

*Village of Carol Stream*

**SPECIAL WORKSHOP MEETING**

**MONDAY MARCH 7, 2016**

**6:00 P.M.**

**GREGORY J. BIELAWSKI MUNICIPAL CENTER**

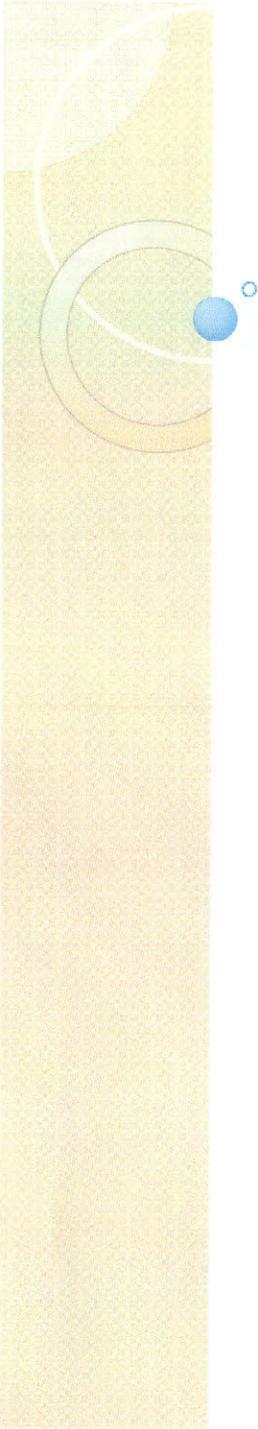
**500 N. GARY AVENUE**

**CAROL STREAM, ILLINOIS 60188**

**LOWER LEVEL TRAINING ROOM**

**AGENDA**

1. CALL TO ORDER
2. ATTENDANCE
3. FY16/17 PROPOSED WATER AND SEWER FUND BUDGET
4. OTHER BUSINESS
5. ADJOURNMENT



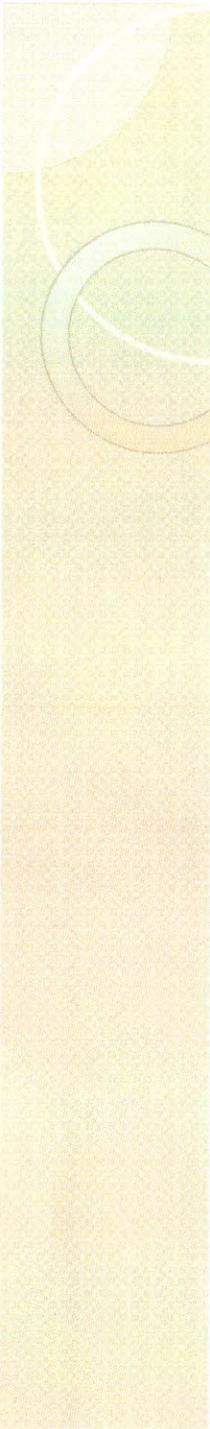
*Village of Carol Stream*

**FY 16/17**

**Budget Workshop #4**

**WATER & SEWER FUND**

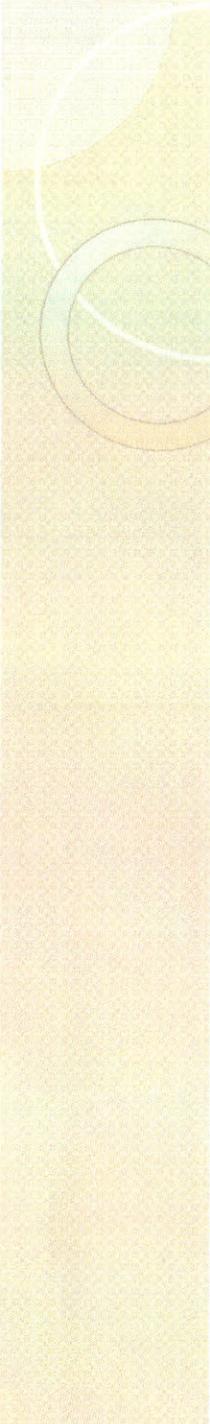
**March 7, 2016**



# Water & Sewer Fund

## FY16/17

- Focus is different than General Governmental Funds.
- Enterprise Operation. Cost of providing service is covered by rates charged to users of the Water and Sanitary Sewer systems. 95% of all revenues come directly from water/sewer rates.
- Funding used exclusively for Water/Sewer operating and capital costs (no subsidies from General Fund or other funds).
- Rates must be set to cover day to day system operating expenses as well as provide for current and future capital replacements and rehabilitations.



# Water & Sewer Fund FY16/17

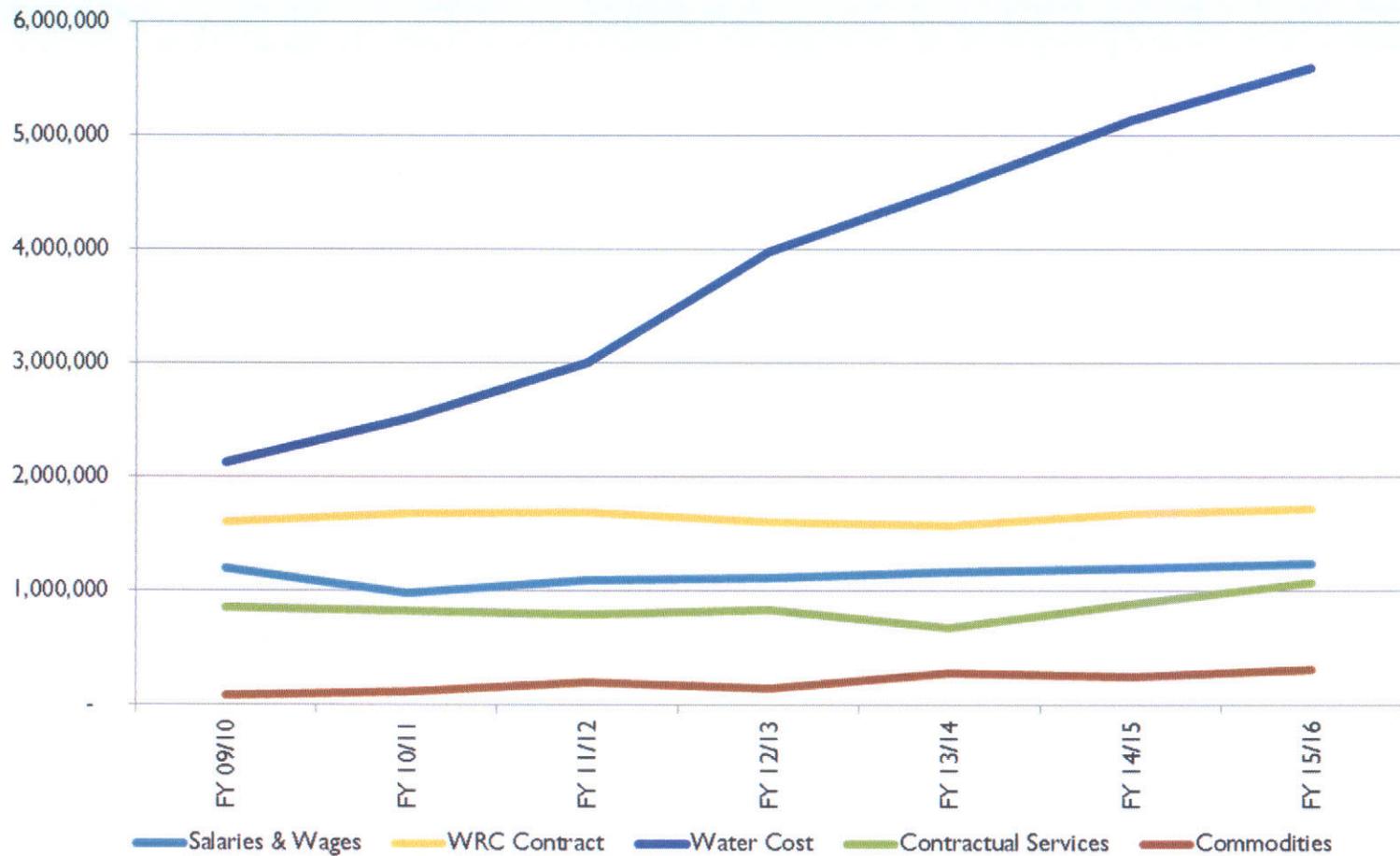
1. We will review the past and present financial condition of the Water/Sewer Fund as well as the forecasted financial plan to meet the needs of the system into the future.
2. We will show the impact of rate changes on operating expenditures as well as capital funding.
3. We will make a recommendation for water/sewer rates beginning May 1, 2016 as well as solicit Village Board feedback on rate preferences.

# Water & Sewer Fund – Last 7 Years

	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Actual FY 12/13	Actual FY 13/14	Actual FY 14/15	Estimated Expenditures FY 15/16
<b><u>REVENUES</u></b>	<b>\$ 6,939,047</b>	<b>\$ 7,291,266</b>	<b>\$ 7,748,651</b>	<b>\$ 8,690,844</b>	<b>\$ 9,015,335</b>	<b>\$ 9,219,611</b>	<b>\$ 10,309,000</b>
<b><u>EXPENSES</u></b>							
<b>Operating Expenses</b>							
Salaries & Wages	1,198,060	979,795	1,098,178	1,115,386	1,168,424	1,207,404	1,245,533
WRC Contract	1,609,250	1,680,437	1,695,319	1,611,365	1,577,508	1,685,394	1,721,000
DuPage Water Commission	2,130,981	2,514,806	3,004,075	3,981,936	4,530,823	5,136,462	5,600,000
Contractual Services	861,417	826,042	793,614	841,426	678,830	892,033	1,079,866
Commodities	89,259	117,155	200,923	145,628	282,739	253,037	318,999
<b>Total Operating Expenses</b>	<b>5,888,967</b>	<b>6,118,235</b>	<b>6,792,109</b>	<b>7,695,741</b>	<b>8,238,324</b>	<b>9,174,330</b>	<b>9,965,398</b>
<b>Debt (IEPA Loan + DWC Loan)</b>	<b>428,650</b>	<b>441,401</b>	<b>441,401</b>	<b>441,401</b>	<b>490,445</b>	<b>489,464</b>	<b>488,483</b>
<b>Total Operating + Debt</b>	<b>6,317,617</b>	<b>6,559,636</b>	<b>7,233,510</b>	<b>8,137,142</b>	<b>8,728,769</b>	<b>9,663,794</b>	<b>10,453,881</b>
Remainder Available for Capital Program	621,430	731,630	515,141	553,702	286,566	(444,183)	(144,881)
<b>Capital Expenditures*</b>	<b>347,520</b>	<b>421,261</b>	<b>1,428,603</b>	<b>1,662,163</b>	<b>600,731</b>	<b>1,392,174</b>	<b>1,062,001</b>
<b>Change in Fund Position*</b>	<b>273,910</b>	<b>310,369</b>	<b>(913,462)</b>	<b>(1,108,461)</b>	<b>(314,165)</b>	<b>(1,836,357)</b>	<b>(1,206,882)</b>

\*Exclusive of Depreciation

# Water & Sewer Fund Historical Expenses



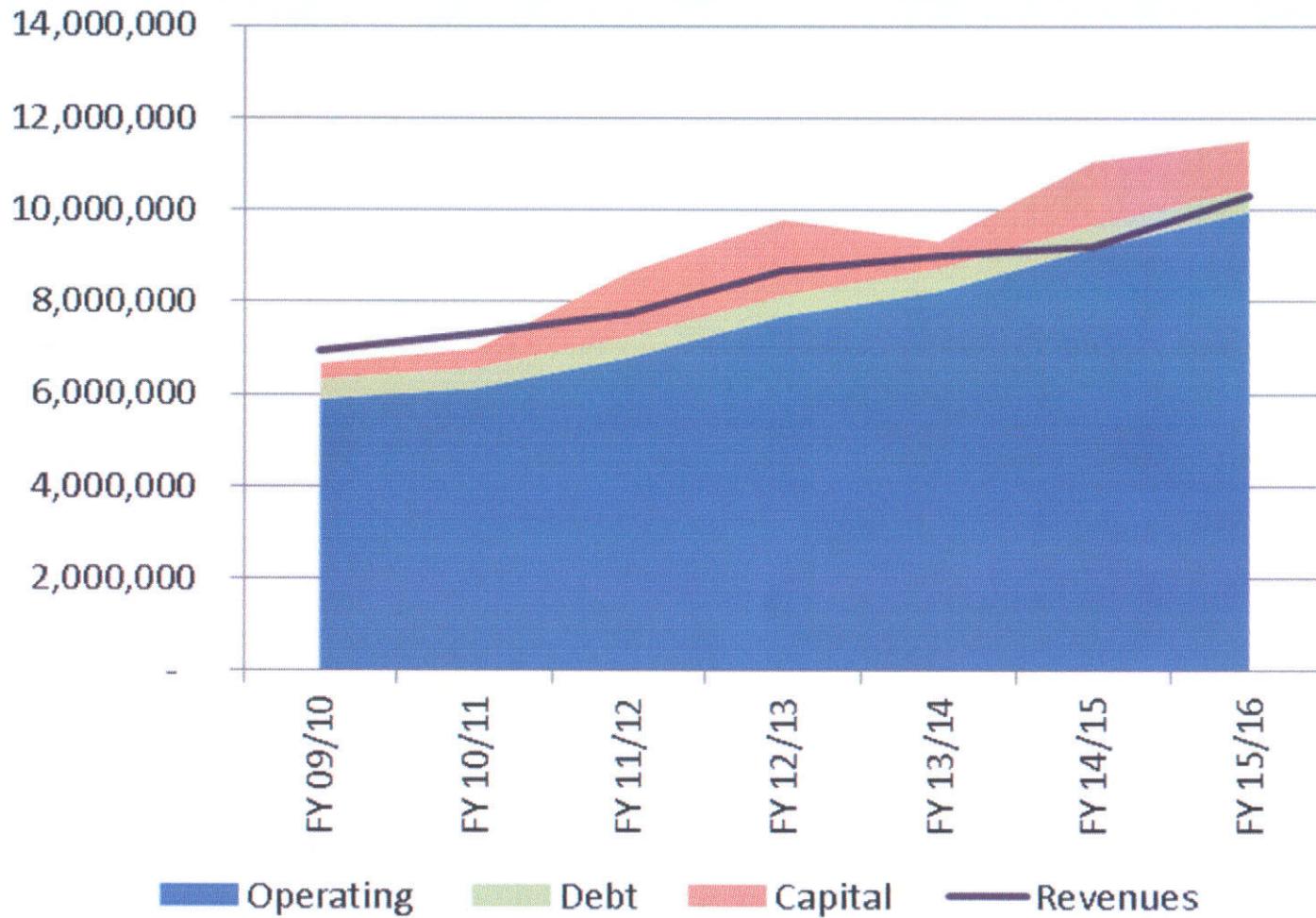
# Water & Sewer Fund Historical Expenses

## 6 Year Change in Major Operating Expense Components

- Salaries & Wages 4%
- WRC Operating Contract 7%
- DuPage Water Commission 163%
  - 7 Consecutive Years of City of Chicago Double Digit Rate Increases
  - Water Cost is more than 2 ½ times (FY09/10 to FY15/16)
  - Has grown from 36% of total operating expenses to 56%
- Contractual Services 25%
- Commodities 257%
  - Large percentage but smallest category (2% to 3% of total)
  - Increased Meter purchases and Electricity costs recategorized

**TOTAL OPERATING EXPENSES = 69% Increase**

# Water & Sewer Fund Expenses by Type vs Revenues



# Water & Sewer Fund Reserve Levels

Cash balances have declined in 6 of the last 7 years

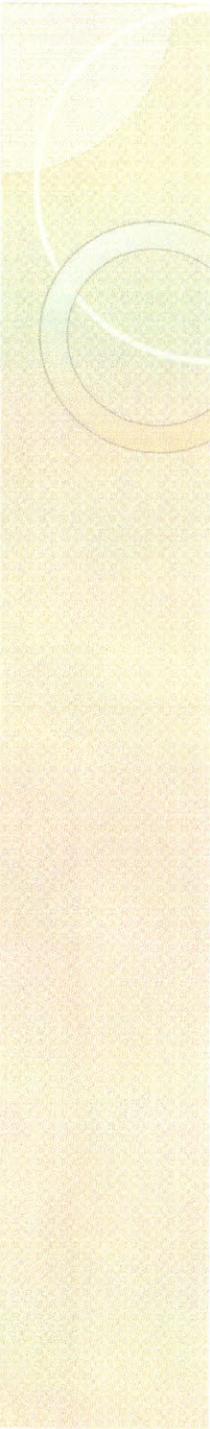
FY09/10	\$ 16,636,976	\$ (136,734)
FY10/11	17,371,358	734,382
FY11/12	16,869,569	(501,789)
FY12/13	15,424,480	(1,445,089)
FY13/14	14,903,910	(520,570)
FY14/15	13,280,883	(1,623,027)
FY15/16	12,074,001	(1,206,882)

Spend-down of reserves over 7 years = \$4,699,709

Use of reserves for Capital is an appropriate use,  
however cannot be sustained indefinitely

# Water & Sewer Fund Reserve Levels

April 30	Cash Balance	Change in Cash Balance	Minimum 25% Operating Reserve	Balance Available to Capital
FY09/10	\$16,636,976	(\$136,734)		
FY10/11	17,371,358	734,382	\$1,651,212	\$15,720,147
FY11/12	16,869,569	(501,789)	1,644,500	15,225,069
FY12/13	15,424,480	(1,445,089)	1,960,064	13,464,416
FY13/14	14,903,910	(520,570)	2,188,833	12,715,078
FY14/15	13,280,883	(1,623,027)	2,442,614	10,838,270
<b>FY15/16 Est.</b>	12,074,001	(1,206,882)	2,596,016	9,477,986
<b>FY16/17 proj.</b>	8,407,646	(3,666,355)	2,662,157	5,745,490
<b>FY17/18 proj.</b>	5,962,435	(2,445,211)	2,576,422	3,386,013
<b>FY18/19 proj.</b>	2,563,443	(3,398,992)	2,606,613	<b>(43,170)</b>



# Water & Sewer Fund Historical Perspective Recap

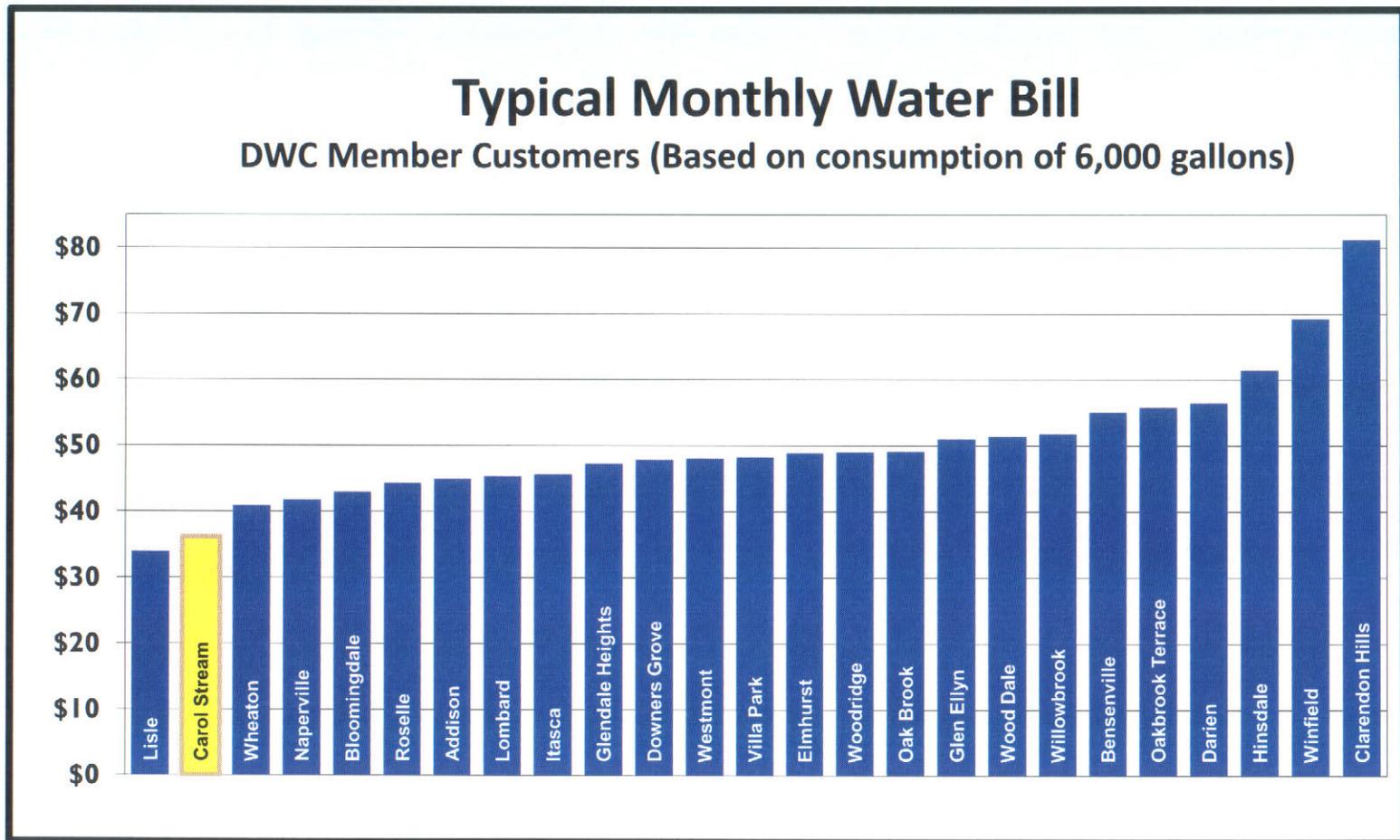
- Water Costs have had the most notable impact on Fund performance.
- We have drawn from reserves in each of the last 5 years to complete Capital Projects.
- In the last 2 years, the Fund is not raising enough money to fully cover Operating Expenses and no new reserves are being generated for future Capital Projects.
- Based on the current proposed budget, cash reserves available for Capital Projects will be reduced to zero within the next 3 years and the Water & Sewer Fund will be unable to meet the policy minimum 25% Operating Reserve.

## Historical Water Rates Calendar Years 2012 to 2015

Calendar Year	Chicago Charge to DWC			DWC Charges to Municipalities				Carol Stream Charges to Customers			
	Rate	\$ Inc.	% Inc.	Variable	Fixed	Total	\$ Inc.	% Inc.	Rate	\$ Inc.	% Inc.
2011	\$ 2.01			\$ 2.04	\$ 0.26	\$ 2.30			\$ 4.09		
2012	2.51	0.50	25%	2.73	0.26	2.99	0.69	30%	4.78	0.69	17%
2013	2.89	0.38	15%	3.32	0.26	3.58	0.59	20%	5.37	0.59	12%
2014	3.32	0.43	15%	3.97	0.26	4.23	0.65	18%	6.02	0.65	12%
2015	3.82	0.50	15%	4.68	0.26	4.94	0.71	17%	6.73	0.71	12%

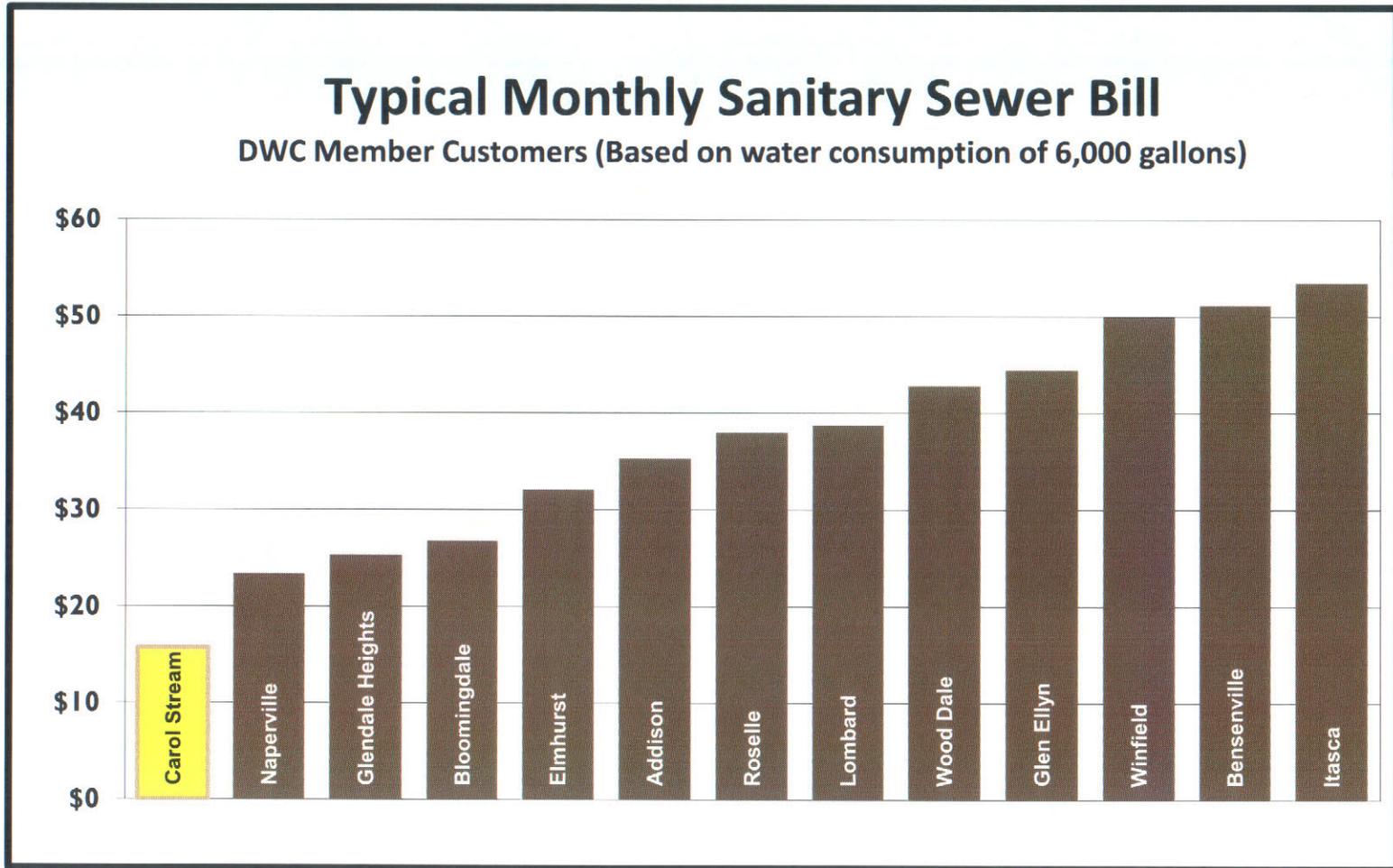
- During the 7 year period of Chicago / DWC rate increases, Carol Stream chose to restrict its increases in water rates to cover **ONLY** our added water purchase costs.
- Reserves were adequate, thus minimize financial impact to customers.
- Our rate increases did not cover increases in other operating cost areas or decreased water demand/sales.
- Thus today, we are not covering our operating costs and are generating nothing for future capital.
- This is **CONCERNING**, not **CRITICAL**, but we do need to address.

# Water & Sewer Fund Community Comparison – Water



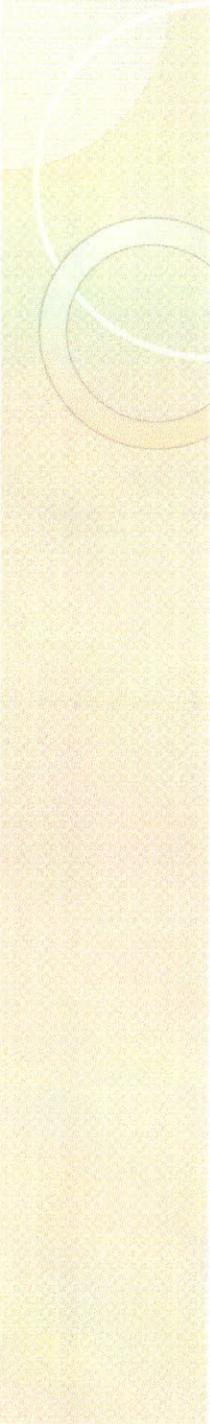
Source: 2014 DuPage Water Commission member survey and Municipal web sites.

# Water & Sewer Fund Community Comparison – Sewer



Source: 2014 DuPage Water Commission member survey and Municipal web sites.

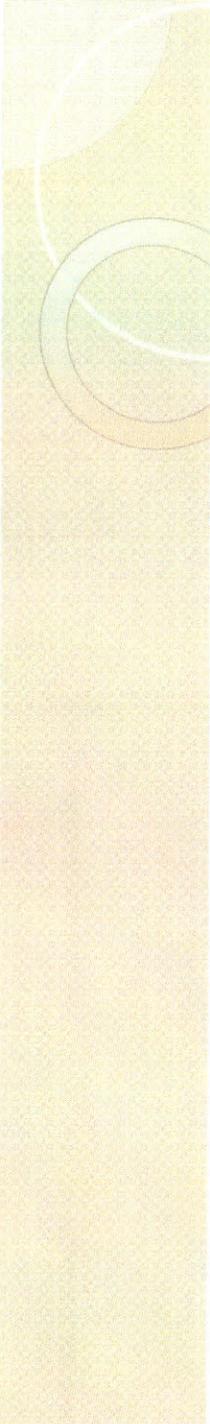
Includes those municipal members that bill for sewage treatment or operate sewage treatment facilities.



# Water & Sewer Fund FY16/17

## CURRENT AND PROPOSED 3 YEAR WATER & SEWER FUND BUDGET AND PLANNING HORIZION

- The draft budget/plan presently shows the fund impact using current water and sewer rates.
- We will discuss rate impacts/recommendations near the conclusion.



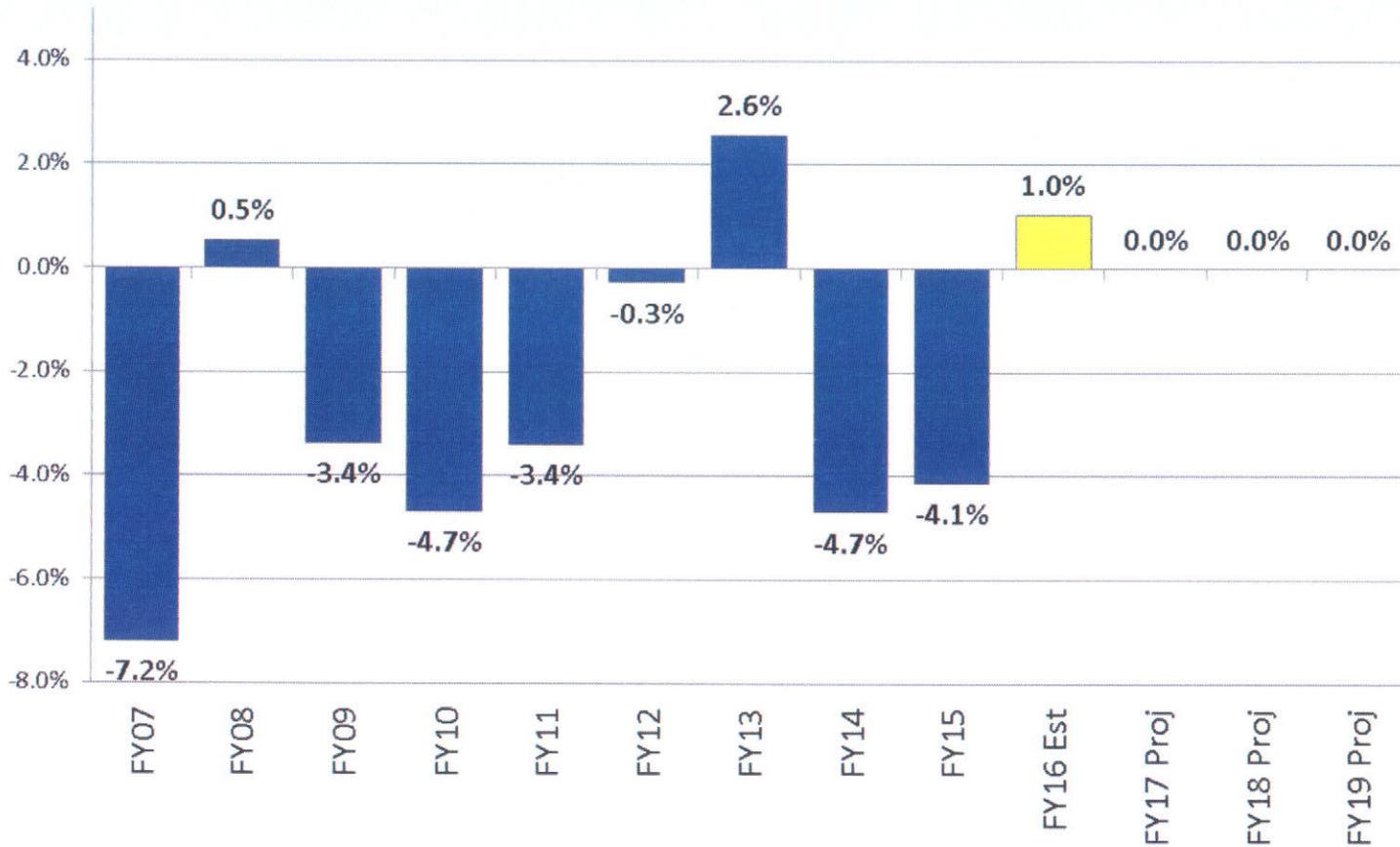
# Water & Sewer Fund FY16/17

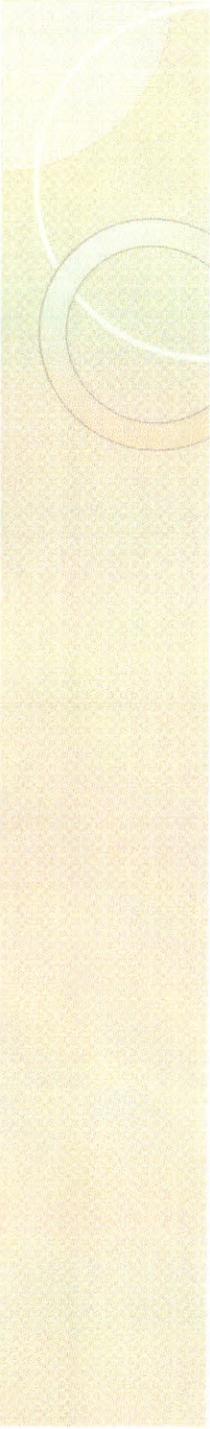
## REVENUES

Revenue projections based on two major inputs.

1. System Rates
2. Water Sales (demand and trend)

## Village of Carol Stream Annual Change in Billed Water Consumption Last 9 Fiscal Years, Current Year and Next 3 Projected





# Water & Sewer Fund FY16/17

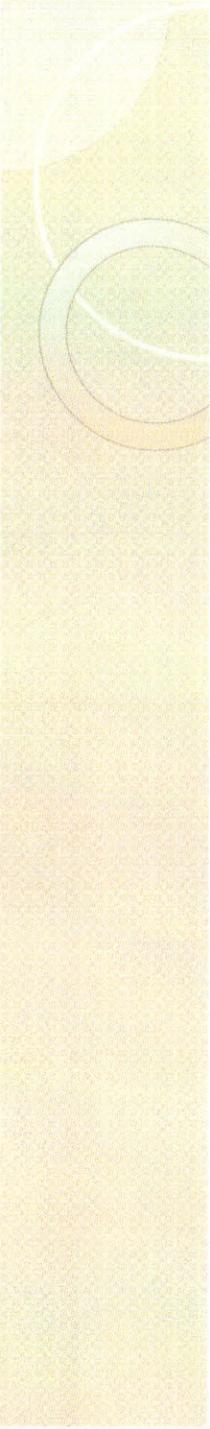
## REVENUES

There is an important relationship between water billed and water purchased.

Fact: Water billed is always less than water purchased.

Objective: A key measure of system efficiency is the ratio of water billed to water purchased.

A 90% billed to purchased ratio or higher is generally believed to be an indicator of an efficient system.



# Water & Sewer Fund FY16/17

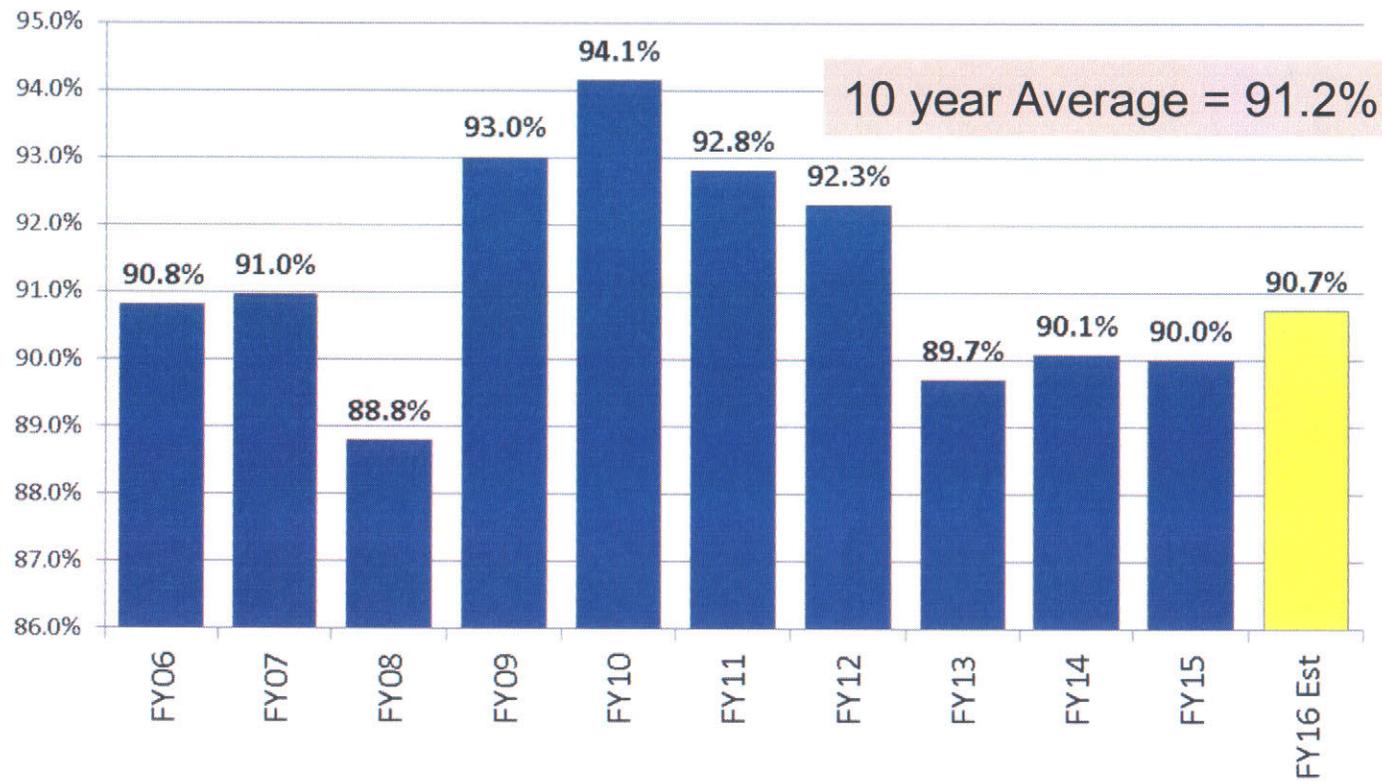
## REVENUES

Potential sources of unbilled water:

- Underground leaks (mains, service lines).
- Hydrant Flushing / Fire Department use.
- Illegal hydrant taps or other connections.
- Water main breaks, system flushing and testing.
- Aging metering equipment, billing problems.

# Water & Sewer Fund FY16/17

## Historic Water Billed to Purchased Ratio



# Water & Sewer Fund FY16/17

## REVENUES

How the Village works to ensure to maintain and acceptable billed to purchased ratio:

- Audit Management Letter Comment – FY14
- Leak Detection Services
- Large Meter Testing Program (Spring 2015)
- Replacement of metering equipment where needed.

Good news, billed to purchased is back on the rise.  
Project to be approx. 91% for FYE15/16. (Has been 94.7%  
for the most recent 6 months)

# Water & Sewer Fund FY16/17

## REVENUES

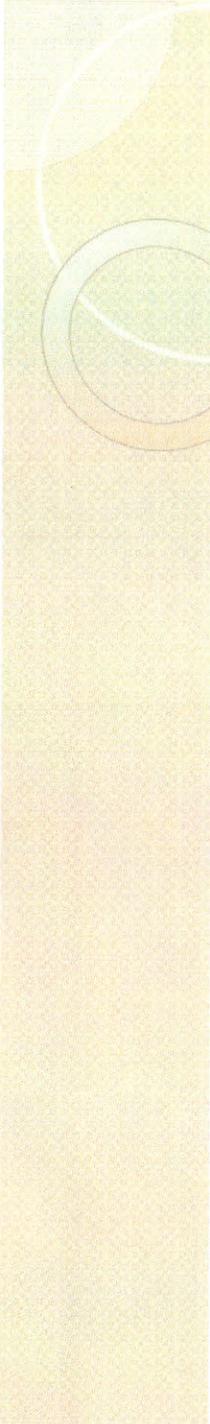
10 Year Change in Water Purchased  
from DWC (demand):

**Decrease of 21.7%**

10 Year Change in Water Billed:

**Decrease of 22.4%**

Very Close Correlation



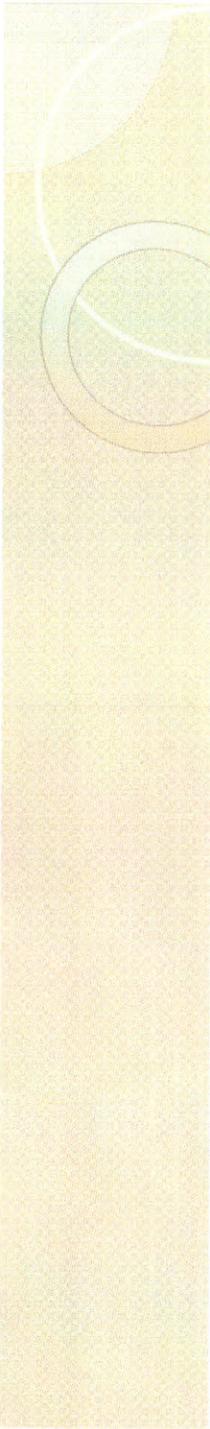
# Water & Sewer Fund FY16/17

## REVENUES

Base revenue assumptions for FY16/17 and 3 year Financial Plan

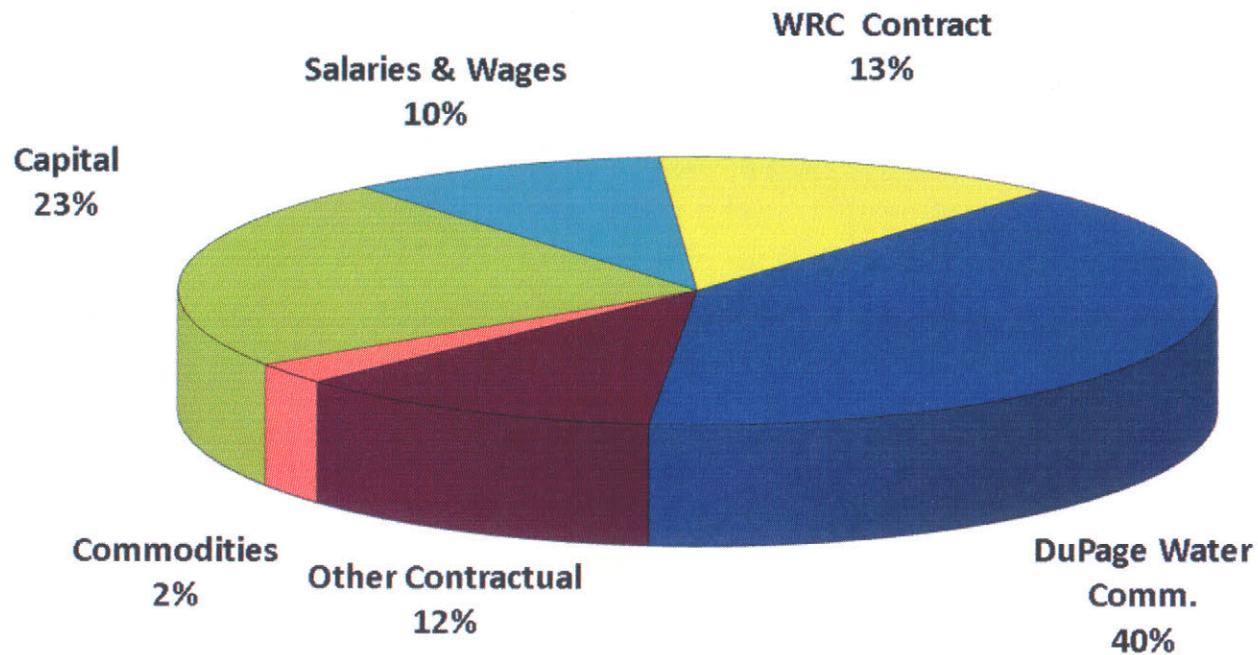
- Continued decrease in demand by 1% per year for each of the 3 years of the Plan.
- To be offset by 1% increase in improvement in water billed to purchased ratio.

So purchase less water but bill greater percentage. Assume billed gallons at 1.048 Billion  
(same as FYE15/16)



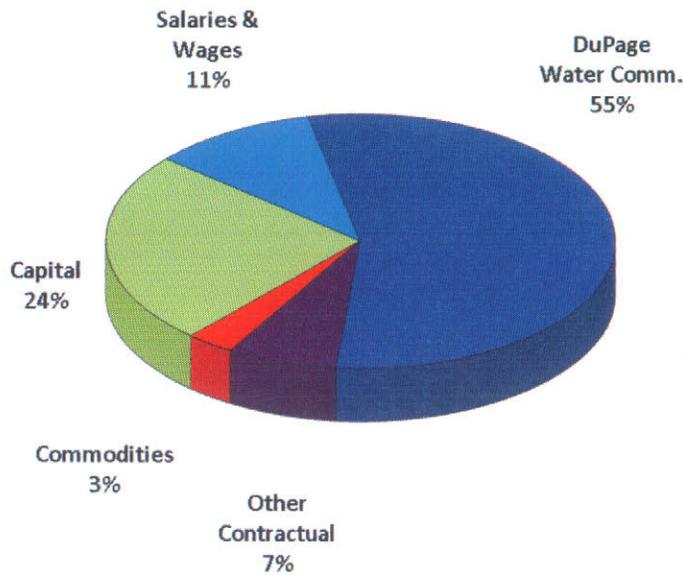
# EXPENSES

# Village of Carol Stream Water & Sewer Fund Proposed Expenses by Category FY16/17

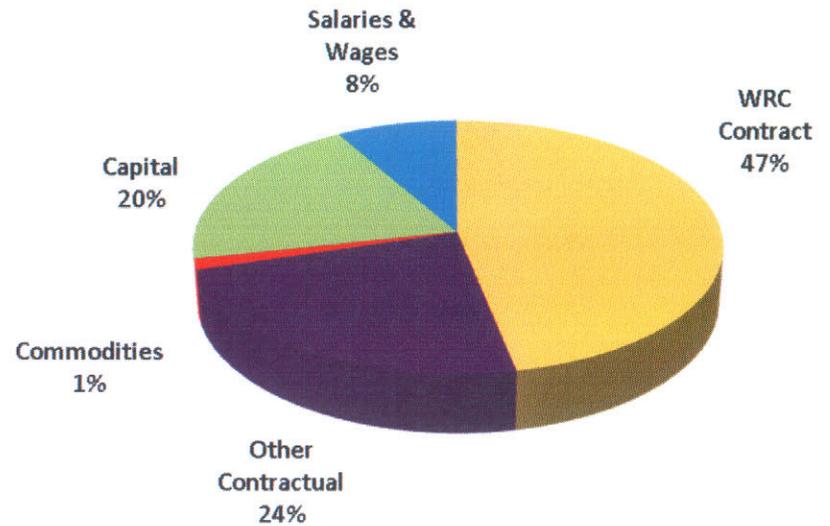


# Village of Carol Stream Water & Sewer Fund Proposed Expenses by Category FY16/17

Water Division



Sewer Division



# Village of Carol Stream

## Draft Water & Sewer Fund Budget Expenditures FY15/16 Proposed Compared to FY14/15 Budget

	Actual FY14/15	Revised Budget FY15/16	Estimated FY15/16	Proposed Budget FY16/17	FY16/17 Proposed to FY15/16 Budget	
<b>OPERATING COSTS</b>						
<b>Salaries &amp; Wages</b>	1,207,404	1,318,433	1,245,533	1,379,423	60,990	4.6%
<b>Contractual Services</b>						
Water Commission	5,136,462	5,655,000	5,600,000	5,544,000	(111,000)	-2.0%
WRC Contract	1,685,394	1,765,013	1,721,000	1,765,013	-	0.0%
All Other	<u>892,033</u>	<u>1,296,163</u>	<u>1,079,866</u>	<u>1,598,820</u>	<u>302,657</u>	23.4%
Total Contractual	7,713,889	8,716,176	8,400,866	8,907,833	191,657	2.2%
<b>Commodities</b>	<u>253,037</u>	<u>349,453</u>	<u>318,999</u>	<u>361,370</u>	<u>11,917</u>	3.4%
<b>TOTAL OPERATING</b>	<b>9,174,330</b>	<b>10,384,062</b>	<b>9,965,398</b>	<b>10,648,626</b>	<b>264,564</b>	<b>2.5%</b>
<b>CAPITAL COSTS</b>						
	<u>1,496,038</u>	<u>4,217,484</u>	<u>1,550,484</u>	<u>3,232,729</u>	<u>(984,755)</u>	-23.3%
<b>Total</b>	<u><b>\$ 10,670,368</b></u>	<u><b>\$ 14,601,546</b></u>	<u><b>\$ 11,515,882</b></u>	<u><b>\$ 13,881,355</b></u>	<u><b>(720,191)</b></u>	-4.9%

# Water & Sewer Fund

## FY16/17

### OPERATING EXPENSE HIGHLIGHTS

- One additional Water & Sewer maintenance position.
- Cost of Water through City of Chicago / DWC expected to level off. Inflationary increases only (<1%). Decrease budgeted – 1% drop in purchases budgeted \$0.05 DWC rate reduction eff. 5/1/16.
- No increase in WRC Contract Operation.
- DuPage River Salt Creek Work Group Dues moved to Sewer from General Fund (assessment portion).
- Sewer Trunk Line Televising and Assessment (\$260,000).
- Meter Replacement Program – Consultant Study.
- Water Storage Facility Assessment / Repairs.

# Water & Sewer Fund FY16/17

## CAPITAL SUMMARY

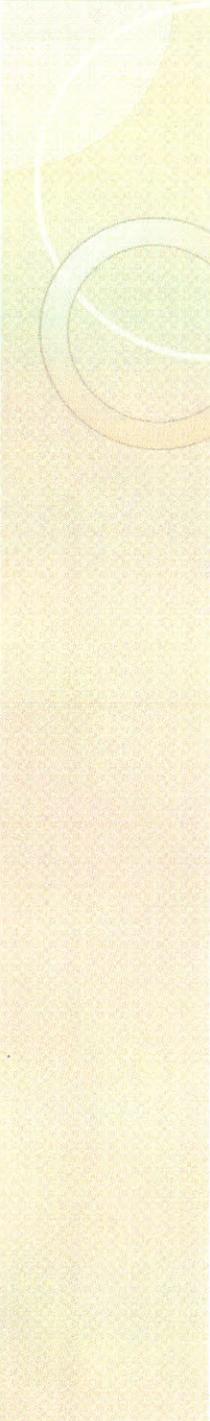
### Water System

Schmale Road Water Main Repl. (cont'd)	\$	2,278,000
Vehicle Replacements/Rehabs		1,200
Other Equipment		35,025
Water System Study		105,000
DWC Loan P&I - Riviera/Judith Water Main		<u>58,853</u>
<b>Total Water</b>	<b>\$</b>	<b>2,478,078</b>

### Sewer System

Blower Bldg. Roof Replacement	\$	45,000
Aztec Drive Sewer Lining		215,000
North Ave. Sewer Rehab. (design)		66,000
IEPA Loan P&I (2002 WRC Rehab)		<u>428,651</u>
<b>Total Sewer</b>	<b>\$</b>	<b><u>754,651</u></b>

Total Capital Improvement **\$ 3,232,729**



# RATE RECOMMENDATION

## 5/1/2016

## Water & Sewer Rate History

	<b>Water</b>		<b>Sewer</b>		<b>Combined</b>
	<u>Rate</u>	<u>Incr.</u>	<u>Rate</u>	<u>Incr.</u>	<u>Increase</u>
<b>5/1/2008</b>	<b>\$ 3.05</b>		<b>\$ 2.51</b>		
<b>10/1/2008</b>	<b>3.25</b>	<b>\$ 0.20</b>	<b>2.51</b>	<b>\$ -</b>	<b>\$ 0.20</b>
<b>5/1/2009</b>	<b>3.48</b>	<b>0.23</b>	<b>2.51</b>	<b>-</b>	<b>0.23</b>
<b>5/1/2010</b>	<b>3.88</b>	<b>0.40</b>	<b>2.62</b>	<b>0.11</b>	<b>0.51</b>
<b>5/1/2011</b>	<b>4.09</b>	<b>0.21</b>	<b>2.62</b>	<b>-</b>	<b>0.21</b>
<b>1/1/2012</b>	<b>4.78</b>	<b>0.69</b>	<b>2.62</b>	<b>-</b>	<b>0.69</b>
<b>1/1/2013</b>	<b>5.37</b>	<b>0.59</b>	<b>2.62</b>	<b>-</b>	<b>0.59</b>
<b>1/1/2014</b>	<b>6.02</b>	<b>0.65</b>	<b>2.62</b>	<b>-</b>	<b>0.65</b>
<b>1/1/2015</b>	<b>6.73</b>	<b>0.71</b>	<b>3.12</b>	<b>0.50</b>	<b>1.21</b>

## Water & Sewer FY16/17 Budget

	Sewer Division	Water Division	Total Proposed FY16/17
<b>Revenues</b>	2,763,500	7,451,500	10,215,000
<b>Expenses</b>			
Salaries & Wages	311,991	1,067,432	1,379,423
Contractual Services			
Water Commission	-	5,544,000	5,544,000
WRC Contract	1,765,013	-	1,765,013
All Other	882,677	716,143	1,598,820
	<u>2,647,690</u>	<u>6,260,143</u>	<u>8,907,833</u>
Commodities	49,650	311,720	258,468
Total Operating	<u>3,009,331</u>	<u>7,639,295</u>	<u>10,648,626</u>
Gain/(Loss) before Capital/Debt	(245,831)	(187,795)	(433,626)
Capital/Debt	754,651	2,478,078	1,523,945
Total Expenses	<u>3,763,982</u>	<u>10,117,373</u>	<u>13,881,355</u>
Fund Gain/(Loss)	<u>\$ (1,000,482)</u>	<u>\$ (2,665,873)</u>	<u>\$ (3,666,355)</u>

Rate increase needed. \$0.30 sewer increase will cover operating costs.

Rate increase needed. \$0.18 water increase will cover operating costs.

# Water & Sewer Fund FY16/17

## RATE RECOMMENDATION

- Recommend a \$0.50 rate increase eff. 5/1/16
  - Water = \$0.20    Sewer = \$0.30
  - New Combined Rate = \$10.35
  - Represents a 5% increase over the current combined rate of \$9.85.
  - This will fully cover budgeted operating expenses where previous rate adjustments were unable to keep up.
  - This still raises no additional funding for capital improvements.
  - This would be the first of a number of annual adjustments needed to “right size” funding for the next generation of capital improvements.
  - This is a more measured/conservative approach as opposed to more of a one-time large rate adjustment.

# Water & Sewer Fund FY16/17

What Rates would be needed to fully support the current proposed FY16/17 Water & Sewer Budget?

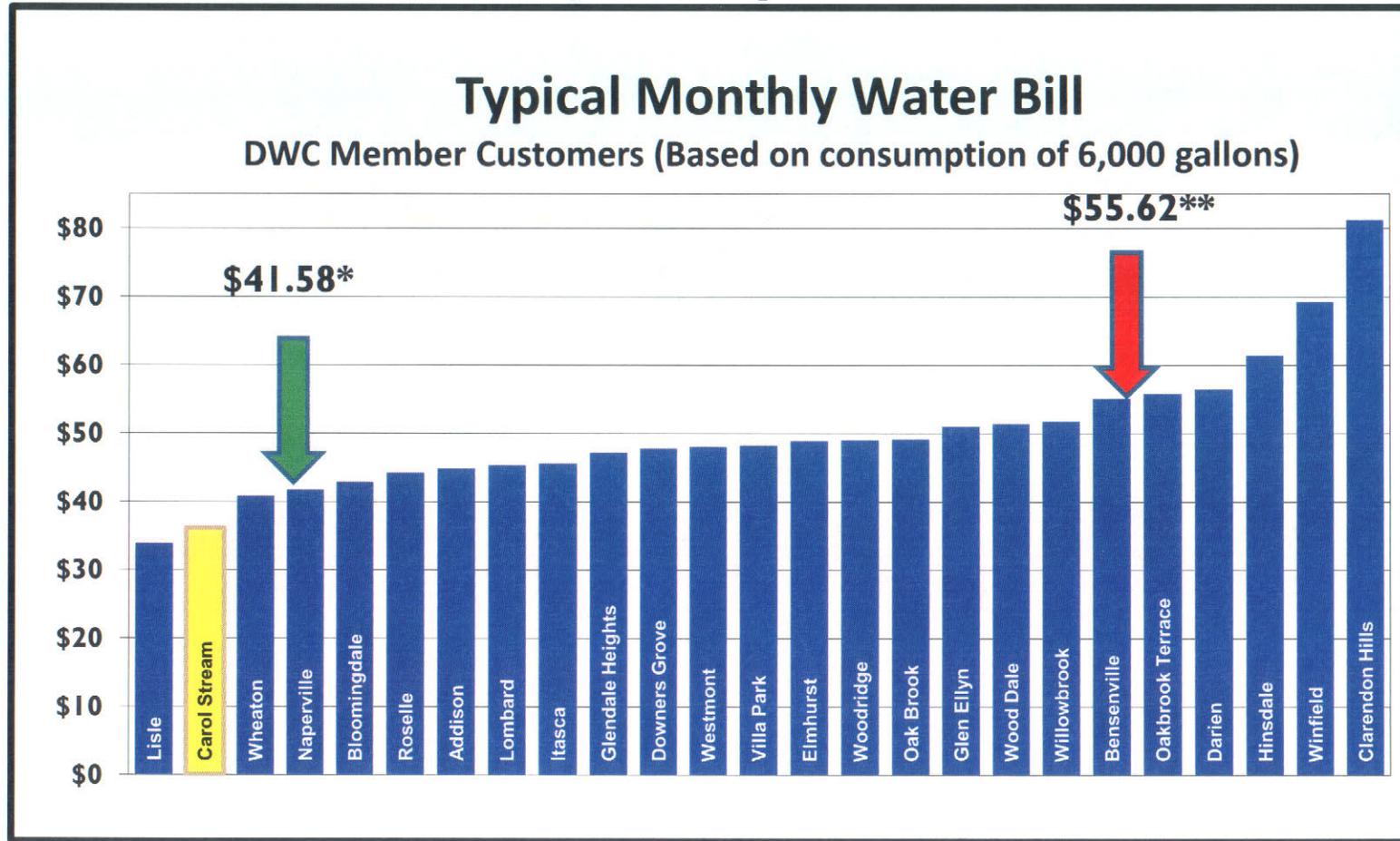
## Water

- A rate increase of \$2.54 would be needed to cover ALL current year water operations and capital costs.
- That would be a 38% increase over current rates.

## Sewer

- A rate increase of \$1.19 would be needed to cover ALL current year water operations and capital costs.
- That would be a 38% increase over current rates.

# Water & Sewer Fund Community Comparison – Water

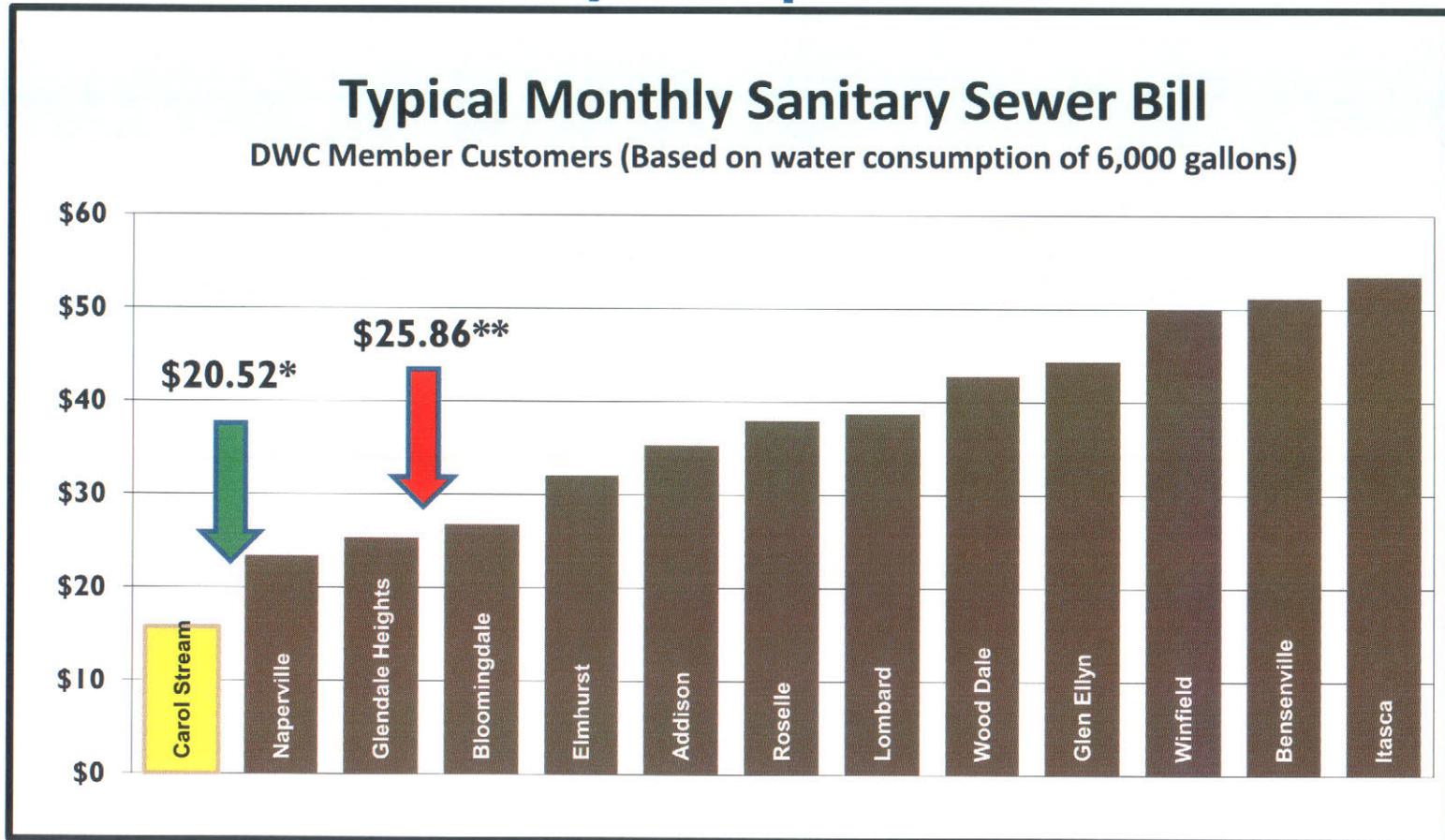


Source: 2014 DuPage Water Commission member survey and Municipal web sites.

\* Recommended \$0.20 rate increase.

\*\* Rate needed to fully cover proposed FY16/17 budget.

# Water & Sewer Fund Community Comparison – Sewer



Source: 2014 DuPage Water Commission member survey and Municipal web sites.

Includes those municipal members that bill for sewage treatment or operate sewage treatment facilities.

\* Recommended \$0.30 rate increase.

\*\* Rate needed to fully cover proposed FY16/17 budget.

# Village of Carol Stream Proposed Sewer Rate Increase 5/1/16

## May 1, 2016 Recommended Rates:

Water: Increase of \$0.20, from \$6.73 to \$6.93  
 Sewer: Increase of \$0.30, from \$3.12 to \$3.42

	Monthly Bill* Before Increase	Monthly Bill* After 5/1/16	Net Monthly Increase
Water	\$ 40.38	\$ 41.58	\$ 1.20
Sewer	<u>18.72</u>	<u>20.52</u>	<u>1.80</u>
Total	<u>\$ 59.10</u>	<u>\$ 62.10</u>	<u>\$ 3.00</u>

\* Based on 6,000 gallons of water consumption / mo.

# Village of Carol Stream

## WATER AND SEWER FUND

## Summary Revenues & Expenses

	Actual FY 14/15	Revised Budget FY 15/16	Estimated Expenditures FY 15/16	Proposed Budget FY 16/17	Projected FY 17/18	Projected FY 18/19
<b>REVENUES</b>	<b>\$ 9,219,611</b>	<b>\$ 9,763,000</b>	<b>\$ 10,309,000</b>	<b>\$ 10,215,000</b>	<b>\$ 10,229,000</b>	<b>\$ 10,233,000</b>
<b>EXPENSES</b>						
<b>Operating Expenses</b>						
<b>Salaries &amp; Wages</b>						
Salaries & Wages	1,207,404	1,318,433	1,245,533	1,379,423	1,440,593	1,479,249
WRC Contract	1,685,394	1,765,013	1,721,000	1,765,013	1,817,965	1,872,500
DuPage Water Commissior	5,136,462	5,655,000	5,600,000	5,544,000	5,568,000	5,591,000
Contractual Services	892,033	1,296,163	1,079,866	1,598,820	1,278,261	1,287,582
Commodities	253,037	349,453	318,999	361,370	200,869	196,120
Total Operating Expenses	9,174,330	10,384,062	9,965,398	10,648,626	10,305,688	10,426,451
<b>Net Income / (Loss)</b>						
<b>Before Capital</b>	45,281	(621,062)	343,602	(433,626)	(76,688)	(193,451)
<b>Capital/Debt Expenses</b>						
Other Capital/Debt	121,841	604,484	551,484	523,729	696,523	530,541
Construction	1,374,197	3,613,000	999,000	2,709,000	1,672,000	2,675,000
Total Capital	1,496,038	4,217,484	1,550,484	3,232,729	2,368,523	3,205,541
<b>Total Expenses</b>	<b>10,670,368</b>	<b>14,601,546</b>	<b>11,515,882</b>	<b>13,881,355</b>	<b>12,674,211</b>	<b>13,631,992</b>
<b>Fund Net Income / (Loss)</b>	<b>\$ (1,450,757)</b>	<b>\$ (4,838,546)</b>	<b>\$ (1,206,882)</b>	<b>\$ (3,666,355)</b>	<b>\$ (2,445,211)</b>	<b>\$ (3,398,992)</b>
Projected Cash Balance	13,280,883		12,074,001	8,407,646	5,962,435	2,563,443

*Village of Carol Stream*  
**WATER AND SEWER FUND**

**Revenues**

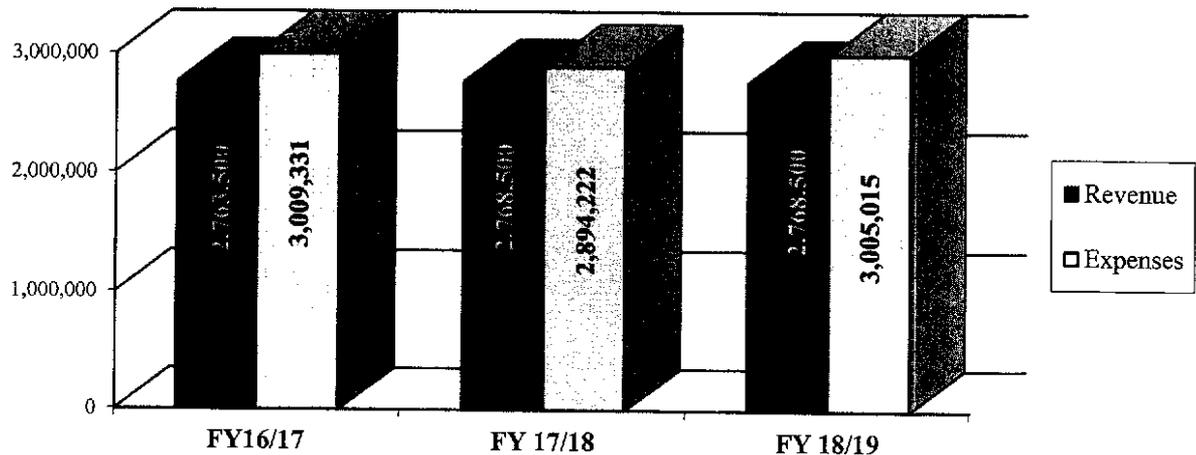
Description	Actual FY 14/15	Revised Budget FY 15/16	Estimated Revenues FY 15/16	Proposed Budget FY 16/17	Projected FY 17/18	Projected FY 18/19
<b>Water &amp; Sewer Fund Revenues</b>						
44220 Water Billings	\$ 6,575,211	\$ 6,750,000	\$ 7,085,000	\$ 7,050,000	\$ 7,050,000	\$ 7,050,000
44221 Water Penalties	58,273	67,000	75,000	70,000	70,000	70,000
44223 Connect - Water	11,650	10,000	10,000	5,000	5,000	5,000
44224 Meter Sales	23,661	20,000	15,000	10,000	10,000	10,000
44225 Sewer Billings	2,377,400	2,550,000	2,630,000	2,635,000	2,635,000	2,635,000
44226 Sewer Penalties	41,611	32,000	46,000	46,000	46,000	46,000
44227 Connect - Sewer	8,620	8,000	7,500	7,500	7,500	7,500
44228 Expansion Fee	131,300	75,000	70,000	50,000	50,000	50,000
44255 Admin.Fee	67,405	65,000	78,000	75,000	75,000	75,000
46501 Interest Income	(331,101)	14,000	8,000	15,000	25,000	25,000
47406 Wheaton San.	7,352	7,000	7,500	7,500	7,500	7,500
47407 Misc. Revenue	13,968	5,000	45,000	10,000	10,000	10,000
47410 DPC Reimb.	60,814	60,000	60,000	59,000	58,000	57,000
47517 Rental Income	173,447	100,000	172,000	175,000	180,000	185,000
<b>Total Revenues</b>	<b>\$ 9,219,611</b>	<b>\$ 9,763,000</b>	<b>\$ 10,309,000</b>	<b>\$ 10,215,000</b>	<b>\$ 10,229,000</b>	<b>\$ 10,233,000</b>

*Village of Carol Stream*  
**WATER AND SEWER FUND**

**Wastewater Collection & Treatment Center**  
**Revenues & Expenses**

Description	Actual FY 14/15	Revised Budget FY 15/16	Estimated FY 15/16	Proposed Budget FY 16/17	Projected FY 17/18	Projected FY 18/19
<b>Sewer Revenues</b>						
Sewer Billings	\$2,377,400	\$2,550,000	\$2,630,000	\$2,635,000	\$2,635,000	\$2,635,000
Sewer Penalties	41,611	32,000	46,000	46,000	46,000	46,000
Misc. Revenues	6,984	2,500	22,500	5,000	5,000	5,000
Shut-off/ Admin. Fee	33,703	32,500	39,000	37,500	37,500	37,500
Connect Fee - Sewer	8,620	8,000	7,500	7,500	7,500	7,500
Expansion Fee	65,650	37,500	35,000	25,000	25,000	25,000
Interest Income	(165,551)	7,000	4,000	7,500	12,500	12,500
<b>Total Sewer Revenues</b>	<b>\$2,368,417</b>	<b>\$2,669,500</b>	<b>\$2,784,000</b>	<b>\$2,763,500</b>	<b>\$2,768,500</b>	<b>\$2,768,500</b>
<b>Sewer Expenses</b>						
<b>Operating Expenses</b>						
Salaries & Wages	258,363	432,740	408,913	311,991	326,765	335,715
WRC Contract	1,685,394	1,765,013	1,721,000	1,765,013	1,817,965	1,872,500
Contractual Services	518,528	683,038	555,808	882,677	711,014	762,316
Commodities	31,188	29,741	28,527	49,650	38,478	34,484
<b>Total Operating Exp.</b>	<b>2,493,473</b>	<b>2,910,532</b>	<b>2,714,248</b>	<b>3,009,331</b>	<b>2,894,222</b>	<b>3,005,015</b>
<b>Net Income / (Loss)</b>						
<b>Before Capital/Debt</b>	<b>(125,056)</b>	<b>(241,032)</b>	<b>69,752</b>	<b>(245,831)</b>	<b>(125,722)</b>	<b>(236,515)</b>
<b>Capital/Debt Expenses</b>	<b>1,433,981</b>	<b>1,434,650</b>	<b>1,422,650</b>	<b>754,651</b>	<b>1,336,651</b>	<b>753,650</b>
<b>Total Sewer Expenses</b>	<b>\$3,927,454</b>	<b>\$4,345,182</b>	<b>\$4,136,898</b>	<b>\$3,763,982</b>	<b>\$4,230,873</b>	<b>\$3,758,665</b>
<b>Net Income/(Loss)</b>	<b>\$ (1,559,037)</b>	<b>\$ (1,675,682)</b>	<b>\$ (1,352,898)</b>	<b>\$ (1,000,482)</b>	<b>\$ (1,462,373)</b>	<b>\$ (990,165)</b>

**SEWER DIVISION**  
**REVENUES vs. OPERATING EXPENSES FY16/17 - FY18/19**



**WATER AND SEWER FUND**

**PUBLIC WORKS**

**Wastewater Collection & Treatment Center – Summary Detail**

**EXPENSE**

<b>Acct. #/Description</b>	<b>Actual FY 14/15</b>	<b>Revised Budget FY 15/16</b>	<b>Estimated Expenses FY 15/16</b>	<b>Proposed Budget FY 16/17</b>	<b>Projected FY 17/18</b>	<b>Projected FY 18/19</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 168,501	\$ 299,974	\$ 284,715	\$ 210,921	\$ 221,209	\$ 226,618
51106 Seasonal Help	70	2,000	0	5,460	5,460	5,460
51109 Overtime	1,934	7,500	5,500	5,500	5,500	5,500
51111 Group Insurance	44,872	52,585	49,956	37,520	39,772	42,157
51112 IMRF	24,924	41,336	41,284	30,481	31,950	32,712
51113 FICA	12,089	23,444	21,780	16,773	17,538	17,932
51114 Workers Comp.	5,973	5,901	5,678	5,336	5,336	5,336
<b>Subtotal</b>	<b>258,363</b>	<b>432,740</b>	<b>408,913</b>	<b>311,991</b>	<b>326,765</b>	<b>335,715</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	17,198	20,403	20,096	24,650	24,786	24,188
52221 Utility Bill Processing	58,127	62,000	64,000	59,000	60,000	60,800
52222 Meetings	0	50	0	0	0	0
52223 Training	647	2,045	2,045	3,900	2,000	2,600
52224 Vehicle Insurance	915	904	869	818	818	818
52229 Postage	27,312	29,650	28,025	29,140	29,640	30,340
52230 Telephone	1,082	2,300	1,250	2,111	1,812	1,812
52231 Copy Expense	0	0	250	0	0	0
52234 Dues & Subscriptions	306	550	550	32,460	52,960	54,460
52237 Audit Fees	4,000	5,000	5,000	5,000	5,000	5,000
52238 Legal Fees	8,896	2,000	4,000	4,000	4,000	4,000
52244 Maintenance and Repair	210,914	192,500	120,000	306,100	226,000	282,000
52253 Consultant	0	70,000	45,000	93,000	18,000	5,000
52255 Software Maintenance	6,929	36,000	7,800	40,700	8,700	9,000
52256 Banking Services	3,516	4,000	3,600	4,500	4,500	4,500
52261 Liability Insurance	24,299	24,666	23,752	22,344	22,344	22,344
52262 WRC Contract	1,685,394	1,765,013	1,721,000	1,765,013	1,817,965	1,872,500
52263 Property Insurance	22,444	22,470	21,571	20,354	20,354	20,354
52272 NPDES Permit Fee	31,943	32,000	32,000	32,100	32,100	32,100
52274 Community Svc. Pgms.	0	1,500	1,000	1,500	1,500	1,500
52280 Municipal Service Chg.	100,000	175,000	175,000	201,000	196,500	201,500
<b>Subtotal</b>	<b>2,203,922</b>	<b>2,448,051</b>	<b>2,276,808</b>	<b>2,647,690</b>	<b>2,528,979</b>	<b>2,634,816</b>
<b>Commodities</b>						
53210 Electricity	9,211	13,230	13,230	13,890	14,585	15,314
53220 Water	235	550	550	550	550	550
53230 Natural Gas	1,334	1,500	1,500	1,500	1,500	1,500
53313 Auto Gas	8,683	4,141	4,927	4,520	5,333	5,610
53317 Operating Supplies	10,351	8,000	6,000	10,680	8,450	8,450
53324 Uniforms	1,374	2,320	2,320	3,260	3,060	3,060
53350 Small Equipment	0	0	0	15,250	5,000	0
<b>Subtotal</b>	<b>31,188</b>	<b>29,741</b>	<b>28,527</b>	<b>49,650</b>	<b>38,478</b>	<b>34,484</b>

**WATER AND SEWER FUND**

**PUBLIC WORKS**

**Wastewater Collection & Treatment Center – Summary Detail**

**EXPENSE**

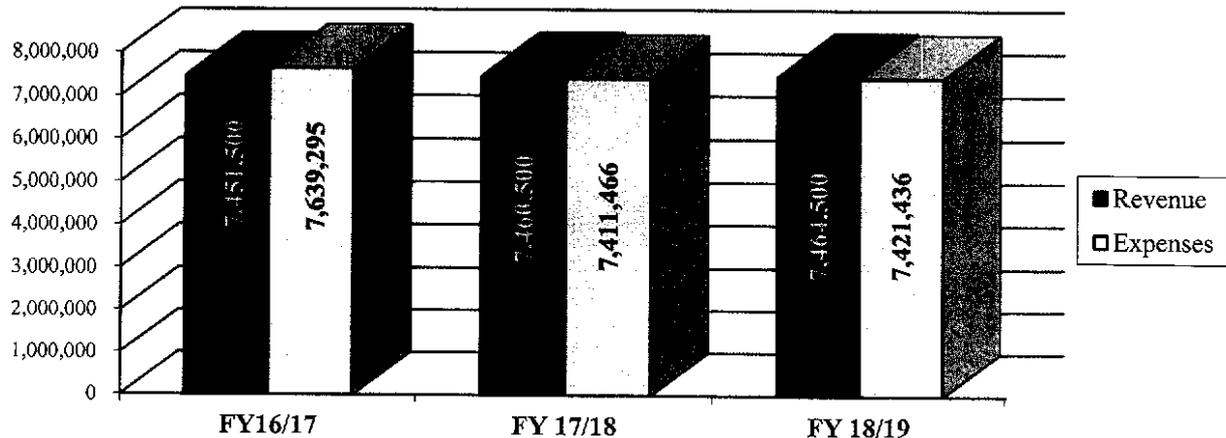
<b>Acct. #/Description</b>	<b>Actual FY 14/15</b>	<b>Revised Budget FY 15/16</b>	<b>Estimated Expenses FY 15/16</b>	<b>Proposed Budget FY 16/17</b>	<b>Projected FY 17/18</b>	<b>Projected FY 18/19</b>
<b>Capital Outlay</b>						
54411 Office Equipment	2,671	0	0	0	0	0
54412 Other Equipment	5,850	29,000	15,000	0	0	0
54480 Construction	1,332,713	977,000	979,000	326,000	908,000	325,000
56490 Loan Principal	0	344,247	344,247	353,152	362,286	371,656
56491 Loan Interest	92,747	84,403	84,403	75,499	66,365	56,994
<b>Subtotal</b>	<b>1,433,981</b>	<b>1,434,650</b>	<b>1,422,650</b>	<b>754,651</b>	<b>1,336,651</b>	<b>753,650</b>
<b>Totals</b>	<b>\$ 3,927,454</b>	<b>\$ 4,345,182</b>	<b>\$ 4,136,898</b>	<b>\$ 3,763,982</b>	<b>\$ 4,230,873</b>	<b>\$ 3,758,665</b>

*Village of Carol Stream*  
**WATER AND SEWER FUND**

**Water Division**  
**Revenues & Expenses**

Description	Actual FY 14/15	Revised Budget FY 15/16	Estimated FY 15/16	Proposed Budget FY 16/17	Projected FY 17/18	Projected FY 18/19
<b>Water Revenues</b>						
Water Billings	\$6,575,211	\$6,750,000	\$7,085,000	\$7,050,000	\$7,050,000	\$7,050,000
Water Penalties	58,273	67,000	75,000	70,000	70,000	70,000
Meter Sales	23,661	20,000	15,000	10,000	10,000	10,000
Misc. Revenues	6,984	2,500	22,500	5,000	5,000	5,000
Shut-off Admin. Fee	33,703	32,500	39,000	37,500	37,500	37,500
Wheaton Sanitary Fee	7,352	7,000	7,500	7,500	7,500	7,500
Interest Income	(165,551)	7,000	4,000	7,500	12,500	12,500
Rental Income	173,447	100,000	172,000	175,000	180,000	185,000
Connection Fee - Water	11,650	10,000	10,000	5,000	5,000	5,000
Expansion Fee	65,650	37,500	35,000	25,000	25,000	25,000
DPC Water Main Reimb	60,814	60,000	60,000	59,000	58,000	57,000
<b>Total Water Revenues</b>	<b>\$6,851,194</b>	<b>\$7,093,500</b>	<b>\$7,525,000</b>	<b>\$7,451,500</b>	<b>\$7,460,500</b>	<b>\$7,464,500</b>
<b>Water Expenses</b>						
<b>Operating Expenses</b>						
Salaries & Wages	949,041	885,693	836,620	1,067,432	1,113,828	1,143,534
DuPage Water Comm.	5,136,462	5,655,000	5,600,000	5,544,000	5,568,000	5,591,000
Contractual Services	373,505	613,125	524,058	716,143	567,247	525,266
Commodities	221,849	319,712	290,472	311,720	162,391	161,636
<b>Total Operating Exp.</b>	<b>6,680,857</b>	<b>7,473,530</b>	<b>7,251,150</b>	<b>7,639,295</b>	<b>7,411,466</b>	<b>7,421,436</b>
<b>Net Income / (Loss)</b>						
<b>Before Capital/Debt</b>	<b>170,337</b>	<b>(380,030)</b>	<b>273,850</b>	<b>(187,795)</b>	<b>49,034</b>	<b>43,064</b>
<b>Capital/Debt Expenses</b>	<b>62,057</b>	<b>2,782,834</b>	<b>127,834</b>	<b>2,478,078</b>	<b>1,031,872</b>	<b>2,451,891</b>
<b>Total Water Expenses</b>	<b>\$6,742,914</b>	<b>\$10,256,364</b>	<b>\$7,378,984</b>	<b>\$10,117,373</b>	<b>\$8,443,338</b>	<b>\$9,873,327</b>
<b>Net Income/(Loss)</b>	<b>\$108,280</b>	<b>\$ (3,162,864)</b>	<b>\$146,016</b>	<b>\$ (2,665,873)</b>	<b>\$ (982,838)</b>	<b>\$ (2,408,827)</b>

**WATER DIVISION**  
**REVENUES vs. OPERATING EXPENSES FY16/17 - FY18/19**



**WATER AND SEWER FUND**

**PUBLIC WORKS**

**Water Division – Summary Detail**

**EXPENSE**

<b>Acct.#</b>	<b>Description</b>	<b>Actual FY 14/15</b>	<b>Revised Budget FY 15/16</b>	<b>Estimated Expenses FY 15/16</b>	<b>Proposed Budget FY 16/17</b>	<b>Projected FY 17/18</b>	<b>Projected FY 18/19</b>
<b>Salaries &amp; Wages</b>							
51102	Personal Services	\$ 637,192	\$ 574,768	\$ 545,531	\$ 699,103	\$ 731,006	\$ 748,881
51106	Seasonal Help	0	5,460	0	5,460	5,460	5,460
51109	Overtime	39,341	58,000	62,000	59,500	59,500	59,500
51111	Group Insurance	96,663	99,915	94,919	126,038	133,599	141,615
51112	IMRF	96,593	85,312	79,103	107,016	111,574	114,092
51113	FICA	44,133	48,380	41,733	57,783	60,157	61,454
51114	Workers Comp.	14,026	13,858	13,334	12,532	12,532	12,532
51117	Comp. Absences	17,466	0	0	0	0	0
51118	OPEB Obligation	3,627	0	0	0	0	0
	<b>Subtotal</b>	<b>949,041</b>	<b>885,693</b>	<b>836,620</b>	<b>1,067,432</b>	<b>1,113,828</b>	<b>1,143,534</b>
<b>Contractual Services</b>							
52212	Auto Maint. & Repair	34,394	47,153	46,446	56,926	57,239	55,858
52221	Utility Bill Processing	58,609	62,000	64,000	59,000	60,000	60,800
52222	Meetings	0	250	200	250	250	250
52223	Training	2,213	2,345	2,000	4,000	3,150	3,750
52224	Vehicle Insurance	9,578	9,461	9,109	8,569	8,569	8,569
52229	Postage	27,317	29,600	28,000	29,100	29,600	30,300
52230	Telephone	2,952	3,200	3,100	4,430	4,131	4,131
52231	Copy Expense	142	0	0	0	0	0
52234	Dues & Subscriptions	1,068	1,780	1,780	2,170	2,110	2,110
52237	Audit Fees	4,000	5,000	5,000	5,000	5,000	5,000
52238	Legal Fees	7,398	4,000	1,000	4,000	4,000	4,000
52240	Public Notices	1,949	2,000	2,000	2,000	2,000	2,000
52244	Maint. and Repair	29,508	125,000	60,000	161,000	70,000	50,000
52253	Consultant	8,106	0	11,000	50,000	0	0
52255	Software Maintenance	6,929	36,000	7,800	40,700	8,700	9,000
52256	Banking Services	3,516	4,000	3,600	4,500	4,500	4,500
52261	Liability Insurance	24,299	24,666	23,752	22,344	22,344	22,344
52263	Property Insurance	22,444	22,470	21,571	20,354	20,354	20,354
52264	Equipment Rental	0	500	500	2,000	2,000	2,000
52265	Hauling	3,979	12,000	12,000	12,000	12,000	12,000
52272	Property Maintenance	1,943	2,000	2,000	2,100	2,100	2,100
52274	Community Pgms.	0	1,500	1,000	1,500	1,500	1,500
52279	Lab Services	10,690	12,000	12,000	12,000	15,000	12,000
52280	Municipal Svc. Chg.	100,000	175,000	175,000	201,000	196,500	201,500
52282	Meter Maintenance	12,471	25,000	25,000	5,000	30,000	5,000
52283	DuPage Water Com.	5,136,462	5,655,000	5,600,000	5,544,000	5,568,000	5,591,000
52284	Equipment Maint.	0	1,200	1,200	1,200	1,200	1,200
52286	Pavement Restoration	0	5,000	5,000	5,000	5,000	5,000
	<b>Subtotal</b>	<b>5,509,967</b>	<b>6,268,125</b>	<b>6,124,058</b>	<b>6,260,143</b>	<b>6,135,247</b>	<b>6,116,266</b>

**WATER AND SEWER FUND**

**PUBLIC WORKS**

**Water Division – Summary Detail**

**EXPENSE**

<b>Acct.#</b>	<b>Description</b>	<b>Actual FY 14/15</b>	<b>Revised Budget FY 15/16</b>	<b>Estimated Expenses FY 15/16</b>	<b>Proposed Budget FY 16/17</b>	<b>Projected FY 17/18</b>	<b>Projected FY 18/19</b>
<b>Commodities</b>							
53210	Electricity	40,303	70,350	62,000	65,000	68,000	71,000
53230	Natural Gas	349	1,200	1,200	1,200	1,200	1,200
53313	Auto Gas	18,925	23,822	18,932	20,300	23,951	25,196
53314	Office Supplies	835	500	500	1,000	750	750
53315	Printed Materials	0	200	200	200	200	200
53316	Small Tools	975	2,000	2,000	2,000	2,000	2,000
53317	Operating Supplies	44,174	60,000	45,000	59,730	57,050	57,050
53324	Uniforms	4,650	3,190	3,190	3,740	3,740	3,740
53331	Chemicals	0	1,500	500	500	500	500
53333	Meters	110,813	156,000	156,000	150,000	0	0
53350	Small Equipment	825	950	950	8,050	5,000	0
	<b>Subtotal</b>	<b>221,849</b>	<b>319,712</b>	<b>290,472</b>	<b>311,720</b>	<b>162,391</b>	<b>161,636</b>
<b>Capital Outlay</b>							
54411	Office Equipment	2,671	0	0	0	0	0
54412	Other Equipment	5,850	63,000	48,000	35,025	42,000	0
54413	Computer Equipment	0	0	0	0	0	0
54415	Vehicles	935	24,000	0	1,200	168,000	45,000
54480	Construction	41,484	2,636,000	20,000	2,383,000	764,000	2,350,000
56490	Loan Princ. (DWC)	0	49,044	49,044	49,044	49,044	49,044
56491	Loan Interest (DWC)	11,117	10,790	10,790	9,809	8,828	7,847
	<b>Subtotal</b>	<b>62,057</b>	<b>2,782,834</b>	<b>127,834</b>	<b>2,478,078</b>	<b>1,031,872</b>	<b>2,451,891</b>
<b>Totals</b>		<b>\$ 6,742,914</b>	<b>\$ 10,256,364</b>	<b>\$ 7,378,984</b>	<b>\$ 10,117,373</b>	<b>\$ 8,443,338</b>	<b>\$ 9,873,327</b>