



# 2025 Approved Budget



## TABLE OF CONTENTS

About the Budget.....	page 1
2025 Budget Summary.....	page 6
2025 Operating Budget.....	page 7
Five Year Capital Improvement Plan.....	page 8
Reconciliation of Capital Improvement Plan and Funding Sources...	page 9
2025 JCWSA Conservation Rate Schedule.....	page 10
JCWSA Connection Fee Schedule.....	page 12



## **About The Budget**

### **Where we are today:**

- FY 2024 water sales are expected to increase by approximately 31% compared to FY 2023 actual sales. The projected increase is due to the rate adjustments approved for 2024 in addition to the number of new customers added to the system in the past year.
- Sewer sales for FY 2024 are expected to increase by approximately 34% compared to FY 2023 actual sales. The contributors to this expected increase are the base rate adjustment for sewer customers, the increase in usage fees and the increased number of customers added in recent years.
- The increase in the number of water customers for 2024 is approximately 3.7% as of July 31, 2024. The sewer customer increase since 2023 is 6.8%.
- At the end of 2023, JCWSA realized 574 new water and 719 (this number includes 475 prepaid connections that came online for service) new sewer connections. At the end of the second quarter of 2024, JCWSA has recognized 265 new water connections and 50 new sewer connections.

### **Looking to the future:**

- In the 2020 rate study conducted by Nelsnick Enterprises Inc, a base rate increase of \$1.80 was recommended for all existing sewer customers to be done each year for the next five years. It was further recommended that sewer customers moving into a new subdivision served by a lift station have an additional \$9.00 added to the base fee to help offset the maintenance and repair costs of the additional lift station. This recommendation was adopted by the JCWSA Board in 2020 to be implemented for the years 2021-2025. The \$1.80 base rate increase for existing customers will be reflected in the 2025 rate schedule for year five of the approved five year implementation. The base fee for new sewer customers served by a lift station was implemented in full in 2021.
- The updated rate study that began in 2023 and was completed in 2024 recommended an increase of 10% on base and usage fees for all classifications of customers to be effective January 1, 2025. In an attempt to lessen the impact of the increase on its customers, the JCWSA Board decided to implement 5% of this increase in April 2024. The remaining 5% of the proposed increase is included in

the Conservation Rate Schedule for 2025. This will further offset the increasing costs of repairs and maintenance to an aging water and sewer system, plan for needed and immediate expansion of the distribution system and to prepare for other capital improvements indicated by the JCWSA Water and Sewer Master Plans presented and adopted in 2023.

- Connections fees for water and sewer service were also part of the 2023 Rate Study. These fees have been adjusted as a result of the findings of the study. This was done to help spread the true cost of immediate needs of the water and sewer distribution system as well as plan for future needs between current and future users of the system.
- The FY 2025 Annual Budget of \$22,229,386 is an increase of \$4,453,586 or 25.05% from the FY 2024 budget. The primary increases and decreases for the proposed FY 2024 annual budget are:
  - The debt service requirement increase of \$1,589,431 or 385% for FY 2025 is the result of realizing the full cost of the 2021 bond issue debt service and adding the contract payable for the UOBWA Plant Expansion. This bond issue is anticipated for 2025 and will increase the debt service requirement through 2055. Principal is not recognized as an expense in an enterprise fund budget, therefore is not included.
  - The operating expense (net) increase of \$1,700,269 or 19.5% is a direct result of the growth the system has experienced. Some of the projected changes in expenses for 2025 are:
    - The water purchases expense increase of \$228,530 is due to the projected increase in water purchases needed to serve the growing customer base.
    - The Bear Creek capital replacement portion of the monthly invoice is budgeted for \$334,926 for 2025. This is the same amount that has been required since 2018. This cost will be required through the year 2046 and will be paid solely by the Authority. The capital replacement payment increases the water purchases expense each year.

- The repair/maintenance expenses are projected to increase by \$576,500 in 2025.
  - The repair and maintenance costs for the water system are expected to increase as a result of the aging meter program. Any meters in service for 10 years are recommended for replacement by the State of Georgia and the state mandated water audit that is conducted each year. This practice helps to decrease water loss and recover revenue that would otherwise be unbilled.
  - JCWSA administers its back flow prevention program in house to guard the system from contaminants and protect its customers in the most comprehensive manner. This cost was also added to the 2025 budget.
  - The repair and maintenance budget for the water system has increased as well. Major line breaks and repairs to pumping stations are expected to continue to rise. GDOT relocation projects must be accounted for in this budget as well, although the actual projects may not occur in the budgeted year. The required amount will be included in the operating budget until the project(s) are completed. The amount tracked for the 2025 operating budget year is \$500,000 for the GDOT projects known as of the date of this document.
  - The maintenance costs for sewer lift stations are expected to remain high. In 2024, several of the stations required multiple clean outs by a third-party using tanker trucks and jet cleaning equipment. This is largely a result of non-flushable waste products and construction debris.
    - The Traditions 1 Lift Station has been identified as one of the lift stations that will need major repair/replacement in 2025. This accounts for about \$160,000 of the increases included in this budget item.
  - As a good management practice, a contingency is in place in case of emergency repairs to the system or other unknown costs. This budget line item increased by \$336,132 for 2025. Best practices indicate that this amount should be at least 5% of the budget. JCWSA is working towards this goal. For 2025, the contingency budget is approximately 3.4% of the full operating budget.

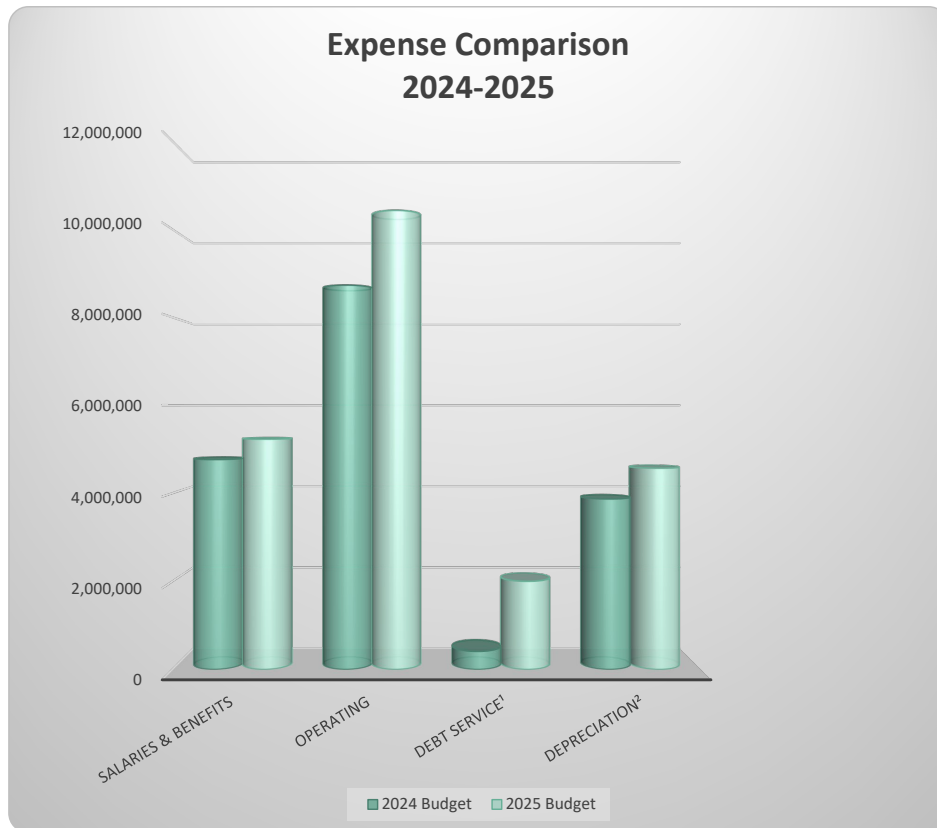
- Other cost of sales is projected to increase in 2025 in the amount of \$213,750.
      - Sewer costs that are projected to increase are sewer lab services and sludge handling due to the increased sewage that is received by the Middle Oconee Wastewater Treatment Plant.
      - Utility services for the sewer plant are expected to increase with the increased flow received.
      - As the demand for water supply increases, the cost of pumping the water increases. Additionally, older pumping stations are expected to need increased repair and maintenance as they age.
    - Professional services are projected to increase in 2025 by \$65,000.
      - Legal services' expectations are increased to meet the growing needs of the Authority.
      - Auditing and other accounting related services are expected to increase with added disclosure and compliance requirements with future GASB pronouncements.
    - Other operating expenses are expected to increase for 2025 by \$213,750.
  - Salaries and benefits are projected to increase by \$463,886 or 9.74% for FY 2025. This increase is due to the higher costs of human resources and added staff to meet the demands of the growing county.
    - The Authority proposes to add two new employees to its staff in 2025.
      - Field Engineering Technician
      - Building and Grounds Maintenance Technician
  - Depreciation expense for 2025 is expected to increase by \$700,000 or 18% from the 2024 Budget. This expense is a non-cash expense that is recognized to plan for funding of asset repair and replacement costs. Also included in this expense is the amortization for intangible right to use assets and lease agreements.

- Annual revenues have historically exceeded expenses and expectations. Any “net income” recognized by JCWSA is dedicated to the Renewal and Extension Fund to pay for depreciation and expansion of the system. Any net income going forward will be used to pay down the Authority’s debt and plan for repairs and replacement of the water and sewer system.
- The FY 2025 Approved Budget is balanced in accordance with Georgia state law.

## 2025 BUDGET SUMMARY

### Expense Totals

	2024 Budget	2025 Budget	Percent of Total 2025 Budget	Difference 2024-2025	Percent Change
Salaries & Benefits	4,764,133	5,228,019	23.5%	463,886	9.74%
Operating	8,731,381	10,431,650	46.9%	1,700,269	19.47%
Debt Service <sup>1</sup>	412,428	2,001,859	9.0%	1,589,431	385.38%
Depreciation <sup>2</sup>	3,867,858	4,567,858	20.5%	700,000	18.10%
<b>TOTAL</b>	<b>17,775,800</b>	<b>22,229,386</b>	<b>100.0%</b>	<b>4,453,586</b>	<b>25.05%</b>



<sup>1</sup> Debt service Includes amortization of bond premium/discount & amortization of deferred refunding  
The operating budget of an enterprise fund includes only interest expense and amortization of premium/discount.

<sup>2</sup> Depreciation is a non-cash expense. JCWSA budgets for depreciation with intent to reserve cash for repair, maintenance and replacement of aging assets.



**Jackson County Water & Sewerage Authority**  
**Operating Budget**

	2024	2025
<b>REVENUES</b>		
WATER SALES-METERED	\$ 8,800,000	\$ 10,022,599
WATER SALES - WHOLESALE	1,431,000	1,451,000
SEWER SALES-METERED	2,800,000	3,400,000
DAMAGE/TAMPERING/THEFT	38,000	50,000
SERVICE FEES (Includes new connection fees)	2,823,800	5,489,787
OTHER REVENUES	27,000	15,000
<b>TOTAL REVENUES</b>	<u>15,919,800</u>	<u>20,428,386</u>
<b>COST OF SALES</b>		
WATER PURCHASES	2,971,470	3,200,000
REPAIRS/MAINTENANCE	2,020,004	2,596,504
OTHER COST OF SALES	1,649,150	1,862,900
<b>TOTAL COST OF SALES</b>	<u>6,640,624</u>	<u>7,659,404</u>
<b>GROSS PROFIT</b>	<u>9,279,176</u>	<u>12,768,982</u>
<b>EXPENSES</b>		
SALARIES & BENEFITS	4,764,133	5,228,019
PROFESSIONAL SERVICES	85,000	150,000
OTHER OPERATING EXPENSES	1,490,389	1,791,246
CONTINGENCY EXPENSES	413,868	750,000
<b>TOTAL EXPENSES</b>	<u>6,753,390</u>	<u>7,919,265</u>
<b>NET INCOME FROM OPERATIONS</b>	<u>2,525,786</u>	<u>4,849,717</u>
<b>OTHER INCOME(EXPENSES)</b>		
INTEREST INCOME-CASH ACCOUNTS	30,000	50,000
INTEREST INCOME - 2018 BONDS	100,000	100,000
INTEREST INCOME - UOBWA BONDS	(25,000)	-
INTERGOVT. REV.-NON-OPERATING	-	-
<b>TOTAL OTHER INCOME(EXPENSE)</b>	<u>105,000</u>	<u>150,000</u>
<b>CONSTRUCTION RELATED INCOME(EXPENSE)</b>		
SPLOST PROCEEDS	(500)	-
STATE & FEDERAL GOVERNMENT GRANTS - CAPITAL	-	-
DONATED WATER/SEWER SYSTEM	1,750,000	1,650,000
BOND INTEREST & ISSUANCE EXPENSE*	(412,428)	(2,001,859)
ASSET DEPRECIATION/AMORTIZATION EXPENSE	(3,540,000)	(4,200,000)
INTANGIBLE ASSET AMORTIZATION	(327,858)	(367,858)
PROJECT COST ABANDONED	(100,000)	(80,000)
CAPITAL CONTRIBUTION	-	-
<b>TOTAL CONSTRUCTION RELATED</b>	<u>(2,630,786)</u>	<u>(4,999,717)</u>
<b>NET INCOME</b>	<u>\$ -</u>	<u>\$ -</u>

	Previously Approved Budget in FY 2024			5-Year Capital Plan					Proposed	Proposed Funding Source	Total Capital Budget (Includes Remaining Budget and Proposed Amounts)		
	Approved Budget	Budget Spent	Remaining Budget	2025	2026	2027	2028	2029	Additional Funding				
Water Projects	SPLOST 6 Hwy 129 Loop	2,400,000.00	19,878.00	2,380,122.00	-	-	-	-	-	\$ -	SPLOST Fund	\$ 2,380,122	
	Water Administration/Operating Facility	14,048,591.00	11,165,725.65	2,882,865.35	-	-	-	-	-	\$ -	2021 Bond Issue	\$ 2,882,865	
	Parks Creek Reservoir (construction phase)	5,000,000.00	-	5,000,000.00	-	-	-	-	-	\$ -	2021 Bond Issue	\$ 5,000,000	
	Parks Creek Reservoir (ancillary costs)	2,083,739.00	1,471,951.08	611,787.92	-	-	-	-	-	\$ -	Renewal & Extension	\$ 611,788	
	Hightower Water Tank Site Improvements <sup>A</sup>	200,000.00	-	200,000.00	-	-	-	-	-	\$ -	Renewal & Extension	\$ 200,000	
	Engineering Surveying Equipment	50,000.00	-	50,000.00	-	-	-	-	-	\$ -	Renewal & Extension	\$ 50,000	
	Water Resources Devt/Planning	1,361,383.00	853,121.87	508,261.13	500,000	500,000	500,000	500,000		\$ 2,000,000	Renewal & Extension	\$ 2,508,261	
												Renewal & Extension/ Possible Bond	
	Water Transmission Lines	2,597,696.00	117,818.75	2,479,877.25	6,767,301	1,560,000	15,379,400	27,266,500	13,340,400	\$ 64,313,601			\$ 66,793,478
	Sample Station Updates	-	-	-	55,000	-	-	-	-	\$ 55,000		Renewal & Extension	\$ 55,000
	UOBWA Plant Expansion <sup>*</sup>	4,500,000.00	745,884.97	3,754,115.03	11,625,000	23,250,000	11,625,000	-	-	\$ 46,500,000		Renewal & Extension	\$ 50,254,115
	Replace JCWSA Servers (IT)	100,000	-	100,000.00	-	136,000	-	-	-	\$ 136,000		Renewal & Extension	\$ 236,000
	Vehicles - Water, Finance, & Engineering	-	-	-	300,000	150,000	-	-	-	\$ 450,000		Renewal & Extension	\$ 450,000
	Construction Equipment	-	-	-	500,000	300,000	150,000	-	-	\$ 950,000		Renewal & Extension	\$ 950,000
	Talmo Pump Generator	-	-	-	200,000	-	-	-	-	\$ 200,000		Renewal & Extension	\$ 200,000
	Hightower Water Tank and Line	-	-	-	-	-	28,418,600	-	-	\$ 28,418,600		2026 Bond Issue	\$ 28,418,600
<b>Water Total</b>	<b>\$ 32,341,409</b>	<b>\$ 14,374,380</b>	<b>\$ 17,967,029</b>	<b>\$ 19,947,301</b>	<b>\$ 25,896,000</b>	<b>\$ 56,073,000</b>	<b>\$ 27,766,500</b>	<b>\$ 13,340,400</b>	<b>\$ 143,023,201</b>			<b>\$ 160,990,230</b>	
Wastewater Projects	Doster Creek Sewer Upgrades	3,384,408.00	129,222.20	3,255,185.80	-	-	-	-	-	\$ -	2021 Bond Issue	\$ -	
	Sewer Planning/Modeling	280,000.00	256,566.90	23,433.10	-	-	-	-	-	\$ -	Renewal & Extension	\$ 23,433	
	Regional WWTP & Interceptor Line (Eng/RW/Legal phase) <sup>B</sup>	462,295.00	56,778.98	405,516.02	-	-	-	-	-	\$ -	Renewal & Extension	\$ 405,516	
	Middle Oconee LS Flygt Pump 2	70,000.00	-	70,000.00	-	-	-	-	-	\$ -	Renewal & Extension	\$ 70,000	
	Wastewater Operations Admin Building/Turn Lane	300,000.00	49,446.84	250,553.16	125,000	-	-	-	-	\$ 125,000		Renewal & Extension	\$ 375,553
	Gravity Mains	925,000.00	-	925,000.00	500,000	1,000,000	1,000,000	1,000,000	4,471,800	\$ 7,971,800		Renewal & Extension	\$ 8,896,800
	Doster Creek Sewer Upgrades	-	-	-	2,000,000	-	-	-	-	\$ 2,000,000		Renewal & Extension	\$ 2,000,000
	Floating aerator	-	-	-	60,000	-	-	-	-	\$ 60,000		Renewal & Extension	\$ 60,000
	Wastewater Department Vehicles	-	-	-	-	100,000	-	-	-	\$ 100,000		Renewal & Extension	\$ 100,000
	Middle Oconee WWTP 2.6	-	-	-	-	6,864,000	30,888,000	30,888,000	-	\$ 68,640,000		2026 Bond Issue	\$ 68,640,000
	Middle Oconee Lift Station Expansion	-	-	-	-	-	8,063,350	9,155,350	-	\$ 17,218,700		2026 Bond Issue	\$ 17,218,700
<b>Wastewater Total</b>	<b>\$ 5,421,703</b>	<b>\$ 492,015</b>	<b>\$ 4,929,688</b>	<b>\$ 2,685,000</b>	<b>\$ 7,964,000</b>	<b>\$ 39,951,350</b>	<b>\$ 41,043,350</b>	<b>\$ 4,471,800</b>	<b>\$ 96,115,500</b>			<b>\$ 97,790,002</b>	

**Clarifications\* & Items for the Boards Approval:**

<sup>A</sup> The 'Arcade Water Tank' which was approved on the 2024 Budget will be renamed to 'Hightower Water Tank Site Improvements' going forward.

<sup>B</sup> The 'Mulberry Regional WWTP (Eng/RW/Legal phase)' and 'Mulberry Regional WWTP Interceptor Line (Eng/RW/Legal)' which was approved on the 2024 Budget will be combined and renamed to 'Regional WWTP & Interceptor Line (Eng/RW/Legal)' going forward. The previously approved budget for 2025 has now been reallocated to the Wastewater Operations Admin Building/Turn Lane project.

<sup>\*</sup> UOBWA Plant Expansion - The amounts shown in the 5-year Capital Plan indicate the project costs that are expected to be paid in the associated years and represents JCWSA's 46.429% of the full project costs. The cash outlay for the bond debt will be paid as a contract payable according to the amortization schedule for the bond issue at approximately \$1.3M for 2025, \$2.26M for 2026 and \$2.26M for 2027. The remaining years of debt service is estimated at \$3.03M per year through 2055.

Summary:	Approved Budget	Budget Spent	Remaining Budget	2025	2026	2027	2028	2029	Proposed Additional Funding	Total Capital Budget (Includes Remaining Budget and Proposed Amounts)
<b>Total per Year</b>	<b>\$ 37,763,112</b>	<b>\$ 14,866,395</b>	<b>\$ 22,896,717</b>	<b>\$ 22,632,301</b>	<b>\$ 33,860,000</b>	<b>\$ 96,024,350</b>	<b>\$ 68,809,850</b>	<b>\$ 17,812,200</b>	<b>\$ 239,138,701</b>	<b>\$ 258,780,232</b>

**RECONCILIATION OF CAPITAL IMPROVEMENT PLAN  
AND FUNDING SOURCE(S)  
2025**

Net Income	\$	-
Cash - Approved Ongoing - Renewal & Extension Fund		6,898,666
Cash - Renewal & Extension Fund (reserved for 2025 Capital Outlay)		4,240,000
Cash - SPLOST Fund (reserved for 2025 Capital Outlay)		<u>2,380,122</u>
Total cash and cash equivalents		<u>13,518,788</u>

Reconciliation of Cash Needs for Approved Ongoing Projects & New Requests

**Renewal and Extension Fund**

Projected Cash Available - Renewal and Extension Fund @ YE		21,506,248
Ongoing Projects Remaining		(6,898,666)
Debt payments for 2025		(4,873,342)
2025 Capital Requests		(4,240,000)
Transfers to Renewal & Extension Fund - Budgeted 2025		<u>5,000,000</u>
Projected Cash available at 2025 YE		<u>10,494,240</u>

**SPLOST Fund**

Projected Cash Available - SPLOST Fund @ YE		2,113,190
SPLOST Approved Ongoing Projects		(2,380,122)
SPLOST Debt payments for 2024		-
SPLOST Proceeds - Budgeted 2024		<u>-</u>
Projected SPLOST available for completion of projects (to be paid from JCWSA Operating or R&E funds)		<u>(266,932)</u>

Note: Remaining cash available for future use assumes all projects listed will be complete by the end of 2025. Transfers for 2025 are budgeted using a conservative approach



**2025 WATER/SEWER RATE SCHEDULE**  
**Effective 2/1/2025**

**JCWSA CONSERVATION RATES**

<b>RESIDENTIAL CUSTOMERS</b>	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1 0 - 5,700</b>	<b>TIER 2 5,701 - 7,500</b>	<b>TIER 3 OVER 7,500</b>
5/8" or 3/4" Metered Connection	\$14.31	0	\$8.11	\$12.32	\$16.18
1" Metered Connection	\$18.14	0	\$8.11	\$12.32	\$16.18
1.5" Metered Connection	\$28.35	0	\$8.11	\$12.32	\$16.18
2" Metered Connection	\$43.66	0	\$8.11	\$12.32	\$16.18

<b>COMMERCIAL CUSTOMERS</b>	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1 0 - 14,600</b>	<b>TIER 2 14,601 - 60,000</b>	<b>TIER 3 OVER 60,000</b>
5/8" or 3/4" Metered Connection	\$14.31	0	\$9.70	\$14.78	\$19.43
	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1 0 - 14,000</b>	<b>TIER 2 14,001 - 50,000</b>	<b>TIER 3 OVER 50,000</b>
1" Metered Connection	\$18.14	0	\$9.70	\$14.78	\$19.43
	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1 0 - 31,000</b>	<b>TIER 2 31,001 - 82,000</b>	<b>TIER 3 OVER 82,000</b>
1.5" Metered Connection	\$28.35	0	\$9.70	\$14.78	\$19.43
	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1 0 - 35,000</b>	<b>TIER 2 35,001 - 291, 000</b>	<b>TIER 3 OVER 291,000</b>
2" Metered Connection	\$43.66	0	\$9.70	\$14.78	\$19.43
	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1 0 - 100,000</b>	<b>TIER 2 100,001 - 500,000</b>	<b>TIER 3 OVER 500,000</b>
3" Metered Connection	\$258.12	0	\$9.70	\$14.78	\$19.43
4" Metered Connection	\$357.69	0	\$9.70	\$14.78	\$19.43
6" Metered Connection	\$618.10	0	\$9.70	\$14.78	\$19.43
8" Metered Connection	\$790.22	0	\$9.70	\$14.78	\$19.43
10" Metered Connection	\$962.78	0	\$9.70	\$14.78	\$19.43
12" Metered Connection	\$1,188.90	0	\$9.70	\$14.78	\$19.43

<b>INDUSTRIAL CUSTOMERS</b>	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1</b>
3/4" Metered Connection (low flow meters)	\$14.31	0	\$13.80
1" Metered Connection (low flow meters)	\$18.14	0	\$13.80
1.5" Metered Connection (low flow meters)	\$28.35	0	\$13.80
2" Metered Connection	\$43.66	0	\$13.80
3" Metered Connection	\$258.12	0	\$13.80
4" Metered Connection	\$357.69	0	\$13.80
6" Metered Connection	\$618.10	0	\$13.80
8" Metered Connection	\$790.22	0	\$13.80
10" Metered Connection	\$962.78	0	\$13.80
12" Metered Connection	\$1,188.90	0	\$13.80

<b>FIRE LINE CUSTOMERS</b>	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1 0 - 31,000</b>	<b>TIER 2 31,001 - 82,000</b>	<b>TIER 3 OVER 82,000</b>
3" Fire line Connection	\$258.12	0	\$9.70	\$14.78	\$19.43
4" Fire line Connection	\$357.69	0	\$9.70	\$14.78	\$19.43
6" Fire line Connection	\$618.10	0	\$9.70	\$14.78	\$19.43
8" Fire line Connection	\$790.22	0	\$9.70	\$14.78	\$19.43
10" Fire line Connection	\$962.78	0	\$9.70	\$14.78	\$19.43
12" Fire line Connection	\$1,188.90	0	\$9.70	\$14.78	\$19.43

<b>HYDRANT METER RENTALS</b>	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1</b>
Small Hydrant Meter (3/4')	\$165.38	1,500	\$16.18
Large Hydrant Meter (1.5" or larger)	\$165.38	1,500	\$16.18

<b>IRRIGATION CUSTOMERS</b>	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1</b>
3/4" Metered Connections	\$14.31	0	\$16.18
1" Metered Connections	\$18.14	0	\$16.18
1.5" Metered Connections	\$28.35	0	\$16.18
2" Metered Connections	\$43.66	0	\$16.18
3" Metered Connections	\$258.12	0	\$16.18

<b>SEWER CUSTOMERS</b>	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1 OVER 1,500</b>
All Classes of sewer customers	\$30.95	1,500	\$11.42

**SENIOR CUSTOMERS (60 YEARS & BETTER)**

<b>WATER RATES</b>	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1 0 - 5,700</b>	<b>TIER 2 5,701 - 7,500</b>	<b>TIER 3 OVER 7,500</b>
All Residential Customers Only (No irrigation meters)	\$7.75	0	\$8.11	\$12.32	\$16.18

<b>SEWER RATES</b>	<b>BASE</b>	<b>ALLOWANCE</b>	<b>TIER 1</b>
All Residential Customers Only	\$16.53	1,500	\$11.42



**Jackson  
Water  
Authority**

Effective April 11, 2024

### Water Connection Fees

Meter Size	Connection Fee
3/4"	\$9,500
1"	\$23,750
1.5"	\$47,500
2"	\$76,000
3"	\$152,000
4"	\$237,500
6"	\$475,000
8"	\$760,000
10"	\$1,995,000
12"	\$2,517,500

### Fire Line Connection Fees

Meter Size	Connection Fee
2"	\$6,000
3"	\$7,500
4"	\$11,250
6"	\$15,000
8"	\$18,750
10"	\$37,500
12"	\$52,300

### Sewer Connection Fees (per ERU)

Connection Fee
\$10,000