

# *Village of Carol Stream*

## **SPECIAL WORKSHOP MEETING**

**MONDAY, MARCH 21, 2022**

**IMMEDIATELY FOLLOWING 6:00 P.M. VILLAGE BOARD MEETING  
HYBRID MEETING – IN PERSON AND ZOOM**

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

**BOARD ROOM**

### **AGENDA**

1. CALL TO ORDER
2. ATTENDANCE
3. FY22/23 BUDGET WORKSHOP #4 – WATER/SEWER FUND AND SPECIAL FUNDS
4. OTHER BUSINESS
5. ADJOURNMENT



*Village of Carol Stream*

FY23

Budget Workshop #4  
**WATER & SEWER FUND  
AND SPECIAL FUNDS**

March 21, 2022



# Agenda

## Water & Sewer Fund and Special Funds

- **Water & Sewer Fund**
  - Review of Historical Metrics
  - Proposed FY23 Budget
    - Revenues / Rate Comparisons
    - Expenses and significant areas of focus for FY23
- **Special Funds**
  - North Avenue / Schmale Road TIF Fund
  - Police Pension Fund
  - Equipment Replacement Fund
  - State and Federal Asset Seizure Funds
  - American Rescue Plan Act (ARPA) Fund

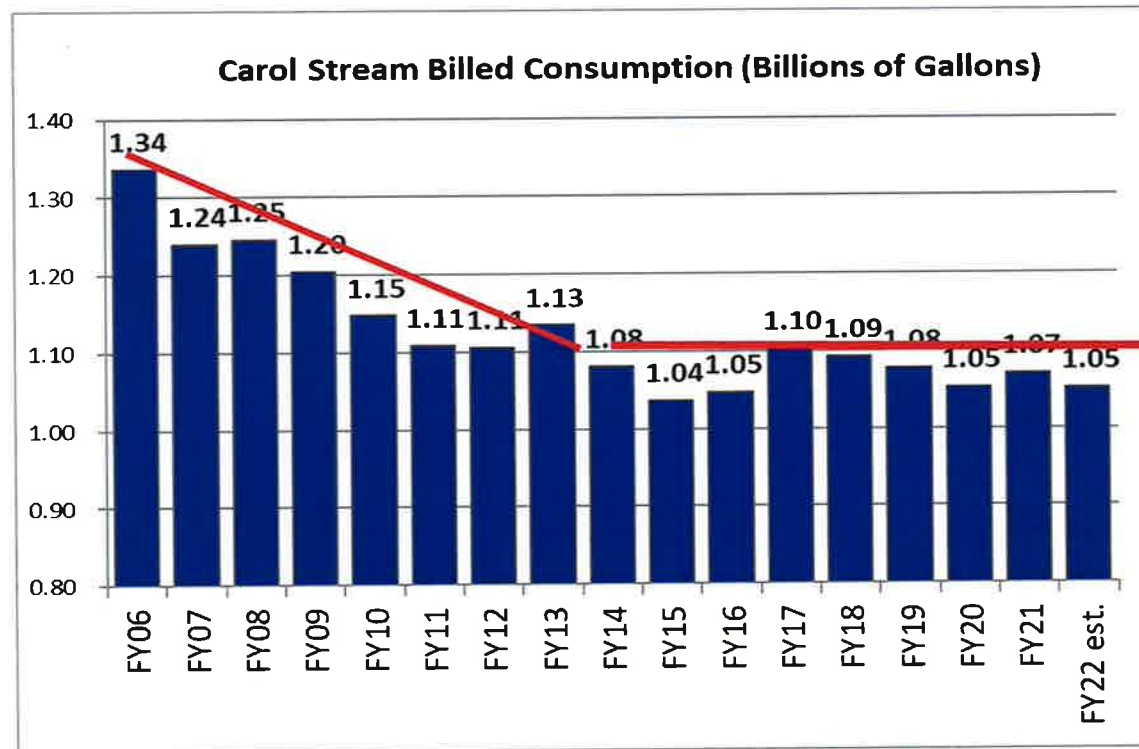


# Water & Sewer Fund Review of Historical Metrics

# Water & Sewer Fund

## Review of Historical Metrics

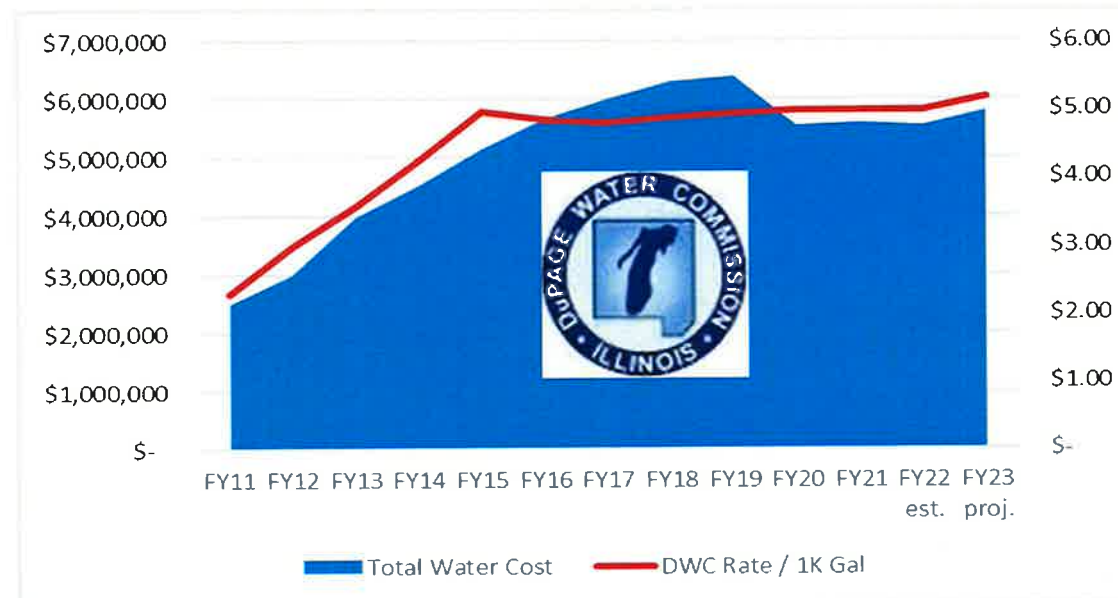
- Billed consumption in FY22 is slightly less than FY21 but remains 1.4% ahead of our low point in FY15.
- This trend continues to be similar to our peer DuPage Water Commission members.



# Water & Sewer Fund Review of Historical Metrics

- The Village's cost of purchasing Lake Michigan water through the DuPage Water Commission (DWC) has stabilized since FY15 following many years of steep increases by the City of Chicago.

Historical Water Purchase Costs  
and DuPage Water Commission Member Rates

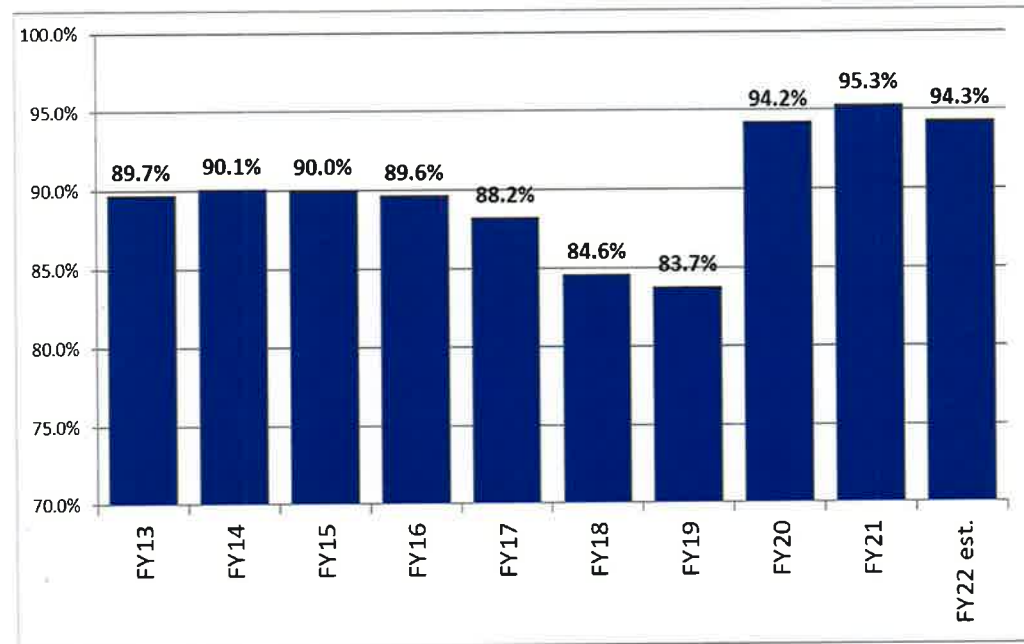


# Water & Sewer Fund

## Review of Historical Metrics

- The Village continues to maintain an excellent water billed to water purchased ratio. Regular annual leak detection program of both public and private systems continues into FY23 and beyond.

Gallons Billed to Customers  
as a Percentage of Total Water Purchases

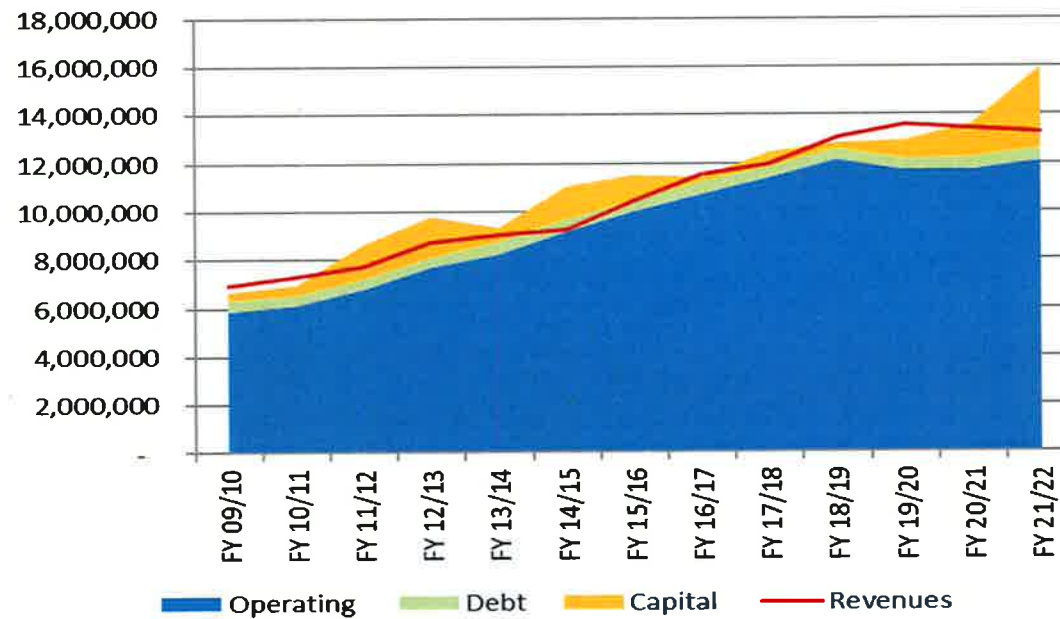


# Water & Sewer Fund

## Review of Historical Metrics

- Rate adjustments since FY16 have improved coverage of operating expenses. Future rate adjustments will be needed to address any increases in operating expenses and to ensure sufficient funding is provided to meet projected capital needs.

Water & Sewer Fund  
Historical Expenses by Type vs Revenues

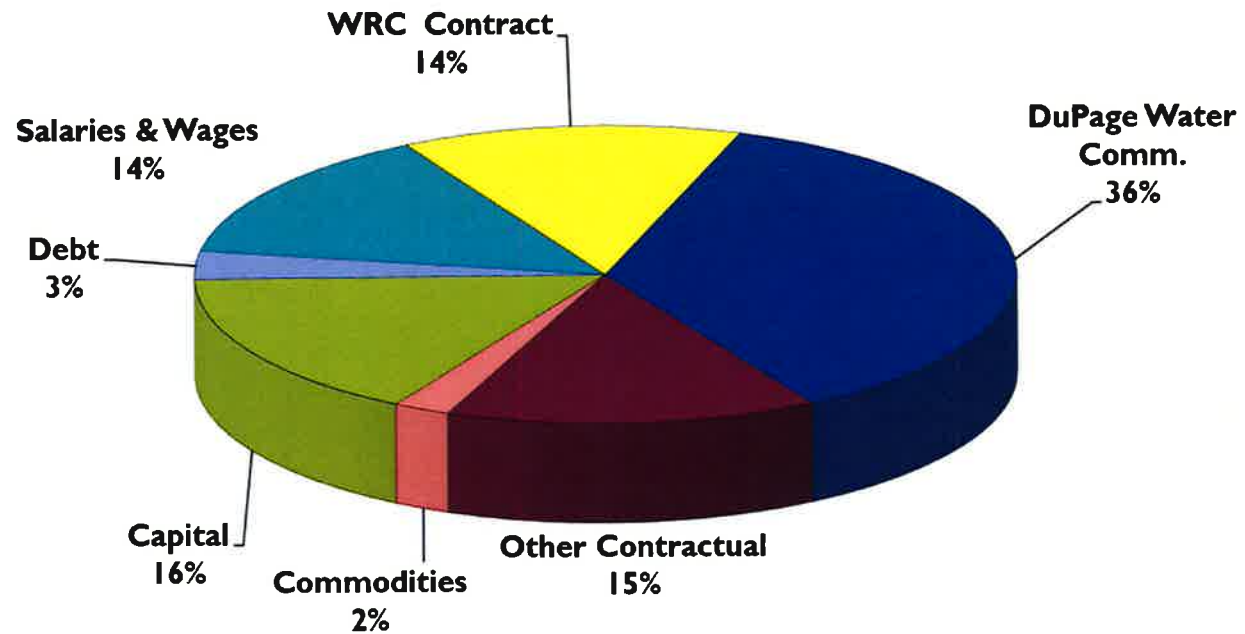






# Proposed FY23 Budget

# Village of Carol Stream Water & Sewer Fund Proposed Expenses by Category FY23



Total Expense Budget = \$15,994,351



# Water & Sewer Fund Proposed FY23

## REVENUES

- 97% of fund revenues are generated directly from water and sewer rates charged to users of the system.
- Thus, revenue forecasts are generally a function of current or proposed rates combined with anticipated demand (consumption).
- With recent static demand, at the same water/sewer rates, we would expect revenues to be similarly static. Thus, periodic rate adjustments are needed to keep pace with increases in operating costs and to plan for future capital investment.
- No rate adjustments were recommended in FY22.
- Carol Stream water and sewer rates continue to be at the lower end of our DuPage Water Commission peers.

# Water & Sewer Fund – FY23

## OPERATING EXPENSES

- Salaries & Wages - increase of 10.6% compared to FY22 and includes salaries and benefits for proposed Water Plant Operator and a portion of the new Facilities Technician position.
- Water Purchases - the DuPage Water Commission (DWC) is proposing a \$0.21 rate increase to the current rate of \$4.97 per 1,000 gal. (+4.2%). Recommend passing this increase through to Carol Stream users.
- WRC Contract - projected 4.3% increase over FY22 budget amount.
- Commodities – decrease of \$307,316 or 46.1% as AMR replacement program approaches completion.

**Village of Carol Stream**  
**Draft Water & Sewer Fund Budget Expenditures**  
**FY23 Proposed Compared to FY22 Budget**

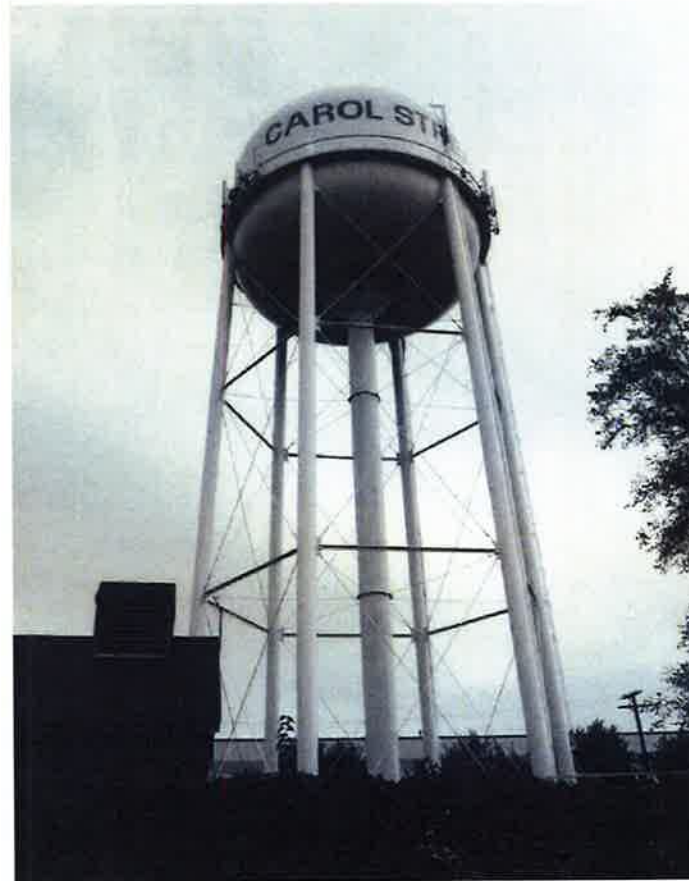
	<b>Revised Budget FY21/22</b>	<b>Estimated FY21/22</b>	<b>Proposed Budget FY22/23</b>	<b>FY22/23 proposed to FY21/22 Budget</b>	
<b>REVENUES</b>	\$ 13,590,000	\$ 13,275,000	\$ 16,467,000	\$ 2,877,000	21.2%
<b>OPERATING COSTS</b>					
<b>Salaries &amp; Wages</b>	2,055,428	1,982,967	2,272,569	217,141	10.6%
<b>Contractual Services</b>					
Water Commission	5,715,000	5,545,000	5,802,000	87,000	1.5%
WRC Contract	2,049,229	1,922,718	2,138,002	88,773	4.3%
All Other	<u>2,268,020</u>	<u>1,989,525</u>	<u>2,342,972</u>	<u>74,952</u>	3.3%
Total Contractual	10,032,249	9,457,243	10,282,974	250,725	2.5%
<b>Commodities</b>	666,806	653,716	359,490	(307,316)	-46.1%
<b>Debt</b>	<u>491,598</u>	<u>491,598</u>	<u>490,618</u>	<u>(980)</u>	-0.2%
<b>TOTAL OPERATING</b>	<b>13,246,081</b>	<b>12,585,524</b>	<b>13,405,651</b>	159,570	<b>1.2%</b>
<b>Net G/L Before Capital</b>	<u><b>343,919</b></u>	<u><b>689,476</b></u>	<u><b>3,061,349</b></u>		
<b>CAPITAL COSTS</b>	6,366,000	3,365,000	2,588,700	(3,777,300)	-59.3%
Total Expenses	<u>\$ 19,612,081</u>	<u>\$ 15,950,524</u>	<u>\$ 15,994,351</u>	(3,617,730)	-18.4%
<b>Fund Income/(Loss)</b>	<b>\$ (6,022,081)</b>	<b>\$ (2,675,524)</b>	<b>\$ 472,649</b>		

# Water & Sewer Fund – FY23

## NOTABLE OPERATING EXPENSES

### Fullerton Tower Painting & Repairs (\$480,000)

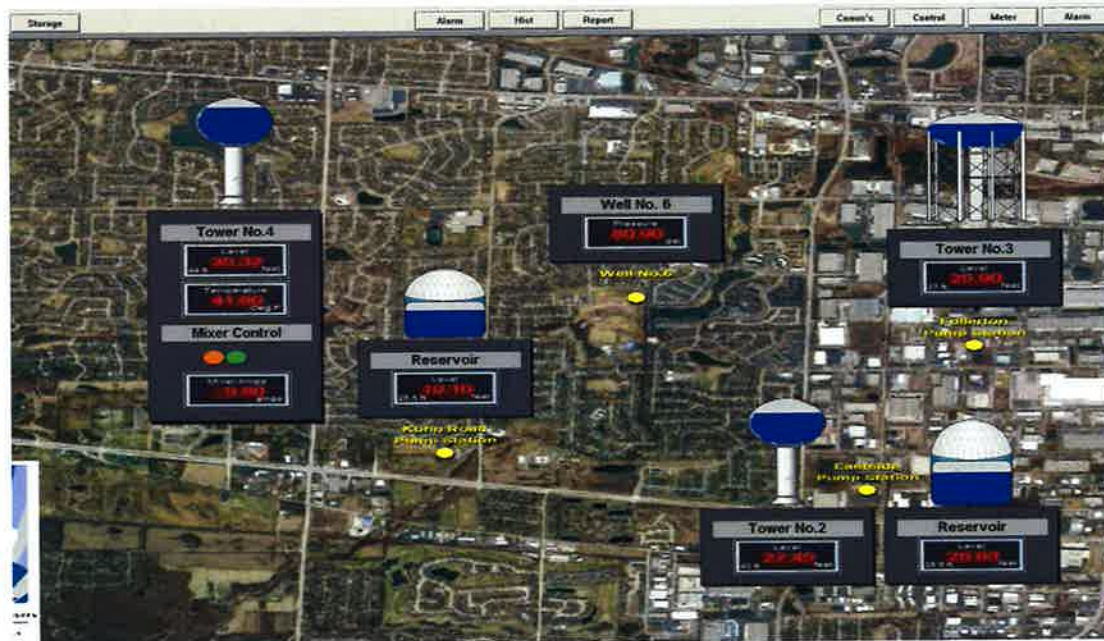
Includes cleaning and painting (interior and exterior), repair welds, replace interior lighting, install cathodic protection, install ladder, install mixing system.



# Water & Sewer Fund – FY23

## NOTABLE OPERATING EXPENSES

- Supervisory Control and Data Acquisition (SCADA) - system upgrade (\$150,000)
- Hydrant Painting Program - 5 Year contract program beginning in FY24 (approx. \$50,000 per year).



# Water & Sewer Fund – FY23

## CAPITAL PROGRAM EXPENSES

- WRC Facility Assessment – Last completed in 2010, an updated capital plan for the WRC facility calls for investment of \$20.6 million over the next 10 years. Programmed expenses for the next 5 years are shown below:

### Wastewater Reclamation Center Capital Improvements

	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Dewatering Project completion	1,311,173	-	-	-	-
Non-Potable Water System Repl.	284,000	-	-	-	-
Diffuser Membrane Repl.	438,000	-	-	-	-
Clarifier #3 Improvements	235,000	-	-	-	-
Headworks Design/Construction	50,000	225,000	4,500,000	-	-
Sand Filter Repl. Design/Construction	-	-	50,000	1,250,000	1,250,000
Clarifier / Digester Improvements	-	-	-	-	881,000
Subtotal	<u>\$ 2,318,173</u>	<u>\$ 225,000</u>	<u>\$ 4,550,000</u>	<u>\$ 1,250,000</u>	<u>\$ 2,131,000</u>
<b>Total Investment - FY23 to FY27</b>					<b>\$ 10,474,173</b>





# Water & Sewer Fund – FY23

## CAPITAL PROGRAM EXPENSES

### OTHER CAPITAL EXPENSES:

- Kuhn Road Pumping Station Generator - \$285,000 (FY24)
- Retire Wells - One per year over 3 years - \$40,000 ea.

# Water & Sewer Fund – FY23

## RATE RECOMMENDATION

Rate adjustments are needed to:

1. Account for DuPage Water Commission May 1, 2022 price increase. **WATER 21 cents.**
2. Cover operating cost increases in the Water division portion of the Water/Sewer Fund. **WATER 16 cents.**
3. Begin saving additional funds to cover anticipated WRC plant rehabilitations and improvements (e.g. EPA Phosphorous removal in FY28 at \$3.8 million). **SEWER 24 cents.**

American Rescue Plan Act (ARPA) funds are available totaling \$5.3 million and will cover about 50% of the next 5 years of WRC facility capital costs. Without ARPA, much larger rate adjustments would be necessary to fully fund capital improvements over the long-term.

# Water & Sewer Fund – FY23

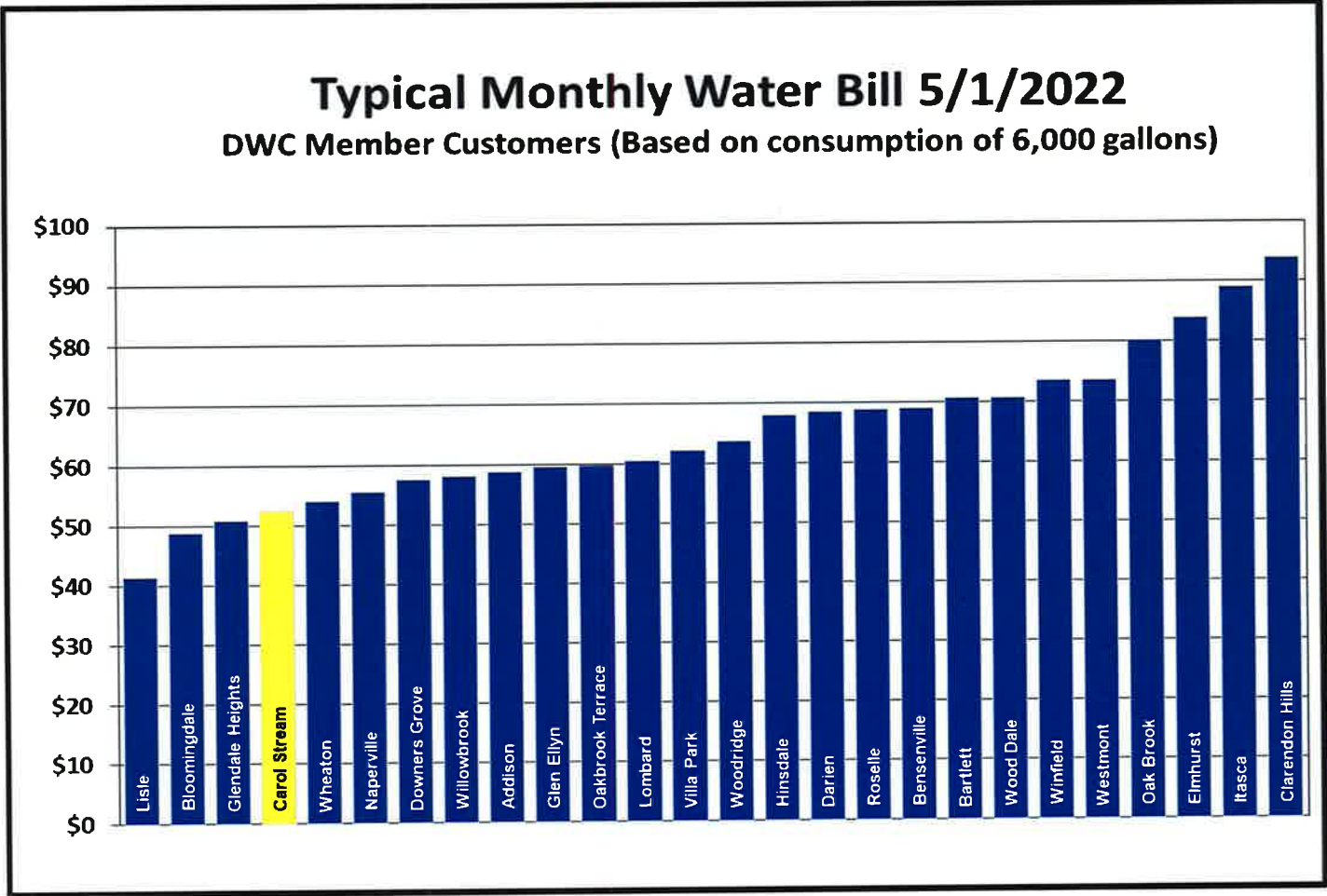
## RATE RECOMMENDATION

		5/1/22		
	<u>Current</u>	<u>Proposed</u>	<u>Incr.</u>	<u>%</u>
Water	\$ 8.38	\$ 8.75	\$0.37	4.4%
Sewer	<u>4.66</u>	<u>4.90</u>	<u>0.24</u>	5.2%
<b>Total</b>	<b>\$ 13.04</b>	<b>\$ 13.65</b>	<b>\$0.61</b>	<b>4.7%</b>

Monthly impact to a customer using 6,000 gallons of water:

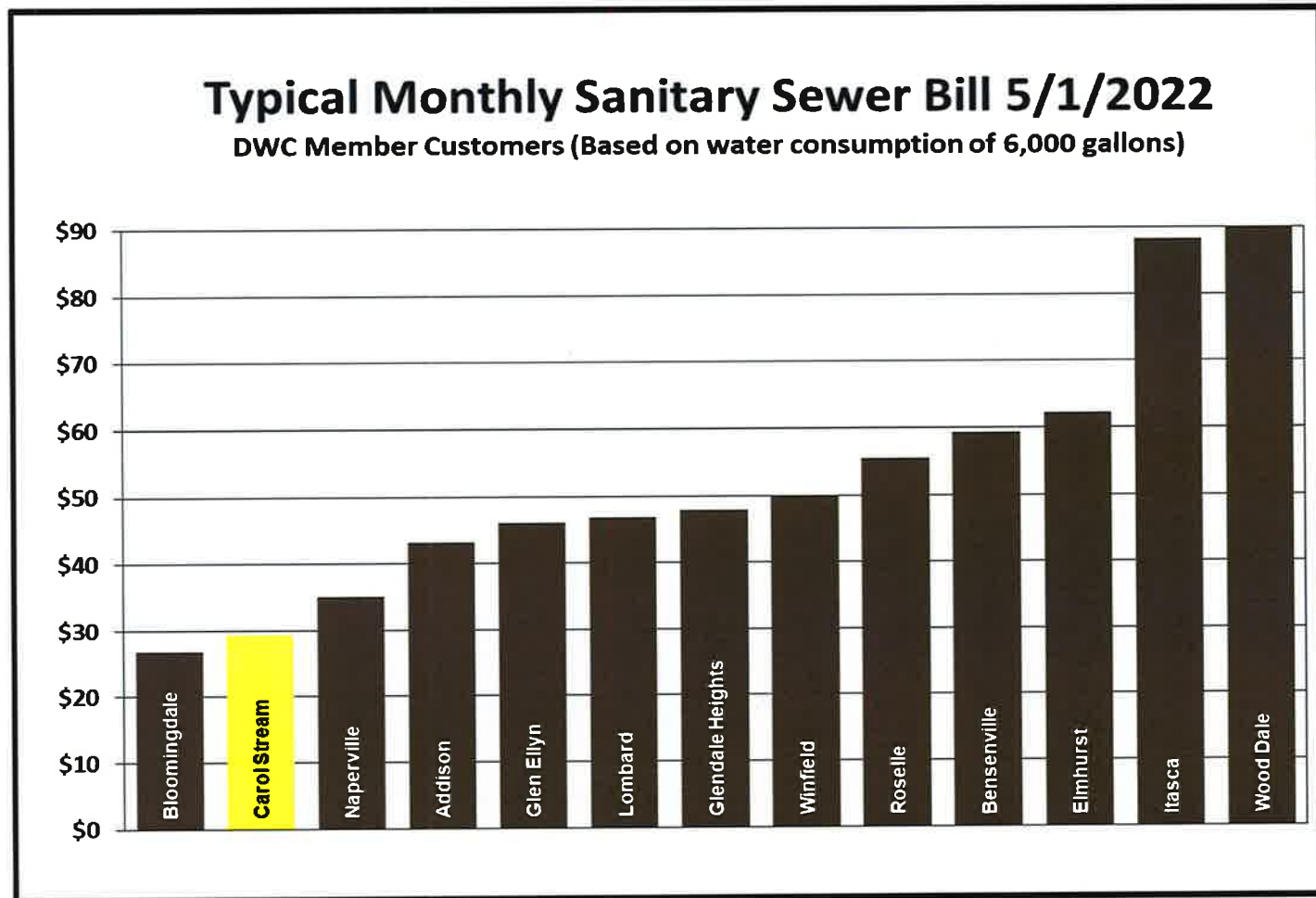
**\$3.66**

# Water & Sewer Fund Proposed FY23



Source: Municipal Websites - 3/1/2022

# Water & Sewer Fund Proposed FY23



Source: Municipal Websites - 3/1/2022

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



# SPECIAL FUNDS



# **NORTH AVENUE / SCHMALE ROAD TIF FUND**

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

- TIF Structure
  - Non-monetized Village note of \$3.5M (Caputo's Grocery parcel).
  - Redevelopment agreement is 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 (when grocery opened).
- FY22 – Total of \$582,976 in principal paid on \$3.5 million note through April 30, 2022. Total principal and interest paid on the note since inception = \$1,549,236.
- FY23 represents year 8 of 13 for sales tax sharing and 8 of 15 for property tax increment.





# POLICE PENSION FUND

# Police Pension Fund

- \$64.8 million in net assets at April 30, 2021.
  - FY21 Return = 22.6%!
  - 71.7% funded status at 4/30/21 vs 62.6% at 4/30/20.
- The Fund currently pays \$4.0M in annual benefits to retired Carol Stream Police Officers as prescribed by State statute.
- Village actuarial contribution from General Fund (\$3,176,132) to increase by \$125,205 or 4.1% over FY22.
- Pension Fund consolidation per P.A. 101-0610.
  - Our fund was assigned an April 1, 2022 asset transfer date.
  - Extension requested and received until June 1, 2022.
  - Statutes require transfer by June 30, 2022.



**EQUIPMENT REPLACEMENT FUND**

**STATE AND FEDERAL ASSET SEIZURE FUNDS**

**AMERICAN RESCUE PLAN ACT (ARPA) FUND**



## Next Steps

- **Monday, April 18, 2022**
  - 6:00 pm Regular Village Board Meeting
    - **Budget Public Hearing**
    - **Budget Adoption**

*Village of  
Carol Stream, Illinois*

**DRAFT**



**Annual Budget  
May 1, 2022 through April 30, 2023**

**Three Year Financial Plan  
May 1, 2022 through April 30, 2025**

# FY22/23 BUDGET WORKSHOP #4 – Water/Sewer Fund and Special Funds

March 21, 2022

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The Village owns and operates a combined waterworks and sanitary sewage system as established by the Village Code. The Water and Sewer Fund accounts for all of the financial resources related to the system's operation and maintenance. It is classified as an enterprise fund, where user fees are established and designed to fully finance the system's operation and continued maintenance. Activities of the fund are organized into two general categories or divisions:

- 1. Wastewater Collection and Treatment Center**
- 2. Water Division**

#### Wastewater Collection and Treatment Center

The Village's 6.5 million gallon per day (MGD) Water Reclamation Center (WRC) operates under permit conditions issued by the Illinois and United States Environmental Protection Agencies. A contract operator is responsible for daily operations of the WRC. In addition to the costs associated with the treatment of wastewater, other Village expenses include program costs for administration, sewer system maintenance, and customer billing.

#### Water Division

The Village purchases its supply of Lake Michigan water from the DuPage Water Commission, which in turn purchases it from the City of Chicago. In addition to the Village's cost of purchasing water, other activities include maintenance of pressure adjusting stations, water storage facilities, water distribution pipes, valves, hydrants, and more than 10,000 individual service connections, valves and metering devices.

Periodic rate adjustments are needed to ensure Village water and sanitary sewer service operating costs are adequately covered by user rates, as well as providing for the systematic rehabilitation and replacement of system infrastructure assets.

Effective May 1, 2022, water rates are increased by \$0.37 and sewer rates by \$0.24 per 1,000 gallons of water consumed in each billing period, an aggregate increase of 4.7% over rates which were last adjusted on May 1, 2020. The combined May 1 water and sewer rate of \$13.65 per 1,000 gallons compares favorably to other communities in DuPage County that are DuPage Water Commission (DWC) members and who also operate municipally owned wastewater treatment facilities.

# Village of Carol Stream

## WATER AND SEWER FUND

## Summary Revenues & Expenses

	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
<b>REVENUES</b>						
Operating Revenues	\$ 13,440,524	\$ 13,590,000	\$ 13,275,000	\$ 13,806,000	\$ 13,861,000	\$ 13,881,000
Non-Oper. Revenues	-	-	-	2,661,000	2,661,458	-
<b>Total Revenues</b>	<b>\$ 13,440,524</b>	<b>\$ 13,590,000</b>	<b>\$ 13,275,000</b>	<b>\$ 16,467,000</b>	<b>\$ 16,522,458</b>	<b>\$ 13,881,000</b>
<b>EXPENSES</b>						
<b>Operating Expenses</b>						
Salaries & Wages	1,772,395	2,055,428	1,982,967	2,272,569	2,287,248	2,302,610
WRC Contract	1,924,061	2,049,229	1,922,718	2,138,002	2,103,922	2,173,184
DuPage Water Comm.	5,583,522	5,715,000	5,545,000	5,802,000	5,802,000	5,802,000
Contractual Services	1,806,344	2,268,020	1,989,525	2,342,972	1,951,482	1,435,662
Commodities	642,743	666,806	653,716	359,490	309,778	311,098
Debt	491,535	491,598	491,598	490,618	420,421	51,006
<b>Total Operating Exp.</b>	<b>12,220,600</b>	<b>13,246,081</b>	<b>12,585,524</b>	<b>13,405,651</b>	<b>12,874,851</b>	<b>12,075,560</b>
<b>Net Income / (Loss) Before Capital</b>	<b>1,219,924</b>	<b>343,919</b>	<b>689,476</b>	<b>400,349</b>	<b>986,149</b>	<b>1,805,440</b>
<b>Capital Expenses</b>						
Other Capital	160,212	-	-	210,000	75,000	112,000
Construction	1,207,812	6,366,000	3,365,000	2,378,700	365,000	4,590,000
<b>Total Capital</b>	<b>1,368,024</b>	<b>6,366,000</b>	<b>3,365,000</b>	<b>2,588,700</b>	<b>440,000</b>	<b>4,702,000</b>
<b>Total Expenses</b>	<b>13,588,624</b>	<b>19,612,081</b>	<b>15,950,524</b>	<b>15,994,351</b>	<b>13,314,851</b>	<b>16,777,560</b>
<b>Fund Income / (Loss)</b>	<b>\$ (148,100)</b>	<b>\$ (6,022,081)</b>	<b>\$ (2,675,524)</b>	<b>\$ 472,649</b>	<b>\$ 3,207,607</b>	<b>\$ (2,896,560)</b>
<b>Proj. Fund Balance</b>	<b>\$ 10,992,107</b>		<b>\$ 8,316,583</b>	<b>\$ 8,789,232</b>	<b>\$ 11,996,839</b>	<b>\$ 9,100,279</b>



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

**Revenues**

Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Revenues FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25	Footnotes
<b>Water &amp; Sewer Fund Revenues</b>							
43465 ARPA Grants	\$ 0	\$ 0	\$ 0	\$ 2,661,000	\$ 2,661,458	\$ 0	1
44220 Water Billings	8,950,497	9,042,000	8,850,000	9,167,000	9,197,000	9,197,000	2
44221 Water Penalties	45,765	72,000	48,000	65,000	65,000	65,000	3
44223 Connect - Water	0	500	0	0	0	0	
44224 Meter Sales	8,556	15,000	8,000	10,000	10,000	10,000	
44225 Sewer Billings	4,064,763	4,080,000	4,011,500	4,204,000	4,219,000	4,219,000	4
44226 Sewer Penalties	21,448	33,000	31,000	36,000	36,000	36,000	5
44227 Connect - Sewer	965	2,500	0	0	0	0	
44228 Expansion Fee	2,733	25,000	0	0	0	0	
44255 Admin.Fee	39,775	73,000	64,000	72,000	72,000	72,000	6
46501 Interest Income	24,395	10,000	18,000	5,000	10,000	26,000	
47406 Wheaton San.	7,207	6,500	6,500	7,000	7,000	7,000	7
47407 Misc. Revenue	60,384	12,500	20,000	18,000	18,000	18,000	
47410 DPC Reimb.	54,929	54,000	54,000	53,000	52,000	51,000	8
47517 Rental Income	159,107	164,000	164,000	169,000	175,000	180,000	9
<b>Total Revenues</b>	<b>\$ 13,440,524</b>	<b>\$ 13,590,000</b>	<b>\$ 13,275,000</b>	<b>\$ 16,467,000</b>	<b>\$ 16,522,458</b>	<b>\$ 13,881,000</b>	

**REVENUE FOOTNOTES**

1. **ARPA Grants: (\$2,661,000)** The Village is the recipient of more than \$5.3 million in grant funding from the 2021 American Rescue Plan Act. Under final guidance issued by the U.S. Treasury Department, smaller jurisdictions like Carol Stream may utilize its funding allocation for broad uses under a minimum allowance for presumed revenue loss. The Village has scheduled the application of these funds to primarily support expenditures in the Water and Sewer Fund during FY23 and FY24.
2. **Water Billings: (\$9,0167,000)** Projected revenues from metered water sales are based on billing of 1.05 billion gallons of water, approximately the same as estimated billed consumption in FY21/22.

Periodic rate increases are required to ensure coverage of system operating costs as well as providing funding for capital infrastructure rehabilitations and replacements. Rate adjustments for the last five (5) years are shown in the table below:

**Schedule of Water Rate Changes**

Date of Change	Rate per 1,000 Gal.	% Change
May 1, 2018	7.75	6.9%
May 1, 2019	8.14	5.0%
May 1, 2020	8.38	2.9%
May 1, 2021	8.38	-
May 1, 2022	8.75	4.4%

3. **Water Penalties: (\$65,000)** Per Village Ordinance, a 10% penalty is added for late water payments. Water bills are due 20 days after the billing date.
4. **Sewer Billings: (\$4,204,000)** Sanitary sewer service billings are assessed as a function of monthly water consumption. Billed sewer “usage” is budgeted at 81% of projected water usage because approximately 700 customer accounts in the southern area of the Village are serviced by the Wheaton Sanitary District and do not use Village sewer services.

Periodic rate increases are required to ensure coverage of system operating costs as well as providing funding for capital infrastructure rehabilitations and replacements. Rate adjustments for the last five (5) years are shown in the table below:

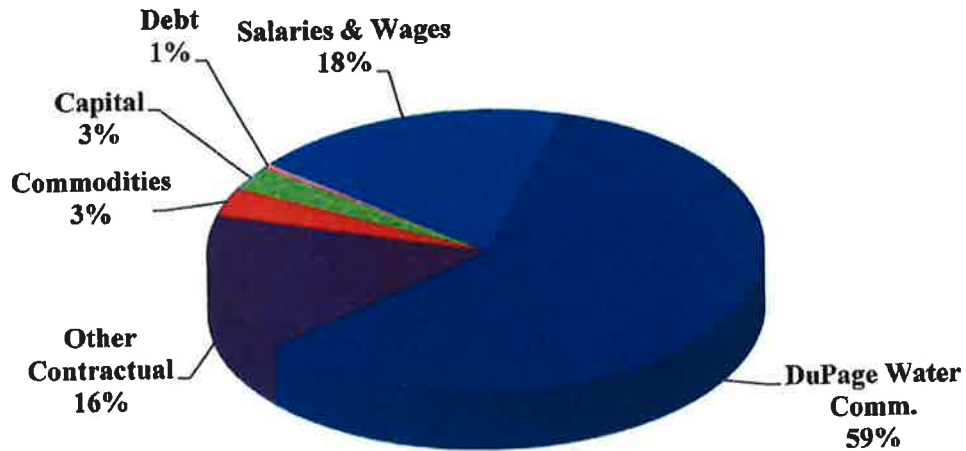
**Schedule of Sewer Rate Changes**

Date of Change	Rate per 1,000 Gal.	% Change
May 1, 2018	4.22	10.5%
May 1, 2019	4.66	10.4%
May 1, 2020	4.66	-
May 1, 2021	4.66	-
May 1, 2022	4.90	5.2%

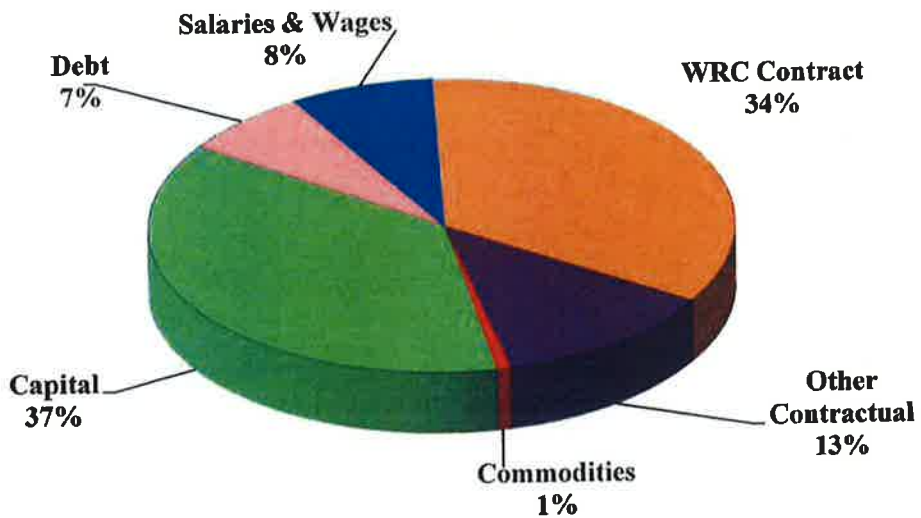
5. **Sewer Penalties: (\$36,000)** Per Village Ordinance, a 10% penalty is added for late sewer payments. Sewer bills are due 20 days after the billing date.
  
6. **Shut-Off Notices / Administration Fee: (\$72,000)** Separate fees are charged to customers who are subject to service termination for non-payment to cover the additional administrative costs associated with this process. Presently a \$15 fee is charged for the production and mailing of a service termination notice and a \$50 fee is imposed to dispatch the Public Works Department to terminate/reinstate water service as needed.
  
7. **Wheaton Sanitary Fee: (\$7,000)** Pursuant to an intergovernmental agreement (IGA), the Village provides the Wheaton Sanitary District with monthly water meter readings for approximately 700 accounts in the southern portion of the Village which is mutually served by the Village (water) and Sanitary District (sewer). In exchange for this information, the Village receives a monthly fee of \$0.75 per reading for each account. Through the IGA, the Village also terminates water service at the request of the Sanitary District in situations of non-payment of delinquent sewer charges.
  
8. **DPC Water Main Reimbursement: (\$53,000)** In cooperation with DuPage County (DPC), in 2007 the Village received a 15 year loan from the DuPage Water Commission (DWC) in the amount of \$637,569 to assist homeowners in unincorporated Carol Stream (Rivera Court and Judith Lane) in connecting to the Village's Lake Michigan water supply because of contaminated wells. DuPage County established a Special Service Area, which imposes a special property tax on the benefitted homeowners to recover the cost of extending the Village water service. The Village receives these reimbursements annually from DPC in advance of our loan obligations to the DWC making this arrangement financially neutral to the Village. The final loan payment is due on September 1, 2025.
  
9. **Rental Income: (\$169,000)** The Village has entered into lease agreements with a number of telecommunications providers to permit the mounting of cellular equipment on Village water towers. These agreements help to promote good cellular service in the community as well as provide a financial benefit to the Water & Sewer Fund to assist in offsetting costs.

# Water and Sewer Fund Expenses by Division FY22/23

## Water Division



## Sewer Division

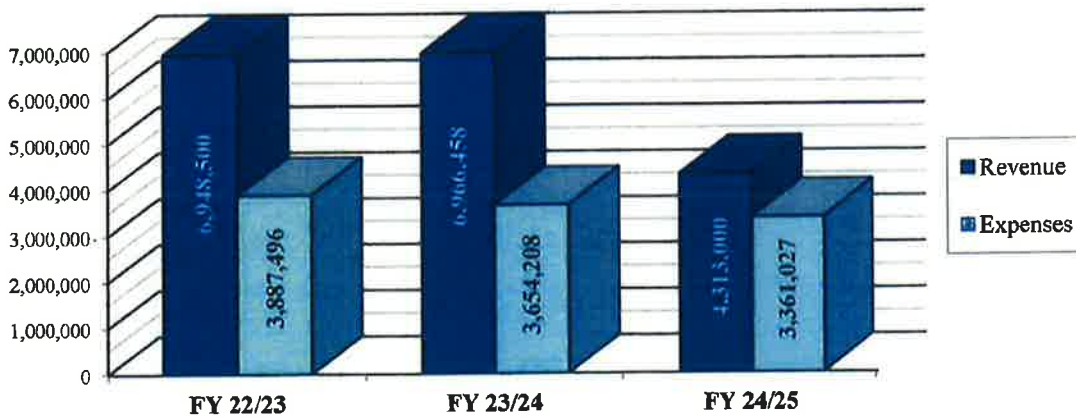


**Village of Carol Stream**  
**WATER AND SEWER FUND**

**Sewer Division**  
**Revenues & Expenses**

Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
<b>Sewer Revenues</b>						
Sewer Billings	\$4,064,763	\$4,080,000	\$4,011,500	\$4,204,000	\$4,219,000	\$4,219,000
Sewer Penalties	21,448	33,000	31,000	36,000	36,000	36,000
Misc. Revenues	30,192	6,250	10,000	9,000	9,000	9,000
Shut-off / Admin. Fee	19,888	36,500	32,000	36,000	36,000	36,000
Connect Fee - Sewer	965	2,500	0	0	0	0
Expansion Fee	1,367	12,500	0	0	0	0
Interest Income	12,198	5,000	9,000	2,500	5,000	13,000
Grants	0	0	0	2,661,000	2,661,458	0
<b>Total Sewer Revenues</b>	<b>\$4,150,820</b>	<b>\$4,175,750</b>	<b>\$4,093,500</b>	<b>\$6,948,500</b>	<b>\$6,966,458</b>	<b>\$4,313,000</b>
<b>Sewer Expenses</b>						
<b>Operating Expenses</b>						
Salaries & Wages	414,147	450,497	438,911	483,710	486,994	490,442
WRC Contract	1,924,061	2,049,229	1,922,718	2,138,002	2,103,922	2,173,184
Contractual Services	960,901	784,114	616,787	778,751	653,577	650,669
Commodities	47,128	66,045	68,298	49,383	41,281	46,732
Debt	437,260	437,650	437,650	437,650	368,434	0
<b>Total Operating Exp.</b>	<b>3,783,497</b>	<b>3,787,535</b>	<b>3,484,364</b>	<b>3,887,496</b>	<b>3,654,208</b>	<b>3,361,027</b>
<b>Net Income / (Loss) Before Capital</b>	<b>367,323</b>	<b>388,215</b>	<b>609,136</b>	<b>3,061,004</b>	<b>3,312,250</b>	<b>951,973</b>
<b>Capital Expenses</b>	<b>96,846</b>	<b>3,287,000</b>	<b>1,593,000</b>	<b>2,318,000</b>	<b>300,000</b>	<b>4,550,000</b>
<b>Total Sewer Expenses</b>	<b>\$3,880,343</b>	<b>\$7,074,535</b>	<b>\$5,077,364</b>	<b>\$6,205,496</b>	<b>\$3,954,208</b>	<b>\$7,911,027</b>
<b>Net Income/(Loss)</b>	<b>\$ 270,477</b>	<b>\$ (2,898,785)</b>	<b>\$ (983,864)</b>	<b>\$ 743,004</b>	<b>\$ 3,012,250</b>	<b>\$ (3,598,027)</b>

**SEWER DIVISION**  
**REVENUES vs. OPERATING EXPENSES FY22/23 - FY24/25**

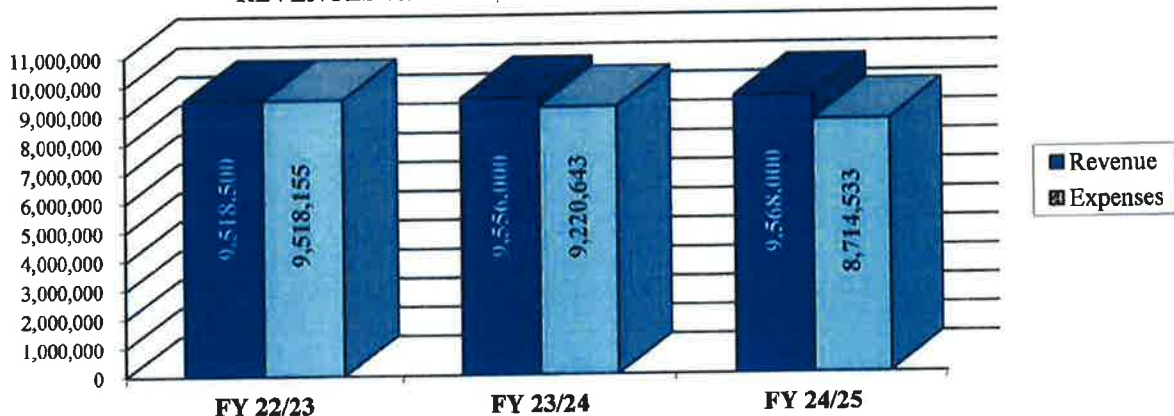


**Village of Carol Stream**  
**WATER AND SEWER FUND**

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

Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
<b>Water Revenues</b>						
Water Billings	\$8,950,497	\$9,042,000	\$8,850,000	\$9,167,000	\$9,197,000	\$9,197,000
Water Penalties	45,765	72,000	48,000	65,000	65,000	65,000
Meter Sales	8,556	15,000	8,000	10,000	10,000	10,000
Misc. Revenues	30,192	6,250	10,000	9,000	9,000	9,000
Shut-off Admin. Fee	19,888	36,500	32,000	36,000	36,000	36,000
Wheaton Sanitary Fee	7,207	6,500	6,500	7,000	7,000	7,000
Interest Income	12,198	5,000	9,000	2,500	5,000	13,000
Rental Income	159,107	164,000	164,000	169,000	175,000	180,000
Connection Fee - Water	0	500	0	0	0	0
Expansion Fee	1,367	12,500	0	0	0	0
Grants	0	0	0	0	0	0
DPC Water Main Reimb	54,929	54,000	54,000	53,000	52,000	51,000
<b>Total Water Revenues</b>	<b>\$9,289,705</b>	<b>\$9,414,250</b>	<b>\$9,181,500</b>	<b>\$9,518,500</b>	<b>\$9,556,000</b>	<b>\$9,568,000</b>
<b>Water Expenses</b>						
<b>Operating Expenses</b>						
Salaries & Wages	1,358,248	1,604,931	1,544,056	1,788,859	1,800,254	1,812,168
DuPage Water Comm.	5,583,522	5,715,000	5,545,000	5,802,000	5,802,000	5,802,000
Contractual Services	845,443	1,483,906	1,372,738	1,564,221	1,297,905	784,993
Commodities	595,615	600,761	585,418	310,107	268,497	264,366
Debt	54,275	53,948	53,948	52,968	51,987	51,006
<b>Total Operating Exp.</b>	<b>8,437,103</b>	<b>9,458,546</b>	<b>9,101,160</b>	<b>9,518,155</b>	<b>9,220,643</b>	<b>8,714,533</b>
<b>Net Income / (Loss) Before Capital</b>	<b>852,602</b>	<b>(44,296)</b>	<b>80,340</b>	<b>345</b>	<b>335,357</b>	<b>853,467</b>
<b>Capital Expenses</b>	<b>1,271,178</b>	<b>3,079,000</b>	<b>1,772,000</b>	<b>270,700</b>	<b>140,000</b>	<b>152,000</b>
<b>Total Water Expenses</b>	<b>\$9,708,281</b>	<b>\$12,537,546</b>	<b>\$10,873,160</b>	<b>\$9,788,855</b>	<b>\$9,360,643</b>	<b>\$8,866,533</b>
<b>Net Income/(Loss)</b>	<b>\$ (418,577)</b>	<b>\$ (3,123,296)</b>	<b>\$ (1,691,660)</b>	<b>\$ (270,355)</b>	<b>\$195,357</b>	<b>\$701,467</b>

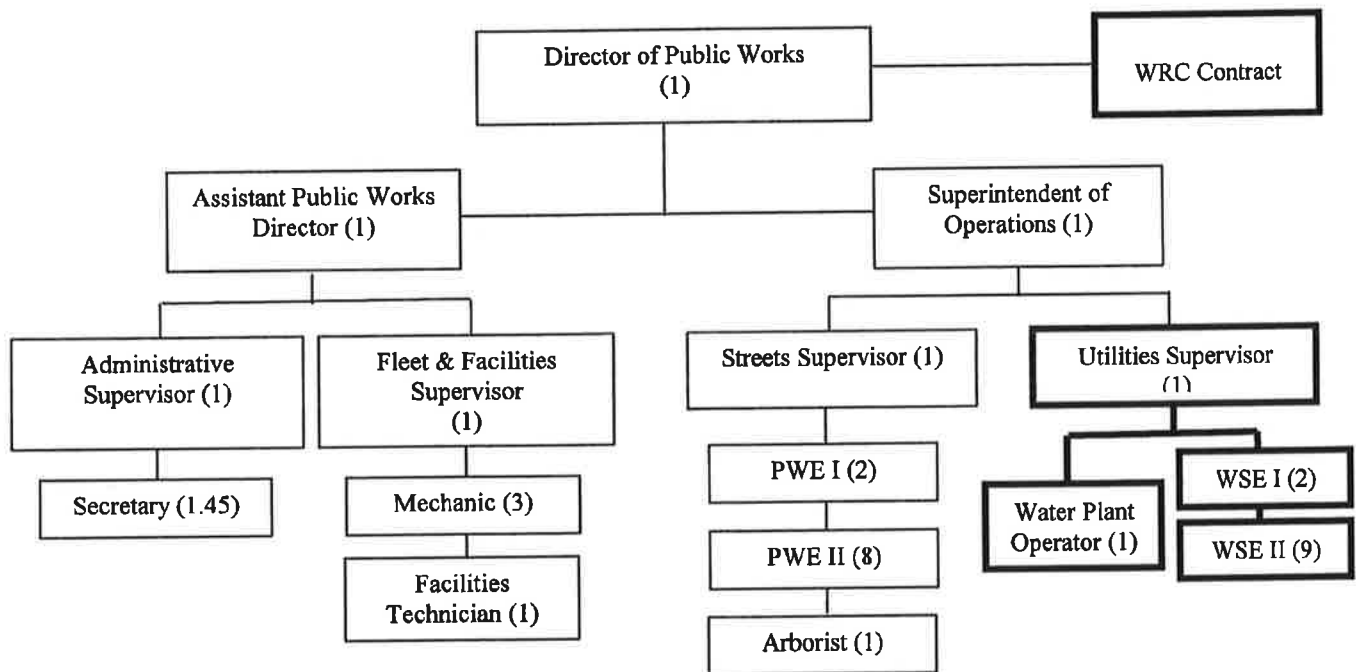
**WATER DIVISION**  
**REVENUES vs. OPERATING EXPENSES FY22/23 - FY24/25**



**PERSONNEL SCHEDULE**

	<u>Authorized FY20/21</u>	<u>Budget FY21/22</u>	<u>Proposed FY22/23</u>	<u>Projected FY23/24</u>	<u>Projected FY24/25</u>
Streets	17	17.45	17.45	17.45	17.45
<b>Water/Sewer</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>
Municipal Garage	4	4	5	5	5
<b>Total</b>	<b>33</b>	<b>33.45</b>	<b>35.45</b>	<b>35.45</b>	<b>35.45</b>

**ORGANIZATIONAL CHART**



**NARRATIVE**

The Village’s 6.5 million gallons per day (MGD) Water Reclamation Center (WRC) operates under permit conditions issued by the Illinois and United States Environmental Protection Agencies. A contract operator is responsible for daily operating decisions. All of the employees at the WRC are employees of the contract operator. In addition to the contract cost, additional Village expenses include program costs for administration, sewer system maintenance, and customer billing.

**EXPENDITURE**

Classification	Actual FY20/21	Budget FY21/22	Estimated FY21/22	Proposed FY22/23	Projected FY23/24	Projected FY24/25
Administration	\$783,018	\$717,914	\$714,671	\$766,325	\$700,535	\$346,304
Daily Treatment Operations	1,953,876	5,034,328	3,008,092	4,467,661	2,332,662	6,724,853
Sewer System Maintenance & Repair	598,392	752,808	797,035	397,835	346,985	265,920
Utility Billing	545,057	569,485	557,566	573,675	574,026	573,950
<b>Totals</b>	<b>\$3,880,343</b>	<b>\$7,074,535</b>	<b>\$5,077,364</b>	<b>\$6,205,496</b>	<b>\$3,954,208</b>	<b>\$7,911,027</b>



**WATER AND SEWER FUND****PUBLIC WORKS****Sewer Division – Summary Detail****EXPENSES**

<b>Acct. #/Description</b>	<b>Actual FY 20/21</b>	<b>Revised Budget FY 21/22</b>	<b>Estimated Expenses FY 21/22</b>	<b>Proposed Budget FY 22/23</b>	<b>Projected FY 23/24</b>	<b>Projected FY 24/25</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 292,539	\$ 310,069	\$ 304,950	\$ 332,274	\$ 332,274	\$ 332,274
51106 Seasonal Help	0	5,976	0	7,200	7,200	7,200
51109 Overtime	2,966	5,000	3,300	4,250	4,250	4,250
51111 Group Insurance	52,949	57,171	56,189	65,676	68,960	72,408
51112 IMRF	39,640	43,390	45,375	43,810	43,810	43,810
51113 FICA	20,717	23,555	23,761	25,164	25,164	25,164
51114 Workers Comp.	5,336	5,336	5,336	5,336	5,336	5,336
<b>Subtotal</b>	<b>414,147</b>	<b>450,497</b>	<b>438,911</b>	<b>483,710</b>	<b>486,994</b>	<b>490,442</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	38,188	42,018	31,453	36,467	39,623	36,855
52221 Utility Bill Processing	49,490	50,500	51,750	51,500	51,500	51,500
52223 Training	2,067	3,300	2,259	2,000	1,650	2,000
52224 Vehicle Insurance	818	818	818	818	818	818
52229 Postage	26,744	27,000	28,400	29,000	29,000	29,000
52230 Telephone	2,670	3,492	4,080	4,080	4,080	4,080
52231 Copy Expense	23	125	125	125	125	125
52234 Dues & Subscriptions	92,242	94,992	95,000	97,855	100,775	103,785
52237 Audit Fees	5,000	5,000	5,000	5,200	5,300	5,500
52238 Legal Fees	2,193	2,500	600	2,500	2,500	2,500
52244 Maintenance and Repair	346,464	144,600	66,883	158,100	46,250	46,300
52253 Consultant	31,341	104,000	30,500	56,900	40,000	39,100
52255 Software Maintenance	19,085	20,000	16,300	21,700	22,400	18,000
52261 Liability Insurance	22,344	22,344	22,344	22,344	22,344	22,344
52262 WRC Contract	1,924,061	2,049,229	1,922,718	2,138,002	2,103,922	2,173,184
52263 Property Insurance	20,625	20,625	20,625	20,625	20,625	20,625
52272 NPDES Permit Fee	31,231	31,300	31,350	31,400	31,450	31,500
52274 Community Svc. Pgms.	0	1,000	0	1,000	1,000	1,000
52280 Municipal Service Chg.	199,500	204,500	204,500	201,000	198,000	199,500
52500 Equip Repl Fund	67,274	0	0	31,137	31,137	31,137
<b>Subtotal</b>	<b>2,884,962</b>	<b>2,833,343</b>	<b>2,539,505</b>	<b>2,916,753</b>	<b>2,757,499</b>	<b>2,823,853</b>
<b>Commodities</b>						
53210 Electricity	9,143	11,200	9,500	10,000	10,000	10,000
53220 Water	816	1,000	750	1,000	1,000	1,000
53230 Natural Gas	1,743	1,700	2,325	2,450	2,450	2,500
53312 PWC Diesel Fuel	739	880	1,094	966	1,014	1,065
53313 Auto Gas	8,599	9,815	14,621	11,222	11,222	11,222
53317 Operating Supplies	8,555	15,725	15,232	9,850	8,800	8,800
53324 Uniforms	4,445	5,275	5,275	5,495	5,295	6,645
53350 Small Equipment	13,088	20,450	19,501	8,400	1,500	5,500
<b>Subtotal</b>	<b>47,128</b>	<b>66,045</b>	<b>68,298</b>	<b>49,383</b>	<b>41,281</b>	<b>46,732</b>

**WATER AND SEWER FUND****PUBLIC WORKS****Sewer Division – Summary Detail****EXPENSES**

<b>Acct. #/Description</b>	<b>Actual FY 20/21</b>	<b>Revised Budget FY 21/22</b>	<b>Estimated Expenses FY 21/22</b>	<b>Proposed Budget FY 22/23</b>	<b>Projected FY 23/24</b>	<b>Projected FY 24/25</b>
<b>Capital / Debt</b>						
54412 Other Equipment	66,803	0	0	0	75,000	0
54480 Construction	30,043	3,287,000	1,593,000	2,318,000	225,000	4,550,000
56490 Loan Principal	391,131	401,248	401,248	411,626	353,056	0
56491 Loan Interest	46,129	36,402	36,402	26,024	15,378	0
<b>Subtotal</b>	<b>534,106</b>	<b>3,724,650</b>	<b>2,030,650</b>	<b>2,755,650</b>	<b>668,434</b>	<b>4,550,000</b>
<b>Totals</b>	<b>\$ 3,880,343</b>	<b>\$ 7,074,535</b>	<b>\$ 5,077,364</b>	<b>\$ 6,205,496</b>	<b>\$ 3,954,208</b>	<b>\$ 7,911,027</b>

**NARRATIVE**

The Administration Program includes staff time necessary for overseeing Wastewater Reclamation Center (WRC) contract operations, hosting regulatory audits, preparing the annual division budget, and preparing compliance reporting to regulatory authorities.

**FY21/22 ACCOMPLISHMENTS**

1. Expanded use of the asset management program to include regular scheduling of lift station inspections and preventive maintenance programs.
2. Completed a feasibility analysis of utilizing solar power to provide energy for operation of the WRC. The report did not indicate an impressive return on investment and will not move forward at this time.
3. A new Illinois Environmental Protection Agency (IEPA) operating permit was secured for the Water Reclamation Center.

**FY22/23 OBJECTIVES**

1. Further expand the use of the asset management program software to include regular use by operations employees to support assignment of tasks, provide status reports, record-keeping and maintenance scheduling.
2. Conduct analysis of lift station operations and electrical consumption to determine if cost-savings are achievable through amending pump operations.
3. Following two years without a WRC Open house due to COVID-19, staff will plan to resume the annual event in October 2022.

**Administration Expenditures (04100100)**

<b>Acct. #/Description</b>	<b>Actual FY 20/21</b>	<b>Revised Budget FY 21/22</b>	<b>Estimated Expenses FY 21/22</b>	<b>Proposed Budget FY 22/23</b>	<b>Projected FY 23/24</b>	<b>Projected FY 24/25</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 81,259	\$ 73,961	\$ 73,625	\$ 85,548	\$ 85,548	\$ 85,548
51109 Overtime	0	1,500	500	1,000	1,000	1,000
51111 Group Insurance	11,331	12,530	12,141	15,110	15,866	16,659
51112 IMRF	11,180	10,753	12,088	11,468	11,468	11,468
51113 FICA	5,266	5,584	5,876	6,405	6,405	6,405
51114 Workers Comp.	1,340	1,340	1,340	1,340	1,340	1,340
<b>Subtotal</b>	<b>110,376</b>	<b>105,668</b>	<b>105,570</b>	<b>120,871</b>	<b>121,627</b>	<b>122,420</b>
<b>Contractual Services</b>						
52223 Training	1,771	2,550	1,709	950	900	950
52224 Vehicle Insurance	818	818	818	818	818	818
52230 Telephone	2,670	3,492	4,080	4,080	4,080	4,080
52234 Dues & Subscriptions	92,242	94,992	95,000	97,855	100,775	103,785
52238 Legal Fees	2,193	2,500	600	2,500	2,500	2,500
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.	0	1,000	0	1,000	1,000	1,000
52500 Equip Repl Fund	67,274	0	0	31,137	31,137	31,137
<b>Subtotal</b>	<b>239,937</b>	<b>178,321</b>	<b>175,176</b>	<b>211,309</b>	<b>214,179</b>	<b>217,239</b>
<b>Commodities</b>						
53324 Uniforms	4,445	5,275	5,275	5,495	5,295	6,645
<b>Subtotal</b>	<b>4,445</b>	<b>5,275</b>	<b>5,275</b>	<b>5,495</b>	<b>5,295</b>	<b>6,645</b>
<b>Debt</b>						
56490 Loan Principal (IEPA)	391,131	401,248	401,248	411,626	353,056	0
56491 Loan Interest (IEPA)	37,129	27,402	27,402	17,024	6,378	0
<b>Subtotal</b>	<b>428,260</b>	<b>428,650</b>	<b>428,650</b>	<b>428,650</b>	<b>359,434</b>	<b>0</b>
<b>Totals</b>	<b>\$ 783,018</b>	<b>\$ 717,914</b>	<b>\$ 714,671</b>	<b>\$ 766,325</b>	<b>\$ 700,535</b>	<b>\$ 346,304</b>

**NARRATIVE**

This program funds the Village's contract for the daily operation of the WRC. A 10-year contract with contract operator Jacobs Engineering (formerly CH2M) began on May 1, 2016. This long-term contract provides stability in operation and maintenance of the treatment with a partner that has demonstrated commitment to outstanding service delivery.

**FY21/22 ACCOMPLISHMENTS**

1. A contract for repair of a collapsed clarifier roof and damaged interior equipment was approved. Repairs were slowed by delays in delivery of materials, but should be completed in May 2022.
2. The De-watering System Replacement Project was started but progress was slow due to long delays in delivery of the principal equipment (screw press conveyor). This project is expected to be completed by November 2022.
3. A total facility assessment was completed, which included inspection and assessment of process equipment and structures. The final report included a 20-year plan for completing recommended improvements.
4. Replaced the WRC Supervisory Control and Data Acquisition (SCADA) system, including: network servers, programmable language controllers and controlling software.

**FY22/23 OBJECTIVES**

1. Staff will undertake a process of reviewing the facility assessment completed in the prior fiscal year in order to develop a plan for prioritizing projects, considering alternate solutions, identifying potential outside funding sources and examining the short and long-term impact on user rates.
2. Complete two major repair projects started in prior fiscal year: the De-watering System Replacement and the Clarifier Roof Replacement.

**Daily Treatment Operations Expenditures (04101100)**

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
<b>Contractual Services</b>						
52212 Auto Maint. & Repr.	\$ 595	\$ 877	\$ 505	\$ 935	\$ 1,016	\$ 945
52231 Copy Expense	23	125	125	125	125	125
52244 Maint. & Repr.	0	500	0	0	0	0
52253 Consultant	0	46,000	1,000	10,000	2,000	0
52262 WRC Contract	1,924,061	2,049,229	1,922,718	2,138,002	2,103,922	2,173,184
<b>Subtotal</b>	<b>1,924,679</b>	<b>2,096,731</b>	<b>1,924,348</b>	<b>2,149,062</b>	<b>2,107,063</b>	<b>2,174,254</b>
<b>Commodities</b>						
53313 Auto Gas	516	597	744	599	599	599
<b>Subtotal</b>	<b>516</b>	<b>597</b>	<b>744</b>	<b>599</b>	<b>599</b>	<b>599</b>
<b>Capital Outlay</b>						
54480 Construction	28,681	2,937,000	1,083,000	2,318,000	225,000	4,550,000
<b>Subtotal</b>	<b>28,681</b>	<b>2,937,000</b>	<b>1,083,000</b>	<b>2,318,000</b>	<b>225,000</b>	<b>4,550,000</b>
<b>Totals</b>	<b>\$ 1,953,876</b>	<b>\$ 5,034,328</b>	<b>\$ 3,008,092</b>	<b>\$ 4,467,661</b>	<b>\$ 2,332,662</b>	<b>\$ 6,724,853</b>

<sup>1</sup> Construction Summary

WRC Dewatering Replacement Project	\$ 1,311,000	0	0
Non-potable Water System Replacement	284,000	0	0
Diffuser Membrane Replacement	438,000	0	0
Clarifier #3 Repairs	235,000	0	0
Headworks Design/Construction	50,000	225,000	4,500,000
Sandfilter Replace Design	0	0	50,000
	<b>\$ 2,318,000</b>	<b>\$ 225,000</b>	<b>\$ 4,550,000</b>

**NARRATIVE**

Program responsibilities include maintenance of the sanitary sewer collection system, including over 109 miles of underground pipes and approximately 2,500 manhole structures and several lift stations and wet wells. The Supervisory Control and Data Acquisitions System (SCADA) is able to monitor flow rates and mechanical system performance and alert staff should problems arise.

**FY21/22 ACCOMPLISHMENTS**

1. Completed installation of a by-pass sewer pipe originating in the area of Gary Avenue and Kehoe Blvd. and heading south and west to address a deteriorating pipe under the Gary Avenue right-of-way.
2. Responded to thirty-five (35) customer service requests related to sanitary sewer service. Thirty-three (33) of those CSR's turned out to be problems originating in private service lines; the other two (2) were related to blockages in the sewer main, only one of which resulted in a surcharge requiring reporting to the Illinois Environmental Protection Agency.
3. 38,519 lineal feet of sanitary sewer main was flushed and 51,969 lineal feet of sewer main was televised.

**FY22/23 OBJECTIVES**

1. Replace a broken flow meter at the Charger Court Lift Station with a device that is connected to SCADA and monitors electrical activity related to pumps in order to determine if pumps are operating sufficiently.
2. Complete an analysis of lift station pump operations in an effort to reduce electrical consumption and extend the life of pumps.

**WATER AND SEWER FUND****PUBLIC WORKS****Sewer Division – Sewer System Maint. & Repair Detail****Sewer System Maintenance & Repair Expenditures (04101500)**

<b>Acct. #/Description</b>	<b>Actual FY 20/21</b>	<b>Revised Budget FY 21/22</b>	<b>Estimated Expenses FY 21/22</b>	<b>Proposed Budget FY 22/23</b>	<b>Projected FY 23/24</b>	<b>Projected FY 24/25</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 57,208	\$ 73,961	\$ 73,625	\$ 85,548	\$ 85,548	\$ 85,548
51106 Seasonal Help	0	5,976	0	7,200	7,200	7,200
51109 Overtime	2,966	3,000	2,600	3,000	3,000	3,000
51111 Group Insurance	15,503	17,860	17,343	21,545	22,622	23,753
51112 IMRF	8,361	10,967	12,187	11,733	11,733	11,733
51113 FICA	4,386	5,695	6,385	6,553	6,553	6,553
51114 Workers Comp.	3,885	3,885	3,885	3,885	3,885	3,885
<b>Subtotal</b>	<b>92,309</b>	<b>121,344</b>	<b>116,025</b>	<b>139,464</b>	<b>140,541</b>	<b>141,672</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	37,593	41,141	30,948	35,532	38,607	35,910
52223 Training	296	750	550	1,050	750	1,050
52244 Maintenance & Repair	346,464	144,100	66,883	158,100	46,250	46,300
52253 Consultant	1,167	25,000	0	10,000	0	0
52272 Property Maintenance	1,231	1,300	1,350	1,400	1,450	1,500
<b>Subtotal</b>	<b>386,751</b>	<b>212,291</b>	<b>99,731</b>	<b>206,082</b>	<b>87,057</b>	<b>84,760</b>
<b>Commodities</b>						
53210 Electricity	9,143	11,200	9,500	10,000	10,000	10,000
53220 Water	816	1,000	750	1,000	1,000	1,000
53230 Natural Gas	1,743	1,700	2,325	2,450	2,450	2,500
53312 PWC Diesel Fuel	739	880	1,094	966	1,014	1,065
53313 Auto Gas	8,083	9,218	13,877	10,623	10,623	10,623
53317 Operating Supplies	8,555	15,725	15,232	9,850	8,800	8,800
53350 Small Equipment	13,088	20,450	19,501	8,400	1,500	5,500
<b>Subtotal</b>	<b>42,167</b>	<b>60,173</b>	<b>62,279</b>	<b>43,289</b>	<b>35,387</b>	<b>39,488</b>
<b>Capital Outlay</b>						
54412 Other Equipment	66,803	0	0	0	75,000	0
54480 Construction	1,362	350,000	510,000	0	0	0
56491 Interest Expense	9,000	9,000	9,000	9,000	9,000	0
<b>Subtotal</b>	<b>77,165</b>	<b>359,000</b>	<b>519,000</b>	<b>9,000</b>	<b>84,000</b>	<b>0</b>
<b>Totals</b>	<b>\$ 598,392</b>	<b>\$ 752,808</b>	<b>\$ 797,035</b>	<b>\$ 397,835</b>	<b>\$ 346,985</b>	<b>\$ 265,920</b>



**NARRATIVE**

The Utility Billing program for the combined water and sewer system is a function of the Financial Management Department. Approximately 10,000 residential and 1,000 multi-family, commercial and industrial water and sewer accounts are billed on a monthly basis. The Financial Management Department is also responsible for addressing all customer questions and concerns in regard to utility accounts, as well as all recordkeeping for payments received, receivables, late notices and service termination for non-payment. The Financial Management Department's operating costs for the utility billing function are charged directly to the Water and Sewer Fund.

**FY21/22 ACCOMPLISHMENTS**

1. Continued coordination with the Public Works Department in the multi-year AMR (Automated Meter Reading) Replacement Program which began in August 2018.
2. Worked with residents experiencing financial difficulties throughout the pandemic by extending payment plans, suspending late penalties and service disconnections during periods where State mitigation measures were at their peak.

**FY22/23 OBJECTIVES**

1. As the AMR replacement program nears completion, begin the planning process to implement a fixed base network where meter readings can be collected on-demand, from equipment mounted on water towers, eliminating the less efficient drive-by meter reading collection application.

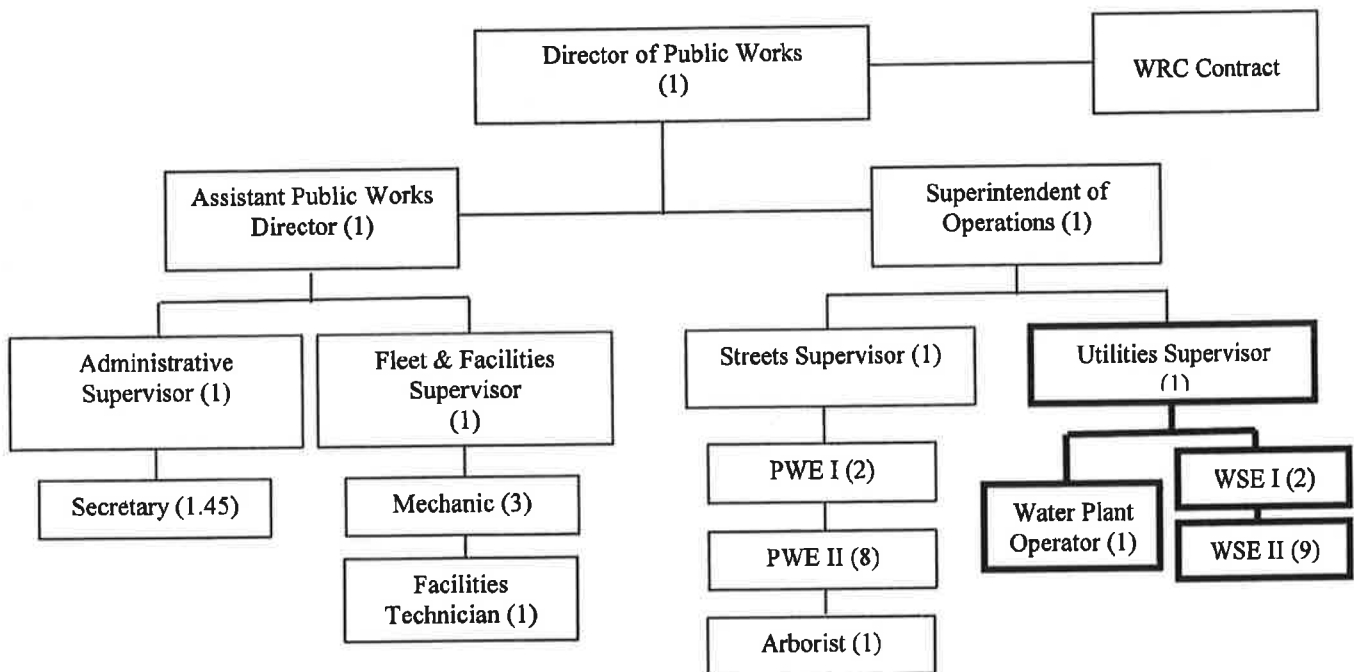
**Utility Billing Expenditures (04103100)**

<b>Acct. #/Description</b>	<b>Actual FY 20/21</b>	<b>Revised Budget FY 21/22</b>	<b>Estimated Expenses FY 21/22</b>	<b>Proposed Budget FY 22/23</b>	<b>Projected FY 23/24</b>	<b>Projected FY 24/25</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 154,072	\$ 162,147	\$ 157,700	\$ 161,178	\$ 161,178	\$ 161,178
51109 Overtime	0	500	200	250	250	250
51111 Group Insurance	26,115	26,781	26,705	29,021	30,472	31,996
51112 IMRF	20,099	21,670	21,100	20,609	20,609	20,609
51113 FICA	11,065	12,276	11,500	12,206	12,206	12,206
51114 Workers Comp.	111	111	111	111	111	111
<b>Subtotal</b>	<b>211,462</b>	<b>223,485</b>	<b>217,316</b>	<b>223,375</b>	<b>224,826</b>	<b>226,350</b>
<b>Contractual Services</b>						
52221 Utility Bill Processing	49,490	50,500	51,750	51,500	51,500	51,500
52229 Postage	26,744	27,000	28,400	29,000	29,000	29,000
52237 Audit Fees	5,000	5,000	5,000	5,200	5,300	5,500
52253 Consultant	30,174	33,000	29,500	36,900	38,000	39,100
52255 Software Maintenance	19,085	20,000	16,300	21,700	22,400	18,000
52256 Banking Services	3,602	6,000	4,800	5,000	5,000	5,000
52280 Municipal Service Charge	199,500	204,500	204,500	201,000	198,000	199,500
<b>Subtotal</b>	<b>333,595</b>	<b>346,000</b>	<b>340,250</b>	<b>350,300</b>	<b>349,200</b>	<b>347,600</b>
<b>Totals</b>	<b>\$ 545,057</b>	<b>\$ 569,485</b>	<b>\$ 557,566</b>	<b>\$ 573,675</b>	<b>\$ 574,026</b>	<b>\$ 573,950</b>

**PERSONNEL SCHEDULE**

	Authorized FY20/21	Budget FY21/22	Proposed FY22/23	Projected FY23/24	Projected FY24/25
Streets	17	17.45	17.45	17.45	17.45
<b>Water/Sewer</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>
Municipal Garage	4	4	5	5	5
<b>Total</b>	<b>33</b>	<b>33.45</b>	<b>35.45</b>	<b>35.45</b>	<b>35.45</b>

**ORGANIZATIONAL CHART**



**NARRATIVE**

The mission of the Water Division is to provide Village water customers with continuous, high quality water, meeting national drinking water standards. Specific activities include maintenance of facilities that receive water from the DuPage Water Commission, water storage facilities, water distribution pipes, valves, hydrants, over 10,000 individual service connections, valves and metering devices.

**EXPENDITURES**

Classification	Actual FY20/21	Budget FY21/22	Estimated FY21/22	Proposed FY22/23	Projected FY23/24	Projected FY24/25
Administration	\$898,595	\$836,832	\$778,838	\$992,782	\$935,544	\$929,537
Distribution System Operation and Maintenance	7,694,822	10,476,086	8,902,771	7,870,233	7,547,464	7,064,787
Water Metering	569,747	655,043	633,927	352,065	303,507	298,155
Utility Billing	545,117	569,585	557,624	573,775	574,128	574,054
<b>Totals</b>	<b>\$9,708,281</b>	<b>\$12,537,546</b>	<b>\$10,873,160</b>	<b>\$9,788,855</b>	<b>\$9,360,643</b>	<b>\$8,866,533</b>

**WATER AND SEWER FUND**

**PUBLIC WORKS**

**Water Division – Summary Detail**

**EXPENSE**

Acct.#	Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
<b>Salaries &amp; Wages</b>							
51102	Personal Services	\$ 952,811	\$ 1,070,811	\$ 1,062,236	\$ 1,212,202	\$ 1,212,202	\$ 1,212,202
51106	Seasonal Help	0	11,952	0	7,200	7,200	7,200
51109	Overtime	56,815	85,500	75,200	82,250	83,250	84,250
51111	Group Insurance	160,927	175,061	175,439	207,890	218,285	229,199
51112	IMRF	135,167	163,268	142,629	170,735	170,735	170,735
51113	FICA	72,571	85,807	76,020	96,050	96,050	96,050
51114	Workers Comp.	12,532	12,532	12,532	12,532	12,532	12,532
51117	Comp. Absences	36,256	0	0	0	0	0
51118	OPEB Obligation	(68,831)	0	0	0	0	0
	<b>Subtotal</b>	<b>1,358,248</b>	<b>1,604,931</b>	<b>1,544,056</b>	<b>1,788,859</b>	<b>1,800,254</b>	<b>1,812,168</b>
<b>Contractual Services</b>							
52212	Auto M&R	90,046	84,912	123,288	102,854	111,758	103,951
52221	Utility Bill Processg.	49,490	50,500	51,750	51,500	51,500	51,500
52222	Meetings	0	0	0	0	0	0
52223	Training	1,959	9,905	3,520	8,780	5,710	5,460
52224	Vehicle Insurance	8,569	8,569	8,569	8,569	8,569	8,569
52229	Postage	27,629	30,000	32,550	29,500	29,050	29,000
52230	Telephone	5,935	5,856	6,635	7,165	7,240	7,315
52234	Dues & Subscript.	631	1,555	1,065	1,705	1,705	1,675
52237	Audit Fees	5,000	5,000	5,000	5,200	5,300	5,500
52238	Legal Fees	9,472	4,000	4,000	4,000	4,500	4,500
52240	Public Notices	674	500	400	400	400	400
52244	Maint. and Repair	40,255	693,350	657,867	741,400	577,300	130,600
52253	Consultant	103,348	255,640	152,250	196,900	87,000	45,100
52255	Software Maint.	19,635	22,000	18,300	23,700	24,400	20,000
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
52264	Equipment Rental	1,263	1,000	500	1,000	1,000	1,000
52265	Hauling	7,671	7,500	7,500	8,500	8,500	9,000
52272	Property Maint.	1,231	1,300	1,350	1,400	1,450	1,500
52274	Community Pgms.	0	750	0	750	750	750
52279	Lab Services	10,842	11,600	11,600	11,600	13,400	11,600
52280	Municipal Svc. Chg.	199,500	204,500	204,500	201,000	198,000	199,500
52282	Meter Maintenance	21,956	30,000	28,050	20,000	27,700	24,000
52283	DuPage Water Com.	5,583,522	5,715,000	5,545,000	5,802,000	5,802,000	5,802,000
52284	Equipment Maint.	439	500	825	2,050	800	800
52286	Pavement Restor.	7,027	6,000	5,450	6,600	6,600	7,000
52500	Equip Repl Fund	186,300	0	0	81,679	77,304	68,304
	<b>Subtotal</b>	<b>6,428,965</b>	<b>7,198,906</b>	<b>6,917,738</b>	<b>7,366,221</b>	<b>7,099,905</b>	<b>6,586,993</b>

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

<b>Acct.#</b>	<b>Description</b>	<b>Actual FY 20/21</b>	<b>Revised Budget FY 21/22</b>	<b>Estimated Expenses FY 21/22</b>	<b>Proposed Budget FY 22/23</b>	<b>Projected FY 23/24</b>	<b>Projected FY 24/25</b>
<b>Commodities</b>							
53210	Electricity	66,518	68,000	68,000	68,000	68,000	68,000
53230	Natural Gas	883	900	900	900	900	900
53312	PWC Diesel Fuel	1,746	2,100	2,585	2,282	2,397	2,516
53313	Auto Gas	20,012	23,451	27,266	28,005	28,005	28,005
53314	Office Supplies	846	1,550	1,300	1,250	1,250	1,250
53315	Printed Materials	0	400	400	200	200	200
53316	Small Tools	8,533	9,000	8,988	9,050	4,600	3,000
53317	Operating Supplies	61,924	65,025	62,218	68,900	74,700	74,950
53220	Water	8,544	10,000	9,000	10,000	10,000	10,000
53324	Uniforms	6,021	5,985	5,985	5,495	5,145	6,495
53331	Chemicals	1,024	3,300	600	3,300	3,300	3,300
53333	Meters	406,250	393,000	380,691	98,000	63,000	63,000
53350	Small Equipment	13,314	18,050	17,485	14,725	7,000	2,750
	<b>Subtotal</b>	<b>595,615</b>	<b>600,761</b>	<b>585,418</b>	<b>310,107</b>	<b>268,497</b>	<b>264,366</b>
<b>Capital /Debt</b>							
54412	Other Equipment	0	0	0	145,000	0	112,000
54415	Vehicles	93,409	0	0	65,000	0	0
54480	Construction	1,177,769	3,079,000	1,772,000	60,700	140,000	40,000
56490	Loan Princ. (DWC)	49,044	49,044	49,044	49,044	49,044	49,044
56491	Loan Int. (DWC)	5,231	4,904	4,904	3,924	2,943	1,962
	<b>Subtotal</b>	<b>1,325,453</b>	<b>3,132,948</b>	<b>1,825,948</b>	<b>323,668</b>	<b>191,987</b>	<b>203,006</b>
<b>Totals</b>		<b>\$ 9,708,281</b>	<b>\$ 12,537,546</b>	<b>\$ 10,873,160</b>	<b>\$ 9,788,855</b>	<b>\$ 9,360,643</b>	<b>\$ 8,866,533</b>

**NARRATIVE**

The Administration Program is supported by a variety of staff responsible for purchasing supplies, services and equipment, management of water system capital projects, employee performance evaluation, system performance data collection and reporting, compliance with water sampling and reporting requirements and meter repair and replacement.

**FY21/22 ACCOMPLISHMENTS**

1. Completed 99% of the IEPA-mandated assessment of properties where lead service lines may exist by virtue of their age. This portion of the assessment included: examination of building plans, subdivision records and physical inspection of properties during any access to customer structures by employees during the course of meter or AMR work. No lead service lines have been identified during this multi-year process.
2. The planned water system model update study was delayed in favor of conducting work on the GIS water utility layer which, in turn, would help to provide a better system model update.
3. Completed a United States Environmental Protection Agency (US EPA) mandated Risk and Resiliency Assessment followed by completion of an Emergency Response Plan. Both reports were completed, certified locally and submitted to the US EPA within the established submittal deadlines.

**FY22/23 OBJECTIVES**

1. Conclude the IEPA-mandated assessment of properties where lead service lines may exist by virtue of their age. This assessment focuses primarily on physical inspection of pipes during employee servicing of meters or AMR's, as well as any service lines exposed during maintenance and repair projects. Data collected will be provided to the IEPA in a required report due in April of each year.
2. Continue work on the GIS water utility layer in advance of conducting a water system model update study to identify potential need for future improvements, identify potential water pressure and water quality areas and identify best locations for installation of chlorine boosting equipment.
3. Work with neighboring community Glendale Heights on a proposed joint project to replace the inoperable interconnect between the two water systems. The proposed interconnect would have to be mutually beneficial and an Intergovernmental Agreement would be required for design, construction and on-going operation and maintenance.

**Administration Expenditures (04200100)**

<b>Acct. #/Description</b>	<b>Actual FY 20/21</b>	<b>Revised Budget FY 21/22</b>	<b>Estimated Expenses FY 21/22</b>	<b>Proposed Budget FY 22/23</b>	<b>Projected FY 23/24</b>	<b>Projected FY 24/25</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 399,703	\$ 401,503	\$ 420,714	\$ 488,848	\$ 488,848	\$ 488,848
51109 Overtime	17,885	21,000	21,000	21,000	22,000	22,000
51111 Group Insurance	60,758	62,536	65,487	75,435	79,207	83,167
51112 IMRF	54,606	60,207	52,346	67,555	67,555	67,555
51113 FICA	29,400	31,265	27,898	37,729	37,729	37,729
51114 Workers Comp.	3,810	3,810	3,810	3,810	3,810	3,810
51117 Compensated Absences	36,256	0	0	0	0	0
51118 OPEB / Pension Expense	(68,831)	0	0	0	0	0
<b>Subtotal</b>	<b>533,587</b>	<b>580,321</b>	<b>591,255</b>	<b>694,377</b>	<b>699,149</b>	<b>703,109</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	9,005	8,491	12,329	10,285	11,176	10,395
52223 Training	1,394	8,625	2,900	7,070	4,300	3,700
52224 Vehicle Insurance	8,569	8,569	8,569	8,569	8,569	8,569
52238 Legal Fees	9,472	4,000	4,000	4,000	4,500	4,500
52230 Telephone	5,935	5,856	6,635	7,165	7,240	7,315
52234 Dues & Subscriptions	631	1,055	1,035	1,205	1,205	1,175
52240 Public Notices/Information	674	500	400	400	400	400
52253 Consultant	28,822	100,640	34,750	61,000	6,000	6,000
52255 Software Maintenance	550	2,000	2,000	2,000	2,000	2,000
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.	0	750	0	750	750	750
52500 Equip Repl Fund	186,300	0	0	81,679	77,304	68,304
<b>Subtotal</b>	<b>294,321</b>	<b>183,455</b>	<b>115,587</b>	<b>227,092</b>	<b>166,413</b>	<b>156,077</b>
<b>Commodities</b>						
53220 Water	8,544	10,000	9,000	10,000	10,000	10,000
53313 Auto Gas	1,001	1,173	1,363	1,400	1,400	1,400
53314 Office Supplies	846	1,550	1,300	1,250	1,250	1,250
53315 Printed Materials	0	400	400	200	200	200
53324 Uniforms	6,021	5,985	5,985	5,495	5,145	6,495
<b>Subtotal</b>	<b>16,412</b>	<b>19,108</b>	<b>18,048</b>	<b>18,345</b>	<b>17,995</b>	<b>19,345</b>
<b>Capital / Debt</b>						
56490 Loan Principal (DWC)	49,044	49,044	49,044	49,044	49,044	49,044
56491 Loan Interest (DWC)	5,231	4,904	4,904	3,924	2,943	1,962
<b>Subtotal</b>	<b>54,275</b>	<b>53,948</b>	<b>53,948</b>	<b>52,968</b>	<b>51,987</b>	<b>51,006</b>
<b>Totals</b>	<b>\$ 898,595</b>	<b>\$ 836,832</b>	<b>\$ 778,838</b>	<b>\$ 992,782</b>	<b>\$ 935,544</b>	<b>\$ 929,537</b>



**NARRATIVE**

This program includes costs to inspect, repair and replace water meters. Accurate and reliable meters are key to ensuring the financial viability of the water system. Loss of water through inaccurate or inoperable meters reduces water sales revenue, which could unnecessarily inflate water rates and limit funds necessary for upkeep of the system infrastructure. There are a variety of meter types and automatic meter reading devices of varying ages throughout the system.

**FY21/22 ACCOMPLISHMENTS**

1. Conducted testing of 87 large meters to ensure they are recording consumption within manufacturer's standards.
2. Approximately 2,800 AMR's were replaced, compared to 1,314 the prior year. The main difference in productivity is related to the impact of COVID-19 in the prior year.
3. 1,671 water system valves were exercised as part of the in-house valve exercising program.

**FY22/23 OBJECTIVES**

1. Conduct testing of 69 two and three-inch water meters and 19 four and six-inch meters to identify any that are under-recording consumption. This is an ongoing program that will test large meters every two to four years depending on size.
2. Replace any large meters identified in testing program that are recording outside of manufacturer's standards.
3. Complete the multi-year Automated Meter Reading (AMR) equipment replacement program, with an estimated number of 950 AMR's remaining.

**Water Metering Expenditures (04201400)**

<b>Acct. #/Description</b>	<b>Actual FY 20/21</b>	<b>Revised Budget FY 21/22</b>	<b>Estimated Expenses FY 21/22</b>	<b>Proposed Budget FY 22/23</b>	<b>Projected FY 23/24</b>	<b>Projected FY 24/25</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 48,329	\$ 95,093	\$ 94,661	\$ 109,991	\$ 109,991	\$ 109,991
51109 Overtime	2,441	6,000	4,000	6,000	6,000	6,000
51111 Group Insurance	15,161	17,835	17,343	21,520	22,596	23,726
51112 IMRF	6,990	14,406	15,662	15,369	15,369	15,369
51113 FICA	3,763	7,481	8,375	8,583	8,583	8,583
51114 Workers Comp.	1,301	1,301	1,301	1,301	1,301	1,301
<b>Subtotal</b>	<b>77,985</b>	<b>142,116</b>	<b>141,342</b>	<b>162,764</b>	<b>163,840</b>	<b>164,970</b>
<b>Contractual Services</b>						
52212 Auto Maint. & Repair	31,516	29,719	43,151	35,999	39,115	36,383
52229 Postage	885	3,000	4,150	500	50	0
52253 Consultant	24,151	49,000	27,000	25,000	0	0
52282 Meter Maintenance	21,956	30,000	28,050	20,000	27,700	24,000
<b>Subtotal</b>	<b>78,508</b>	<b>111,719</b>	<b>102,351</b>	<b>81,499</b>	<b>66,865</b>	<b>60,383</b>
<b>Commodities</b>						
53313 Auto Gas	7,004	8,208	9,543	9,802	9,802	9,802
53333 Meters	406,250	393,000	380,691	98,000	63,000	63,000
<b>Subtotal</b>	<b>413,254</b>	<b>401,208</b>	<b>390,234</b>	<b>107,802</b>	<b>72,802</b>	<b>72,802</b>
<b>Totals</b>	<b>\$ 569,747</b>	<b>\$ 655,043</b>	<b>\$ 633,927</b>	<b>\$ 352,065</b>	<b>\$ 303,507</b>	<b>\$ 298,155</b>

**NARRATIVE**

The Village purchases all of its potable water from the DuPage Water Commission (DWC), whose source is Lake Michigan. This program provides for maintenance and repair of three (3) DWC water pressure adjusting stations, three (3) standby wells, five (5) water storage tanks, one-hundred thirty-eight (138) linear miles of water main, over one-thousand seven-hundred (1,700) fire hydrants, and over fifteen-hundred (1,500) control valves.

**FY21/22 ACCOMPLISHMENTS**

1. All required sampling was completed on schedule and no reportable violations occurred.
2. All system fire hydrants were flushed and needed repairs were completed.
3. The Lies Road water tower painting and repair project was completed.
4. Plans and specifications for the painting and minor repairs of the Fullerton Avenue 500,000 gallon water tower were completed. A bid process was conducted and a contract approved for the project to begin in May 2022.
5. The Schmale Road Water Main Replacement Project was completed and the new infrastructure was placed into service.
6. A leak detection survey was completed and found a number of very small leaks but did not identify any significant leaks.
7. Energy-efficiency improvements at the Kuhn Road water pumping station were undertaken but will not be completed until May 2022. The project also included installation of solar-powered mixing equipment at both the Kuhn Road and Public Works Center reservoirs.

**FY22/23 OBJECTIVES**

1. Complete the painting and minor repairs of the Fullerton Avenue water storage tank and prepare specifications and bid documents for painting and minor repairs to the elevated storage tank on at the Public Works Center (work to be completed in FY23/24).
2. Complete system-wide leak detection to identify any underground water loss and immediately follow up detection results with any needed repairs.
3. Hire a full-time Water Plant Operator to provide the Utilities Supervisor with support in daily oversight and operations of the water system.

**WATER AND SEWER FUND**

**PUBLIC WORKS**

**Water Division - Distribution System Operations & Maintenance Detail**

**Distribution System Operations & Maintenance Expenditures (04201600)**

Acct. #/Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated Expenses FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 350,705	\$ 412,068	\$ 389,161	\$ 452,185	\$ 452,185	\$ 452,185
51106 Seasonal Help	0	11,952	0	7,200	7,200	7,200
51109 Overtime	36,489	58,000	50,000	55,000	55,000	56,000
51111 Group Insurance	58,893	67,867	65,904	81,872	85,966	90,264
51112 IMRF	53,472	66,985	53,521	67,202	67,202	67,202
51113 FICA	28,343	34,785	28,247	37,532	37,532	37,532
51114 Workers Comp.	7,252	7,252	7,252	7,252	7,252	7,252
<b>Subtotal</b>	<b>535,154</b>	<b>658,909</b>	<b>594,085</b>	<b>708,243</b>	<b>712,337</b>	<b>717,635</b>
<b>Contractual Services</b>						
52212 Auto M & R	49,525	46,702	67,808	56,570	61,467	57,173
52223 Training	565	1,280	620	1,710	1,410	1,760
52234 Dues & Subscrip.	0	500	30	500	500	500
52244 Maint. and Rep.	40,255	693,350	657,867	741,400	577,300	130,600
52253 Consultant	20,201	73,000	61,000	74,000	43,000	0
52264 Equipment Rental	1,263	1,000	500	1,000	1,000	1,000
52265 Hauling	7,671	7,500	7,500	8,500	8,500	9,000
52272 Property Maint.	1,231	1,300	1,350	1,400	1,450	1,500
52279 Lab Services	10,842	11,600	11,600	11,600	13,400	11,600
52283 DuPage Water	5,583,522	5,715,000	5,545,000	5,802,000	5,802,000	5,802,000
52284 Equipment Maint.	439	500	825	2,050	800	800
52286 Pavement Restor.	7,027	6,000	5,450	6,600	6,600	7,000
<b>Subtotal</b>	<b>5,722,541</b>	<b>6,557,732</b>	<b>6,359,550</b>	<b>6,707,330</b>	<b>6,517,427</b>	<b>6,022,933</b>
<b>Commodities</b>						
53210 Electricity	66,518	68,000	68,000	68,000	68,000	68,000
53230 Natural Gas	883	900	900	900	900	900
53312 PWC Diesel Fuel	1,746	2,100	2,585	2,282	2,397	2,516
53313 Auto Gas	12,007	14,070	16,360	16,803	16,803	16,803
53316 Small Tools	8,533	9,000	8,988	9,050	4,600	3,000
53317 Operating Supl.	61,924	65,025	62,218	68,900	74,700	74,950
53331 Chemicals	1,024	3,300	600	3,300	3,300	3,300
53350 Small Equipment	13,314	18,050	17,485	14,725	7,000	2,750
<b>Subtotal</b>	<b>165,949</b>	<b>180,445</b>	<b>177,136</b>	<b>183,960</b>	<b>177,700</b>	<b>172,219</b>
<b>Capital Outlay</b>						
54412 Other Equipment	0	0	0	145,000	0	112,000
54415 Vehicles	93,409	0	0	65,000	0	0
54480 Construction	1,177,769	3,079,000	1,772,000	60,700	140,000	40,000
<b>Subtotal</b>	<b>1,271,178</b>	<b>3,079,000</b>	<b>1,772,000</b>	<b>270,700</b>	<b>140,000</b>	<b>152,000</b>
<b>Totals</b>	<b>\$ 7,694,822</b>	<b>\$ 10,476,086</b>	<b>\$ 8,902,771</b>	<b>\$ 7,870,233</b>	<b>\$ 7,547,464</b>	<b>\$ 7,064,787</b>

<sup>1</sup> Construction Summary

Chlorine Injection Systems	\$ 100,000		
Kuhn Rd. Pump Station Repairs/Mixer	20,700		
Well Retirements	40,000	40,000	40,000
	<b>\$ 60,700</b>	<b>\$ 140,000</b>	<b>\$ 40,000</b>

**NARRATIVE**

The Utility Billing program for the combined water and sewer system is a function of the Financial Management Department. Approximately 10,000 residential and 1,000 multi-family, commercial and industrial water and sewer accounts are billed on a monthly basis. The Financial Management Department is also responsible for addressing all customer questions and concerns in regard to utility accounts, as well as all recordkeeping for payments received, receivables, late notices and service termination for non-payment. The Financial Management Department's operating costs for the utility billing function are charged directly to the Water and Sewer Fund.

**FY21/22 ACCOMPLISHMENTS**

1. Continued coordination with the Public Works Department in the multi-year AMR (Automated Meter Reading) Replacement Program which began in August 2018.
2. Worked with residents experiencing financial difficulties throughout the pandemic by extending payment plans, suspending late penalties and service disconnections during periods where State mitigation measures were at their peak.

**FY22/23 OBJECTIVES**

1. As the AMR replacement program nears completion, begin the planning process to implement a fixed base network where meter readings can be collected on-demand, from equipment mounted on water towers, eliminating the less efficient drive-by meter reading collection application.

**Utility Billing Expenditures (04203100)**

<b>Acct. #/Description</b>	<b>Actual FY 20/21</b>	<b>Revised Budget FY 21/22</b>	<b>Estimated Expenses FY 21/22</b>	<b>Proposed Budget FY 22/23</b>	<b>Projected FY 23/24</b>	<b>Projected FY 24/25</b>
<b>Salaries &amp; Wages</b>						
51102 Personal Services	\$ 154,074	\$ 162,147	\$ 157,700	\$ 161,178	\$ 161,178	\$ 161,178
51109 Overtime	0	500	200	250	250	250
51111 Group Insurance	26,115	26,823	26,705	29,063	30,516	32,042
51112 IMRF	20,099	21,670	21,100	20,609	20,609	20,609
51113 FICA	11,065	12,276	11,500	12,206	12,206	12,206
51114 Workers Comp.	169	169	169	169	169	169
<b>Subtotal</b>	<b>211,522</b>	<b>223,585</b>	<b>217,374</b>	<b>223,475</b>	<b>224,928</b>	<b>226,454</b>
<b>Contractual Services</b>						
52221 Utility Bill Processing	49,490	50,500	51,750	51,500	51,500	51,500
52229 Postage	26,744	27,000	28,400	29,000	29,000	29,000
52237 Audit Fees	5,000	5,000	5,000	5,200	5,300	5,500
52253 Consultant	30,174	33,000	29,500	36,900	38,000	39,100
52255 Software Maintenance	19,085	20,000	16,300	21,700	22,400	18,000
52256 Banking Services	3,602	6,000	4,800	5,000	5,000	5,000
52280 Municipal Service Charge	199,500	204,500	204,500	201,000	198,000	199,500
<b>Subtotal</b>	<b>333,595</b>	<b>346,000</b>	<b>340,250</b>	<b>350,300</b>	<b>349,200</b>	<b>347,600</b>
<b>Totals</b>	<b>\$ 545,117</b>	<b>\$ 569,585</b>	<b>\$ 557,624</b>	<b>\$ 573,775</b>	<b>\$ 574,128</b>	<b>\$ 574,054</b>

**POLICE PENSION FUND**

The Carol Stream Police Pension Fund is organized under state statutes (40 ILCS 5/3-101) to provide retirement benefits for sworn police personnel. The Police Pension Fund is administered by a five-member Pension Board as defined by statute, and includes two citizens appointed by the Mayor and Village Board, two active police officers, and one current beneficiary. The Financial Management Department provides administrative assistance to the Fund.

**TAX INCREMENT FINANCING DISTRICT (TIF) 3 FUND  
NORTH AVENUE AND SCHMALE ROAD**

On December 5, 2011, the Village created the North Avenue and Schmale Road Tax Increment Financing District as a means to facilitate appropriate economic incentives for the development of this key entryway at the Village's eastern boundary.

A redevelopment agreement was approved in July 2013 with Caputo's New Farm Produce, Inc. for the addition of a new 70,000 square foot retail grocery store and 242,000 square foot regional warehouse, office and distribution facility. Construction of this development was completed in 2014. Incentives to be paid from the TIF come solely from incremental property taxes generated by the grocery store parcel plus a portion of sales taxes created by the development and are paid in accordance with the terms of the redevelopment agreement.

**EQUIPMENT REPLACEMENT FUND**

The Equipment Replacement Fund was established in FY20/21 as a means of funding the replacement of Village fleet vehicles and large equipment. Funds are contributed by user departments within the General and Water and Sewer Funds each year to finance a portion of each vehicle's estimated future replacement cost over its projected service life. This method of funding will ensure availability of funds when vehicles require replacement and is a lower cost alternative to funding through capital lease financing.

**STATE ASSET SEIZURE AND FEDERAL ASSET SEIZURE FUNDS**

The Village periodically receives forfeited assets through the Police Department's participation in various State and Federal cases. The proceeds of these forfeitures are to be allocated exclusively for authorized law enforcement purposes in compliance with State and Federal regulations.

**AMERICAN RESCUE PLAN ACT (ARPA) FUND**

This fund was established in FY21/22 to administer grant proceeds received under the American Rescue Plan Act of 2021. This fund will track eligible grant expenditures applied toward governmental activities. Grant eligible expenditures related to business type activities (i.e. Water and Sewer Fund) will be recognized directly in those funds.

**NARRATIVE**

The Carol Stream Police Pension Fund is organized under state statutes (40 ILCS 5/3-101) to provide retirement benefits for its members. The Police Pension Fund is administered by a five-member Pension Board and includes two citizens appointed by the Mayor, two active police officers, and one current beneficiary. The Finance Department provides administrative assistance to the Fund.

Funds used to pay for the benefits of retired police officers comes from three sources:

- Active Police Officers – Each officer pays 9.91 percent of their base salary as an on-going contribution into the fund.
- Investment Income – Income generated by the Fund’s investment holdings. As of April 30, 2021, the Fund had a total net position of \$64.8 million which is held in trust for its members. The Fund assumes an investment rate of return of 7.00%.
- Village Contribution – Each year, an independent actuary calculates the amount needed to fully fund the plan based on a set of investment return, salary progression, mortality, and other assumptions. For FY22/23, the actuarially determined contribution by the Village is \$3,176,132, an increase of 4.1% from FY21/22. At the completion of the actuary’s latest report (4/30/21) the Pension Fund was 71.7% of “fully funded” status.

The pension plan, as set by State law, provides retirement benefits at age 50, with a minimum of 20 years of service, at a rate of 50% of the member’s annual salary. The annual pension increases by 2.5% for each additional year of service over 20 years up to 30 years, to a maximum of 75% of such annual salary.

Late in 2010, the Illinois General Assembly adopted a number of reforms in the pension law that created a new benefit tier (Tier 2) for new plan participants hired on or after January 1, 2011. Major changes included an increase in the minimum retirement age to 55, annual non-compounded pension increases which begin at age 60, and the salary used to compute pension will be based on the highest 96 of the last 120 months of service, subject to a maximum pensionable salary limited by an annual growth cap. This legislation also expanded investment authority, extended the amortization period for unfunded liabilities from 2033 to 2040, and imposed funding targets and penalties to municipalities for failing to adequately fund pension obligations.

In 2019, the General Assembly adopted P.A.101-0610 which provides for the mandatory consolidation of the investment assets of more than 650 downstate and suburban police and fire pension funds into two new investment funds, one for police and another for fire. Following consolidation, which must take place within 30 months from adoption, local pension boards will



no longer have investment authority, however will retain all other duties currently prescribed by statute including approval of new members and administration and payment of retirement and disability benefits.

The newly consolidated funds will be maintained and managed by an independently elected board of trustees and all funds will be maintained separately from the state treasury. Furthermore, the assets of individual pension funds will not be impacted positively or negatively by the financial condition of other members of the consolidated fund.

P.A.101-0610 also made modest changes to the previously adopted Tier 2 benefit structure, based on concerns that those benefits may not meet IRS "safe harbor" standards for exemption from participation in Social Security (Certain jurisdictions exempt police and fire personnel from participating in Social Security. Carol Stream Police Officers participate in Social Security). Changes in Tier 2 benefits included adjustments in the calculation of determining final salary, the Tier 2 salary cap and survivor benefits.

*Village of Carol Stream*  
**POLICE PENSION FUND**

**Detail**

<b>Acct. # / Description</b>	<b>Actual FY 20/21</b>	<b>Revised Budget FY 21/22</b>	<b>Estimated FY 21/22</b>	<b>Proposed Budget FY 22/23</b>	<b>Projected FY 23/24</b>	<b>Projected FY 24/25</b>
<b>Revenues</b>						
46511 Investment Income	\$ 1,373,705	\$ 1,500,000	\$ 1,500,000	\$ 1,900,000	\$ 2,000,000	\$ 2,050,000
46525 Gain/(Loss)	10,726,891	2,500,000	2,500,000	3,000,000	3,100,000	3,250,000
47333 Employee Contribution	616,214	650,000	646,000	670,000	700,000	725,000
47334 Contributions - Prior Year	51,411	0	0	0	0	0
47335 Repayment of Refunds	30,619	0	0	0	0	0
47336 Interest From Members	122,631	0	0	0	0	0
47337 Portability Transfers In	143,663	0	0	0	0	0
49330 Employer Contribution	2,850,352	3,050,927	3,050,927	3,176,132	3,334,939	3,501,686
<b>Total Revenue</b>	<b>\$ 15,915,486</b>	<b>\$ 7,700,927</b>	<b>\$ 7,696,927</b>	<b>\$ 8,746,132</b>	<b>\$ 9,134,939</b>	<b>\$ 9,526,686</b>
<b>Expenses</b>						
<b>Contractual Services</b>						
52222 Meetings	3,002	5,000	4,000	5,000	5,000	5,000
52234 Dues & Subscriptions	795	1,100	800	1,100	1,100	1,100
52238 Legal Fees	1,478	3,000	1,000	2,500	2,500	2,500
52256 Banking Services	7,728	8,000	8,500	9,400	10,000	10,500
52259 Accounting Services	10,710	11,000	11,000	11,500	11,700	12,100
52292 Management Fees	77,660	90,000	78,000	80,000	80,000	80,000
52293 Bonding & Insurance	4,337	4,800	4,337	4,800	4,800	4,800
52294 Secretary Services	16,440	17,000	17,000	17,500	18,000	18,500
52295 Medical Examinations	0	2,000	1,470	2,000	2,000	2,000
<b>Subtotal</b>	<b>122,150</b>	<b>141,900</b>	<b>126,107</b>	<b>133,800</b>	<b>135,100</b>	<b>136,500</b>
<b>Other Expenses</b>						
57473 Retirement Pensions	3,583,849	4,250,000	3,700,000	4,000,000	4,350,000	4,700,000
57474 State Filing Fee	8,000	8,000	8,000	8,000	8,000	8,000
57475 Contribution Refunds	16,514	15,000	140,000	15,000	15,000	15,000
57476 Disability Pensions	47,471	40,000	40,000	40,000	40,000	40,000
57477 Transfer to Other Pension	163,131	0	0	0	0	0
57478 Surviving Spouse Pension	122,567	167,000	167,000	167,000	167,000	167,000
<b>Subtotal</b>	<b>3,941,532</b>	<b>4,480,000</b>	<b>4,055,000</b>	<b>4,230,000</b>	<b>4,580,000</b>	<b>4,930,000</b>
<b>Total Expenses</b>	<b>\$ 4,063,682</b>	<b>\$ 4,621,900</b>	<b>\$ 4,181,107</b>	<b>\$ 4,363,800</b>	<b>\$ 4,715,100</b>	<b>\$ 5,066,500</b>
<b>Net Increase / (Decrease)</b>	<b>\$ 11,851,804</b>	<b>\$ 3,079,027</b>	<b>\$ 3,515,820</b>	<b>\$ 4,382,332</b>	<b>\$ 4,419,839</b>	<b>\$ 4,460,186</b>

# Village of Carol Stream

## TAX INCREMENT FINANCING DISTRICT 3 NORTH AVENUE AND SCHMALE ROAD

Detail

Acct. # / Description	Actual FY 20/21	Revised	Estimated FY 21/22	Proposed	Projected FY 23/24	Projected FY 24/25
		Budget FY 21/22		Budget FY 22/23		
<b>Beginning Balance, May 1</b>	\$ 811,365		\$ 992,496	\$ 1,167,335	\$ 1,344,635	\$ 1,532,135
<b>Revenues/Sources</b>						
41150 Tax Increment - Caputo's	169,448	177,000	179,628	182,000	187,000	192,000
41175 Tax Increment - Undesig	185,737	208,000	176,592	180,000	183,000	186,000
46501 Interest Income	968	1,000	170	300	5,000	10,000
49340 Sales Taxes - Caputo's	132,829	130,000	123,000	125,000	125,000	125,000
<b>Total Revenues/Sources</b>	<b>488,982</b>	<b>516,000</b>	<b>479,390</b>	<b>487,300</b>	<b>500,000</b>	<b>513,000</b>
<b>Expenditures/Uses</b>						
52238 Legal Services	538	1,500	500	2,500	500	500
56490 Loan Principal	177,977	162,000	181,977	192,500	203,000	215,000
56491 Loan Interest	129,336	125,000	122,074	115,000	109,000	102,000
<b>Total Expenditures/Uses</b>	<b>307,851</b>	<b>288,500</b>	<b>304,551</b>	<b>310,000</b>	<b>312,500</b>	<b>317,500</b>
Net Increase / (Decrease)	181,131	227,500	174,839	177,300	187,500	195,500
<b>Ending Balance, April 30</b>	<b>\$ 992,496</b>		<b>\$ 1,167,335</b>	<b>\$ 1,344,635</b>	<b>\$ 1,532,135</b>	<b>\$ 1,727,635</b>

*Village of Carol Stream*  
EQUIPMENT REPLACEMENT FUND

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
<b>Revenues (10000000)</b>						
<b>Interfund Transfers</b>						
<u>General Fund</u>						
49462 Engineering Services	\$ 14,412	0	0	5,473	2,431	2,431
49464 Community Developmen	12,406	0	0	6,203	6,203	6,203
49466 Police	267,120	0	0	314,176	155,961	121,960
49467 Public Works	616,993	0	0	505,406	500,893	321,318
49468 Municipal Building	9,000	0	0	4,000	0	0
<u>Water &amp; Sewer Fund</u>						
49690 Sewer Division	67,274	0	0	31,137	31,137	31,137
49691 Water Division	186,300	0	0	81,679	77,304	68,304
	<b>\$ 1,173,505</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 948,074</b>	<b>\$ 773,929</b>	<b>\$ 551,353</b>
<b>Expenditures (45415)</b>						
<b>Vehicles / Equipment</b>						
<u>General Fund - 54415</u>						
10620000 Engineering Services	0	0	0	0	71,624	0
10640000 Community Developmen	0	0	0	0	0	0
10660000 Police	0	128,000	117,403	462,000	252,000	227,000
10670000 Public Works	60,573	131,000	129,868	0	579,000	629,500
10680000 Municipal Building	0	30,000	0	34,000	0	0
<u>Water &amp; Sewer Fund - 54415</u>						
10100000 Sewer Division		0	0	0	50,000	0
10200000 Water Division		0	0	94,000	208,000	75,500
10660000 Depreciation Expense	30,255	0	0	0	0	0
10670000 Depreciation Expense	12,373	0	0	0	0	0
	<b>\$ 103,201</b>	<b>\$ 289,000</b>	<b>\$ 247,271</b>	<b>\$ 590,000</b>	<b>\$ 1,160,624</b>	<b>\$ 932,000</b>
<b>Net Increase / (Decrease)</b>	<b>\$ 1,070,304</b>	<b>\$ (289,000)</b>	<b>\$ (247,271)</b>	<b>\$ 358,074</b>	<b>\$ (386,695)</b>	<b>\$ (380,647)</b>
Transfer From General Fund	\$ 3,074,857					
Transfer From Water & Sewer Fund	904,725					
Total	3,979,582					
Projected Year End Reserve	\$ 5,049,886	\$ 4,802,615	\$ 5,160,689	\$ 4,773,994	\$ 4,393,347	

Village of Carol Stream  
Equipment Replacement Fund  
5/1/2022

Dept Description Equip # Purch Life Est. Sched. FY Replace Original Cost Est. Replacement Cost Annual Contrib. FY22 Proj. Balance Remaining Contrib. FY23 FY24 FY25 FY26-FY42

GENERAL FUND

Dept	Description	Equip #	Purch	Life	Est. Sched. FY Replace	Original Cost	Est. Replacement Cost	Annual Contrib.	FY22 Proj. Balance	Remaining Contrib.	FY23	FY24	FY25	FY26-FY42
ENG	Ford F150	304	2008	15	2023	16,689	26,001	1,733	26,001	-	-	-	-	-
ENG	Ford Focus	301	2009	15	2024	13,293	20,710	1,381	19,329	1,381	REPLACE	REPLACE	REPLACE	REPLACE
ENG	Ford Ranger	307	2009	15	2024	15,991	24,913	1,661	23,252	1,661	REPLACE	REPLACE	REPLACE	REPLACE
ENG	Ford F150	303	2014	15	2029	23,000	35,833	2,389	21,248	14,585	2,431	2,431	2,431	7,293
ENG	Ford Focus	302	2014	15	N/A	16,696								
										<b>Fleet Reduction - Future Step Down Vehicle</b>				
										<b>5,473</b>	<b>2,431</b>	<b>2,431</b>	<b>2,431</b>	<b>7,293</b>

CD	Ford Transit Connect	202	2016	12	2028	17,263	24,613	2,051	14,358	10,255	2,051	2,051	2,051	4,102
CD	Ford F150	203	2016	15	2031	19,990	31,144	2,076	14,536	16,608	2,076	2,076	2,076	10,380
CD	Ford F150	204	2016	15	2031	19,990	31,144	2,076	14,536	16,608	2,076	2,076	2,076	10,380
CD	Tahoe	205	2011	12	N/A	26,480								
										<b>Step Down Vehicle</b>				
										<b>6,203</b>	<b>6,203</b>	<b>6,203</b>	<b>6,203</b>	<b>24,862</b>

Step Down Vehicle

IT	Blue Dodge Caravan	102	2006	12	N/A	19,380								
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PD	Kia Optima	608	2013	7	2022	-	32,000	4,571	32,000	-	REPL 22	REPL 22	REPL 22	REPL 22
PD	Ford Explorer	685	2013	7	2022	25,022	42,000	6,000	32,000	10,000	10,000	10,000	10,000	10,000
PD	Squad - Durango	643	2014	7	2022	30,407	38,000	5,429	32,000	6,000	6,000	6,000	6,000	6,000
PD	Squad - Durango	644	2014	7	2022	30,407	38,000	5,429	32,000	6,000	6,000	6,000	6,000	6,000
PD	Black Explorer	672	2007	7	2023	21,897	42,000	6,000	11,149	30,851	30,851	30,851	30,851	30,851
PD	Black Explorer	640	2014	9	2023	21,897	42,000	4,667	32,000	10,000	10,000	10,000	10,000	10,000
PD	Squad - Durango	652	2016	8	2023	31,382	38,000	4,571	27,429	10,571	10,571	10,571	10,571	10,571
PD	Squad - Durango	653	2016	7	2023	31,382	38,000	4,571	32,000	6,000	6,000	6,000	6,000	6,000
PD	Squad - Durango	670	2017	7	2023	30,722	38,000	4,571	27,429	10,571	10,571	10,571	10,571	10,571
PD	Squad - Charger	674	2017	6	2023	24,600	38,000	4,571	32,000	6,000	6,000	6,000	6,000	6,000
PD	Squad - Charger	675	2017	6	2023	24,600	38,000	4,571	32,000	6,000	6,000	6,000	6,000	6,000
PD	Squad - Durango	680	2018	5	2023	30,722	38,000	4,571	32,000	6,000	6,000	6,000	6,000	6,000
PD	Nissan Pathfinder	631	2013	7	2024	-	35,000	4,571	27,429	7,571	7,571	7,571	7,571	7,571
PD	Grand Cherokee	632	2013	10	2024	-	35,000	4,571	32,000	3,000	3,000	3,000	3,000	3,000
PD	Black Charger SOU	660	2013	11	2024	25,022	35,000	4,571	27,429	7,571	7,571	7,571	7,571	7,571
PD	Ram Truck	641	2014	10	2024	22,482	30,000	4,571	27,429	2,571	2,571	2,571	2,571	2,571
PD	Squad - Durango	671	2017	7	2024	30,722	39,000	4,571	27,429	11,571	11,571	11,571	11,571	11,571
PD	Squad - Charger	676	2017	7	2024	25,022	39,000	4,571	27,429	11,571	11,571	11,571	11,571	11,571
PD	Chief's Durango	681	2018	6	2024	25,800	39,000	4,571	27,429	11,571	11,571	11,571	11,571	11,571
PD	Squad - Durango K-9	693	2019	5	2024	28,747								
PD	Black Caravan	628	2012	11	2025	26,094	36,000	4,571	32,000	4,000	2,000	REPLACE	REPLACE	REPLACE
PD	Ram Truck	629	2013	10	2025	23,309	31,000	4,571	32,000	(1,000)	(1,000)	REPLACE	REPLACE	REPLACE
PD	Deputy Chief Durango	645	2014	9	2025	30,407	40,000	4,571	32,000	8,000	4,000	4,000	4,000	4,000

**Village of Carol Stream  
Equipment Replacement Fund  
5/1/2022**

Dept	Description	Equip #	FY	Est. Life	Sched. FY Replace	Original Cost	Replacement Cost	Annual Contrib.	FY22 Proj. Balance	Remaining Contrib.	FY23	FY24	FY25	FY26-FY42
PD	D.C. Charger	673	2017	8	2025	26,000	40,000	4,571	22,858	17,142	8,571	8,571	REPLACE	-
PD	White Charger	682	2018	7	2025	23,097	40,000	4,571	22,858	17,142	8,571	8,571	REPLACE	-
PD	Squad - Charger	691	2019	6	2025	24,847	40,000	4,571	18,287	21,713	10,857	10,856	REPLACE	-
PD	Black Caravan	651	2015	12	2026	26,034	35,000	4,571	13,716	21,284	7,095	7,095	7,094	-
PD	Dodge Durango 2020	601	2021	5	2026	30,933	41,500	8,300	5,071	36,429	12,143	12,143	12,143	-
PD	Dodge Durango 2020	602	2021	5	2026	30,933	41,500	8,300	5,071	36,429	12,143	12,143	12,143	-
PD	Ford Explorer 2021	611	2021	5	2026	35,123	46,000	9,200	5,714	40,286	13,429	13,429	13,428	-
PD	Ford Explorer 2021	612	2021	5	2026	35,123	46,000	9,200	5,714	40,286	13,429	13,429	13,428	-
PD	Dodge Durango 2021	613	2021	5	2026	33,981	41,500	8,300	5,571	35,929	11,976	11,976	11,977	-
PD	Dodge Charger 2021	614	2021	5	2026	27,665	41,500	8,300	4,571	36,929	12,310	12,310	12,309	-
PD	Dodge Ram pickup 2021	615	2022	5	2027	27,804	32,000	6,400	4,571	27,429	6,857	6,857	6,857	6,858
PD	Dodge Charger 2021	616	2022	5	2027	27,665	43,000	8,600	4,571	38,429	9,607	9,607	9,607	9,608
PD	Dodge Durango 2021	617	2022	5	2027	33,981	43,000	8,600	5,571	37,429	9,357	9,357	9,357	9,358
PD	Dodge Ram 2021	618	2022	5	2027	27,804	32,000	6,400	4,571	27,429	6,857	6,857	6,857	6,858
PD	Ford F150 Pick-up 2020	603	2021	7	2028	30,570	37,500	5,357	3,700	33,800	6,760	6,760	6,760	13,520
PD	Experience Adjustment for Prior Year Purchases								(4,792)	(4,205)				
											314,176	155,961	121,960	46,202

PW	Streets Backhoe	26	2000	25	2024	76,900	100,000	4,000	100,000	-	-	-	REPLACE	-
PW	Ford F350 (Concrete Truck)	43	2003	18	2024	35,506	48,000	2,667	48,000	-	-	-	REPLACE	-
PW	Interntl Single Axle Dump Truck	79	2006	20	2024	82,498	220,000	11,000	80,000	140,000	70,000	70,000	REPLACE 24	-
PW	Ford F350 w/plow	52	2012	10	2024	30,154	47,000	4,700	47,000	-	-	-	REPLACE	-
PW	Ford F350 w/plow	53	2012	10	2024	30,154	47,000	4,700	47,000	-	-	-	REPLACE	-
PW	Quad Cab Ford F350	61	2012	10	2024	33,139	49,000	4,900	49,000	-	-	-	REPLACE	-
PW	Quad Cab Ford F350	62	2012	10	2024	33,414	49,000	4,900	49,000	-	-	-	REPLACE	-
PW	Dixie Chopper Mower	592	2014	8	2024	10,885	19,000	2,375	16,625	2,375	2,375	2,375	REPLACE	-
PW	Mowing Tractor	49	1998	20	2025	18,540	58,000	2,900	49,300	8,700	5,800	2,900	REPLACE	6,858
PW	Sign Truck	77	2001	20	2025	40,354	75,500	3,775	57,500	18,000	9,000	9,000	REPLACE	-
PW	Interntl Single Axle Dump Truck	72	2002	20	2025	71,672	220,000	22,000	176,000	44,000	22,000	22,000	REPLACE	-
PW	Skid Steer	81	2005	20	2025	17,416	56,000	2,800	50,400	5,600	2,800	2,800	REPLACE	-
PW	Interntl Single Axle Dump Truck	83	2010	20	2025	122,097	220,000	11,000	83,700	136,300	68,150	68,150	REPLACE	-
PW	Loader	70	2001	20	2026	99,950	224,000	11,200	190,400	33,600	11,200	11,200	REPLACE	-
PW	Interntl Single Axle Dump Truck	71	2001	20	2026	71,672	227,000	22,700	158,900	68,100	22,700	22,700	REPLACE	-
PW	Mowing Tractor	584	2001	25	2026	17,082								
PW	Street Sweeper	45	2006	20	2026	138,380								
PW	Ford F250 w/plow (Jason's veh.)	31	2015	10	2026	31,464	47,250	4,725	37,800	9,450	4,725	4,725	REPLACE	9,000
PW	1 ton dump	46	2012	15	2027	60,663	135,000	9,000	99,000	36,000	9,000	9,000	REPLACE	9,000
PW	Kubota RTV500	589	2015	12	2027	8,985	12,810	1,068	8,538	4,272	1,068	1,068	REPLACE	1,068
PW	Kubota RTV500	593	2015	12	2027	8,985	12,810	1,068	8,538	4,272	1,068	1,068	REPLACE	1,068
PW	Exmark Zero Turn Mower	596	2019	8	2027	18,026	22,835	2,854	11,417	11,417	2,854	2,854	REPLACE	2,854
PW	Toro Wide Area Mower	502	2013	15	2028	49,772	77,543	5,170	51,695	25,848	5,170	5,170	REPLACE	10,339

Combine replacement w/ unit #49  
Fleet Reduction - Not scheduled for replacement

**Village of Carol Stream  
Equipment Replacement Fund  
5/1/2022**

Dept	Description	Equip #	FY	Est. Life	Sched. FY Replace	Original Cost	Est. Replacement Cost	Annual Contrib.	FY22 Proj. Balance	Remaining Contrib.	FY23	FY24	FY25	FY26-FY42
PW	John Deere Zero Turn Mower	594	2020	8	2028	17,929	22,712	3,245	6,490	16,222	3,245	3,245	3,245	6,487
PW	Internrtl Single Axle Dump Truck	74	2003	20	2029	72,834	248,000	24,800	99,200	148,800	24,800	24,800	24,800	74,400
PW	1 ton dump	50	2008	15	2029	64,411	144,000	14,400	57,600	86,400	14,400	14,400	14,400	43,200
PW	Internrtl Single Axle Dump Truck	75	2006	20	2030	91,815	255,000	28,300	56,600	198,400	28,300	28,300	28,300	113,500
PW	Exmark Lazer Zero Turn Mower	579	2022	8	2030	17,704	22,000	2,750	-	22,000	2,750	2,750	2,750	13,750
PW	International Tandem Axle	41	2003	20	2031	84,876	282,000	28,200	56,400	225,600	28,200	28,200	28,200	141,000
PW	1 ton dump	47	2016	15	2031	91,467	148,000	9,867	69,064	78,936	9,867	9,867	9,867	49,335
PW	John Deere Zero Turn Mower	585	2021	10	2031	18,550	22,500	2,250	2,250	20,250	2,250	2,250	2,250	13,500
PW	John Deere Zero Turn Mower	586	2021	10	2031	18,550	22,500	2,250	2,250	20,250	2,250	2,250	2,250	13,500
PW	Internrtl Single Axle Dump Truck	R73	2021	10	2031	190,000	232,000	23,200	23,200	208,800	23,200	23,200	23,200	139,200
PW	Internrtl Single Axle Dump Truck	R78	2021	10	2031	190,000	232,000	23,200	23,200	208,800	23,200	23,200	23,200	139,200
PW	Kubota RTV1100X	599	2017	15	2032	28,369	44,198	2,947	17,679	26,519	2,947	2,947	2,947	17,679
PW	Supert. Veh. - 2021 Ford Explorer	30	2022	10	2032	32,873	44,000	4,400	-	44,000	4,400	4,400	4,400	30,800
PW	Internrtl Single Axle Dump Truck	R82	2022	10	2032	79,291	263,000	26,300	-	263,000	26,300	26,300	26,300	184,100
PW	Ford F350 w/ plow & salt spreader	32	2021	12	2033	50,805	64,000	5,333	5,333	58,667	5,333	5,333	5,333	42,668
PW	Ford F350 w/ plow	33	2021	12	2033	44,321	56,000	4,667	4,667	51,333	4,667	4,667	4,667	37,332
PW	Peterbilt Single Axle Dump Truck	84	2016	20	2036	177,446	300,000	15,000	105,000	195,000	15,000	15,000	15,000	150,000
PW	Peterbilt Single Axle Dump Truck	88	2016	20	2036	180,692	300,000	15,000	105,000	195,000	15,000	15,000	15,000	150,000
PW	Aerial Bucket Truck	76	2017	20	2037	193,876	350,000	17,500	105,000	245,000	17,500	17,500	17,500	192,500
PW	Loader	80	2022	20	2042	162,370	293,000	14,650	-	293,000	14,650	14,650	14,650	249,050
PW	Experience Adjustment for Prior Year Purchases						(10,324)			(762)				
											<b>505,406</b>	<b>500,893</b>	<b>321,318</b>	<b>1,825,531</b>

MB	Ford Ranger	101	2004	15	2022	13,160	34,000	2,267	30,000	4,000	REPLACE 23
MB	Ford Ranger	313	2005	15	2020	15,635				4,000	Step Down Vehicle
										<b>4,000</b>	<b>-</b>

<b>TOTAL - GENERAL FUND</b>						<b>\$4,115,597</b>	<b>\$ 6,962,517</b>	<b>\$633,865</b>	<b>\$3,105,971</b>	<b>\$3,856,546</b>	<b>835,258</b>	<b>665,488</b>	<b>451,912</b>	<b>1,903,888</b>
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**Village of Carol Stream  
Equipment Replacement Fund  
5/1/2022**

Dept	Description	Equip #	FY	Est. Life	Sched. FY Replace	Original Cost	Replacement Cost	Annual Contrib.	FY22 Proj. Balance	Remaining Contrib.	Est.				
											FY23	FY24	FY25	FY26-FY42	
S	Thompson Trash Pump	727	2007	15	2024	44,058	50,000	3,333	50,000	-	REPLACE	29,931	29,931	29,931	179,586
S	Vactor	21	2012	20	2032	331,446	598,628	29,931	329,249	269,379	REPLACE	1,206	1,206	1,206	1,206
S	WRC Kubota RTV400	576	2015	12	2027	12,104	14,472	1,206	9,648	4,824	REPLACE	31,137	31,137	31,137	180,792
<b>WATER &amp; SEWER FUND</b>															
W	Ford F150 no Plow	11	2008	12	2023	19,664	52,000	4,333	52,000	-	REPLACE	9,000	9,000	9,000	5,740
W	Ford F150 no Plow	18	2011	12	2023	20,064	42,000	3,500	42,000	-	REPLACE	4,642	4,642	4,642	5,740
W	Ford F250 no plow - Utility Body	14	2009	12	2024	33,219	52,000	4,333	52,000	-	REPLACE	5,740	5,740	5,740	90,000
W	Ford F250 w/plow - Utility Body	13	2011	12	2024	32,000	52,000	4,333	52,000	-	REPLACE	15,000	15,000	15,000	27,438
W	Ford F150 no Plow	19	2011	12	2024	20,064	52,000	4,333	47,625	4,375	REPLACE	4,573	4,573	4,573	17,760
W	Ford F350 w/plow	20	2012	10	2024	30,154	52,000	5,200	52,000	-	REPLACE	2,960	2,960	2,960	89,284
W	Flatbed with Crane	15	2000	20	2025	20,002	75,500	3,775	57,500	18,000	REPLACE	10,790	10,790	10,790	118,690
W	Ford F250 no plow - Utility Body	7	2014	12	2026	31,846	55,700	4,642	41,774	13,926	REPLACE	15,670	15,670	15,670	219,371
W	Ford F250 w/plow	23	2017	10	2027	36,493	57,400	5,740	34,440	22,960	REPLACE	81,679	77,304	68,304	568,283
W	International Swap Body Dump	22	2012	20	2032	184,945	300,000	15,000	165,000	135,000	REPLACE	112,816	108,441	99,441	749,075
W	Vermeer Trailer Vacuum Excavator	728	2012	20	2032	50,636	91,454	4,573	50,297	41,157	REPLACE	108,441	108,441	99,441	749,075
W	Ford Transit Meter Van	4	2017	15	2032	28,500	44,402	2,960	17,762	26,640	REPLACE	108,441	108,441	99,441	749,075
W	Ford F550 w/plow & salt spreader	6	2021	15	2036	93,303	125,000	8,929	8,929	116,071	REPLACE	108,441	108,441	99,441	749,075
W	Water Backhoe	25	2017	20	2037	119,480	215,794	10,790	64,734	151,060	REPLACE	108,441	108,441	99,441	749,075
W	Leak Truck	5	2020	20	2040	164,841	297,721	15,670	31,340	266,381	REPLACE	108,441	108,441	99,441	749,075
<b>TOTAL - WATER &amp; SEWER FUND</b>											<b>112,816</b>	<b>108,441</b>	<b>99,441</b>	<b>749,075</b>	

<b>TOTAL ALL FUNDS</b>	<b>\$5,388,416</b>	<b>\$ 9,190,589</b>	<b>\$766,446</b>	<b>\$4,264,269</b>	<b>\$4,926,319</b>	<b>\$948,074</b>	<b>\$ 773,929</b>	<b>\$ 551,353</b>	<b>\$2,652,963</b>
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# Village of Carol Stream

## STATE ASSET SEIZURE FUND

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
<b>DRUG SEIZURE</b>						
Beginning Fund Balance	\$ 241,274		\$ 187,436	\$ 266,154	\$ 266,154	\$ 266,154
<b>Revenues (02000000)</b>						
43212 State Drug Seizure	10,021	0	89,000	0	0	0
<b>Total Revenues</b>	<b>\$ 10,021</b>	<b>\$ 0</b>	<b>\$ 89,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures (02385200)</b>						
52223 Training	0	9,700	600	0	0	0
52230 Telephone	432	450	432	0	0	0
52244 Maintenance & Repair	1,960	2,000	2,150	0	0	0
52255 Software	0	0	2,800	0	0	0
53317 Operating Supplies	2,598	5,000	2,000	0	0	0
53350 Small Equipment Expense	6,382	40,000	1,300	0	0	0
54412 Other Equipment	1,472	0	1,000	0	0	0
54413 Computer Equipment	20,445	30,000	0	0	0	0
54415 Vehicles	30,570	0	0	0	0	0
<b>Subtotal - Drug Seizure</b>	<b>\$ 63,859</b>	<b>\$ 87,150</b>	<b>\$ 10,282</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Increase / (Decrease)	\$ (53,838)	\$ (87,150)	\$ 78,718	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 187,436</b>		<b>\$ 266,154</b>	<b>\$ 266,154</b>	<b>\$ 266,154</b>	<b>\$ 266,154</b>
<b>MONEY LAUNDERING</b>						
Beginning Fund Balance	28,508	28,508	29,035	31,035	31,035	31,035
<b>Revenues (02000000)</b>						
43213 State Money Laundering	527	0	2,000	0	0	0
<b>Total Revenues</b>	<b>\$ 527</b>	<b>\$ 0</b>	<b>\$ 2,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures (02385300)</b>						
52223 Training	0	2,500	0	0	0	0
54413 Computer Equipment	0	15,000	0	0	0	0
<b>Subtotal - Money Laundering</b>	<b>\$ 0</b>	<b>\$ 17,500</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Increase / (Decrease)	527	(17,500)	2,000	-	-	-
<b>Ending Fund Balance</b>	<b>29,035</b>		<b>31,035</b>	<b>31,035</b>	<b>31,035</b>	<b>31,035</b>
<b>VEHICLE SEIZURE</b>						
Beginning Fund Balance	2,788	2,788	8,207	39,207	39,207	39,207
<b>Revenues (02000000)</b>						
43214 State Vehicle Seizure	5,419	0	31,000	0	0	0
<b>Total Revenues</b>	<b>\$ 5,419</b>	<b>\$ 0</b>	<b>\$ 31,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures (02385400)</b>						
52223 Training	0	0	0	0	0	0
54413 Computer Equipment	0	0	0	0	0	0
<b>Subtotal - Veh. Seizure</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Increase / (Decrease)	5,419	0	31,000	0	0	0
<b>Ending Fund Balance</b>	<b>8,207</b>		<b>39,207</b>	<b>39,207</b>	<b>39,207</b>	<b>39,207</b>
<b>COMBINED FUND BALANCES</b>	<b>\$ 224,678</b>		<b>\$ 336,396</b>	<b>\$ 336,396</b>	<b>\$ 336,396</b>	<b>\$ 336,396</b>

*Village of Carol Stream*  
**FEDERAL ASSET SEIZURE FUND**

Acct. # / Description	Actual FY 20/21	Revised Budget FY 21/22	Estimated FY 21/22	Proposed Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
<b>DEPARTMENT OF JUSTICE</b>						
Beginning Fund Balance	\$ 147,003		\$ 140,539	\$ 129,639	\$ 129,639	\$ 129,639
<b>Revenues (03000000)</b>						
43210 DOJ Seizure	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures (03395000)</b>						
52223 Training	990	0	2,300	0	0	0
52255 Software Maintenance	3,495	0	0	0	0	0
52315 Canine Services	1,979	5,500	3,000	0	0	0
53317 Operating Supplies	0	0	2,000	0	0	0
53350 Small Equipment Expense	0	3,000	600	0	0	0
54413 Computer Equipment	0	0	3,000	0	0	0
<b>Subtotal - DOJ</b>	<b>\$ 6,464</b>	<b>\$ 8,500</b>	<b>\$ 10,900</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Increase / (Decrease)	\$ (6,464)	\$ (8,500)	\$ (10,900)	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 140,539</b>		<b>\$ 129,639</b>	<b>\$ 129,639</b>	<b>\$ 129,639</b>	<b>\$ 129,639</b>
<b>TREASURY DEPARTMENT</b>						
Beginning Fund Balance	6,151	6,151	4,387	4,387	4,387	4,387
<b>Revenues (03000000)</b>						
43211 Treasury Seizure	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures (03395100)</b>						
53317 Operating Supplies	1,764	0	0	0	0	0
<b>Subtotal - Treasury</b>	<b>\$ 1,764</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Increase / (Decrease)	(1,764)	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>4,387</b>		<b>4,387</b>	<b>4,387</b>	<b>4,387</b>	<b>4,387</b>
<b>COMBINED FUND BALANCES</b>	<b>\$ 144,926</b>		<b>\$ 134,026</b>	<b>\$ 134,026</b>	<b>\$ 134,026</b>	<b>\$ 134,026</b>

# Village of Carol Stream

## AMERICAN RESCUE PLAN ACT (ARPA) FUND

Detail

Acct. # / Description	Revised		Proposed			
	Actual FY 20/21	Budget FY 21/22	Estimated FY 21/22	Budget FY 22/23	Projected FY 23/24	Projected FY 24/25
<b>Beginning Balance, May 1</b>	\$ 0		\$ 0	\$ 5,322,458	\$ 2,661,458	\$ 0
<b>Revenues/Sources</b>						
43635 Grants - Gen. Gov.	0	0	7,380	0	0	0
43636 Grants - Public Safety	0	0	643	0	0	0
43637 Grants - Hwys. & Streets	0	0	1,692	0	0	0
<b>Total Revenues/Sources</b>	<b>0</b>	<b>0</b>	<b>9,715</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures/Uses</b>						
<b>Salaries &amp; Wages</b>						
51102 Personal Services	0	0	6,804	0	0	0
51112 IMRF	0	0	869	0	0	0
51113 FICA	0	0	422	0	0	0
51119 Plan 401a	0	0	42	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>8,137</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Commodities</b>						
53391 Vaccination Event	0	0	1,578	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>1,578</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
55488 Stormwater System	0	0	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers to Water/Sewer Fund*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,661,000</b>	<b>2,661,458</b>	<b>0</b>
<b>Total Expenditures/Uses</b>	<b>0</b>	<b>0</b>	<b>9,715</b>	<b>2,661,000</b>	<b>2,661,458</b>	<b>0</b>
<b>Net Increase / (Decrease)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,661,000)</b>	<b>(2,661,458)</b>	<b>0</b>
<b>Ending Balance, April 30</b>	<b>\$ 0</b>		<b>\$ 5,322,458</b>	<b>\$ 2,661,458</b>	<b>\$ 0</b>	<b>\$ 0</b>

\* A transfer will be made to the Water/Sewer Fund for ARPA eligible projects completed in that fund.

Grant Receipts:	Total Grant*	\$ 5,329,420
	Supplemental Distrib.	2,753
		<u>\$ 5,332,173</u>

\* To be received in 2 equal payments of \$2,664,710 in FY22 and FY23.