

Village of Carol Stream

SPECIAL WORKSHOP MEETING

MONDAY, MARCH 4, 2019

6:00 P.M.

**GREGORY J. BIELAWSKI MUNICIPAL CENTER
500 N. GARY AVENUE
CAROL STREAM, ILLINOIS 60188**

BOARD ROOM

AGENDA

1. CALL TO ORDER
2. ATTENDANCE
3. FY 20 BUDGET WORKSHOP – WATER/SEWER FUND & OTHER FUNDS
4. OTHER BUSINESS
5. ADJOURNMENT



Village of Carol Stream

FY 19/20

Budget Workshop #3

**WATER & SEWER FUND
AND OTHER FUNDS**

March 4, 2019



Agenda

Water and Sewer Fund and Other Funds

- Water/Sewer Fund
 - Historical Perspective
 - Water Loss
 - AMR Replacement Program Update
 - Current FY18/19 Projected Performance
 - Proposed FY19/20 Budget
 - Revenue / rate assumptions
 - Significant areas of focus for FY19/20
 - Water / Sewer Rate Recommendation
- North / Schmale TIF Fund
- Police Pension Fund



Water & Sewer Fund FY19/20

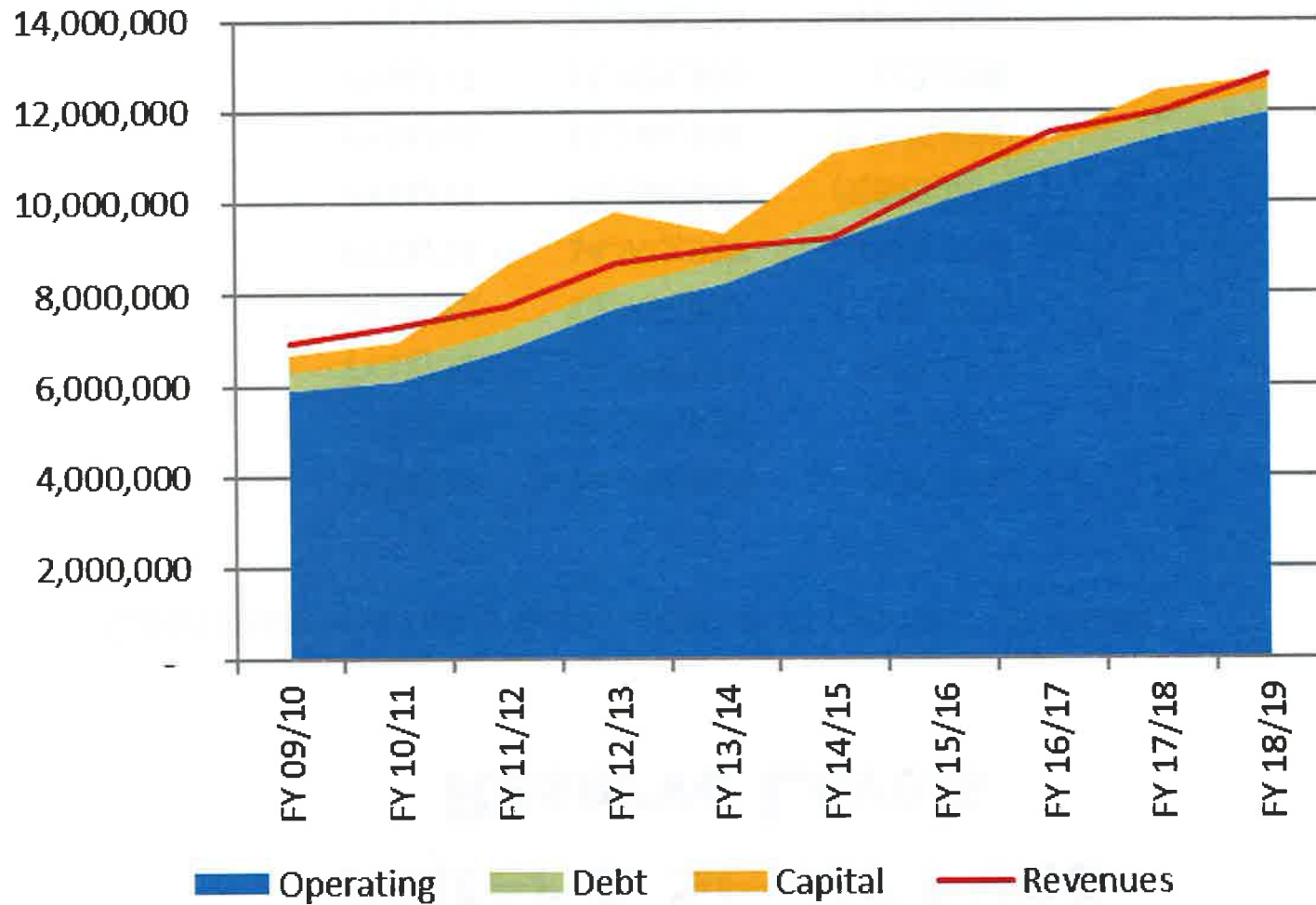
- Enterprise Operation. Cost of providing service is covered by rates charged to users of the Water and Sanitary Sewer systems. 95% of all revenues come directly from water/sewer rates.
- Funding used exclusively for Water/Sewer operating and capital costs (no subsidies from General Fund or other funds).
- 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 Historical Perspective

- Significant shift in the cost of purchasing water from City of Chicago through the DuPage Water Commission (DWC). 116% increase in water purchase costs from 2011-2015.
- During Chicago rate increases, Carol Stream only passed along additional water cost increases to customers. All other system maintenance and capital costs were funded through use of reserves.
- Cash Reserve balances were reduced during this period to the point the Village was not fully covering its operating expenses and all capital spending was entirely from reserves.
- Carol Stream began its own series of regular rate increases in 2016 to ensure coverage of operating costs and the ability to accumulate resources for future capital maintenance activities.

Water & Sewer Fund Expenses by Type vs Revenues



Water & Sewer Fund Reserve Levels

Cash reserves have declined in 8 of the last 10 years

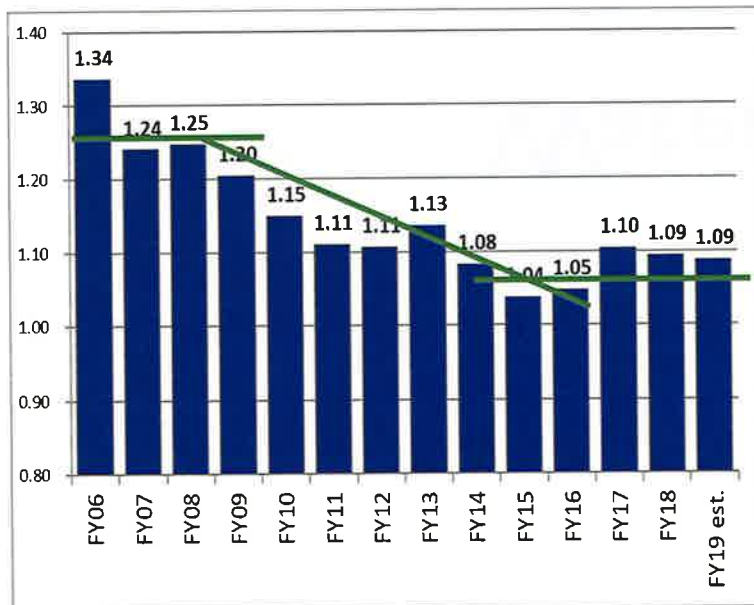
FY09/10	\$ 16,636,976	\$ (136,734)
FY10/11	17,371,358	734,382
FY11/12	16,869,569	(501,789)
FY12/13	15,424,480	(1,445,089)
FY13/14	14,903,910	(520,570)
FY14/15	13,280,883	(1,623,027)
FY15/16	11,744,504	(1,536,379)
FY16/17	11,721,106	(23,398)
FY17/18	11,544,724	(176,382)
FY18/19 est.	11,581,343	36,619

FY18/19 est. reserve = approx. 90% of FY19/20 operating costs.

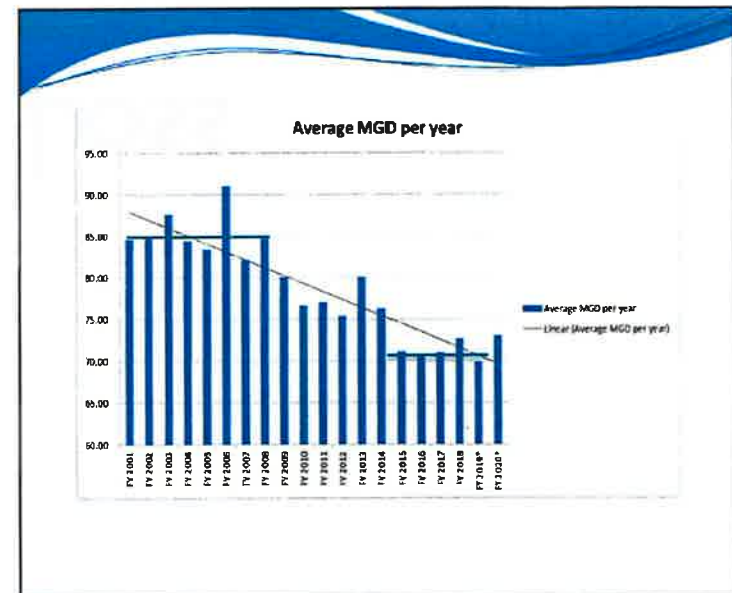
Water & Sewer Fund Historical Perspective

- Long-term trend of reduced water demand in Carol Stream is consistent with other DuPage Water Commission (DWC) members:

Carol Stream



ALL DWC Members





Water Loss



Water & Sewer Fund Water Loss

- The ratio of water billed as a percentage of water purchased is a basic measure of system “tightness” and efficiency.
- In FY17/18, water billed to customers **declined by 0.9%**, yet water purchases from the DWC **increased by 3.4%**. This negative trend has continued into FY18/19. Where is the water going?
- Purchased but unbilled water can be very costly.
- Water billed is generally less than water purchased as there is always some system loss from a number of potential sources including:
 - 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.



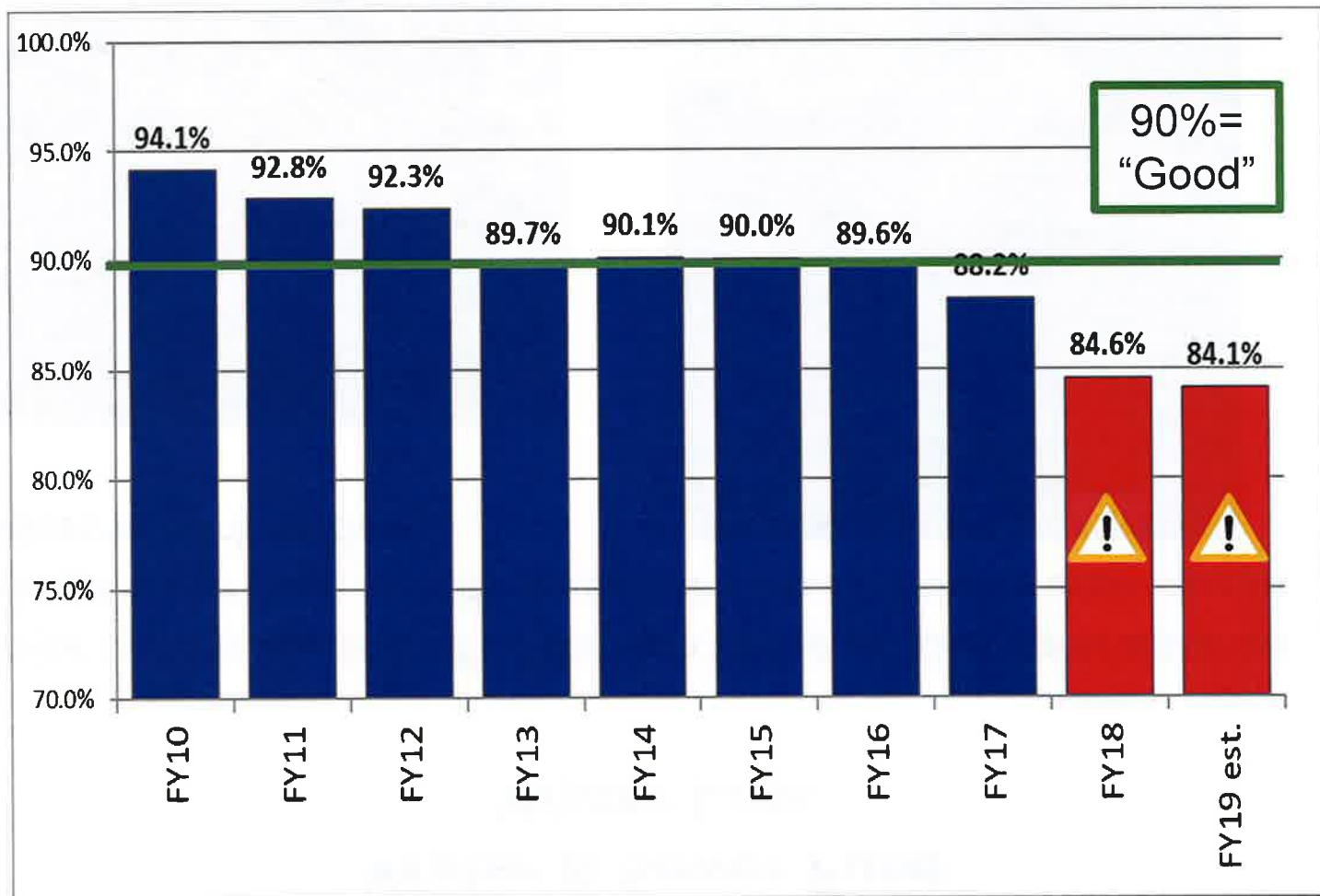
Water & Sewer Fund Water Loss

Action Plan to Address Unaccounted Water

- Task force formed including staff from Public Works, Finance, Engineering and Community Developments.
- Examine all potential sources of water loss from DWIC delivery point to consumption by customer, including:
 - Leak detection – increase from bi-annual to annual and expand to private service mains (industry, multi-family, commercial, schools).
 - Use of water during construction, chlorination, pressure testing.
 - Meter tampering / illegal connections / unbilled addresses
 - Billing system errors / incorrect meter multipliers
 - Large meter testing and replacement
 - Meter training with industry experts
 - “Red flag” analysis and follow-up of unusual consumption

Water & Sewer Fund Water Loss

Historical Water Billed to Purchased Ratio



Water & Sewer Fund Water Loss

- Major system leak identified through leak detection contractor on private water main in **mid-December** with outflow directly into an industrial park wetland.



Water & Sewer Fund Water Loss

- Leak was repaired promptly and we are already seeing a significant improvement in our water billed to purchased ratio:

	Gallons Billed (in thousands)	Gallons Purchased (in thousands)	% B to P	
May	105,814	121,469	87.1%	
Jun	84,924	116,227	73.1%	
Jul	114,546	132,647	86.4%	
Aug	106,344	127,541	83.4%	
Sep	85,526	117,107	73.0%	
Oct	89,326	113,905	78.4%	
Nov	84,706	106,390	79.6%	
Dec	85,344	94,169	90.6%	Leak fixed for 1/2 of month

7 month average (May-Nov) billed to purchased ratio of 80.4%



Water & Sewer Fund Water Loss

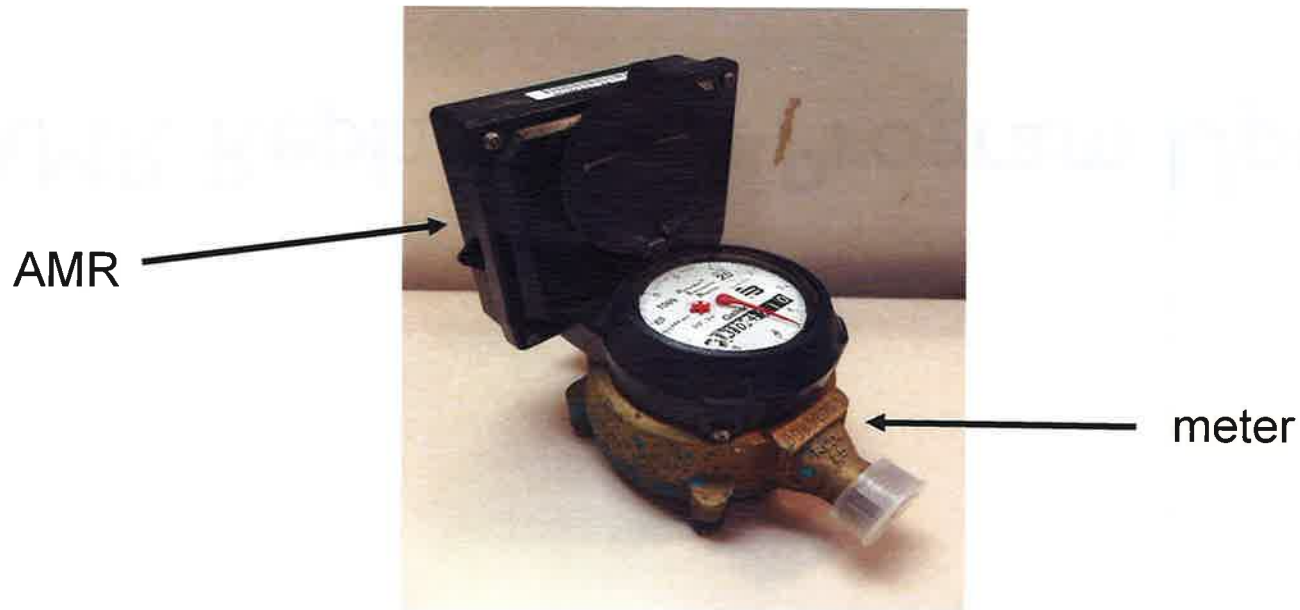
- Assuming the repair of leak returns us to a minimum of 90% billed to purchased ratio, by applying that ratio to May through November 2018 water purchases, this leak would have resulted in a 7 month FY19 loss of 80,571,000 gallons.
- The cost of this water loss is \$398,000.
- Continuous monitoring of monthly performance ratio plus annual leak detection services will continue on our nearly 140 miles of water main in the distribution system.



AMR Replacement Program Update

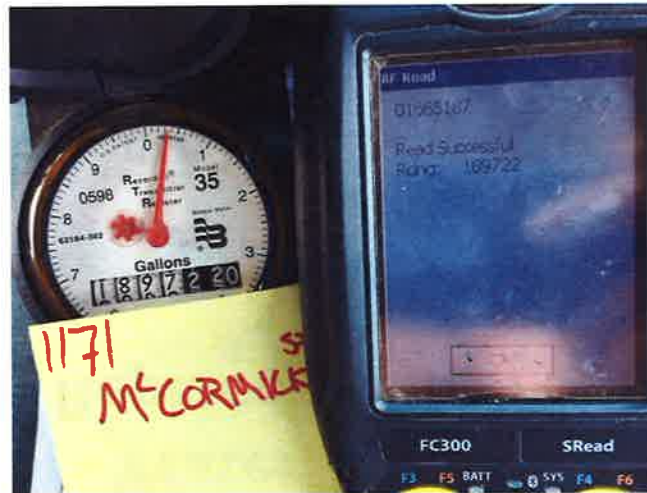
Water & Sewer Fund AMR Replacement Program Update

- AMRs (attached on top of water meter) that transmit meter readings via radio wave to collection equipment.
- FY18/19 began program for replacement of approximately 10,800 AMR's over 3+ year time frame using internal staff to complete.
- Began August, 2018.



Water & Sewer Fund AMR Replacement Program Update

- 1,394 AMR's have been replaced since we started in August. 13% complete after 6 months (ahead of pace).
- 9,392 remain to be replaced.
(Target is to replace 2,400 per Year, 200 per month).
- Main AMR program employee completes 11 appointments per day (Tuesday – Saturday).
- Roughly 55 are changed per week, 220 per month





Water & Sewer Fund AMR Replacement Program Update

- 1,544 letters sent via regular mail resulted in an 88% response rate.
- 178 certified letters needed to be sent.
- 104 appointments made after receiving certified letter.
- 63 accounts shut-off for failure to respond or schedule.
- Only 2 accounts remain off (vacant properties).



Current Budget Year FY18/19



Water & Sewer Fund Current Year FY18/19 Projected Performance

FY18/19 REVENUES

- Billed consumption for FY18/19 is projected to decrease slightly by 0.5% compared to the prior year FY17/18.
- Consumption appears to have stabilized somewhat (generally stagnant over last 5 years) compared to our longer-term trend of general decline (22% drop in 10 year period from FY05/06 to FY14/15).
- Due to slight drop-off in consumption, total Fund revenues projected to be slightly below budget by \$105,000 (less than 1%). This is 6.8% or \$809,000 above FY17/18 actual revenues due to May 2018 rate increases and improvements in investment earnings.



Water & Sewer Fund Current Year FY18/19 Projected Performance

FY18/19 EXPENSES

- Total projected FY18/19 operating expenses (excluding capital) are \$140,792 or 1.1% below budget due to DWC water purchases greater than anticipated.
- Total FY18/19 expenditures (including capital) are \$3.7 million below budget due to the budgeted Schmale Road water main project that will not be completed this year.
- An operating surplus of \$329,538 is expected before capital expenses indicating FY18/19 water/sewer rates were adequate to fully cover operating expenses. After capital expenses estimated at \$292,919 are covered, the fund has an estimated surplus of \$36,619.
- Performance of the fund is within budget expectations and meets previous rate adjustment goals of full operating expense coverage.
Our focus moving forward now on saving for future CAPITAL projects.

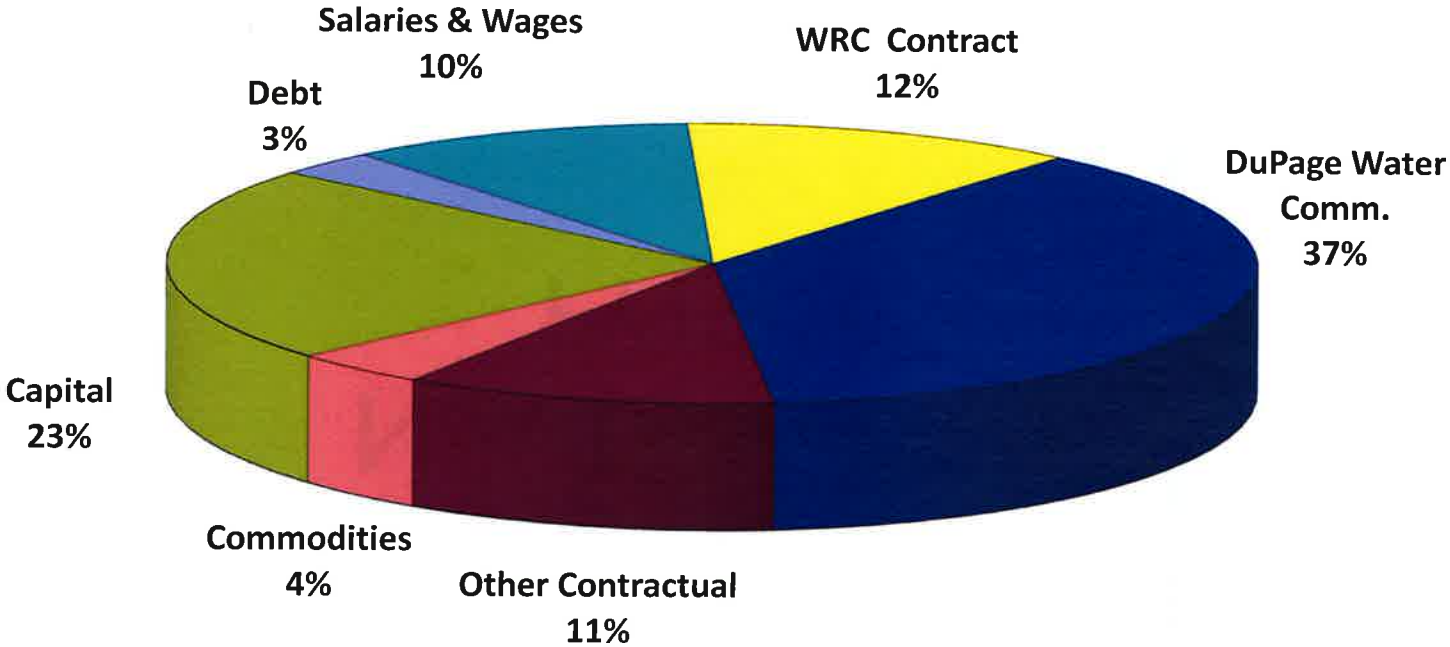
Water & Sewer Fund Current Year FY18/19 Projected Performance

	Actual FY17/18	Revised Budget FY18/19	Estimated FY18/19	Above (Below) Budget
REVENUES	\$ 11,966,090	\$12,880,000	\$12,775,000	\$ (105,000)
OPERATING COSTS				
Salaries & Wages	1,539,582	1,501,462	1,509,539	8,077
Contractual Services				
Water Commission	6,307,283	6,325,000	6,415,000	90,000
WRC Contract	1,832,355	1,854,690	1,800,000	(54,690)
All Other	<u>1,401,156</u>	<u>1,730,339</u>	<u>1,523,879</u>	<u>(206,460)</u>
Total Contractual	9,540,794	9,910,029	9,738,879	(171,150)
Commodities	333,117	689,222	711,503	22,281
Debt	<u>485,507</u>	<u>485,541</u>	<u>485,541</u>	<u>-</u>
TOTAL OPERATING	11,899,000	12,586,254	12,445,462	(140,792)
Net G/L Before Capital	<u>67,090</u>	<u>293,746</u>	<u>329,538</u>	<u>35,792</u>
CAPITAL COSTS	<u>549,121</u>	<u>3,896,500</u>	<u>292,919</u>	<u>(3,603,581)</u>
Total Expenses	<u>\$ 12,448,121</u>	<u>\$ 16,482,754</u>	<u>\$ 12,738,381</u>	<u>\$ (3,744,373)</u>
Fund Income/(Loss)	\$ (482,031)	\$ (3,602,754)	\$ 36,619	



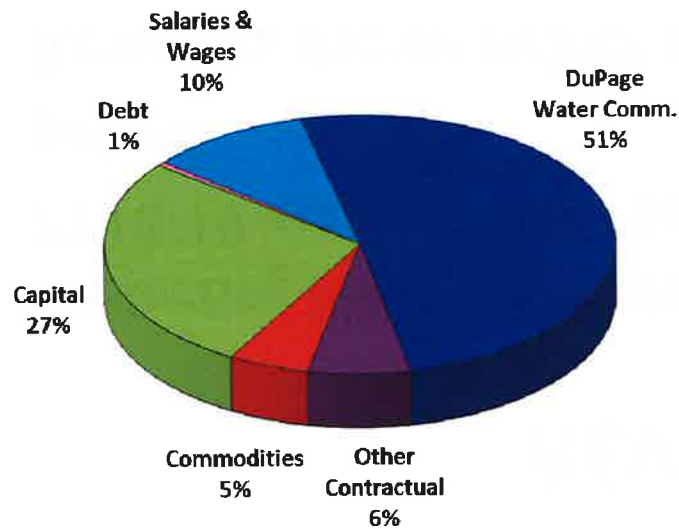
New Budget Year FY19/20

Village of Carol Stream Water & Sewer Fund Proposed Expenses by Category FY19/20

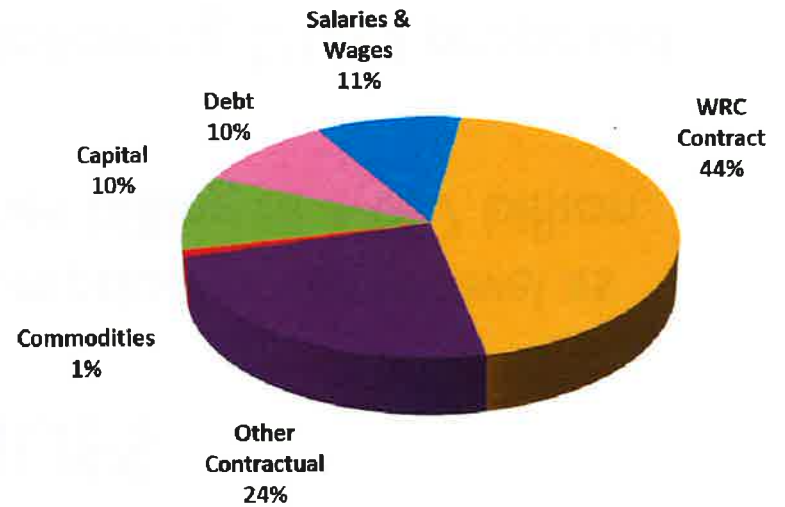


Village of Carol Stream Water & Sewer Fund Proposed Expenses by Category FY19/20

Water Division



Sewer Division



Water & Sewer Fund Proposed FY19/20

REVENUES

- Projecting billed water consumption at same level as FY18/19 estimate. This assumes billing of 1.087 billion gallons.
- Revenues shown reflect the following 5/1/19 proposed rate adjustments:
 - Water \$0.39 increase from \$7.75 to \$8.14 per 1,000 gallons
 - Sewer \$0.44 increase from \$4.22 to \$4.66 per 1,000 gal. water
 - Combined rate increase = \$0.83 or 6.9% over 5/1/18 adj.
 - Estimated future increases of 5.0% in FY20/21 and FY21/22 programmed to show cash flow impact. Subject to change.
 - CS rates remain at the low end of comparable communities.

Village of Carol Stream
Draft Water & Sewer Fund Budget Expenditures
FY19/20 Proposed Compared to FY18/19 Budget

	Revised Budget FY18/19	Estimated FY18/19	Proposed Budget FY19/20	FY19/20 Proposed to FY18/19 Budget	
REVENUES	\$ 12,880,000	\$ 12,775,000	\$ 13,560,000	680,000	5.3%
OPERATING COSTS					
Salaries & Wages	1,501,462	1,509,539	1,670,102	168,640	11.2%
Contractual Services					
Water Commission	6,325,000	6,415,000	6,024,000	(301,000)	-4.8%
WRC Contract	1,854,690	1,800,000	1,894,000	39,310	2.1%
All Other	<u>1,730,339</u>	<u>1,523,879</u>	<u>1,781,019</u>	<u>50,680</u>	2.9%
Total Contractual	9,910,029	9,738,879	9,699,019	(211,010)	-2.1%
Commodities	689,222	711,503	648,593	(40,629)	-5.9%
Debt	<u>485,541</u>	<u>485,541</u>	<u>484,560</u>	<u>(981)</u>	-0.2%
TOTAL OPERATING	12,586,254	12,445,462	12,502,274	(83,980)	-0.7%
Net G/L Before Capital	<u>293,746</u>	<u>329,538</u>	<u>1,057,726</u>		
CAPITAL COSTS	<u>3,896,500</u>	<u>292,919</u>	<u>3,668,000</u>	<u>(228,500)</u>	-5.9%
Total Expenses	<u>\$ 16,482,754</u>	<u>\$ 12,738,381</u>	<u>\$ 16,170,274</u>	<u>(312,480)</u>	-1.9%
Fund Income/(Loss)	\$ (3,602,754)	\$ 36,619	\$ (2,610,274)		

Water & Sewer Fund – FY19/20

OPERATING EXPENSES – WATER

- Cost of Water to decrease by \$301,000 from FY18/19 budget, reflecting the Village's improved billed to purchased ratio. DWC has announced a planned 3 cent increase in water rate paid by member communities from \$4.94 to \$4.97 per 1,000 gallons purchased.
- Consulting / Maintenance
 - Tower Maintenance – Recoat exterior/interior, cathodic protection, install ladder, welding.
 - Lies Road Tower – FY21 \$315,000
 - Fullerton Tank – FY22 \$262,500
 - Water Main Condition Assessment – FY21 \$161,000
 - Water System Study – FY21 \$105,000
- **Operating costs fully covered by current water rates. Proposed 5/1/19 rate increase to fund future capital.**

Water & Sewer Fund – FY19/20

OPERATING EXPENSES – SEWER

- Sewer Maintenance – New ongoing cost of complete condition assessment and analysis of the Village’s sanitary sewer system. 5 year contract with RedZone @ \$216,000 per year. Trial analysis completed in FY17/18 of largest trunk line sewers. Full assessment in FY19/20 with costs spread over 5 years.
- WRC Contract cost increase at \$39,310 or 2.1% over FY18/19 budget.
- DuPage River Salt Creek Work Group – assessments step-up by approx. \$35,000 beginning in FY20 for future regional projects.
- Proposed 5/1/19 rate increase to fund the above operating cost increases plus an additional amount for future capital.

Water & Sewer Fund Capital Summary - FY19/20

Water System

Schmale Road Water Main Replacement	\$	3,078,000	*
Leak Truck Replacement (Truck #3)		<u>165,000</u>	
Total Water	\$	3,243,000	

Sewer System

Sludge Dewatering System Improvements Design	\$	325,000	
Sanitary Sewer Manhole Repairs		<u>100,000</u>	
Total Sewer	\$	<u>425,000</u>	

Total Capital Improvement	\$	<u><u>3,668,000</u></u>	
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* Rebudgeted from FY18/19



RATE RECOMMENDATION

5/1/2019

Water & Sewer Fund – FY19/20

5/1/19 RATE RECOMMENDATION

- Water Fund
 - Each penny of water rate generates approximately \$10,900 of revenue based on anticipated water sales. **39 cent rate increase recommendation** to generate approximately \$425,000 to fund future capital improvements. This increase also helps to “pre-fund” anticipated operating cost increases for ground storage tank maintenance that begins in FY20/21.
 - Water Fund operating expenses for FY19/20 show a net reduction due primarily to decreased water purchases from the DWC so fund is able to sustain operating cost coverage without rate increase.
 - Without any rate increase however, operating costs are no longer covered in years 2 and 3 of the financial plan and there is continued use of reserves in all 3 years FY 20 – FY22.

Water & Sewer Fund - FY19/20

5/1/19 RATE RECOMMENDATION

- Sewer Fund
 - Each penny of sewer rate generates approximately \$8,800 of revenue (less than water because of approx. 700 accounts serviced by Wheaton Sanitary District). 44 cent rate increase recommendation to cover the following operating/ capital cost increases:

5¢	Increase in WRC operating contract
4¢	To cover increase in DRSCWG assessments
25¢	Sewer system assessments (RedZone) \$216,000 / yr.
10¢	Future capital replacement
<hr/>	
44¢	Proposed Sewer Rate Increase, 5/1/19

Village of Carol Stream Proposed Rate Increase 5/1/19

May 1, 2019 Recommended Rates

Water:	Increase of \$0.39, from \$7.75 to \$8.14 (5.0%)
Sewer:	Increase of \$0.44, from \$4.22 to \$4.66 (10.4%)
Combined:	Increase of \$0.83, from \$11.97 to \$12.80

Combined increase of 6.9%

	<u>Monthly Bill*</u> <u>Before Increase</u>	<u>Monthly Bill*</u> <u>After 5/1/18</u>	<u>Net Monthly</u> <u>Increase</u>
Water	\$ 46.50	\$ 48.84	\$ 2.34
Sewer	<u>25.32</u>	<u>27.96</u>	<u>2.64</u>
Total	<u><u>\$ 71.82</u></u>	<u><u>\$ 76.80</u></u>	<u><u>\$ 4.98</u></u>

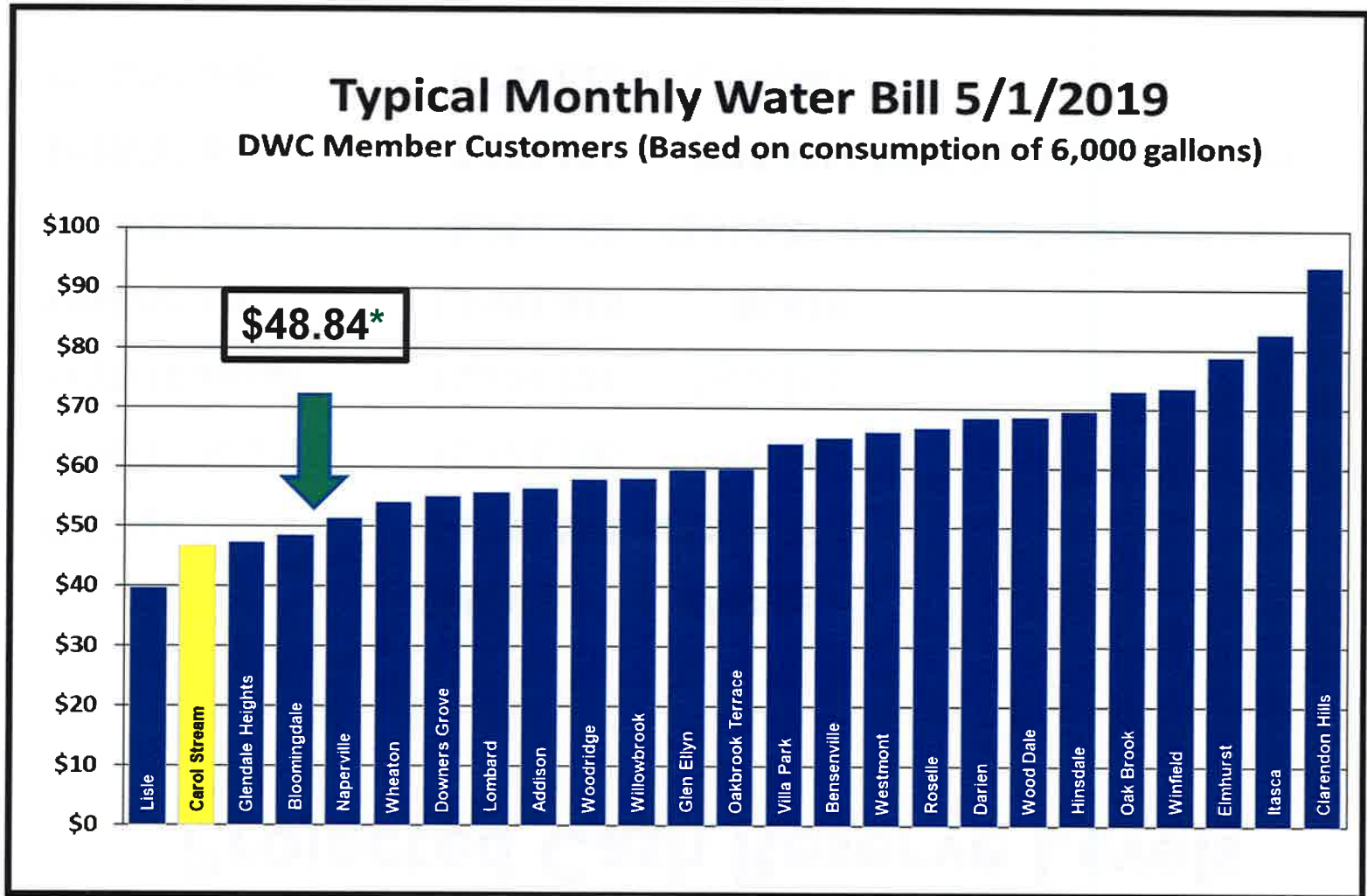
* Based on 6,000 gallons of water consumption / mo.

Water & Sewer Fund

Projected Cash Reserve Levels

	<u>Balance</u>	<u>Change</u>	
FY15/16 actual	\$ 11,744,504	\$(1,536,379)	
FY16/17 actual	11,721,106	(23,398)	
<u>FY17/18 actual</u>	<u>11,554,724</u>	<u>(166,382)</u>	
FY18/19 est.	11,591,343	36,619	
FY19/20 proj.	8,981,069	(2,610,274)	Schmale Rd Water Main
FY20/21 proj.	7,993,554	(987,515)	WRC Dewatering System
FY21/22 proj.	9,787,021	1,793,467	

Water & Sewer Fund Community Comparison – Water



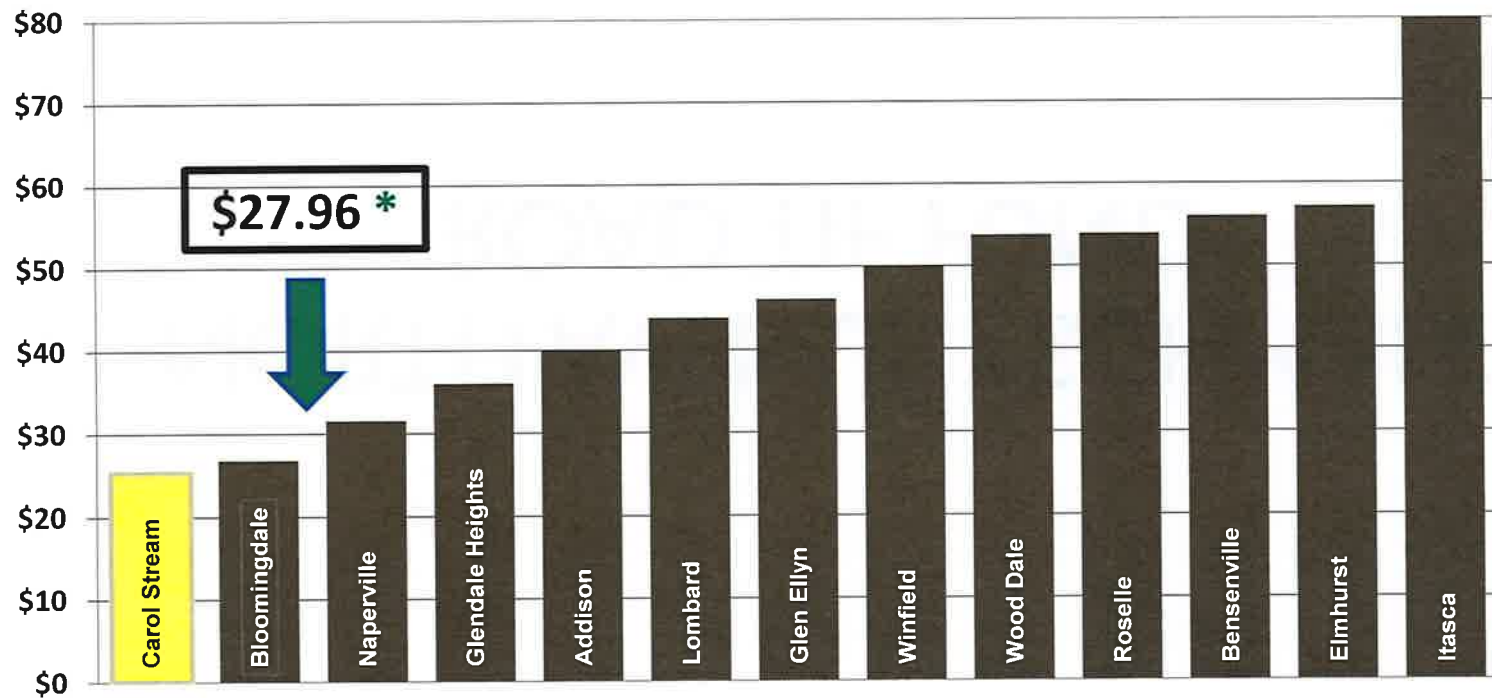
Source: Municipal Websites – 2/19/2019

* Recommended \$0.39 rate increase.

Water & Sewer Fund Community Comparison – Sewer

Typical Monthly Sanitary Sewer Bill 5/1/2019

DWC Member Customers (Based on water consumption of 6,000 gallons)



Source: Municipal Websites – 2/19/2019

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

* Recommended \$0.44 rate increase.



NORTH AVENUE / SCHMALE ROAD TIF FUND

Village of Carol Stream North Ave./Schmale Rd. TIF

- TIF Structure
 - Non-monetized Village note of \$3.5M.
 - Secured by 100% of incremental property taxes + 50% of sales taxes for a period of 13 years (2027). 2 year extension (to 2029) if total principal not paid (incremental property taxes ONLY).
- Caputo's note began October 28, 2014.
- FY18/19 – Total of \$126,439 in principal paid on \$3.5 million note through April 30, 2019. Total principal and interest paid on the note since inception = \$707,379.
- FY19/20 projected principal payments = \$80,000.



POLICE PENSION FUND

Village of Carol Stream Police Pension Fund

- \$46.7 million in net assets at April 30, 2018.
 - Officer + Village Contributions covering benefits at 1:1 ratio during FY17/18 at \$2.7 million.
 - Very volatile FY18/19 thus far. \$2.0M in gains at 10-31-18 erased to a \$1.0M net loss as of 12-31-18.
 - Asset Value at 12/31/18 = \$45.4 million, \$1.3M below 4-30-18.
- 61.69% funded as of April 30, 2018 vs. 61.70% last year, virtually unchanged.
- Village contribution increases by \$190,524 or 7.8% in FY19/20 over FY18/19. FY19/20 contrib. = \$2.625M.
- Village contribution was 19% of payroll in FY09/10. It has grown to 34% of payroll in FY17/18, nearly double in 8 years.



Next Steps

- **Friday, April 5, 2019**

- Distribution of Draft FY19/20 Budget and availability for public review in Clerk's Office, on Village Web Site and at Library.

- **Monday, April 15, 2019**

- 7:30 pm Regular Village Board Meeting
 - **Budget Public Hearing**
 - **Budget Adoption**

Village of Carol Stream

WATER AND SEWER FUND

Summary Revenues & Expenses

	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
REVENUES	\$ 11,966,090	\$ 12,880,000	\$ 12,775,000	\$ 13,560,000	\$ 14,240,000	\$ 14,930,000
EXPENSES						
Operating Expenses						
Salaries & Wages	1,539,582	1,501,462	1,509,539	1,670,102	1,674,625	1,684,589
WRC Contract	1,832,355	1,854,690	1,800,000	1,894,000	1,946,925	2,001,250
DuPage Water Comm.	6,307,283	6,325,000	6,415,000	6,024,000	6,120,000	6,216,000
Contractual Services	1,401,156	1,730,339	1,523,879	1,781,019	2,185,087	1,855,032
Commodities	333,117	689,222	711,503	648,593	639,299	643,064
Debt	485,507	485,541	485,541	484,560	483,579	482,598
Total Operating Exp.	11,899,000	12,586,254	12,445,462	12,502,274	13,049,515	12,882,533
Net Income / (Loss)						
Before Capital	67,090	293,746	329,538	1,057,726	1,190,485	2,047,467
Capital Expenses						
Other Capital	198,445	39,000	37,319	165,000	-	199,000
Construction	350,676	3,857,500	255,600	3,503,000	2,178,000	55,000
Total Capital	549,121	3,896,500	292,919	3,668,000	2,178,000	254,000
Total Expenses	12,448,121	16,482,754	12,738,381	16,170,274	15,227,515	13,136,533
Fund Income / (Loss)	\$ (482,031)	\$ (3,602,754)	\$ 36,619	\$ (2,610,274)	\$ (987,515)	\$ 1,793,467
Proj. Fund Balance	11,225,323		11,261,942	8,651,668	7,664,153	9,457,620

Village of Carol Stream

WATER AND SEWER FUND

Revenues

Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Revenues FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Water & Sewer Fund Revenues						
44220 Water Billings	7,948,375	8,525,000	8,435,000	8,816,000	9,260,000	9,716,000
44221 Water Penalties	55,089	60,000	60,000	66,000	70,000	75,000
44223 Connect - Water	100	1,000	500	1,000	1,000	1,000
44224 Meter Sales	16,383	5,000	15,000	15,000	15,000	15,000
44225 Sewer Billings	3,341,485	3,720,000	3,700,000	4,053,000	4,268,000	4,479,000
44226 Sewer Penalties	37,643	45,000	35,000	40,000	40,000	41,000
44227 Connect - Sewer	1,450	1,000	2,000	2,000	2,000	2,000
44228 Expansion Fee	68,155	25,000	25,000	25,000	25,000	25,000
44255 Admin.Fee	74,055	70,000	68,000	70,000	70,000	70,000
46501 Interest Income	161,312	180,000	195,000	225,000	240,000	255,000
47406 Wheaton San.	6,400	7,000	6,500	7,000	7,000	7,000
47407 Misc. Revenue	53,427	25,000	28,000	32,000	32,000	32,000
47410 DPC Reimb.	57,872	57,000	57,000	56,000	55,000	54,000
47517 Rental Income	144,344	159,000	148,000	152,000	155,000	158,000
Total Revenues	\$ 11,966,090	\$ 12,880,000	\$ 12,775,000	\$ 13,560,000	\$ 14,240,000	\$ 14,930,000

ASSUMPTIONS

Historic Rates

Water	\$	7.25	7.75	7.75
Sewer	\$	3.82	4.22	4.22

Recommended FY19/20

Water	\$	8.14
Sewer	\$	4.66

Future Planning (illustration only, subject to change)

Water	5% in both FY20/21 and FY21/22	\$	8.55	\$	8.97
Sewer	5% in both FY20/21 and FY21/22	\$	4.89	\$	5.13

Village of Carol Stream

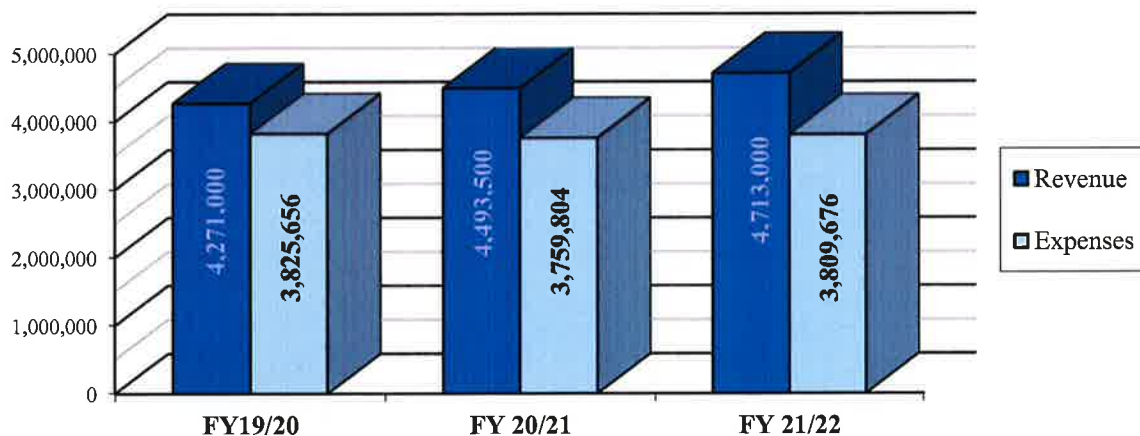
Wastewater Collection & Treatment Center

WATER AND SEWER FUND

Revenues & Expenses

Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Sewer Revenues						
Sewer Billings	\$3,341,485	\$3,720,000	\$3,700,000	\$4,053,000	\$4,268,000	\$4,479,000
Sewer Penalties	37,643	45,000	35,000	40,000	40,000	41,000
Misc. Revenues	26,714	12,500	14,000	16,000	16,000	16,000
Shut-off / Admin. Fee	37,028	35,000	34,000	35,000	35,000	35,000
Connect Fee - Sewer	1,450	1,000	2,000	2,000	2,000	2,000
Expansion Fee	34,078	12,500	12,500	12,500	12,500	12,500
Interest Income	80,656	90,000	97,500	112,500	120,000	127,500
Grants	0	0	0	0	0	0
Total Sewer Revenues	\$3,559,053	\$3,916,000	\$3,895,000	\$4,271,000	\$4,493,500	\$4,713,000
Sewer Expenses						
Operating Expenses						
Salaries & Wages	328,400	326,949	302,105	450,803	453,482	456,288
WRC Contract	1,832,355	1,854,690	1,800,000	1,894,000	1,946,925	2,001,250
Contractual Services	791,543	838,012	634,209	1,010,023	888,870	882,957
Commodities	33,408	51,699	53,945	42,180	41,877	40,531
Debt	428,289	428,650	428,650	428,650	428,650	428,650
Total Operating Exp.	3,413,995	3,500,000	3,218,909	3,825,656	3,759,804	3,809,676
Net Income / (Loss) Before Capital	145,058	416,000	676,091	445,344	733,696	903,324
Capital Expenses	188,181	1,001,500	144,250	425,000	1,800,000	0
Total Sewer Expenses	\$3,602,176	\$4,501,500	\$3,363,159	\$4,250,656	\$5,559,804	\$3,809,676
Net Income/(Loss)	\$ (43,124)	\$ (585,500)	\$ 531,841	\$ 20,344	\$ (1,066,304)	\$ 903,324

**SEWER DIVISION
REVENUES vs. OPERATING EXPENSES FY19/20 - FY21/22**

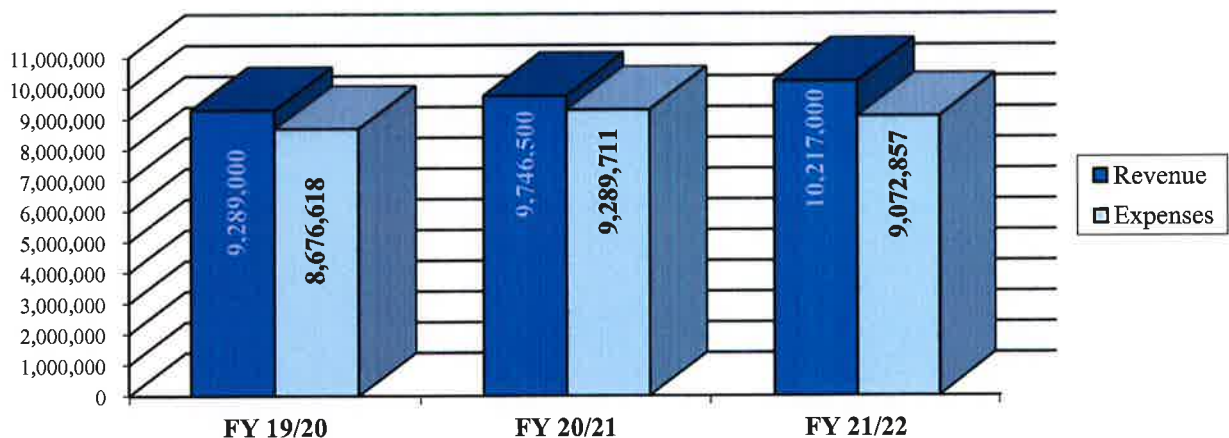


Village of Carol Stream
WATER AND SEWER FUND

Water Division
Revenues & Expenses

Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Water Revenues						
Water Billings	\$7,948,375	\$8,525,000	\$8,435,000	\$8,816,000	\$9,260,000	\$9,716,000
Water Penalties	55,089	60,000	60,000	66,000	70,000	75,000
Meter Sales	16,383	5,000	15,000	15,000	15,000	15,000
Misc. Revenues	26,714	12,500	14,000	16,000	16,000	16,000
Shut-off Admin. Fee	37,028	35,000	34,000	35,000	35,000	35,000
Wheaton Sanitary Fee	6,400	7,000	6,500	7,000	7,000	7,000
Interest Income	80,656	90,000	97,500	112,500	120,000	127,500
Rental Income	144,344	159,000	148,000	152,000	155,000	158,000
Connection Fee - Water	100	1,000	500	1,000	1,000	1,000
Expansion Fee	34,078	12,500	12,500	12,500	12,500	12,500
DPC Water Main Reimb	57,872	57,000	57,000	56,000	55,000	54,000
Total Water Revenues	\$8,407,038	\$8,964,000	\$8,880,000	\$9,289,000	\$9,746,500	\$10,217,000
Water Expenses						
Operating Expenses						
Salaries & Wages	1,211,182	1,174,513	1,207,434	1,219,299	1,221,143	1,228,301
DuPage Water Comm.	6,307,283	6,325,000	6,415,000	6,024,000	6,120,000	6,216,000
Contractual Services	609,613	892,327	889,670	770,996	1,296,217	972,075
Commodities	299,709	637,523	657,558	606,413	597,422	602,533
Debt	57,218	56,891	56,891	55,910	54,929	53,948
Total Operating Exp.	8,485,005	9,086,254	9,226,553	8,676,618	9,289,711	9,072,857
Net Income / (Loss) Before Capital	(77,968)	(122,254)	(346,553)	612,382	456,789	1,144,143
Capital Expenses	360,940	2,895,000	148,669	3,243,000	378,000	254,000
Total Water Expenses	\$8,845,945	\$11,981,254	\$9,375,222	\$11,919,618	\$9,667,711	\$9,326,857
Net Income/(Loss)	\$ (438,908)	\$ (3,017,254)	\$ (495,222)	\$ (2,630,618)	\$78,789	\$890,143

WATER DIVISION
REVENUES vs. OPERATING EXPENSES FY19/20 - FY21/22



WATER AND SEWER FUND

PUBLIC WORKS

Wastewater Collection & Treatment Center – Summary Detail

EXPENSES

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 232,387	\$ 223,160	\$ 209,827	\$ 318,534	\$ 318,534	\$ 318,534
51106 Seasonal Help	2,700	5,229	6,145	4,980	5,105	5,229
51109 Overtime	5,698	6,600	5,300	6,600	6,600	6,600
51111 Group Insurance	31,685	37,395	32,497	51,103	53,657	56,339
51112 IMRF	33,477	31,382	27,300	39,252	39,252	39,252
51113 FICA	17,117	17,847	15,700	24,998	24,998	24,998
51114 Workers Comp.	5,336	5,336	5,336	5,336	5,336	5,336
Subtotal	328,400	326,949	302,105	450,803	453,482	456,288
Contractual Services						
52212 Auto Maint. & Repair	18,918	19,250	38,586	44,843	45,330	45,535
52221 Utility Bill Processing	59,496	46,800	51,000	55,000	57,000	59,000
52223 Training	830	2,600	1,900	2,625	2,375	1,650
52224 Vehicle Insurance	818	818	818	818	818	818
52229 Postage	26,586	28,000	27,000	28,500	28,500	28,500
52230 Telephone	3,841	3,430	3,245	3,288	3,450	3,623
52231 Copy Expense	93	250	100	250	250	250
52234 Dues & Subscriptions	52,566	54,325	54,200	89,565	92,238	94,992
52237 Audit Fees	5,000	5,000	5,000	5,000	5,000	5,000
52238 Legal Fees	5,040	7,500	8,000	6,500	5,000	5,000
52244 Maintenance and Repair	290,149	274,500	60,906	368,300	263,400	253,500
52253 Consultant	33,129	46,000	41,200	84,400	82,500	83,000
52255 Software Maintenance	15,280	34,120	29,420	38,000	18,500	19,000
52256 Banking Services	2,305	2,400	0	0	0	0
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52262 WRC Contract	1,832,355	1,854,690	1,800,000	1,894,000	1,946,925	2,001,250
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52272 NPDES Permit Fee	31,598	31,550	31,365	31,465	31,540	31,620
52274 Community Svc. Pgms.	925	1,000	1,000	1,000	1,000	1,000
52280 Municipal Service Chg.	202,000	237,500	237,500	207,500	209,000	207,500
Subtotal	2,623,898	2,692,702	2,434,209	2,904,023	2,835,795	2,884,207
Commodities						
53210 Electricity	10,273	12,000	10,400	11,000	11,000	11,000
53220 Water	615	700	950	1,000	1,000	1,000
53230 Natural Gas	1,488	1,500	1,500	1,500	1,500	1,500
53313 Auto Gas	9,178	7,774	11,420	11,475	12,097	12,751
53317 Operating Supplies	7,140	8,500	9,000	8,650	8,525	8,525
53324 Uniforms	2,648	3,675	3,675	4,255	4,255	4,255
53350 Small Equipment	2,066	17,550	17,000	4,300	3,500	1,500
Subtotal	33,408	51,699	53,945	42,180	41,877	40,531

WATER AND SEWER FUND**PUBLIC WORKS****Wastewater Collection & Treatment Center – Summary Detail****EXPENSES**

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Capital / Debt						
54412 Other Equipment	14,750	2,000	3,650	0	0	0
54480 Construction	173,431	999,500	140,600	425,000	1,800,000	0
56490 Loan Principal	362,286	371,656	371,656	381,269	391,131	401,248
56491 Loan Interest	66,003	56,994	56,994	47,381	37,519	27,402
Subtotal	616,470	1,430,150	572,900	853,650	2,228,650	428,650
Totals	\$ 3,602,176	\$ 4,501,500	\$ 3,363,159	\$ 4,250,656	\$ 5,559,804	\$ 3,809,676

WATER AND SEWER FUND

PUBLIC WORKS

Wastewater Collection & Treatment Center – Administration Detail

Administration Expenditures (04100100)

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 67,181	\$ 80,739	\$ 60,851	\$ 86,977	\$ 86,977	\$ 86,977
51109 Overtime	3,490	3,100	1,800	3,100	3,100	3,100
51111 Group Insurance	11,341	13,334	11,658	14,409	15,129	15,885
51112 IMRF	9,859	11,403	7,500	10,704	10,704	10,704
51113 FICA	4,802	6,339	4,500	6,793	6,793	6,793
51114 Workers Comp.	1,340	1,340	1,340	1,340	1,340	1,340
Subtotal	98,013	116,255	87,649	123,323	124,043	124,799
Contractual Services						
52223 Training	564	1,600	1,500	1,625	1,625	900
52224 Vehicle Insurance	0	0	0	818	818	818
52230 Telephone	3,841	3,430	3,245	3,288	3,450	3,623
52234 Dues & Subscriptions	52,566	54,325	54,200	89,565	92,238	94,992
52238 Legal Fees	5,040	7,500	8,000	6,500	5,000	5,000
52255 Software Maintenance	3,707	10,420	10,420	0	0	0
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52272 NPDES Permit Fee	30,000	30,000	30,000	30,000	30,000	30,000
52274 Community Service Pgms.	925	1,000	1,000	1,000	1,000	1,000
Subtotal	139,612	151,244	151,334	175,765	177,100	179,302
Commodities						
53324 Uniforms	2,648	3,675	3,675	4,255	4,255	4,255
Subtotal	2,648	3,675	3,675	4,255	4,255	4,255
Debt						
56490 Loan Principal (IEPA)	362,286	371,656	371,656	381,269	391,131	401,248
56491 Loan Interest (IEPA)	66,003	56,994	56,994	47,381	37,519	27,402
Subtotal	428,289	428,650	428,650	428,650	428,650	428,650
Totals	\$ 668,562	\$ 699,824	\$ 671,308	\$ 731,993	\$ 734,048	\$ 737,006

WATER AND SEWER FUND**PUBLIC WORKS****Wastewater Collection & Treatment Center – Daily Treatment Operations Detail****Daily Treatment Operations Expenditures (04101100)**

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Contractual Services						
52212 Auto Maint. & Repr.	\$ 7,702	\$ 7,837	\$ 5,851	\$ 6,834	\$ 6,908	\$ 6,939
52224 Vehicle Insurance	277	277	277	0	0	0
52231 Copy Expense	93	250	100	250	250	250
52244 Maintenance & Repr.	5,386	1,000	906	2,000	1,000	1,000
52253 Consultant	33,129	10,000	10,000	5,000	2,500	2,500
52262 WRC Contract	1,832,355	1,854,690	1,800,000	1,894,000	1,946,925	2,001,250
Subtotal	1,878,942	1,874,054	1,817,134	1,908,084	1,957,583	2,011,939
Commodities						
53313 Auto Gas	725	1,801	581	1,072	1,130	1,191
Subtotal	725	1,801	581	1,072	1,130	1,191
Capital Outlay						
54480 Construction	173,431	127,500	125,600	325,000	1,800,000	0
Subtotal	173,431	127,500	125,600	325,000	1,800,000	0
Totals	\$ 2,053,098	\$ 2,003,355	\$ 1,943,315	\$ 2,234,156	\$ 3,758,713	\$ 2,013,130

WATER AND SEWER FUND

PUBLIC WORKS

Wastewater Collection & Treatment Center – Sewer System Maint. & Repair Detail

Sewer System Maintenance & Repair Expenditures (04101500)

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 102,054	\$ 75,222	\$ 84,976	\$ 80,926	\$ 80,926	\$ 80,926
51106 Seasonal Help	2,700	5,229	6,145	4,980	5,105	5,229
51109 Overtime	2,147	3,000	3,200	3,000	3,000	3,000
51111 Group Insurance	10,620	12,468	10,912	13,469	14,142	14,849
51112 IMRF	14,704	10,780	11,500	10,096	10,096	10,096
51113 FICA	7,717	6,391	6,500	6,806	6,806	6,806
51114 Workers Comp.	3,885	3,885	3,885	3,885	3,885	3,885
Subtotal	143,827	116,975	127,118	123,162	123,960	124,791
Contractual Services						
52212 Auto Maint. & Repair	11,216	11,413	32,735	38,009	38,422	38,596
52223 Training	266	1,000	400	1,000	750	750
52224 Vehicle Insurance	541	541	541	0	0	0
52244 Maintenance & Repair	284,763	273,500	60,000	366,300	262,400	252,500
52253 Consultant	0	0	0	50,000	50,000	50,000
52272 Property Maintenance	1,598	1,550	1,365	1,465	1,540	1,620
Subtotal	298,384	288,004	95,041	456,774	353,112	343,466
Commodities						
53210 Electricity	10,273	12,000	10,400	11,000	11,000	11,000
53220 Water	615	700	950	1,000	1,000	1,000
53230 Natural Gas	1,488	1,500	1,500	1,500	1,500	1,500
53313 Auto Gas	8,453	5,973	10,839	10,403	10,967	11,560
53317 Operating Supplies	7,140	8,500	9,000	8,650	8,525	8,525
53350 Small Equipment	2,066	17,550	17,000	4,300	3,500	1,500
Subtotal	30,035	46,223	49,689	36,853	36,492	35,085
Capital Outlay						
54480 Construction	0	872,000	15,000	100,000	0	0
Subtotal	0	872,000	15,000	100,000	0	0
Totals	\$ 472,246	\$ 1,323,202	\$ 286,848	\$ 716,789	\$ 513,564	\$ 503,342

WATER AND SEWER FUND

PUBLIC WORKS

Wastewater Collection & Treatment Center – Utility Billing Detail

Utility Billing Expenditures (04103100)

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 63,152	\$ 67,199	\$ 64,000	\$ 150,631	\$ 150,631	\$ 150,631
51109 Overtime	61	500	300	500	500	500
51111 Group Insurance	9,724	11,593	9,927	23,225	24,386	25,605
51112 IMRF	8,914	9,199	8,300	18,452	18,452	18,452
51113 FICA	4,598	5,117	4,700	11,399	11,399	11,399
51114 Workers Comp.	111	111	111	111	111	111
Subtotal	86,560	93,719	87,338	204,318	205,479	206,698
Contractual Services						
52221 Utility Bill Processing	59,496	46,800	51,000	55,000	57,000	59,000
52229 Postage	26,586	28,000	27,000	28,500	28,500	28,500
52237 Audit Fees	5,000	5,000	5,000	5,000	5,000	5,000
52253 Consultant	0	36,000	31,200	29,400	30,000	30,500
52255 Software Maintenance	11,573	23,700	19,000	38,000	18,500	19,000
52256 Banking Services	2,305	2,400	0	0	0	0
52280 Municipal Service Charge	202,000	237,500	237,500	207,500	209,000	207,500
Subtotal	306,960	379,400	370,700	363,400	348,000	349,500
Capital Outlay						
54412 Other Equipment	14,750	2,000	3,650	0	0	0
Subtotal	14,750	2,000	3,650	0	0	0
Totals	\$ 408,270	\$ 475,119	\$ 461,688	\$ 567,718	\$ 553,479	\$ 556,198

WATER AND SEWER FUND

PUBLIC WORKS

Water Division – Summary Detail

EXPENSE

Acct.#	Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages							
51102	Personal Services	\$ 776,795	\$ 765,831	\$ 824,857	\$ 815,687	\$ 815,687	\$ 815,687
51106	Seasonal Help	9,235	10,458	6,596	9,960	5,105	5,229
51109	Overtime	77,624	70,600	73,300	73,500	73,500	73,500
51111	Group Insurance	105,029	136,690	106,949	133,980	140,679	147,713
51112	IMRF	116,904	114,314	117,200	105,986	105,986	105,986
51113	FICA	62,666	64,088	66,000	67,654	67,654	67,654
51114	Workers Comp.	12,532	12,532	12,532	12,532	12,532	12,532
51117	Comp. Absences	(16,231)	0	0	0	0	0
51118	OPEB Obligation	66,628	0	0	0	0	0
	Subtotal	1,211,182	1,174,513	1,207,434	1,219,299	1,221,143	1,228,301
Contractual Services							
52212	Auto M&R	67,076	68,251	91,837	83,389	84,294	84,677
52221	Utility Bill Processg.	59,503	46,800	51,000	55,000	57,000	59,000
52222	Meetings	0	150	0	0	0	0
52223	Training	4,029	5,500	4,200	7,485	6,800	5,475
52224	Vehicle Insurance	8,569	8,569	8,569	8,569	8,569	8,569
52229	Postage	26,586	29,500	29,400	31,700	31,700	31,700
52230	Telephone	4,207	6,388	6,150	5,784	6,065	6,370
52234	Dues & Subscript.	1,197	1,420	2,000	1,650	1,650	1,620
52237	Audit Fees	5,000	5,000	5,000	5,000	5,000	5,000
52238	Legal Fees	5,187	4,000	4,500	4,000	4,000	4,000
52240	Public Notices	397	500	250	500	500	500
52244	Maint. and Repair	101,147	225,600	200,000	82,100	386,100	333,725
52253	Consultant	11,304	124,800	129,200	135,900	385,500	115,500
52255	Software Maint.	15,280	34,110	29,410	41,500	19,500	20,000
52256	Banking Services	2,305	2,400	0	0	0	0
52261	Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52263	Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52264	Equipment Rental	690	1,000	1,000	1,000	1,000	1,000
52265	Hauling	5,950	6,500	6,500	6,500	6,500	6,500
52272	Property Maint.	1,598	1,550	1,365	1,465	1,540	1,620
52274	Community Pgms.	887	1,000	500	750	750	750
52279	Lab Services	8,700	17,820	17,820	16,485	11,780	7,600
52280	Municipal Svc. Chg.	202,000	237,500	237,500	207,500	209,000	207,500
52282	Meter Maintenance	29,704	15,000	15,000	25,750	20,000	22,000
52283	DuPage Water Com.	6,307,283	6,325,000	6,415,000	6,024,000	6,120,000	6,216,000
52284	Equipment Maint.	401	1,000	500	1,000	1,000	1,000
52286	Pavement Restor.	4,927	5,000	5,000	5,000	5,000	5,000
	Subtotal	6,916,896	7,217,327	7,304,670	6,794,996	7,416,217	7,188,075

WATER AND SEWER FUND**PUBLIC WORKS****Water Division – Summary Detail****EXPENSE**

Acct.#	Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Commodities							
53210	Electricity	70,943	65,000	71,000	71,000	71,000	71,000
53230	Natural Gas	832	900	750	900	900	900
53313	Auto Gas	27,829	28,015	41,363	37,159	38,521	39,957
53314	Office Supplies	977	948	1,545	1,324	1,396	1,471
53315	Printed Materials	655	750	1,100	1,250	1,250	1,250
53316	Small Tools	1,924	2,000	1,900	2,000	2,000	2,000
53317	Operating Supplies	47,850	54,600	54,000	54,750	54,625	55,825
53220	Water	0	200	900	700	700	700
53324	Uniforms	3,716	4,810	4,000	4,230	4,230	4,230
53331	Chemicals	566	800	1,500	3,300	3,300	3,300
53333	Meters	134,448	462,500	462,500	424,500	412,500	412,500
53350	Small Equipment	9,969	17,000	17,000	5,300	7,000	9,400
	Subtotal	299,709	637,523	657,558	606,413	597,422	602,533
Capital /Debt							
54412	Other Equipment	24,394	2,000	3,650	0	0	0
54415	Vehicles	159,301	35,000	30,019	165,000	0	199,000
54480	Construction	177,245	2,858,000	115,000	3,078,000	378,000	55,000
56490	Loan Princ. (DWC)	49,044	49,044	49,044	49,044	49,044	49,044
56491	Loan Int. (DWC)	8,174	7,847	7,847	6,866	5,885	4,904
	Subtotal	418,158	2,951,891	205,560	3,298,910	432,929	307,948
	Totals	\$ 8,845,945	\$ 11,981,254	\$ 9,375,222	\$ 11,919,618	\$ 9,667,711	\$ 9,326,857

WATER AND SEWER FUND

PUBLIC WORKS

Water Division – Administration Detail

Administration Expenditures (04200100)

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditure FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 316,305	\$ 278,323	\$ 310,852	\$ 299,502	\$ 299,502	\$ 299,502
51109 Overtime	16,888	17,100	20,000	20,000	20,000	20,000
51111 Group Insurance	42,473	46,182	42,770	49,881	52,375	54,994
51112 IMRF	43,597	40,206	43,500	37,648	37,648	37,648
51113 FICA	24,164	22,343	24,500	23,884	23,884	23,884
51114 Workers Comp.	3,810	3,810	3,810	3,810	3,810	3,810
51117 Compensated Absences	(16,231)	0	0	0	0	0
51118 OPEB Obligation	66,628	0	0	0	0	0
Subtotal	497,634	407,964	445,432	434,725	437,219	439,838
Contractual Services						
52212 Auto Maint. & Repair	6,707	6,825	9,184	8,339	8,429	8,468
52222 Meetings	0	150	0	0	0	0
52223 Training	2,948	3,800	3,000	5,735	5,050	3,725
52224 Vehicle Insurance	565	565	565	8,569	8,569	8,569
52238 Legal Fees	5,187	4,000	4,500	4,000	4,000	4,000
52230 Telephone	4,207	6,388	6,150	5,784	6,065	6,370
52234 Dues & Subscriptions	997	1,120	1,100	1,150	1,150	1,120
52240 Public Notices/Information	397	500	250	500	500	500
52253 Consultant	7,448	0	16,000	12,500	105,000	0
52255 Software Maintenance	3,707	10,410	10,410	3,500	1,000	1,000
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52274 Community Service Pgms.	887	1,000	500	750	750	750
Subtotal	76,019	77,727	94,628	93,796	183,482	77,471
Commodities						
53220 Water	9,439	10,000	12,000	12,000	12,000	12,000
53313 Auto Gas	977	948	1,545	1,324	1,396	1,471
53314 Office Supplies	655	750	1,100	1,250	1,250	1,250
53315 Printed Materials	0	200	900	700	700	700
53324 Uniforms	3,716	4,810	4,000	4,230	4,230	4,230
Subtotal	14,787	16,708	19,545	19,504	19,576	19,651
Capital / Debt						
54415 Vehicles	39,820	0	0	0	0	0
56490 Loan Principal (DWC)	49,044	49,044	49,044	49,044	49,044	49,044
56491 Loan Interest (DWC)	8,174	7,847	7,847	6,866	5,885	4,904
Subtotal	97,038	56,891	56,891	55,910	54,929	53,948
Totals	\$ 685,478	\$ 559,290	\$ 616,496	\$ 603,935	\$ 695,206	\$ 590,908

WATER AND SEWER FUND

PUBLIC WORKS

Water Division – Water Metering Detail

Water Metering Expenditures (04201400)

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditure FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 89,934	\$ 105,128	\$ 85,284	\$ 59,245	\$ 59,245	\$ 59,245
51109 Overtime	5,955	3,000	3,000	3,000	3,000	3,000
51111 Group Insurance	7,788	25,943	8,002	9,877	10,371	10,890
51112 IMRF	13,441	15,159	12,500	7,400	7,400	7,400
51113 FICA	6,965	8,221	7,000	4,695	4,695	4,695
51114 Workers Comp.	1,301	1,301	1,301	1,301	1,301	1,301
Subtotal	125,384	158,752	117,087	85,518	86,012	86,531
Contractual Services						
52212 Auto Maint. & Repair	23,477	23,888	32,143	29,186	29,503	29,637
52224 Vehicle Insurance	3,322	3,322	3,322	0	0	0
52229 Postage	0	1,500	2,400	3,200	3,200	3,200
52253 Consultant	420	52,800	40,000	58,000	59,500	60,000
52282 Meter Maintenance	29,704	15,000	15,000	25,750	20,000	22,000
Subtotal	56,923	96,510	92,865	116,136	112,203	114,837
Commodities						
53313 Auto Gas	6,842	6,637	10,818	9,269	9,771	10,300
53333 Meters	134,448	462,500	462,500	424,500	412,500	412,500
Subtotal	141,290	469,137	473,318	433,769	422,271	422,800
Totals	\$ 323,597	\$ 724,399	\$ 683,270	\$ 635,423	\$ 620,486	\$ 624,168

WATER AND SEWER FUND

PUBLIC WORKS

Water Division - Distribution System Operations & Maintenance Detail

Distribution System Operations & Maintenance Expenditures (04201600)

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 273,656	\$ 284,591	\$ 330,721	\$ 306,309	\$ 306,309	\$ 306,309
51106 Seasonal Help	9,235	10,458	6,596	9,960	5,105	5,229
51109 Overtime	54,720	50,000	50,000	50,000	50,000	50,000
51111 Group Insurance	40,180	47,173	41,285	50,956	53,504	56,179
51112 IMRF	46,199	45,664	48,500	42,486	42,486	42,486
51113 FICA	24,497	26,133	27,500	27,676	27,676	27,676
51114 Workers Comp.	7,252	7,252	7,252	7,252	7,252	7,252
Subtotal	455,739	471,271	511,854	494,639	492,332	495,131
Contractual Services						
52212 Auto M & R	36,892	37,538	50,510	45,864	46,362	46,572
52223 Training	1,081	1,700	1,200	1,750	1,750	1,750
52224 Vehicle Insurance	4,682	4,682	4,682	0	0	0
52234 Dues & Subscript.	200	300	900	500	500	500
52244 Maint. and Repair	101,147	225,600	200,000	82,100	386,100	333,725
52253 Consultant	3,436	36,000	42,000	36,000	191,000	25,000
52264 Equipment Rental	690	1,000	1,000	1,000	1,000	1,000
52265 Hauling	5,950	6,500	6,500	6,500	6,500	6,500
52272 Property Maint.	1,598	1,550	1,365	1,465	1,540	1,620
52279 Lab Services	8,700	17,820	17,820	16,485	11,780	7,600
52283 DuPage Water Com.	6,307,283	6,325,000	6,430,000	6,024,000	6,120,000	6,216,000
52284 Equipment Maint.	401	1,000	500	1,000	1,000	1,000
52286 Pavement Restor.	4,927	5,000	5,000	5,000	5,000	5,000
Subtotal	6,476,987	6,663,690	6,761,477	6,221,664	6,772,532	6,646,267
Commodities						
53210 Electricity	70,943	65,000	71,000	71,000	71,000	71,000
53230 Natural Gas	832	900	750	900	900	900
53313 Auto Gas	11,548	11,378	18,545	15,890	16,750	17,657
53316 Small Tools	1,924	2,000	1,900	2,000	2,000	2,000
53317 Operating Supplies	47,850	54,600	54,000	54,750	54,625	55,825
53331 Chemicals	566	800	1,500	3,300	3,300	3,300
53350 Small Equipment	9,969	17,000	17,000	5,300	7,000	9,400
Subtotal	143,632	151,678	164,695	153,140	155,575	160,082
Capital Outlay						
54412 Other Equipment	9,644	0	0	0	0	0
54415 Vehicles	119,481	35,000	30,019	165,000	0	199,000
54480 Construction	177,245	2,858,000	115,000	3,078,000	378,000	55,000
Subtotal	306,370	2,893,000	145,019	3,243,000	378,000	254,000
Totals	\$ 7,382,728	\$ 10,179,639	\$ 7,583,045	\$ 10,112,443	\$ 7,798,439	\$ 7,555,480

WATER AND SEWER FUND

PUBLIC WORKS

Water Division – Utility Billing Detail

Utility Billing Expenditures (04203100)

Acct. #/Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated Expenditures FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Salaries & Wages						
51102 Personal Services	\$ 96,900	\$ 97,789	\$ 98,000	\$ 150,631	\$ 150,631	\$ 150,631
51109 Overtime	61	500	300	500	500	500
51111 Group Insurance	14,588	17,392	14,892	23,266	24,429	25,650
51112 IMRF	13,667	13,285	12,700	18,452	18,452	18,452
51113 FICA	7,040	7,391	7,000	11,399	11,399	11,399
51114 Workers Comp.	169	169	169	169	169	169
Subtotal	132,425	136,526	133,061	204,417	205,580	206,801
Contractual Services						
52221 Utility Bill Processing	59,503	46,800	51,000	55,000	57,000	59,000
52229 Postage	26,586	28,000	27,000	28,500	28,500	28,500
52237 Audit Fees	5,000	5,000	5,000	5,000	5,000	5,000
52253 Consultant	0	36,000	31,200	29,400	30,000	30,500
52255 Software Maintenance	11,573	23,700	19,000	38,000	18,500	19,000
52256 Banking Services	2,305	2,400	0	0	0	0
52280 Municipal Service Charge	202,000	237,500	237,500	207,500	209,000	207,500
Subtotal	306,967	379,400	370,700	363,400	348,000	349,500
Capital Outlay						
54412 Other Equipment	14,750	2,000	3,650	0	0	0
Subtotal	14,750	2,000	3,650	0	0	0
Totals	\$ 454,142	\$ 517,926	\$ 507,411	\$ 567,817	\$ 553,580	\$ 556,301

Village of Carol Stream

TAX INCREMENT FINANCING DISTRICT 3 NORTH AVENUE AND SCHMALE ROAD

Revenues, Expenditures and Changes in Fund Balances

On December 5, 2011, having satisfied all of the requirements for TIF eligibility, the Village created the North Avenue and Schmale Road Tax Increment Financing District as a means to facilitate appropriate economic incentives for future development of this key entryway at the Village's eastern boundary. The TIF occupies the southwest corner of North Avenue and Schmale Road.

The Village approved a Redevelopment Agreement on July 15, 2013 with Caputo's New Farm Produce to convert a portion of the redevelopment area into a retail grocery store and warehouse operation. The negotiated developer incentive will be paid entirely from incremental property taxes generated by the development and 50% of the sales taxes produced for a maximum term of thirteen years. In the event, the established development incentive has not been paid to the developer by that time, an additional two years of incremental property taxes only will be paid for no more than an additional two years or until the full incentive amount has been paid, whichever occurs sooner.

Acct. # / Description	Actual	Revised	Estimated	Proposed	Projected	Projected
	FY 17/18	Budget FY 18/19	FY 18/19	Budget FY 19/20	FY 20/21	FY 21/22
Beginning Balance, May 1	\$ 126,168		\$ 329,801	\$ 548,336	\$ 776,836	\$ 1,017,836
Revenues/Sources						
41150 Tax Increment - Caputo's	149,740	160,000	145,482	150,000	155,000	160,000
41175 Tax Increment - Undesig	155,195	176,000	171,421	176,000	182,000	188,000
46501 Interest Income	2,150	6,400	6,200	6,600	7,000	7,400
49340 Sales Taxes - Caputo's	81,487	74,000	82,000	80,000	80,000	80,000
49350 TIF Contrib. - Caputo's	14,974	16,000	14,543	15,700	16,200	16,700
49375 TIF Contrib - Undesign.	15,520	17,600	17,136	18,200	18,800	19,400
Total Revenues/Sources	419,066	450,000	436,782	446,500	459,000	471,500
Expenditures/Uses						
52238 Legal Services	3,885	3,000	2,500	3,000	3,000	3,000
56490 Loan Principal	47,928	85,000	78,510	80,000	82,000	84,000
56491 Loan Interest	163,620	140,000	137,237	135,000	133,000	131,000
Total Expenditures/Uses	215,433	228,000	218,247	218,000	218,000	218,000
Net Increase / (Decrease)	203,633	222,000	218,535	228,500	241,000	253,500
Ending Balance, April 30	\$ 329,801		\$ 548,336	\$ 776,836	\$ 1,017,836	\$ 1,271,336

Village of Carol Stream

POLICE PENSION FUND

Detail

Acct. # / Description	Actual FY 17/18	Revised Budget FY 18/19	Estimated FY 18/19	Proposed Budget FY 19/20	Projected FY 20/21	Projected FY 21/22
Revenues						
46511 Investment Income	1,405,408	1,360,000	1,500,000	1,600,000	1,700,000	1,800,000
46525 Gain/(Loss)	1,152,662	2,000,000	1,000,000	1,760,000	1,870,000	1,950,000
47333 Employee Contribution	608,382	640,000	630,000	680,000	700,000	725,000
47334 Contributions - Prior Years	7,997	5,022	4,178	0	0	0
47336 Interest From Members	474	0	87	0	0	0
49330 Employer Contribution	2,072,751	2,434,978	2,434,978	2,625,502	2,888,053	3,176,857
Total Revenue	\$5,247,674	\$6,440,000	\$5,569,243	\$6,665,502	\$7,158,053	\$7,651,857
Expenses						
Contractual Services						
52222 Meetings	4,774	6,000	6,800	7,500	7,500	7,500
52234 Dues & Subscriptions	1,045	1,500	1,045	1,500	1,500	1,500
52238 Legal Fees	1,699	5,000	3,500	5,000	5,000	5,000
52256 Banking Services	5,909	6,000	6,000	6,500	6,500	6,500
52259 Accounting Services	10,435	15,000	9,500	12,500	12,500	12,500
52292 Management Fee	70,079	95,000	80,000	90,000	90,000	90,000
52293 Bonding & Insurance	3,793	4,000	4,070	4,500	4,500	4,500
52294 Secretary Services	19,315	20,000	15,500	20,000	20,000	20,000
52295 Medical Examinations	4,429	5,000	9,000	6,000	6,000	6,000
Subtotal	121,478	157,500	135,415	153,500	153,500	153,500
Other Expenses						
57473 Retirement Pensions	2,483,697	2,750,000	2,762,000	3,300,000	3,600,000	3,900,000
57474 State Filing Fee	8,000	8,000	8,000	8,000	8,000	8,000
57475 Contribution Refunds	22,624	10,000	4,500	10,000	10,000	10,000
57476 Disability Pensions	138,102	140,000	138,100	140,000	140,000	140,000
57478 Surviving Spouse Pension	60,579	61,000	61,000	61,000	61,000	61,000
Subtotal	2,713,002	2,969,000	2,973,600	3,519,000	3,819,000	4,119,000
Total Expenses	\$2,834,480	\$3,126,500	\$3,109,015	\$3,672,500	\$3,972,500	\$4,272,500
Net Increase / (Decrease)	\$2,413,194	\$3,313,500	\$2,460,228	\$2,993,002	\$3,185,553	\$3,379,357