

# ANNUAL BUDGET



**FISCAL YEAR 2018-2019**

# Jefferson County Water Authority

## Annual Budget Fiscal Year 2018-2019

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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  
Morgan Maupin, Secretary

Legal Council  
Wegmann Law Firm

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**JCWA Fund Summary**

	<b><u>Proposed Budget 2018-2018</u></b>	<b><u>Approved Budget 2018-2019</u></b>
<b>Actual Retained Earnings at September 30, 2017</b>	\$ 8,551,407	\$ 8,551,407
Amended Budget Revenues 2017-2018	\$ 3,138,633	\$ 3,138,633
Amended Budget Expenditures 2017-2018	\$ 3,056,538	\$ 3,056,538
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Estimated Fund Balance September 30, 2018	<b><u>\$ 8,633,502</u></b>	<b><u>\$ 8,633,502</u></b>
Estimated Revenue 2018-2019	\$ 3,193,802	\$ 3,193,802
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<b>Total Assets 2018-2019</b>	<b><u>\$ 11,827,304</u></b>	<b><u>\$ 11,827,304</u></b>
Estimated Expenditures 2018-2019	\$ 2,986,527	\$ 2,991,183
<b>Total Liabilities 2018-2019</b>	\$ 2,986,527	\$ 2,991,183
Estimated Balance September 30, 2019	\$ 8,840,777	\$ 8,836,121
<b>Total Liabilities &amp; Fund 2018-2019</b>	<b><u>\$ 11,827,304</u></b>	<b><u>\$ 11,827,304</u></b>
<b>Cash in Bank as of May 31, 2018</b>		
JCWA Operating Cash	\$ 215,719	
Reserve & Investments	\$ 701,346	
2001C Interest Investment Account	\$ 73,084	Restricted
2001C Reserve Investment Account	\$ 1,655,939	Restricted
2001C Principal Investment Account	\$ 678,333	Restricted
2002A Reserve Investment Account	\$ 1,660,754	Restricted
2002A Principal Investment Account	\$ 241,667	Restricted
2002A Interest Investment Account	\$ 37,848	Restricted
2012 Principal Investment Account	\$ 8,518	Restricted
2012 Interest Investment Account	\$ 1,882	Restricted
Herky's 10% Cash & Investments	\$ 419,492	Restricted
Wtr Replacement & Investments	\$ 1,634,751	Restricted
<b>Total JCWA "Cash-n-Bank"</b>	<b><u>\$ 7,329,333</u></b>	

**JCWA Fund Revenues**

Account Number	Account Title	Three Year History			Current Budget	Revenues	Proposed Budget	Approved Budget
		Actual Revenue 2014-2015	Actual Revenue 2015-2016	Actual Revenue 2016-2017	Amended Budget 2017-2018 \$4.50	Through 5/31/2018 \$4.50	Budget 2018-2019 \$4.60	Budget 2018-2019 \$4.60
606000 - 43000	Grant Receipts	\$ -	\$ 6,290	\$ -	\$ -	\$ 839	\$ -	\$ -
606000 - 43005	Contributed Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606000 - 43010	Herky Reimbursement	\$ 353,532	\$ 359,637	\$ 363,662	\$ 366,865	\$ 248,321	\$ 373,729	3% \$ 373,729
606000 - 47003	Herky's Interest Earnings	\$ 1,399	\$ 3,684	\$ 4,304	\$ 4,000	\$ 3,046	\$ 4,669	22% \$ 4,669
606000 - 47100	Interest on Investments	\$ 8,884	\$ 18,146	\$ 23,867	\$ 15,000	\$ 18,523	\$ 28,236	71% \$ 28,236
606000 - 47127	2001C SRF Interest	\$ 125,771	\$ 115,361	\$ 104,530	\$ 74,865	\$ 42,414	\$ 62,836	-28% \$ 62,836
606000 - 47128	2002A SRF Interest	\$ 132,197	\$ 121,591	\$ 110,098	\$ 82,603	\$ 54,859	\$ 71,362	-20% \$ 71,362
606000 - 48000	Miscellaneous Income	\$ 143	\$ 157	\$ 480	\$ 150	\$ 103	\$ 150	0% \$ 150
606000 - 48300	Insurance Claims & Refunds	\$ -	\$ -	\$ 24,198	\$ -	\$ -	\$ -	\$ -
606000 - 49211	Festus Water Sales	\$ 1,618,045	\$ 1,682,868	\$ 1,710,390	\$ 1,806,750	\$ 1,202,850	\$ 1,846,900	3% \$ 1,846,900
606000 - 49212	Herculaneum Water Sales	\$ 706,056	\$ 734,342	\$ 746,352	\$ 788,400	\$ 524,880	\$ 805,920	3% \$ 805,920
<b>TOTAL REVENUE</b>		<u>\$ 2,946,027</u>	<u>\$ 3,042,076</u>	<u>\$ 3,087,881</u>	<u>\$ 3,138,633</u>	<u>\$ 2,095,835</u>	<u>\$ 3,193,802</u>	<u>\$ 3,193,802</u>
<b>TOTALS:</b>		<u>\$ 2,946,027</u>	<u>\$ 3,042,076</u>	<u>\$ 3,087,881</u>	<u>\$ 3,138,633</u>	<u>\$ 2,095,835</u>	<u>\$ 3,193,802</u>	<u>\$ 3,193,802</u>
		} 3%		} 2%		} 2% <b>OVERALL</b>		

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

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	Amended Budget 2017-2018	Expenditures Through 5/31/2018	Proposed Budget 2018-2019	Approved Budget 2018-2019
Personal Services	\$ 323,075 7%	\$ 345,364 2%	\$ 352,054	\$ 334,439	\$ 215,438 6%	\$ 355,051	\$ 359,110
Benefits	\$ 60,801 14%	\$ 69,420 12%	\$ 78,011	\$ 94,627	\$ 56,170 -11%	\$ 84,288	\$ 84,885
Utilities/Maintenance	\$ 207,602 4%	\$ 216,689 -9%	\$ 197,753	\$ 240,960	\$ 125,998 1%	\$ 242,750	\$ 242,750
Office Expense	\$ 4,667 35%	\$ 6,311 1990%	\$ 131,909	\$ 141,231	\$ 131,738 1%	\$ 142,353	\$ 142,353
Vehicle/Travel	\$ 4,353 17%	\$ 5,077 58%	\$ 8,023	\$ 7,000	\$ 2,296 14%	\$ 8,000	\$ 8,000
Materials/Supplies	\$ 123,057 3%	\$ 127,012 6%	\$ 134,649	\$ 143,600	\$ 75,063 0%	\$ 142,950	\$ 142,950
Special Expenses	\$ 63,114 -5%	\$ 60,259 60%	\$ 96,441	\$ 113,200	\$ 42,863 -15%	\$ 96,252	\$ 96,252
Amortization	\$ (27,905)	\$ (27,905)	\$ (27,905)	\$ (27,905)	\$ (18,603)	\$ (27,905)	\$ (27,905)
Debt Service	\$ 1,779,503	\$ 1,769,102	\$ 1,764,973	\$ 1,753,753	\$ 786,254	\$ 1,749,288	\$ 1,749,288
Capital Outlay	\$ 220,963	\$ 451,580	\$ 214,982	\$ 255,633	\$ 73,728	\$ 193,500	\$ 193,500
<b>TOTAL</b>	<b>\$ 2,759,230</b>	<b>\$ 3,022,909</b>	<b>\$ 2,950,890</b>	<b>\$ 3,056,538</b>	<b>\$ 1,490,945</b>	<b>\$ 2,986,527</b>	<b>\$ 2,991,183</b>
Total Operating Expenses	\$ 786,669	\$ 830,132	\$ 998,840	\$ 1,075,057	\$ 649,565	\$ 1,071,644	\$ 1,076,300
Total Amort, Debt & Capital Replacement/Reserve	\$ 1,972,561	\$ 2,192,777	\$ 1,952,050	\$ 1,981,481	\$ 841,380	\$ 1,914,883	\$ 1,914,883
	\$ 200,000	\$ 260,000	\$ 260,000	\$ 200,000	\$ 133,333	\$ 200,000	\$ 200,000
<b>Totals:</b>	<b>\$ 2,959,230</b>	<b>\$ 3,282,909</b>	<b>\$ 3,210,890</b>	<b>\$ 3,256,538</b>	<b>\$ 1,624,278</b>	<b>\$ 3,186,527</b>	<b>\$ 3,191,183</b>

Insurance Claim Expense, which is offset by Insurance Revenue!

6%

20%

Jump is because we moved lateral cleaning from capital to maintenance contracts as part of operating costs!

0%

**JCWA Expenditures**

		<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>		
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>Amended Budget 2017-2018</u> \$4.50	<u>Expenditures Through 5/31/2018</u>	<u>Proposed Budget 2018-2019</u> \$4.60	<u>Approved Budget 2018-2019</u> \$4.60	
606000 - 51000	Regular Salaries	\$ 229,686	\$ 257,572	\$ 266,824	\$ 244,349	\$ 163,683	\$ 272,566	\$ 275,146	
606000 - 51100	Overtime	\$ 18,676	\$ 19,168	\$ 22,683	\$ 30,000	\$ 17,199	\$ 26,000	\$ 27,479	
606000 - 51190	Other Personal Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 4,000	\$ 7,800	\$ 7,800	
606000 - 51400	Legal Fees	\$ 1,244	\$ 1,168	\$ 119	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
606000 - 51450	Bank & Trustee Fees	\$ 60,299	\$ 54,342	\$ 49,086	\$ 42,590	\$ 23,256	\$ 37,185	\$ 37,185	
606000 - 51500	Engineering Fees	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	
606000 - 51600	Auditing Services	\$ 5,900	\$ 5,900	\$ 5,900	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
606000 - 51800	Computer Service Fees	\$ 1,270	\$ 1,214	\$ 1,442	\$ 1,500	\$ 300	\$ 1,500	\$ 1,500	
606000 - 52000	Health Insurance	\$ 35,421	\$ 34,055	\$ 38,457	\$ 40,000	\$ 22,744	\$ 31,866	\$ 31,866	
606000 - 52100	Life Insurance	\$ 575	\$ 645	\$ 633	\$ 839	\$ 521	\$ 853	\$ 889	
606000 - 52215	401(k) Match & Contribution	\$ 6,442	\$ 7,830	\$ 17,500	\$ 20,000	\$ 18,096	\$ 15,529	\$ 15,779	
606000 - 52300	Fica Tax Expense	\$ 18,363	\$ 20,810	\$ 21,421	\$ 20,988	\$ 13,529	\$ 22,840	\$ 23,151	
606000 - 52400	Unemployment	\$ -	\$ 6,080	\$ -	\$ 12,800	\$ 12,800	\$ 13,200	\$ 13,200	
606000 - 53100	Electricity	\$ 155,942	\$ 163,888	\$ 152,381	\$ 175,000	\$ 81,655	\$ 167,000	\$ 167,000	
606000 - 53250	Trash Service	\$ 618	\$ 796	\$ 597	\$ 960	\$ 425	\$ 750	\$ 750	
606000 - 53550	Maintenance & Repair	\$ 51,042	\$ 52,005	\$ 44,775	\$ 65,000	\$ 43,917	\$ 75,000	\$ 75,000	
606000 - 54000	Postage	\$ 323	\$ 303	\$ 272	\$ 400	\$ 145	\$ 400	\$ 400	
606000 - 54200	Telephone	\$ 2,572	\$ 2,865	\$ 3,149	\$ 3,000	\$ 2,026	\$ 3,100	\$ 3,100	
606000 - 54300	Office Supplies	\$ 1,047	\$ 1,810	\$ 1,384	\$ 2,000	\$ 1,946	\$ 2,000	\$ 2,000	
606000 - 54400	Printing	\$ 129	\$ 178	\$ 64	\$ 500	\$ 42	\$ 500	\$ 500	
606000 - 54550	Maintenance Contract	\$ 596	\$ 1,155	\$ 127,040	\$ 135,331	\$ 127,578	\$ 136,353	\$ 136,353	
606000 - 55100	Gas, Oil & Antifreeze	\$ 2,364	\$ 1,655	\$ 2,176	\$ 3,000	\$ 1,126	\$ 4,000	\$ 4,000	
606000 - 55350	Light Equipment Maintenance	\$ 1,989	\$ 3,422	\$ 5,847	\$ 4,000	\$ 1,170	\$ 4,000	\$ 4,000	
606000 - 56100	Other Supplies	\$ 538	\$ 706	\$ 297	\$ 1,500	\$ 354	\$ 1,500	\$ 1,500	
606000 - 56305	Lab Supplies	\$ 12,253	\$ 15,145	\$ 13,071	\$ 16,500	\$ 7,926	\$ 15,500	\$ 15,500	
606000 - 56400	Uniforms	\$ 1,764	\$ 2,190	\$ 1,434	\$ 2,100	\$ 982	\$ 2,450	\$ 2,450	
606000 - 56450	Tools	\$ 1,494	\$ 2,968	\$ 4,801	\$ 4,000	\$ 2,543	\$ 4,000	\$ 4,000	
606000 - 56460	Safety Supplies	\$ 1,458	\$ 1,533	\$ 1,754	\$ 2,000	\$ 1,092	\$ 2,000	\$ 2,000	
606000 - 56550	Chemicals	\$ 105,227	\$ 104,174	\$ 111,882	\$ 116,000	\$ 61,893	\$ 116,000	\$ 116,000	
606000 - 56999	Other Materials & Supplies	\$ 323	\$ 296	\$ 1,410	\$ 1,500	\$ 273	\$ 1,500	\$ 1,500	
606000 - 57000	Dues, Licenses & Permits	\$ 890	\$ 336	\$ 684	\$ 1,400	\$ 593	\$ 850	\$ 850	
606000 - 57003	Regulatory Compliance Costs	\$ 806	\$ 917	\$ 819	\$ 1,200	\$ 671	\$ 1,200	\$ 1,200	
606000 - 57010	Travel, Training & Lodging	\$ 2,309	\$ 2,867	\$ 2,666	\$ 4,000	\$ 1,963	\$ 4,000	\$ 4,000	
606000 - 57100	Advertising	\$ 474	\$ 200	\$ 315	\$ 600	\$ 300	\$ 500	\$ 500	
606000 - 57200	Insurance, Claims & Bonds	\$ 51,431	\$ 52,466	\$ 78,868	\$ 55,000	\$ 36,285	\$ 58,702	\$ 58,702	
606000 - 57201	Sludge Maintenance	\$ 6,578	\$ 2,941	\$ 12,882	\$ 50,000	\$ 2,200	\$ 30,000	\$ 30,000	
606000 - 57999	Other Misc. Special Expenses	\$ 626	\$ 532	\$ 207	\$ 1,000	\$ 850	\$ 1,000	\$ 1,000	
606000 - 59021	2003 Amort of Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
606000 - 59112	2000 Amort of Bond Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**JCWA Expenditures**

					<b>Current Budget</b>		<b>Proposed Budget</b>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>Amended Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Proposed Budget 2018-2019</u>	<u>Approved Budget 2018-2019</u>
					\$4.50	\$4.50	\$4.60	\$4.60
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	\$ 31,100	\$ 32,000	\$ 32,000	\$ 33,000	\$ 16,000	\$ 34,000	\$ 34,000
606000 - 59835	2012 Interest Payment	\$ 8,918	\$ 8,489	\$ 8,054	\$ 7,619	\$ 3,864	\$ 7,163	\$ 7,163
606000 - 59975	2001C Principal Payment	\$ 655,000	\$ 680,000	\$ 710,000	\$ 740,000	\$ -	\$ 770,000	\$ 770,000
606000 - 59976	2001C Interest Payment	\$ 358,194	\$ 322,988	\$ 286,438	\$ 248,275	\$ 124,138	\$ 208,500	\$ 208,500
606000 - 59982	2002A Principal Payment	\$ 465,000	\$ 490,000	\$ 520,000	\$ 545,000	\$ 545,000	\$ 580,000	\$ 580,000
606000 - 59983	2002A Interest Payment	\$ 261,291	\$ 235,625	\$ 208,481	\$ 179,859	\$ 97,253	\$ 149,625	\$ 149,625
606000 - 59999	Other Capital Outlay	\$ 220,963	\$ 451,580	\$ 214,982	\$ 255,633	\$ 73,728	\$ 193,500	\$ 193,500

<b>TOTALS:</b>	<b>\$ 2,759,230</b>	<b>\$ 3,022,909</b>	<b>\$ 2,950,890</b>	<b>\$ 3,056,538</b>	<b>\$ 1,490,945</b>	<b>\$ 2,986,527</b>	<b>\$ 2,991,183</b>
Depreciation/Replacement Acc Reserve Account	\$ 125,000	\$ 135,000	\$ 135,000	\$ 125,000	\$ 83,333	\$ 125,000	\$ 125,000
	\$ 75,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ 50,000	\$ 75,000	\$ 75,000
TOTALS:	\$ 200,000	\$ 260,000	\$ 260,000	\$ 200,000	\$ 133,333	\$ 200,000	\$ 200,000
	<b>\$ 2,959,230</b>	<b>\$ 3,282,909</b>	<b>\$ 3,210,890</b>	<b>\$ 3,256,538</b>	<b>\$ 1,624,278</b>	<b>\$ 3,186,527</b>	<b>\$ 3,191,183</b>

**Capital Request:**

Chlorine Storage Shed	\$ 40,000.00
Double Axle Trailer	\$ 5,000.00
Stairs to Collector Well	\$ 40,000.00
<b>Subtotal</b>	<b>\$ 85,000.00</b>

(Bobcat & Brush Hog)

Increased from \$25,000 to \$40,000 to include electricity!

**Capital Request "Replacement Funds"**

Clair-Cone Isolation Valve 6" Manual	\$ 2,000.00	Re-budgeted
Clair-Cone Sludge Valve 6"	\$ 5,000.00	Re-budgeted
Meter Vaults Flow Control Valves	\$ 20,000.00	Re-budgeted
Meter Vaults Radio Cabinets	\$ 8,000.00	Re-budgeted
CO2 Compressor/Evaporator	\$ 5,000.00	Re-Budgeted
CO2 Auto-Controller/Injector	\$ 15,000.00	Re-budgeted
CO2 Vapor Heater	\$ 5,000.00	Re-budgeted
Secure Gutters	\$ 25,000.00	Re-budgeted
SCADA Reprogramming Backups	\$ 10,000.00	
(4) Servers - Commercial Grade	\$ 5,000.00	
(1) CPU as Spare	\$ 8,500.00	

<b>Subtotal</b>	<b>\$ 108,500.00</b>
<b>Total Capital Outlay</b>	<b>\$ 193,500.00</b>