

ANNUAL BUDGET



FISCAL YEAR 2011-2012

Jefferson County Water Authority

Annual Budget Fiscal Year 2011-2012

Board Members

Festus

Bill Gray, Vice-President
Tim Montgomery, Director
Gary Underwood, Director
Michelle Guidicy, Treasurer

Herculaneum

Jim Kasten, President
Terry Thomas, Director
Mark Johnson, Director
Laurie Ferretti, Secretary

Legal Council
Ray Wegmann

JCWA Fund Summary

		<u>Proposed Budget 2011-2012</u>	<u>Approved Budget 2011-2012</u>
<u>Actual Retained Earnings at September 30, 2010</u>		\$ 3,450,271	\$ 3,450,271
Budget Revenues 2010-2011		\$ 2,685,968	\$ 2,685,968
Budget Expenditures 2010-2011		\$ 2,514,004	\$ 2,514,004
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Estimated Fund Balance September 30, 2011		<u>\$ 3,622,235</u>	<u>\$ 3,622,235</u>
Estimated Revenue 2011-2012		\$ 2,855,391	\$ 2,855,391
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Total Assets 2011-2012		<u>\$ 6,477,626</u>	<u>\$ 6,477,626</u>
Estimated Expenditures 2011-2012		\$ 2,966,548	\$ 2,618,735
Total Liabilities 2011-2012		\$ 2,966,548	\$ 2,618,735
Estimated Balance September 30, 2012		\$ 3,511,078	\$ 3,858,891
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Total Liabilities & Fund 2011-2012		<u>\$ 6,477,626</u>	<u>\$ 6,477,626</u>
Cash in Bank as of May 31, 2011			
JCWA Operating Cash & Investments	\$ 124,986		
Reserve & Investments	\$ 806,425		
2001C Interest Investment Account	\$ 121,886	Restricted	
2001C Reserve Investment Account	\$ 3,185,777	Restricted	
2001C Principal Investment Account	\$ 362,083	Restricted	
2002A Reserve Investment Account	\$ 3,303,254	Restricted	
2002A Principal Investment Account	\$ 168,750	Restricted	
2002A Interest Investment Account	\$ 75,317	Restricted	
Herky's 10% Cash & Investments	\$ 148,809	Restricted	
Wtr Replacement & Investments	\$ 652,384	Restricted	
Total JCWA "Cash-n-Bank"	<u>\$ 8,949,671</u>		

JCWA Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Revenues	Proposed Budget	Approved Budget
		Actual Revenue 2007-2008	Actual Revenue 2008-2009	Actual Revenue 2009-2010	2010-2011 \$3.36	Through 5/31/2011	2011-2012 \$3.75	2011-2012 \$3.75
601000 - 43010	Herky Reimbursement	\$ 264,462	\$ 291,030	\$ 316,982	\$ 329,654	\$ 224,048	\$ 341,369	\$ 341,369
601000 - 47003	Herky's Interest Earnings	\$ 2,406	\$ 2,164	\$ 1,463	\$ 1,255	\$ 2,092	\$ 768	\$ 768
601000 - 47100	Interest on Investments	\$ 44,299	\$ 29,308	\$ 15,260	\$ 14,957	\$ 10,214	\$ 6,852	\$ 6,852
601000 - 47125	2000 Bond Series Interest	\$ 4,601	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -
601000 - 47127	2001C SRF Interest	\$ 158,625	\$ 155,690	\$ 151,245	\$ 144,029	\$ 74,179	\$ 138,077	\$ 138,077
601000 - 47128	2002A SRF Interest	\$ 189,062	\$ 184,150	\$ 176,550	\$ 160,049	\$ 90,062	\$ 150,750	\$ 150,750
601000 - 48000	Miscellanoues Income	\$ 237	\$ 178	\$ 188	\$ 200	\$ 123	\$ 200	\$ 200
601000 - 48300	Insurance Claims & Refunds	\$ -	\$ 6,345	\$ -	\$ -	\$ -	\$ -	\$ -
601000 - 49211	Festus Water Sales	\$ 1,127,280	\$ 1,124,200	\$ 1,244,650	\$ 1,349,040	\$ 898,128	\$ 1,505,625	\$ 1,505,625
601000 - 49212	Herculaneum Water Sales	\$ 654,100	\$ 636,132	\$ 633,640	\$ 686,784	\$ 468,902	\$ 711,750	\$ 711,750
TOTAL REVENUE		<u>\$ 2,445,072</u>	<u>\$ 2,429,430</u>	<u>\$ 2,539,978</u>	<u>\$ 2,685,968</u>	<u>\$ 1,767,748</u>	<u>\$ 2,855,391</u>	<u>\$ 2,855,391</u>
TOTALS:		<u>\$ 2,445,072</u>	<u>\$ 2,429,430</u>	<u>\$ 2,539,978</u>	<u>\$ 2,685,968</u>	<u>\$ 1,767,748</u>	<u>\$ 2,855,391</u>	<u>\$ 2,855,391</u>

Herculaneum's water sales is based on increased contractual to 520,000 gallons per day.

JCWA Expenditures
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2007-2008</u>	<u>Actual Expenditures 2008-2009</u>	<u>Actual Expenditures 2009-2010</u>	<u>Current Budget 2010-2011</u> \$3.36	<u>Expenditures Through 5/31/2011</u>	<u>Proposed Budget 2011-2012</u>	<u>Approved Budget 2011-2012</u>
Personal Services	\$ 309,438	\$ 324,347	\$ 335,848	\$ 394,517	\$ 237,053	\$ 358,766	\$ 358,766
Benefits	\$ 48,431	\$ 54,252	\$ 64,293	\$ 76,393	\$ 43,158	\$ 71,327	\$ 71,327
Utilities/Maintenance	\$ 167,095	\$ 162,358	\$ 169,365	\$ 182,425	\$ 141,739	\$ 190,600	\$ 190,600
Office Expense	\$ 4,734	\$ 5,548	\$ 6,121	\$ 6,900	\$ 3,682	\$ 6,100	\$ 6,100
Vehicle/Travel	\$ 2,931	\$ 2,249	\$ 2,746	\$ 4,300	\$ 2,031	\$ 5,800	\$ 5,800
Materials/Supplies	\$ 92,078	\$ 105,937	\$ 112,623	\$ 126,378	\$ 71,919	\$ 120,827	\$ 120,827
Special Expenses	\$ 78,263	\$ 75,208	\$ 49,556	\$ 50,025	\$ 32,634	\$ 6,850	\$ 49,037
Amortization	\$ 1,823	\$ 1,824	\$ (1,481)	\$ 1,824	\$ (7,594)	\$ (7,594)	\$ (7,594)
Debt Service	\$ 1,405,639	\$ 1,463,421	\$ 1,497,180	\$ 1,685,632	\$ 794,926	\$ 1,766,872	\$ 1,766,872
Capital Outlay	\$ 194,748	\$ 241,259	\$ 42,304	\$ 30,000	\$ 228,632	\$ 447,000	\$ 57,000
TOTAL	\$ 2,305,180	\$ 2,436,403	\$ 2,278,555	\$ 2,558,394	\$ 1,548,180	\$ 2,966,548	\$ 2,618,735
Total Operating Expenses	\$ 702,970	\$ 729,899	\$ 740,552	\$ 840,938	\$ 532,216	\$ 760,270	\$ 802,457
Total Amort, Debt & Capital Replacement/Reserve	\$ 1,602,210	\$ 1,706,504	\$ 1,538,003	\$ 1,717,456	\$ 1,015,964	\$ 2,206,278	\$ 1,816,278
	\$ 194,001	\$ 194,001	\$ 194,001	\$ 194,001	\$ 129,334	\$ 75,000	\$ 75,000
Totals:	\$ 2,499,181	\$ 2,630,404	\$ 2,472,556	\$ 2,752,395	\$ 1,677,514	\$ 3,041,548	\$ 2,693,735

JCWA Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2007-2008	Actual Expenditures 2008-2009	Actual Expenditures 2009-2010	Amended Budget 2010-2011 \$3.36	Expenditures Through 5/31/2011	Tom's Proposed Budget 2011-2012 \$3.70	Approved Budget 2011-2012
601000 - 51000	Regular Salaries	\$ 192,755	\$ 215,688	\$ 232,303	\$ 242,874	\$ 166,344	\$ 250,066	\$ 250,066
601000 - 51100	Overtime	\$ 18,730	\$ 18,609	\$ 17,060	\$ 15,000	\$ 13,531	\$ 19,000	\$ 19,000
601000 - 51190	Other Personal Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,352	\$ 5,000	\$ 5,000
601000 - 51400	Legal Fees	\$ -	\$ 1,335	\$ -	\$ 46,890	\$ 8,648	\$ 1,250	\$ 1,250
601000 - 51450	Bank & Trustee Fees	\$ 79,262	\$ 78,215	\$ 75,985	\$ 76,753	\$ 38,328	\$ 72,950	\$ 72,950
601000 - 51500	Engineering Fees	\$ 9,425	\$ -	\$ -	\$ 2,500	\$ 1,350	\$ 5,000	\$ 5,000
601000 - 51600	Auditing Services	\$ 4,266	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
601000 - 51800	Computer Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601000 - 52000	Health Insurance	\$ 24,854	\$ 23,078	\$ 26,470	\$ 35,489	\$ 21,327	\$ 31,857	\$ 31,857
601000 - 52100	Life Insurance	\$ 348	\$ 604	\$ 646	\$ 860	\$ 465	\$ 708	\$ 708
601000 - 52215	401(k) Match & Contribution	\$ 7,339	\$ 11,520	\$ 15,209	\$ 19,117	\$ 7,764	\$ 16,978	\$ 16,978
601000 - 52300	Fica Tax Expense	\$ 15,890	\$ 17,828	\$ 18,868	\$ 19,727	\$ 13,602	\$ 20,584	\$ 20,584
601000 - 52400	Unemployment	\$ -	\$ 1,222	\$ 3,100	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
601000 - 53100	Electricity	\$ 108,471	\$ 112,835	\$ 125,685	\$ 137,500	\$ 77,949	\$ 160,000	\$ 160,000
601000 - 53200	Natural Gas	\$ 527	\$ 396	\$ -	\$ -	\$ -	\$ -	\$ -
601000 - 53250	Trash Service	\$ 673	\$ 674	\$ 770	\$ 925	\$ 544	\$ 600	\$ 600
601000 - 53550	Maintenance & Repair	\$ 57,424	\$ 48,453	\$ 42,910	\$ 44,000	\$ 63,246	\$ 30,000	\$ 30,000
601000 - 54000	Postage	\$ 304	\$ 398	\$ 619	\$ 600	\$ 282	\$ 400	\$ 400
601000 - 54200	Telephone	\$ 3,476	\$ 3,279	\$ 3,920	\$ 4,500	\$ 2,749	\$ 4,500	\$ 4,500
601000 - 54300	Office Supplies	\$ 695	\$ 1,402	\$ 1,503	\$ 1,200	\$ 566	\$ 800	\$ 800
601000 - 54400	Printing	\$ 259	\$ 469	\$ 79	\$ 600	\$ 85	\$ 400	\$ 400
601000 - 55100	Gas, Oil & Antifreeze	\$ 1,879	\$ 1,409	\$ 2,430	\$ 2,800	\$ 2,020	\$ 4,000	\$ 4,000
601000 - 55350	Light Equipment Maintenance	\$ 1,052	\$ 840	\$ 316	\$ 1,500	\$ 11	\$ 1,800	\$ 1,800
601000 - 56100	Other Supplies	\$ 431	\$ 425	\$ 517	\$ 600	\$ 374	\$ 600	\$ 600
601000 - 56305	Lab Supplies	\$ 9,122	\$ 11,047	\$ 12,084	\$ 14,500	\$ 6,817	\$ 11,000	\$ 11,000
601000 - 56400	Uniforms	\$ 3,134	\$ 3,273	\$ 3,314	\$ 1,500	\$ 1,733	\$ 850	\$ 850
601000 - 56450	Tools	\$ 1,669	\$ 1,398	\$ 462	\$ 1,000	\$ 1,856	\$ 1,500	\$ 1,500
601000 - 56460	Safety Supplies	\$ 1,094	\$ 568	\$ 1,100	\$ 1,500	\$ 492	\$ 1,500	\$ 1,500
601000 - 56550	Chemicals	\$ 75,870	\$ 88,720	\$ 94,759	\$ 106,678	\$ 60,575	\$ 104,777	\$ 104,777
601000 - 56999	Other Materials & Supplies	\$ 756	\$ 506	\$ 387	\$ 600	\$ 72	\$ 600	\$ 600
601000 - 57000	Dues, Licenses & Permits	\$ 1,122	\$ 738	\$ 747	\$ 950	\$ 821	\$ 900	\$ 900
601000 - 57003	Regulatory Compliance Costs	\$ 853	\$ 4,069	\$ 4,099	\$ 3,500	\$ 678	\$ 1,700	\$ 1,700
601000 - 57010	Travel, Training & Lodging	\$ 147	\$ -	\$ 440	\$ 1,500	\$ 535	\$ 600	\$ 600
601000 - 57100	Advertising	\$ 203	\$ 423	\$ 86	\$ 600	\$ 171	\$ 400	\$ 400
601000 - 57200	Insurance, Claims & Bonds	\$ 73,663	\$ 68,198	\$ 42,284	\$ 40,975	\$ 27,991	\$ -	\$ 42,187
601000 - New Line	Sludge Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
601000 - 57999	Other Misc. Special Expenses	\$ 2,275	\$ 1,780	\$ 1,900	\$ 2,500	\$ 2,438	\$ 1,250	\$ 1,250
601000 - 59021	2003 Amort of Cost of Issuance	\$ 847	\$ 847	\$ 635	\$ 847	\$ -	\$ -	\$ -
601000 - 59112	2000 Amort of Bond Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JCWA Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2007-2008	Actual Expenditures 2008-2009	Actual Expenditures 2010-2011	Current Budget 2010-2011	Expenditures Through 5/31/2011	Proposed Budget 2011-2012	Approved Budget 2011-2012
601000 - 59113	2001C Amort of Premium	\$ (22,772)	\$ (22,772)	\$ (22,772)	\$ (22,772)	\$ (15,181)	\$ (15,181)	\$ (15,181)
601000 - 59114	2001C Amort of Cost of Issuan	\$ 8,290	\$ 8,290	\$ 8,290	\$ 8,290	\$ 5,527	\$ 5,527	\$ 5,527
601000 - 59115	2002A Amort of Premium	\$ (5,133)	\$ (5,133)	\$ (5,133)	\$ (5,133)	\$ (3,422)	\$ (3,422)	\$ (3,422)
601000 - 59116	2002A Amort of Cost of Issuan	\$ 8,223	\$ 8,223	\$ 8,223	\$ 8,223	\$ 5,482	\$ 5,482	\$ 5,482
601000 - 59119	2003 Amort of Defferred	\$ 12,369	\$ 12,369	\$ 9,276	\$ 12,369	\$ -	\$ -	\$ -
601000 - 59834	2010 Principal Payment	\$ -	\$ -	\$ -	\$ 72,300	\$ -	\$ -	\$ -
601000 - 59835	2010 Interest Payment	\$ -	\$ -	\$ -	\$ 21,420	\$ -	\$ 7,408	\$ 7,408
601000 - 59966	2000 Principal Payment	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -
601000 - 59967	2000 Interest Payment	\$ 6,831	\$ 4,554	\$ 2,277	\$ -	\$ -	\$ -	\$ -
601000 - 59975	2001C Principal Payment	\$ 190,000	\$ 225,000	\$ 260,000	\$ 395,000	\$ -	\$ 575,000	\$ 575,000
601000 - 59976	2001C Interest Payment	\$ 505,706	\$ 496,206	\$ 484,394	\$ 470,744	\$ 235,372	\$ 454,944	\$ 454,944
601000 - 59982	2002A Principal Payment	\$ 250,000	\$ 295,000	\$ 320,000	\$ 385,000	\$ 385,000	\$ 405,000	\$ 405,000
601000 - 59983	2002A Interest Payment	\$ 378,101	\$ 367,661	\$ 355,509	\$ 341,168	\$ 174,554	\$ 324,520	\$ 324,520
601000 - 59999	Other Capital Outlay	\$ 194,748	\$ 241,259	\$ 42,304	\$ 30,000	\$ 228,632	\$ 447,000	\$ 57,000
TOTALS:		\$ 2,305,180	\$ 2,436,403	\$ 2,278,555	\$ 2,558,394	\$ 1,548,180	\$ 2,966,548	\$ 2,618,735
	Depreciation/Replacement Acc	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 83,333	\$ -	\$ -
	Reserve Account	\$ 69,001	\$ 69,001	\$ 69,001	\$ 69,001	\$ 46,001	\$ 75,000	\$ 75,000
TOTALS:		\$ 194,001	\$ 194,001	\$ 194,001	\$ 194,001	\$ 129,334	\$ 75,000	\$ 75,000
		\$ 2,499,181	\$ 2,630,404	\$ 2,472,556	\$ 2,752,395	\$ 1,677,514	\$ 3,041,548	\$ 2,693,735

Includes Collector Well cleaning and engineering and design for SRF project.

JCWA
Capital Outlay Detail

	<u>Dept. Head</u> <u>Request</u> <u>2011-2012</u>	<u>Budget</u> <u>Approved</u> <u>2011-2012</u>
<u>CAPITAL OUTLAY:</u>		
<u>Submersible River Pump/Motor</u>		
Motor, 150 HP (New)	\$ 24,000	\$ 24,000
Re-Build Pump Bowls, Bearing, Seals & Install Wear Seals	\$ 10,000	\$ 10,000
Pump & Motor Pull and Set	\$ 10,000	\$ 10,000
Total	\$ 44,000	\$ 44,000
<u>High Service Pump #2</u>		
Rebuild Rotating Assembly/Motor Bearings	\$ 4,500	\$ 4,500
Install and Alignment	\$ 4,000	\$ 4,000
Total	\$ 8,500	\$ 8,500
<u>Decant Pump #2 (Lagoon)</u>		
Rebuild, Impeller, Seals, Bearings	\$ 3,000	\$ 3,000
Pull and Set	\$ 1,500	\$ 1,500
Total	\$ 4,500	\$ 4,500
<u>Dry Emergency Gas Scrubber</u>		
3,000 CFM Adsorber Capacity	\$ 150,000	\$ -
Electrical, SCADA, Installation, Concrete & Other	\$ 40,000	\$ -
Total	\$ 190,000	\$ -
<u>Collector Well Lateral Cleaning</u>	\$ 200,000	\$ -
Subtotal	\$ 247,000	\$ 57,000