



Clay Township Regional Waste District

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BUDGET & FINANCE COMMITTEE MEETING

Thursday, November 30, 2017 @ 7:30 A.M.
10701 N. College Ave, Suite A, Indianapolis, IN 46280

AGENDA

1. Public Comment
2. Financial Statements and Investments
3. 2018 Budget Discussion
4. Carmel Village HOA Discussion
5. Refund Policy – How far back?
6. Unmetered accounts – Billing options for next rate ordinance
7. IT Updates
8. Other Business

The next Meeting will be held on Thursday, December 21, 2017 at 7:30 am.

Clay Township Regional Waste District
 Budget & Finance Committee - Analysis of October 2017
 November 21, 2017

Income Statements

<u>Category</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>(unfavorable)</u>	<u>Above /</u> <u>-Under</u> <u>Budget</u>	<u>Explanation</u>
Residential	383,451	360,666	22,785	6.32%	Over Budget
Commercial	232,842	200,750	32,092	15.99%	Over Budget
Other Revenue	14,830	12,417	2,413	19.43%	Over Budget
Other Income	10,776	7,166	3,610	50%	Over budget
Total Revenue	641,899	580,999	60,900	10.48%	Over budget

Residential sales were above projections by 6.32% for a total of \$383,451. Commercial was also above projections by 15.99% for a total of \$232,842. Other revenue and income were also above projections.
 October: Total Sales of \$641,899 were \$60,900 (10.48%) above projected revenue of \$580,999.

October Spending Analysis

Wages & benefits in October were \$137,728 or \$24,438 under budget (15.07%).
 Administration spending in October was \$96,327 which is \$41,511 over budget (75.73%).
 Treatment costs in October were \$129,783 which is \$9,317 under budget (6.7%).
 Collection costs were \$35,548 in October which was \$8,452 below budget (19.21%).
 Total Operating expenses in October were \$399,386 which is \$697 under budget (.17%).

<u>Category</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>(unfavorable)</u>	<u>Above /</u> <u>-Under</u> <u>Budget</u>	<u>Explanation</u>
Computer consultants	15,794	7,500	(8,294)	110.59%	Over Budget-Ryan Osborne
Engineering Fees	43,643	3,333	(40,310)	1209.42%	Over budget - Engineering studies
Postage	4,880	767	(4,113)	100.00%	Over budget-wrong category-changing in '18
Office Services	9,065	2,750	(6,315)	229.64%	Over Budget - new chairs
Sewage treatment-Carmel	75,552	90,000	14,448	-16.05%	Under budget
Utilities - Plant	28,138	18,000	(10,138)	56.32%	Over budget
Lift Station R & M	15,354	12,000	(3,354)	27.95%	Over budget
Vehicle R & M	267	2,000	1,733	-86.65%	Under budget
Manhole R & M	8,267	4,000	(4,267)	106.68%	Over Budget-repairs
Total Operating Expenses	399,386	400,083	697	-0.17%	Under budget for October
Net Income (loss)	216,222	139,616	76,606	54.87%	Over projections for October

Expenses were on track to budget for October and revenues were above projections by \$60,000. Commercial revenue is above projections.

Cash Generated

Cash generated for October shows a net decrease in all funds by \$207,307. The decrease due to capital expenditures of \$502,800 in October or 4.27% of the working of the capital budget of \$11,768,909.

Project spending included the 106th St FM Parrallel, the Springmill Interceptor project, gas monitors at the plant and neighborhood sewer projects.

YTD, cash balaces have decreased \$5,636,608 from the December 31, 2016 balances.

Individual fund balances and changes are listed on the Cash Generated Statements included with the monthly financial statements.

	Oct 2017	Sept 2017	+/- from last month
Operating	\$ 638,167	679,588	\$ (41,421)
Interceptor	\$ 56,946	264,211	\$ (207,265)
Plant Expansion	\$ 3,536,397	3,485,493	\$ 50,904
Operating Reserve	\$ 2,192,400	2,192,400	\$ -

Clay Township Regional Waste District

Balance Sheet

October 31, 2017

	Actual as of 10/31/2017	Actual as of 10/31/2016	% of Prior Year
ASSETS			
Utility Plant	113,636,721	104,700,027	109 %
Current Assets			
Cash & Investments			
Cash & Investments - Operating Fund	638,167	4,206,562	15 %
Cash & Investments - Operating Reserve	2,192,400	2,192,400	100 %
Cash & Investments - Reserve for Replacement	331,873	651,743	51 %
Cash & Investments - Interceptor Fund	56,946	2,547,864	2 %
Cash & Investments - Plant Expansion Fund	3,536,397	2,705,445	131 %
Total Cash & Investments	6,755,782	12,304,014	55 %
Accounts Receivable	695,385	603,615	115 %
Liens Receivable	7,403	23,857	31 %
Invoiced Receivables	58,735	523,938	11 %
Notes & Interest Receivable	52,157	78,810	66 %
Investment Interest Receivable	94,244	53,244	177 %
Other Current Assets	285,318	213,122	134 %
Current Assets	7,949,024	13,800,599	58 %
TOTAL ASSETS	121,585,745	118,500,626	103 %
TOTAL LIABILITIES & EQUITY			
LIABILITIES			
Current Liabilities			
Invoiced Payables	79,078	79,957	99 %
Accounts Payable	278	788,220	0 %
Accrued Paid Leave	79,443	86,836	91 %
Other Current Liabilities	54,063	71,327	76 %
Total Current Liabilities	212,861	1,026,340	21 %
TOTAL LIABILITIES	212,861	1,026,340	21 %
EQUITY			
Retained Earnings	23,596,005	21,553,212	109 %
Construction in Aid	97,776,878	95,921,075	102 %
TOTAL EQUITY	121,372,883	117,474,287	103 %
Total	121,585,745	118,500,626	103 %

Clay Township Regional Waste District

Income Statement

October 2017

	Actual MTD thru 10/31/2017	Budget MTD thru 10/31/2017	Variance	% Over/ Under	Actual YTD thru 10/31/2017	Budget YTD thru 10/31/2017	Variance	% Over/ Under	Total Annual Budget	Variance
Sales										
Residential										
4001-1 Sales - Residential	383,451	360,666	22,785	6.32%	3,723,496	3,606,668	116,828	3.24%	4,328,000	(604,504)
Residential	383,451	360,666	22,785	6.32%	3,723,496	3,606,668	116,828	3.24%	4,328,000	(604,504)
Commercial										
4003-1 Sales - Commercial	232,842	200,750	32,092	15.99%	2,101,583	2,007,500	94,083	4.69%	2,409,000	(307,417)
Commercial	232,842	200,750	32,092	15.99%	2,101,583	2,007,500	94,083	4.69%	2,409,000	(307,417)
Other Revenue										
4005-1 Late Charges	8,470	5,833	2,637	45.20%	73,166	58,333	14,832	25.43%	70,000	3,166
4007-1 Applications Fees	4,200	4,500	(300)	-6.67%	56,051	45,000	11,051	24.56%	54,000	2,051
4009-1 Plan Reviews, Inspections, Misc. Revenue	2,160	2,083	77	3.68%	13,966	20,833	(6,867)	-32.96%	25,000	(11,034)
Other Revenue	14,830	12,417	2,414	19.44%	143,182	124,167	19,016	15.31%	149,000	(5,818)
Total Sales	631,123	573,833	57,291	9.98%	5,968,262	5,738,335	229,927	4.01%	6,886,000	(917,738)
Other Income										
4501-1 Interest - Investments	3,482	6,833	(3,351)	-49.04%	34,148	68,333	(34,185)	-50.03%	82,000	(47,852)
4503-1 Interest - Banking	7,003	0	7,003	100.00%	84,056	0	84,056	100.00%	0	84,056
4507-1 Bank Fees	(20)	(83)	63	-76.00%	(194)	(833)	639	-76.72%	(1,000)	806
4601-1 Interest - by project	305	417	(112)	-26.77%	3,536	4,167	(631)	-15.14%	5,000	(1,464)
4701-1 Customer Fees & Reimbursements	0	0	0	0.00%	150	0	150	0.00%	0	150
4801-1 Gain/Loss on Asset Disposal	0	0	0	0.00%	789	0	789	0.00%	0	789
4901-1 Misc Income/Expense	6	0	6	0.00%	17,739	0	17,739	0.00%	0	17,739
Other Income	10,776	7,167	3,610	50.37%	140,224	71,667	68,558	95.66%	86,000	54,224
Total Revenue	641,900	580,999	60,900	10.48%	6,108,486	5,810,001	298,485	5.14%	6,972,000	(863,514)
Operating Expenses										
Wages & Benefits										
5001-1 Gross Wages	96,017	114,583	18,566	16.20%	1,160,798	1,145,833	(14,964)	-1.31%	1,375,000	214,202
5003-1 Other Employee Exp	1,215	833	(382)	-45.81%	9,390	8,333	(1,057)	-12.68%	10,000	610
5005-1 Retirement Plan - Hoosier START	9,702	11,417	1,714	15.02%	114,175	114,167	(8)	-0.01%	137,000	22,825

		Actual MTD thru 10/31/2017	Budget MTD thru 10/31/2017	Variance	% Over/ Under	Actual YTD thru 10/31/2017	Budget YTD thru 10/31/2017	Variance	% Over/ Under	Total Annual Budget	Variance
5007-1	Employee Insurance	23,868	27,083	3,215	11.87%	243,762	270,833	27,071	10.00%	325,000	81,238
5009-1	Taxes (Employer FICA)	6,926	8,250	1,324	16.05%	82,822	82,500	(322)	-0.39%	99,000	16,178
Wages & Benefits		137,728	162,167	24,438	15.07%	1,610,947	1,621,667	10,720	0.66%	1,946,000	335,053
Administration											
5101-1	Clay Township Govt Center Operations	2,933	4,167	1,234	29.62%	42,902	41,667	(1,235)	-2.96%	50,000	7,098
5103-1	Professional Education	254	1,500	1,246	83.05%	12,840	20,500	7,660	37.36%	23,000	10,160
5105-1	Boardmember Fees	2,050	1,583	(467)	-29.47%	15,050	15,833	783	4.95%	19,000	3,950
5107-1	Board Expense	97	167	70	41.95%	896	1,667	771	46.26%	2,000	1,104
5109-1	Consulting	0	4,167	4,167	100.00%	41,109	41,667	557	1.34%	50,000	8,891
5111-1	Computer Expenses/Consultants	15,794	7,500	(8,294)	-110.59%	174,687	75,000	(99,687)	-132.92%	90,000	(84,687)
5113-1	Insurance	8,058	8,333	276	3.31%	82,026	83,333	1,307	1.57%	100,000	17,974
5115-1	Accounting Fees	0	1,250	1,250	100.00%	84	12,500	12,416	99.33%	15,000	14,916
5117-1	Legal Fees	2,118	4,167	2,049	49.18%	30,208	41,667	11,459	27.50%	50,000	19,792
5119-1	Engineering Fees	43,643	3,333	(40,309)	-1209.27%	53,371	33,333	(20,038)	-60.11%	40,000	(13,371)
5125-1	Professional Affiliations	284	200	(84)	-42.00%	4,445	4,100	(345)	-8.40%	4,500	55
5127-1	Travel & Mileage	1,424	600	(824)	-137.39%	7,494	6,000	(1,494)	-24.89%	7,200	(294)
5129-1	Collection	(351)	0	351	100.00%	177	0	(177)	100.00%	0	(177)
5131-1	Billing Service Contracts	4,398	11,917	7,519	63.10%	67,936	119,167	51,230	42.99%	143,000	75,064
5135-1	Office Expense	1,681	917	(765)	-83.40%	8,416	9,167	750	8.18%	11,000	2,584
5137-1	Postage Expense	4,880	767	(4,113)	-536.53%	24,541	7,667	(16,874)	-220.10%	9,200	(15,341)
5139-1	Office Services	9,065	2,750	(6,315)	-229.64%	33,017	27,500	(5,517)	-20.06%	33,000	(17)
5141-1	Customer Outreach & Education	0	1,500	1,500	100.00%	9,602	19,500	9,898	50.76%	23,000	13,398
Administration		96,327	54,817	(41,511)	-75.73%	608,802	560,267	(48,535)	-8.66%	669,900	61,098
Treatment											
5201-1	Sewage Treatment - Carmel WWTP	75,552	90,000	14,448	16.05%	872,005	940,000	67,995	7.23%	1,130,000	257,995
5203-1	Sewer Sampling & Lab	2,075	3,000	925	30.84%	32,947	30,000	(2,947)	-9.82%	35,000	2,053
5205-1	Biosolids Disposal	15,635	9,000	(6,635)	-73.72%	126,705	117,000	(9,705)	-8.29%	140,000	13,295
5207-1	Plant R & M	6,878	12,500	5,622	44.98%	127,553	125,000	(2,553)	-2.04%	150,000	22,447
5209-1	Utilities - Plant	28,138	18,000	(10,138)	-56.32%	208,271	187,000	(21,271)	-11.37%	225,000	16,729
5211-1	Operating Supplies - Plant	27	5,000	4,973	99.45%	11,706	25,000	13,294	53.18%	30,000	18,294
5213-1	Safety Materials & Training	1,478	1,600	122	7.62%	10,910	16,800	5,890	35.06%	20,000	9,090
5215-1	Permits	0	0	0	0.00%	10,395	12,000	1,605	0.00%	12,000	1,605
Treatment		129,783	139,100	9,317	6.70%	1,400,492	1,452,800	52,308	3.60%	1,742,000	341,508
Collection System											
5301-1	Lift Station R & M	15,354	12,000	(3,354)	-27.95%	81,680	121,000	39,320	32.50%	145,000	63,320

		Actual MTD thru 10/31/2017	Budget MTD thru 10/31/2017	Variance	% Over/ Under	Actual YTD thru 10/31/2017	Budget YTD thru 10/31/2017	Variance	% Over/ Under	Total Annual Budget	Variance
5302-1	Lift Station Repair - Michigan Rd	0	0	0	0.00%	1,163	0	(1,163)	0.00%	0	(1,163)
5303-1	Line Maintenance	1,600	3,000	1,400	46.67%	21,811	62,000	40,189	64.82%	65,000	43,189
5305-1	Line Repair	0	2,000	2,000	100.00%	34,058	50,000	15,942	31.88%	50,000	15,942
5307-1	Equipment Repair	774	2,000	1,226	61.28%	16,517	18,000	1,483	8.24%	20,000	3,483
5313-1	Vehicle R & M	267	2,000	1,733	86.63%	8,743	21,000	12,257	58.37%	25,000	16,257
5315-1	Fuel	1,217	2,000	783	39.13%	15,109	21,500	6,391	29.73%	25,000	9,891
5317-1	Utilities - Lift Stations	7,289	16,000	8,711	54.44%	147,454	168,000	20,546	12.23%	200,000	52,546
5319-1	Operating Supplies - Collection System	0	0	0	0.00%	70,409	40,000	(30,409)	0.00%	40,000	(30,409)
5321-1	Manhole R&M	8,267	4,000	(4,267)	-106.68%	63,575	48,000	(15,575)	-32.45%	50,000	(13,575)
5322-1	Televising	0	0	0	0.00%	0	45,000	45,000	0.00%	45,000	45,000
5323-1	Uniforms & Shop Towels	779	1,000	221	22.11%	5,833	10,000	4,167	41.67%	12,000	6,167
Collection System		35,548	44,000	8,452	19.21%	466,351	604,500	138,149	22.85%	677,000	210,649
Total Operating Expenses		399,386	400,083	697	0.17%	4,086,591	4,239,233	152,642	3.60%	5,034,900	948,309
Depreciation											
5901-1	Depreciation	307,314	309,800	2,486	0.80%	3,073,141	3,098,000	24,859	0.80%	3,717,800	644,659
Depreciation		307,314	309,800	2,486	0.80%	3,073,141	3,098,000	24,859	0.80%	3,717,800	644,659
Amortization											
5911-1	Amortization of CIAC	(281,022)	(268,500)	12,522	-4.66%	(2,810,220)	(2,685,000)	125,220	-4.66%	(3,222,000)	(411,780)
Amortization		(281,022)	(268,500)	12,522	-4.66%	(2,810,220)	(2,685,000)	125,220	-4.66%	(3,222,000)	(411,780)
Total Expenses		425,678	441,383	15,706	3.56%	4,349,512	4,652,233	302,721	6.51%	5,530,700	1,181,188
NET SURPLUS/(DEFICIT)		216,222	139,616	76,606	54.87%	1,758,974	1,157,768	601,206	51.93%	1,441,300	317,674

2017 Capital Budget

11/21/2017

Board Approved 11/14/2016
adjustments to include carryovers from 2016

			Funding				Open PO's & Contracts	Budget Balance	Comment/justification
Location	Project No.	Project	Source	2017 Budget	October	YTD Spending			
WWTP	Michigan Road Wastewater Treatment Plant								
	1505	Headworks odor control upgrades(2.1M)	Operating Fund	\$ 1,628,871		1,501,980	(172,617)	299,508	ongoing performance issues with existing equipment
	1701	Post Treatment Improvements	Plant Expansion Fund	\$ 300,000		45,303	-	254,697	Outfall to Cemetery Creek
	1902	WWTP Expansion	Plant Expansion Fund			-		-	capacity expansion: screen, VLRs, clarifier, UV
		Pretreatment Gas Monitors	Reserve for Replacement Fund	\$ 15,000	9,525	9,525	-	5,475	Replace the existing combustible gas monitors
		Digester 3 Upgrades	Operating Fund			-		-	A new telescoping dewater valve and blower optimization.
		VLR Shaft Covers	Operating Fund	\$ 15,000		-		15,000	New covers for the ends of the VLR rotor shafts.
	1605	Office Consolidation	Operating Fund	\$ 1,500,000		10,760		1,489,240	Evaluation is underway
		new shop & parking area	Operating Fund			-		-	May be a future need dependent on growth
		Annual Plant Improvement & Repair Projects	Operating Fund	\$ 150,000		10,800		139,200	Typical annual expenditures
	1511	Drying bed rehab, chemical loading area, SHT5 piping modifications, new NPW hydrant at drying beds	Operating Fund	\$ 7,703		-	7,703	(0)	install yard hydrant for cleaning and rebuild block retaining wall
		SCADA software upgrades	Operating Fund	\$ 93,400		66,685	26,715	-	Upgrade software
LS 1	Carmel Creek					-			
	1506	Basin 1 I&I Removal	Operating Fund	\$ 75,000		2,500		72,500	Line repairs remain.
	1509	Southern Interceptor Relocation at Ream Creek	Operating Fund			-		-	Required to accommodate Hamilton Co Surveyor project to lower creek at sewer crossing
	1702	96th/Keystone force main relocation	Operating Fund	\$ 200,000		9,312		190,688	Working with Carmel Engineering & consultants to determine scope
	2001	Replace wet weather pumps, generator, wet well piping	Reserve for Replacement Fund			-		-	Replace wet weather pumps at the end of their service life.
		New Fence	Reserve for Replacement Fund					-	Original chain link fence is reaching its serviceable life.
LS 2	Meridian Corridor					-			
ask Wes	1502	Pump replacement & standby power upgrades	Reserve for Replacement Fund	\$ 104,807		97,726	104,807	(97,726)	Aging pumps 1 & 2, increase capacity to MRWWTP
	1601	106th Street Parallel Force main (Ditch Road to Michigan Road WWTP)	Interceptor Fund	\$ 2,146,000		1,750,861	590,906	(195,767)	Increase capacity - LS 2 & 8 to MRWWTP
			Operating Fund	\$ 3,250,000	263,747	3,261,169	42,725	-	Increase capacity - LS 2 & 8 to MRWWTP
	1602	Springmill parallel interceptor	Interceptor Fund	\$ 1,000,000	210,973	1,111,979	8,860	(120,839)	Relief for existing Springmill Interceptor, service unsewered & undeveloped parcels.
	1604	Queens Manor/Estancia	Operating Fund	\$ 190,000		196,217	-	(6,217)	Neighborhood sewer project.
LS 3	Northern Heights					-			
		(no projects)				-			
LS 4	Springmill Ridge					-			
	1801	Interceptor extension & lift station elimination	Interceptor Fund	\$ 100,000		12,750		87,250	Proceed with completion of Jackson's Grant Phase 6.
LS 5	Springmill Streams					-			
LS 8	Laurelwood					-			
	1510	Cedar Point Sanitary Sewer Extension	Operating Fund	\$ 48,128		46,271	-	1,857	Neighborhood sewer project.
	1606	Basin 8 I&I removal	Operating Fund	\$ 100,000		-		100,000	Manhole rehab & raising, line repairs
LS 9	Towne Road					-			
LS 16	Zionsville Presbyterian					-			
	1507	Replacement/relocation	Operating Fund	\$ 250,000		-		250,000	Upsize & relocate to The Farm development. Timing is development driven.
LS 17	Zion Hills					-			
	1504	Odor control	Operating Fund	\$ 125,000		138,351	56,800	(70,151)	Address Odor Issues caused to the volume of flow
	2501	Pump & electrical upgrades	Reserve for Replacement Fund			-			Timing is based on when capacity is needed.
LS 18	Train Express					-			
LS 19	Village of West Clay					-			

2017 Capital Budget

11/21/2017

Board Approved 11/14/2016
adjustments to include carryovers from 2016

Funding

Location	Project No.	Project	Source	2017 Budget	October	YTD Spending	Open PO's & Contracts	Budget Balance	Comment/justification
		Repair or replace existing wet well hatches	Operating Fund	\$ 12,000		2,500	-	9,500	Safety issue, current configuration allows middle door on hatch to fall. Evaluation of options is underway.
LS 20	Mayflower Park					-			
LS 24	Parkwood West					-			
		Replace or retrofit control panel doors to add handles.	Operating Fund	\$ 3,000		-		3,000	Control panel doors utilize a bolt down system that is time consuming, cumbersome and ineffective.
LS 25	Towne Oak Estates					-			
		Replace or retrofit control panel doors to add handles.	Operating Fund	\$ 3,000		-		3,000	Control panel doors utilize a bolt down system that is time consuming, cumbersome and ineffective.
LS 26	Jacksons Grant					-			
	N/A	Sewer oversizing (interceptor extensions) at Jackson's Grant	Interceptor Fund	\$0		-			To be included with future development phases. Timing is development driven.
General collection system projects						-			
		Valve & Check Valve rehab or replacement	Reserve for Replacement Fund	\$ 50,000		41,014		8,986	Due to age of valves, replacement may be required.
		Annual Misc. Repairs, Replacements & Line Relocations	Reserve for Replacement Fund	\$ 150,000		111,490		38,510	Repairs are made as problems are found during televising.
	1707	Neighborhood Sewer Projects	Operating Fund	\$ 100,000	18,555	25,977		74,023	Typically one neighborhood project a year.
		Standardize all lift station PLC operation. Crack Sealing at LS.	Operating Fund	\$ 15,000		-		15,000	Standardize all duplex lift station control, transducer primary control with float back-up.
Equipment						-			
		Vehicles	Operating Fund	\$ 30,000		28,993		1,007	Scheduled Replacement of Vehicles
		Laboratory Equipment	Operating Fund			-			Replacement and Upgrades to Lab equipment
		Laboratory Equipment	Reserve for Replacement Fund	\$ 10,000		-		10,000	A new CBOD incubator
		OdorLogs	Reserve for Replacement Fund	\$ 10,000		4,310	4,289	1,400	New OdorLogs for monitoring the progress in the odor
		Washer/Dryer	Operating Fund	\$ 3,000		2,399		601	Used for the washing of uniforms
		Mower Replacement	Operating Fund	\$ 10,000		8,149		1,851	Replacement of existing mower
	Pd 1/17	Godwin 6" portable pump	Operating Fund	\$ 37,000		34,380		2,620	For use during emergency bypass pumping operations
		Enclosed safety trailer	Operating Fund	\$ 4,000		4,599		(599)	Replace open trailer to provide safety / emergency equipment to readily available.
		Cleaning nozzles for Aquatech	Operating Fund	\$ 8,000		5,760		2,240	Specialty nozzles will improve the cleaning process.
		Vega radar level control units	Operating Fund	\$ 8,000		2,656		5,344	5 units to replace floats at stations. Equipment is currently be evaluated at LS 2.
		Seal coat asphalt at 18 lift stations as identified during inspections.	Operating Fund	\$ 12,000		7,993		4,007	Last maintenance on lift station asphalt, 2011. routine maintenance.
	PO Feb 2017	Outfit Collections vehicles with 2-Way radios.	Operating Fund	\$ 5,000		6,651		(1,651)	Emergency management plan, daily productivity.
Administration Projects						-			
		Copier	Operating Fund			-			Replacement of copier
Totals				\$ 11,768,909	502,800	8,559,060	670,189	2,593,553	
Operating Fund				\$ 7,883,102	\$ 282,302	\$ 5,374,102			
Reserve for Replacement Fund				\$ 339,807	\$ 9,525	\$ 264,066			
Plant Expansion Fund				\$ 300,000	\$ -	\$ 45,303			
Interceptor Fund				\$ 3,246,000	\$ 210,973	\$ 2,875,590			
Total				\$ 11,768,909	\$ 502,800	\$ 8,559,060			

Clay Township Regional Waste District Cash & Investments

October 31, 2017

Bank & Purch Date	Account	Amount	Maturity Date	Rate	Fund
<u>Citizens State Bank</u>					
	Checking	\$ 586,102		0.08%	Plt Expan, Oper, Interceptor, Repl
	Money Market	\$ 34,070		0.50%	Oper, Res for Repl, Plt Expan, Int.
<u>Merchants Bank of Indiana</u>					
	Money Market	\$ 1,167,191		2.00%	Oper, Interceptor, Res for Repl
	Money Market	\$ 3,740,193		1.50%	Plt Expan, Oper, Oper Res
<hr/>					
<u>Fifth Third Bank</u>					
7/15/2015	CD - 5 years	\$ 2,000,000	7/15/2020	2.05%	Operating Reserve, Oper
TOTAL CASH & Investments		<u>\$ 7,527,556</u>		1.61%	Interest rate - Total
Less: Cash		<u><u>\$ 5,527,556</u></u>		1.45%	Interest rate - Cash
NET INVESTMENTS		<u><u>\$ 2,000,000</u></u>		2.05%	Interest rate - Investments

Clay Township Regional Waste District
Cash Generated
October 2017

	<u>Operating</u>	<u>Interceptor</u>	<u>Plant Expansion</u>	<u>Operating Reserve</u>	<u>Reserve for Replacement</u>	<u>Retainage</u>	<u>TOTAL</u>
Beginning Balance	679,588	264,211	3,485,493	2,192,400	341,398	(0)	6,963,090
							0
Receipts:							
Deposits	664,355	3,708	50,904	0	0	0	718,967
Interest	7,003					0	7,003
Transfers	0					0	0
Total Receipts	<u>671,358</u>	<u>3,708</u>	<u>50,904</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>725,970</u>
Disbursements:							
Checks	354,925				9,525	0	364,450
Carmel Utilities	75,552					0	75,552
Plant Outflow 1701						0	0
Plant Odor Control-1505						0	0
LS Pump Replacement-1502						0	0
LS 17 Odor Control-1504						0	0
96th/Sprngmill Repairs							
LS 4 Elim - 1801							
106th St Parallel FM-1601	263,747	0				0	263,747
Office Consolidation						0	0
Cedar Point/Queens Manor/Neighbort	18,555						
Springmill Interceptor-1602		210,973				0	210,973
Transfers						0	0
Total Disbursements	<u>712,779</u>	<u>210,973</u>	<u>0</u>	<u>0</u>	<u>9,525</u>	<u>0</u>	<u>914,722</u>
Net Increase/(Decrease)	(41,421)	(207,265)	50,904	0	(9,525)	0	(207,307)
Ending Balance	638,167	56,946	3,536,397	2,192,400	331,873	(0)	6,755,783

Clay Township Regional Waste District

Cash Generated

YTD October 2017

	<u>Operating</u>	<u>Interceptor</u>	<u>Plant Expansion</u>	<u>Operating Reserve</u>	<u>Reserve for Replacement</u>	<u>Retainage</u>	<u>TOTAL</u>
Beginning Balance	4,307,001	2,322,331	2,931,246	2,192,400	639,212	(0)	12,392,191
Receipts:							
Deposits	6,162,832	617,128	650,453	0	0	0	7,430,413
Interest	84,056	0	0	0	0	0	84,056
Transfers	0	0	0	0	0	0	0
Total Receipts	6,246,888	617,128	650,453	0	0	0	7,514,469
Disbursements:							
Checks	4,020,299	6,923	0	0	120,722	0	4,147,944
Carmel Utilities	872,005	0	0	0	0	0	872,005
Plant Outflow 1701	0	0	45,303	0	0	0	45,303
Plant Odor Control-1505	1,497,197	0	0	0	0	0	1,497,197
LS Pump Replacement-1502	0	0	0	0	97,726	0	97,726
LS 17 Odor Control-1504	138,351	0	0	0	0	0	138,351
96th/Sprngmill Repairs	1,237	0	0	0	88,892	0	90,129
LS 4 Elim - 1801	0	12,750	0	0	0	0	12,750
106th St Parallel FM-1601	3,107,608	1,751,352	0	0	0	0	4,858,959
Office Consolidation	10,760	0	0	0	0	0	10,760
Cedar Point/Queens Manor	268,465	0	0	0	0	0	268,465
Springmill Interceptor-1602	0	1,111,488	0	0	0	0	1,111,488
Transfers	0	0	0	0	0	0	0
Total Disbursements	9,915,921	2,882,513	45,303	0	307,339	0	13,151,077
Net Increase/(Decrease)	(3,669,034)	(2,265,385)	605,151	0	(307,339)	0	(5,636,608)
Petty Cash	200						
Ending Balance	638,167	56,946	3,536,397	2,192,400	331,873	(0)	6,755,783

11/22/2017

2018 Projected Budget

			2015 Actuals	2016 Actuals	YTD Actuals 2017	YTD Budget 2017		2017 Budget	Nov-Dec Estimate	2017 Projection based on actuals	% Over 2017 Budget	2018 Budget	Notes
Revenues													
4001-1	CS	Sales - Residential	3,976,294	4,213,266	3,723,496	3,606,668	103.24%	4,328,000	760,000	4,483,496	103.59%	4,707,671	105% increase
4003-1	CS	Sales - Commercial	2,110,127	2,362,428	2,101,583	2,007,500	104.69%	2,409,000	480,000	2,581,583	7.16%	2,710,662	105% increase
4005-1	CS	Late Charges	76,215	73,751	73,166	58,333	125.43%	70,000	14,633	87,799	25.43%	84,000	Flat increase
4007-1	CS	Applications Fees	56,088	68,291	56,051	45,000	124.56%	54,000	11,210	67,261	24.56%	67,500	Flat increase
4009-1	WM	Plan Reviews, Inspections, Misc. Rev	37,857	18,268	13,966	20,833	67.04%	25,000	2,793	16,759	-32.96%	17,000	
4501-1	CS	Interest - Investments	18,984	41,112	34,148	68,333	49.97%	82,000	6,830	40,978	-50.03%	30,000	Capital spending draining cash balances
4503-1	CS	Interest - Banking	112,839	114,399	84,056	-	100.00%	-	16,811	100,867	100.00%	25,000	Capital spending draining cash balances
4507-1	CS	Bank Fees	(5,454)	(336)	(194)	(833)	23.29%	(1,000)	(39)	(233)	-76.72%	(500)	Monthly costs
4601-1	CS	Interest - by project	9,058	5,345	3,536	4,167	84.86%	5,000	707	4,243	-15.14%	4,334	
4701-1	CS	Customer Fees & Reimbursements	4,091	4,467	150	-	100.00%	-	30	180	100.00%	200	
4801-1	CS	Gain/Loss on Asset Disposal	4,526	-	789	-	100.00%	-	158	947	100.00%		
4901-1	CS	Misc Income/Expense	2,845	(40,639)	17,739	-	100.00%	-	3,548	21,287	100.00%	5,000	
Total Revenues			6,403,470	6,860,351	6,108,486	5,810,001	105.14%	6,972,000	1,296,681	7,405,167	100.00%	7,650,867	
Expenses													
5001-1	DW	Gross Wages	1,278,517	1,395,761	1,160,798	1,145,833	101.31%	1,375,000	232,160	1,392,958	101.31%	1,425,000	3% increase
5003-1	DW	Other Employee Exp	21,843	5,619	9,390	8,333	112.68%	10,000	1,878	11,268	112.68%	10,000	flat
5005-1	DW	Retirement Plan - Hoosier START	127,169	138,742	114,175	114,167	100.01%	137,000	22,835	137,010	100.01%	141,000	
5007-1	DW	Employee Insurance	276,341	303,727	243,762	270,833	90.00%	325,000	48,752	292,514	90.00%	365,643	25% increase
5009-1	DW	Taxes (Employer FICA)	91,586	99,427	82,822	82,500	100.39%	99,000	16,564	99,386	100.39%	102,510	7.65% of wages
													2,044,153
5101-1	DW	Clay Township Govt Center Operation	36,218	28,497	42,902	41,667	102.96%	50,000	8,580	51,482	9.10%	52,000	
5103-1	DW	Professional Education	19,451	9,590	12,840	20,500	62.63%	23,000	2,568	15,408	-34.25%	16,000	
5105-1	DW	Boardmember Fees	19,300	18,250	15,050	15,833	95.05%	19,000	3,010	18,060	-9.61%	18,000	
5107-1	DW	Board Expense	1,216	1,358	896	1,667	53.75%	2,000	179	1,075	-43.87%	1,500	
5109-1	DW	Consulting	32,011	25,813	41,109	41,667	98.66%	50,000	8,222	49,331	11.14%	50,000	
5111-1	SW	Computer Expenses/Consultants	93,379	106,236	174,687	75,000	232.92%	90,000	34,937	209,624	141.47%	150,000	\$7500 for web update
5113-1	DW	Insurance	88,651	92,480	82,026	83,333	98.43%	100,000	16,405	98,431	-1.13%	100,000	
5115-1	CS	Accounting Fees	-	8,500	84	12,500	0.67%	15,000	17	101	-99.16%	15,000	
5117-1	DW	Legal Fees	38,188	25,516	30,208	41,667	72.50%	50,000	6,042	36,250	-30.75%	40,000	
5119-1	WM	Engineering Fees	18,921	43,305	53,371	33,333	160.11%	40,000	10,674	64,045	0.00%	40,000	
5121-1		Special Engineering (I & I)	-	1,164	-	-	#DIV/0!	-	-	-	0.00%		
5125-1	DW	Professional Affiliations	4,238	4,134	4,445	4,100	108.41%	4,500	100	4,545	30.35%	4,500	
5127-1	DW	Travel & Mileage	8,251	6,976	7,494	6,000	124.90%	7,200	500	7,994	1.78%	8,000	
5129-1	CS	Collection	(1,092)	(6,736)	177	-	#DIV/0!	-	35	212	0.00%	800	
5131-1	CS	Billing Service Contracts	139,332	138,290	67,936	119,167	57.01%	143,000	13,587	81,523	-39.37%	88,000	Moved Postage to Postage line
5133-1	CS	Bad Debt Expense	21	-	-	-	#DIV/0!	-	-	-	0.00%	5,000	Changing write off procedure
5135-1	CS	Office Expense	9,373	12,070	8,416	9,167	91.81%	11,000	1,683	10,099	-52.42%	6,000	
5137-1	CS	Postage Expense	9,000	9,000	24,541	7,667	320.09%	9,200	4,908	29,449	136.96%	40,000	Correcting line item expense
5139-1	CS	Office Services	31,487	50,440	33,017	27,500	120.06%	33,000	6,603	39,620	4.01%	35,000	
5141-1	DW	Customer Outreach & Education	18,722	12,572	9,602	19,500	49.24%	23,000	1,920	11,522	-37.38%	25,000	
													694,800
5201-1	SW	Sewage Treatment - Carmel WWTP	731,734	1,046,735	872,005	940,000	92.77%	1,130,000	174,401	1,046,406	-3.98%	1,100,000	Fee increase from Carmel

5203-1	SW	Sewer Sampling & Lab	26,378	31,115	32,947	30,000	109.82%	35,000	6,589	39,536	11.71%	40,000	
5205-1	SW	Biosolids Disposal	137,801	140,798	126,705	117,000	108.29%	140,000	25,341	152,046	7.51%	150,000	
5207-1	SW	Plant R & M	148,018	141,510	127,553	125,000	102.04%	150,000	25,511	153,064	12.82%	150,000	
5209-1	SW	Utilities - Plant	220,676	199,896	208,271	187,000	111.37%	225,000	41,654	249,925	5.44%	240,000	
5211-1	SW	Operating Supplies - Plant	20,201	24,579	11,706	25,000	46.82%	30,000	2,341	14,047	-60.82%	15,000	
5213-1	SW	Safety Materials & Training	19,195	20,466	10,910	16,800	64.94%	20,000	2,182	13,092	-36.68%	15,000	
5215-1	SW	Permits	10,670	10,335	10,395	12,000	86.63%	12,000	2,079	12,474	29.94%	12,000	
									-				1,722,000
5301-1	AS	Lift Station R & M	119,920	72,518	81,680	121,000	67.50%	145,000	16,336	98,016	-36.17%	95,000	
5302-1		Lift Station Repair - Michigan Rd	-	-	1,163	-		-	233	1,396	0.00%		
5303-1	AS	Line Maintenance	44,465	13,855	21,811	62,000	35.18%	65,000	4,362	26,173	-61.93%	65,000	
5305-1	AS	Line Repair	46,608	1,200	34,058	50,000	68.12%	50,000	6,812	40,870	-5.63%	50,000	
5307-1	AS	Equipment Repair	18,199	18,436	16,517	18,000	91.76%	20,000	3,303	19,820	11.74%	20,000	
5308-1		DO NOT USE	-	-	-	-		-	-	-	0.00%		
5309-1	AS	Special R & M (I&I)	8,169	40	-	-		-	-	-	0.00%		
5311-1		DO NOT USE - was manhole R&M	-	-	-	-		-	-	-	0.00%		
5313-1	AS	Vehicle R & M	26,108	16,746	8,743	21,000	41.63%	25,000	1,749	10,492	-82.69%	10,000	
5315-1	AS	Fuel	16,372	15,738	15,109	21,500	70.27%	25,000	3,022	18,131	-24.81%	19,000	
5317-1	AS	Utilities - Lift Stations	152,853	178,621	147,454	168,000	87.77%	200,000	29,491	176,945	-5.69%	200,000	
5319-1	AS	Operating Supplies - Collection Syster	5,052	78,328	70,409	40,000	176.02%	40,000	14,082	84,491	164.03%	60,000	
5321-1	AS	Manhole R&M	234	21,950	63,575	48,000	132.45%	50,000	12,715	76,290	31.51%	66,000	
5322-1	AS	Televising	1,253	20,450	-	45,000	0.00%	45,000	-	-	-100.00%	45,000	
5323-1	AS	Uniforms & Shop Towels	12,281	14,336	5,833	10,000	58.33%	12,000	1,167	7,000	-36.83%	8,000	
													638,000
		Total Operating Expenses	4,128,307	4,598,383	4,086,592	4,239,234	96.40%	5,034,900	815,531	4,902,123	97.36%	5,098,953	
5901-1		Depreciation	3,467,130	3,567,465	2,458,513	2,478,400	99.20%	3,717,800	1,229,256	3,687,769	-0.81%	3,687,769	
5911-1		Amortization of CIAC	(3,082,164)	(3,218,712)	(2,248,176)	(2,148,000)	104.66%	(3,222,000)	(1,124,088)	(3,372,264)	4.66%	(3,372,264)	
		Total Expenses	4,513,273	4,947,137	3,516,443	3,757,466	93.59%	5,530,700	1,760,305	5,274,665	-4.63%	5,414,458	2,551,914
		Net Surplus (Deficit)	1,890,196	1,913,214	1,282,232	890,536	-53.45%	1,441,300	639,033	1,923,350	33.45%	2,236,409	

**Clay Township Regional Waste District
2018 Budget**

<u>REVENUE</u>		2018	
RESP.	ITEM	Budget	Items charged to the account
CS	Residential	4,707,671	Residential-primary area - sewer service bills
CS	Commercial	2,710,662	Commercial-primary area - sewer service bills
CS	Late Charges	84,000	Late charges (10%) on sewer service bills
CS	Application Fees	67,500	Fee collected on new permits, covers permit & inspection
WM	Plan Review, Inspection, Misc. Rev.	17,000	Fee to review plans for new sewer service, inspection other than monthly sewer service (customer fines for violations).
	TOTAL SALES	7,586,833	
<u>OTHER INCOME</u>			
CS	Investment & Bank Interest	55,000	Interest earned on Investments and bank accounts
CS	Bank Service Fees	(500)	Service fees for our Citizen's State bank accounts
CS	Deferred Interest-District Const Proj.	4,334	Interest charged to customers that defer payment of their local construction costs
CS	Customer Fees	200	
CS	Miscellaneous Income / (Expense)	5,000	Other Income or Expenses that are from previous years or that do not directly relate to daily utility operations. (disposal of fixed assets)
	TOTAL OTHER INCOME	64,034	
	TOTAL REVENUE	7,650,867	
Page 2 Clay Township Regional Waste District 2018 Budget			
<u>EXPENSES</u>		2018	
RESP.	ITEM	Budget	
<u>WAGES & BENEFITS</u>			
DW	Wages	1,425,000	Wages & salaries including overtime
DW	Other Employee Exp	10,000	Payroll exp, unemployment, physicals, drug testing, EAP job advertising, flu shots, service awards
DW	Retirement (401a) Expense	141,000	Public Employee Retirement Fund - fee based on % of payroll & 3% employee savings plan paid by the District
DW	Employee Insurance	365,643	Health, life, dental, short & long-term disability employee insurance plans, wellness program, health savings acct
DW	Taxes - FICA	102,510	Company matching portion of Social Security and Medicare payroll tax.
	TOTAL WAGES & BENEFITS	2,044,153	
<u>ADMINISTRATION EXPENSE</u>			
DW	Gov't Ctr. Oper. Acct.	52,000	District allocation of operating costs for the government center - administrative office.
DW	Professional Education	16,000	Employee training & education fees - seminars, courses, certifications. Travel expenses charged to Travel & Mileage.
DW	Board Fees	18,000	Fee paid to board members @ \$50/day - meetings, prep
DW	Board Committee Exp	1,500	Other board/committee expenses - board retreat

DW	Consulting	50,000	Consulting not charged to other accts - wage study,
SW	Computer Expenses/Consultants	150,000	Software maintenance, website hosting, data lines, backups, non-capital purchases, network maintenance & security
CS	Insurance	100,000	Property & liability insurance, workers comp, D&O, Auto ect.
CS	Accounting Fees	15,000	Outside accounting fees for the rate study, SBA audit
DW	Legal	40,000	Legal fees not related to construction or customer collection.
WM	Engineering	40,000	Master Plan and non-project related engineering.
WM	Special Engineering (I&I)	0	Engineering/studies for Inflow & Infiltration (I & I)
DW	Professional Affiliations	4,500	Membership, license fees to professional organizations - Chamber of Commerce, AWWA, CDL
Page 3 Clay Township Regional Waste District 2018 Budget			
<u>EXPENSES</u>		2018	
RESP.	ITEM	Budget	
DW	Travel & Mileage	8,000	Travel expenses - meals, mileage, hotel. Seminar/conference fees charged to Professional Education.
CS	Collection	800	Delinquent account collection fees - legal, recording fees
CS	Billing Service Contracts	88,000	Customer billing costs including meter reading, reports, cusi annual fees and added misc programming fees.
CS	Bad Debt Expense	5,000	Write-off of uncollectable customer accounts.
CS	Office Expense	6,000	Office supplies, subscriptions, other office expenses.
CS	Postage	40,000	Postage
CS	Office Services	35,000	Services - maintenance, trash, office cellphone, phone other non-office supplies for the plant
DW	Customer Outreach & Education	25,000	this account.
TOTAL ADMINISTRATION EXP		694,800	
<u>PLANT & TREATMENT EXPENSE</u>			
SW	Sewage Treatment		
	Carmel WWTP	1,100,000	Carmel wholesale sewage treatment.
	Sewer Sampling	40,000	Lab supplies & chemicals, special testing
SW	Biosolids Disposal	150,000	Biosolids hauling, belt press chemicals
SW	Plant R & M	150,000	R & M for plant treatment machinery including belt press
SW	Utilities - Plant	240,000	Plant electric, gas, water, trash, phone, cell phone, security.
SW	Operating Supplies - Plant	15,000	Plant treatment/odor chemicals excluding biosolids, lubricants, other non-office supplies for the plant
SW	Safety materials and training	15,000	Safety supplies, training materials, equipment, safety programs.
SW	Permit Fees	12,000	
TOTAL TREATMENT EXPENSE		1,722,000	
Page 4 Clay Township Regional Waste District 2018 Budget			
<u>EXPENSES</u>		2018	
RESP.	ITEM	Budget	
<u>COLLECTION SYSTEM EXPENSE</u>			
AS	Lift Station R & M	95,000	Cleaning, repairs, maintenance - everything at the lift station.
AS	Line maintenance	65,000	Line cleaning

AS	Line repair	50,000	Line repairs - patching, slip lining, small section replacement, air release valve repairs.
AS	Equipment & Repairs	20,000	Tools, mowers, portable equipment-purchases and repairs
AS	Special R&M (I & I)	0	Repairs & maintenance for I & I problems.
AS	Vehicle R & M	10,000	Licensed vehicle/trailer maintenance and repairs.
AS	Fuel	19,000	Gas, diesel for vehicles, generators, equipment
AS	Utilities - Lift Stations	200,000	Lift station electric, phone, gas (ls#2).
AS	Operating Supplies - Collection	60,000	Chemicals(odor, grease),
AS	Manhole R&M	66,000	Materials & outside contractor costs for exposing and/or
AS	Televising	45,000	Video recording of sewer lines/laterals raising manholes to grade. I & I repairs chg to R&M SSES.
AS	Uniforms & Shop Towels	8,000	Uniform service including rented rugs & towels, purchase
	TOTAL COLLECTION SYS EXP	638,000	
	TOTAL OPERATING EXPENSE	5,098,953	
	OPERATING INCOME	2,551,914	
cs	Depreciation	3,687,769	Expensing of capital purchases per depreciation policy.
cs	Amortization	(3,372,264)	Expensing of capital contributions based on depreciation policy. This offsets the contributed assets' depreciation.
	NET INCOME	2,236,409	
Clay Township Regional Waste District 2018 Budget - Summary			
		2018	
ITEM		Budget	
<u>REVENUE</u>			
Residential		4,707,671	
Commercial		2,710,662	
Other		168,500	
TOTAL SALES		7,586,833	
Total Other Income		64,034	
TOTAL REVENUE		7,650,867	
<u>OPERATING EXPENSE</u>			
Wages & Benefits		2,044,153	
Administration		694,800	
Plant & Treatment		1,722,000	
Collection System		638,000	
TOTAL OPERATING EXPENSE		5,098,953	
OPERATING INCOME		2,551,914	
Depreciation		3,687,769	
Amortization		(3,372,264)	
NET INCOME		2,236,409	



Memorandum

To: B & F Committee Members, Drew Williams, Anne Poindexter

From: Cindy Sheeks

Date: November 22, 2017

Subject: Carmel Village HOA

The District has an outstanding balance due from Carmel Village HOA in the amount of \$3,916.44. The property is an apartment complex that was sold in May of 2017. The balance due is from the former owner. The account had been current until there was a leak or something broke in February or March of 2017 and the bills from CTRWD went up by hundreds of dollars a month. He contacted us about the increase, so we put his account "under review". Carmel stepped in and did the repairs. We did not file a lien for the unpaid bills because his account was "under review" for the leak and we had requested additional information regarding the repairs. He never followed up with us with receipts or details and then sold the property before we could file a lien. The district did not receive an assessment letter from the closing company which would have allowed us an opportunity at closing to collect the past due balance.

The district has delivered a past due notice to the former owner and has asked Anne to send a letter asking for payment. Both requests have been ignored.

I would like direction from the committee regarding filing suit in court against the prior owner for the past due balance.



Altman, Poindexter & Wyatt LLC

Member Attorneys

Christine Crull Altman
Anne Hensley Poindexter
Scott Peckham Wyatt

Of Counsel

John D. Proffitt (Retired)

October 9, 2017

Anne Hensley Poindexter
Email: apointdexter@apwlawyer.com

Galil Hanna
2974 Brooks Bend Drive
Carmel, IN 46032

Re: Carmel Village HOA 0333790274214

Dear Mr. Hanna,

Please be advised that this firm represents the Clay Township Regional Waste District. As you are aware, you have a past due balance with the District in the amount of \$3,916.44. You have previously been made aware of this deficiency, and in fact, when you stopped into the District office you were provided a copy of the attached correspondence and detailed list of charges. To date, no payment has been made on this account.

The purpose of this letter is to inform you that in the event that payment in full has not been received by the District within 10 days from the date of this letter, I will advise them to file suit against you for the full amount. In addition, in the event that it is necessary for us to assist the District and file suit to collect the outstanding charges, I will advise the District to request the statutory 10% penalty as well as reasonable attorney's fees. In the event that you wish to resolve this matter, please immediately make payment in the amount of \$3,916.44 directly to the District at their office.

Very truly yours,

ALTMAN, POINDEXTER & WYATT LLC

Anne Hensley Poindexter
Member Attorney

cc: Cindy Sheeks – Controller

ALTMAN, POINDEXTER & WYATT LLC
90 Executive Drive, Suite G
Carmel, Indiana 46032
Telephone: 317-350-1000
Fax: 844-840-3461
www.apwlawyer.com



Memorandum

To: B & F Committee Members, Drew Williams, Anne Poindexter

From: Cindy Sheeks

Date: November 22, 2017

Subject: Refund Policy

From time to time, the billing department will be informed of billing errors that may result in overpayments by customers. The billing department requests the consideration of a "Refund Policy" so we can easily respond to refund requests.

The particulars of the refund being considered for a commercial client involves over \$17,000 that was billed for an irrigation meter. We received the consumption information from Carmel and were not aware it was an irrigation meter. Carmel did not have it coded as an irrigation meter. The District does not bill customers for irrigation meter usage because the District does not process the water.

Year	Extra Consumption
2017	\$ 2,183.26
2016	\$ 1,816.21
2015	\$ 1,524.20
2014	\$ 1,218.31
2013	\$ 1,529.74
2012	\$ 2,745.04
2011	\$ 2,066.28
2010	\$ 2,005.08
2009	\$ 1,558.32
2008	\$ 1,179.00
	\$ 17,825.44

I am requesting the Board establish a Refund Policy that states the time frames for refunds. I am recommending a 3-year period for commercial account reviews and a 1 year period for residential account reviews from time of notification when calculating refunds.



Memorandum

To: B & F Committee, Drew Williams, Anne Poindexter

From: Cindy Sheeks

Date: November 22, 2017

Subject: Unmetered Residential account fees

The rates passed in Sewer Rate Ordinance for Unmetered customers are listed below:

Unmetered Users: User Charge

Residential:

Single family residence/unit\$31.92
Apartment or trailer court/unit.....\$23.94
Duplexes\$63.84
Triplexes\$95.76

Commercial:

Retail establishment:
First 3 employees\$31.92
Each additional employee\$7.98
Gasoline service station:
With car wash facilities.....\$71.87

W/O car wash facilities.....\$47.91

Restaurants, drive-ins and taverns with
eating and/or drinking facilities:

First 2 employees\$31.92
Each additional employee\$10.53
Laundromats – per washer.....\$23.25
Car wash, manual – per bay.....\$71.87

Professional Office:

First 2 employees\$31.92
Each additional employee\$10.53

Unmetered Users: User Charge

Government/Institutional:

School/student:
First 25 students\$31.92
Each additional student.....\$1.27

Churches, lodges and veterans organizations
w/o eating and/or drinking facilities:

For each 200 members or fraction thereof.....\$31.92
Government offices:

First 3 employees\$31.92
Each additional employee\$7.98

Industrial (sanitary flow only):

First 3 employees\$31.92
Each additional employee\$7.98

The District has 990 residential and 23 commercial customers who are on a well (unmetered). We currently bill unmetered residential customers a base charge (\$12.81) and usage fees based on 7,000 gallons (\$19.11) per month of water usage which equals \$31.92 per month. Average usage for most metered residential customers in the district is closer to 5,000 gallons per month. Dropping the usage for the residential customers on a well to 5,000 gallons per month will result in a monthly charge of \$26.46 and decline in revenue of about \$5,405.40 per month or \$64,864.80 annually.

Some of the suggestions by the staff is to add language to the User Rate Ordinance that will allow us to make adjustments to unmetered customer bills on an as requested basis based on number of people in the home and/or based on number of bathrooms in the home. However, it is suggested the minimum charge be no less than base rate (\$12.81) plus 4,000 gallons (\$10.92).