

# ANNUAL BUDGET



**FISCAL YEAR 2017-2018**

# Jefferson County Water Authority

## Annual Budget Fiscal Year 2017-2018

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### Board Members

#### Festus

Tim Montgomery, President  
Matt Clemens, Director  
Gary Underwood, Director  
Michelle Guidicy, Treasurer

#### Herculaneum

Mark Johnson, Vice-President  
Terry Thomas, Director  
Jim Kasten, Director  
Kerry Patek, Secretary

Legal Council  
Wegmann Law Firm

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**JCWA Fund Summary**

		<b><u>Proposed Budget 2017-2018</u></b>	<b><u>Approved Budget 2017-2018</u></b>
<b><u>Actual Retained Earnings at September 30, 2016</u></b>		\$ 7,796,753	\$ 7,796,753
Amended Budget Revenues 2016-2017		\$ 3,108,700	\$ 3,108,700
Amended Budget Expenditures 2016-2017		\$ 3,092,879	\$ 3,092,879
Estimated Fund Balance September 30, 2017		<b><u>\$ 7,812,574</u></b>	<b><u>\$ 7,812,574</u></b>
Estimated Revenue 2017-2018		\$ 3,138,633	\$ 3,138,633
<b>Total Assets 2017-2018</b>		<b><u>\$ 10,951,207</u></b>	<b><u>\$ 10,951,207</u></b>
Estimated Expenditures 2017-2018		\$ 3,070,116	\$ 3,070,116
<b>Total Liabilities 2017-2018</b>		\$ 3,070,116	\$ 3,070,116
Estimated Balance September 30, 2018		\$ 7,881,091	\$ 7,881,091
<b>Total Liabilities &amp; Fund 2017-2018</b>		<b><u>\$ 10,951,207</u></b>	<b><u>\$ 10,951,207</u></b>
<b>Cash in Bank as of May 31, 2017</b>			
JCWA Operating Cash	\$ 211,771		
Reserve & Investments	\$ 556,748		
2001C Interest Investment Account	\$ 84,144	Restricted	
2001C Reserve Investment Account	\$ 1,911,766	Restricted	
2001C Principal Investment Account	\$ 650,833	Restricted	
2002A Reserve Investment Account	\$ 1,933,254	Restricted	
2002A Principal Investment Account	\$ 227,083	Restricted	
2002A Interest Investment Account	\$ 44,660	Restricted	
2012 Principal Investment Account	\$ 8,001	Restricted	
2012 Interest Investment Account	\$ 1,987	Restricted	
Herky's 10% Cash & Investments	\$ 344,199	Restricted	
Wtr Replacement & Investments	\$ 1,602,418	Restricted	
<b>Total JCWA "Cash-n-Bank"</b>	<b><u>\$ 7,576,864</u></b>		

**JCWA Fund Revenues**

Account Number	Account Title	Three Year History			Current Budget	Revenues	Proposed Budget	Approved Budget
		Actual Revenue 2013-2014	Actual Revenue 2014-2015	Actual Revenue 2015-2016	Amended Budget 2016-2017 \$4.26	Through 5/31/2017 \$4.26	Budget 2017-2018 \$4.50	Budget 2017-2018 \$4.50
606000 - 43000	Grant Receipts	\$ 101,482	\$ -	\$ 6,290	\$ -	\$ -	\$ -	\$ -
606000 - 43005	Contributed Revenue	\$ -			\$ 63,000	\$ 62,263		
606000 - 43010	Herky Reimbursement	\$ 349,902	\$ 353,532	\$ 359,637	\$ 363,739	\$ 244,492	\$ 366,865	\$ 366,865
606000 - 47003	Herky's Interest Earnings	\$ 627	\$ 1,399	\$ 3,684	\$ 4,000	\$ 2,180	\$ 4,000	\$ 4,000
606000 - 47100	Interest on Investments	\$ 6,006	\$ 8,884	\$ 18,146	\$ 15,000	\$ 13,538	\$ 15,000	\$ 15,000
606000 - 47127	2001C SRF Interest	\$ 136,511	\$ 125,771	\$ 115,361	\$ 86,431	\$ 48,068	\$ 74,865	\$ 74,865
606000 - 47128	2002A SRF Interest	\$ 143,261	\$ 132,197	\$ 121,591	\$ 95,138	\$ 60,954	\$ 82,603	\$ 82,603
606000 - 48000	Miscellanoues Income	\$ 149	\$ 143	\$ 157	\$ 150	\$ 428	\$ 150	\$ 150
606000 - 48300	Insurance Claims & Refunds	\$ -	\$ -	\$ -	\$ 24,500	\$ -	\$ -	\$ -
606000 - 49211	Festus Water Sales	\$ 1,589,940	\$ 1,618,045	\$ 1,682,868	\$ 1,710,390	\$ 1,138,698	\$ 1,806,750	\$ 1,806,750
606000 - 49212	Herculaneum Water Sales	\$ 693,792	\$ 706,056	\$ 734,342	\$ 746,352	\$ 496,886	\$ 788,400	\$ 788,400
<b>TOTAL REVENUE</b>		<u>\$ 3,021,670</u>	<u>\$ 2,946,027</u>	<u>\$ 3,042,076</u>	<u>\$ 3,108,700</u>	<u>\$ 2,067,507</u>	<u>\$ 3,138,633</u>	<u>\$ 3,138,633</u>
<b>TOTALS:</b>		<u>\$ 3,021,670</u>	<u>\$ 2,946,027</u>	<u>\$ 3,042,076</u>	<u>\$ 3,108,700</u>	<u>\$ 2,067,507</u>	<u>\$ 3,138,633</u>	<u>\$ 3,138,633</u>

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**JCWA Expenditures**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2013-2014</u>	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Amended Budget 2016-2017</u>	<u>Expenditures Through 5/31/2017</u>	<u>Proposed Budget 2017-2018</u>	<u>Approved Budget 2017-2018</u>
				\$4.26	\$4.26	\$4.50	\$4.50
Personal Services	\$ 405,378	\$ 323,075	\$ 345,364	\$ 362,505	\$ 211,084	\$ 371,881	\$ 371,881
Benefits	\$ 57,661	\$ 60,801	\$ 69,420	\$ 86,160	\$ 57,631	\$ 115,096	\$ 115,096
Utilities/Maintenance	\$ 213,723	\$ 207,602	\$ 216,689	\$ 223,960	\$ 111,085	\$ 240,960	\$ 240,960
Office Expense	\$ 4,378	\$ 4,667	\$ 6,311	\$ 134,150	\$ 129,844	\$ 141,231	\$ 141,231
Vehicle/Travel	\$ 3,855	\$ 4,353	\$ 5,077	\$ 6,600	\$ 2,987	\$ 7,000	\$ 7,000
Materials/Supplies	\$ 117,218	\$ 123,057	\$ 127,012	\$ 143,100	\$ 82,718	\$ 143,600	\$ 143,600
Special Expenses	\$ 56,721	\$ 63,114	\$ 60,259	\$ 140,200	\$ 51,433	\$ 113,000	\$ 113,000
Amortization	\$ (27,905)	\$ (27,905)	\$ (27,905)	\$ (27,905)	\$ (18,603)	\$ (27,905)	\$ (27,905)
Debt Service	\$ 1,782,359	\$ 1,779,503	\$ 1,769,102	\$ 1,764,973	\$ 794,528	\$ 1,753,753	\$ 1,753,753
Capital Outlay	\$ 34,400	\$ 220,963	\$ 451,580	\$ 259,136	\$ 145,713	\$ 211,500	\$ 211,500
<b>TOTAL</b>	<b>\$ 2,647,788</b>	<b>\$ 2,759,230</b>	<b>\$ 3,022,909</b>	<b>\$ 3,092,879</b>	<b>\$ 1,568,420</b>	<b>\$ 3,070,116</b>	<b>\$ 3,070,116</b>
Total Operating Expenses	\$ 858,934	\$ 786,669	\$ 830,132	\$ 1,096,675	\$ 646,782	\$ 1,132,768	\$ 1,132,768
Total Amort, Debt & Capital Replacement/Reserve	\$ 1,788,854	\$ 1,972,561	\$ 2,192,777	\$ 1,996,204	\$ 921,638	\$ 1,937,348	\$ 1,937,348
	\$ 200,000	\$ 200,000	\$ 260,000	\$ 270,000	\$ 180,000	\$ 200,000	\$ 200,000
Totals:	<b>\$ 2,847,788</b>	<b>\$ 2,959,230</b>	<b>\$ 3,282,909</b>	<b>\$ 3,362,879</b>	<b>\$ 1,748,420</b>	<b>\$ 3,270,116</b>	<b>\$ 3,270,116</b>

**JCWA Expenditures**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2013-2014	Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Amended Budget 2016-2017 \$4.26	Expenditures Through 5/31/2017	Proposed Budget 2017-2018 \$4.50	Approved Budget 2017-2018 \$4.50
606000 - 51000	Regular Salaries	\$ 237,968	\$ 229,686	\$ 257,572	\$ 272,090	\$ 158,109	\$ 286,791	\$ 286,791
606000 - 51100	Overtime	\$ 23,520	\$ 18,676	\$ 19,168	\$ 25,000	\$ 15,163	\$ 25,000	\$ 25,000
606000 - 51190	Other Personal Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 4,000	\$ 6,000	\$ 6,000
606000 - 51400	Legal Fees	\$ -	\$ 1,244	\$ 1,168	\$ 1,000	\$ 119	\$ 1,000	\$ 1,000
606000 - 51450	Bank & Trustee Fees	\$ 64,673	\$ 60,299	\$ 54,342	\$ 49,015	\$ 26,351	\$ 42,590	\$ 42,590
606000 - 51500	Engineering Fees	\$ 65,917	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
606000 - 51600	Auditing Services	\$ 7,300	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900	\$ 7,000	\$ 7,000
606000 - 51800	Computer Service Fees	\$ -	\$ 1,270	\$ 1,214	\$ 1,500	\$ 1,442	\$ 1,500	\$ 1,500
606000 - 52000	Health Insurance	\$ 25,566	\$ 35,421	\$ 34,055	\$ 40,000	\$ 29,380	\$ 44,054	\$ 44,054
606000 - 52100	Life Insurance	\$ 607	\$ 575	\$ 645	\$ 780	\$ 457	\$ 839	\$ 839
606000 - 52215	401(k) Match & Contribution	\$ 11,849	\$ 6,442	\$ 7,830	\$ 17,500	\$ 15,000	\$ 31,351	\$ 31,351
606000 - 52300	Fica Tax Expense	\$ 19,639	\$ 18,363	\$ 20,810	\$ 22,880	\$ 12,794	\$ 23,852	\$ 23,852
606000 - 52400	Unemployment	\$ -	\$ -	\$ 6,080	\$ 5,000	\$ -	\$ 15,000	\$ 15,000
606000 - 53100	Electricity	\$ 153,591	\$ 155,942	\$ 163,888	\$ 160,000	\$ 85,397	\$ 175,000	\$ 175,000
606000 - 53250	Trash Service	\$ 643	\$ 618	\$ 796	\$ 960	\$ 398	\$ 960	\$ 960
606000 - 53550	Maintenance & Repair	\$ 59,489	\$ 51,042	\$ 52,005	\$ 63,000	\$ 25,290	\$ 65,000	\$ 65,000
606000 - 54000	Postage	\$ 372	\$ 323	\$ 303	\$ 450	\$ 210	\$ 400	\$ 400
606000 - 54200	Telephone	\$ 2,574	\$ 2,572	\$ 2,865	\$ 3,200	\$ 2,078	\$ 3,000	\$ 3,000
606000 - 54300	Office Supplies	\$ 1,107	\$ 1,047	\$ 1,810	\$ 2,000	\$ 1,256	\$ 2,000	\$ 2,000
606000 - 54400	Printing	\$ 325	\$ 129	\$ 178	\$ 500	\$ 30	\$ 500	\$ 500
606000 - 54550	Maintenance Contract	\$ -	\$ 596	\$ 1,155	\$ 128,000	\$ 126,270	\$ 135,331	\$ 135,331
606000 - 55100	Gas, Oil & Antifreeze	\$ 2,108	\$ 2,364	\$ 1,655	\$ 3,500	\$ 769	\$ 3,000	\$ 3,000
606000 - 55350	Light Equipment Maintenance	\$ 1,747	\$ 1,989	\$ 3,422	\$ 3,100	\$ 2,218	\$ 4,000	\$ 4,000
606000 - 56100	Other Supplies	\$ 666	\$ 538	\$ 706	\$ 1,000	\$ 178	\$ 1,500	\$ 1,500
606000 - 56305	Lab Supplies	\$ 14,285	\$ 12,253	\$ 15,145	\$ 16,500	\$ 8,627	\$ 16,500	\$ 16,500
606000 - 56400	Uniforms	\$ 1,494	\$ 1,764	\$ 2,190	\$ 2,100	\$ 591	\$ 2,100	\$ 2,100
606000 - 56450	Tools	\$ 1,409	\$ 1,494	\$ 2,968	\$ 5,000	\$ 3,483	\$ 4,000	\$ 4,000
606000 - 56460	Safety Supplies	\$ 1,637	\$ 1,458	\$ 1,533	\$ 2,000	\$ 457	\$ 2,000	\$ 2,000
606000 - 56550	Chemicals	\$ 97,570	\$ 105,227	\$ 104,174	\$ 115,000	\$ 68,999	\$ 116,000	\$ 116,000
606000 - 56999	Other Materials & Supplies	\$ 157	\$ 323	\$ 296	\$ 1,500	\$ 383	\$ 1,500	\$ 1,500
606000 - 57000	Dues, Licenses & Permits	\$ 660	\$ 890	\$ 336	\$ 1,400	\$ 647	\$ 1,400	\$ 1,400
606000 - 57003	Regulatory Compliance Costs	\$ 867	\$ 806	\$ 917	\$ 1,200	\$ 645	\$ 1,000	\$ 1,000
606000 - 57010	Travel, Training & Lodging	\$ 636	\$ 2,309	\$ 2,867	\$ 4,000	\$ 2,653	\$ 4,000	\$ 4,000
606000 - 57100	Advertising	\$ 285	\$ 474	\$ 200	\$ 600	\$ 105	\$ 600	\$ 600
606000 - 57200	Insurance, Claims & Bonds	\$ 50,540	\$ 51,431	\$ 52,466	\$ 82,000	\$ 35,052	\$ 55,000	\$ 55,000
606000 - 57201	Sludge Maintenance	\$ 2,956	\$ 6,578	\$ 2,941	\$ 50,000	\$ 12,128	\$ 50,000	\$ 50,000
606000 - 57999	Other Misc. Special Expenses	\$ 777	\$ 626	\$ 532	\$ 1,000	\$ 203	\$ 1,000	\$ 1,000
606000 - 59021	2003 Amort of Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606000 - 59112	2000 Amort of Bond Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**JCWA Expenditures**

					<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2013-2014</u>	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Amended Budget 2016-2017</u> \$4.26	<u>Expenditures Through 5/31/2017</u> \$4.26	<u>Steven's Proposed Budget 2017-2018</u> \$4.50	<u>Approved Budget 2017-2018</u> \$4.50
606000 - 59113	2001C Amort of Premium	\$ (22,772)	\$ (22,772)	\$ (22,772)	\$ (22,772)	\$ (15,181)	\$ (22,772)	\$ (22,772)
606000 - 59114	2001C Amort of Cost of Issuan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606000 - 59115	2002A Amort of Premium	\$ (5,133)	\$ (5,133)	\$ (5,133)	\$ (5,133)	\$ (3,422)	\$ (5,133)	\$ (5,133)
606000 - 59116	2002A Amort of Cost of Issuan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606000 - 59125	2012 Amort of Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606000 - 59834	2012 Principal Payment	\$ 31,348	\$ 31,100	\$ 32,000	\$ 32,000	\$ 16,000	\$ 33,000	\$ 33,000
606000 - 59835	2012 Interest Payment	\$ 8,610	\$ 8,918	\$ 8,489	\$ 8,054	\$ 4,081	\$ 7,619	\$ 7,619
606000 - 59975	2001C Principal Payment	\$ 625,000	\$ 655,000	\$ 680,000	\$ 710,000	\$ -	\$ 740,000	\$ 740,000
606000 - 59976	2001C Interest Payment	\$ 391,788	\$ 358,194	\$ 322,988	\$ 286,438	\$ 143,219	\$ 248,275	\$ 248,275
606000 - 59982	2002A Principal Payment	\$ 440,000	\$ 465,000	\$ 490,000	\$ 520,000	\$ 520,000	\$ 545,000	\$ 545,000
606000 - 59983	2002A Interest Payment	\$ 285,613	\$ 261,291	\$ 235,625	\$ 208,481	\$ 111,228	\$ 179,859	\$ 179,859
606000 - 59999	Other Capital Outlay	\$ 34,400	\$ 220,963	\$ 451,580	\$ 259,136	\$ 145,713	\$ 211,500	\$ 211,500
<b>TOTALS:</b>		<b>\$ 2,647,788</b>	<b>\$ 2,759,230</b>	<b>\$ 3,022,909</b>	<b>\$ 3,092,879</b>	<b>\$ 1,568,420</b>	<b>\$ 3,070,116</b>	<b>\$ 3,070,116</b>
Depreciation/Replacement Acc Reserve Account		\$ 125,000 \$ 75,000	\$ 125,000 \$ 75,000	\$ 135,000 \$ 125,000	\$ 135,000 \$ 135,000	\$ 90,000 \$ 90,000	\$ 125,000 \$ 75,000	\$ 125,000 \$ 75,000
TOTALS:		\$ 200,000	\$ 200,000	\$ 260,000	\$ 270,000	\$ 180,000	\$ 200,000	\$ 200,000
		<b>\$ 2,847,788</b>	<b>\$ 2,959,230</b>	<b>\$ 3,282,909</b>	<b>\$ 3,362,879</b>	<b>\$ 1,748,420</b>	<b>\$ 3,270,116</b>	<b>\$ 3,270,116</b>
<b>Capital Request:</b>				<b>Amendment No. 1</b>	<b>Amendment No. 2</b>			
Chlorine Storage Shed		\$ 15,000.00	Re-budgeted to Finish	\$ 40,000.00	\$ 40,000.00			
Electronic Gate		\$ 17,500.00	Re-budgeted	\$ 36,065.00	\$ 68,565.00			
Stairs to Collector Well		\$ 40,000.00	Re-budgeted	\$ -	\$ -			
New Truck		\$ 30,000.00		\$ 30,370.00	\$ 30,370.00			
<b>Subtotal</b>		<b>\$ 102,500.00</b>		<b>\$ 106,435.00</b>	<b>\$ 138,935.00</b>			
<b>Capital Request "Replacement Funds"</b>								
Raw Water Air Relief Valve 2		\$ 1,500.00		\$ 5,000.00	\$ 5,000.00			
Clair-Cone Isolation Valve 6" Manual		\$ 2,000.00		\$ -	\$ -	Move to 18-19		
Clair-Cone Sludge Valve 6"		\$ 5,000.00	Re-budgeted	\$ -	\$ -	Move to 18-19		
Meter Vaults Flow Control Valves		\$ 20,000.00		\$ 20,000.00	\$ 20,000.00	Update Need to move to next year		
Meter Vaults Radio Cabinets		\$ 8,000.00	Re-budgeted	\$ -	\$ -	Another Year		
Lab Equipment AN-2100 Turbidimete		\$ 3,000.00		\$ 3,000.00	\$ 3,000.00			
Lime Silo Dust collector Fan/Motor		\$ 2,500.00		\$ 20,000.00	\$ 20,000.00			
CO2 Compressor/Evaporator		\$ 5,000.00		\$ 5,000.00	\$ 5,000.00			
CO2 Auto-Controller/Injector		\$ 15,000.00		\$ 15,000.00	\$ 15,000.00			
CO2 Vapor Heater		\$ 5,000.00		\$ 5,000.00	\$ 5,000.00			
CL2 ROBO Controls		\$ 12,000.00		\$ -	\$ -	Another Year		
Backwash Blower & Motor		\$ 5,000.00	Re-budgeted	\$ -	\$ -	Another Year		
Secure Gutters		\$ 25,000.00	Re-budgeted	\$ 25,000.00	\$ 25,000.00			
Transit Flow Meters		\$ -		\$ 11,000.00	\$ 11,000.00			
HVAC System		\$ -		\$ 7,698.00	\$ 7,698.00			
<b>Subtotal</b>		<b>\$ 109,000.00</b>		<b>\$ 116,698.00</b>	<b>\$ 116,698.00</b>			
<b>Total Capital Outlay</b>		<b>\$ 211,500.00</b>		<b>\$ 223,133.00</b>	<b>\$ 255,633.00</b>			