURSEMENT ARRANGEMENT	\$19,499	\$18,011	\$17,512	\$20,583
CONTRIBUTED, DENTAL INSURANCE	\$23,464	\$21,645	\$20,681	\$24,544
CONTRIBUTED, VISION INSURANCE	\$5,310	\$4,718	\$4,560	\$4,900
CONTRIBUTED, AD&D LIFE INSURANCE	\$3,980	\$3,778	\$3,866	\$4,402
CONTRIBUTED, STD/LTD INSURANCE	\$8,566	\$7,787	\$8,970	-
UNEMPLOYMENT INS, TEXAS	\$1,449	\$1,948	\$6,048	\$3,470
WATER PURCHASE	\$9,800,000	\$9,099,482	\$9,420,000	\$8,682,258
PURCHASED WATER - BRA RAW WATER	\$1,035,000	\$983,498	\$965,000	\$925,611
PURCHASED WATER - BRPUA	-	-	\$2,600,000	\$2,386,620
PURCHASED WATER - AMUD	\$2,700,000	\$2,472,016	-	-
PURCHASED WATER - MANSFIELD	\$5,900,000	\$5,505,727	\$5,700,000	\$5,225,632
PURCHASED WATER - PGCD	\$165,000	\$138,240	\$155,000	\$144,395
SUPPLIES	\$1,657,600	\$1,561,330	\$1,542,750	\$1,443,840
OFFICE SUPPLIES	\$1,200	\$666	\$1,500	\$881
OFFICE EQUIPMENT	\$500	\$27	\$3,000	-
POSTAGE & DELIVERY	\$300	\$281	\$500	\$129
JANITORIAL SUPPLIES	\$100	\$83	\$250	\$6
SMALL TOOLS	\$7,500	\$5,100	\$7,500	\$9,644
MINOR EQUIPMENT	\$20,000	\$33,300	\$40,000	\$18,677
UTILITY - ELECTRICAL	\$1,400,000	\$1,305,375	\$1,250,000	\$1,194,763
FUEL	\$90,000	\$81,854	\$100,000	\$99,216
EMPLOYEE DUES & LICENSES	\$6,000	\$7,420	\$5,000	\$4,465
UNIFORMS	\$32,000	\$29,123	\$30,000	\$33,250
CHEMICALS	\$80,000	\$76,251	\$75,000	\$62,619
OTHER SUPPLIES	\$20,000	\$21,849	\$30,000	\$20,190
MAINTENANCE & REPAIR	\$919,500	\$885,470	\$851,000	\$709,564
M&R - OFFICE EQUIPMENT/SOFTWARE	\$6,000	\$5,611	\$6,000	-
M&R - EQUIPMENT	\$25,000	\$22,963	\$20,000	\$19,014
M&R - WATER SYSTEM	\$388,500	\$365,952	\$350,000	\$359,956
M&R - WATER PLANT SITE	\$215,000	\$244,020	\$200,000	\$208,708
M&R - TRANSMISSION SYSTEM	\$135,000	\$120,000	\$135,000	\$6,150
M&R - TRANSMISSION PLANT	\$100,000	\$77,103	\$100,000	\$64,170
M&R - VEHICLES	\$50,000	\$49,822	\$40,000	\$51,566
CONTRACTUAL & MISCELLANEOUS SERVICES	\$134,500	\$223,116	\$235,500	\$212,587
ADVERTISING	-	-	-	\$282
COMMUNICATION	-	\$40	-	\$81
LICENSES, PERMITS & FEES	\$60,000	\$56,353	\$60,000	\$54,253
PROFESSIONAL SERVICES	\$10,000	\$43,636	\$55,000	\$7,393
SAMPLING/TESTING SERVICES	\$10,000	\$62,088	\$50,000	\$101,419
TANK INSPECTION	\$7,500	\$5,580	\$7,000	\$7,060
TRAINING	\$16,500	\$22,189	\$25,000	\$14,398
EE MISC EXPENSE	\$3,000	\$2,804	\$3,500	\$3,274
TRAVEL	\$7,500	\$9,036	\$5,000	\$4,777



Water Operations Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
OTHER MISC SERVICES	\$20,000	\$21,390	\$30,000	\$19,649
CAPITAL EXPENDITURES	\$567,000	\$853,011	\$580,000	\$479,936
CAPITAL - WATER & SEWER SYSTEMS	\$282,500	\$594,145	\$220,000	\$338,218
CAPITAL - EQUIPMENT	\$67,500	-	\$150,000	\$28,303
CAPITAL - VEHICLES	\$217,000	\$258,865	\$210,000	\$113,415
Total Expenditures	\$15,580,590	\$14,847,079	\$14,914,620	\$13,988,996



Expenses of Note

Description	Account	Budgeted Cost
Sonar Devices (2)		5,800.00
Trench Box Wall Extensions		4,200.00
Trash Pumps (2)		4,500.00
Chop Saws (2)		2,500.00
Metal Detectors		500.00
Misc. Minor Equipment		2,500.00
	MINOR EQUIPMENT	\$20,000.00
SCADA Subscription		4,400.00
Pressure Sensor Cell Service		1,000.00
Bluebeam		600.00
	M&R - OFFICE EQUIPMENT/SOFTWARE	\$6,000.00
Forklift Repair		15,000.00
Misc. Equipment		10,000.00
	M&R - EQUIPMENT	\$25,000.00
Routine Maintenance & Repair		345,000.00
Remote Disconnect Meters (RDM)		15,000.00
AMI Compatible Fire Hydrant Meter Registers		20,000.00
Regal Chlorinator Set		8,500.00
	M&R - WATER SYSTEM	\$388,500.00
Various Plant Site Fence Repairs		15,000.00
Routine Maintenance & Repair		182,000.00
Tank Cleanings Plant 25 & 34		11,500.00
Paint Plant 16 Buildings		6,500.00
	M&R - WATER PLANT SITE	\$215,000.00
ROW Fence Clearing		10,000.00
Routine Maintenance & Repair		125,000.00
	M&R - TRANSMISSION SYSTEM	\$135,000.00
TCEQ Annual Permit Renewal		57,500.00
Misc. Licenses, Permits, and Fees		2,500.00
	LICENSES, PERMITS, & FEES	\$60,000.00

Water Operations - Expenses of Note

Operator CDLs (3)		10,500.00
Operator Water Classes		3,500.00
Misc. Training		2,500.00
	TRAINING	\$16,500.00
Texas 811 Line Locates		17,000.00
Misc. Services		3,000.00
	OTHER MISC SERVICES	\$20,000.00
New Mag Meter Plant 17D Meter Station		17,500.00
Other Capital Costs		100,000.00
Plant 27 & Keene Takepoint CLAVAL Controller		30,000.00
Plant 26 Sealant Rehab		50,000.00
TBTF Cathodic Protection Repairs		50,000.00
Repair Suction Tee at Plant 34 Pump Station		35,000.00
	CAPITAL - WATER & SEWER SYSTEMS	\$282,500.00
Interstate Backhoe Trailer		32,500.00
Leak Detection Correlators		35,000.00
	CAPITAL - EQUIPMENT	\$32,500.00
2026 Chevrolet Silverado 1500 4x4 Crew Cab (2)		\$82,000.00
2026 Ford F-250 Regular Can 4x2		\$65,000.00
2026 Ford Ranger 4x2 (2)		\$70,000.00
	CAPITAL - VEHICLES	\$217,000.00



Wastewater Operations

The purpose and function of the Wastewater Department is to treat spent water from the community containing the wastes from domestic, industrial, or commercial use and the surface water runoff or groundwater which may enter the system through infiltration. The JCSUD Wastewater Treatment Plant operates an activated sludge process, which is an aerobic biological process in which microorganisms grow by using oxidizable material in the wastewater as food. The microorganisms are recycled to the treatment phase to increase the rate of reaction. Licensed wastewater treatment plant techs collect and analyze wastewater samples daily to verify compliance with State and Federal requirements.



Personnel Summary

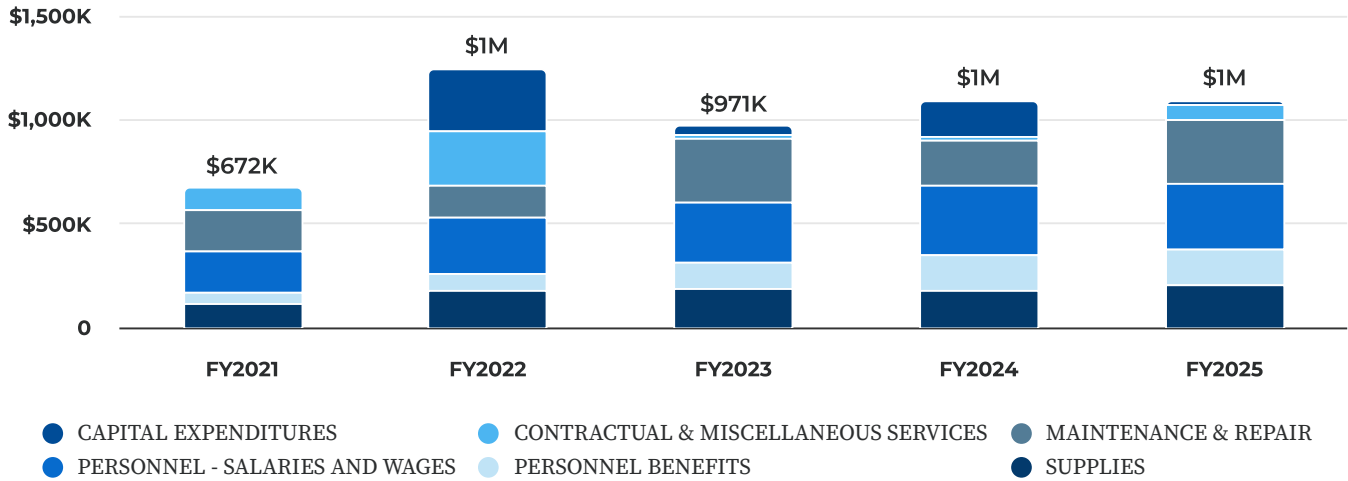
	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 PROJECTED	FY 2026 PROPOSED
Wastewater Operations Manager	1.00	1.00	1.00	1.00
Wastewater Operator	2.00	2.00	2.00	2.00
Wastewater Treatment Plant Operator	2.00	2.00	2.00	2.00
Total Personnel	5.00	5.00	5.00	5.00

Wastewater Operations Department Goals

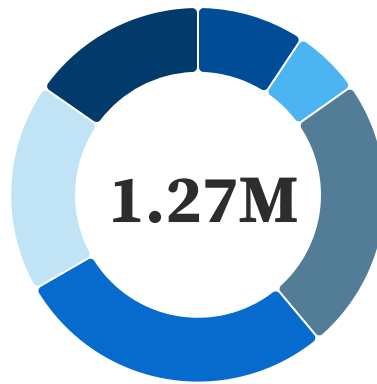
Dept Goal	Measure	Target	Actual	Est	Budget
(Priority)			FY 2024	FY 2025	FY 2026
3	Update screening process at Wastewater Treatment Plant	Increase screening removal production	N/A	Secure parts and scope of work and place order	Select an engineering firm to complete design
3	Gunn Court Life station force main 6" replacement	Replace old cast 6" with 6" PVC from start to finish	Obtained Garver Engineering for feasibility study	Receive completed design from Garver Engineering	Go out to bid and complete construction
3	Emergency By-Pass for lift stations	Complete 4 lift stations	Expose force mains for inspection	Completed two sites	Complete two more sites
3	Replace old control panel at lift stations	Complete 4 lift station updates	Quotes gathered/Install	Two control panels replaced	Complete two more sites

Wastewater Operations Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expense Type	Amount	Percentage
CAPITAL EXPENDITURES	\$118,000	9.32%
CONTRACTUAL & MISCELLANEOUS SERVICES	\$74,600	5.89%
MAINTENANCE & REPAIR	\$300,000	23.69%
PERSONNEL - SALARIES AND WAGES	\$351,702	27.77%
PERSONNEL BENEFITS	\$228,060	18.01%
SUPPLIES	\$193,950	15.32%

Wastewater Operations Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
PERSONNEL - SALARIES AND WAGES	\$351,702	\$315,450	\$314,205	\$327,518
PERSONNEL	\$324,430	\$291,737	\$288,262	\$297,924
OVERTIME	\$27,272	\$23,713	\$25,944	\$29,595
PERSONNEL BENEFITS	\$228,060	\$201,477	\$180,222	\$175,386
CONTRIBUTED, SOCIAL SECURITY	\$21,806	\$19,006	\$17,872	\$21,244
CONTRIBUTED, MEDICARE	\$5,100	\$4,446	\$4,180	\$4,968
CONTRIBUTED, RETIREMENT	\$31,055	\$26,375	\$23,782	\$20,305
CONTRIBUTED, HEALTH INSURANCE	\$154,262	\$136,151	\$119,056	\$115,929



Wastewater Operations Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
CONTRIBUTED, HEALTH REIMBURSEMENT ARRANGEMENT	\$5,000	\$4,904	\$4,500	\$4,583
CONTRIBUTED, DENTAL INSURANCE	\$6,265	\$6,148	\$5,500	\$5,605
CONTRIBUTED, VISION INSURANCE	\$1,342	\$1,309	\$1,160	\$1,084
CONTRIBUTED, AD&D LIFE INSURANCE	\$978	\$994	\$961	\$966
CONTRIBUTED, STD/LTD INSURANCE	\$1,937	\$1,830	\$1,950	-
UNEMPLOYMENT INS, TEXAS	\$315	\$315	\$1,260	\$702
SUPPLIES	\$193,950	\$179,118	\$198,950	\$176,236
OFFICE SUPPLIES	\$250	\$199	\$250	\$46
POSTAGE & DELIVERY	\$500	\$234	\$500	\$157
JANITORIAL SUPPLIES	\$500	\$510	\$500	\$547
SMALL TOOLS	\$2,000	\$1,607	\$2,000	\$1,610
MINOR EQUIPMENT	\$4,000	\$5,639	\$5,000	\$299
UTILITY - ELECTRICAL	\$140,000	\$130,213	\$120,000	\$119,427
UTILITY - WATER	\$2,500	\$2,235	\$2,500	\$2,619
UTILITY - GARBAGE	\$1,200	\$1,350	\$1,200	\$856
FUEL	\$14,000	\$10,749	\$20,000	\$13,370
EMPLOYEE DUES & LICENSES	\$1,000	\$1,287	\$1,000	\$572
UNIFORMS	\$5,000	\$3,488	\$5,000	\$3,983
CHEMICALS	\$20,000	\$19,202	\$36,000	\$30,806
OTHER SUPPLIES	\$3,000	\$2,407	\$5,000	\$1,945
MAINTENANCE & REPAIR	\$300,000	\$220,685	\$301,000	\$221,768
M&R - OFFICE EQUIPMENT/SOFTWARE	-	\$330	\$1,000	-
M&R - EQUIPMENT	\$10,000	\$8,880	\$10,000	\$3,783
M&R - SEWER SYSTEM	\$50,000	\$37,539	\$50,000	\$25,763
M&R - SEWER TREATMENT PLANT	\$225,000	\$161,788	\$225,000	\$179,479
M&R - VEHICLES	\$15,000	\$12,148	\$15,000	\$12,743
CONTRACTUAL & MISCELLANEOUS SERVICES	\$74,600	\$25,928	\$72,500	\$13,870
ADVERTISING	\$2,500	\$2,500	\$2,500	-
LICENSES, PERMITS & FEES	\$49,600	\$4,584	\$46,000	\$500
SAMPLING/TESTING SERVICES	\$15,000	\$14,958	\$15,000	\$12,095
TRAINING	\$5,000	\$2,500	\$6,500	\$1,235
EE MISC EXPENSE	\$500	\$290	\$500	\$40
TRAVEL	\$1,000	\$333	\$1,000	-
OTHER MISC SERVICES	\$1,000	\$763	\$1,000	-
CAPITAL EXPENDITURES	\$118,000	\$25,754	\$25,000	\$175,881
CAPITAL - WATER & SEWER SYSTEMS	\$25,000	\$25,754	\$25,000	\$64,368
CAPITAL - EQUIPMENT	\$58,000	-	-	\$10,391
CAPITAL - VEHICLES	\$35,000	-	-	\$101,123
Total Expenditures	\$1,266,312	\$968,412	\$1,091,877	\$1,090,660

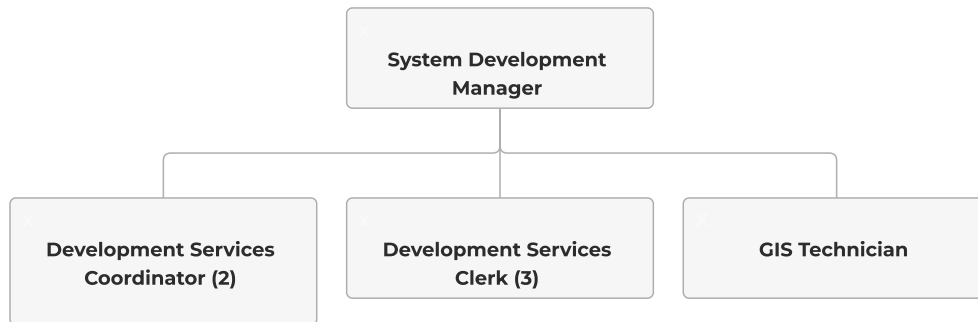


Expenses of Note

Description	Account	Budgeted Cost
WWTP Permit		\$2,500.00
	ADVERTISING	\$2,500.00
WWTP Permit		\$45,000.00
	LICENSES, PERMITS, & FEES	\$45,000.00
Control Panels (2)		25,000.00
	CAPITAL - WATER & SEWER SYSTEMS	\$25,000.00
Excavator		58,000.00
	CAPITAL - EQUIPMENT	\$58,000.00
2026 Ford Ranger		\$35,000.00
	CAPITAL - VEHICLES	\$35,000.00

System Development

The System Development Department's primary responsibility is to encourage responsible growth, maintain a comprehensive mapping system, and protect the integrity of the existing infrastructure by applying proper planning, design, and financial practices. The System Development Department manages development planning and new growth activities. It assists the Engineer in monitoring the system hydraulic model and the Geographic Information System (GIS) for the District for wholesale connections, individual property connections, development, and retail-commercial connections. The System Development Department is here to support all aspects of providing water and wastewater services for various projects in the most efficient manner possible. They help projects/customers connect to water and/or wastewater services while providing the direction and assistance needed to meet all State and District requirements and policies.



Personnel Summary				
	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 PROJECTED	FY 2026 PROPOSED
Deputy General Manager	1.00	-	-	-
System Development Supervisor	1.00	-	-	-
System Development Manager	-	1.00	1.00	1.00
System Development Clerk	1.00	1.00	-	-
Development Services Representative	-	-	3.00	3.00
Project Support Analyst	1.00	1.00	-	-
Easement Analyst	1.00	1.00	-	-
GIS Analyst	1.00	1.00	-	-
GIS Technician	-	-	1.00	1.00
Development Services Technician	2.00	2.00	-	-
Development Services Coordinator	-	-	2.00	2.00
Total Personnel	8.00	7.00	7.00	7.00

*In 2025, Deputy General Manager moved to Administration Department.

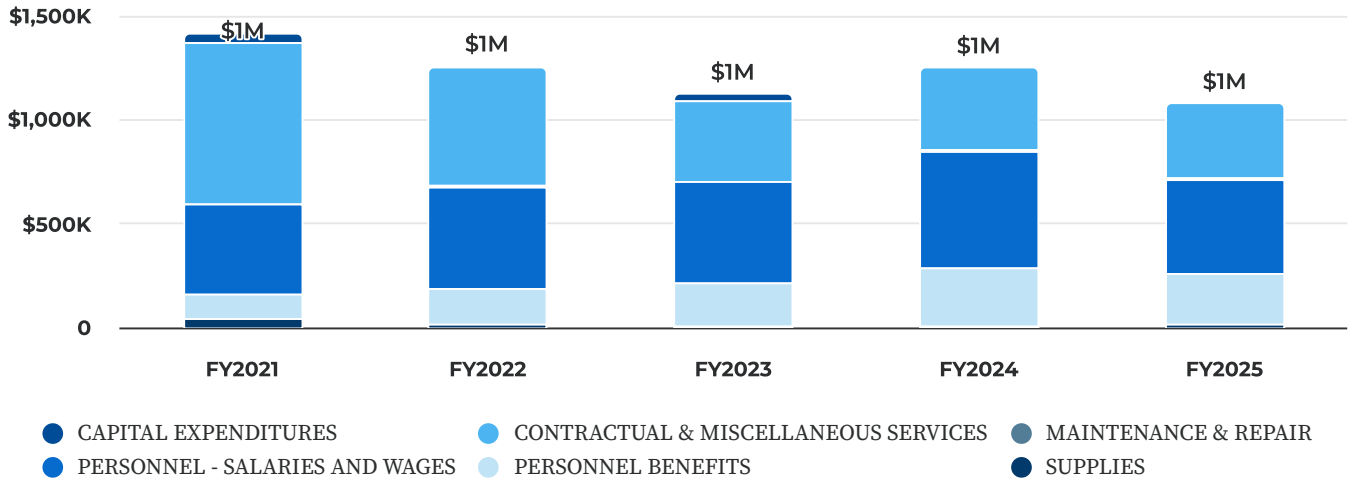
System Development Department Goals

Dept Goal	Measure	Target	Actual	Est	Budget
(Priority)			FY 2024	FY 2025	FY 2026
3	Development Plans reviewed and approved	<3 Submittals	24%	31%	70%
3	Plat Approvals	1 Week Approval	80%	83%	95%
3	Interactive Map Updates	Quarterly Updates	N/A	4 Updates	4 Updates
4	Average hours of training attended by employee/year	10 hrs/yr	N/A	7 hrs	10 hrs

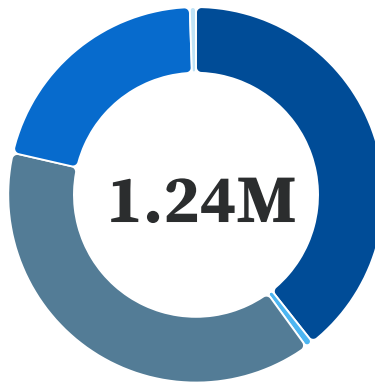


System Development Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



CONTRACTUAL & MISCELLANEOUS SERVICES	\$487,400	39.35%
MAINTENANCE & REPAIR	\$8,160	0.66%
PERSONNEL - SALARIES AND WAGES	\$477,882	38.58%
PERSONNEL BENEFITS	\$258,648	20.88%
SUPPLIES	\$6,590	0.53%

System Development Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
PERSONNEL - SALARIES AND WAGES	\$477,882	\$444,000	\$451,090	\$564,349
PERSONNEL	\$477,682	\$444,000	\$451,090	\$564,349
OVERTIME	\$200	-	-	-
PERSONNEL BENEFITS	\$258,648	\$224,619	\$248,693	\$276,540
CONTRIBUTED, SOCIAL SECURITY	\$29,616	\$27,296	\$27,968	\$36,559
CONTRIBUTED, MEDICARE	\$6,926	\$3,384	\$6,541	\$8,550
CONTRIBUTED, RETIREMENT	\$38,852	\$28,926	\$44,658	\$51,893
CONTRIBUTED, HEALTH INSURANCE	\$163,941	\$146,058	\$149,038	\$160,148
CONTRIBUTED, HEALTH REIMBURSEMENT ARRANGEMENT	\$6,000	\$6,036	\$6,000	\$7,000



System Development Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
CONTRIBUTED, DENTAL INSURANCE	\$7,241	\$7,285	\$7,241	\$8,494
CONTRIBUTED, VISION INSURANCE	\$1,512	\$1,522	\$1,512	\$1,597
CONTRIBUTED, AD&D LIFE INSURANCE	\$1,240	\$1,214	\$1,242	\$1,363
CONTRIBUTED, STD/LTD INSURANCE	\$2,879	\$2,457	\$2,730	-
UNEMPLOYMENT INS, TEXAS	\$441	\$441	\$1,764	\$936
SUPPLIES	\$6,590	\$5,130	\$9,600	\$3,985
OFFICE SUPPLIES	\$1,250	\$559	\$1,250	\$642
OFFICE EQUIPMENT	\$500	\$1,000	\$1,000	-
POSTAGE & DELIVERY	\$100	-	\$250	-
SMALL TOOLS	\$400	\$132	\$400	\$245
FUEL	\$2,500	\$1,653	\$4,000	\$1,150
EMPLOYEE DUES & LICENSES	\$390	\$405	\$400	\$1,258
UNIFORMS	\$1,300	\$1,380	\$2,000	\$690
OTHER SUPPLIES	\$150	-	\$300	-
MAINTENANCE & REPAIR	\$8,160	\$8,018	\$9,000	\$6,934
M&R - OFFICE EQUIPMENT/SOFTWARE	\$6,160	\$7,125	\$7,000	\$6,771
M&R - VEHICLES	\$2,000	\$893	\$2,000	\$163
CONTRACTUAL & MISCELLANEOUS SERVICES	\$487,400	\$440,383	\$360,400	\$397,285
ADVERTISING	\$500	\$495	\$500	-
INSTALLATION	\$475,000	\$433,000	\$350,000	\$393,898
TRAINING	\$9,300	\$3,680	\$4,500	\$2,676
EE MISC EXPENSE	\$600	\$428	\$1,000	\$712
TRAVEL	\$1,500	\$2,780	\$4,000	-
OTHER MISC SERVICES	\$500	-	\$400	-
Total Expenditures	\$1,238,680	\$1,122,149	\$1,078,783	\$1,249,093



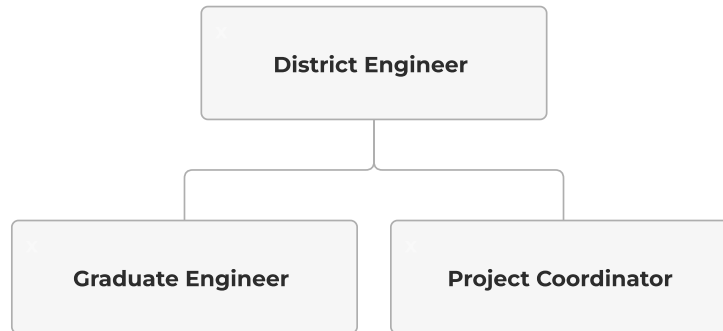
Expenses of Note

Description	Account	Budgeted Cost
Notary		75.00
TRWA (2)		200.00
Water License Renewal		115.00
	EMPLOYEE DUES & LICENSES	\$390.00
ESRI		5,380.00
Read AI		180.00
Bluebeam		600.00
	M&R - OFFICE EQUIPMENT/SOFTWARE	\$6,160.00
ESRI (2)		6,200.00
Customer Service Training		1,500.00
Wastewater C Courses (2)		1,600.00
	TRAINING	\$9,300.00
TRWA Office Professionals		1,500.00
	TRAVEL	\$1,500.00

Engineering

The Engineering Department develops, supervises, and coordinates all engineering work supporting a wide range of complex projects for the District, including planning and capital improvement projects. The department manages projects from conception through design and construction, including scheduling, budgeting, control of assigned projects, and coordination internally and with outside agencies.

The department also works with System Development, System Operation, and consultants on various District projects to provide engineering oversight.



Personnel Summary

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 PROJECTED	FY 2026 PROPOSED
District Engineer	1.00	1.00	1.00	1.00
Graduate Engineer	1.00	1.00	1.00	1.00
Engineering Tech	-	-	-	-
CIP Engineer	-	1.00	-	-
Project Coordinator	-	-	1.00	1.00
Project Inspector	2.00	2.00	-	-
Infrastructure QC Specialist	1.00	1.00	-	-
Total Personnel	5.00	6.00	3.00	3.00

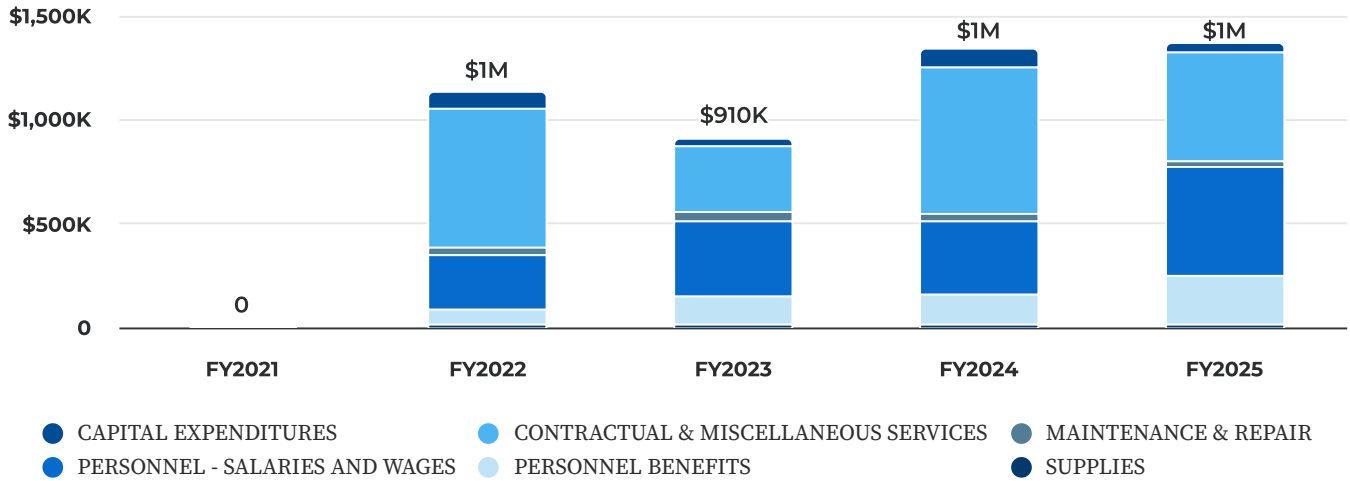
Engineering Department Goals

Dept Goal	Measure	Target	Actual	Est	Budget
(Priority)			FY 2024	FY 2025	FY 2026
3	Improve project schedules so that ongoing and planned projects adhere to the proposed schedules (design and construction).	>90%	N/A	75%	90%
3	Review and update the Engineering Design Standards and Standard Details.	Y	N/A	Y	Y
4	Employees to conduct or attend regular training, i.e. workshops, lunch and learns, etc.	5 hrs/yr/employee	10	5	5

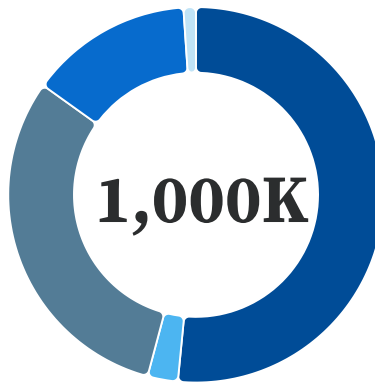


Engineering Budget

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



CONTRACTUAL & MISCELLANEOUS SERVICES	\$515,300	51.55%
MAINTENANCE & REPAIR	\$26,000	2.60%
PERSONNEL - SALARIES AND WAGES	\$307,126	30.73%
PERSONNEL BENEFITS	\$140,423	14.05%
SUPPLIES	\$10,686	1.07%

Engineering Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
PERSONNEL - SALARIES AND WAGES	\$307,126	\$284,298	\$523,181	\$358,698
PERSONNEL	\$307,126	\$284,298	\$523,181	\$358,264
OVERTIME	-	-	-	\$435
PERSONNEL BENEFITS	\$140,423	\$118,406	\$236,011	\$144,961
CONTRIBUTED, SOCIAL SECURITY	\$19,042	\$17,645	\$32,437	\$22,497
CONTRIBUTED, MEDICARE	\$4,453	\$4,126	\$7,586	\$5,262
CONTRIBUTED, RETIREMENT	\$16,206	\$18,185	\$41,250	\$23,248
CONTRIBUTED, HEALTH INSURANCE	\$91,530	\$69,293	\$137,306	\$84,149
CONTRIBUTED, HEALTH REIMBURSEMENT ARRANGEMENT	\$2,000	\$2,799	\$5,000	\$3,333



Engineering Budget

Category	FY 2026 Budgeted	FY 2025 Projected	FY 2025 Budget	FY 2024 Actual
CONTRIBUTED, DENTAL INSURANCE	\$3,759	\$3,403	\$6,265	\$4,154
CONTRIBUTED, VISION INSURANCE	\$832	\$766	\$1,354	\$784
CONTRIBUTED, AD&D LIFE INSURANCE	\$522	\$533	\$961	\$832
CONTRIBUTED, STD/LTD INSURANCE	\$1,890	\$1,279	\$2,340	-
UNEMPLOYMENT INS, TEXAS	\$189	\$378	\$1,512	\$702
SUPPLIES	\$10,686	\$9,810	\$14,700	\$11,049
OFFICE SUPPLIES	\$1,250	\$716	\$1,250	\$612
OFFICE EQUIPMENT	\$500	\$729	\$1,000	-
POSTAGE & DELIVERY	\$50	\$17	\$50	\$11
SMALL TOOLS	\$500	\$330	\$1,000	\$432
MINOR EQUIPMENT	\$500	-	\$1,000	-
FUEL	\$6,000	\$4,962	\$7,000	\$7,969
EMPLOYEE DUES & LICENSES	\$586	\$856	\$1,000	\$134
UNIFORMS	\$1,000	\$2,100	\$2,100	\$1,861
OTHER SUPPLIES	\$300	\$100	\$300	\$30
MAINTENANCE & REPAIR	\$26,000	\$27,261	\$26,800	\$29,749
M&R - OFFICE EQUIPMENT/SOFTWARE	\$24,000	\$26,003	\$24,000	\$27,657
M&R - VEHICLES	\$2,000	\$1,258	\$2,800	\$2,092
CONTRACTUAL & MISCELLANEOUS SERVICES	\$515,300	\$518,316	\$520,800	\$707,706
ADVERTISING	\$1,000	\$765	\$500	-
ENGINEERING SERVICES	\$500,000	\$499,786	\$500,000	\$706,027
PROFESSIONAL SERVICES	\$5,000	\$10,000	\$10,000	-
TRAINING	\$4,300	\$3,835	\$4,300	\$1,535
EE MISC EXPENSE	\$500	\$330	\$1,000	\$144
TRAVEL	\$4,500	\$3,600	\$5,000	-
CAPITAL EXPENDITURES	-	-	\$45,000	\$86,350
CAPITAL - VEHICLES	-	-	\$45,000	\$86,350
Total Expenditures	\$999,535	\$958,091	\$1,366,492	\$1,338,514

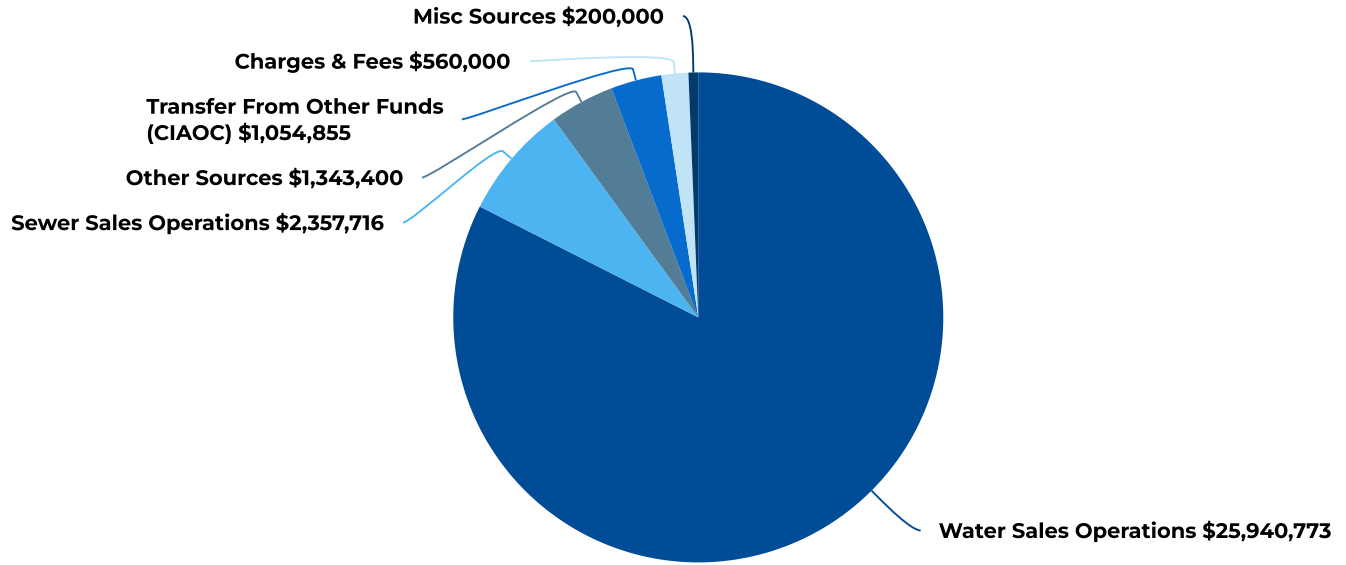


Expenses of Note

Description	Account	Budgeted Cost
PE Renewal		100.00
WEAT Membership		140.00
ASCE Membership		346.00
	EMPLOYEE DUES & LICENSES	\$586.00
Autodesk		19,410.00
ESRI		3,600.00
Bluebeam		990.00
	M&R - OFFICE EQUIPMENT/SOFTWARE	\$24,000.00
Project Coordinator - WW Training		950.00
EWRI Congress 2026		800.00
ASCE Courses		1,500.00
Texas WATER		800.00
Seminars/Luncheon Reigstrations		250.00
	TRAINING	\$4,300.00
EWRI Congress 2026		1,500.00
Texas WATER		1,500.00
Misc. Conferences		1,500.00
	TRAVEL	\$4,500.00

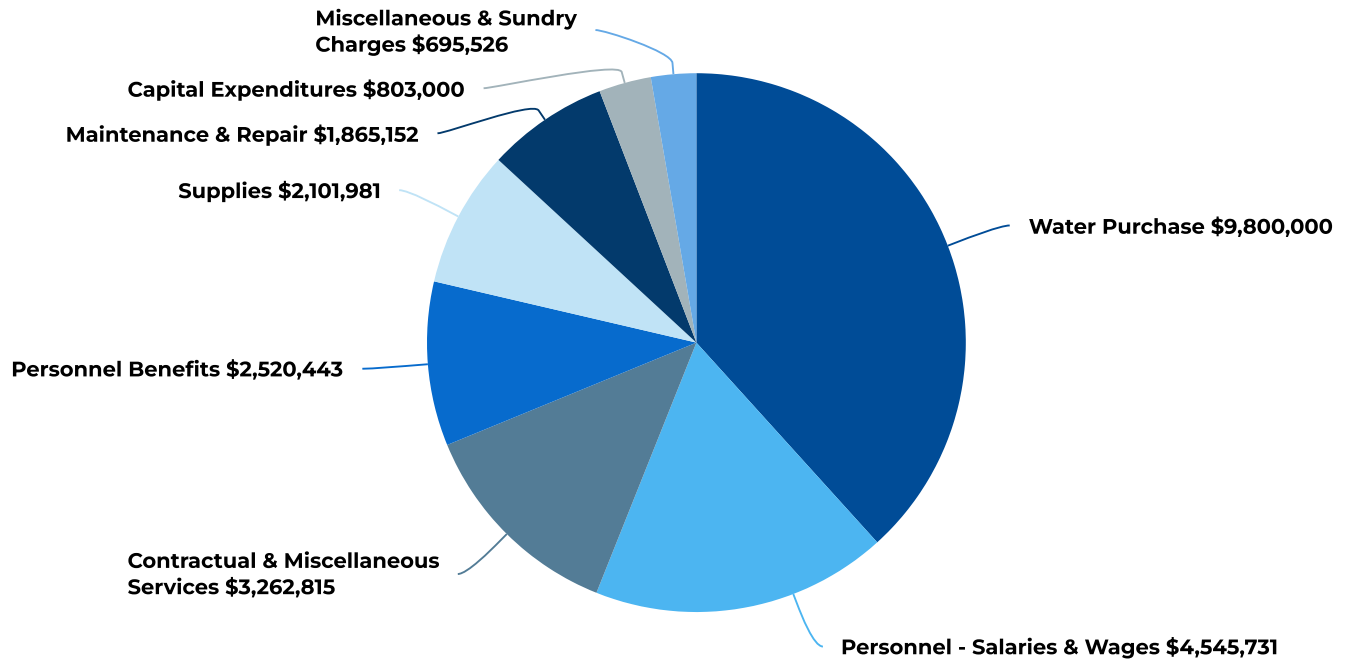


BUDGET SUMMARY - REVENUES



Description	Amount	Percentage
Water Sales Operations	\$25,940,773	82.5%
Sewer Sales Operations	\$2,357,716	7.5%
Other Sources	\$1,343,400	4.3%
Transfer From Other Funds (CIAOC)	\$1,054,855	3.4%
Charges and Fees	\$560,000	1.8%
Misc Sources	\$200,000	0.5%
TOTAL REVENUE	\$31,456,743	100%

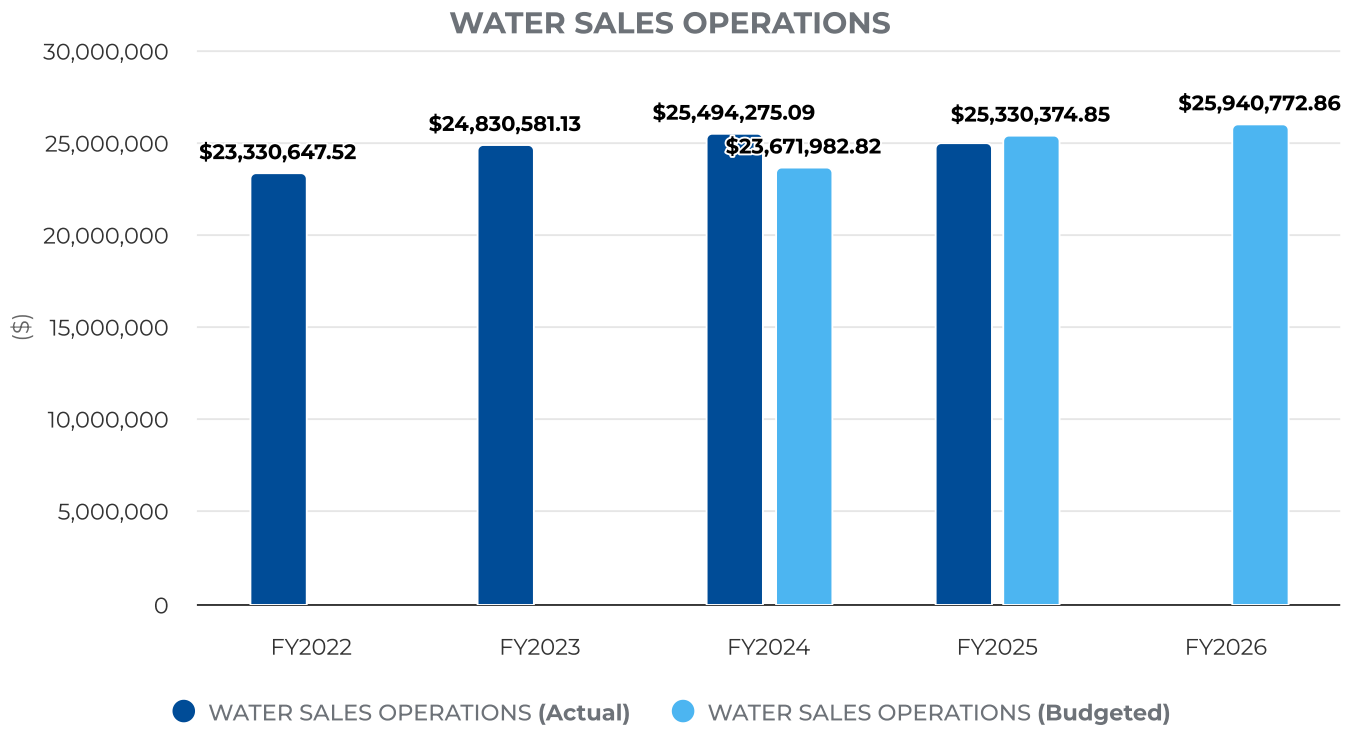
BUDGET SUMMARY - EXPENSES



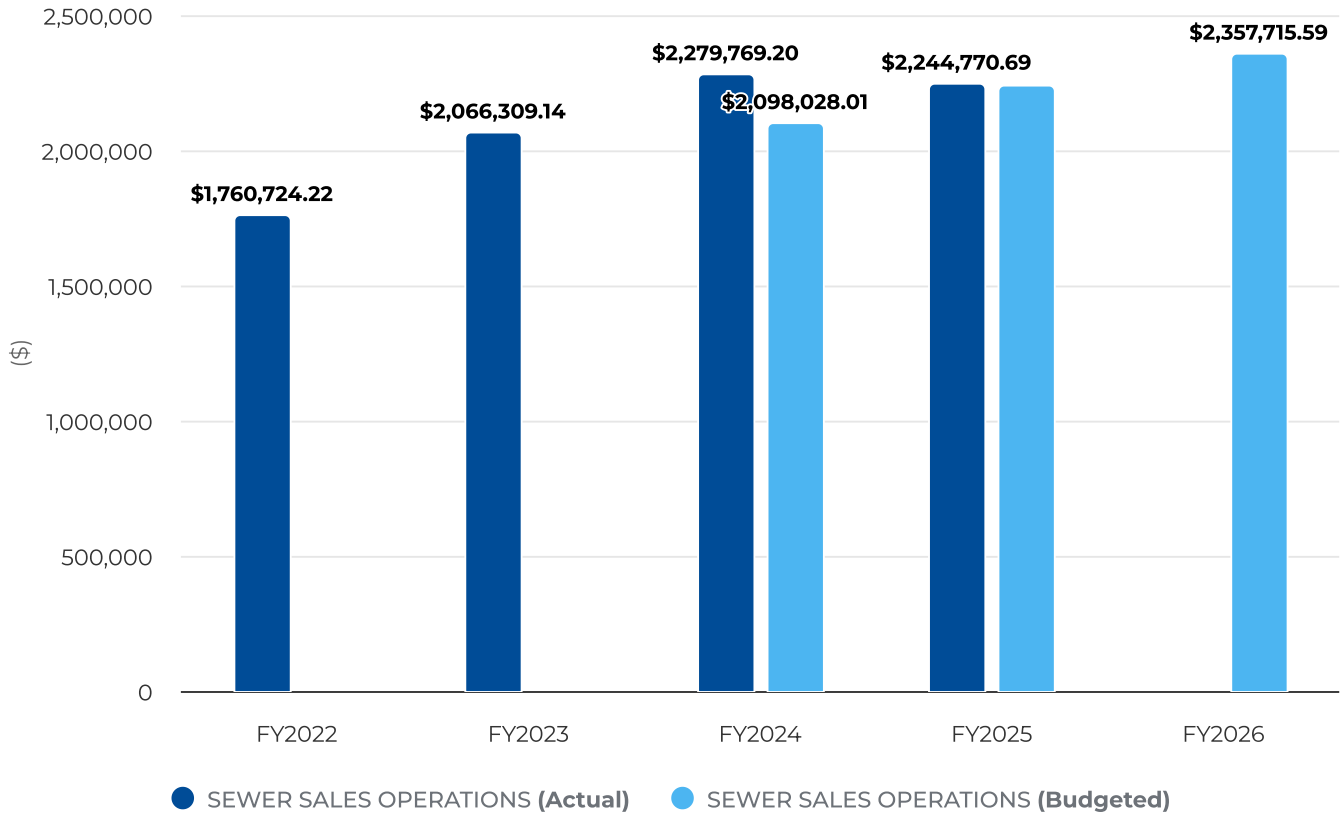
Description	Amount	Percentage
Water Purchase	\$9,800,000	38.3%
Personnel - Salaries & Wages	\$4,545,731	17.8%
Contractual & Miscellaneous Services	\$3,262,815	12.7%
Personnel Benefits	\$2,520,443	9.9%
Supplies	\$2,101,981	8.2%
Maintenance & Repair	\$1,865,152	7.3%
Capital Expenditures	\$803,000	3.1%
Miscellaneous & Sundry Charges	\$695,526	2.7%
TOTAL REVENUE	\$25,594,648	100%



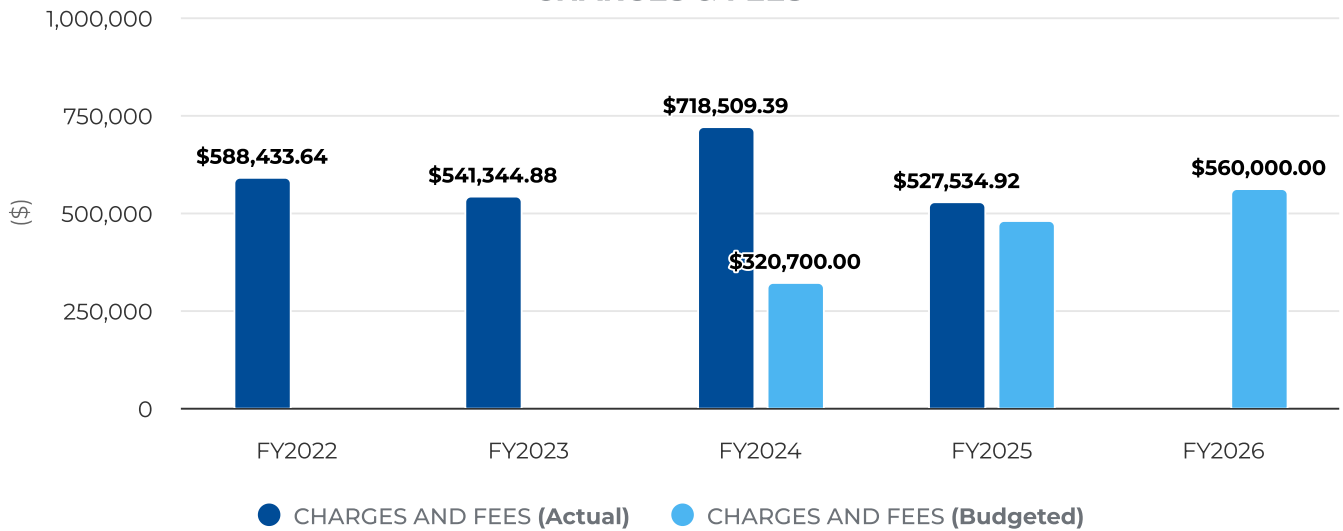
Budgetary Trends - Revenues



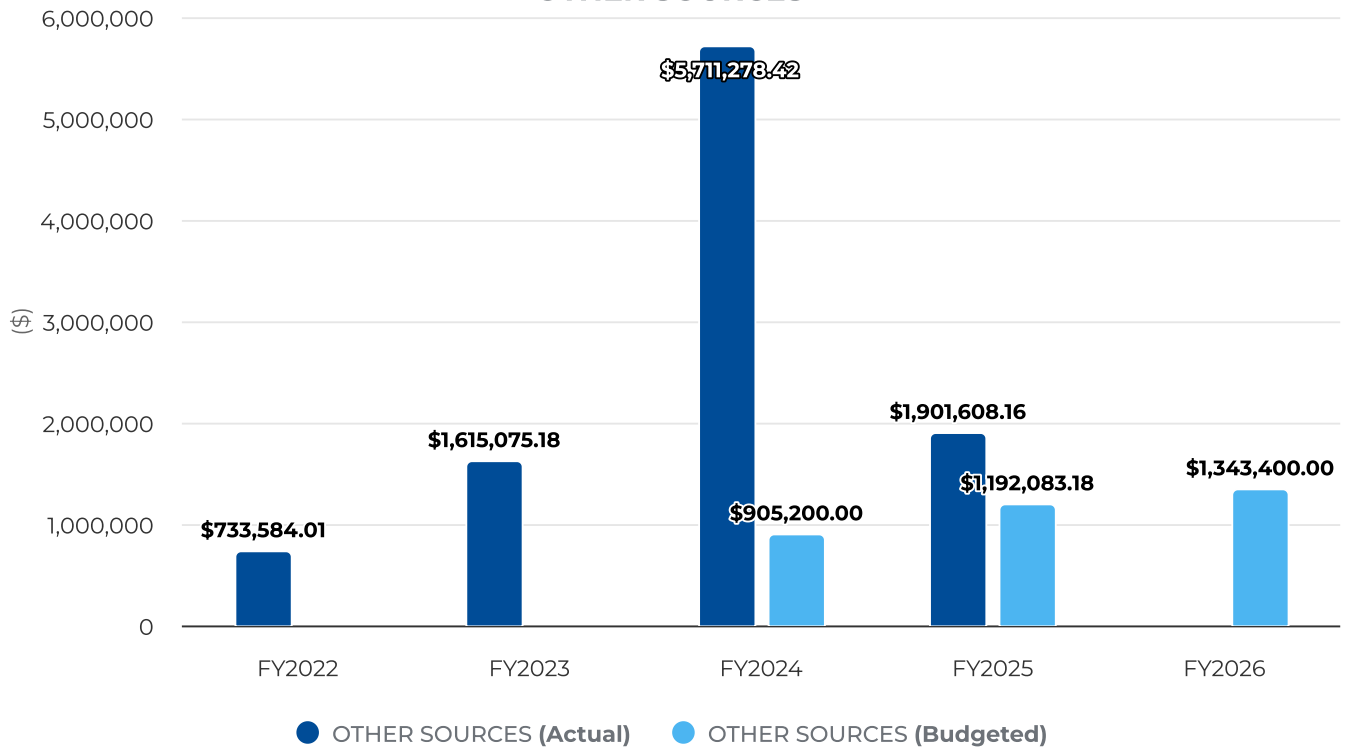
SEWER SALES OPERATIONS



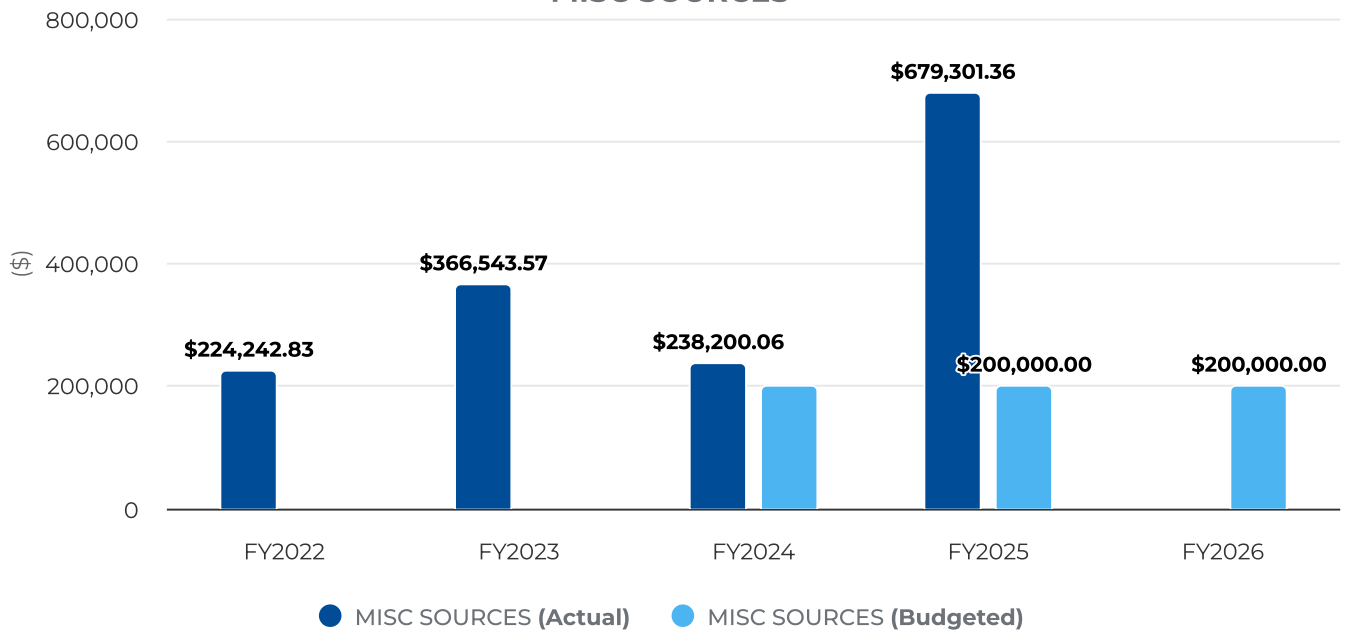
CHARGES & FEES



OTHER SOURCES

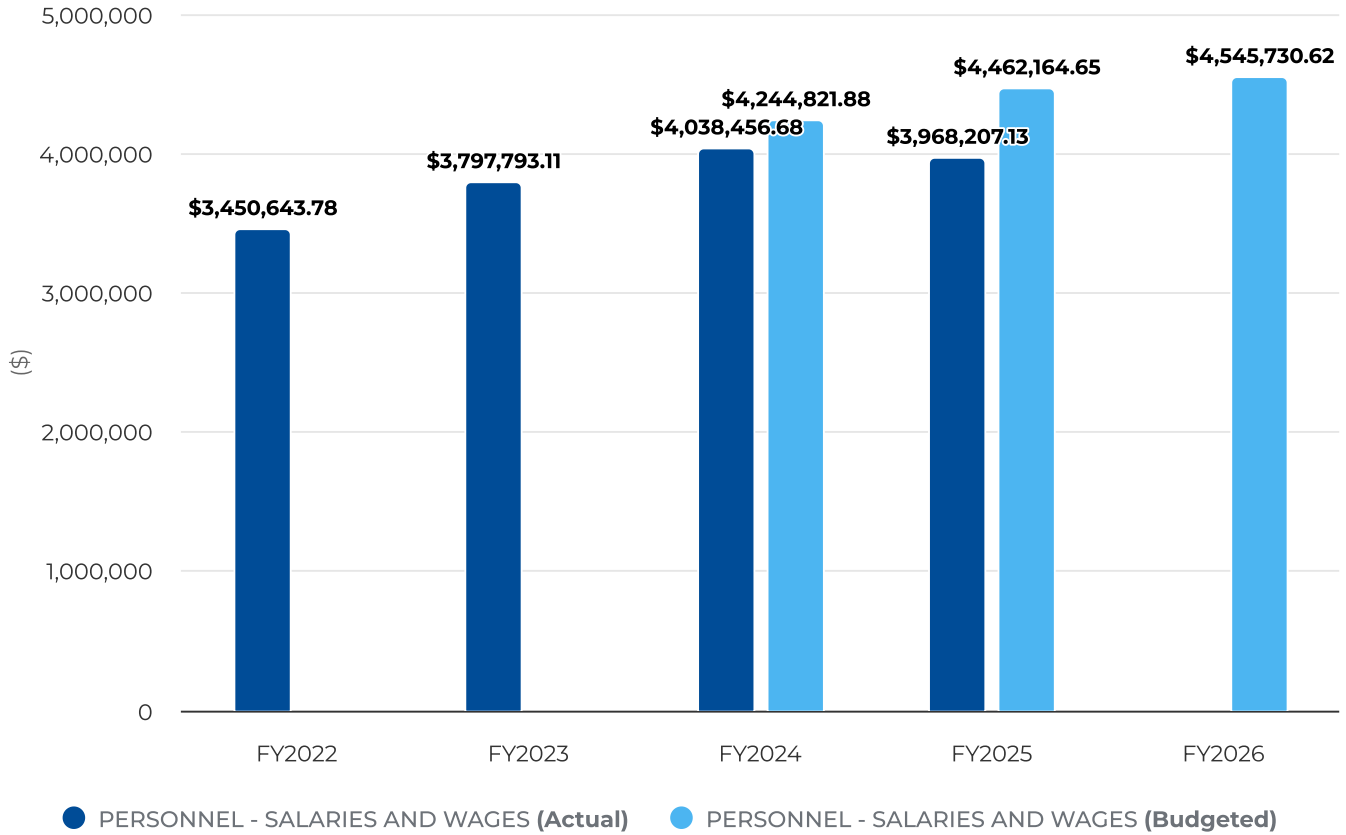


MISC SOURCES

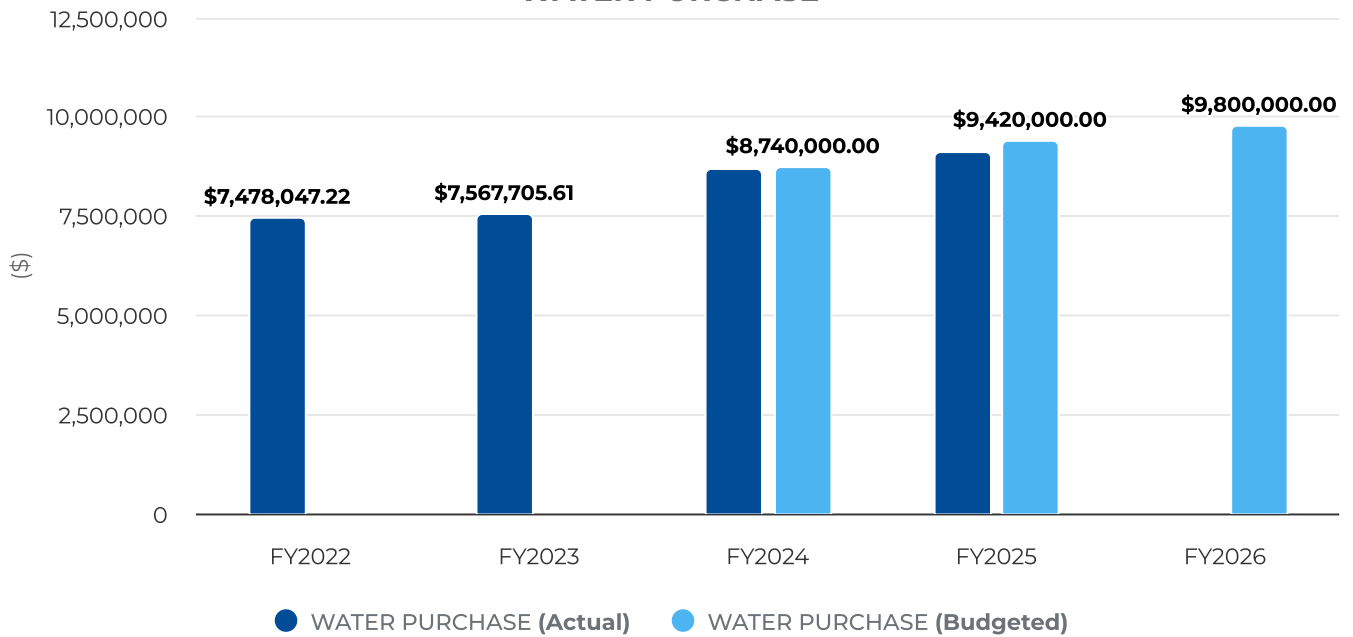


Budgetary Trends - Expenses

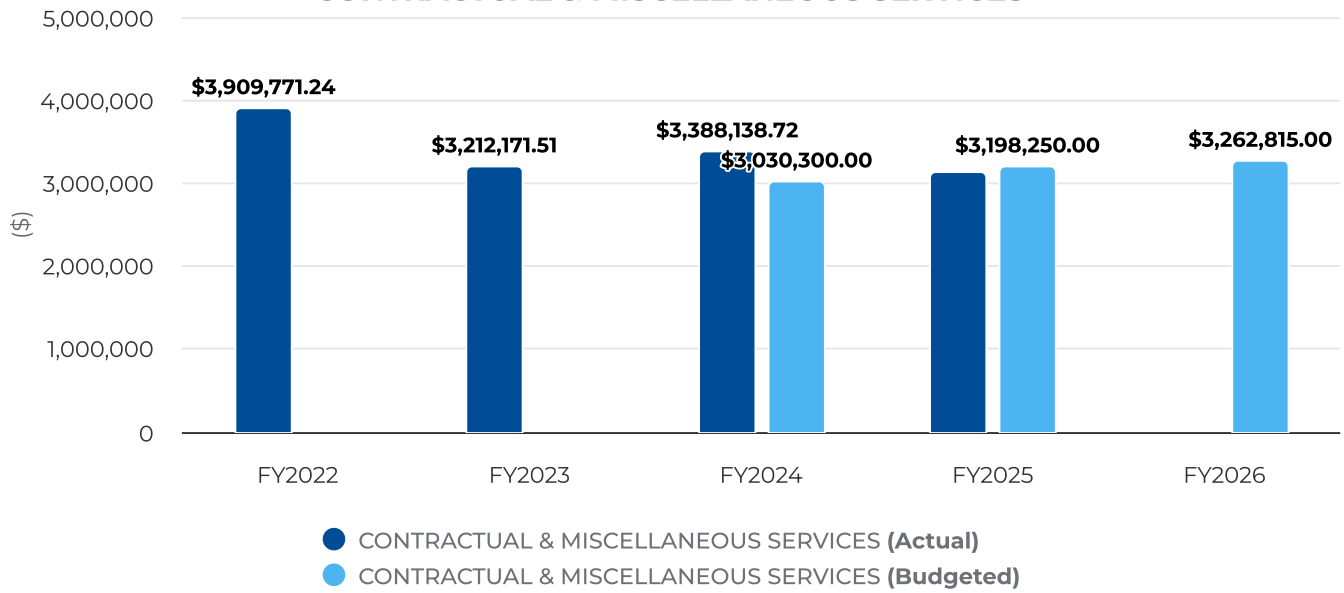
PERSONNEL - SALARIES & WAGES



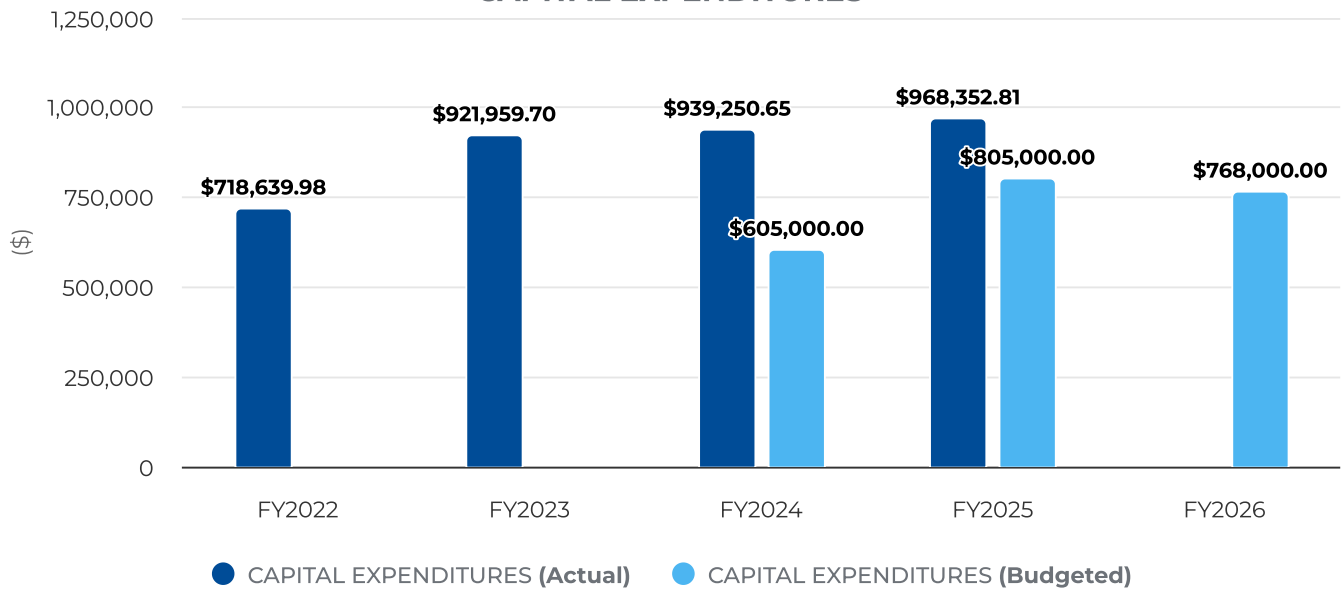
WATER PURCHASE



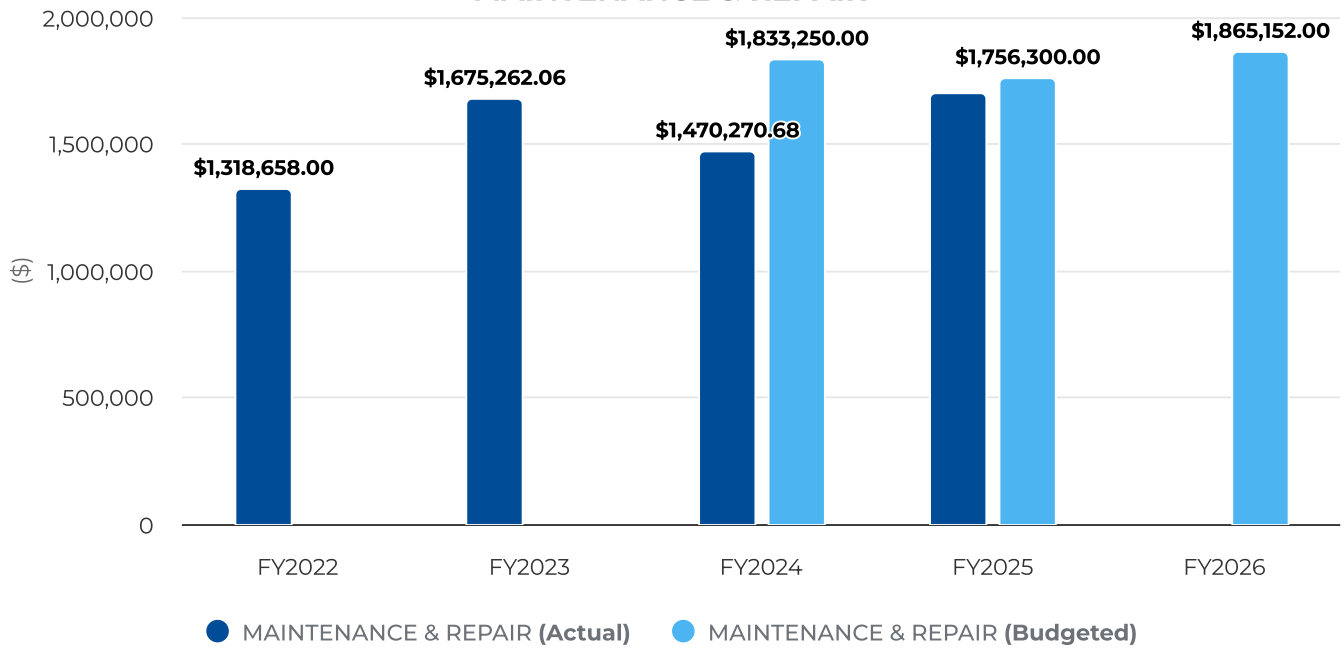
CONTRACTUAL & MISCELLANEOUS SERVICES



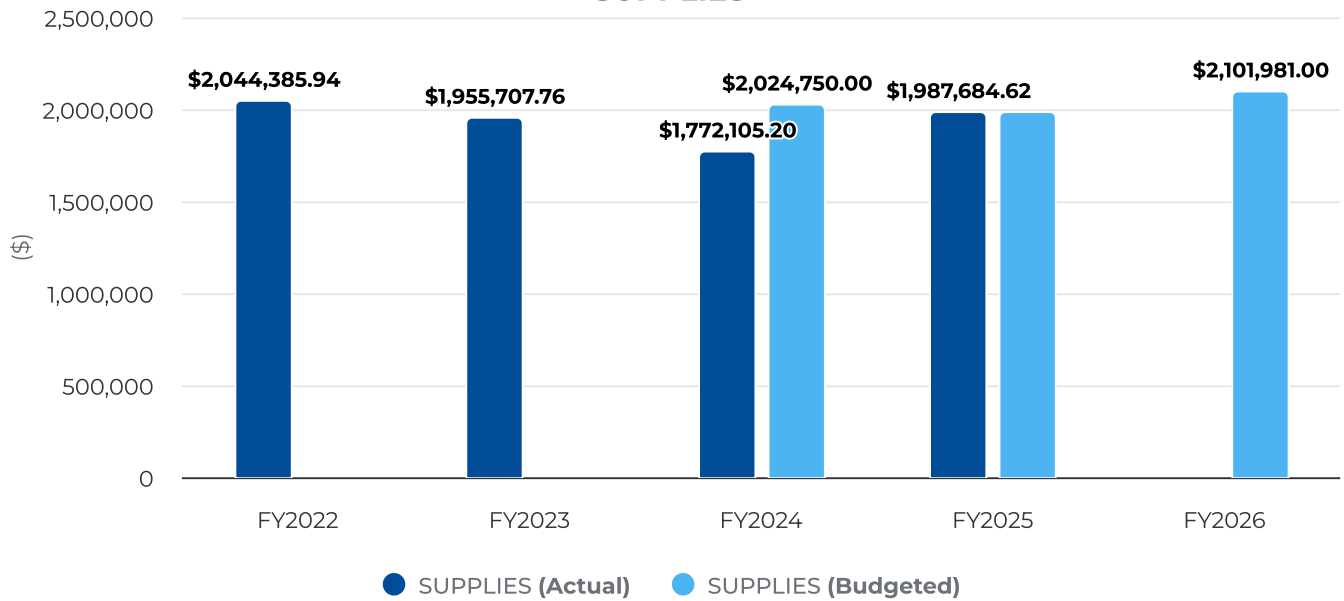
CAPITAL EXPENDITURES



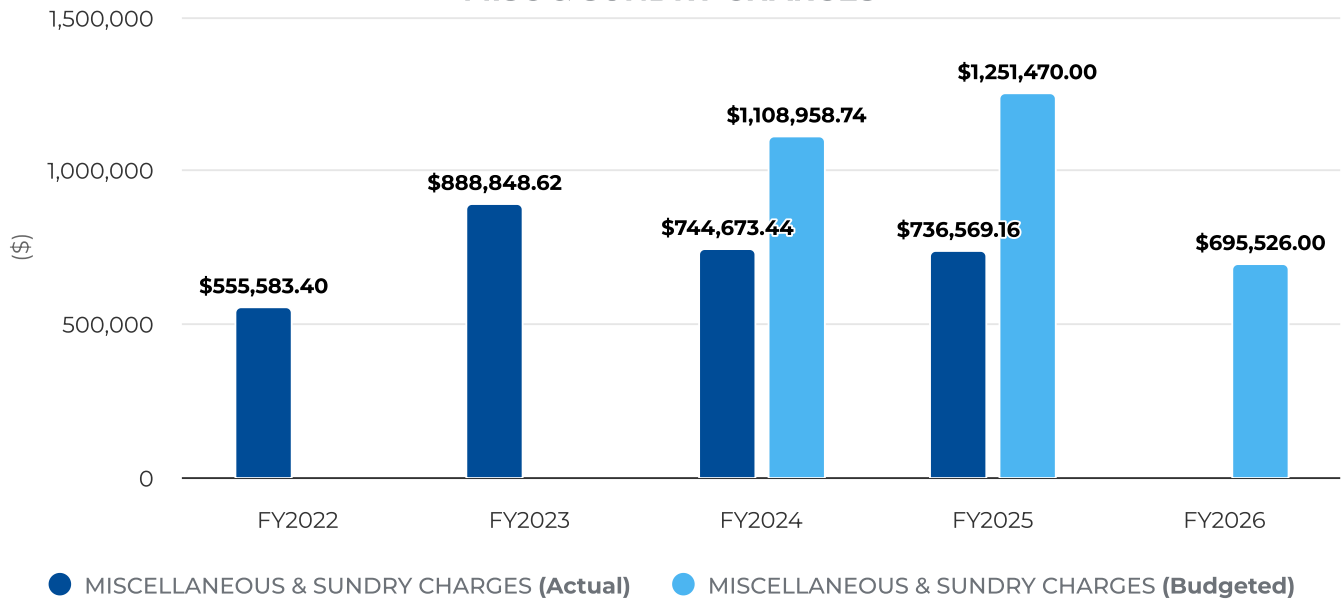
MAINTENANCE & REPAIR



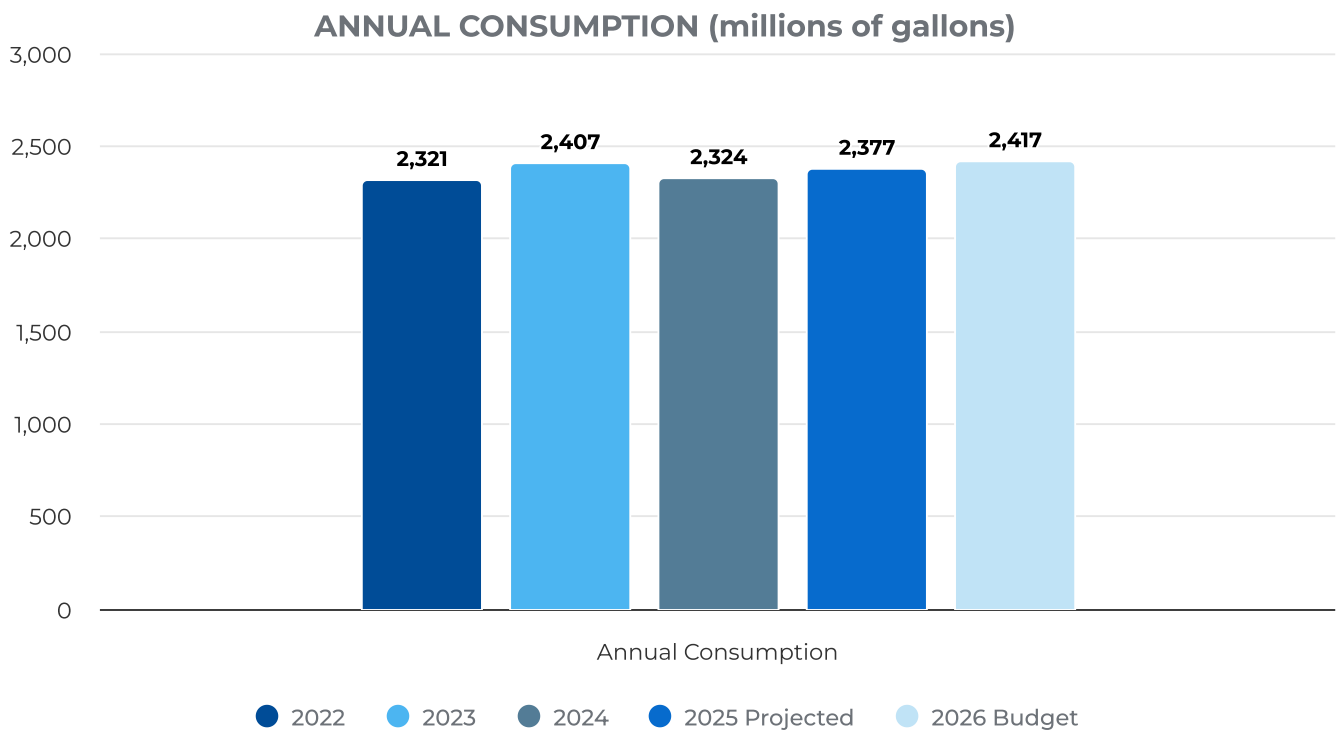
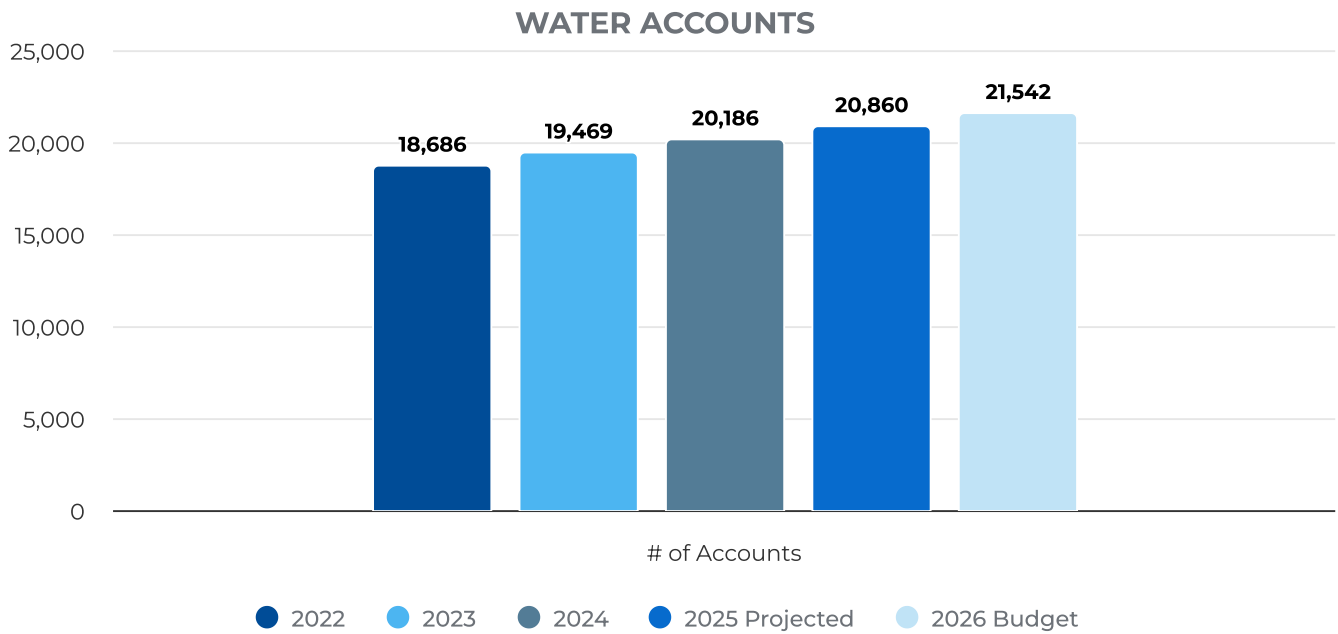
SUPPLIES



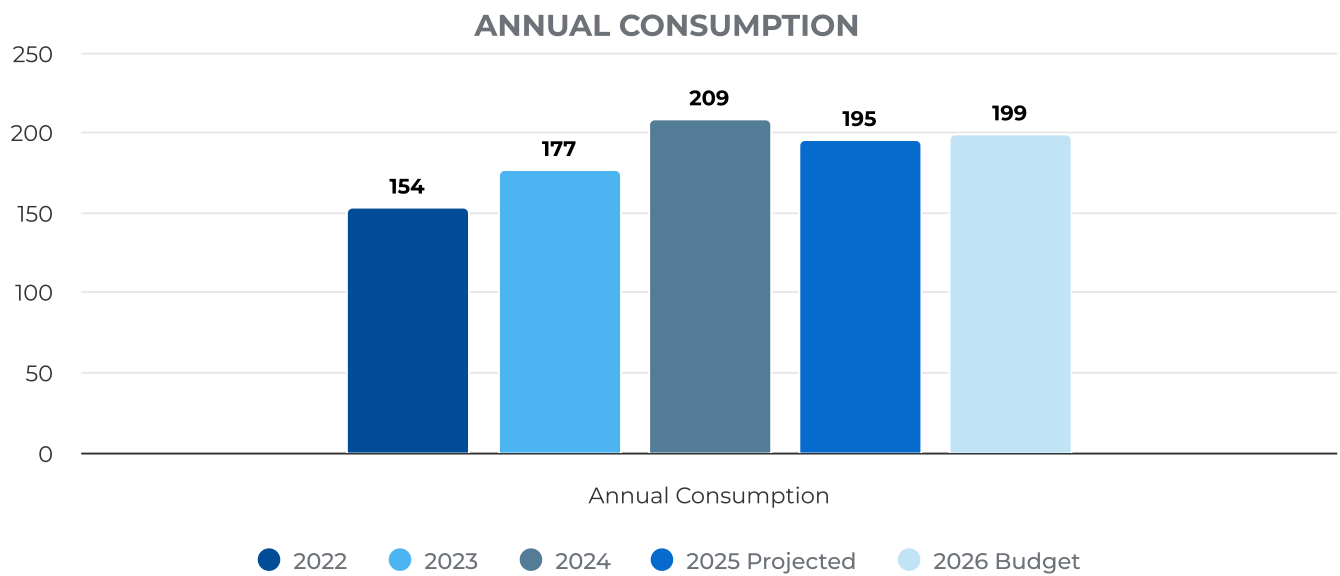
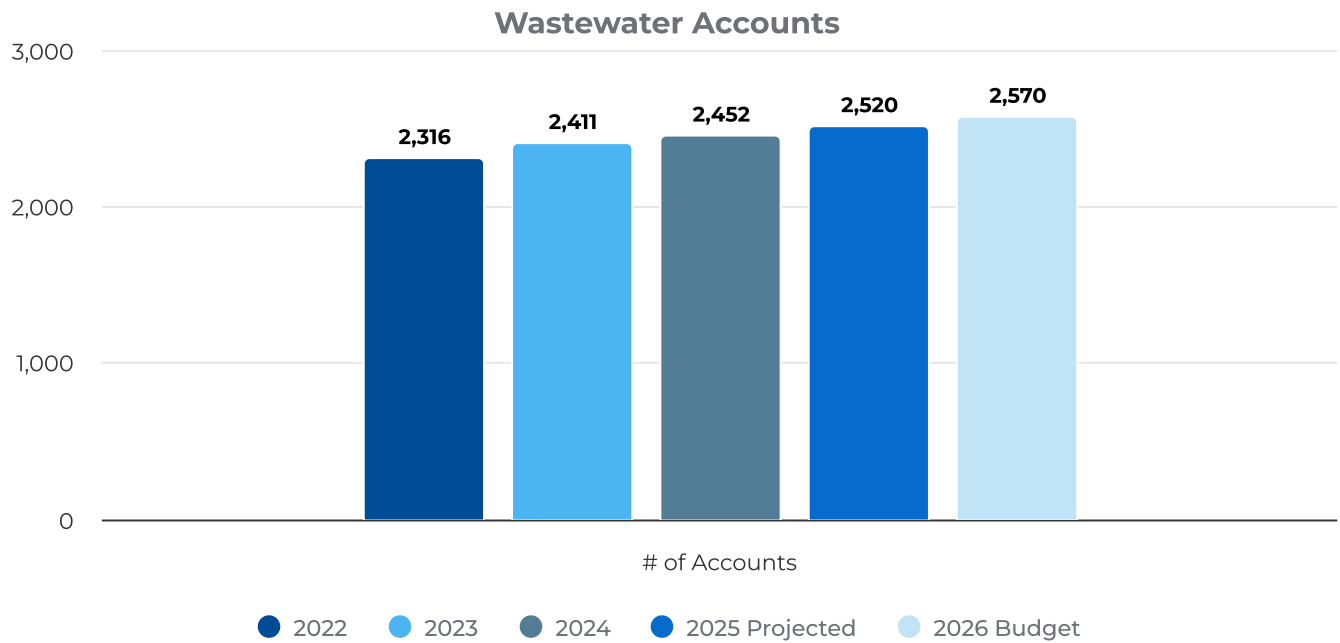
MISC & SUNDRY CHARGES



Water Accounts & Consumption



Wastewater Accounts & Consumption



JCSUD SUMMARY OF OUTSTANDING DEBT															
Year	Series 2012 Revenue TBTF Line			Series 2013 Revenue & Refunding TBTF Line			Series 2018 Revenue & Refunding \$22M TWDB			Series 2021 Revenue & Refunding Plant 8 - 1MG Elevated			Series 2023 Revenue & Refunding X-Caitlber 1926(b) - Plant 11 - 1 MG GST		
	Principal Aug 15th	Interest Feb/Aug	Total	Principal Aug 15th	Interest Feb/Aug	Total	Principal Aug 15th	Interest Feb/Aug	Total	Principal Aug 15th	Interest Feb/Aug	Total	Principal Aug 15th	Interest Feb/Aug	Total
2026	\$ 540,000	\$ 96,650	\$ 636,650	\$ 425,000	\$ 69,300	\$ 494,300	\$ 1,055,000	\$ 237,721	\$ 1,292,721	\$ 680,000	\$ 53,294	\$ 733,294	\$ 93,000	\$ 228,561	\$ 321,561
2027	\$ 555,000	\$ 83,150	\$ 638,150	\$ 435,000	\$ 59,100	\$ 494,100	\$ 1,065,000	\$ 224,744	\$ 1,289,744	\$ 685,000	\$ 46,494	\$ 731,494	\$ 102,000	\$ 222,005	\$ 324,005
2028	\$ 575,000	\$ 69,275	\$ 644,275	\$ 450,000	\$ 48,443	\$ 498,443	\$ 1,080,000	\$ 210,686	\$ 1,290,686	\$ 690,000	\$ 39,644	\$ 729,644	\$ 108,000	\$ 215,402	\$ 323,402
2029	\$ 590,000	\$ 54,900	\$ 644,900	\$ 465,000	\$ 37,193	\$ 502,193	\$ 1,095,000	\$ 195,674	\$ 1,290,674	\$ 700,000	\$ 32,744	\$ 732,744	\$ 117,000	\$ 207,200	\$ 324,200
2030	\$ 610,000	\$ 37,200	\$ 647,200	\$ 475,000	\$ 25,335	\$ 500,335	\$ 1,110,000	\$ 179,797	\$ 1,289,797	\$ 705,000	\$ 23,994	\$ 728,994	\$ 125,000	\$ 198,951	\$ 323,951
2031	\$ 630,000	\$ 18,900	\$ 648,900	\$ 490,000	\$ 12,985	\$ 502,985	\$ 1,125,000	\$ 163,036	\$ 1,288,036	\$ 715,000	\$ 14,300	\$ 729,300	\$ 134,000	\$ 190,139	\$ 324,139
2032				\$ 1,145,000	\$ 145,598	\$ 1,290,598				\$ 143,000	\$ 181,187	\$ 324,187			
2033				\$ 1,165,000	\$ 127,278	\$ 1,292,278				\$ 153,000	\$ 170,610	\$ 323,610			
2034				\$ 1,180,000	\$ 108,056	\$ 1,288,056				\$ 164,000	\$ 159,824	\$ 323,824			
2035				\$ 1,200,000	\$ 87,996	\$ 1,287,996				\$ 175,000	\$ 148,262	\$ 323,262			
2036				\$ 1,225,000	\$ 67,116	\$ 1,292,116				\$ 187,000	\$ 136,296	\$ 323,296			
2037				\$ 1,245,000	\$ 45,433	\$ 1,290,433				\$ 201,000	\$ 122,741	\$ 323,741			
2038				\$ 1,265,000	\$ 23,023	\$ 1,288,023				\$ 215,000	\$ 108,570	\$ 323,570			
2039										\$ 30,000	\$ 93,413	\$ 323,413			
2040										\$ 246,000	\$ 77,409	\$ 323,409			
2041										\$ 264,000	\$ 59,855	\$ 323,855			
2042										\$ 283,000	\$ 41,243	\$ 324,243			
2043										\$ 302,000	\$ 21,291	\$ 323,291			
2044															
Totals	\$ 3,500,000	\$ 360,075	\$ 3,860,075	\$ 2,740,000	\$ 252,355	\$ 2,992,355	\$ 14,955,000	\$ 1,816,155	\$ 16,771,155	\$ 4,175,000	\$ 210,469	\$ 4,385,469	\$ 3,242,000	\$ 2,582,954	\$ 5,824,954
													JCSUD Principal Debt	\$ 26,412,000	
													JCSUD Interest Debt	\$ 5,222,008	
													JCSUD Total Debt	\$ 31,634,008	





JCSUD

2026 ANNUAL BUDGET



**MAINTENANCE CAPITAL
IMPROVEMENT
PROJECTS FUND**

Maintenance Capital Improvement Project Funding Sources

JCSUD's Capital Improvement Projects (CIP) for water and wastewater focus on enhancing and expanding the district's infrastructure to meet the growing needs of its service area. These projects include upgrades to existing facilities, construction of new water treatment plants, pipeline extensions, and improvements to wastewater collection and treatment systems.

Connection Fees

Connection Fees are charged to new customers connecting to the water and wastewater systems and covers the actual costs associated with the tap or connection, cost of construction, installation, and inspection of a tap or connection, and may include non-construction expenses attributable to the design, permitting financing, and construction of facilities. These fees play a vital role in funding CIP as they directly support the infrastructure expansion needed to accommodate new growth. By using connection fees, JCSUD ensures that new growth contributes to the costs of expanding the system capacity.

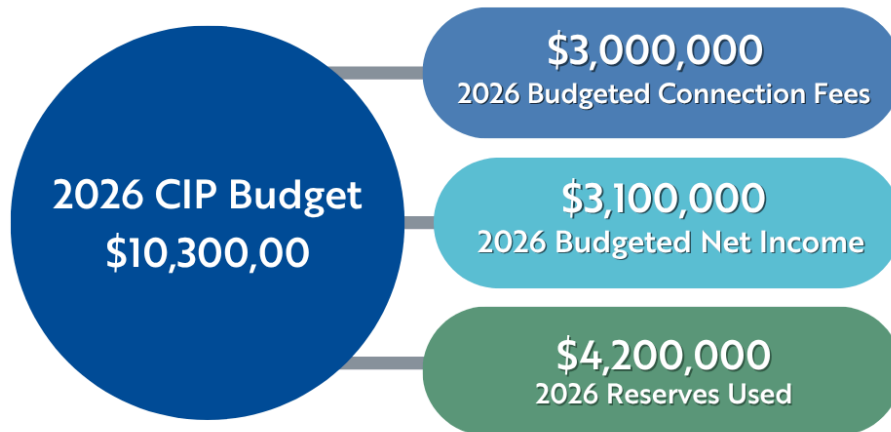
Net Income from Operations

JCSUD's operations generate revenue from service charges, usage fees, and other operational activities. After covering operational expenses, the remaining net income is allocated to CIP. This allows JCSUD to reinvest in its infrastructure and maintain the reliability and efficiency of its water and wastewater systems.

Reserves (As Needed)

When additional funding is required for larger or unforeseen projects, JCSUD may draw on reserve funds. These reserves are set aside for emergencies or significant capital expenditures that exceed available revenue from Connection Fees and net income. Using reserve funds helps ensure that critical projects can move forward without delay.

This balanced approach to funding ensures that JCSUD can sustainably manage its water and wastewater infrastructure while accommodating growth and maintaining service quality.





Capital Improvement Program

Project Ranking Process

Project Justification

- ❖ **Health and Safety** - Projects are based upon the potential of hazard to health, wastewater/water supply, and the effect on the water pressure in the system.
- ❖ **Service and Benefit** - Projects are based upon the adequacy to serve existing service areas, the percentage of property owners requesting water/wastewater service and general maintenance to capital assets.

Strategic Priority

Each project is assigned one of the five strategic goals to ensure its outcome aligns with the Districts long-term objectives.

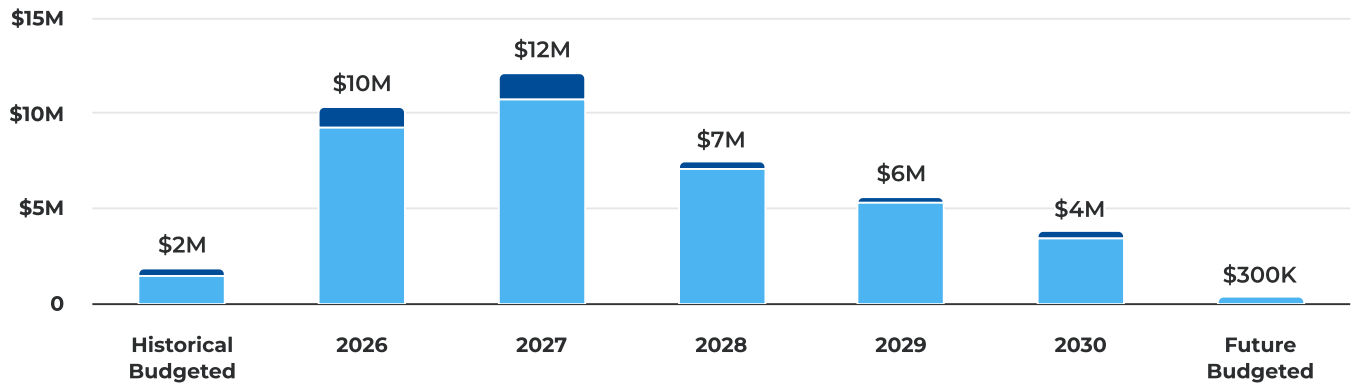
- ❖ **Water Supply Enhancement**
- ❖ **Financial Resilience**
- ❖ **Infrastructure Enhancement**
- ❖ **Communications and Customer Service**
- ❖ **Environmental Sustainability**

Project Scorecard

- ❖ **Health Impact** - How does this request impact the health, wellbeing or safety of residents and/or employees? How widespread is that potential impact?
- ❖ **Environmental Impact** - Does the request help create a beautiful and clean community? Does the request specifically promote the responsible use of resources?
- ❖ **Operational Impact** - How much of an impact will this request have on meeting key operational measures?
- ❖ **Legal Impact** - Does this request address a current or foreseeable regulatory or legal mandate such as Protection Agency (EPA) directives, the Americans with Disabilities Act or other County, State and Federal laws?

Capital Improvement 2026-2030 Multi-Year Plan

FY2026 - FY2030



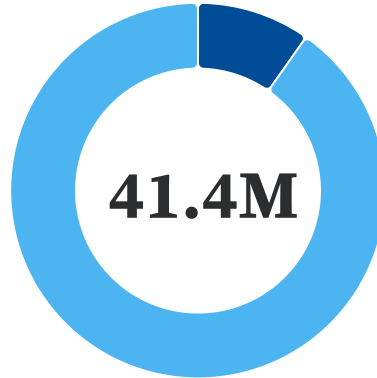
Funding by Department Totals (all years)

● WASTEWATER OPERATIONS	\$4,047,844	9.78%
● WATER OPERATIONS	\$37,357,910	90.22%



2026-2030 Capital Improvement Plan

FY26 - FY30 Capital Costs by Department (including Historical Budgeted, Future Budgeted)



● WASTEWATER OPERATIONS	\$4,047,844	9.78%
● WATER OPERATIONS	\$37,357,910	90.22%

WASTEWATER OPERATIONS

Project No. / Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
MI2404 Gunn Ct. Lift Station Force Main Replacement	\$110,079	\$800,000	\$0	\$0	\$0	\$0	\$0	\$910,079
MI2430 Manhole Installation	\$30,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$0	\$405,000
MI2429 Manhole Rehab	\$30,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$530,000
MI2407 Mobile Generators (SB3) WW	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$500,000
MI2601 Sewer Line Rehab	\$0	\$100,000	\$100,000	\$150,000	\$150,000	\$200,000	\$0	\$700,000
MI2406 Wastewater Strategic Plan Phase 2 and Phase 6	\$273,137	\$54,628	\$675,000	\$0	\$0	\$0	\$0	\$1,002,765
Total WASTEWATER OPERATIONS	\$443,216	\$1,129,628	\$1,450,000	\$325,000	\$325,000	\$375,000	\$0	\$4,047,844

WATER OPERATIONS

Project No. / Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
MI2410 CR 1021 & CR 913 Waterline Replacement	\$0	\$0	\$363,000	\$363,000	\$0	\$0	\$0	\$726,000
MI2409 CR 107A Waterline Replacement	\$0	\$0	\$95,000	\$95,000	\$0	\$0	\$0	\$190,000
MI2405 CR 1106 Waterline Replacement	\$0	\$369,625	\$300,000	\$0	\$0	\$0	\$0	\$669,625
MI2431 CR 1107 Waterline Loop	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0	\$11,000
MI2411 CR 1205 Waterline Replacement	\$188,175	\$1,050,000	\$0	\$0	\$0	\$0	\$0	\$1,238,175
MI2408 CR 1229 Waterline	\$136,000	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$1,236,000
MI2426 CR 206 Waterline Replacement	\$0	\$0	\$448,000	\$0	\$0	\$0	\$0	\$448,000
MI2430 CR 405E Waterline Connection	\$0	\$0	\$0	\$62,000	\$0	\$0	\$0	\$62,000
MI2427 CR 605 Waterline Replacement	\$0	\$0	\$241,000	\$0	\$0	\$0	\$0	\$241,000



Project No. / Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
MI2428 CR 605B Waterline Replacement	\$0	\$0	\$323,500	\$323,500	\$0	\$0	\$0	\$647,000
MI2434 Creek Crossing Replacement	\$75,000	\$75,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$950,000
MI2606 Demolition Plant Sites	\$0	\$135,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$535,000
MI2423 FM 2738 Waterline Replacement	\$0	\$0	\$675,667	\$675,667	\$0	\$0	\$0	\$1,351,334
MI2432 FM 4 Waterline Replacement (CR 305-CR 409)	\$0	\$0	\$0	\$258,500	\$258,500	\$0	\$0	\$517,000
MI2429 FM 4 Waterline Replacement (CR 424)	\$0	\$0	\$269,000	\$269,000	\$0	\$0	\$0	\$538,000
MI2433 HWY 174 Waterline Replacement	\$0	\$0	\$0	\$0	\$523,000	\$0	\$0	\$523,000
MI2403 Hwy 67 Waterline Replacement	\$40,500	\$233,500	\$0	\$0	\$0	\$0	\$0	\$274,000
MI2607 Infrastructure Improvements	\$0	\$460,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$1,460,000
CI2412 Infrastructure Oversizing	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$0	\$2,700,000
MI2422 Mobile Generators (SB3)	\$0	\$0	\$0	\$0	\$500,000	\$500,000	\$0	\$1,000,000
MI2605 N FM 1434 Waterline Replacement	\$0	\$400,000	\$2,160,000	\$0	\$0	\$0	\$0	\$2,560,000
MI2420 Permanent Plant Generators (SB3) Ph 2	\$0	\$0	\$705,000	\$705,000	\$0	\$0	\$0	\$1,410,000
MI2421 Permanent Plant Generators (SB3) Ph 3	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$2,000,000
CI2409 Plant 1 Feed Line Upsizing	\$0	\$1,528,000	\$1,528,000	\$1,528,000	\$1,528,000	\$1,528,000	\$0	\$7,640,000
MI2603 Plant 11 - Repair & Painting	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
MI2415 Plant 13 EST Painting	\$0	\$315,000	\$0	\$0	\$0	\$0	\$0	\$315,000
MI2602 Plant 14 - Repair & Painting	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000
MI2412 Plant 16 Painting and Repair	\$0	\$255,000	\$0	\$0	\$0	\$0	\$0	\$255,000
MI2413 Plant 18 Painting and Repair	\$0	\$361,000	\$0	\$0	\$0	\$0	\$0	\$361,000
CI2410 Plant 18 Pressure Tank Upsizing	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$200,000	\$400,000
MI2406 Plant 24 EST Painting	\$0	\$370,000	\$0	\$0	\$0	\$0	\$0	\$370,000
CI2406 Plant 3 Pump Station Improvements	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$200,000
MI2416 Plant 8 EST Painting	\$0	\$360,000	\$0	\$0	\$0	\$0	\$0	\$360,000
MI2425 Pressure Plane Switch (CR 401)	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$12,000

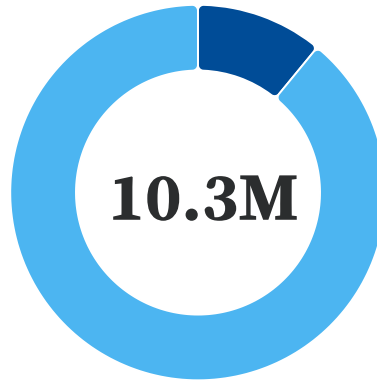


Project No. / Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
MI2435 Small Waterline Abandonment	\$50,000	\$50,000	\$385,714	\$385,714	\$385,714	\$385,714	\$0	\$1,642,856
CI2603 SWATS High Service Electrical	\$0	\$185,000	\$1,500,000	\$0	\$0	\$0	\$0	\$1,685,000
MI2417 Transmission Assessment	\$200,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$300,000
CI2602 Water Master Plan Update	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000
MI2407 Well Chloramination Conversion	\$269,920	\$900,000	\$0	\$0	\$0	\$0	\$0	\$1,169,920
MI2604 Wilmoth & S Main Waterline Replacement	\$0	\$100,000	\$360,000	\$0	\$0	\$0	\$0	\$460,000
Total WATER OPERATIONS	\$1,409,595	\$9,197,125	\$10,665,881	\$7,076,381	\$5,295,214	\$3,413,714	\$300,000	\$37,357,910



2026 Maintenance Capital Improvement Program

FY26 Total Funding Requested by Department



● WASTEWATER OPERATIONS	\$1,129,628	10.94%
● WATER OPERATIONS	\$9,197,125	89.06%

2026 Maintenance CIP

WASTEWATER OPERATIONS	Project Number	Project Title	FY2026
	MI2430	Manhole Installation	\$75,000.00
	MI2429	Manhole Rehab	\$100,000.00
	MI2601	Sewer Line Rehab	\$100,000.00
	MI2404	Gunn Ct. Lift Station Force Main Replacement	\$800,000.00
	MI2406	Wastewater Strategic Plan Phase 2 and Phase 6	\$54,628.00
Total WASTEWATER OPERATIONS			\$1,129,628.00

WATER OPERATIONS	Project Number	Project Title	FY2026
	CI2603	SWATS High Service Electrical	\$185,000.00
	CI2602	Water Master Plan Update	\$300,000.00
	MI2435	Small Waterline Abandonment	\$50,000.00
	MI2434	Creek Crossing Replacement	\$75,000.00
	MI2607	Infrastructure Improvements	\$460,000.00
	MI2606	Demolition Plant Sites	\$135,000.00
	MI2605	N FM 1434 Waterline Replacement	\$400,000.00
	MI2604	Wilmoth & S Main Waterline Replacement	\$100,000.00
	MI2417	Transmission Assessment	\$100,000.00
	MI2415	Plant 13 EST Painting	\$315,000.00
	MI2416	Plant 8 EST Painting	\$360,000.00
	MI2413	Plant 18 Painting and Repair	\$361,000.00
	MI2412	Plant 16 Painting and Repair	\$255,000.00
	MI2411	CR 1205 Waterline Replacement	\$1,050,000.00
	MI2408	CR 1229 Waterline	\$1,100,000.00
	MI2407	Well Chloramination Conversion	\$900,000.00
	MI2406	Plant 24 EST Painting	\$370,000.00
	MI2403	Hwy 67 Waterline Replacement	\$233,500.00
	MI2405	CR 1106 Waterline Replacement	\$369,625.00
	CI2412	Infrastructure Oversizing	\$450,000.00
	CI2406	Plant 3 Pump Station Improvements	\$100,000.00
	CI2409	Plant 1 Feed Line Upsizing	\$1,528,000.00
Total WATER OPERATIONS			\$9,197,125.00

Total MAINTENANCE CIP			\$10,326,753.00
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Comprehensive List 2026-2030 Maintenance CIP

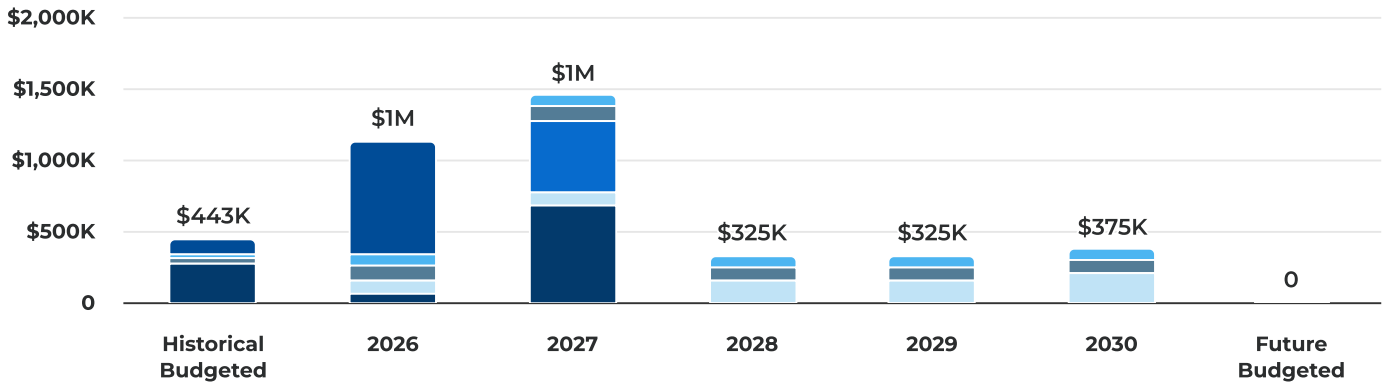
Project No. / Project Name	Years	Departments	Type	Total	
MI2410	CR 1021 & CR 913 Waterline Replacement	2027 - 2028	WATER OPERATIONS	Maintenance CIP	\$726,000
MI2409	CR 107A Waterline Replacement	2027 - 2028	WATER OPERATIONS	Maintenance CIP	\$190,000
MI2405	CR 1106 Waterline Replacement	2026 - 2027	WATER OPERATIONS	Maintenance CIP	\$669,625
MI2431	CR 1107 Waterline Loop	2028	WATER OPERATIONS	Maintenance CIP	\$11,000
MI2411	CR 1205 Waterline Replacement	2026	WATER OPERATIONS	Maintenance CIP	\$1,050,000
MI2408	CR 1229 Waterline	2026	WATER OPERATIONS	Maintenance CIP	\$1,100,000
MI2426	CR 206 Waterline Replacement	2027	WATER OPERATIONS	Maintenance CIP	\$448,000
MI2430	CR 405E Waterline Connection	2028	WATER OPERATIONS	Maintenance CIP	\$62,000
MI2427	CR 605 Waterline Replacement	2027	WATER OPERATIONS	Maintenance CIP	\$241,000
MI2428	CR 605B Waterline Replacement	2027 - 2028	WATER OPERATIONS	Maintenance CIP	\$647,000
MI2434	Creek Crossing Replacement	2026 - 2030	WATER OPERATIONS	Maintenance CIP	\$875,000
MI2606	Demolition Plant Sites	2026 - 2030	WATER OPERATIONS	Maintenance CIP	\$500,000
MI2423	FM 2738 Waterline Replacement	2027 - 2028	WATER OPERATIONS	Maintenance CIP	\$1,351,334
MI2432	FM 4 Waterline Replacement (CR 305-CR 409)	2028 - 2029	WATER OPERATIONS	Maintenance CIP	\$517,000
MI2429	FM 4 Waterline Replacement (CR 424)	2027 - 2028	WATER OPERATIONS	Maintenance CIP	\$538,000
MI2404	Gunn Ct. Lift Station Force Main Replacement	2026	WASTEWATER OPERATIONS	Maintenance CIP	\$800,000
MI2433	HWY 174 Waterline Replacement	2029	WATER OPERATIONS	Maintenance CIP	\$523,000
MI2403	Hwy 67 Waterline Replacement	2026	WATER OPERATIONS	Maintenance CIP	\$233,500
MI2607	Infrastructure Improvements	2026 - 2030	WATER OPERATIONS	Maintenance CIP	\$1,460,000
CI2412	Infrastructure Oversizing	2026 - 2030	WATER OPERATIONS	Maintenance CIP	\$2,250,000
MI2430	Manhole Installation	2026 - 2030	WASTEWATER OPERATIONS	Maintenance CIP	\$375,000
MI2429	Manhole Rehab	2026 - 2030	WASTEWATER OPERATIONS	Maintenance CIP	\$500,000
MI2422	Mobile Generators (SB3)	2029 - 2030	WATER OPERATIONS	Maintenance CIP	\$1,000,000
MI2407	Mobile Generators (SB3) WW	2027	WASTEWATER OPERATIONS	Maintenance CIP	\$500,000
MI2605	N FM 1434 Waterline Replacement	2026 - 2027	WATER OPERATIONS	Maintenance CIP	\$2,560,000
MI2420	Permanent Plant Generators (SB3) Ph 2	2027 - 2028	WATER OPERATIONS	Maintenance CIP	\$1,410,000
MI2421	Permanent Plant Generators (SB3) Ph 3	2028 - 2029	WATER OPERATIONS	Maintenance CIP	\$2,000,000
CI2409	Plant 1 Feed Line Upsizing	2026 - 2030	WATER OPERATIONS	Maintenance CIP	\$7,640,000
MI2603	Plant 11 - Repair & Painting	2028	WATER OPERATIONS	Maintenance CIP	\$300,000
MI2415	Plant 13 EST Painting	2026	WATER OPERATIONS	Maintenance CIP	\$315,000
MI2602	Plant 14 - Repair & Painting	2027	WATER OPERATIONS	Maintenance CIP	\$300,000
MI2412	Plant 16 Painting and Repair	2026	WATER OPERATIONS	Maintenance CIP	\$255,000
MI2413	Plant 18 Painting and Repair	2026	WATER OPERATIONS	Maintenance CIP	\$361,000
CI2410	Plant 18 Pressure Tank Upsizing	2028 - 2029	WATER OPERATIONS	Maintenance CIP	\$200,000
MI2406	Plant 24 EST Painting	2026	WATER OPERATIONS	Maintenance CIP	\$370,000
CI2406	Plant 3 Pump Station Improvements	2026	WATER OPERATIONS	Maintenance CIP	\$100,000
MI2416	Plant 8 EST Painting	2026	WATER OPERATIONS	Maintenance CIP	\$360,000
MI2425	Pressure Plane Switch (CR 401)	2027	WATER OPERATIONS	Maintenance CIP	\$12,000
MI2601	Sewer Line Rehab	2026 - 2030	WASTEWATER OPERATIONS	Maintenance CIP	\$700,000
MI2435	Small Waterline Abandonment	2026 - 2030	WATER OPERATIONS	Maintenance CIP	\$1,592,856



Project No. / Project Name	Years	Departments	Type	Total
CI2603 SWATS High Service Electrical	2026 - 2027	WATER OPERATIONS	Maintenance CIP	\$1,685,000
MI2417 Transmission Assessment	2026	WATER OPERATIONS	Maintenance CIP	\$100,000
MI2406 Wastewater Strategic Plan Phase 2 and Phase 6	2026 - 2027	WASTEWATER OPERATIONS	Maintenance CIP	\$729,628
CI2602 Water Master Plan Update	2026	WATER OPERATIONS	Maintenance CIP	\$300,000
MI2407 Well Chloramination Conversion	2026	WATER OPERATIONS	Maintenance CIP	\$900,000
MI2604 Wilmoth & S Main Waterline Replacement	2026 - 2027	WATER OPERATIONS	Maintenance CIP	\$460,000

WASTEWATER OPERATIONS

FY26 - FY30 WASTEWATER OPERATIONS Projects (including Historical Budgeted, Future Budgeted)



● Gunn Ct. Lift Station Force Main Replacement	\$910,079	22.48%
● Manhole Installation	\$405,000	10.01%
● Manhole Rehab	\$530,000	13.09%
● Mobile Generators (SB3) WW	\$500,000	12.35%
● Sewer Line Rehab	\$700,000	17.29%
● Wastewater Strategic Plan Phase 2 and Phase 6	\$1,002,765	24.77%

Summary of Requests

Project No. / Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
MI2404 Gunn Ct. Lift Station Force Main Replacement	\$110,079	\$800,000	\$0	\$0	\$0	\$0	\$0	\$910,079
MI2430 Manhole Installation	\$30,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$0	\$405,000
MI2429 Manhole Rehab	\$30,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$530,000
MI2407 Mobile Generators (SB3) WW	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$500,000
MI2601 Sewer Line Rehab	\$0	\$100,000	\$100,000	\$150,000	\$150,000	\$200,000	\$0	\$700,000
MI2406 Wastewater Strategic Plan Phase 2 and Phase 6	\$273,137	\$54,628	\$675,000	\$0	\$0	\$0	\$0	\$1,002,765
Total Summary of Requests	\$443,216	\$1,129,628	\$1,450,000	\$325,000	\$325,000	\$375,000	\$0	\$4,047,844

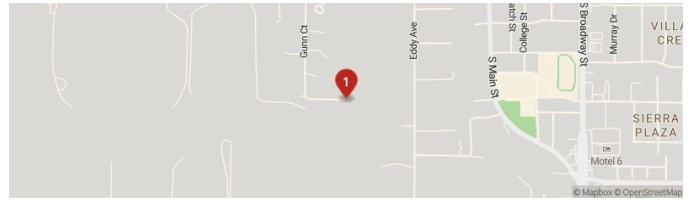


Gunn Ct. Lift Station Force Main Replacement

Overview

Department	WASTEWATER OPERATIONS
Type	Capital Improvement
Project Number	MI2404

Project Location



Description

Replace approximately 1900 LF of existing 6" Ductile Iron Force Main that runs along Gunn Ct. The existing force main sewer line has become extremely corroded and is prone to leaking.

Images



Gunn Ct. Lift Station - Aerial

Details

Project Division: Maintenance

Type of Project: Improvement

Justification: Service & Benefits

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget
\$800K

Total Budget (all years)
\$800K

Project Total (to date)
\$910K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$800,000	\$0	\$800,000
Design	\$110,079	\$0	\$0	\$110,079
Total	\$110,079	\$800,000	\$0	\$910,079



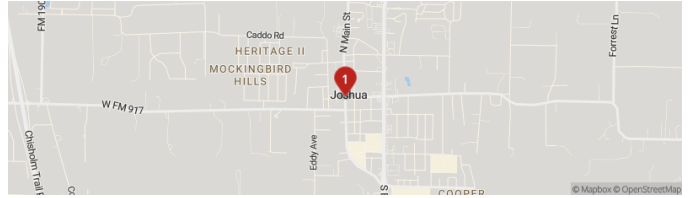
Manhole Installation

Overview

Department WASTEWATER OPERATIONS
Type Capital Improvement
Project Number MI2430

Project Location

Joshua



Description

Installation of New Manholes, where needed.

Images



Sewer Map - Aerial

Details

Project Division: Maintenance

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$75K

Total Budget (all years)

\$375K

Project Total (to date)

\$405K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Construction/Maint.	\$30,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$0	\$405,000
Total	\$30,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$0	\$405,000



Manhole Rehab

Overview

Department WASTEWATER OPERATIONS
Type Capital Improvement
Project Number MI2429

Project Location

Joshua



Description

Rehabilitation or replacement of manholes that are either composed of brick and mortar, damaged, or deteriorating.

Images



Manhole Rehab - Aerial

Details

Project Division: Maintenance

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$500K

Project Total (to date)

\$530K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Construction/Maint.	\$30,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$530,000
Total	\$30,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$530,000



Mobile Generators (SB3) WW

Overview

Department WASTEWATER OPERATIONS
Type Capital Improvement
Project Number MI2407

Project Location

Joshua



Description

Purchase large mobile generators and install appropriate switch gear at all wastewater plant locations to support the wastewater system in accordance with the JCSUD Emergency Preparedness Plan.

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$500K

Project Total

\$500K

Detailed Breakdown

Category	Historical Budgeted	FY2027 Requested	Future Budgeted	Total
Design	\$0	\$500,000	\$0	\$500,000
Total	\$0	\$500,000	\$0	\$500,000



Sewer Line Rehab

Overview

Department WASTEWATER OPERATIONS
Type Capital Improvement
Project Number MI2601

Project Location

Joshua



Description

Rehabilitation or replacement of sewer lines that have been identified as being damaged or deteriorating.

Images



Sewer Line Rehab - Aerial

Details

Project Division: Maintenance

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$700K

Project Total

\$700K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$100,000	\$100,000	\$150,000	\$150,000	\$200,000	\$0	\$700,000
Total	\$0	\$100,000	\$100,000	\$150,000	\$150,000	\$200,000	\$0	\$700,000



Wastewater Strategic Plan Phase 2 and Phase 6

Overview

Department WASTEWATER OPERATIONS
Type Capital Improvement
Project Number MI2406

Project Location

Joshua



Description

Wastewater Strategic Plan is intended to assist the District in defining a strategy or direction in making decisions on allocating resources to the wastewater system. Phase 2 is an assessment and development of collection system improvements. Phase 6 is the development of the wastewater collection system model.

Images



JCSUD Sewer Map

Details

Project Division: Maintenance

Type of Project: Improvement

Justification: Health & Safety

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget
\$54.6K

Total Budget (all years)
\$730K

Project Total (to date)
\$1M

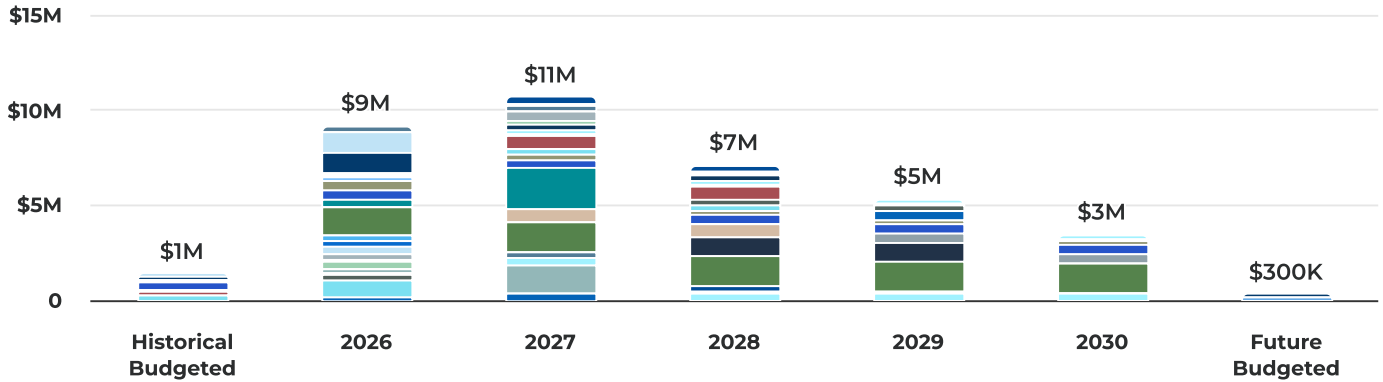
Detailed Breakdown

Category	Historical Budgeted	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	Future Budgeted	Total
Design	\$273,137	\$54,628	\$675,000	\$0	\$1,002,765
Total	\$273,137	\$54,628	\$675,000	\$0	\$1,002,765



WATER OPERATIONS

FY26 - FY30 WATER OPERATIONS Projects (including Historical Budgeted, Future Budgeted)



● CR 1021 & CR 913 Waterline Replacement	\$726,000	1.95%
● CR 107A Waterline Replacement	\$190,000	0.51%
● CR 1106 Waterline Replacement	\$669,625	1.79%
● CR 1107 Waterline Loop	\$11,000	0.03%
● CR 1205 Waterline Replacement	\$1,238,175	3.32%
● CR 1229 Waterline	\$1,236,000	3.31%
● CR 206 Waterline Replacement	\$448,000	1.20%
● CR 405E Waterline Connection	\$62,000	0.17%
● CR 605 Waterline Replacement	\$241,000	0.65%
● CR 605B Waterline Replacement	\$647,000	1.73%
● Creek Crossing Replacement	\$950,000	2.55%
● Demolition Plant Sites	\$500,000	1.34%
● FM 2738 Waterline Replacement	\$1,351,334	3.62%
● FM 4 Waterline Replacement (CR 305-CR 409)	\$517,000	1.39%
● FM 4 Waterline Replacement (CR 424)	\$538,000	1.44%
● HWY 174 Waterline Replacement	\$523,000	1.40%
● Hwy 67 Waterline Replacement	\$274,000	0.73%
● Infrastructure Improvements	\$1,460,000	3.91%
● Infrastructure Oversizing	\$2,700,000	7.23%
● Mobile Generators (SB3)	\$1,000,000	2.68%
● N FM 1434 Waterline Replacement	\$2,560,000	6.86%
● Permanent Plant Generators (SB3) Ph 2	\$1,410,000	3.78%
● Permanent Plant Generators (SB3) Ph 3	\$2,000,000	5.36%
● Plant 1 Feed Line Upsizing	\$7,640,000	20.47%
● Plant 11 - Repair & Painting	\$300,000	0.80%
● Plant 13 EST Painting	\$315,000	0.84%
● Plant 14 - Repair & Painting	\$300,000	0.80%
● Plant 16 Painting and Repair	\$255,000	0.68%
● Plant 18 Painting and Repair	\$361,000	0.97%



● Plant 18 Pressure Tank Upsizing	\$400,000	1.07%
● Plant 24 EST Painting	\$370,000	0.99%
● Plant 3 Pump Station Improvements	\$200,000	0.54%
● Plant 8 EST Painting	\$360,000	0.96%
● Pressure Plane Switch (CR 401)	\$12,000	0.03%
● Small Waterline Abandonment	\$1,642,856	4.40%
● SWATS High Service Electrical	\$1,685,000	4.51%
● Transmission Assessment	\$300,000	0.80%
● Water Master Plan Update	\$300,000	0.80%
● Well Chloramination Conversion	\$1,169,920	3.13%
● Wilmoth & S Main Waterline Replacement	\$460,000	1.23%

Summary of Requests

Project No. / Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
MI2410 CR 1021 & CR 913 Waterline Replacement	\$0	\$0	\$363,000	\$363,000	\$0	\$0	\$0	\$726,000
MI2409 CR 107A Waterline Replacement	\$0	\$0	\$95,000	\$95,000	\$0	\$0	\$0	\$190,000
MI2405 CR 1106 Waterline Replacement	\$0	\$369,625	\$300,000	\$0	\$0	\$0	\$0	\$669,625
MI2431 CR 1107 Waterline Loop	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0	\$11,000
MI2411 CR 1205 Waterline Replacement	\$188,175	\$1,050,000	\$0	\$0	\$0	\$0	\$0	\$1,238,175
MI2408 CR 1229 Waterline	\$136,000	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$1,236,000
MI2426 CR 206 Waterline Replacement	\$0	\$0	\$448,000	\$0	\$0	\$0	\$0	\$448,000
MI2430 CR 405E Waterline Connection	\$0	\$0	\$0	\$62,000	\$0	\$0	\$0	\$62,000
MI2427 CR 605 Waterline Replacement	\$0	\$0	\$241,000	\$0	\$0	\$0	\$0	\$241,000
MI2428 CR 605B Waterline Replacement	\$0	\$0	\$323,500	\$323,500	\$0	\$0	\$0	\$647,000
MI2434 Creek Crossing Replacement	\$75,000	\$75,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$950,000
MI2606 Demolition Plant Sites	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$500,000
MI2423 FM 2738 Waterline Replacement	\$0	\$0	\$675,667	\$675,667	\$0	\$0	\$0	\$1,351,334
MI2432 FM 4 Waterline Replacement (CR 305-CR 409)	\$0	\$0	\$0	\$258,500	\$258,500	\$0	\$0	\$517,000



WATER OPERATIONS

Project No. / Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
MI242 9 FM 4 Waterline Replacement (CR 424)	\$0	\$0	\$269,000	\$269,000	\$0	\$0	\$0	\$538,000
MI243 3 HWY 174 Waterline Replacement	\$0	\$0	\$0	\$0	\$523,000	\$0	\$0	\$523,000
MI240 3 Hwy 67 Waterline Replacement	\$40,500	\$233,500	\$0	\$0	\$0	\$0	\$0	\$274,000
MI260 7 Infrastructure Improvements	\$0	\$460,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$1,460,000
CI2412 Infrastructure Oversizing	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$0	\$2,700,000
MI242 2 Mobile Generators (SB3)	\$0	\$0	\$0	\$0	\$500,000	\$500,000	\$0	\$1,000,000
MI260 5 N FM 1434 Waterline Replacement	\$0	\$400,000	\$2,160,000	\$0	\$0	\$0	\$0	\$2,560,000
MI242 0 Permanent Plant Generators (SB3) Ph 2	\$0	\$0	\$705,000	\$705,000	\$0	\$0	\$0	\$1,410,000
MI242 1 Permanent Plant Generators (SB3) Ph 3	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$2,000,000
CI2409 Plant 1 Feed Line Upsizing	\$0	\$1,528,000	\$1,528,000	\$1,528,000	\$1,528,000	\$1,528,000	\$0	\$7,640,000
MI260 3 Plant 11 - Repair & Painting	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
MI241 5 Plant 13 EST Painting	\$0	\$315,000	\$0	\$0	\$0	\$0	\$0	\$315,000
MI260 2 Plant 14 - Repair & Painting	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000
MI241 2 Plant 16 Painting and Repair	\$0	\$255,000	\$0	\$0	\$0	\$0	\$0	\$255,000
MI241 3 Plant 18 Painting and Repair	\$0	\$361,000	\$0	\$0	\$0	\$0	\$0	\$361,000
CI2410 Plant 18 Pressure Tank Upsizing	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$200,000	\$400,000
MI240 6 Plant 24 EST Painting	\$0	\$370,000	\$0	\$0	\$0	\$0	\$0	\$370,000
CI2406 Plant 3 Pump Station Improvements	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$200,000
MI241 6 Plant 8 EST Painting	\$0	\$360,000	\$0	\$0	\$0	\$0	\$0	\$360,000
MI242 5 Pressure Plane Switch (CR 401)	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$12,000
MI243 5 Small Waterline Abandonment	\$50,000	\$50,000	\$385,714	\$385,714	\$385,714	\$385,714	\$0	\$1,642,856
CI2603 SWATS High Service	\$0	\$185,000	\$1,500,000	\$0	\$0	\$0	\$0	\$1,685,000



WATER OPERATIONS

Project No. / Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Electrical								
MI241 7 Transmission Assessment	\$200,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$300,000
CI2602 Water Master Plan Update	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000
MI240 7 Well Chloramination Conversion	\$269,920	\$900,000	\$0	\$0	\$0	\$0	\$0	\$1,169,920
MI260 4 Wilmoth & S Main Waterline Replacement	\$0	\$100,000	\$360,000	\$0	\$0	\$0	\$0	\$460,000
Total Summary of Requests	\$1,409,595	\$9,162,125	\$10,665,881	\$7,076,381	\$5,295,214	\$3,413,714	\$300,000	\$37,322,910



CR 1021 & CR 913 Waterline Replacement

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2410

Project Location



Description

Replacement of approximately 5,500 LF of 8-inch waterline along CR 1021 and CR 913.

Images



CR1021&CR913 Waterline - Aerial

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$726K

Project Total

\$726K

Detailed Breakdown

Category	Historical Budgeted	FY2027 Requested	FY2028 Requested	Future Budgeted	Total
Design	\$0	\$363,000	\$363,000	\$0	\$726,000
Total	\$0	\$363,000	\$363,000	\$0	\$726,000



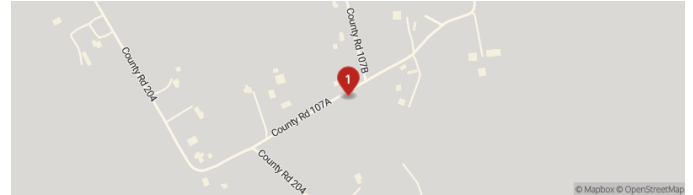
CR 107A Waterline Replacement

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2409

Project Location

County Road 204



Description

Replace approximately 2,800 LF of existing 1-1/2-inch waterline with 6-inch waterline along CR-107A from CR-204 to the end of CR-107A. Connect the existing 3-inch at CR-107B and abandon the existing 3-inch from CR-204 to CR-107B.

Images



CR107A Waterline - Aerial

Details

Project Division: Maintenance

Justification: Service & Benefits

Type of Project: Regulatory

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$190K

Project Total

\$190K

Detailed Breakdown

Category	Historical Budgeted	FY2027 Requested	FY2028 Requested	Future Budgeted	Total
Design	\$0	\$95,000	\$95,000	\$0	\$190,000
Total	\$0	\$95,000	\$95,000	\$0	\$190,000

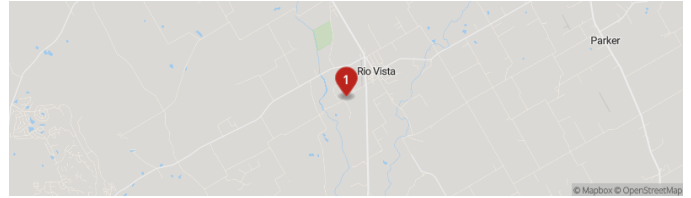


CR 1106 Waterline Replacement

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2405

Project Location



Description

Replace approximately 5,600 LF of 3-inch waterline with a 6-inch waterline along CR-1106 from CR-1208 to the existing 4-inch near HWY-174.

Images



CR 1106 Waterline - Aerial

Details

Project Division: Maintenance

Justification: Service & Benefits

Type of Project: Regulatory

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$370K

Total Budget (all years)

\$670K

Project Total

\$670K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	FY2027 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$369,625	\$0	\$0	\$369,625
Design	\$0	\$0	\$300,000	\$0	\$300,000
Total	\$0	\$369,625	\$300,000	\$0	\$669,625



CR 1107 Waterline Loop

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2431

Description

Connect 1-1/2-inch waterline to the crossing 6-inch waterline. Looping lines improves pressure in local area.

Images



CR 1107 Waterline Loop - Aerial

Details

Project Division: Red Line

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget
\$0

Total Budget (all years)
\$11K

Project Total
\$11K

Detailed Breakdown

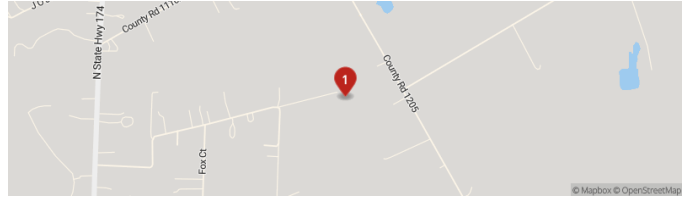
Category	Historical Budgeted	FY2028 Requested	Future Budgeted	Total
Design	\$0	\$11,000	\$0	\$11,000
Total	\$0	\$11,000	\$0	\$11,000

CR 1205 Waterline Replacement

Overview

Department	WATER OPERATIONS
Type	Capital Improvement
Project Number	MI2411

Project Location



Description

Replacement of approximately 1,530 LF of 12-inch cross-country between Fox Run and CR 1205 (Railroad Crossing).
Replacement of approximately 1,520 LF of 8-inch waterline along CR 1205 from the intersection of CR 1205 and CR 310 to the Railroad crossing.

Images



CR 1205 Waterline - Aerial

Details

Project Division: Maintenance

Type of Project: Regulatory

Justification: Health & Safety

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget
\$1.05M

Total Budget (all years)
\$1.05M

Project Total (to date)
\$1.24M

Detailed Breakdown

Category	Historical Budgeted	FY2026 <i>Requested</i>	Future Budgeted	Total
Construction/Maint.	\$0	\$1,050,000	\$0	\$1,050,000
Design	\$188,175	\$0	\$0	\$188,175
Total	\$188,175	\$1,050,000	\$0	\$1,238,175

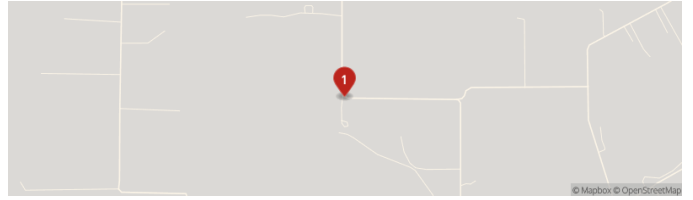


CR 1229 Waterline

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2408

Project Location



Description

Install approximately 8,300 LF of 8-inch waterline along CR 1229 and CR 1226 extending from the existing 8-inch on CR 1229 to CR 1228.

Images



CR 1229 Waterline - Aerial

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$1.1M

Total Budget (all years)

\$1.1M

Project Total (to date)

\$1.24M

Detailed Breakdown

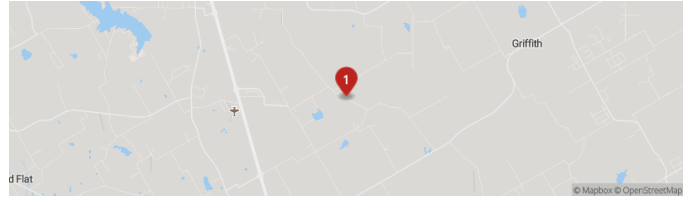
Category	Historical Budgeted	FY2026 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$1,100,000	\$0	\$1,100,000
Design	\$136,000	\$0	\$0	\$136,000
Total	\$136,000	\$1,100,000	\$0	\$1,236,000

CR 206 Waterline Replacement

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2426

Project Location



Description

Replace approximately 4,300 LF of 3-inch waterline with a 6-inch waterline. High headloss causes low pressure in the southern part of the pressure plane during peak demand.

Images



CR 206 Waterline - Aerial

Details

Project Division: Red Line

Justification: Health & Safety

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$448K

Project Total

\$448K

Detailed Breakdown

Category	Historical Budgeted	FY2027 Requested	Future Budgeted	Total
Design	\$0	\$448,000	\$0	\$448,000
Total	\$0	\$448,000	\$0	\$448,000

CR 405E Waterline Connection

Overview

Department	WATER OPERATIONS
Type	Capital Improvement
Project Number	MI2430

Project Location



Description

Install approximately 100LF of 6-inch waterline at the CR-405E and CR-401 intersection to connect all existing waterlines and replace the existing CR-401 road bore. Connecting adjacent lines improves local pressures during peak demands.

Images



CR 405E Waterline - Aerial

Details

Project Division: Red Line

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$62K

Project Total

\$62K

Detailed Breakdown

Category	Historical Budgeted	FY2028 Requested	Future Budgeted	Total
Design	\$0	\$62,000	\$0	\$62,000
Total	\$0	\$62,000	\$0	\$62,000

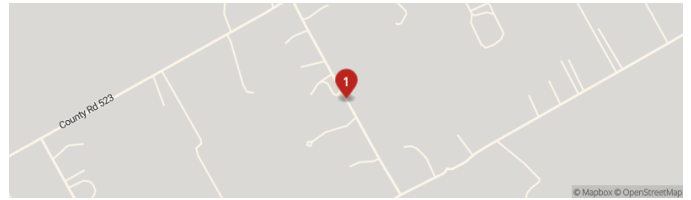


CR 605 Waterline Replacement

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2427

Project Location



Description

Replace 1,750 LF of 3-inch waterline with 6-inch waterline along CR-605 from CR-519 to CR-523. Helps increase pressure in the area north of the improvements reducing headloss.

Images



CR 605 Waterline - Aerial

Details

Project Division: Red Line

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$241K

Project Total

\$241K

Detailed Breakdown

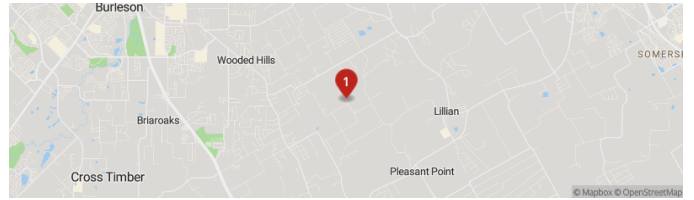
Category	Historical Budgeted	FY2027 Requested	Future Budgeted	Total
Design	\$0	\$241,000	\$0	\$241,000
Total	\$0	\$241,000	\$0	\$241,000

CR 605B Waterline Replacement

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2428

Project Location



Description

Replace 1,750 LF of 3-inch waterline with 6-inch waterline along CR-605B from CR-523 to Cook Hills Road. Helps increase pressure in the area north of the improvements by reducing headloss.

Details

Project Division: Red Line

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$647K

Project Total

\$647K

Detailed Breakdown

Category	Historical Budgeted	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Future Budgeted	Total
Design	\$0	\$323,500	\$323,500	\$0	\$647,000
Total	\$0	\$323,500	\$323,500	\$0	\$647,000



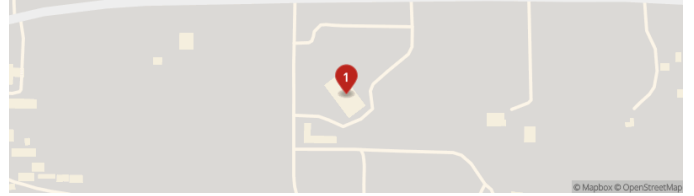
Creek Crossing Replacement

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2434

Project Location

740 Fm 3048



Description

Repair and replace waterlines that cross waterways with appropriate construction.

Images



Creek Crossing Replacement - Aerial

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget

\$75K

Total Budget (all years)

\$875K

Project Total (to date)

\$950K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Construction/Maint.	\$75,000	\$75,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$950,000
Total	\$75,000	\$75,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$950,000



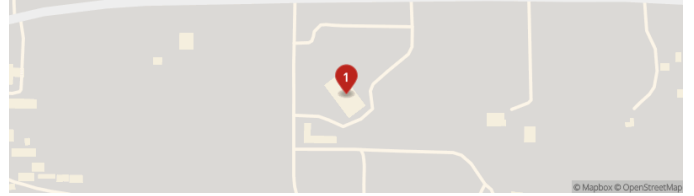
Demolition Plant Sites

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2606

Project Location

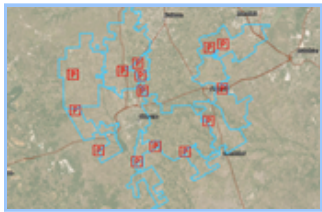
740 Fm 3048



Description

Demolition of Plant Sites 12, 6, 32, 4. Sites have structures that continue to deteriorate year over year. Continued complaints from neighboring properties about site conditions.

Images



Plant Site Demolition

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget

\$135K

Total Budget (all years)

\$535K

Project Total

\$535K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Design	\$0	\$135,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$535,000
Total	\$0	\$135,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$535,000

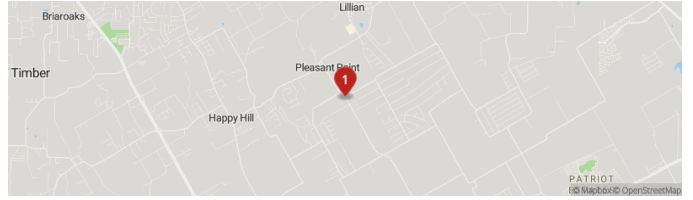


FM 2738 Waterline Replacement

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2423

Project Location



Description

Replace approximately 4,700 LF of 10-inch waterline with 16-inch waterline along FM-2738 from Plant 25 to FM-917.

Images



FM 2738 Waterline - Aerial

Details

Project Division: Red Line

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$1.35M

Project Total

\$1.35M

Detailed Breakdown

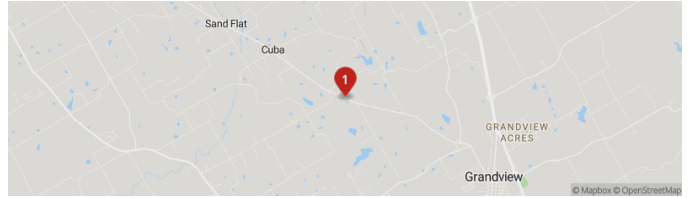
Category	Historical Budgeted	FY2027 Requested	FY2028 Requested	Future Budgeted	Total
Design	\$0	\$675,667	\$675,667	\$0	\$1,351,334
Total	\$0	\$675,667	\$675,667	\$0	\$1,351,334

FM 4 Waterline Replacement (CR 305-CR 409)

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2432

Project Location



Description

Replace approximately 3,900 LF of 4-inch waterline with 8-inch waterline along FM 4 from CR 305 to CR 409.

Images



FM 4 Waterline CR305&405
 - Aerial

Details

Project Division: Red Line

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$517K

Project Total

\$517K

Detailed Breakdown

Category	Historical Budgeted	FY2028 Requested	FY2029 Requested	Future Budgeted	Total
Design	\$0	\$258,500	\$258,500	\$0	\$517,000
Total	\$0	\$258,500	\$258,500	\$0	\$517,000

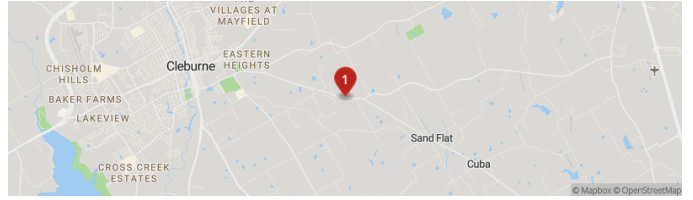


FM 4 Waterline Replacement (CR 424)

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2429

Project Location



Description

Replace approximately 2,600 LF of 6-inch waterline with 12-inch waterline along FM-4 from Open Meadows Rd to CR-424.

Images



FM 4 Waterline (CR424) - Aerial

Details

Project Division: Red Line

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$538K

Project Total

\$538K

Detailed Breakdown

Category	Historical Budgeted	FY2027 Requested	FY2028 Requested	Future Budgeted	Total
Design	\$0	\$269,000	\$269,000	\$0	\$538,000
Total	\$0	\$269,000	\$269,000	\$0	\$538,000

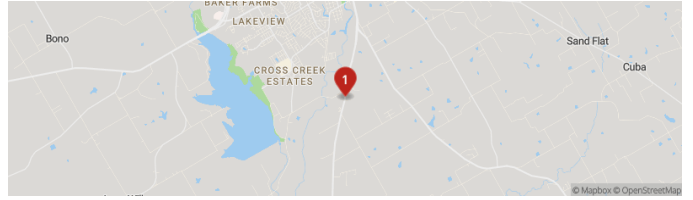


HWY 174 Waterline Replacement

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2433

Project Location



Description

Replace approximately 4,450 LF of 2-1/2" waterline along HWY 174 from Wilmoth Dr to CR 1205.

Details

Project Division: Red Line

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$523K

Project Total

\$523K

Detailed Breakdown

Category	Historical Budgeted	FY2029 Requested	Future Budgeted	Total
Design	\$0	\$523,000	\$0	\$523,000
Total	\$0	\$523,000	\$0	\$523,000

Hwy 67 Waterline Replacement

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2403

Project Location



Description

Replace approximately 950 LF of existing 8-inch waterline with new 8-inch waterline along the south side of E. Henderson St. from the end of the 6-inch waterline along E. Henderson St. to the 12-inch waterline along E. Henderson St. across from CR-805A.

Images



Hwy 67 8" Waterline - Aerial

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$234K

Total Budget (all years)

\$234K

Project Total (to date)

\$274K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$233,500	\$0	\$233,500
Design	\$40,500	\$0	\$0	\$40,500
Total	\$40,500	\$233,500	\$0	\$274,000

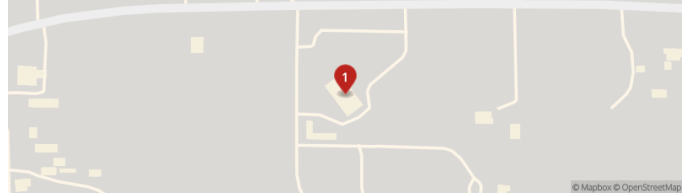
Infrastructure Improvements

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2607

Project Location

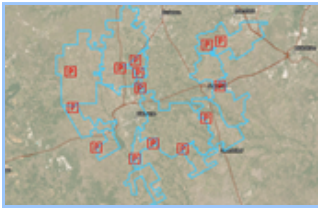
740 Fm 3048



Description

A pipeline condition assessment focused on the oldest section of transmission line (SWATS) was completed and identified infrastructure improvements that will mitigate risk. These improvements include the installation of multiple isolation valves and air release valves along SWATS.

Images



Infrastructure Improvements - Aerial

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Water Supply Enhancement

Capital Cost

FY2026 Budget

\$460K

Total Budget (all years)

\$1.46M

Project Total

\$1.46M

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Design	\$0	\$460,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$1,460,000
Total	\$0	\$460,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$1,460,000

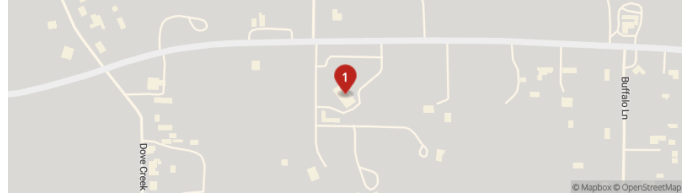
Infrastructure Oversizing

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number CI2412

Project Location

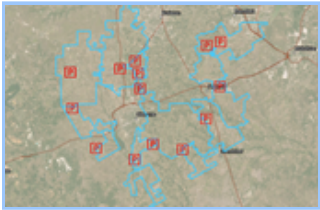
740 Fm 3048



Description

Building resiliency against growth and emergency situations by upsizing infrastructure when infrastructure is being installed or relocated by other entities or developments. Focusing on areas of high potential growth.

Images



Infrastructure Oversizing -
Aerial

Details

Project Division: Growth

Type of Project: Improvement

Justification: Health & Safety

Strategic Priority: Financial Resilience

Capital Cost

FY2026 Budget

\$450K

Total Budget (all years)

\$2.25M

Project Total (to date)

\$2.7M

Detailed Breakdown

Category	Historical Budgeted	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Future Budgeted	Total
Design	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$0	\$2,700,000
Total	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$0	\$2,700,000



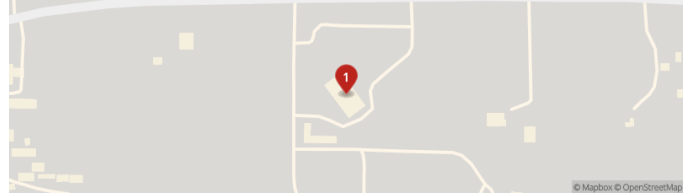
Mobile Generators (SB3)

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2422

Project Location

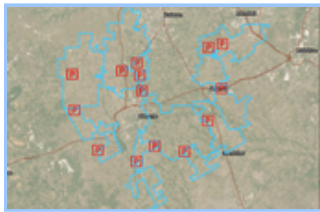
740 Fm 3048



Description

Purchase large mobile generators and install appropriate switch gear at all appropriate plant locations that supply pressure, in accordance with the JCSUD Emergency Preparedness Plan.

Images



JCSUD Water System

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Financial Resilience

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$1M

Project Total

\$1M

Detailed Breakdown

Category	Historical Budgeted	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Design	\$0	\$500,000	\$500,000	\$0	\$1,000,000
Total	\$0	\$500,000	\$500,000	\$0	\$1,000,000



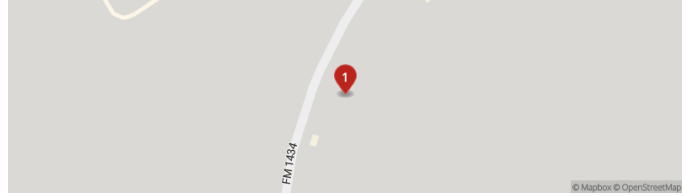
N FM 1434 Waterline Replacement

Overview

Department	WATER OPERATIONS
Type	Capital Improvement
Project Number	MI2605

Project Location

Fm 1434



Description

Replace approximately 12,000 LF of 6-inch waterline with an 8-inch waterline along the north side of FM 1434 between CR 1224 and Hagler Road.

Images



N 1434 Waterline - Aerial

Details

Project Division: Red Line

Justification: Service & Benefits

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget
\$400K

Total Budget (all years)
\$2.56M

Project Total
\$2.56M

Detailed Breakdown

Category	Historical Budgeted	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	Future Budgeted	Total
Construction/Maint.	\$0	\$0	\$2,160,000	\$0	\$2,160,000
Design	\$0	\$400,000	\$0	\$0	\$400,000
Total	\$0	\$400,000	\$2,160,000	\$0	\$2,560,000



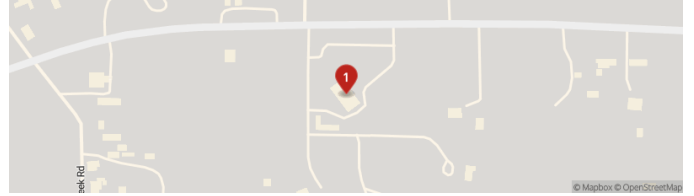
Permanent Plant Generators (SB3) Ph 2

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2420

Project Location

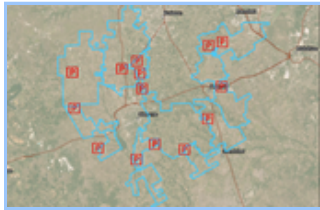
740 Fm 3048



Description

Install permanent electrical generators at Plant 34, Plant 35, and Plant 24 in accordance with the JCSUD Emergency Preparedness Plan.

Images



JCSUD Water System

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$1.41M

Project Total

\$1.41M

Detailed Breakdown

Category	Historical Budgeted	FY2027 Requested	FY2028 Requested	Future Budgeted	Total
Design	\$0	\$705,000	\$705,000	\$0	\$1,410,000
Total	\$0	\$705,000	\$705,000	\$0	\$1,410,000

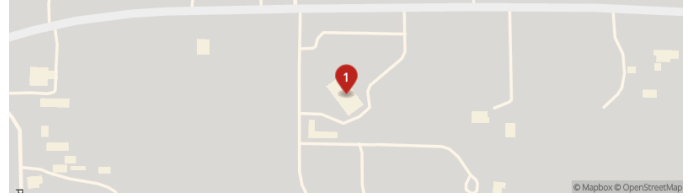
Permanent Plant Generators (SB3) Ph 3

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2421

Project Location

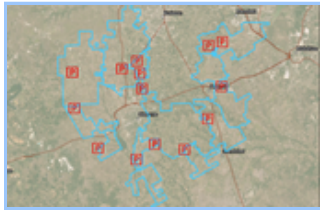
740 Fm 3048



Description

Install permanent electrical generators in accordance with the JCSUD Emergency Preparedness Plan.

Images



JCSUD Water System

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Financial Resilience

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$2M

Project Total

\$2M

Detailed Breakdown

Category	Historical Budgeted	FY2028 Requested	FY2029 Requested	Future Budgeted	Total
Design	\$0	\$1,000,000	\$1,000,000	\$0	\$2,000,000
Total	\$0	\$1,000,000	\$1,000,000	\$0	\$2,000,000



Plant 1 Feed Line Upsizing

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number CI2409

Project Location



Description

Plant 1 Feed Line Upsizing - Replace approximately 15,200 LF of 12-inch waterline with 24-inch waterline along HWY-67, CR-317, CR-426, FM-3136, and CR-425 from CR-805A to Plant 1.

Images



Plant 1 Feed Line Upsizing - Aerial

Details

Project Division: Growth
Type of Project: Improvement

Justification: Health & Safety
Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$1.53M	\$7.64M	\$7.64M

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$0	\$1,528,000	\$1,528,000	\$1,528,000	\$1,528,000	\$0	\$6,112,000
Design	\$0	\$1,528,000	\$0	\$0	\$0	\$0	\$0	\$1,528,000
Total	\$0	\$1,528,000	\$1,528,000	\$1,528,000	\$1,528,000	\$1,528,000	\$0	\$7,640,000



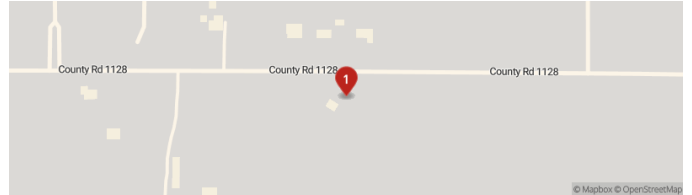
Plant 11 - Repair & Painting

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2603

Project Location

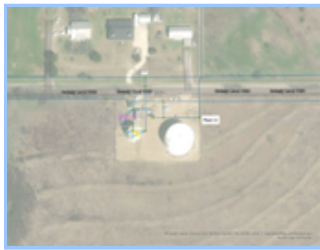
8145 County Road 1128



Description

Recoating of the interior and exterior of the 278,000 gallon Ground Storage Tank located in Plant 11.

Images



Plant 11 - Aerial

Details

Project Division: Maintenance

Justification: Service & Benefits

Type of Project: Regulatory

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$300K

Project Total

\$300K

Detailed Breakdown

Category	Historical Budgeted	FY2028 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$300,000	\$0	\$300,000
Total	\$0	\$300,000	\$0	\$300,000

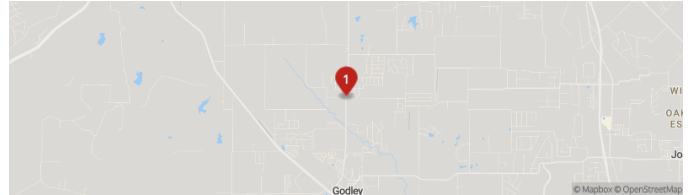
Plant 13 EST Painting

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2415

Project Location

12404 FM 2331



Description

Recoating the interior and exterior of the 750,000 gallons Elevated Storage Tank.

Images



Plant 13 Paint and Rehab -
Aerial

Details

Project Division: Maintenance

Type of Project: Regulatory

Justification: Service & Benefits

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget

\$315K

Total Budget (all years)

\$315K

Project Total

\$315K

Detailed Breakdown

Category	Historical Budgeted	FY2026 <i>Requested</i>	Future Budgeted	Total
Construction/Maint.	\$0	\$315,000	\$0	\$315,000
Total	\$0	\$315,000	\$0	\$315,000

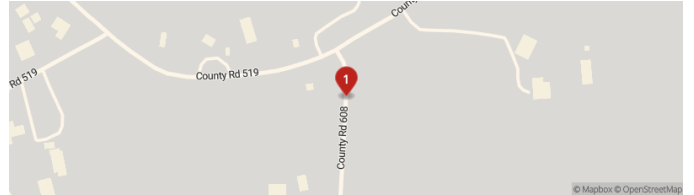
Plant 14 - Repair & Painting

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2602

Project Location

5101 County Road 608



Description

Recoating of the interior and exterior of the 100,000 gallon Ground Storage Tank located in Plant 14.

Images



Plant 14 - Aerial

Details

Project Division: Maintenance

Justification: Service & Benefits

Type of Project: Regulatory

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$300K

Project Total

\$300K

Detailed Breakdown

Category	Historical Budgeted	FY2027 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$300,000	\$0	\$300,000
Total	\$0	\$300,000	\$0	\$300,000



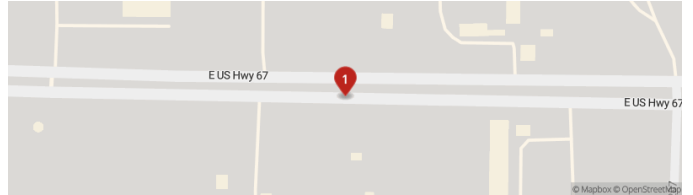
Plant 16 Painting and Repair

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2412

Project Location

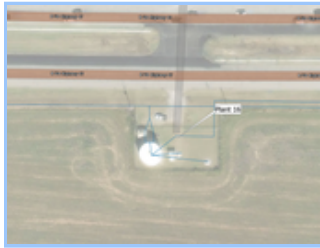
8736 East US Highway 67



Description

Recoating the interior and exterior of the 200,000-gallon Ground Storage Tank in Plant 16. Repairs to the manway and tank floor.

Images



Plant 16 Paint and Rehab

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget

\$255K

Total Budget (all years)

\$255K

Project Total

\$255K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$255,000	\$0	\$255,000
Total	\$0	\$255,000	\$0	\$255,000

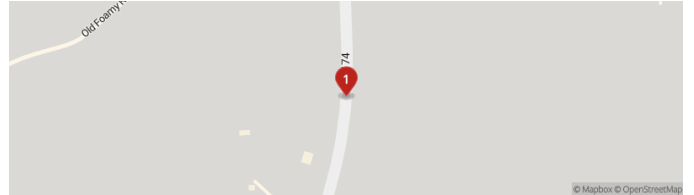
Plant 18 Painting and Repair

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2413

Project Location

2160 TX 174



Description

Recoating the interior and exterior of the 100,000-gallon Ground Storage Tank and Pressure Tank in Plant 18. Installation of new roof, manway, and re-route of well fill line.

Images



Plant 18 Paint and Rehab -
Aerial

Details

Project Division: Maintenance

Type of Project: Regulatory

Justification: Service & Benefits

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget

\$361K

Total Budget (all years)

\$361K

Project Total

\$361K

Detailed Breakdown

Category	Historical Budgeted	FY2026 <i>Requested</i>	Future Budgeted	Total
Construction/Maint.	\$0	\$361,000	\$0	\$361,000
Total	\$0	\$361,000	\$0	\$361,000

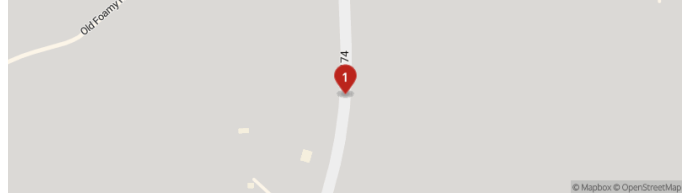
Plant 18 Pressure Tank Upsizing

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number CI2410

Project Location

2160 TX 174



Description

Replace the existing pressure tank at Plant 18 with a larger pressure tank to support future growth and maintain TCEQ compliance.

Images



Plant 18 Pressure Tank -
Aerial

Details

Project Division: Growth

Type of Project: Improvement

Justification: Health & Safety

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$200K

Project Total

\$400K

Detailed Breakdown

Category	Historical Budgeted	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Future Budgeted	Total
Design	\$0	\$100,000	\$100,000	\$200,000	\$400,000
Total	\$0	\$100,000	\$100,000	\$200,000	\$400,000



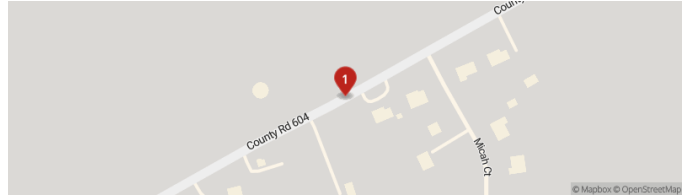
Plant 24 EST Painting

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2406

Project Location

6801 County Road 604



Description

Recoating the interior and exterior of the 500,000-gallon Elevated Spheroid Storage Tank in Plant 24. Repairs to the wet ladder, roof hatch, and roof vent.

Images



Plant 24 EST - Aerial

Details

Project Division: Maintenance

Justification: Service & Benefits

Type of Project: Regulatory

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget

\$370K

Total Budget (all years)

\$370K

Project Total

\$370K

Detailed Breakdown

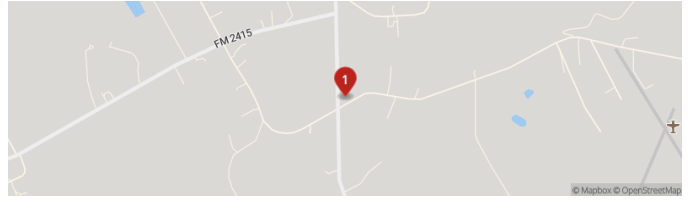
Category	Historical Budgeted	FY2026 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$370,000	\$0	\$370,000
Total	\$0	\$370,000	\$0	\$370,000

Plant 3 Pump Station Improvements

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number CI2406

Project Location



Description

Plant 3 Pump Stations Improvements Design for Installation of VFD's.

Images



Plant 3 Pump Station -
Aerial

Details

Project Division: Growth

Justification: Health & Safety

Type of Project: Improvement

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$100K

Project Total

\$200K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	Future Budgeted	Total
Design	\$0	\$100,000	\$100,000	\$200,000
Total	\$0	\$100,000	\$100,000	\$200,000

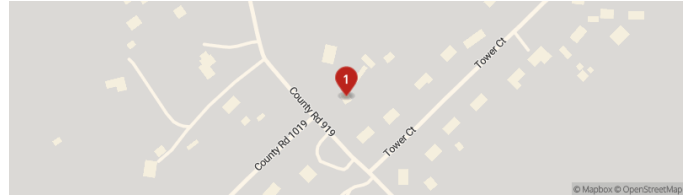
Plant 8 EST Painting

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2416

Project Location

3432 County Road 919



Description

Recoating the interior and exterior of the existing 1,000,000-gallon Elevated Storage Tank in Plant 8.

Images



Plant 8 Paint and Rehab -
Aerial

Details

Project Division: Maintenance

Type of Project: Regulatory

Justification: Service & Benefits

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget

\$360K

Total Budget (all years)

\$360K

Project Total

\$360K

Detailed Breakdown

Category	Historical Budgeted	FY2026 <i>Requested</i>	Future Budgeted	Total
Construction/Maint.	\$0	\$360,000	\$0	\$360,000
Total	\$0	\$360,000	\$0	\$360,000

Pressure Plane Switch (CR 401)

Overview

Department	WATER OPERATIONS
Type	Capital Improvement
Project Number	MI2425

Project Location



Description

Transition the 8-inch waterline along CR-401 from Pressure Plane 3 to Pressure Plane 1. Change significant valves at CR-305 and connect the 8-inch to the 2-inch on Pressure Plane 1 at FM-4. Additional connection piping and valves may be required. Approximately 14 connections would change to Pressure Plane 1.

Images



Pressure Plane Switch (CR 401) - Aerial

Details

Project Division: Red Line

Type of Project: Improvement

Justification: Health & Safety

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$12K

Project Total

\$12K

Detailed Breakdown

Category	Historical Budgeted	FY2027 <i>Requested</i>	Future Budgeted	Total
Design	\$0	\$12,000	\$0	\$12,000
Total	\$0	\$12,000	\$0	\$12,000

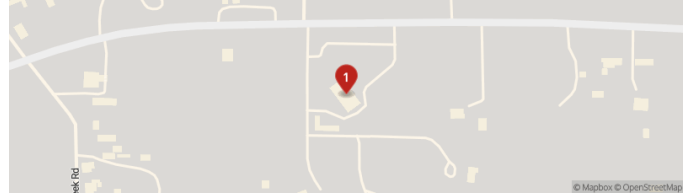
Small Waterline Abandonment

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2435

Project Location

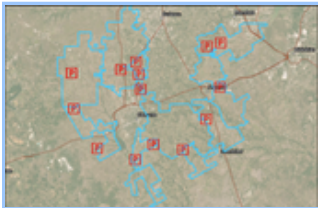
740 Fm 3048



Description

Abandon small waterlines by moving connections to larger parallel lines.

Images



Small Water Line Abandonment - Aerial

Details

Project Division: Maintenance

Justification: Service & Benefits

Type of Project: Regulatory

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget

\$50K

Total Budget (all years)

\$1.59M

Project Total (to date)

\$1.64M

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Construction/Maint.	\$50,000	\$50,000	\$385,714	\$385,714	\$385,714	\$385,714	\$0	\$1,642,856
Total	\$50,000	\$50,000	\$385,714	\$385,714	\$385,714	\$385,714	\$0	\$1,642,856



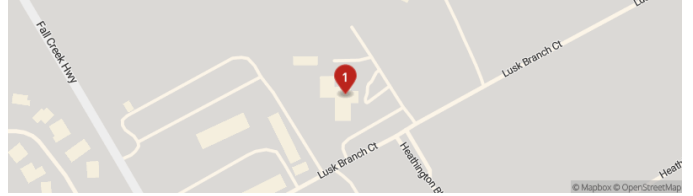
SWATS High Service Electrical

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number CI2603

Project Location

6420 Lusk Branch Court



Description

Per the settlement agreement with AMUD, District to separate electrical components and SCADA in the high service pump station from the existing PUA water treatment plant operating systems.

Images



SWATS - Aerial

Details

Project Division: Maintenance

Type of Project: Improvement

Justification: Service & Benefits

Strategic Priority: Water Supply Enhancement

Capital Cost

FY2026 Budget
\$185K

Total Budget (all years)
\$1.69M

Project Total
\$1.69M

Detailed Breakdown

Category	Historical Budgeted	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	Future Budgeted	Total
Construction/Maint.	\$0	\$0	\$1,500,000	\$0	\$1,500,000
Design	\$0	\$185,000	\$0	\$0	\$185,000
Total	\$0	\$185,000	\$1,500,000	\$0	\$1,685,000

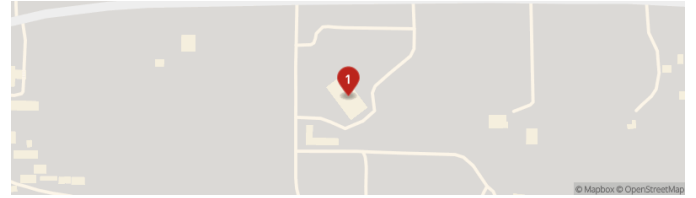
Transmission Assessment

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2417

Project Location

740 Fm 3048



Description

The initial assessment focused on the oldest part of the water transmission line (SWATS). The recommendations from the pipeline condition assessment included infrastructure improvements and expanding on the pipeline condition assessment. Field tests such as Soil Testing, Material Testing, and NDT Pipe Wall Assessments of the SWATS would provide further insight into its condition and allow for proper planning that is needed to mitigate potential risk in the future.

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Improvement

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$100K

Project Total (to date)

\$300K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	Future Budgeted	Total
Design	\$200,000	\$100,000	\$0	\$300,000
Total	\$200,000	\$100,000	\$0	\$300,000



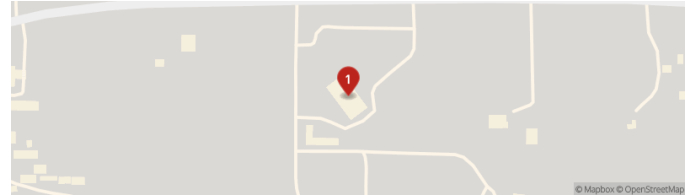
Water Master Plan Update

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number CI2602

Project Location

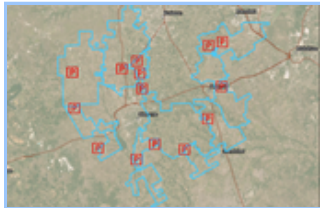
740 Fm 3048



Description

Update 2022 Water Master Plan

Images



JCSUD Water System

Details

Project Division: Growth
Type of Project: Improvement

Justification: Service & Benefits
Strategic Priority: Financial Resilience

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$300K	\$300K	\$300K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	Future Budgeted	Total
Design	\$0	\$300,000	\$0	\$300,000
Total	\$0	\$300,000	\$0	\$300,000



Well Chloramination Conversion

Overview

Department WATER OPERATIONS
Type Capital Improvement
Project Number MI2407

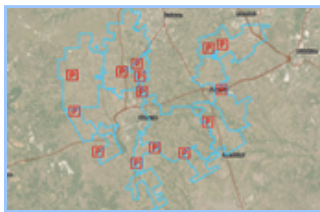
Project Location



Description

Install treatment infrastructure to support a system treatment change to Chloramines at Plant 3, 14, and 15.

Images



Well Chloramine Conversion

Details

Project Division: Maintenance

Justification: Health & Safety

Type of Project: Regulatory

Strategic Priority: Environmental Sustainability

Capital Cost

FY2026 Budget

\$900K

Total Budget (all years)

\$900K

Project Total (to date)

\$1.17M

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	Future Budgeted	Total
Construction/Maint.	\$0	\$900,000	\$0	\$900,000
Design	\$269,920	\$0	\$0	\$269,920
Total	\$269,920	\$900,000	\$0	\$1,169,920

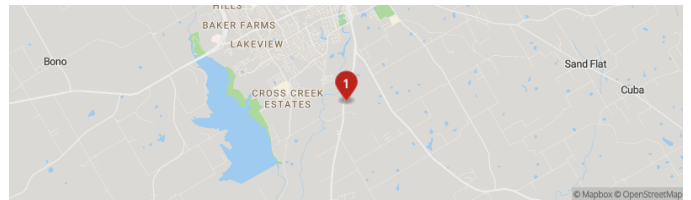


Wilmoth & S Main Waterline Replacement

Overview

Department	WATER OPERATIONS
Type	Capital Improvement
Project Number	MI2604

Project Location



Description

Replace approximately 1,475 LF of existing 2-1/2-inch waterline with a 6-inch waterline along Wilmoth Drive from South Main Street to the end of Wilmoth Drive.

Images



Wilmoth & S Main St
Waterline - Aerial

Details

Project Division: Red Line

Type of Project: Improvement

Justification: Service & Benefits

Strategic Priority: Infrastructure Enhancement

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$460K

Project Total

\$460K

Detailed Breakdown

Category	Historical Budgeted	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	Future Budgeted	Total
Construction/Maint.	\$0	\$0	\$360,000	\$0	\$360,000
Design	\$0	\$100,000	\$0	\$0	\$100,000
Total	\$0	\$100,000	\$360,000	\$0	\$460,000





2026 ANNUAL BUDGET



IMPACT FEE FUND

Impact Fees for Water and Wastewater

Impact Fee Overview

Impact Fees are a funding mechanism that allows entities to recover the costs associated with new facilities or facility expansions to serve future development. These fees are utilized to assist in reducing the cost of needed infrastructure paid by existing customers through water and wastewater rates.

For example, if Developer A is developing a new subdivision or Company B is building new commercial space in town, existing water lines may need to be upsized to meet the needs of existing and new connections. Developer A and Company B pay a one-time Impact Fee per connection that covers their fair share of maintaining services and facilities for all JCSUD customers. These funds are used to upgrade and construct the infrastructure to provide that service.

This procedure is established by the Texas Local Government Code Chapter 395 and sets forth the mandated requirements that the Impact Fees be based on a specific list of improvements and that they are re-evaluated every 5 years. These fees are based upon the value of the improvements divided by the growth attributed to new development.

Impact Fee Process

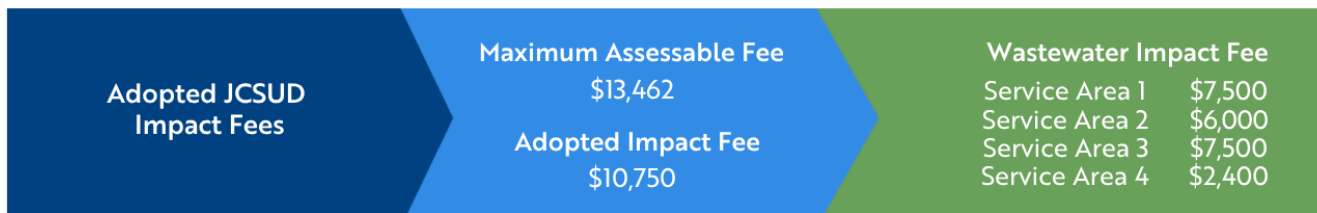
Impact Fees are required by any person requesting new water and/or sewer service for more than two meters or having to follow the non-standard process after January 1, 2024. This could be an individual or a development company. In a development, developers and home builders will have their own agreement in place on which party pays the Impact Fees to cover their impact on the system. Impact Fees will not apply to persons moving to a property where a meter exists today as long as the meter is of equal size. If a meter is upsized, the person will pay for the upsized cost.

The process for assessing and collecting Impact Fees begins when the non-standard application is received and a first hydraulic analysis is completed. After the developer submits plans to JCSUD, a second hydraulic analysis is performed. The assessment, or final calculation, of Impact Fees will be dependent on Plan Approval from JCSUD. At that time, the development is held in the hydraulic model.

The Impact Fees are collected from the developer at the time of substantial construction completion. After the acceptance of final construction completion, the meter application, as well as a deposit and required Connection Fees, are submitted to JCSUD by the developer to have the meter installed.

Impact Fee Amounts

State law requires that a public meeting be held before the Board adopts or updates the Impact Fees. The Board has the authority to adopt any fee rate that does not exceed the maximum allowable rate determined by the Impact Fee Study. Following a Public Hearing in August 2025, the Board adopted the following Impact Fees for a standard 5/8" x 3/4" meter. These Impact Fee amounts go into effect January 1, 2026. For any meter larger than 5/8" x 3/4", applicants can coordinate with the District on total cost or use an Impact Fee calculator provided on the District website.





Water Impact Fee Projects (WA-IF)

Project	IF No.	Category	IF Recoverable	IF Project Cost	Funding Year						
					2026	2027	2028	2029	2030		
Pressure Plane B to 34 Interconnect	15	Supply Improvements	WA-IF	\$ 206,400	\$ 480,000	3					
Plant 17 16" Bypass	25	Supply Improvements	WA-IF	\$ 174,000	\$ 290,000				x	x	x
Arlington WS - Phase 2	63	Supply Improvements	WA-IF	\$ 20,700,000	\$ 45,000,000		x	x	x	x	x
Pressure Plane B-1.0 MG EST	13	Plant Improvements	WA-IF	\$ 6,210,831	\$ 6,210,831	1	x				
Plant 11A Expansion and 1.0 MG GST	14	Plant Improvements	WA-IF	\$ 445,500	\$ 2,970,000	3					
Plant 21 Upgrades (Ph 1)	16	Plant Improvements	WA-IF	\$ 199,182	\$ 199,182	3					
Water Plant 27 Improvements	17	Plant Improvements	WA-IF	\$ 285,031	\$ 838,325	3					
Pressure Plane 13-2 MG EST	19	Plant Improvements	WA-IF	\$ 4,742,900	\$ 11,030,000	1	x	x	x		
Plant 11B Pump Station	20	Plant Improvements	WA-IF	\$ 1,320,000	\$ 11,000,000	1	x	x	x		
Pressure Plane 1 - 1.5 MG EST	24	Plant Improvements	WA-IF	\$ 483,125	\$ 9,662,500		x	x	x		
Pressure Plane 24 - South 1.0 MG EST	33	Plant Improvements	WA-IF	\$ 5,059,810	\$ 11,767,000		x	x	x		
Plant 27B 9,000 gpm Pump Station	37	Plant Improvements	WA-IF	\$ 1,573,040	\$ 19,663,000			x	x		
Plant 27B 12,000 gpm Pump Station Expansion	38	Plant Improvements	WA-IF	\$ 119,700	\$ 1,995,000					x	x
Pressure Plane 9- Pump Station Improvements	50	Plant Improvements	WA-IF	\$ 969,000	\$ 1,900,000				x	x	
Pressure Plane 8- FM 917/CR 1010 Pump Station	51	Plant Improvements	WA-IF	\$ 7,151,063	\$ 16,630,380					x	x
Pressure Plane 8- WP 21 New Pump Station Phase 2	52	Plant Improvements	WA-IF	\$ 8,308,847	\$ 19,322,900		x	x	x		
Pressure Plane 3- 2 MGD Composite Elevated Tank	53	Plant Improvements	WA-IF	\$ 1,320,000	\$ 12,000,000					x	x
Pressure Plane 3- Disinfection to Chloramines	54	Plant Improvements	WA-IF	\$ 118,560	\$ 370,500		x				
Pressure Plane 3- Plant 3 Generator	55	Plant Improvements	WA-IF	\$ 499,200	\$ 1,560,000			x	x		
Pressure Plane 3- Pump and Appurtenance Upgrades	56	Plant Improvements	WA-IF	\$ 146,832	\$ 524,400		x	x			
Pressure Plane 10- Plant 10 Generator	57	Plant Improvements	WA-IF	\$ 158,400	\$ 720,000				x	x	
Pressure Plane 10- Plant 10 Disinfection to Chloramines	58	Plant Improvements	WA-IF	\$ 32,890	\$ 149,500				x	x	
Pressure Plane 8 - 3 MG Composite Elevated Tank	61	Plant Improvements	WA-IF	\$ 8,690,000	\$ 15,800,000		x	x	x		
Plant 16 - JCSUD MPSUD - 16" Fill Water Line	12	Transmission	WA-IF	\$ 807,504	\$ 1,495,378	3					
Transmission Line to the City of Arlington Take Point	62	Transmission	WA-IF	\$ 165,140,000	\$ 359,000,000		x	x	x	x	x
Pressure Plane 1 - CR 312 12" Water Line	1	Distribution	WA-IF	\$ 292,209	\$ 487,015	3					
Pressure Plane 1 - CR 402 8" Water Line	2	Distribution	WA-IF	\$ 548,126	\$ 913,544	3					
Pressure Plane 1 - FM 2415 12" Water Line	3	Distribution	WA-IF	\$ 543,606	\$ 906,010	3					
Pressure Plane 1 - FM 4 12" Water Line	4	Distribution	WA-IF	\$ 384,156	\$ 640,260	3					
Pressure Plane 3 - I35 8" Water Line	5	Distribution	WA-IF	\$ 167,808	\$ 524,400	3					
Plant 8 - FM 917 20" / FM 1902 20" / CR 1019 24" Water Lines	6	Distribution	WA-IF	\$ 953,775	\$ 1,946,479	3					
Pressure Plane 8 - FM 1902 20" / FM 913 16" / CR 1902 20" Water Lines	7	Distribution	WA-IF	\$ 810,075	\$ 1,653,214	3					
Pressure Plane 9/13 - CR 1127/FM 2331 16" and CR 1226 12" Water Lines	8	Distribution	WA-IF	\$ 1,697,208	\$ 3,857,291	3					
Pressure Plane 8/13 - CR 913 16" Water Line	9	Distribution	WA-IF	\$ 1,908,729	\$ 4,214,619	3					
Pressure Plane 25 - FM 917 12" Water Line	10	Distribution	WA-IF	\$ 763,640	\$ 2,246,000	3					
Pressure Plane 34 - Joshua Main Street 16" Water Line	11	Distribution	WA-IF	\$ 2,185,017	\$ 2,952,725	3					
Pressure Plane 9 - 2024 Improvements (offsite distribution, onsite)	18	Distribution	WA-IF	\$ 4,108,500	\$ 4,150,000				x	x	
Pressure Plane 13 - CR 1128/CR 913 16" Water Line	21	Distribution	WA-IF	\$ 2,868,100	\$ 6,670,000				x	x	
Pressure Plane 13 - CR 1128/FM 2331 16" Water Line	22	Distribution	WA-IF	\$ 1,960,800	\$ 4,560,000		x	x			
Pressure Plane 13 - SH 171/FM 2331 16" Water Line	23	Distribution	WA-IF	\$ 1,044,900	\$ 2,430,000		x	x			
Pressure Plane 25 - FM917/CR 616/Brent Rd 16" Water Line	26	Distribution	WA-IF	\$ 5,007,520	\$ 14,728,000		x	x	x		
Pressure Plane 25 - FM917/2738 16" Water Line	27	Distribution	WA-IF	\$ 2,074,680	\$ 6,102,000			x	x		
Pressure Plane 25- North 0.5 MG EST	28	Distribution	WA-IF	\$ 266,280	\$ 6,657,000			x	x	x	
Pressure Plane 25 - Extension 12" Water Line	29	Distribution	WA-IF	\$ 1,813,560	\$ 5,334,000				x	x	x
Pressure Plane 24 - CR 508 16" Water Line	30	Distribution	WA-IF	\$ 4,795,740	\$ 8,881,000			x	x		
Pressure Plane 24 - CR 207 16" Water Line	31	Distribution	WA-IF	\$ 5,361,660	\$ 9,929,000					x	x
Pressure Plane 24 - CR 609 16" Water Line	32	Distribution	WA-IF	\$ 5,229,360	\$ 9,684,000					x	x
Pressure Plane 24 - Highway 67 12" Water Line	34	Distribution	WA-IF	\$ 1,143,180	\$ 2,117,000		x				
Plant 27 to Plant 24 - 12" Transmission Main	35	Distribution	WA-IF	\$ 10,644,010	\$ 25,961,000					x	x
Pressure Plane 24- CR 600/Highway 67 16" Water Line	36	Distribution	WA-IF	\$ 4,676,400	\$ 8,660,000					x	x
Pressure Plane 25 - FM 917 16" Water Line	39	Distribution	WA-IF	\$ 1,657,840	\$ 4,876,000			x	x		
Pressure Plane 13 - CR 915/1005 16" Water Line	40	Distribution	WA-IF	\$ 2,915,400	\$ 6,780,000					x	x
Pressure Plane 8 - CR 1016 12" Water Line	41	Distribution	WA-IF	\$ 2,582,300	\$ 5,270,000				x	x	
Pressure Plane 13 - CR 1233/1129 12" Water Line	42	Distribution	WA-IF	\$ 1,896,300	\$ 4,410,000					x	x
Pressure Plane 13 - SH 171 12" Water Line	43	Distribution	WA-IF	\$ 559,000	\$ 1,300,000				x	x	
Pressure Plane 8 - CR 1010/904 12" Water Line	44	Distribution	WA-IF	\$ 2,998,800	\$ 6,120,000	1	x		x	x	
Pressure Plane 13 - CR 1006 16" Water Line	45	Distribution	WA-IF	\$ 4,386,000	\$ 10,200,000		x	x		x	x
Pressure Plane 13 - SH 171 12" Water Line	46	Distribution	WA-IF	\$ 1,505,000	\$ 3,500,000	1	x			x	x
Pressure Plane 1 - CR 316 16" Water Line	47	Distribution	WA-IF	\$ 9,282,000	\$ 15,470,000					x	x
Pressure Plane 1 - FM 3136/2135 16" Water Line	48	Distribution	WA-IF	\$ 6,486,000	\$ 10,810,000					x	x
Pressure Plane 8 - CR 919/920 12" Water Line	49	Distribution	WA-IF	\$ 1,626,800	\$ 3,320,000					x	x
Pressure Plane 8 - CR 920/1016 12" Water Line	59	Distribution	WA-IF	\$ 2,013,900	\$ 4,110,000		x		x	x	
Pressure Plane 13 - CR 1232 12" Water Line	60	Distribution	WA-IF	\$ 3,569,000	\$ 8,300,000					x	x
Water Impact Fee Study	64	Study	WA-IF	\$ 127,300	\$ 127,300	3					
TOTAL OF WATER IMPACT FEE PROJECTS				\$ 337,716,494	\$ 771,376,753						

¹ Project that is rolling over from the previous year.

² Project that has a set amount allocated to it each year.

³ Project is completed



2026 - 2030 Impact Fee Program



Wastewater Impact Fee Projects (WW-IF)

Project	Category	IF Recoverable	IF Project Cost	Funding Year					
				2026	2027	2028	2029	2030	
Service Area 1									
1-1-A: 15" Gravity Sewer Line	1	WW-IF	\$ 3,882,400.00	\$ 8,440,000.00	x				
1-1-B: Lift Station and 24" Force Main	2	WW-IF	\$ 10,289,350.00	\$ 14,095,000.00	x				
1-2-A: 24" Gravity Sewer Line	3	WW-IF	\$ 3,839,150.00	\$ 7,835,000.00					
1-2-B: 24" Gravity Sewer Line	4	WW-IF	\$ 2,702,350.00	\$ 5,515,000.00					
1-2-B: 24" Force Main	5	WW-IF	\$ 1,857,100.00	\$ 3,790,000.00					
1-2-C: 21" Gravity Sewer Line	6	WW-IF	\$ 2,452,450.00	\$ 5,005,000.00					
1-2-D: 21" Gravity Sewer Line	7	WW-IF	\$ 1,499,400.00	\$ 3,060,000.00					
1-2-D: Lift Station and 15" Force Main	8	WW-IF	\$ 7,058,700.00	\$ 10,230,000.00					
1-2-E: 15" Gravity Sewer Line	9	WW-IF	\$ 1,749,300.00	\$ 3,570,000.00					
1-2-E: Lift Station and 12" Force Main	10	WW-IF	\$ 7,338,150.00	\$ 10,635,000.00					
1-2-F: 15" Gravity Sewer Line	11	WW-IF	\$ 600,250.00	\$ 1,225,000.00					
1-2-G: 12" Gravity Sewer Line	12	WW-IF	\$ 1,010,400.00	\$ 2,105,000.00					
1-2-G: Lift Station and 8" Force Main	13	WW-IF	\$ 2,598,400.00	\$ 4,060,000.00					
1-3-C: 21" Gravity Sewer Line	14	WW-IF	\$ 1,437,600.00	\$ 2,995,000.00					
1-4-C: 21" Gravity Sewer Line	15	WW-IF	\$ 2,515,200.00	\$ 5,240,000.00					
1.5 MGD WWTP Expansion	16	WW-IF	\$ 9,108,000.00	\$ 20,700,000.00	x	x			
Wastewater Impact Fee Study	17	WW-IF	\$ 24,100.00	\$ 24,100.00					
Service Area 2									
2-1-A: 21" Gravity Sewer Line	1	WW-IF	\$ 1,018,900	\$ 2,215,000.00					
2-1-B: 8" Gravity Sewer Line	2	WW-IF	\$ 1,189,100	\$ 2,585,000.00					
2-1-C: 18" Gravity Sewer Line	3	WW-IF	\$ 2,550,700	\$ 5,545,000.00					
2-2-A: 8" Gravity Sewer Line	4	WW-IF	\$ 1,014,300	\$ 2,205,000.00					
0.25 MGD WWTP	5	WW-IF	\$ 7,552,000	\$ 11,800,000.00					
Wastewater Impact Fee Study	6	WW-IF	\$ 24,100	\$ 24,100.00					
Service Area 3									
3-1-A: 10" Gravity Sewer Line	1	WW-IF	\$ 408,000.00	\$ 1,020,000.00					
3-1-B: 10" Gravity Sewer Line	2	WW-IF	\$ 504,000.00	\$ 1,260,000.00					
3-1-C: 8" Gravity Sewer Line	3	WW-IF	\$ 2,200,000.00	\$ 5,500,000.00					
3-1-D: 8" Gravity Sewer Line	4	WW-IF	\$ 1,912,000.00	\$ 4,780,000.00					
3-1-E: 8" Gravity Sewer Line	5	WW-IF	\$ 1,720,000.00	\$ 4,300,000.00					
3-3-A: 10" Gravity Sewer Line	6	WW-IF	\$ 978,000.00	\$ 2,445,000.00					
3-3-B: 8" Gravity Sewer Line	7	WW-IF	\$ 2,132,000.00	\$ 5,330,000.00					
3-3-C: 8" Gravity Sewer Line	8	WW-IF	\$ 912,000.00	\$ 2,280,000.00					
0.1 MGD WWTP	9	WW-IF	\$ 3,720,000.00	\$ 9,300,000.00					
Wastewater Impact Fee Study	10	WW-IF	\$ 24,100.00	\$ 24,100.00					
Service Area 4									
4-1-A: 24" Gravity Sewer Line	1	WW-IF	\$ 215,900.00	\$ 635,000.00					
4-1-B: 15" Gravity Sewer Line	2	WW-IF	\$ 1,507,900.00	\$ 4,435,000.00					
4-1-C: 15" Gravity Sewer Line	3	WW-IF	\$ 1,467,100.00	\$ 4,315,000.00					
4-2-A: 18" Gravity Sewer Line	4	WW-IF	\$ 1,353,200.00	\$ 3,980,000.00					
4-3-A: 10" Gravity Sewer Line	5	WW-IF	\$ 890,800.00	\$ 2,620,000.00					
4-4-A: 8" Gravity Sewer Line	6	WW-IF	\$ 1,127,100.00	\$ 3,315,000.00					
4-5-A: 18" Force Main	7	WW-IF	\$ 1,081,200.00	\$ 3,180,000.00					
4-6-A: Lift Station and 8" Force Main	8	WW-IF	\$ 2,087,600.00	\$ 6,140,000.00					
4-6-B: 8" Gravity Sewer Line	9	WW-IF	\$ 569,500.00	\$ 1,675,000.00					
0.5 MGD WWTP	10	WW-IF	\$ 16,300,000.00	\$ 16,300,000.00					
Gunn Court Lift Station Expansion	11	WW-IF	\$ 58,500.00	\$ 450,000.00					
Wastewater Impact Fee Study	12	WW-IF	\$ 24,100.00	\$ 24,100.00					
TOTAL OF WASTEWATER IMPACT FEE PROJECTS			\$ 26,682,900.00	\$ 47,069,100.00					

¹ Project that is rolling over from the previous year.

² Project that has a set amount allocated to it each year.

³ Project is completed





2026 ANNUAL BUDGET



2025 CUSTOMER SATISFACTION SURVEY

2025 JCSUD Annual Customer Survey

Introduction

Over recent years, JCSUD has increased its focus on providing additional tools and enhancing customer service. As the District continues to progress, it is essential to meet the expectations and priorities of customers. JCSUD solicits customer input to better measure current efforts and enhance customer experience. The information received through the Annual Customer Survey will be utilized during budget planning to assist in allocating resources and continuing to improve the tools and services provided to our customers.

Distribution

The 2025 survey was provided to customers as a bill insert with a return envelope during April Cycle 3 bills and May Cycle 1 and Cycle 2 bills. New for 2025, the return envelope included paid return postage, allowing customers to submit their survey responses without incurring the cost of a stamp. Customers who receive electronic statements were provided with a link to an online fillable form on the JCSUD website. A drop box was also set up in the lobby, allowing customers to complete the survey on-site. An electronic version of the survey was also available on the JCSUD website. A text message and email were sent to all customer accounts with a direct link to the online survey. A QR code that could be scanned with a smartphone to take the survey online was available on the footer of each copy of the printed survey. The response deadline was 5:00 p.m. on Friday, June 13.

Responses

A total of 1,569 survey responses were received. This represents an increase of 397 surveys from 2024. As responses were received, the submission method was noted for each response. Twenty-one surveys were dropped off in the office, 1,003 were submitted via the online form, and the remaining 545 surveys were mailed in by customers.

Comparison of Survey Responses by Year

2020	2021	2022	2023	2024	2025
821	210	591	1,152	1,172	1,569

Survey Goal

The survey aims to provide general feedback about the performance of JCSUD. This information is intended for use by and for District officials. As with any survey, the results are subjective and open to interpretation.

Population

While the survey is titled JCSUD Customer Survey, the population is defined as customers who receive utility bills from the District. It is theoretically expected that those who receive utility bills represent the views of those households that comprise the District.

Sample of Population

Based on the approximately 65,000 residents served by JCSUD, this sample represents approximately 2% of the population. Ultimately, the response rate, representation, survey reach, and randomness provide much confidence that the responses reflect how the population might respond.

Unbiased Questions

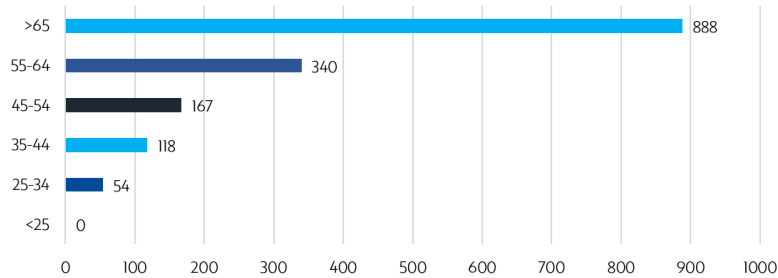
The survey questions are clearly stated with appropriate response categories. This does not, however, preclude misinterpretations, unintended bias, or errors when completing the form. These do not inhibit the ability to draw general conclusions from valid responses, but they should prevent anyone from making mandates or policies from the resulting information.



2025 Survey Results

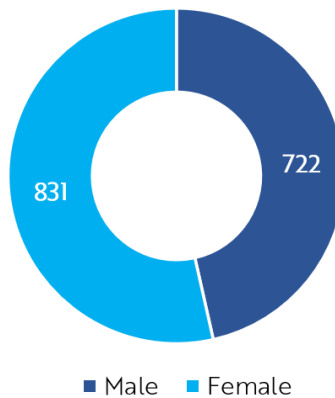
Section 1. Demographics

Q1. Age of Respondents



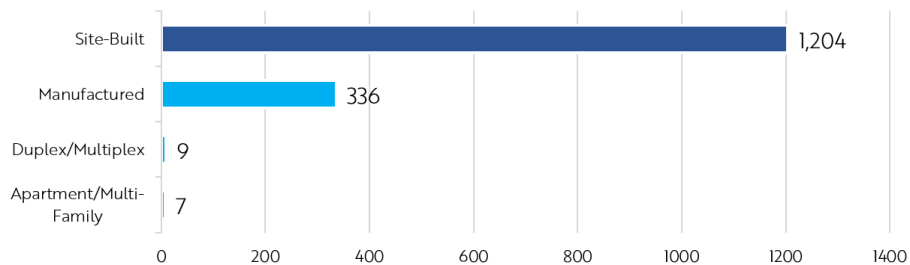
2 respondents left this question blank

Q2. Gender



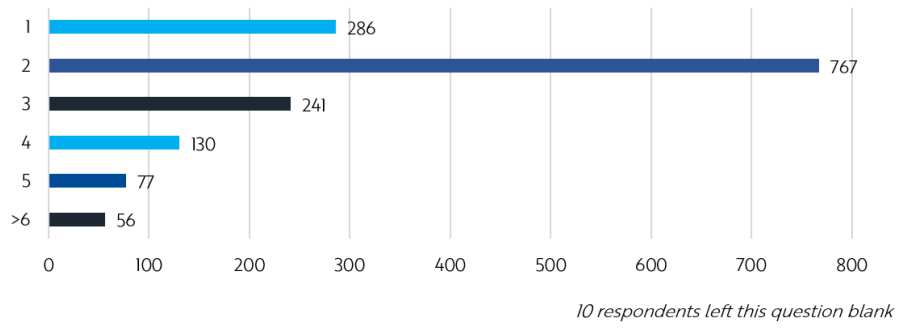
16 respondents left this question blank

Q3. Residence Type

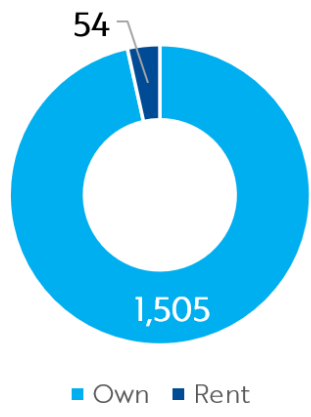


13 respondents left this question blank

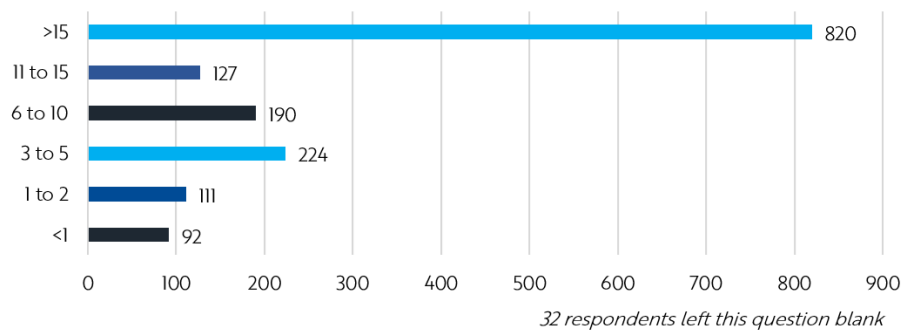
Q4. Number of Residents in Household



Q5. Own vs Rent

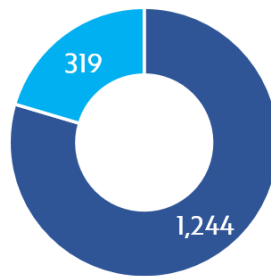


Q6. Number of Years as a Customer



Section 2. Interactions with JCSUD Staff

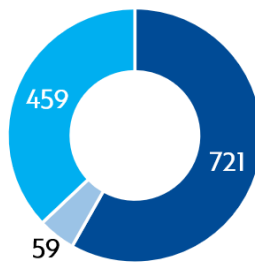
Q7. Customer Has Had Contact with JCSUD



■ Yes ■ No

6 respondents left this question blank

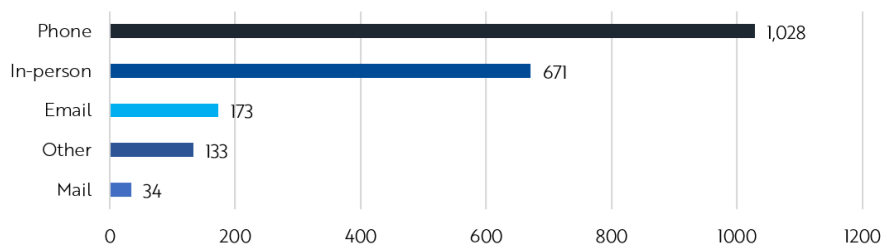
Q8. Type of Contact



■ Office Staff ■ Field Technician ■ Both

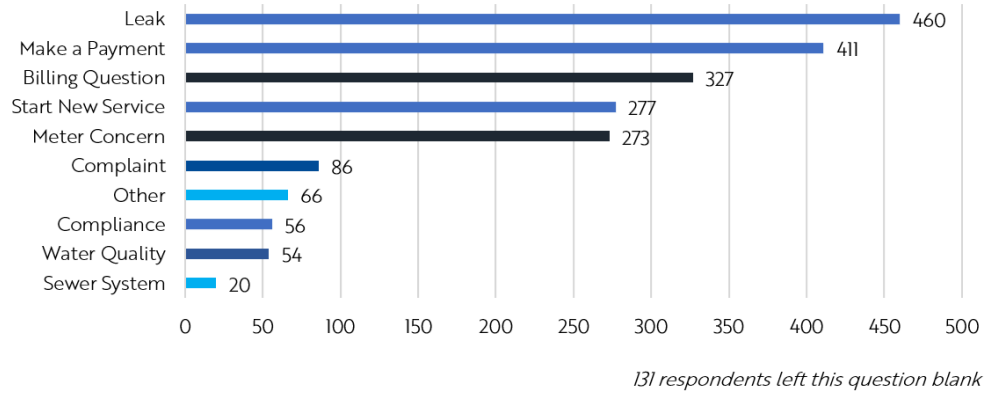
330 respondents left this question blank or N/A

Q9. Method of Contact

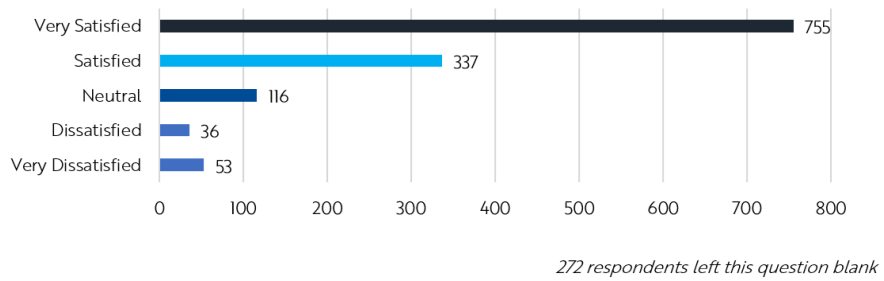


133 respondents left this question blank

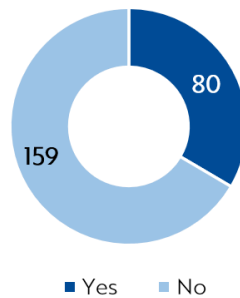
Q10. Nature of Contact



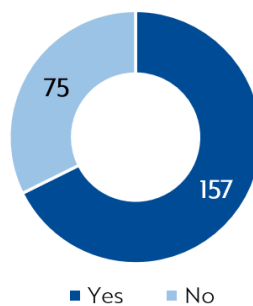
Q11. Satisfaction with Contact



Q12. Discussed Concern with Manager

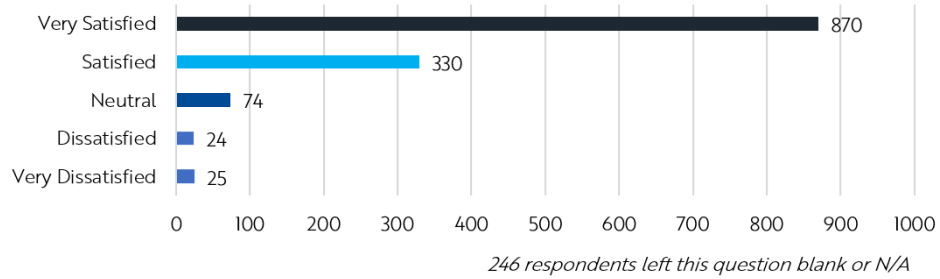


Q13. Manager Resolved Concern

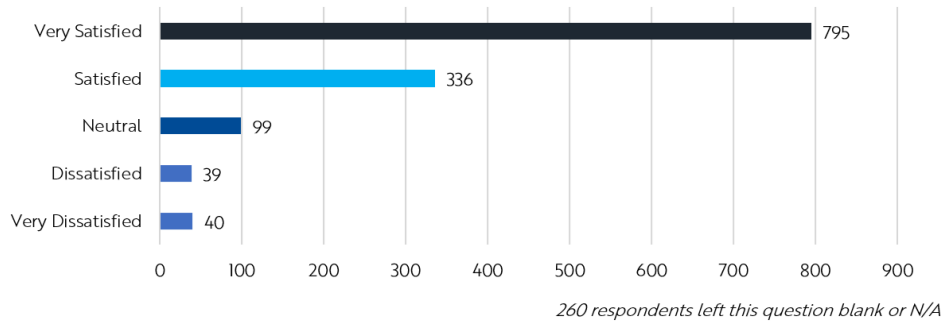


Section 3. Customer Satisfaction

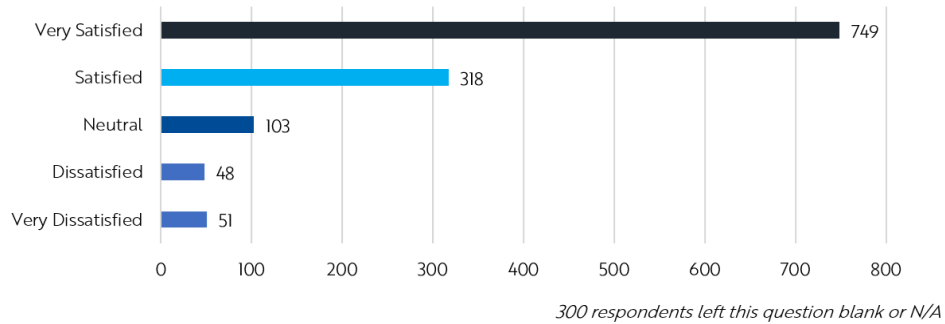
Q14. Politeness and Courteousness of Staff



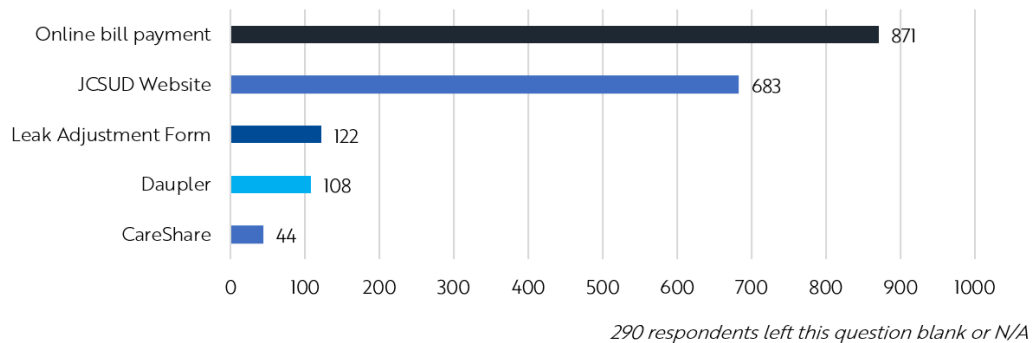
Q15. Overall Responsiveness to a Request, Question, or Concern



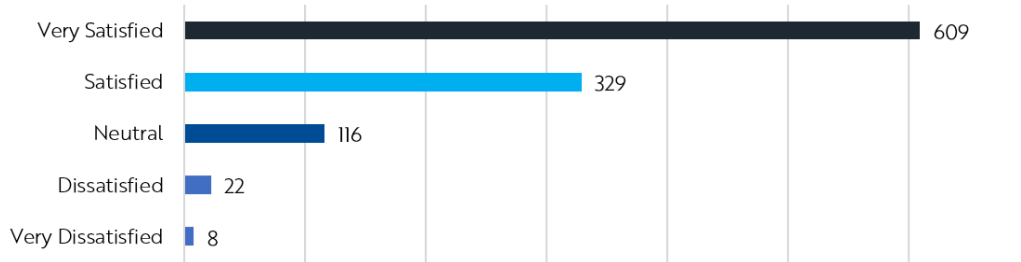
Q16. Overall Resolution to an Issue or Request



Q17. Services Utilized



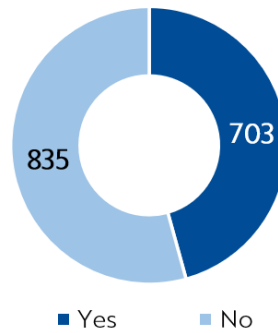
Q18. Satisfaction with Services



485 respondents left this question blank or N/A

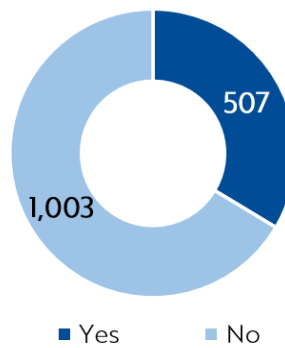
Section 4. WaterSmart and Conservation

Q19. Aware of WaterSmart Customer Portal



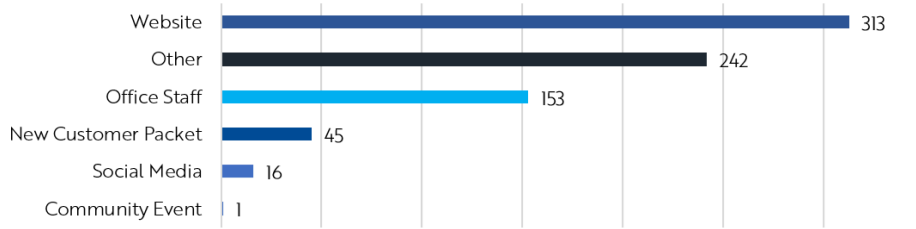
31 respondents left this question blank

Q20. Registered for WaterSmart Customer Portal



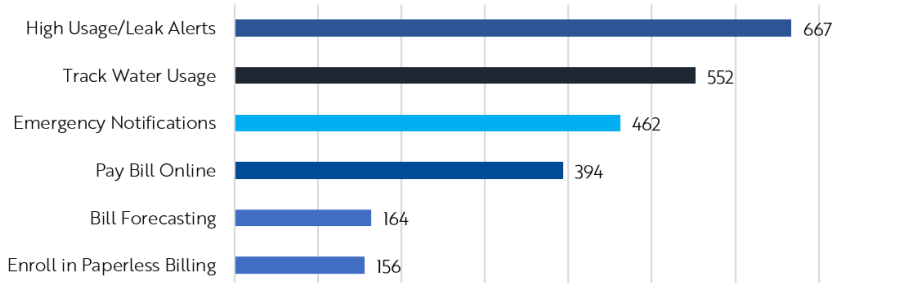
59 respondents left this question blank

Q21. How Customers Heard About WaterSmart



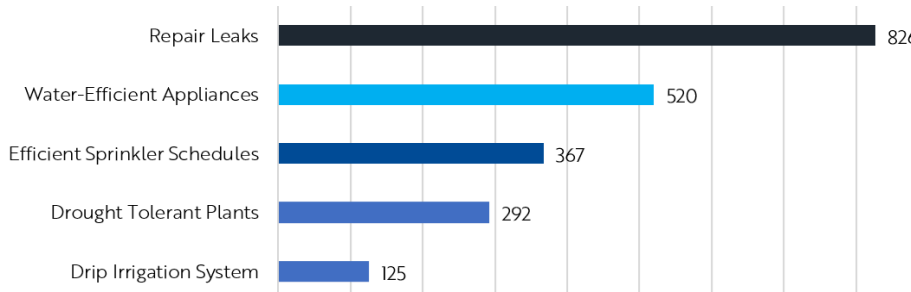
832 respondents left this question blank

Q22. WaterSmart Features Most Likely to Cause Customers to Register



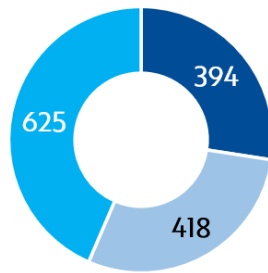
591 respondents left this question blank

Q23. Conservation Practices Used by Customers



314 respondents left this question blank

Q24. Reviewed Consumer Confidence Report (CCR)



■ Yes ■ No ■ Not Aware

132 respondents left this question blank

Conclusions

Section 1

Responses to demographic questions indicate a population of customers primarily over the age of 65, with a distribution of 46% male to 54% female. Based on the responses, most respondents live in site-built homes, with two residents typically residing within each home. Ninety-seven percent of respondents own their homes. Based on question six, most respondents have been JCSUD customers for over fifteen years.

Section 2

This section's questions relating to interactions with JCSUD staff indicate that 80% of respondents have contacted JCSUD staff, with most contacts being made with office staff. The primary method of contact was by phone, followed by in-person. The most common reasons for contacting staff were about a leak and making a payment.

Based on responses, customer satisfaction with these contacts with staff indicates an overall general satisfaction of 84%. Of those who indicated they were dissatisfied, 33% of respondents indicated they discussed their concern with a manager, and 68% of those who discussed it with a manager indicated their concern was resolved.

Section 3

This section measures customer satisfaction with customer service and other services provided to customers. Of the results, 91% of respondents indicated general satisfaction with the politeness and courteousness of the staff, and 86% indicated general satisfaction with the staff's responsiveness to their questions, requests, or concerns. Additionally, 84% reported general satisfaction with the overall resolution to their issue or request.

Section 3 of this survey asked respondents to indicate their utilization of JCSUD services intended to enhance customer service. The primary service utilized by respondents was the online bill payment system, followed by the JCSUD website and the leak adjustment form. The responses showed an overall satisfaction rate of 87% with these services.

Section 4

This section aimed to gain insight into whether customers are aware of and/or registered with the WaterSmart Customer Portal, how they heard about WaterSmart, the features that would make them most likely to register, and if they use any water conservation practices at home.

The results indicate that 46% of respondents were familiar with WaterSmart, and 34% were registered with the portal. The primary way customers were made aware of WaterSmart was through the JCSUD website. The WaterSmart feature most likely to prompt someone to register for the portal was receiving high-usage or leak alerts.

Question 23 asked customers if they utilized any water conservation practices. The most used water conservation methods were repairing indoor and outdoor leaks, followed by utilizing water-efficient appliances and implementing efficient sprinkler schedules.

Lastly, the responses to which customers have viewed the Consumer Confidence Report (CCR) indicated that 29% of respondents had not viewed the CCR, 27% reported they had viewed the report, and 44% indicated they were unaware of it.

The last question asked to provide any additional comments that would be helpful. A total of 286 respondents submitted additional comments. If contact information was available, JCSUD staff followed up on the submission.

Segments of Additional Comments Received

	Positive Feedback	Cost of Services	Billing or Payments	Leaks and Repairs	Water Quality and Pressure	General Comments, Feedback, and Recommendations
2025	31%	7%	7%	11%	17%	26%
2024	29%	14%	10%	12%	14%	21%

Historical Comparison

To assess customer satisfaction over time, the following comparisons were compiled using response data from previous surveys. This information can be cross-referenced, allowing for the detection of emerging preferences or the impact of external factors on people's opinions. It also helps in evaluating the effectiveness of programs by assessing the trajectory of responses over time following their implementation. (Not all data is available for the 2020 or 2021 survey.)

Satisfaction (%) of Contact Made with JCSUD

2020	2021	2022	2023	2024	2025
80%	-	84%	82%	85%	84%

Satisfaction (%) with Politeness and Courteousness of Staff

2020	2021	2022	2023	2024	2025
87%	-	88%	90%	91%	91%

Satisfaction (%) of JCSUD's Responsiveness to Addressing Concerns

2020	2021	2022	2023	2024	2025
83%	70%	87%	84%	87%	86%

Satisfaction (%) of Overall Resolution to Issue or Concern

2020	2021	2022	2023	2024	2025
73%	-	81%	85%	87%	86%

Satisfaction (%) of Other Customer Services Offered

2020	2021	2022	2023	2024	2025
-	-	82%	85%	85%	87%

Most Common Reason for Contact

2020	2021	2022	2023	2024	2025
Meter Concern	-	Make a Payment	Leak	Billing Question	Leak

Regional Comparison

To provide context for JCSUD's 2025 customer satisfaction scores, staff reviewed the most recent available resident survey data from several nearby North Texas cities, which were selected based on size, proximity, and the availability of publicly reported customer service metrics. JCSUD outperformed all comparison cities in each category where data were available. However, it's essential to note that this comparison is not a direct one-to-one comparison, as the cities included in this benchmark manage customer service across multiple departments (e.g., parks and recreation, electric, trash, permitting, etc.). As such, their survey results may reflect broader resident interactions beyond just water and wastewater utility services. However, even across different types of organizations, the categories below are consistently measured and valued by customers.



Regional Comparison of Satisfaction (%) Scores

Entity	Courteous/Politeness	Responsiveness	Overall Contact with Customer Service
JCSUD	91%	86%	84%
Burleson	90%	79%	72%
Dallas	79%	66%	71%
Denton	72%	66%	-
Fort Worth	79%	62%	66%
Arlington	-	-	68%
Mansfield	-	71%	80%

Recommendations and Action Plan

The results of this survey enable us to evaluate the performance and satisfaction of our customer service, as well as gain a better understanding of our customers' needs. Survey results can be utilized to resolve problems and improve services as needed through training, developing tools, and building on existing programs.

The survey responses provide general assumptions with some mixed results. Overall, based on the responses, customers are generally satisfied with their experience with JCSUD. However, several responses received provide insight into areas for improvement. Based on feedback, the following themes have been identified, and Action Plans have been developed to address each.

1. Increase Customer Awareness and Understanding of JCSUD Resources

Several responses and utilization data indicate that while JCSUD offers a range of programs and tools to support customers, such as the Leak Adjustment Policy, the CareShare assistance program, diverse payment options, and free water conservation resources, many customers are not aware of them or don't fully understand how to utilize them. Improved awareness and understanding could lead to higher participation, greater satisfaction, and fewer preventable concerns.

2. Enhance Communication Regarding JCSUD Services and Operations

Survey feedback and additional comments suggest that some customers would benefit from greater transparency into how JCSUD operates, including how rates are determined, how leaks are addressed, potential causes of low water pressure, ongoing infrastructure projects, and the steps taken to ensure water quality and service reliability. The AWWA Management Standard for Communication and Customer Relations supports the recommendation that communication with customers and stakeholders outside of the utility promotes a broad understanding of the role the utility plays in the community, and that open communication can be a key factor in repairing any historical mistrust or miscommunication between utilities and communities. Goodwill and community support can be invaluable when the District adopts changes in rates and fees, encounters an emergency, or requires infrastructure repairs and replacements.

3. Continued WaterSmart Campaigns

Upon reviewing the responses related to awareness and participation with WaterSmart, as well as additional comments received from customers, it was discovered that many feedback items were included on several surveys that relate to issues that could be resolved or addressed through the features included in WaterSmart. There were also several customers who were aware of WaterSmart but had not registered. With this information, we will tailor our WaterSmart promotional campaigns to emphasize the aspects that customers have expressed as most important or beneficial to them. Additional methods and channels will be used to build on current tactics for promoting WaterSmart.

4. Investment in Ongoing Training and Staff Development

While customer satisfaction with interactions with JCSUD staff remains consistently high, to maintain and build upon these positive ratings, continued investment in training ensures staff are equipped with the tools, skills, and confidence to provide high-quality service across all interactions. This training would be provided for staff across all customer-facing departments. This reinforces the commitment to continuous improvement and directly supports the high satisfaction scores seen in the survey.



 **JCSUD**
2026 ANNUAL BUDGET



APPENDIX

Glossary

Accrual basis: Accrual basis accounting recognizes transactions when they occur, regardless of the timing of related cash flows. The application of accrual accounting techniques prevents distortions in financial statement representations due to shifts in the timing of cash flows and related underlying economic events near the end of a fiscal period.

Accounting System: The total structure of records and procedures that identify, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

AMI: Advanced Metering Infrastructure.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter that contains supplementary comments and recommendations.

Available Funds: Balances of unutilized revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

AWWA: American Water Works Association

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating: A credit rating assigned to help investors assess the future ability, legal obligation, and willingness of the bond issuer to make timely debt service payments. In other words, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes, and functions over a specified period of time.

Business-type activity: Business-type activities are financed in whole or in part by fees charged to external parties for goods and services. These activities are usually reported in enterprise funds, which follow the same accounting rules as a private enterprise.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period.

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in and out of accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the



expiration of a certain specified time, or upon notice in writing.

CIAOC: Contributions in Aid of Construction

CIP: Capital Improvement Project or Capital Improvement Plan

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer is usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Depreciation: Depreciation is the accrual accounting concept that uses various methods to expense capitalized costs of an asset over its estimated useful life.

Drop-In Service: A type of connection where all infrastructure exists except the meter.

Enterprise Fund: A separate accounting and financial reporting mechanism for services for which a fee is charged in exchange for goods or services.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Expenditure: An outlay of money made to provide the programs and services within their approved budget.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal year (FY): The 12 months, January 1st to December 31, to which the annual operating budget applies and, at the end of which, the financial position and the results of operations are determined.

Fixed Assets: Long-lived assets such as buildings, equipment, and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated, such as retirement, FICA/Social Security, insurance, debt service costs, or interest on loans.

Fund: Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions, activities, or objectives with special regulations, restrictions, or limitations. A fund is a self-balancing set of accounts that records financial resources along with all related liabilities, resulting in equities or balances. The accounts of the District are organized based on funds and account groups to report on its financial position and the results of its operations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions, or limitations.

Fund Equity: The difference between assets and liabilities reported in an enterprise fund.

Generally Accepted Accounting Principles (GAAP): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Government Finance Officers Association (GFOA): The GFOA of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for public benefit.

Governing Body: A board, committee, commission, or other executive or policymaking body of an entity.

Headloss: The pressure or energy lost by water flowing in a pipe or channel because of turbulence caused by the velocity of the flowing water and the roughness of the pipe, channel walls, or fittings.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. Determining these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interceptors: Separate solids and grease to contain them in a holding facility to prevent them from entering the main sewer system.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Joint Venture: A commercial enterprise undertaken jointly by two or more parties that otherwise retain their distinct identities.

LF: Linear Foot.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Net Assets: The difference between assets and liabilities of assets and liabilities of proprietary funds. Net assets may be further divided into unrestricted and restricted amounts, such as those constrained by legislation or external parties, trust amounts for pensions or pools, or other purposes, like investments in capital assets, net of the related debt.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Operating budget: The operating budget is the authorized revenues and expenditures for ongoing district services and is the primary means by which a government is controlled. The life span of an operating budget is typically one year. Personnel costs, supplies, and other charges are found in an operating budget.

Pressure Plane: Isolated areas of a distribution system that maintain a specified hydraulic grade for a particular service area.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs it funds. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Red Line Projects: A project where the waterline has low pressure or too many connections, based on Texas Commission on Environmental Quality regulations.

Refunding of Debt: A transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget to provide a funding source for extraordinary or unforeseen expenditures.

Revenue: The income of the District used to fund operations. Typical revenue examples for the District are charges for services, interest, fees, and developer contributions.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Special Utility District (SUD): A special-purpose district or other governmental jurisdiction that provides public utilities (such as water and wastewater) to the residents of that district..

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Unrestricted Net Position: Monies in the enterprise fund as of the end of the fiscal year that are not restricted, and are therefore available for expenditure once certified as part of free cash.