

# ANNUAL BUDGET



**FISCAL YEAR 2021-2022**

# Jefferson County Water Authority

## Annual Budget Fiscal Year 2021-2022

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### Board Members

Festus

Greg Camp, Vice-President  
Matt Unrein, Director  
Kevin Dennis, Director  
Michelle Guidicy, Treasurer

Herculaneum

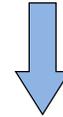
Jim Kasten, President  
Terry Thomas, Director  
Mark Johnson, Director  
Morgan Maupin, Secretary

Legal Council  
Wegmann Law Firm

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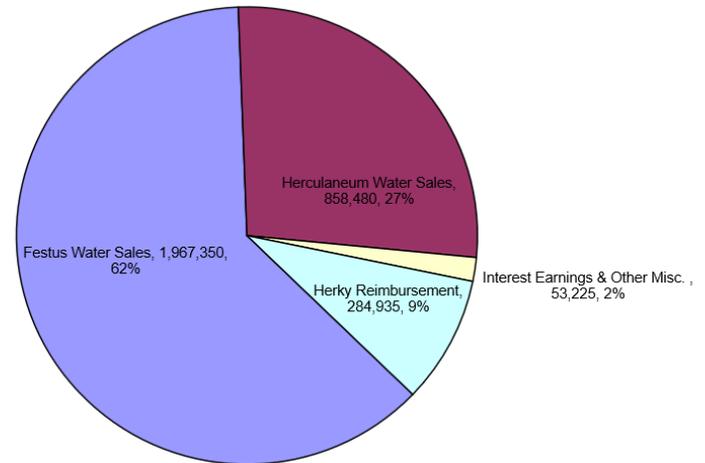
**JCWA Fund Summary**



	<b><u>Proposed Budget 2021-2022</u></b>	<b><u>Approved Budget 2021-2022</u></b>
<b><u>Actual Retained Earnings at September 30, 2020</u></b>	\$ 12,217,577	\$ 12,217,577
Amended Budget Revenues 2020-2021	\$ 3,261,802	\$ 3,261,802
Amended Budget Expenditures 2020-2021	\$ 3,359,220	\$ 3,359,220
Estimated Fund Balance September 30, 2021	<b><u>\$ 12,120,159</u></b>	<b><u>\$ 12,120,159</u></b>
Estimated Revenue 2021-2022	\$ 3,128,990	\$ 3,163,990
<b>Total Assets 2021-2022</b>	<b><u>\$ 15,249,149</u></b>	<b><u>\$ 15,284,149</u></b>
Estimated Expenditures 2021-2022	\$ 3,003,757	\$ 3,216,559
Estimated Balance September 30, 2022	\$ 12,245,391	<b><u>\$ 12,067,590</u></b>
<b>Total Liabilities &amp; Fund 2021-2022</b>	<b><u>\$ 15,249,149</u></b>	<b><u>\$ 15,284,149</u></b>
 <b>Cash in Bank as of May 31, 2021</b>		
JCWA Operating Cash	\$ 126,518	
Reserve & Investments	\$ 951,965	
2001C Interest Investment Account	\$ 39,024	Restricted
2001C Principal Investment Account	\$ 765,469	Restricted
2002A Principal Investment Account	\$ 281,274	Restricted
2002A Interest Investment Account	\$ 18,249	Restricted
2012 Principal Investment Account	\$ 8,951	Restricted
2012 Interest Investment Account	\$ 1,531	Restricted
Herky's 10% Cash & Investments	\$ 515,496	Restricted
Wtr Replacement & Investments	\$ 2,021,349	Restricted
<b>Total JCWA "Cash-n-Bank"</b>	<b><u>\$ 4,729,826</u></b>	

**JCWA FUND REVENUES:**

Account Number	Account Title	Three Year History			3-YEAR AVERAGE	Current Budget		EXPECT 66.58%	Proposed Budget		PERCENT CHANGE
		Actual Revenue 2017-2018 \$4.50	Actual Revenue 2018-2019 \$4.60	Actual Revenue 2019-2020 \$4.70		Amended Budget 2020-2021 \$4.80	Revenues Through 5/31/2021 \$4.80	% of CY	Proposed Budget 2020-2021 \$4.90	Approved Budget 2020-2021 \$4.90	
606000 - 43000	Grant Receipts	\$ 839	\$ -	\$ -	\$ 280	\$ -	\$ -	0%	\$ -	\$ 35,000	#DIV/0!
606000 - 43005	Contributed Revenue	\$ 123,310	\$ -	\$ 100,096	\$ 74,469	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 43010	Herky Reimbursement	\$ 370,383	\$ 375,705	\$ 379,107	\$ 375,065	\$ 384,541	\$ 253,784	66%	\$ 284,935	\$ 284,935	-26%
606000 - 43205	County Reimbursement	\$ -	\$ -	\$ 6,852	\$ 2,284	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 47003	Herky's Interest Earnings	\$ 6,103	\$ 9,580	\$ 10,612	\$ 8,765	\$ 7,704	\$ 5,512	72%	\$ 2,536	\$ 2,536	-67%
606000 - 47100	Interest on Investments	\$ 35,773	\$ 69,540	\$ 62,206	\$ 55,840	\$ 21,933	\$ 16,420	75%	\$ 15,539	\$ 15,539	-29%
606000 - 47127	2001C SRF Interest	\$ 93,463	\$ 81,762	\$ 71,157	\$ 82,127	\$ 39,178	\$ 26,726	68%	\$ -	\$ -	-100%
606000 - 47128	2002A SRF Interest	\$ 97,672	\$ 85,099	\$ 77,987	\$ 86,919	\$ 40,136	\$ 41,669	104%	\$ -	\$ -	-100%
606000 - 48000	Miscellanoues Income	\$ 145	\$ 135	\$ 141	\$ 140	\$ 150	\$ 105	70%	\$ 150	\$ 150	0%
606000 - 48300	Insurance Claims & Refunds	\$ -	\$ -	\$ 208,520	\$ 69,507	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 49211	Festus Water Sales	\$ 1,806,750	\$ 1,846,900	\$ 1,892,220	\$ 1,848,623	\$ 1,927,200	\$ 1,283,040	67%	\$ 1,967,350	\$ 1,967,350	2%
606000 - 49212	Herculaneum Water Sales	\$ 788,400	\$ 805,920	\$ 825,696	\$ 806,672	\$ 840,960	\$ 559,872	67%	\$ 858,480	\$ 858,480	2%
<b>TOTAL REVENUE</b>		<b>\$ 3,322,838</b>	<b>\$ 3,274,641</b>	<b>\$ 3,634,594</b>	<b>\$ 3,410,691</b>	<b>\$ 3,261,802</b>	<b>\$ 2,187,128</b>	<b>67%</b>	<b>\$ 3,128,990</b>	<b>\$ 3,163,990</b>	<b>-3%</b>



JCWA Expenditures  
Line Item Summary

	Three Year History			3-YEAR AVERAGE	Current Budget		EXPECT 66.58%	Proposed Budget		PERCENT CHANGE
	Actual Expenditures 2017-2018 \$4.50	Actual Expenditures 2018-2019 \$4.60	Actual Expenditures 2019-2020 \$4.70		Amended Budget 2020-2021 \$4.80	Expenditures Through 5/31/2021 \$4.80	% of CY	Proposed Budget 2020-2021	Approved Budget 2020-2021	
Personal Services	\$ 317,517	\$ 311,374	\$ 331,123	\$ 320,005	\$ 442,619	\$ 285,085	64%	\$ 365,788	\$ 365,788	-17%
Benefits	\$ 75,516	\$ 64,233	\$ 59,734	\$ 66,494	\$ 90,121	\$ 56,377	63%	\$ 96,809	\$ 96,809	7%
Utilities/Maintenance	\$ 338,561	\$ 332,948	\$ 448,831	\$ 373,447	\$ 224,100	\$ 103,144	46%	\$ 362,550	\$ 362,550	62%
Office Expense	\$ 5,470	\$ 4,801	\$ 5,530	\$ 5,267	\$ 6,700	\$ 3,935	59%	\$ 6,450	\$ 6,450	-4%
Vehicle/Travel	\$ 2,867	\$ 4,604	\$ 6,726	\$ 4,732	\$ 14,000	\$ 1,743	12%	\$ 13,500	\$ 13,500	-4%
Materials/Supplies	\$ 132,464	\$ 137,812	\$ 145,925	\$ 138,734	\$ 158,450	\$ 76,902	49%	\$ 157,950	\$ 157,950	0%
Special Expenses	\$ 66,136	\$ 119,606	\$ 278,815	\$ 154,852	\$ 101,300	\$ 49,351	49%	\$ 116,750	\$ 116,750	15%
Amortization	\$ (27,905)	\$ (27,905)	\$ (27,905)	\$ (27,905)	\$ (26,194)	\$ (18,603)	71%	\$ -	\$ -	-100%
Debt Service	\$ 1,753,753	\$ 1,749,173	\$ 1,738,229	\$ 1,747,052	\$ 1,731,388	\$ 775,802	45%	\$ 1,754,961	\$ 1,754,961	1%
Capital Outlay	\$ 147,132	\$ 77,066	\$ 110,159	\$ 111,452	\$ 616,736	\$ 723,361	117%	\$ 129,000	\$ 341,802	-45%
<b>TOTAL</b>	<b>\$ 2,811,510</b>	<b>\$ 2,773,712</b>	<b>\$ 3,097,167</b>	<b>\$ 2,894,130</b>	<b>\$ 3,359,220</b>	<b>\$ 2,057,097</b>	<b>61%</b>	<b>\$ 3,003,757</b>	<b>\$ 3,216,559</b>	<b>-4%</b>
Total Operating Expenses	\$ 938,530	\$ 975,378	\$ 1,276,684	\$ 1,063,531	\$ 1,037,290	\$ 576,537	56%	\$ 1,119,796	\$ 1,119,796	8%
Total Amort, Debt & Capital	\$ 1,872,980	\$ 1,798,334	\$ 1,820,483	\$ 1,830,599	\$ 2,321,930	\$ 1,480,560	64%	\$ 1,883,961	\$ 2,096,763	-10%
Replacement/Reserve	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 200,000	\$ 133,333	67%	\$ 200,000	\$ 200,000	0%
Totals:	<b>\$ 3,071,510</b>	<b>\$ 3,033,712</b>	<b>\$ 3,357,167</b>	<b>\$ 3,154,130</b>	<b>\$ 3,559,220</b>	<b>\$ 2,190,430</b>	<b>62%</b>	<b>\$ 3,203,757</b>	<b>\$ 3,416,559</b>	<b>-10%</b>

# JCWA Expenditures

Account Number	Account Title	Three Year History			3-YEAR AVERAGE	Current Budget		EXPECT 66.58%	Proposed Budget		PERCENT CHANGE
		Actual Expenditures 2017-2018 \$4.50	Actual Expenditures 2018-2019 \$4.60	Actual Expenditures 2019-2020 \$4.70		Amended Budget 2020-2021 \$4.80	Expenditures Through 5/31/2021 \$4.80	% of CY	Proposed Budget 2021-2022 3% Raise	Approved Budget 2021-2022 3% Raise	
606000 - 51000	Regular Salaries	\$ 240,552	\$ 235,928	\$ 251,032	\$ 242,504	\$ 292,670	\$ 177,181	61%	\$ 304,516	\$ 304,516	4%
606000 - 51100	Overtime	\$ 20,697	\$ 19,648	\$ 20,570	\$ 20,305	\$ 25,649	\$ 11,236	44%	\$ 29,898	\$ 29,898	17%
606000 - 51190	Other Personal Services	\$ 6,000	\$ 7,800	\$ 7,800	\$ 7,200	\$ 7,800	\$ 5,200	67%	\$ 8,500	\$ 8,500	9%
606000 - 51400	Legal Fees	\$ -	\$ 850	\$ 25	\$ 292	\$ 3,000	\$ 50	2%	\$ 3,750	\$ 3,750	25%
606000 - 51450	Bank & Trustee Fees	\$ 42,968	\$ 36,748	\$ 31,127	\$ 36,948	\$ 31,000	\$ 12,644	41%	\$ 6,623	\$ 6,623	-79%
606000 - 51500	Engineering Fees	\$ -	\$ 3,400	\$ 12,800	\$ 5,400	\$ 75,000	\$ 71,275	95%	\$ 5,000	\$ 5,000	-93%
606000 - 51600	Auditing Services	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,500	\$ 7,500	100%	\$ 7,500	\$ 7,500	0%
606000 - 51800	Computer Service Fees	\$ 300	\$ -	\$ 769	\$ 356	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 52000	Health Insurance	\$ 28,029	\$ 22,562	\$ 23,267	\$ 24,619	\$ 34,802	\$ 22,673	65%	\$ 38,563	\$ 38,563	11%
606000 - 52100	Life Insurance	\$ 679	\$ 641	\$ 680	\$ 667	\$ 922	\$ 592	64%	\$ 1,110	\$ 1,110	20%
606000 - 52215	401(k) Match & Contribution	\$ 15,895	\$ 19,082	\$ 15,598	\$ 16,858	\$ 23,646	\$ 19,272	82%	\$ 25,153	\$ 25,153	6%
606000 - 52300	Fica Tax Expense	\$ 19,563	\$ 19,094	\$ 20,189	\$ 19,615	\$ 24,351	\$ 13,839	57%	\$ 25,583	\$ 25,583	5%
606000 - 52400	Unemployment	\$ 11,350	\$ 2,854	\$ -	\$ 4,735	\$ 6,400	\$ -	0%	\$ 6,400	\$ 6,400	0%
606000 - 53100	Electricity	\$ 148,896	\$ 142,006	\$ 129,942	\$ 140,281	\$ 150,000	\$ 69,624	46%	\$ 150,000	\$ 150,000	0%
606000 - 53250	Trash Service	\$ 642	\$ 674	\$ 701	\$ 672	\$ 1,500	\$ 978	65%	\$ 2,000	\$ 2,000	33%
606000 - 53550	Maintenance & Repair	\$ 61,059	\$ 59,248	\$ 54,589	\$ 58,299	\$ 71,000	\$ 31,772	45%	\$ 70,000	\$ 70,000	-1%
606000 - 54000	Postage	\$ 246	\$ 308	\$ 428	\$ 327	\$ 400	\$ 269	67%	\$ 400	\$ 400	0%
606000 - 54200	Telephone	\$ 3,094	\$ 2,803	\$ 2,889	\$ 2,929	\$ 3,300	\$ 1,649	50%	\$ 3,300	\$ 3,300	0%
606000 - 54300	Office Supplies	\$ 2,009	\$ 1,475	\$ 2,104	\$ 1,863	\$ 2,500	\$ 1,967	79%	\$ 2,500	\$ 2,500	0%
606000 - 54400	Printing	\$ 121	\$ 215	\$ 109	\$ 148	\$ 500	\$ 50	10%	\$ 250	\$ 250	-50%
606000 - 54550	Maintenance Contract	\$ 127,963	\$ 131,020	\$ 263,599	\$ 174,194	\$ 1,600	\$ 770	48%	\$ 140,550	\$ 140,550	8684%
606000 - 55100	Gas, Oil & Antifreeze	\$ 1,750	\$ 1,756	\$ 1,374	\$ 1,627	\$ 3,500	\$ 532	15%	\$ 3,000	\$ 3,000	-14%
606000 - 55350	Light Equipment Maintenance	\$ 1,117	\$ 2,848	\$ 5,352	\$ 3,106	\$ 5,500	\$ 1,210	22%	\$ 5,500	\$ 5,500	0%
606000 - 55500	Equipment Rent	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	0%	\$ 5,000	\$ 5,000	0%
606000 - 56100	Other Supplies	\$ 639	\$ 1,375	\$ 1,400	\$ 1,138	\$ 1,800	\$ 1,378	77%	\$ 1,800	\$ 1,800	0%
606000 - 56305	Lab Supplies	\$ 12,417	\$ 13,403	\$ 12,408	\$ 12,743	\$ 15,500	\$ 10,986	71%	\$ 15,000	\$ 15,000	-3%
606000 - 56400	Uniforms	\$ 1,822	\$ 1,954	\$ 1,678	\$ 1,818	\$ 2,450	\$ 1,564	64%	\$ 2,450	\$ 2,450	0%
606000 - 56450	Tools	\$ 3,354	\$ 3,808	\$ 3,644	\$ 3,602	\$ 4,200	\$ 916	22%	\$ 4,200	\$ 4,200	0%
606000 - 56460	Safety Supplies	\$ 1,195	\$ 1,947	\$ 1,984	\$ 1,709	\$ 2,500	\$ 1,043	42%	\$ 2,500	\$ 2,500	0%
606000 - 56550	Chemicals	\$ 112,664	\$ 113,735	\$ 124,179	\$ 116,859	\$ 130,000	\$ 60,978	47%	\$ 130,000	\$ 130,000	0%
606000 - 56999	Other Materials & Supplies	\$ 374	\$ 1,590	\$ 632	\$ 865	\$ 2,000	\$ 37	2%	\$ 2,000	\$ 2,000	0%
606000 - 57000	Dues, Licenses & Permits	\$ 632	\$ 876	\$ 829	\$ 779	\$ 1,000	\$ 390	39%	\$ 1,000	\$ 1,000	0%
606000 - 57003	Regulatory Compliance Costs	\$ 875	\$ 482	\$ 525	\$ 627	\$ 800	\$ 171	21%	\$ 800	\$ 800	0%
606000 - 57010	Travel, Training & Lodging	\$ 1,963	\$ 4,397	\$ 1,519	\$ 2,626	\$ 5,500	\$ 426	8%	\$ 5,500	\$ 5,500	0%
606000 - 57100	Advertising	\$ 810	\$ 270	\$ 1,229	\$ 770	\$ 1,000	\$ 345	35%	\$ 1,000	\$ 1,000	0%
606000 - 57200	Insurance, Claims & Bonds	\$ 53,783	\$ 54,503	\$ 243,466	\$ 117,251	\$ 62,000	\$ 37,320	60%	\$ 77,450	\$ 77,450	25%
606000 - 57201	Sludge Maintenance	\$ 7,113	\$ 57,962	\$ 30,176	\$ 31,750	\$ 30,000	\$ 10,524	35%	\$ 30,000	\$ 30,000	0%
606000 - 57999	Other Misc. Special Expenses	\$ 959	\$ 1,116	\$ 1,071	\$ 1,049	\$ 1,000	\$ 175	18%	\$ 1,000	\$ 1,000	0%

# JCWA Expenditures

Account Number	Account Title	Three Year History			3-YEAR AVERAGE	Current Budget		EXPECT 66.58%	Proposed Budget		PERCENT CHANGE
		Actual Expenditures 2017-2018	Actual Expenditures 2018-2019	Actual Expenditures 2019-2020		Amended Budget 2020-2021	Expenditures Through 5/31/2021	% of CY	Proposed Budget 2021-2022	Approved Budget 2021-2022	
		\$4.50	\$4.60	\$4.70		\$4.80	\$4.80				
606000 - 59113	2001C Amort of Premium	\$ (22,772)	\$ (22,772)	\$ (22,772)	\$ (22,772)	\$ (22,772)	\$ (15,181)	67%	\$ -	\$ -	-100%
606000 - 59115	2002A Amort of Premium	\$ (5,133)	\$ (5,133)	\$ (5,133)	\$ (5,133)	\$ (3,422)	\$ (3,422)	100%	\$ -	\$ -	-100%
606000 - 59834	2012 Principal Payment	\$ 33,000	\$ 34,000	\$ 34,000	\$ 33,667	\$ 34,900	\$ 17,000	49%	\$ 35,800	\$ 35,800	3%
606000 - 59835	2012 Interest Payment	\$ 7,619	\$ 7,048	\$ 6,585	\$ 7,084	\$ 6,238	\$ 3,177	51%	\$ 5,758	\$ 5,758	-8%
606000 - 59874	2021AB Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 1,225,000	\$ 1,225,000	#DIV/0!
606000 - 59875	2021AB Interest Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 488,403	\$ 488,403	#DIV/0!
606000 - 59975	2001C Principal Payment	\$ 740,000	\$ 770,000	\$ 800,000	\$ 770,000	\$ 835,000	\$ -	0%	\$ -	\$ -	-100%
606000 - 59976	2001C Interest Payment	\$ 248,275	\$ 208,500	\$ 170,000	\$ 208,925	\$ 130,000	\$ 65,000	50%	\$ -	\$ -	-100%
606000 - 59982	2002A Principal Payment	\$ 545,000	\$ 580,000	\$ 610,000	\$ 578,333	\$ 640,000	\$ 640,000	100%	\$ -	\$ -	-100%
606000 - 59983	2002A Interest Payment	\$ 179,859	\$ 149,625	\$ 117,644	\$ 149,043	\$ 85,250	\$ 50,625	59%	\$ -	\$ -	-100%
606000 - 59999	Other Capital Outlay	\$ 147,132	\$ 77,066	\$ 110,159	\$ 111,452	\$ 616,736	\$ 723,361	117%	\$ 129,000	\$ 341,802	-45%

<b>TOTALS:</b>	<b>\$ 2,811,510</b>	<b>\$ 2,773,712</b>	<b>\$ 3,097,167</b>	<b>\$ 2,894,130</b>	<b>\$ 3,359,220</b>	<b>\$ 2,057,097</b>	<b>61%</b>	<b>\$ 3,003,757</b>	<b>\$ 3,216,559</b>	<b>-4%</b>
Depreciation/Replacement Acc Reserve Account	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 125,000	\$ 83,333	67%	\$ 125,000	\$ 125,000	0%
TOTALS:	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 200,000	\$ 133,333	67%	\$ 200,000	\$ 200,000	0%
<b>TOTALS:</b>	<b>\$ 3,071,510</b>	<b>\$ 3,033,712</b>	<b>\$ 3,357,167</b>	<b>\$ 3,154,130</b>	<b>\$ 3,559,220</b>	<b>\$ 2,190,430</b>	<b>62%</b>	<b>\$ 3,203,757</b>	<b>\$ 3,416,559</b>	<b>-4%</b>

**Capital Request:**  
No Requests

**Subtotal**

**Capital Request "Replacement Funds"**

2	Process Chlorine Analyzers	\$ 14,000.00	
4	Process Turbidity Meters	\$ 18,000.00	
1	Low Lift Pump No. 2	\$ 16,000.00	
2	Electromagnetic Flow Meter "Vaults"	\$ 18,000.00	
2	Robo Control Actuators for CL2	\$ 15,000.00	
1	Air Scour Blow Off Valve	\$ 8,000.00	
2	Flow Control Valve Actuators	\$ 30,000.00	Per Jamie Add Another \$10,000
1	Main PLC/Control Room UPS	\$ 20,000.00	
2	Lime Hose Slurry Pumps	\$ 48,700.00	Approved 6/17/21
1	Flouride Injection System	\$ 42,577.00	Approved 7/15/21
1	Replacement of PLC's	\$ 102,530.00	Approved 11/19/20 & CO 12/17/20
1	Lagoon Pump No. 2	\$ 8,995.00	Approved 9/16/21

**Subtotal** \$ 341,802.00  
**Total Capital Outlay** \$ 341,802.00

