

ANNUAL BUDGET



FISCAL YEAR 2025-2026

Jefferson County Water Authority

Annual Budget Fiscal Year 2025-2026

Board Members

Festus

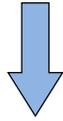
Greg Camp, President
Michael Christopher, Director
Kevin Dennis, Director
Miranda O'Haleck, Treasurer

Herculaneum

Logan Jaskiewicz, Vice-President
Terry Thomas, Director
Mark Johnson, Director
Jennifer Filkins, Secretary

Legal Council
Wegmann Law Firm

JCWA Fund Summary



	<u>Proposed Budget 2025-2026</u>	<u>Approved Budget 2025-2026</u>
<u>Actual Retained Earnings at September 30, 2024</u>		
Original Budget Revenues 2024-2025	\$ 15,407,612	\$ 15,407,612
Original Budget Expenditures 2024-2025	\$ 3,213,890	\$ 3,213,890
	\$ 3,029,869	\$ 3,029,869
Estimated Fund Balance September 30, 2025	<u>\$ 15,591,633</u>	<u>\$ 15,591,633</u>
Estimated Revenue 2025-2026	\$ 3,088,689	\$ 3,130,812
Total Assets 2025-2026	<u>\$ 18,680,322</u>	<u>\$ 18,722,445</u>
Estimated Expenditures 2025-2026	\$ 2,677,010	\$ 2,667,847
Estimated Balance September 30, 2026	<u>\$ 16,003,312</u>	<u>\$ 16,054,598</u>
Total Liabilities & Fund 2025-2026	<u>\$ 18,680,322</u>	<u>\$ 18,722,445</u>

Cash in Bank as of June 30, 2025

Non-Restricted:

JCWA Operating Cash Account	\$ 1,462,645	TOTAL OPERATING
JCWA Operating Investment Account	\$ 511,928	\$ 1,974,573
Water Reserve MM Account	\$ 272,361	TOTAL RESERVE
Water Reserve Investment Account	<u>\$ 1,230,222</u>	\$ 1,502,583
	\$ 3,477,156	

Restricted by Debt:

2012 Principal Investment Account	\$ 19,032
2012 Interest Investment Account	\$ 2,025
2021A Debt Service Fund	\$ 564,470
2021B Debt Service Fund	<u>\$ -</u>
	\$ 585,527

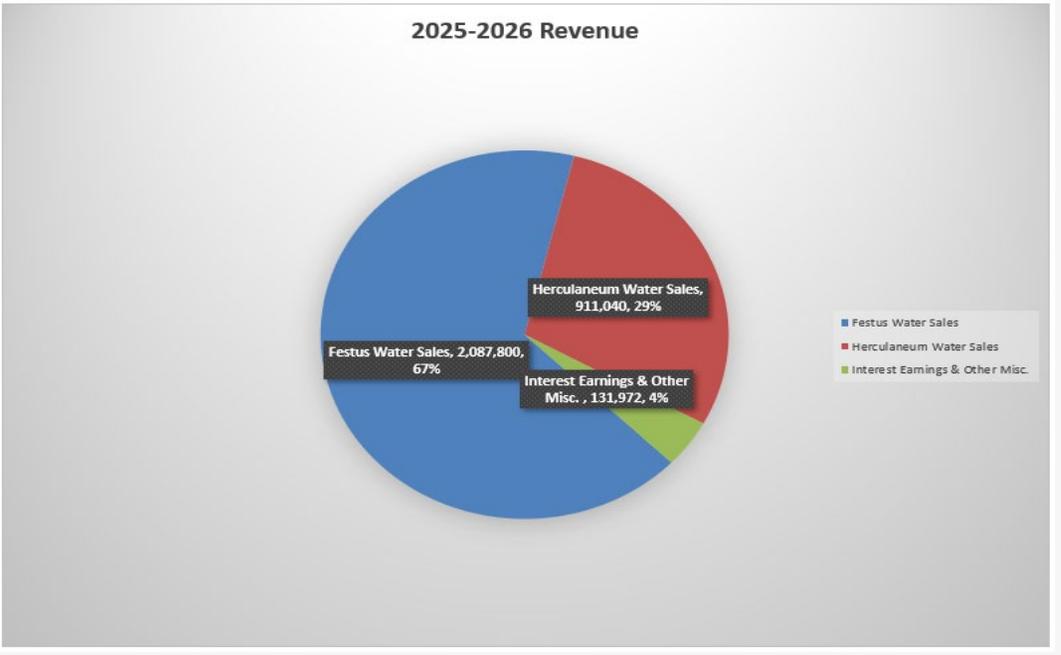
Restricted for Replacement Assets:

Wtr Replacement MM Account	\$ 203,718
Wtr Replacement Investment Account	<u>\$ 1,234,251</u>
	\$ 1,437,969

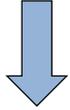
Total JCWA "Cash-in-Bank" \$ 5,500,652

JCWA FUND REVENUES:

Account Number	Account Title	Three Year History			3-YEAR AVERAGE	Current Budget		EXPECT 66.58%	Proposed Budget		PERCENT CHANGE
		Actual Revenue 2021-2022	Actual Revenue 2022-2023	Actual Revenue 2023-2024		Original Budget 2024-2025	Revenues Through 5/31/2025	% of CY	Proposed Budget 2025-2026	Approved Budget 2025-2026	
		\$4.90	\$4.90	\$4.90		\$5.05	\$5.05		\$5.20	\$5.20	
606000 - 43000	Grant Receipts	\$ 34,999	\$ -	\$ -	\$ 11,666	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 43005	Contributed Revenue	\$ -	\$ -	\$ -	\$ -	\$ 60,992	\$ -	0%	\$ -	\$ -	0%
606000 - 43010	Herky Reimbursement	\$ 15,622	\$ 37,567	\$ -	\$ 17,730	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 43205	County Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 98,000	\$ -	0%	\$ -	\$ -	0%
606000 - 47003	Herky's Interest Earnings	\$ 4,970	\$ 12,940	\$ -	\$ 5,970	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 47100	Interest on Investments	\$ 63,125	\$ 285,327	\$ 216,773	\$ 188,408	\$ 142,563	\$ 143,089	100%	\$ 89,849	\$ 131,972	-7%
606000 - 47127	2001C SRF Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 47128	2002A SRF Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 48000	Miscellaneous Income	\$ 166	\$ 1,806	\$ 177	\$ 716	\$ -	\$ 131	0%	\$ -	\$ -	0%
606000 - 48005	Proceeds from Sale	\$ -	\$ -	\$ 1,400	\$ 467	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 48300	Insurance Claims & Refunds	\$ 13,454	\$ 73,248	\$ -	\$ 28,901	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 49211	Festus Water Sales	\$ 1,967,350	\$ 1,967,350	\$ 1,972,740	\$ 1,969,147	\$ 2,027,575	\$ 1,349,865	67%	\$ 2,087,800	\$ 2,087,800	3%
606000 - 49212	Herculaneum Water Sales	\$ 858,480	\$ 858,480	\$ 860,832	\$ 859,264	\$ 884,760	\$ 589,032	67%	\$ 911,040	\$ 911,040	3%
TOTAL REVENUE		\$ 2,958,166	\$ 3,236,718	\$ 3,051,922	\$ 3,082,269	\$ 3,213,890	\$ 2,082,117	65%	\$ 3,088,689	\$ 3,130,812	-3%



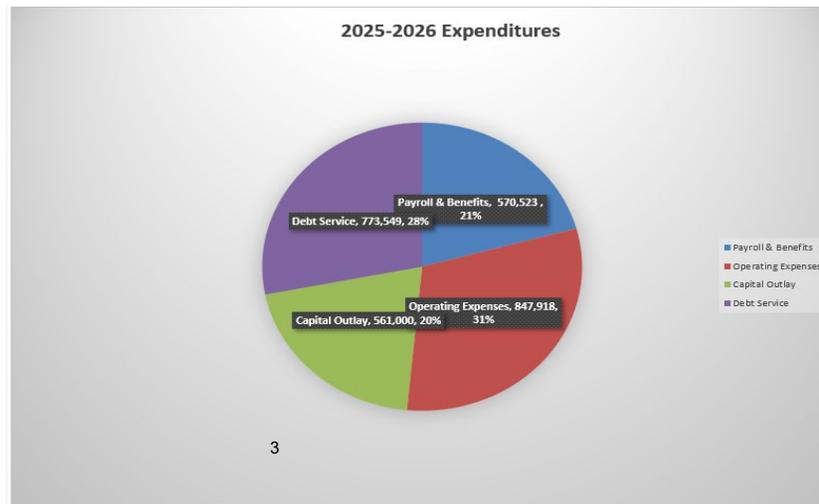
**JCWA Expenditures
Line Item Summary**



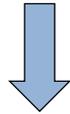
	Three Year History			3-YEAR AVERAGE	Current Budget		EXPECT 66.58%	Proposed Budget		PERCENT CHANGE
	Actual Expenditures 2021-2022	Actual Expenditures 2022-2023	Actual Expenditures 2023-2024		Original Budget 2024-2025	Expenditures Through 5/31/2025	% of CY	Proposed Budget 2025-2026	Approved Budget 2025-2026	
	\$4.90	\$4.90	\$4.90		\$5.05	\$5.05		\$5.20	\$5.20	
Personal Services	\$ 337,872	\$ 382,962	\$ 425,457	\$ 382,097	\$ 463,903	\$ 295,112	64%	\$ 478,196	\$ 478,196	3%
Benefits	\$ 65,659	\$ 69,897	\$ 94,728	\$ 76,761	\$ 122,427	\$ 82,614	67%	\$ 130,726	\$ 130,726	7%
Utilities/Maintenance	\$ 322,903	\$ 265,360	\$ 239,071	\$ 275,778	\$ 288,010	\$ 139,250	48%	\$ 312,610	\$ 301,213	5%
Office Expense	\$ 3,624	\$ 4,062	\$ 3,486	\$ 3,724	\$ 5,400	\$ 2,807	52%	\$ 5,400	\$ 5,634	4%
Vehicle/Travel	\$ 2,916	\$ 1,404	\$ 8,772	\$ 4,364	\$ 6,500	\$ 719	11%	\$ 6,500	\$ 7,000	8%
Materials/Supplies	\$ 111,536	\$ 113,892	\$ 255,339	\$ 161,184	\$ 280,950	\$ 166,307	59%	\$ 294,500	\$ 296,000	5%
Special Expenses	\$ 96,164	\$ 190,409	\$ 150,153	\$ 145,575	\$ 204,122	\$ 90,851	45%	\$ 199,672	\$ 199,672	-2%
Amortization	\$ (111,978)	\$ (105,270)	\$ (85,143)	\$ (100,797)	\$ (85,143)	\$ (56,762)	67%	\$ (85,143)	\$ (85,143)	0%
Debt Service	\$ 910,372	\$ 987,956	\$ 1,111,106	\$ 1,003,145	\$ 774,063	\$ 199,596	26%	\$ 773,549	\$ 773,549	0%
Capital Outlay	\$ 53,892	\$ 645,362	\$ 7,074	\$ 235,443	\$ 969,637	\$ 762,092	79%	\$ 561,000	\$ 561,000	-42%
TOTAL	\$ 1,792,960	\$ 2,556,034	\$ 2,210,043	\$ 2,187,274	\$ 3,029,869	\$ 1,682,587	56%	\$ 2,677,010	\$ 2,667,847	-12%
Total Operating Expenses	\$ 940,674	\$ 1,027,986	\$ 1,177,006	\$ 1,048,555	\$ 1,371,312	\$ 777,661	57%	\$ 1,427,604	\$ 1,418,441	3%
Total Amort, Debt & Capital Replacement/Reserve	\$ 852,286	\$ 1,528,048	\$ 1,033,037	\$ 1,137,790	\$ 1,658,557	\$ 904,926	55%	\$ 1,249,406	\$ 1,249,406	-25%
	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 727,000	\$ 484,667	67%	\$ 727,000	\$ 727,000	0%
Totals:	\$ 2,052,960	\$ 2,816,034	\$ 2,470,043	\$ 2,446,346	\$ 3,756,869	\$ 2,167,254	58%	\$ 3,404,010	\$ 3,394,847	-10%

Operating vs Prior Year Budget

3%

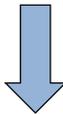


JCWA Expenditures



Account Number	Account Title	Three Year History			3-YEAR AVERAGE	Current Budget		EXPECT 66.58%	Proposed Budget		PERCENT CHANGE
		Actual Expenditures 2021-2022	Actual Expenditures 2022-2023	Actual Expenditures 2023-2024		Amended Budget 2024-2025	Expenditures Through 5/31/2025	% of CY	Proposed Budget 2025-2026	Approved Budget 2025-2026	
		\$4.90	\$4.90	\$4.90		\$5.05	\$5.05		\$5.20	\$5.20	
606000 - 51000	Regular Salaries	\$ 278,216	\$ 336,842	\$ 370,549	\$ 328,536	\$ 397,669	\$ 257,779	65%	\$ 408,477	\$ 408,477	3%
606000 - 51055	Contra Acct. for Salaries	\$ (367)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0%
606000 - 51100	Overtime	\$ 31,452	\$ 19,982	\$ 24,160	\$ 25,198	\$ 30,949	\$ 16,620	54%	\$ 31,320	\$ 31,320	1%
606000 - 51190	Other Personal Services	\$ 9,025	\$ 8,925	\$ 9,371	\$ 9,107	\$ 10,589	\$ 7,059	67%	\$ 10,907	\$ 10,907	3%
606000 - 51400	Legal Fees	\$ 4,884	\$ 3,288	\$ 3,303	\$ 3,825	\$ 4,000	\$ 1,806	45%	\$ 4,000	\$ 4,000	0%
606000 - 51450	Bank & Trustee Fees	\$ 7,001	\$ 6,221	\$ 6,040	\$ 6,421	\$ 3,196	\$ 5	0%	\$ 5,992	\$ 5,992	87%
606000 - 51500	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	0%	\$ 5,000	\$ 5,000	0%
606000 - 51600	Auditing Services	\$ 7,500	\$ 7,500	\$ 11,500	\$ 8,833	\$ 11,500	\$ 11,500	100%	\$ 11,500	\$ 11,500	0%
606000 - 51800	Computer Service Fees	\$ 161	\$ 204	\$ 534	\$ 300	\$ 1,000	\$ 343	34%	\$ 1,000	\$ 1,000	0%
606000 - 52000	Health Insurance	\$ 26,290	\$ 26,125	\$ 34,178	\$ 28,864	\$ 45,940	\$ 25,916	56%	\$ 45,940	\$ 45,940	0%
606000 - 52100	Life Insurance	\$ 666	\$ 842	\$ 719	\$ 742	\$ 682	\$ 495	73%	\$ 759	\$ 759	11%
606000 - 52215	401(k) Match & Contribution	\$ 15,564	\$ 16,368	\$ 30,481	\$ 20,804	\$ 43,016	\$ 35,670	83%	\$ 50,383	\$ 50,383	17%
606000 - 52300	Fica Tax Expense	\$ 23,167	\$ 26,562	\$ 29,350	\$ 26,360	\$ 32,789	\$ 20,533	63%	\$ 33,644	\$ 33,644	3%
606000 - 52301	Contra Acct. for FICA	\$ (28)	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 52400	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 53100	Electricity	\$ 132,900	\$ 134,962	\$ 188,880	\$ 152,247	\$ 205,000	\$ 105,954	52%	\$ 229,600	\$ 219,611	7%
606000 - 53250	Trash Service	\$ 1,070	\$ 1,262	\$ 1,179	\$ 1,170	\$ 1,500	\$ 808	54%	\$ 1,500	\$ 1,285	-14%
606000 - 53550	Maintenance & Repair	\$ 48,791	\$ 49,366	\$ 43,948	\$ 47,368	\$ 75,000	\$ 28,292	38%	\$ 75,000	\$ 75,000	0%
606000 - 54000	Postage	\$ 240	\$ 505	\$ 171	\$ 305	\$ 600	\$ 92	15%	\$ 600	\$ 600	0%
606000 - 54200	Telephone	\$ 2,236	\$ 2,284	\$ 2,359	\$ 2,293	\$ 2,500	\$ 2,118	85%	\$ 2,500	\$ 2,734	9%
606000 - 54300	Office Supplies	\$ 886	\$ 1,273	\$ 763	\$ 974	\$ 2,000	\$ 417	21%	\$ 2,000	\$ 2,000	0%
606000 - 54400	Printing	\$ 262	\$ -	\$ 193	\$ 152	\$ 300	\$ 180	60%	\$ 300	\$ 300	0%
606000 - 54550	Maintenance Contract	\$ 140,142	\$ 79,770	\$ 5,064	\$ 74,992	\$ 6,510	\$ 4,197	64%	\$ 6,510	\$ 5,317	-18%
606000 - 55100	Gas, Oil & Antifreeze	\$ 802	\$ 876	\$ 728	\$ 802	\$ 2,000	\$ 719	36%	\$ 2,000	\$ 2,000	0%
606000 - 55350	Light Equipment Maintenance	\$ 2,114	\$ 528	\$ 8,044	\$ 3,562	\$ 4,500	\$ -	0%	\$ 4,500	\$ 5,000	11%
606000 - 55500	Equipment Rent	\$ -	\$ 1,153	\$ -	\$ 384	\$ 2,500	\$ -	0%	\$ 2,500	\$ 2,500	0%
606000 - 56100	Other Supplies	\$ 1,847	\$ 1,686	\$ 1,325	\$ 1,619	\$ 2,500	\$ 1,845	74%	\$ 4,500	\$ 4,500	80%
606000 - 56305	Lab Supplies	\$ 13,406	\$ 13,910	\$ 12,471	\$ 13,262	\$ 15,000	\$ 10,976	73%	\$ 17,000	\$ 17,000	13%
606000 - 56400	Uniforms	\$ 1,789	\$ 2,386	\$ 2,401	\$ 2,192	\$ 2,450	\$ 754	31%	\$ 3,500	\$ 3,500	43%
606000 - 56450	Tools	\$ 1,155	\$ 2,361	\$ -	\$ 1,172	\$ 4,000	\$ 1,080	27%	\$ 4,000	\$ 4,000	0%
606000 - 56460	Safety Supplies	\$ 2,057	\$ 2,404	\$ 2,185	\$ 2,215	\$ 3,000	\$ 295	10%	\$ 3,000	\$ 3,000	0%
606000 - 56550	Chemicals	\$ 90,636	\$ 89,744	\$ 236,137	\$ 138,839	\$ 250,000	\$ 150,655	60%	\$ 260,000	\$ 260,000	4%
606000 - 56550	Other Materials & Supplies	\$ 646	\$ 248	\$ 820	\$ 1,500	\$ 1,500	\$ 704		\$ 1,500	\$ 1,500	0%
606000 - 57000	Dues, Licenses & Permits	\$ 704	\$ 599	\$ 704	\$ 669	\$ 1,000	\$ 556	56%	\$ 1,000	\$ 1,000	0%
606000 - 57003	Regulatory Compliance Costs	\$ 61	\$ 24	\$ 14	\$ 33	\$ 500	\$ 4	1%	\$ 250	\$ 250	-50%
606000 - 57010	Travel, Training & Lodging	\$ 1,129	\$ 1,806	\$ 241	\$ 1,059	\$ 4,000	\$ 324	8%	\$ 4,000	\$ 4,000	0%
606000 - 57100	Advertising	\$ 970	\$ 1,716	\$ 2,539	\$ 1,742	\$ 2,500	\$ 669	27%	\$ 2,500	\$ 2,500	0%
606000 - 57200	Insurance, Claims & Bonds	\$ 86,505	\$ 165,740	\$ 139,505	\$ 130,583	\$ 169,622	\$ 89,148	53%	\$ 165,422	\$ 165,422	-2%
606000 - 57201	Sludge Maintenance	\$ 2,289	\$ 19,860	\$ 17	\$ 7,389	\$ 25,000	\$ -	0%	\$ 25,000	\$ 25,000	0%
606000 - 57307	Gain or Loss on Disposal	\$ 3,156	\$ -	\$ 6,107	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 57999	Other Misc. Special Expenses	\$ 1,350	\$ 664	\$ 1,026	\$ 1,013	\$ 1,500	\$ 150	10%	\$ 1,500	\$ 1,500	0%

JCWA Expenditures



Account Number	Account Title	Three Year History			3-YEAR AVERAGE	Current Budget		EXPECT 66.58%	Proposed Budget		PERCENT CHANGE
		Actual Expenditures 2021-2022	Actual Expenditures 2022-2023	Actual Expenditures 2023-2024		Original Budget 2024-2025	Expenditures Through 5/31/2025	% of CY	Proposed Budget 2025-2026	Approved Budget 2025-2026	
		\$4.90	\$4.90	\$4.90		\$5.05	\$5.05				
606000 - 59113	2001C Amort of Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 59115	2002A Amort of Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 59127	2021A/B Amort of Premium	\$ (85,143)	\$ (85,143)	\$ (85,143)	\$ (85,143)	\$ (85,143)	\$ (56,762)	67%	\$ (85,143)	\$ (85,143)	0%
606000 - 59128	Deferred Bond Pemium	\$ (26,835)	\$ (20,127)	\$ -	\$ (15,654)	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 59834	2012 Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ 37,800	\$ 18,900	50%	\$ 37,800	\$ 37,800	0%
606000 - 59835	2012 Interest Payment	\$ 5,641	\$ 5,149	\$ 4,648	\$ 5,146	\$ 4,263	\$ 2,196	52%	\$ 3,749	\$ 3,749	-12%
606000 - 59874	2021AB Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ 375,000	\$ -	0%	\$ 390,000	\$ 390,000	4%
606000 - 59875	2021AB Interest Payment	\$ 471,495	\$ 414,338	\$ 364,566	\$ 416,800	\$ 357,000	\$ 178,500	50%	\$ 342,000	\$ 342,000	-4%
606000 - 59893	Bond Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 59915	Depreciation	\$ 433,236	\$ 560,218	\$ 741,892	\$ 578,449	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 59975	2001C Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 59976	2001C Interest Payment	\$ -	\$ 3,422	\$ -	\$ 1,141	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 59982	2002A Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 59983	2002A Interest Payment	\$ -	\$ 4,829	\$ -	\$ 1,610	\$ -	\$ -	0%	\$ -	\$ -	0%
606000 - 59999	Other Capital Outlay	\$ 53,892	\$ 645,362	\$ 7,074	\$ 235,443	\$ 969,637	\$ 762,092	79%	\$ 561,000	\$ 561,000	-42%
TOTALS:		\$ 1,792,960	\$ 2,556,034	\$ 2,210,043	\$ 2,186,346	\$ 3,029,869	\$ 1,682,587	56%	\$ 2,677,010	\$ 2,667,847	-12%
	Depreciation/Replacement Acct	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 250,000	\$ 166,667	67%	\$ 250,000	\$ 250,000	0%
	Reserve Account	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 477,000	\$ 318,000	67%	\$ 477,000	\$ 477,000	0%
	TOTALS:	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 727,000	\$ 484,667	67%	\$ 727,000	\$ 727,000	0%
		\$ 2,052,960	\$ 2,816,034	\$ 2,470,043	\$ 2,446,346	\$ 3,756,869	\$ 2,167,254	58%	\$ 3,404,010	\$ 3,394,847	-9%
Capital Request "ReserveFunds"								Surplus/Deficit	\$ 1,571,236	Excludes Interest	
	Full Facility Plan/Emergency Power/We	\$ 350,000.00									
	(1) Dehumidifier	\$ 5,500.00									
	Power Wash Plant	\$ 25,000.00	Operating								
	Subtotal	\$ 380,500.00									
Capital Request "Replacement Funds"								Total Net Operating	\$ 411,679	Includes Interest	
	New Roof @ Plant	\$ 140,000.00									
	New Roof @ Old Collector Well	\$ 30,000.00									
	Operators Computer	\$ 5,000.00									
	(1) Dehumidifier	\$ 5,500.00									
	Subtotal	\$ 180,500.00									
	Total Capital Outlay	\$ 561,000.00									

	A	X	Y	Z	AA	AB
16	EXPENSES					
17	JCWA Operating Expenses (B)	\$ 1,371,312	\$ 1,418,441	\$ 1,488,467	\$ 1,561,818	\$ 1,639,448
18	Capital Outlay Purchased through Reserve	\$ 140,000	\$ 355,500	\$ 373,275	\$ 2,000,000	\$ -
19	Capital Outlay Purchased through Operating	\$ -	\$ 25,000	\$ -	\$ -	\$ -
20	Capital Outlay Purchased through Replacement Account	\$ 829,637	\$ 180,500	\$ -	\$ -	\$ -
21	Debt Service	\$ 774,063	\$ 773,549	\$ 779,229	\$ 777,290	\$ 775,752
22	 New Debt Projected					
23	Reserve Transfer (Cover Debt)					
24	Water Reserve Additions (C)	\$ 477,000	\$ 477,000	\$ 477,000	\$ 450,000	\$ 450,000
25	Depreciation & Replacement Account Transfer (D)	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
26	Total Est. Expenses (Operating, Capital, Debt, Reserve & Repl.)	\$ 3,842,012	\$ 3,479,990	\$ 3,367,970	\$ 5,039,108	\$ 3,115,199
27						
28	Net Revenues (E=A-B-C-D)	\$ 956,586	\$ 985,371	\$ 987,066	\$ 1,049,320	\$ 1,044,634
29						
30	Debt Coverage Ratio with Replacement & Reserve (110% test)	1.24	1.27	1.27	1.35	1.35
31	Debt Coverage Ratio without Replacement & Reserve Transfers	2.17	2.21	2.20	2.25	2.25
32	"Rate Covenant" Debt Coverage Ratio 110% Test (Average Annual Debt)	1.39	1.35	1.22	1.18	1.14
38	Total Rate Projected	5.05	5.20	5.36	5.52	5.68
63	Wholesale Water Increase	3%	3%	3%	3%	3%
64	Ending Current Cash Surplus or (Deficit)	\$ 341,515	\$ 186,822	\$ 207,837	\$ 272,030	\$ 268,882
65	Estimated Total Ending "Operating" Cash	\$ 2,750,144	\$ 2,936,966	\$ 3,144,803	\$ 3,416,833	\$ 3,685,716
66	Water Reserve Cash Balance	\$ 1,446,682	\$ 1,568,182	\$ 1,671,907	\$ 121,907	\$ 571,907
67	Water Replacement Cash Balance "Restricted"	\$ 1,295,659	\$ 1,365,159	\$ 1,615,159	\$ 1,865,159	\$ 2,115,159
69	Total Ending Cash Balances	\$ 5,492,485	\$ 5,870,307	\$ 6,431,869	\$ 5,403,899	\$ 6,372,782
71	6 MONTHS OPERATING RESERVE 	\$ 685,656	\$ 709,221	\$ 744,233	\$ 780,909	\$ 819,724
72	SURPLUS OPERATING CASH	\$ 2,064,488	\$ 2,227,745	\$ 2,400,570	\$ 2,635,924	\$ 2,865,992
74	Capital Outlay "Replacement Funds"					
76	New Roof @ Plant	\$ 140,000.00				
77	New Roof @ Old Collector Well	\$ 30,000.00				
78	Operator's Computer	\$ 5,000.00				
79	(1) Dehumidifier	\$ 5,500.00				
81	Capital Outlay "Reserve Funds"	\$ 180,500.00				
83	Full Facility Plan/Emergency Power/Water Storage	\$ 350,000.00				

	A	X	Y	Z	AA	AB
85	(1) Dehumidifier	\$ 5,500.00				
86	Power Wash Plant	\$ 25,000.00				
87						
88	Total Capital Outlay	\$ 380,500.00				
89						
90		\$ 561,000				
91						

JCWA PROPOSED PAY INCREASES!

Payroll Allocation for Budget 2025-2026

JCWA's Portion Towards Health Insurance

Social Security Rate

LIFE MAX \$ 50,000.00 MONTHS 12

Probationary Period Extra \$ 0.50

License Upgrades: "D" \$ 0.50

"C" \$ 0.75

"B" \$ 1.00

"A" \$ 1.25

\$ 3.50

Per State Tax Commission of Missouri:

Consumer Price Index @ December 2024 is 2.9%

100% or \$600 Paid Employee Only (Health, Dental & Vision)

7.65

LIFE INSURANCE RATE: Dep Rate \$ 0.63 Budget \$ 0.1680 \$ 0.80

Employee	License	Current Rate	Proposed Hourly 3% Increase	OT Rate	Salary Appropriated	Health, Dental & Vision 20%, 5%, 0%	S.S.	401(K) Contr	Life Ins.	401K Match
1 Crannick	A	\$ 79,490	\$ 81,875	N/A	\$ 81,875	H \$ - D \$ 324 V \$ 68 \$ 391	\$ 6,263	\$ 5,500	\$ 108,3600	\$ 2,456
Increase		\$ 2,385			\$ -					
No Vacation "Cash" In			\$ -		\$ -					
Re-hired 5/9/22										
			BASE							
2 Schopp	B	\$ 20.79	\$ 21.41	\$ 32.12	\$ 44,533	H \$ 7,200 D \$ 324 V \$ 68 \$ 7,591	\$ 3,407	\$ 5,500	\$ 108,3600	\$ 1,414
Increase		\$ 0.62			\$ -					
License Increase "A"			\$ 1.25	\$ 1.88	\$ 2,600	\$ 199				
			\$ 22.66	\$ 33.99	\$ 47,133					
Cash in 0 Hours Vacation			\$ -		\$ -		\$ -			
Hire Date 6/13/22	3yr					\$ 7,591	\$ 3,606			
			BASE							
3 Stroup	C	\$ 25.95	\$ 27.00	\$ 40.50	\$ 56,160	H \$ 7,200 D \$ 324 V \$ 68 \$ 7,591	\$ 4,296	\$ 5,500	\$ 108,3600	\$ 1,825
Increase		\$ 1.05			\$ -					
License Increase "A"			\$ 2.25	\$ 3.38	\$ 4,680	\$ 358				
W/License "A"			\$ 29.25	\$ 43.88	\$ 60,840					
Cash In 12 Hours Vacation			\$ 324		\$ 324		\$ 25			
Hired 5/4/09	16 yrs					\$ 7,591	\$ 4,679			
			BASE							
4 Slabby	A	\$ 66,150	\$ 68,135	N/A	\$ 68,135	H \$ 7,200 D \$ 324 V \$ 68 \$ 7,591	\$ 5,212	\$ 5,500	\$ 108,3600	\$ 2,044
Increase		\$ 1,985			\$ -					
Cash In 80 Hours Vacation			\$ 2,621		\$ 2,621		\$ 200			
Hired 11/9/15	10 Yrs					\$ 7,591	\$ 5,413			
			BASE							
5 Patton	A	\$ 24.47	\$ 25.20	\$ 37.80	\$ 52,416	H \$ 7,200 D \$ 324 V \$ 68 \$ 7,591	\$ 4,010	\$ 5,500	\$ 108,3600	\$ 1,572
Increase		\$ 0.73			\$ -					
Cash in 0 Hours Vacation			\$ -		\$ -		\$ -			
Hired 3/16/17	8 Yrs					\$ 7,591	\$ 4,010			

		BASE										
6	OPEN	\$ 18.50	\$ 19.06	\$ 28.59	\$ 39,645	H \$ 7,200	\$ 3,033	\$ 5,500	\$ 108,360	\$ 1,252		
	Increase	\$ 0.56			\$ -	D \$ 324	\$ -					
	Probatory Period		\$ 0.50	\$ 0.75	\$ 1,040		\$ 80					
	License Increase "D"	Could Obtain	\$ 0.50	\$ 0.75	\$ 1,040	V \$ 68	\$ 80					
			\$ 20.06	\$ 30.09	\$ 41,725							
					\$ -							
						\$ 7,591	\$ 3,192					
7	Albrecht	D \$ 20.52	\$ 21.14	\$ 31.71	\$ 43,971	H \$ 7,200	\$ 3,364	\$ 5,500	\$ 108,360	\$ 1,319		
	Increase	\$ 0.62			\$ -	D \$ 324	\$ -					
	No Planned License Increase		\$ -	\$ -	\$ -	V \$ 68	\$ -					
	Cash In 60 Hours Vacation		\$ 21.14	\$ 31.71	\$ 43,971							
	Hired 10/30/17 8 Yrs		\$ 1,268		\$ 1,268		\$ 97					
						\$ 7,591	\$ 3,461					
	Afternoons		\$0.65		\$ 1,898		\$ 145					
	Midnights		\$0.85		\$ 2,482		\$ 190					
	X-Mas Bonus				\$ 3,789.94		\$ 290					
	Overtime				\$ 31,320.00		\$ 2,396					
	Totals				\$ 408,477.00	\$ 45,940.00	\$ 33,644.00	\$ 38,500.00	\$ 759.00	\$ 11,882.83		

TOTAL WITH OVERTIME

Current Salaries	\$188,411.56	Fica	\$433.47	\$6,099.74
Proposed (Licenses w/ 3% Raise)	\$194,077.83			
Difference (Increase)	\$5,666.27			

\$.02 Rate Increase

Increase in Rate			
Festus Water Sales	401,500	\$ 8,030	
Herky Water Sales	175,200	\$ 3,504	
		\$ 11,534	

OVERTIME BREAKDOWN

Holidays	\$ 12,777.48	15 Holidays * 8 hours * 3 Employees = 360 hours
Sick	\$ 6,814.66	48 hrs per employee = 384 hours - Assume 50% = 192 Hours
Vacation Overtime	\$ 9,228.18	

\$ 38,500.00	\$ 759.00	\$ 11,882.83
\$ -		
\$ 11,883.00		
\$ 50,383.00		

Emergency Overtime \$ 2,500.00

 \$ 31,320.32

Average OT Rate Hr. \$ 35.49 Fully Staffed (5 Non-Salaried Employee's)

VACATION OVERTIME

Albrecht 120
Albrecht "Cash" In -60
Crannick 120
Patton 120
Patton "Cash" In 0
Slabby 160
Slabby "Cash" In -80
Stroup 160
Stroup "Cash" In -80
Schopp 40
Schopp "Cash" In 0

500
Less Salary Vac -240 Crannick & Slabby
 260 \$ 35.49 \$ 9,228.18