

# ANNUAL BUDGET



**FISCAL YEAR 2015-2016**

# Jefferson County Water Authority

## Annual Budget Fiscal Year 2015-2016

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### Board Members

#### Festus

Tim Montgomery, President  
Brent Abrams, Director  
Gary Underwood, Director  
Michelle Guidicy, Treasurer

#### Herculaneum

Mark Johnson, Vice-President  
Terry Thomas, Director  
Jim Kasten, Director  
Kerry Patek, Secretary

Legal Council  
Wegmann Law Firm

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**JCWA Fund Summary**

		<u>Proposed Budget 2015-2016</u>	<u>Approved Budget 2015-2016</u>
<b>Actual Retained Earnings at September 30, 2014</b>		\$ 6,400,074	\$ 6,400,074
Amended Budget Revenues 2014-2015		\$ 2,909,155	\$ 2,909,155
Amended Budget Expenditures 2014-2015		\$ 2,794,377	\$ 2,794,377
Estimated Fund Balance September 30, 2015		<u>\$ 6,514,852</u>	<u>\$ 6,514,852</u>
Estimated Revenue 2015-2016		\$ 2,984,643	\$ 2,984,643
<b>Total Assets 2015-2016</b>		<u>\$ 9,499,495</u>	<u>\$ 9,499,495</u>
Estimated Expenditures 2015-2016		\$ 3,136,285	\$ 3,135,002
<b>Total Liabilities 2015-2016</b>		\$ 3,136,285	\$ 3,135,002
Estimated Balance September 30, 2016		\$ 6,363,210	\$ 6,364,493
<b>Total Liabilities &amp; Fund 2015-2016</b>		<u>\$ 9,499,495</u>	<u>\$ 9,499,495</u>
 <b>Cash in Bank as of May 31, 2015</b>			
JCWA Operating Cash & Investments	\$ 174,810		
Reserve & Investments	\$ 677,381		
2001C Interest Investment Account	\$ 104,993	Restricted	
2001C Reserve Investment Account	\$ 2,395,544	Restricted	
2001C Principal Investment Account	\$ 600,417	Restricted	
2002A Reserve Investment Account	\$ 2,438,254	Restricted	
2002A Principal Investment Account	\$ 204,167	Restricted	
2002A Interest Investment Account	\$ 57,629	Restricted	
2012 Principal Investment Account	\$ 16,000	Restricted	
2012 Interest Investment Account	\$ 4,408	Restricted	
Herky's 10% Cash & Investments	\$ 276,998	Restricted	
Wtr Replacement & Investments	\$ 1,402,384	Restricted	
<b>Total JCWA "Cash-n-Bank"</b>	<u>\$ 8,352,982</u>		

**JCWA Fund Revenues**

Account Number	Account Title	Three Year History			Current Budget	Revenues	Proposed Budget	Approved Budget
		Actual Revenue 2011-2012	Actual Revenue 2012-2013	Actual Revenue 2013-2014	Amended Budget 2014-2015 \$4.03	Through 5/31/2015	2015-2016 \$4.18	2015-2016 \$4.18
606000 - 43000	Grant Receipts	\$ -	\$ 668,491	\$ 101,482	\$ -	\$ -	\$ -	\$ -
606000 - 43010	Herky Reimbursement	\$ 341,100	\$ 344,517	\$ 349,902	\$ 352,280	\$ 238,332	\$ 356,414	\$ 356,414
606000 - 47003	Herky's Interest Earnings	\$ 1,021	\$ 714	\$ 627	\$ 605	\$ 555	\$ 2,550	\$ 2,550
606000 - 47100	Interest on Investments	\$ 8,668	\$ 4,344	\$ 6,006	\$ 3,400	\$ 3,040	\$ 8,340	\$ 8,340
606000 - 47127	2001C SRF Interest	\$ 147,282	\$ 141,819	\$ 136,511	\$ 108,303	\$ 59,387	\$ 97,557	\$ 97,557
606000 - 47128	2002A SRF Interest	\$ 159,022	\$ 151,785	\$ 143,261	\$ 120,266	\$ 71,805	\$ 109,026	\$ 109,026
606000 - 48000	Miscellanoues Income	\$ 147	\$ 144	\$ 149	\$ 200	\$ 91	\$ 150	\$ 150
606000 - 48300	Insurance Claims & Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606000 - 49211	Festus Water Sales	\$ 1,509,750	\$ 1,565,850	\$ 1,589,940	\$ 1,618,045	\$ 1,077,219	\$ 1,678,270	\$ 1,678,270
606000 - 49212	Herculaneum Water Sales	\$ 699,900	\$ 683,280	\$ 693,792	\$ 706,056	\$ 470,059	\$ 732,336	\$ 732,336
<b>TOTAL REVENUE</b>		<u>\$ 2,866,890</u>	<u>\$ 3,560,944</u>	<u>\$ 3,021,670</u>	<u>\$ 2,909,155</u>	<u>\$ 1,920,487</u>	<u>\$ 2,984,643</u>	<u>\$ 2,984,643</u>
<b>TOTALS:</b>		<u>\$ 2,866,890</u>	<u>\$ 3,560,944</u>	<u>\$ 3,021,670</u>	<u>\$ 2,909,155</u>	<u>\$ 1,920,487</u>	<u>\$ 2,984,643</u>	<u>\$ 2,984,643</u>

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

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2011-2012</u>	<u>Actual Expenditures 2012-2013</u>	<u>Actual Expenditures 2013-2014</u>	<u>Amended Budget 2014-2015</u> \$4.03	<u>Expenditures Through 5/31/2015</u>	<u>Proposed Budget 2015-2016</u>	<u>Approved Budget 2015-2016</u>
Personal Services	\$ 356,785	\$ 340,161	\$ 405,378	\$ 342,609	\$ 204,052	\$ 353,354	\$ 353,354
Benefits	\$ 61,380	\$ 60,062	\$ 57,661	\$ 72,331	\$ 47,329	\$ 83,019	\$ 80,736
Utilities/Maintenance	\$ 176,284	\$ 208,053	\$ 213,723	\$ 233,740	\$ 114,369	\$ 235,740	\$ 235,740
Office Expense	\$ 5,526	\$ 4,978	\$ 4,378	\$ 6,325	\$ 2,912	\$ 5,550	\$ 6,550
Vehicle/Travel	\$ 3,770	\$ 3,602	\$ 3,855	\$ 5,800	\$ 1,907	\$ 6,300	\$ 6,300
Materials/Supplies	\$ 114,851	\$ 117,631	\$ 117,218	\$ 143,700	\$ 66,595	\$ 144,575	\$ 144,575
Special Expenses	\$ 46,650	\$ 122,502	\$ 56,721	\$ 79,394	\$ 39,075	\$ 75,420	\$ 75,420
Amortization	\$ (11,221)	\$ (27,904)	\$ (27,905)	\$ (27,905)	\$ (18,603)	\$ (27,905)	\$ (27,905)
Debt Service	\$ 1,759,464	\$ 1,767,648	\$ 1,782,359	\$ 1,779,503	\$ 800,601	\$ 1,769,102	\$ 1,769,102
Capital Outlay	\$ 170,561	\$ 3,895	\$ 34,400	\$ 158,880	\$ 148,281	\$ 491,130	\$ 491,130
<b>TOTAL</b>	<b>\$ 2,684,050</b>	<b>\$ 2,600,627</b>	<b>\$ 2,647,788</b>	<b>\$ 2,794,377</b>	<b>\$ 1,406,518</b>	<b>\$ 3,136,285</b>	<b>\$ 3,135,002</b>
Total Operating Expenses	\$ 765,246	\$ 856,988	\$ 858,934	\$ 883,899	\$ 476,239	\$ 903,958	\$ 902,675
Total Amort, Debt & Capital Replacement/Reserve	\$ 1,918,804	\$ 1,743,638	\$ 1,788,854	\$ 1,910,478	\$ 930,280	\$ 2,232,327	\$ 2,232,327
	\$ 200,000	\$ 132,500	\$ 132,500	\$ 200,000	\$ 129,334	\$ 260,000	\$ 260,000
Totals:	<b>\$ 2,884,050</b>	<b>\$ 2,733,127</b>	<b>\$ 2,780,288</b>	<b>\$ 2,994,377</b>	<b>\$ 1,535,852</b>	<b>\$ 3,396,285</b>	<b>\$ 3,395,002</b>

**JCWA Expenditures**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures	Actual Expenditures	Actual Expenditures	Amended Budget	Expenditures Through	Steven's Proposed Budget	Approved Budget
		2011-2012	2012-2013	2013-2014	2014-2015 \$4.03	5/31/2015	2015-2016 \$4.18	2015-2016 \$4.18
606000 - 51000	Regular Salaries	\$ 246,426	\$ 241,660	\$ 237,968	\$ 248,745	\$ 149,554	\$ 270,953	\$ 270,953
606000 - 51100	Overtime	\$ 22,825	\$ 17,842	\$ 23,520	\$ 20,000	\$ 10,734	\$ 14,000	\$ 14,000
606000 - 51190	Other Personal Services	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 4,000	\$ 6,000	\$ 6,000
606000 - 51400	Legal Fees	\$ 7,523	\$ 31	\$ -	\$ 1,000	\$ 800	\$ 1,000	\$ 1,000
606000 - 51450	Bank & Trustee Fees	\$ 69,511	\$ 66,927	\$ 64,673	\$ 59,464	\$ 31,795	\$ 54,001	\$ 54,001
606000 - 51500	Engineering Fees	\$ -	\$ 2,100	\$ 65,917	\$ -	\$ -	\$ -	\$ -
606000 - 51600	Auditing Services	\$ 5,500	\$ 5,600	\$ 7,300	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900
606000 - 51800	Computer Service Fees	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,270	\$ 1,500	\$ 1,500
606000 - 52000	Health Insurance	\$ 26,279	\$ 25,673	\$ 25,566	\$ 34,632	\$ 25,713	\$ 42,489	\$ 40,206
606000 - 52100	Life Insurance	\$ 672	\$ 687	\$ 607	\$ 893	\$ 423	\$ 823	\$ 823
606000 - 52215	401(k) Match & Contribution	\$ 14,288	\$ 14,190	\$ 11,849	\$ 16,247	\$ 9,405	\$ 17,908	\$ 17,908
606000 - 52300	Fica Tax Expense	\$ 20,141	\$ 19,512	\$ 19,639	\$ 20,559	\$ 11,788	\$ 21,799	\$ 21,799
606000 - 52400	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606000 - 53100	Electricity	\$ 142,629	\$ 149,822	\$ 153,591	\$ 178,000	\$ 85,859	\$ 180,000	\$ 180,000
606000 - 53250	Trash Service	\$ 619	\$ 605	\$ 643	\$ 740	\$ 416	\$ 740	\$ 740
606000 - 53550	Maintenance & Repair	\$ 33,036	\$ 57,626	\$ 59,489	\$ 55,000	\$ 28,095	\$ 55,000	\$ 55,000
606000 - 54000	Postage	\$ 438	\$ 312	\$ 372	\$ 425	\$ 214	\$ 450	\$ 450
606000 - 54200	Telephone	\$ 4,082	\$ 3,332	\$ 2,574	\$ 3,300	\$ 1,713	\$ 3,300	\$ 3,300
606000 - 54300	Office Supplies	\$ 750	\$ 1,047	\$ 1,107	\$ 1,200	\$ 890	\$ 1,400	\$ 1,400
606000 - 54400	Printing	\$ 256	\$ 287	\$ 325	\$ 400	\$ 94	\$ 400	\$ 400
606000 - 54550	Maintenance Contract	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
606000 - 55100	Gas, Oil & Antifreeze	\$ 2,793	\$ 1,856	\$ 2,108	\$ 3,300	\$ 1,231	\$ 3,800	\$ 3,800
606000 - 55350	Light Equipment Maintenance	\$ 977	\$ 1,746	\$ 1,747	\$ 2,500	\$ 676	\$ 2,500	\$ 2,500
606000 - 56100	Other Supplies	\$ 605	\$ 611	\$ 666	\$ 850	\$ 501	\$ 850	\$ 850
606000 - 56305	Lab Supplies	\$ 14,206	\$ 14,380	\$ 14,285	\$ 16,500	\$ 6,094	\$ 16,500	\$ 16,500
606000 - 56400	Uniforms	\$ 843	\$ 357	\$ 1,494	\$ 1,800	\$ 834	\$ 2,100	\$ 2,100
606000 - 56450	Tools	\$ 1,259	\$ 2,135	\$ 1,409	\$ 2,000	\$ 1,072	\$ 2,500	\$ 2,500
606000 - 56460	Safety Supplies	\$ 1,059	\$ 1,353	\$ 1,637	\$ 1,850	\$ 717	\$ 1,925	\$ 1,925
606000 - 56550	Chemicals	\$ 96,340	\$ 98,509	\$ 97,570	\$ 120,000	\$ 57,126	\$ 120,000	\$ 120,000
606000 - 56999	Other Materials & Supplies	\$ 539	\$ 286	\$ 157	\$ 700	\$ 250	\$ 700	\$ 700
606000 - 57000	Dues, Licenses & Permits	\$ 774	\$ 758	\$ 660	\$ 1,200	\$ 873	\$ 1,300	\$ 1,300
606000 - 57003	Regulatory Compliance Costs	\$ 748	\$ 98	\$ 867	\$ 900	\$ 243	\$ 900	\$ 900
606000 - 57010	Travel, Training & Lodging	\$ 228	\$ 427	\$ 636	\$ 2,500	\$ 2,209	\$ 2,800	\$ 2,800
606000 - 57100	Advertising	\$ 541	\$ 308	\$ 285	\$ 600	\$ 360	\$ 600	\$ 600
606000 - 57200	Insurance, Claims & Bonds	\$ 44,086	\$ 117,192	\$ 50,540	\$ 53,194	\$ 33,932	\$ 48,820	\$ 48,820
606000 - 57201	Sludge Maintenance	\$ -	\$ 2,817	\$ 2,956	\$ 20,000	\$ 900	\$ 20,000	\$ 20,000
606000 - 57999	Other Misc. Special Expenses	\$ 273	\$ 902	\$ 777	\$ 1,000	\$ 558	\$ 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 2011-2012</u>	<u>Actual Expenditures 2012-2013</u>	<u>Actual Expenditures 2013-2014</u>	<u>Amended Budget 2014-2015</u> \$4.03	<u>Expenditures Through 5/31/2015</u>	<u>Steven's Proposed Budget 2015-2016</u> \$4.18	<u>Approved Budget 2014-2015</u> \$4.18	
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	\$ 8,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ 8,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
606000 - 59125	2012 Amort of Cost of Issuance	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
606000 - 59834	2012 Principal Payment	\$ -	\$ 16,000	\$ 31,348	\$ 31,100	\$ 15,100	\$ 32,000	\$ 32,000	
606000 - 59835	2012 Interest Payment	\$ -	\$ 985	\$ 8,610	\$ 8,918	\$ 4,510	\$ 8,489	\$ 8,489	
606000 - 59975	2001C Principal Payment	\$ 575,000	\$ 600,000	\$ 625,000	\$ 655,000	\$ -	\$ 680,000	\$ 680,000	
606000 - 59976	2001C Interest Payment	\$ 454,944	\$ 424,038	\$ 391,788	\$ 358,194	\$ 179,097	\$ 322,988	\$ 322,988	
606000 - 59982	2002A Principal Payment	\$ 405,000	\$ 420,000	\$ 440,000	\$ 465,000	\$ 465,000	\$ 490,000	\$ 490,000	
606000 - 59983	2002A Interest Payment	\$ 324,520	\$ 306,625	\$ 285,613	\$ 261,291	\$ 136,894	\$ 235,625	\$ 235,625	
606000 - 59999	Other Capital Outlay	\$ 170,561	\$ 3,895	\$ 34,400	\$ 158,880	\$ 148,281	\$ 491,130	\$ 491,130	

<b>TOTALS:</b>	<b>\$ 2,684,050</b>	<b>\$ 2,600,627</b>	<b>\$ 2,647,788</b>	<b>\$ 2,794,377</b>	<b>\$ 1,406,518</b>	<b>\$ 3,136,285</b>	<b>\$ 3,135,002</b>
Depreciation/Replacement Acc Reserve Account	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 83,333	\$ 135,000	\$ 135,000
	\$ 75,000	\$ 7,500	\$ 7,500	\$ 75,000	\$ 46,001	\$ 125,000	\$ 125,000
TOTALS:	\$ 200,000	\$ 132,500	\$ 132,500	\$ 200,000	\$ 129,334	\$ 260,000	\$ 260,000
	<b>\$ 2,884,050</b>	<b>\$ 2,733,127</b>	<b>\$ 2,780,288</b>	<b>\$ 2,994,377</b>	<b>\$ 1,535,852</b>	<b>\$ 3,396,285</b>	<b>\$ 3,395,002</b>

**Capital Request:**

Required by MDNR	(4) Turbidity Meters & (2) probes	\$ 16,978.00	Water Replacement	Finished
	Digital Video Recorder & Cameras	\$ 3,927.00	Water Replacement	Finished
	Radio Cabinets @ Meter Vaults	\$ 24,000.00	Water Replacement	Re-Budgeted
	(2) Hi-Dri Dehumidifiers	\$ 6,800.00	Water Replacement	Finished
	Air Compressor Air Drier	\$ 2,675.00	Water Replacement	Finished
	(2) River Pump VFD's	\$ 110,000.00	Water Replacement	In Process
	Lime Screw Gear Box	\$ 3,000.00	Water Replacement	Re-Budgeted
	Lime Dosing Valve/Controller/Meter	\$ 8,000.00	Water Replacement	Re-Budgeted
	#2 VFD Drive	\$ 35,000.00	Water Replacement	Finished
	Lime Slurry Pump/Motor #2	\$ 3,500.00	Water Replacement	Finished
	Kinetrol Valves/Controller	\$ 3,000.00	Water Replacement	Re-Budgeted
	Feed Rate Vacuum System	\$ 8,500.00	Water Replacement	Re-Budgeted
	Storage Garage	\$ 11,500.00	Reserve	Re-Budgeted
	File Cabinets & Shelving	\$ 3,000.00	Reserve	Partially Finished
	Lateral Cleaning	\$ 131,250.00	Reserve	Finished
	Ice Piging	\$ 120,000.00	Reserve	Finished

Total Capital Requested \$ 491,130.00