

# ANNUAL BUDGET



**FISCAL YEAR 2009-2010**

# Jefferson County Water Authority

## Annual Budget Fiscal Year 2009-2010

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## Board Members

### Festus

Earl Cook, Vice-President  
Bill Gray, Director  
Gary Underwood, Director  
Michelle Guidicy, Treasurer

### Herculaneum

Jim Kasten, President  
Jim Sweet, Director  
Mark Johnson, Director  
Laurie Ferretti, Secretary

Legal Council  
Ray Wegmann

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**JCWA Fund Summary**

	<b><u>Proposed Budget 2009-2010</u></b>	<b><u>Approved Budget 2009-2010</u></b>
<b><u>Actual Retained Earnings at September 30, 2008</u></b>	\$ 2,705,710	\$ 2,705,710
Budget Revenues 2008-2009	\$ 2,415,665	\$ 2,415,665
Budget Expenditures 2008-2009	\$ 2,335,768	\$ 2,335,768
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Estimated Fund Balance September 30, 2009	<b><u>\$ 2,785,607</u></b>	<b><u>\$ 2,785,607</u></b>
Estimated Revenue 2009-2010	\$ 2,446,699	\$ 2,507,289
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<b>Total Assets 2009-2010</b>	<b><u>\$ 5,232,306</u></b>	<b><u>\$ 5,292,896</u></b>
Estimated Expenditures 2009-2010	\$ 2,408,308	\$ 2,387,389
<b>Total Liabilities 2009-2010</b>	\$ 2,408,308	\$ 2,387,389
Estimated Balance September 30, 2010	\$ 2,823,998	\$ 2,905,507
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<b>Total Liabilities &amp; Fund 2009-2010</b>	<b><u>\$ 5,232,306</u></b>	<b><u>\$ 5,292,896</u></b>
<b>Cash in Bank as of May 31, 2009</b>		
JCWA Operating Cash & Investments	\$ 156,383	
Reserve & Investments	\$ 571,882	
2000 Debt Service Reserve	\$ 70,648	Restricted
2001C Interest Investment Account	\$ 143,786	Restricted
2001C Reserve Investment Account	\$ 3,362,214	Restricted
2001C Principal Investment Account	\$ 206,250	Restricted
2002A Reserve Investment Account	\$ 3,655,754	Restricted
2002A Principal Investment Account	\$ 133,333	Restricted
2002A Interest Investment Account	\$ 80,119	Restricted
Herky's 10% Cash & Investments	\$ 92,482	Restricted
Wtr Replacement & Investments	\$ 652,384	Restricted
<b>Total JCWA "Cash-n-Bank"</b>	<b><u>\$ 9,125,234</u></b>	

**JCWA Fund Revenues**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2005-2006	Actual Revenue 2006-2007	Actual Revenue 2007-2008	Current Budget 2008-2009 \$2.80	Revenues Through 5/31/2009 \$2.80	Proposed Budget 2009-2010 \$3.00	Approved Budget 2009-2010 \$3.10
601000 - 43010	Herky Reimbursement	\$ 206,479	\$ 152,617	\$ 264,462	\$ 286,024	\$ 197,609	\$ 296,111	\$ 296,111
601000 - 47003	Herky's Interest Earnings	\$ 684	\$ 2,265	\$ 2,406	\$ 2,896	\$ 640	\$ 1,074	\$ 1,074
601000 - 47100	Interest on Investments	\$ 25,871	\$ 50,185	\$ 44,299	\$ 30,094	\$ 9,862	\$ 14,957	\$ 14,957
601000 - 47125	2000 Bond Series Interest	\$ 7,261	\$ 8,837	\$ 4,601	\$ 1,000	\$ 233	\$ -	\$ -
601000 - 47127	2001C SRF Interest	\$ 164,708	\$ 160,536	\$ 158,625	\$ 152,006	\$ 78,228	\$ 148,310	\$ 148,310
601000 - 47128	2002A SRF Interest	\$ 200,587	\$ 198,265	\$ 189,062	\$ 175,585	\$ 95,915	\$ 168,347	\$ 168,347
601000 - 48000	Miscellanoues Income	\$ -	\$ 99	\$ 237	\$ -	\$ 124	\$ 200	\$ 200
601000 - 48300	Insurance Claims & Refunds	\$ 7,556	\$ 2,599	\$ -	\$ -	\$ 6,345	\$ -	\$ -
601000 - 49211	Festus Water Sales	\$ 1,124,200	\$ 1,124,200	\$ 1,127,280	\$ 1,124,200	\$ 748,440	\$ 1,204,500	\$ 1,244,650
601000 - 49212	Herculaneum Water Sales	\$ 490,560	\$ 602,717	\$ 654,100	\$ 643,860	\$ 428,652	\$ 613,200	\$ 633,640
<b>TOTAL REVENUE</b>		<u>\$ 2,227,906</u>	<u>\$ 2,302,320</u>	<u>\$ 2,445,072</u>	<u>\$ 2,415,665</u>	<u>\$ 1,566,048</u>	<u>\$ 2,446,699</u>	<u>\$ 2,507,289</u>
<b>TOTALS:</b>		<u>\$ 2,227,906</u>	<u>\$ 2,302,320</u>	<u>\$ 2,445,072</u>	<u>\$ 2,415,665</u>	<u>\$ 1,566,048</u>	<u>\$ 2,446,699</u>	<u>\$ 2,507,289</u>

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

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	<u>Actual Expenditures 2007-2008</u>	<u>Current Budget 2008-2009</u>	<u>Expenditures Through 5/31/2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Approved Budget 2009-2010</u>
				\$2.80	\$2.80	\$3.00	\$3.10
Personal Services	\$ 402,054	\$ 286,297	\$ 309,438	\$ 337,755	\$ 201,856	\$ 333,393	\$ 333,101
Benefits	\$ 421	\$ 42,328	\$ 48,431	\$ 66,248	\$ 33,142	\$ 64,146	\$ 67,123
Utilities/Maintenance	\$ 137,157	\$ 184,379	\$ 167,095	\$ 185,200	\$ 95,084	\$ 165,880	\$ 165,880
Office Expense	\$ 951	\$ 6,099	\$ 4,734	\$ 5,845	\$ 3,474	\$ 6,050	\$ 6,050
Vehicle/Travel	\$ 157	\$ 1,705	\$ 2,931	\$ 4,000	\$ 1,139	\$ 4,000	\$ 4,000
Materials/Supplies	\$ 88,041	\$ 113,952	\$ 92,078	\$ 112,105	\$ 67,617	\$ 138,403	\$ 138,403
Special Expenses	\$ 49,816	\$ 78,825	\$ 78,263	\$ 84,370	\$ 52,792	\$ 86,825	\$ 50,699
Amortization	\$ 1,824	\$ 1,824	\$ 1,823	\$ 1,827	\$ 1,216	\$ 1,827	\$ 1,827
Debt Service	\$ 1,294,863	\$ 1,344,251	\$ 1,405,639	\$ 1,463,421	\$ 732,087	\$ 1,497,180	\$ 1,497,180
Capital Outlay	\$ 41,171	\$ 100,150	\$ 194,748	\$ 75,000	\$ 241,259	\$ 85,000	\$ 85,000
<b>TOTAL</b>	<b>\$ 2,016,455</b>	<b>\$ 2,159,810</b>	<b>\$ 2,305,180</b>	<b>\$ 2,335,771</b>	<b>\$ 1,429,666</b>	<b>\$ 2,382,704</b>	<b>\$ 2,349,263</b>
Total Operating Expenses	\$ 678,597	\$ 713,585	\$ 702,970	\$ 795,523	\$ 455,104	\$ 798,697	\$ 765,256
Total Amort, Debt & Capital Replacement/Reserve	\$ 1,337,858	\$ 1,446,225	\$ 1,602,210	\$ 1,540,248	\$ 974,562	\$ 1,584,007	\$ 1,584,007
	\$ 194,001	\$ 194,001	\$ 194,001	\$ 190,000	\$ 126,666	\$ 146,950	\$ 146,950
Totals:	<b>\$ 2,210,456</b>	<b>\$ 2,353,811</b>	<b>\$ 2,499,181</b>	<b>\$ 2,525,771</b>	<b>\$ 1,556,332</b>	<b>\$ 2,529,654</b>	<b>\$ 2,496,213</b>

**JCWA Expenditures**

		Three Year History			Current Budget		Proposed Budget		
Account Number	Account Title	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	Actual Expenditures 2007-2008	Current Budget 2008-2009 \$2.80	Expenditures Through 5/31/2009 \$2.80	Tom's Proposed Budget 2009-2010 \$3.00	Approved Budget 2009-2010 \$3.10	
601000 - 51000	Regular Salaries	\$ 4,458	\$ 151,989	\$ 192,755	\$ 230,552	\$ 138,196	\$ 232,189	\$ 231,897	
601000 - 51100	Overtime	\$ 1,047	\$ 35,614	\$ 18,730	\$ 16,177	\$ 13,258	\$ 12,564	\$ 12,564	
601000 - 51190	Other Personal Services	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,333	\$ 5,000	\$ 5,000	
601000 - 51400	Legal Fees	\$ -	\$ 2,000	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	
601000 - 51450	Bank & Trustee Fees	\$ 81,779	\$ 80,041	\$ 79,262	\$ 75,526	\$ 41,568	\$ 73,140	\$ 73,140	
601000 - 51500	Engineering Fees	\$ 7,338	\$ 6,258	\$ 9,425	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	
601000 - 51515	EMC Services	\$ 299,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601000 - 51600	Auditing Services	\$ 4,266	\$ 4,266	\$ 4,266	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
601000 - 51800	Computer Service Fees	\$ -	\$ 1,129	\$ -	\$ -	\$ -	\$ -	\$ -	
601000 - 52000	Health Insurance	\$ -	\$ 20,537	\$ 24,854	\$ 32,832	\$ 15,273	\$ 29,996	\$ 29,996	
601000 - 52100	Life Insurance	\$ -	\$ 419	\$ 348	\$ 869	\$ 396	\$ 828	\$ 828	
601000 - 52200	Lagers Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601000 - 52210	401A Match	\$ -	\$ 231	\$ -	\$ -	\$ -	\$ -	\$ -	
601000 - 52215	401(k) Match & Contribution	\$ -	\$ 6,889	\$ 7,339	\$ 14,518	\$ 5,964	\$ 14,598	\$ 17,598	
601000 - 52300	Fica Tax Expense	\$ 421	\$ 14,252	\$ 15,890	\$ 18,029	\$ 11,509	\$ 18,724	\$ 18,701	
601000 - 52400	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601000 - 53100	Electricity	\$ -	\$ 117,784	\$ 108,471	\$ 128,800	\$ 60,419	\$ 125,000	\$ 125,000	
601000 - 53200	Natural Gas	\$ -	\$ 10,065	\$ 527	\$ 600	\$ 344	\$ -	\$ -	
601000 - 53225	Utility Services	\$ 81,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601000 - 53250	Trash Service	\$ -	\$ 564	\$ 673	\$ 800	\$ 460	\$ 880	\$ 880	
601000 - 53550	Maintenance & Repair	\$ 55,434	\$ 55,966	\$ 57,424	\$ 55,000	\$ 33,861	\$ 40,000	\$ 40,000	
601000 - 54000	Postage	\$ 160	\$ 682	\$ 304	\$ 500	\$ 251	\$ 525	\$ 525	
601000 - 54200	Telephone	\$ -	\$ 3,583	\$ 3,476	\$ 3,645	\$ 2,149	\$ 4,000	\$ 4,000	
601000 - 54300	Office Supplies	\$ 690	\$ 1,726	\$ 695	\$ 1,200	\$ 696	\$ 1,000	\$ 1,000	
601000 - 54400	Printing	\$ 101	\$ 108	\$ 259	\$ 500	\$ 378	\$ 525	\$ 525	
601000 - 55100	Gas, Oil & Antifreeze	\$ 157	\$ 903	\$ 1,879	\$ 2,500	\$ 839	\$ 2,500	\$ 2,500	
601000 - 55350	Light Equipment Maintenance	\$ -	\$ 802	\$ 1,052	\$ 1,500	\$ 301	\$ 1,500	\$ 1,500	
601000 - 56100	Other Supplies	\$ 17	\$ 145	\$ 431	\$ 600	\$ 307	\$ 600	\$ 600	
601000 - 56305	Lab Supplies	\$ -	\$ 12,734	\$ 9,122	\$ 13,500	\$ 11,473	\$ 12,500	\$ 12,500	
601000 - 56400	Uniforms	\$ -	\$ -	\$ 3,134	\$ 3,732	\$ 2,269	\$ 3,300	\$ 3,300	
601000 - 56450	Tools	\$ -	\$ 594	\$ 1,669	\$ 2,000	\$ 921	\$ 1,000	\$ 1,000	
601000 - 56460	Safety Supplies	\$ -	\$ 696	\$ 1,094	\$ 750	\$ 292	\$ 1,500	\$ 1,500	
601000 - 56550	Chemicals	\$ 88,024	\$ 98,629	\$ 75,870	\$ 90,923	\$ 51,984	\$ 118,903	\$ 118,903	
601000 - 56999	Other Materials & Supplies	\$ -	\$ 1,154	\$ 756	\$ 600	\$ 371	\$ 600	\$ 600	
601000 - 57000	Dues, Licenses & Permits	\$ 160	\$ 391	\$ 1,122	\$ 1,250	\$ 738	\$ 1,300	\$ 1,300	
601000 - 57003	Regulatory Compliance Costs	\$ -	\$ 6,715	\$ 853	\$ 3,120	\$ 3,536	\$ 1,800	\$ 1,800	
601000 - 57010	Travel, Training & Lodging	\$ 344	\$ 3,238	\$ 147	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	
601000 - 57100	Advertising	\$ 367	\$ 105	\$ 203	\$ 500	\$ 373	\$ 525	\$ 525	
601000 - 57200	Insurance, Claims & Bonds	\$ 44,849	\$ 64,177	\$ 73,663	\$ 74,000	\$ 47,054	\$ 77,700	\$ 41,574	
601000 - 57999	Other Misc. Special Expenses	\$ 4,096	\$ 4,199	\$ 2,275	\$ 2,500	\$ 1,090	\$ 2,500	\$ 2,500	
601000 - 59021	2003 Amort of Cost of Issuance	\$ 847	\$ 847	\$ 847	\$ 847	\$ 564	\$ 847	\$ 847	
601000 - 59112	2000 Amort of Bond Issue	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	

**JCWA Expenditures**

Account Number	Account Title	Three Year History			Current Budget	Expenditures	Proposed Budget	Approved Budget
		Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	Actual Expenditures 2007-2008	2008-2009 \$2.80	Through 5/31/2009 \$2.80	2009-2010 \$3.00	2009-2010 \$3.10
601000 - 59113	2001C Amort of Premium	\$ (22,772)	\$ (22,772)	\$ (22,772)	\$ (22,772)	\$ (15,181)	\$ (22,772)	\$ (22,772)
601000 - 59114	2001C Amort of Cost of Issuan	\$ 8,290	\$ 8,290	\$ 8,290	\$ 8,290	\$ 5,527	\$ 8,290	\$ 8,290
601000 - 59115	2002A Amort of Premium	\$ (5,133)	\$ (5,133)	\$ (5,133)	\$ (5,133)	\$ (3,422)	\$ (5,133)	\$ (5,133)
601000 - 59116	2002A Amort of Cost of Issuan	\$ 8,223	\$ 8,223	\$ 8,223	\$ 8,223	\$ 5,482	\$ 8,223	\$ 8,223
601000 - 59119	2003 Amort of Defferred	\$ 12,369	\$ 12,369	\$ 12,369	\$ 12,369	\$ 8,246	\$ 12,369	\$ 12,369
601000 - 59834	2010 Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601000 - 59835	2010 Interest Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,604	\$ 38,129
601000 - 59966	2000 Principal Payment	\$ 70,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ 75,000
601000 - 59967	2000 Interest Payment	\$ 11,081	\$ 8,956	\$ 6,831	\$ 4,554	\$ 2,277	\$ 2,277	\$ 2,277
601000 - 59975	2001C Principal Payment	\$ 150,000	\$ 165,000	\$ 190,000	\$ 225,000	\$ -	\$ 260,000	\$ 260,000
601000 - 59976	2001C Interest Payment	\$ 521,456	\$ 513,956	\$ 505,706	\$ 496,206	\$ 248,103	\$ 484,394	\$ 484,394
601000 - 59982	2002A Principal Payment	\$ 150,000	\$ 200,000	\$ 250,000	\$ 295,000	\$ 295,000	\$ 320,000	\$ 320,000
601000 - 59983	2002A Interest Payment	\$ 392,326	\$ 386,339	\$ 378,101	\$ 367,661	\$ 186,707	\$ 355,509	\$ 355,509
601000 - 59999	Other Capital Outlay	\$ 41,171	\$ 100,150	\$ 194,748	\$ 75,000	\$ 241,259	\$ 85,000	\$ 85,000
<b>TOTALS:</b>		<b>\$ 2,016,455</b>	<b>\$ 2,159,810</b>	<b>\$ 2,305,180</b>	<b>\$ 2,335,771</b>	<b>\$ 1,429,666</b>	<b>\$ 2,408,308</b>	<b>\$ 2,387,389</b>
	Depreciation/Replacement Acc Reserve Account	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 83,333	\$ 81,950	\$ 81,950
		\$ 69,001	\$ 69,001	\$ 69,001	\$ 65,000	\$ 43,333	\$ 65,000	\$ 65,000
<b>TOTALS:</b>		<b>\$ 194,001</b>	<b>\$ 194,001</b>	<b>\$ 194,001</b>	<b>\$ 190,000</b>	<b>\$ 126,666</b>	<b>\$ 146,950</b>	<b>\$ 146,950</b>
		<b>\$ 2,210,456</b>	<b>\$ 2,353,811</b>	<b>\$ 2,499,181</b>	<b>\$ 2,525,771</b>	<b>\$ 1,556,332</b>	<b>\$ 2,555,258</b>	<b>\$ 2,534,339</b>

Fixed Assets purchased & CIP but reclassified to Fixed Asset Account Group or CIP instead of an expenditure.

Fixed Assets purchased & CIP but reclassified to Fixed Asset Account Group or CIP instead of an expenditure.

**JCWA**  
**Capital Outlay Detail**

**Dept. Head**  
**Request**  
**2009-2010**

**Budget**  
**Approved**  
**2009-2010**

**CAPITAL OUTLAY:**

	<b><u>Dept. Head</u></b>	<b><u>Budget</u></b>
	<b><u>Request</u></b>	<b><u>Approved</u></b>
	<b><u>2009-2010</u></b>	<b><u>2009-2010</u></b>
<b>Lime Feed System</b>		
Slurry Hose Pumps	\$ 10,000	\$ 10,000
Pump Controls, VFD	\$ 4,000	\$ 4,000
Piping/Saddle 16"/Corp 1"	\$ 1,000	\$ 1,000
Slaker SuperHeat Mode/RDP	\$ 5,000	\$ 5,000
Electrical	\$ 5,000	\$ 5,000
SCADA/Programming	\$ 5,000	\$ 5,000
<b>Meter Valuts</b>		
Electrical Relocate	\$ 3,000	\$ 3,000
PSI Transducers to SCADA	\$ 2,500	\$ 2,500
Piping Sandblasted & Painted	\$ 1,500	\$ 1,500
Sump Pumps Reworked	\$ 1,500	\$ 1,500
Dehumidifiers Installed	\$ 1,000	\$ 1,000
Lighting Installed	\$ 500	\$ 500
<b>SCADA</b>		
Blue/Twin Valve & Pump Controls	\$ 8,000	\$ 8,000
<b>Lime/Silo</b>		
Stair Access	\$ 3,000	\$ 3,000
<b>Security</b>		
River Camera/Caisson Cage Intrusion Alarms	\$ 5,000	\$ 5,000
Meter Vault & Telemetry Cabinets/Intrusion Alarms	\$ 5,000	\$ 5,000
Signage, Flow Lines & Fencing	\$ 1,000	\$ 1,000
WTP Electrical Gate	\$ 5,000	\$ -
WTP/Lagoon Area Lights	\$ 8,000	\$ 8,000
<b>Engineering Services</b>	\$ 15,000	\$ 15,000
Total	\$ 90,000	\$ 85,000