

DOWNERS GROVE SANITARY DISTRICT  
FIVE YEAR FINANCIAL PLAN  
FISCAL YEARS 2009-2010 TO 2013-2014

Proposed 02/10/09

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## Introduction

This five year plan presents recommended expenditures and revenues necessary to meet the operation, maintenance, replacement, capital improvement and debt service requirements of the District over the five year period from May 1, 2009 to April 30, 2014. The plan contains separate projections for the combined general corporate and replacement funds (operation, maintenance and replacement needs), the construction fund (Wastewater Treatment Center capital improvements), the improvement fund (sewer system and pump station improvements) and the public benefit fund. A brief overview of each of these separate projections is provided below.

General Corporate Fund – This plan treats the replacement fund as a restricted portion of the general corporate fund. The balance in the replacement fund is maintained throughout the five year period at the April 30, 1991 level of \$820,000. This treatment allows all major replacements to be included in the operation and maintenance budget of the general corporate fund, allows all interest earned on the replacement fund to be fully utilized, and applies the balance in the replacement fund towards meeting the minimum recommended working balance in the general corporate fund.

The plan includes substantial expenditures for the replacement and rehabilitation of the wastewater collection system, including building services and infiltration and inflow removal to help control sewer system overflows. Critical replacements, maintenance and improvements are proposed at the Wastewater Treatment Center and the lift stations to allow continuing reliable operation. The annual sewer rehabilitation program contained in this plan for FY 13-14 represents approximately 1% of total collection system rehabilitation costs.

The user rate, monthly service fee, surcharge rates and sampling and monitoring charges are proposed to remain at current levels during FY 09-10. Increases may be necessary in the user rate, surcharge rate and sampling and monitoring charges in FY10-11, FY12-13 and FY13-14, and in the monthly service fee in FY10-11, FY 11-12 and FY12-13.

Construction Fund – The primary source of revenue to the construction fund is sewer permit fees. These fees are utilized for improvements and additions at the WWTC and for the repayment of the loan from the Illinois Environmental Protection Agency (IEPA). Remaining revenues are accumulated for the next major expansion of WWTC capacity or other capital improvements. Improvements to allow improved scum and grease handling, and to further utilize reeds for sludge dewatering are scheduled.

Improvement Fund – The primary sources of revenue to the improvement fund are trunk and lateral sewer service charges. The plan proposes to fund sewer system additions and replacements and pump station improvements from this fund. Funds used for sewer replacements will be repaid from the general corporate fund. Remaining revenues are accumulated for other sewer and lift station capital improvements. Lift station improvements including the installation of stationary generators for more reliable operation, and the complete upgrade of the Venard lift station are scheduled. Sewer construction including deepening two existing sewers to serve two unsewered areas is scheduled.

Public Benefit Fund – The public benefit fund may only be used to pay for the portion of sewer extensions or sewer special assessments which the Board of Trustees deems to be of benefit to an area larger than the immediate service area. This fund should be depleted next year.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2009-2010 to 2013-14

EXHIBIT 1

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
11. Administration												
A. Salary & Wages												
001. Trustees	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000		\$18,000	\$18,000	\$18,000	\$18,000
002. B.O.L.I.	1,050	525	750	0	900	0	900		900	900	900	900
003. General Management	162,143	182,962	237,584	192,353	183,650	218,492	164,450		145,200	139,900	133,700	126,750
004. Financial Records	111,273	117,834	117,078	138,929	140,900	142,930	125,000		123,300	126,050	133,350	138,700
005. Administrative Records	24,280	35,129	49,150	46,791	44,750	37,911	51,600		54,250	56,450	58,700	61,000
007. Code Enforcement	236,253	261,366	267,455	263,682	278,000	263,071	310,100		335,150	351,850	368,300	385,000
030. Building & Grounds	133	914	700	563	850	0	850		850	900	950	950
Subtotal	\$553,132	\$616,730	\$690,716	\$660,318	\$667,050	\$680,403	\$670,900	\$705,000	\$677,650	\$694,050	\$713,900	\$731,300
B. Operation & Maintenance												
100. Electricity	\$4,513	\$4,438	\$4,231	\$3,464	\$4,200	\$3,900	\$5,100		\$5,100	\$5,100	\$5,350	\$5,650
101. Natural Gas	2,220	2,971	2,629	1,558	2,600	2,119	2,900		3,000	3,100	3,200	3,300
102. Water, Garbage, Other	286	707	430	345	550	308	450		450	450	450	500
110. Bank Charges	12,513	2,579	110	424	2,150	15,638	11,150		11,150	11,150	11,150	11,150
112. Communication	10,140	10,731	11,710	13,231	11,800	13,075	13,700		14,100	14,500	14,950	15,400
115. Eqpt/Eqpt Repair	46,547	28,560	25,781	38,606	24,050	16,890	64,650		61,950	26,250	39,450	38,900
116. Supplies	10,256	7,367	7,947	8,899	11,400	8,468	10,900		13,200	11,550	14,000	12,250
117. Employee/Duty Costs	6,960	7,159	8,601	10,196	16,600	10,951	17,150		18,100	17,250	19,350	19,750
118. Building & Grounds	38,916	11,997	43,453	24,738	57,500	41,258	30,750		28,750	20,850	58,000	51,500
119. Postage	7,356	8,119	8,542	11,031	12,000	10,087	12,300		12,550	12,800	13,050	13,300
120. Printing/Photography	8,170	7,657	10,286	9,005	9,000	8,209	9,000		9,200	9,350	9,550	9,750
121. User Billing Material	47,431	52,835	57,470	63,350	67,900	48,045	73,050		93,300	96,050	99,000	102,000
124. Contract Services	(1,461)	62,847	5,801	88,221	86,800	74,039	90,750		93,450	96,300	99,150	102,150
137. Memberships/Subscriptions	9,396	10,201	13,129	9,724	9,600	8,974	10,050		9,800	10,700	10,400	11,350
Subtotal	\$203,243	\$218,168	\$200,119	\$282,792	\$316,150	\$261,962	\$351,900	\$390,000	\$374,100	\$335,400	\$397,050	\$396,950
C. Vehicles												
222. Gas/Fuel	\$1,149	\$1,750	\$2,023	\$2,286	\$3,500	\$2,493	\$3,500		\$3,550	\$3,650	\$3,700	\$3,800
225. Operation/Repair	385	571	732	1,936	1,550	935	1,550		1,450	1,500	1,550	1,550
226. Vehicle Purchase	0	0	10,639	0	7,500	9,376	12,000		0	0	8,000	0
Subtotal	\$1,534	\$2,321	\$13,394	\$4,223	\$12,550	\$12,804	\$17,050	\$21,000	\$5,000	\$5,150	\$13,250	\$5,350
<b>TOTALS</b>	<b>\$757,909</b>	<b>\$837,218</b>	<b>\$904,229</b>	<b>\$947,332</b>	<b>\$995,750</b>	<b>\$955,170</b>	<b>\$1,039,850</b>	<b>\$1,116,000</b>	<b>\$1,056,750</b>	<b>\$1,034,600</b>	<b>\$1,124,200</b>	<b>\$1,133,600</b>

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2009-2010 to 2013-14

EXHIBIT 1

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
<b>12. Wastewater Treatment Center</b>												
<b>A. Salary &amp; Wages</b>												
009. Oper. Management	\$91,307	\$116,834	\$93,568	\$13,513	\$15,150	\$11,012	\$15,700		\$16,200	\$16,650	\$17,150	\$17,700
010. Maintenance	295,430	298,074	325,646	324,628	377,450	358,402	362,250		379,950	395,950	411,800	426,800
020. WWTC	390,036	405,966	438,718	458,222	481,750	478,565	497,800		510,450	523,750	547,650	570,000
030. Building & Grounds	49,012	45,585	53,237	58,396	54,650	39,519	77,600		83,050	84,900	89,450	93,600
Subtotal	\$825,785	\$866,459	\$911,170	\$854,758	\$929,000	\$887,498	\$953,350	\$1,001,000	\$989,650	\$1,021,250	\$1,066,050	\$1,108,100
<b>B. Operation &amp; Maintenance</b>												
100. Electricity	\$351,874	\$343,133	\$375,636	\$393,285	\$381,800	\$438,652	\$383,300		\$383,300	\$383,300	\$406,300	\$430,700
101. Natural Gas	60,627	41,366	37,031	34,493	39,500	32,184	39,500		40,700	41,900	43,150	44,450
102. Water, Garbage, Other	21,001	18,195	18,507	22,155	22,000	25,148	27,100		27,700	28,350	29,200	30,200
103. Odor Control	11,302	7,997	6,914	4,405	31,600	6,954	7,800		8,050	8,250	8,500	8,800
104. Fuel - Generators	19,235	11,413	19,141	5,924	10,700	17,503	11,400		12,100	12,800	13,600	14,400
112. Communication	11,243	10,630	11,562	12,409	12,600	12,219	13,600		14,250	15,000	15,700	16,500
113. Emergency/Safety Eqpt	5,338	6,209	5,713	10,162	10,800	9,848	7,850		33,100	8,300	8,550	8,850
400. Chemicals	41,751	44,917	41,087	42,505	48,800	52,419	58,450		60,200	62,000	63,900	65,800
500. Eqpt/Eqpt Repair	409,636	579,173	436,299	393,222	452,650	458,435	305,500		334,650	251,200	340,900	237,300
116. Supplies	54,258	51,057	51,262	55,310	56,400	58,761	28,900		29,750	30,650	31,600	32,550
117. Employee/Duty Costs	15,086	15,768	17,212	26,784	25,400	15,688	28,250		28,650	30,200	30,050	32,100
800. Building & Grounds	191,637	125,260	164,848	548,987	164,700	349,017	150,900		216,450	170,700	175,800	181,100
124. Contract Services	15,000	7,218	14,693	14,221	15,000	14,221	15,000		15,450	15,900	16,400	16,900
130. NPDES Permit Fees	53,000	53,000	53,000	53,000	53,000	53,000	53,000		53,000	53,000	53,000	53,000
Subtotal	\$1,260,988	\$1,315,335	\$1,252,905	\$1,616,861	\$1,324,950	\$1,544,048	\$1,130,550	\$1,327,000	\$1,257,350	\$1,111,550	\$1,236,650	\$1,172,650
<b>C. Vehicles</b>												
222. Gas/Fuel	\$21,911	\$19,347	\$24,550	\$38,903	\$30,000	\$37,191	\$30,000		\$30,900	\$31,850	\$32,800	\$33,750
225. Operation/Repair	5,319	5,891	7,253	6,715	9,000	1,999	9,000		9,250	9,550	9,850	10,150
226. Vehicle Purchase	20,495	0	22,426	21,396	16,000	8,758	40,000		13,500	43,000	0	23,000
Subtotal	\$47,725	\$25,238	\$54,229	\$67,014	\$55,000	\$47,948	\$79,000	\$99,000	\$53,650	\$84,400	\$42,650	\$66,900
<b>TOTALS</b>	<b>\$2,134,498</b>	<b>\$2,207,031</b>	<b>\$2,218,304</b>	<b>\$2,538,633</b>	<b>\$2,308,950</b>	<b>\$2,479,493</b>	<b>\$2,162,900</b>	<b>\$2,427,000</b>	<b>\$2,300,650</b>	<b>\$2,217,200</b>	<b>\$2,345,350</b>	<b>\$2,347,650</b>

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13. Laboratory												
A. Salary & Wages												
009. Oper. Management	\$7,267	\$7,537	\$4,753	\$407	\$0	\$88	\$0		\$0	\$0	\$0	\$0
040. Laboratory	167,128	199,411	175,682	183,066	207,200	180,865	227,400		245,800	263,450	281,400	297,450
Subtotal	\$174,395	\$206,948	\$180,434	\$183,473	\$207,200	\$180,953	\$227,400	\$239,000	\$245,800	\$263,450	\$281,400	\$297,450
B. Operation & Maintenance												
114. Chemicals	\$16,789	\$12,865	\$15,746	\$13,265	\$15,900	\$16,350	\$19,850		\$20,650	\$21,450	\$22,350	\$24,200
115. Eqpt/Eqpt Repair	20,729	27,988	29,481	26,716	36,000	28,896	26,200		92,000	38,700	20,400	13,500
116. Supplies	12,878	10,787	14,642	14,456	17,850	19,934	19,850		20,650	21,450	22,350	23,200
117. Employee/Duty Costs	1,345	2,665	4,705	3,895	1,650	7,156	8,450		3,950	4,200	4,750	2,450
122. Monitoring Equipment	1,610	2,139	2,125	3,835	3,600	2,600	5,100		7,300	7,300	2,800	2,800
123. Outside Lab Services	8,256	9,987	10,390	10,216	10,550	6,423	9,700		10,100	10,500	10,900	11,350
Subtotal	\$61,607	\$66,431	\$77,089	\$72,383	\$85,550	\$81,360	\$89,150	\$107,000	\$154,650	\$103,600	\$83,550	\$77,500
C. Vehicles												
222. Gas/Fuel	\$593	\$696	\$800	\$847	\$1,000	\$798	\$1,000		\$1,050	\$1,050	\$1,100	\$1,150
225. Operation/Repair	48	52	87	57	200	441	200		100	100	100	100
226. Vehicle Purchase	0	0	10,109	0	0	0	0		10,000	0	14,000	0
Subtotal	\$641	\$748	\$10,995	\$904	\$1,200	\$1,240	\$1,200	\$2,500	\$11,150	\$1,150	\$15,200	\$1,250
<b>TOTALS</b>	<b>\$236,643</b>	<b>\$274,127</b>	<b>\$268,519</b>	<b>\$256,760</b>	<b>\$293,950</b>	<b>\$263,553</b>	<b>\$317,750</b>	<b>\$348,500</b>	<b>\$411,600</b>	<b>\$368,200</b>	<b>\$380,150</b>	<b>\$376,200</b>

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EXHIBIT 1

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
14. Collection System												
A. Salary & Wages												
050. Sewer Maintenance	71,453	73,864	86,153	82,020	102,300	\$99,745	103,650		108,450	112,450	117,450	122,500
060. Inspection	199,283	212,093	239,151	280,208	300,050	269,885	302,450		311,950	310,000	326,200	342,400
070. Investigations	12,131	9,863	9,339	15,556	11,800	13,745	11,950		12,800	13,600	14,300	15,000
Subtotal	\$282,867	\$295,820	\$334,643	\$377,784	\$414,150	\$383,375	\$418,050	\$445,000	\$433,200	\$436,050	\$457,950	\$479,900
B. Operation & Maintenance												
112. Communication	\$5,664	\$5,497	\$5,769	\$6,430	\$7,650	\$6,462	\$7,700		\$7,850	\$8,000	\$8,150	\$8,300
113. Emer/Safety Equipment	56	853	624	638	6,000	7,559	4,000		5,200	2,600	7,700	2,100
115. Eqpt/Eqpt Repair	73,246	36,291	103,362	35,998	51,550	54,110	55,550		52,800	47,350	48,500	45,850
116. Supplies	9,338	5,447	5,595	7,882	13,800	4,466	14,700		15,000	15,300	15,450	15,800
117. Employee/Duty Costs	6,975	8,032	10,837	13,641	14,400	12,474	18,550		15,800	19,650	16,750	20,850
124. Contract Services	8,693	66,555	49,934	47,404	29,100	59,250	29,650		30,250	30,850	31,500	32,100
125. Collection System Repair	1,219,308	1,150,312	1,397,017	1,765,420	2,000,000	1,794,748	1,900,000		1,900,000	2,000,000	2,200,000	2,400,000
127. JULIE	11,791	11,701	11,372	11,207	14,850	13,108	14,500		14,800	15,100	15,400	15,700
128. Overhead Sewer Program	4,247	2,018	5,650	4,985	6,100	6,182	9,000		9,200	9,350	9,550	9,750
129. Public Sewer Blockage Program	5,779	2,779	2,725	3,115	18,200	9,603	5,100		5,200	5,300	5,400	5,500
Subtotal	\$1,345,097	\$1,289,483	\$1,592,884	\$1,896,719	\$2,161,650	\$1,967,961	\$2,058,750	\$2,368,000	\$2,056,100	\$2,153,500	\$2,358,400	\$2,555,950
C. Vehicles												
222. Gas/Fuel	\$16,731	\$12,722	\$17,406	\$22,004	\$19,100	\$25,096	\$19,100		\$19,700	\$20,300	\$20,900	\$21,500
225. Operation/Repair	4,570	5,101	2,857	5,318	4,850	5,744	4,850		5,000	5,150	5,300	5,450
226. Vehicle Purchase	0	16,669	11,906	24,110	16,400	17,225	13,000		55,000	0	67,000	38,000
Subtotal	\$21,301	\$34,492	\$32,169	\$51,432	\$40,350	\$48,065	\$36,950	\$55,000	\$79,700	\$25,450	\$93,200	\$64,950
TOTALS	\$1,649,265	\$1,619,796	\$1,959,697	\$2,325,935	\$2,616,150	\$2,399,402	\$2,513,750	\$2,868,000	\$2,569,000	\$2,615,000	\$2,909,550	\$3,100,800

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	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
<b>15. Lift Stations</b>												
<b>A. Salary &amp; Wages</b>												
009. Oper. Management	\$10,976	\$14,226	\$9,985	\$4,228	\$3,800	\$4,499	\$3,950		\$4,050	\$4,150	\$4,300	\$4,400
030. Building & Grounds	619	969	1,063	892	1,150	0	1,200		1,200	1,250	1,300	1,350
080. Lift Station Maint.	51,650	47,549	47,773	61,742	64,400	60,706	72,650		76,300	80,100	83,850	87,300
Subtotal	\$63,245	\$62,743	\$58,820	\$66,863	\$69,350	\$65,205	\$77,800	\$89,000	\$81,550	\$85,500	\$89,450	\$93,050
<b>B. Operation &amp; Maint.</b>												
100. Electricity	\$142,440	\$95,234	\$125,887	\$133,088	\$127,550	\$139,013	\$141,850		\$141,850	\$141,850	\$150,350	\$159,400
104. Fuel - Generators					5,900	\$8,093	5,900		6,550	7,200	7,900	8,650
112. Communication	5,050	5,322	5,470	5,712	5,900	5,104	6,100		6,300	6,500	6,700	6,900
113. Emer/Safety Eqpt.	0	413	0	69	5,950	0	5,750		950	950	950	950
115. Eqpt/Eqpt Repair	55,490	64,847	154,557	44,564	95,050	115,119	47,800		59,450	65,150	59,850	49,100
116. Supplies	33	74	654	993	400	366	400		400	400	400	400
118. Building & Grounds	16,035	25,877	33,210	17,964	27,350	6,600	29,750		28,250	20,750	17,800	18,300
Subtotal	\$219,048	\$191,767	\$319,778	\$202,391	\$268,100	\$274,294	\$237,550	\$283,000	\$243,750	\$242,800	\$243,950	\$243,700
TOTALS	\$282,293	\$254,510	\$378,598	\$269,254	\$337,450	\$339,499	\$315,350	\$372,000	\$325,300	\$328,300	\$333,400	\$336,750
<b>17. Insur &amp; Empl Benefits</b>												
<b>E. Insurance &amp; Payroll</b>												
452. Liability/Property	\$142,828	\$146,446	\$147,618	\$151,538	\$151,800	\$139,006	\$151,800		\$157,150	\$161,400	\$165,650	\$170,250
455. Employee Group Coverage	297,168	309,298	337,744	331,328	361,650	344,852	361,650		382,900	400,400	423,600	448,950
460. I.M.R.F.	194,973	228,481	247,419	231,167	245,450	246,669	296,150		415,550	399,500	324,400	338,950
461. Social Security	141,989	154,214	155,497	159,797	172,300	172,408	172,300		179,500	183,950	188,350	195,850
TOTALS	\$776,958	\$838,438	\$888,278	\$873,830	\$931,200	\$902,934	\$981,900	\$1,129,000	\$1,135,100	\$1,145,250	\$1,102,000	\$1,154,000
GRAND TOTALS	\$5,837,566	\$6,031,120	\$6,617,625	\$7,211,744	\$7,483,450	\$7,340,050	\$7,331,500	\$8,260,500	\$7,798,400	\$7,708,550	\$8,194,650	\$8,449,000

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2009-2010 to 2013-14

EXHIBIT 1

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
<b>REVENUES</b>												
User receipts	\$3,469,657	\$3,692,185	\$3,537,240	\$3,626,086	\$3,861,000	\$3,631,116	\$3,758,900	\$3,758,900	\$3,961,000	\$3,986,700	\$4,087,800	\$4,201,700
Surcharges	187,225	207,158	226,497	227,910	248,300	235,272	243,600	243,600	256,700	258,400	265,000	272,400
Monthly service fees	1,288,344	1,282,666	1,465,561	1,732,546	1,953,700	1,960,462	2,014,000	2,014,000	2,221,400	2,354,700	2,473,100	2,487,900
Plan review fees	4,594	5,428	5,433	2,604	3,700	710	4,500	4,500	4,400	4,300	4,200	4,100
Const inspection fees	2,541	0	1,880	0	500	500	500	500	500	500	500	500
Permit inspection fees	28,862	32,520	23,735	27,620	23,000	21,155	27,000	27,000	26,000	25,000	24,000	23,000
Interest	73,328	99,587	119,767	97,424	105,100	53,875	75,500	75,500	77,750	80,100	82,500	84,950
Sampling & monitoring charges	43,755	43,813	48,836	48,494	47,400	55,647	57,600	57,600	60,700	61,100	62,600	64,300
Real estate taxes	754,759	777,776	817,144	859,227	904,300	900,258	943,200	943,200	990,300	1,039,700	1,091,600	1,146,100
Television inspection fees	774	0	412	0	1,000	0	600	600	550	500	450	400
Replacement taxes	57,843	74,636	81,100	92,496	74,000	86,699	74,000	74,000	76,900	79,800	82,700	85,600
Lease payments	28,196	28,859	29,447	30,040	30,650	28,375	31,450	31,450	31,700	32,200	32,750	33,250
Miscellaneous	8,735	5,294	19,235	19,775	4,000	32,896	4,000	4,000	4,000	4,000	4,000	4,000
<b>TOTAL REVENUES</b>	<b>\$5,948,613</b>	<b>\$6,249,922</b>	<b>\$6,376,287</b>	<b>\$6,764,223</b>	<b>\$7,256,650</b>	<b>\$7,006,964</b>	<b>\$7,234,850</b>	<b>\$7,234,850</b>	<b>\$7,711,900</b>	<b>\$7,927,000</b>	<b>\$8,211,200</b>	<b>\$8,408,200</b>
<b>TOTAL EXPENSES</b>	<b>\$5,837,566</b>	<b>\$6,031,120</b>	<b>\$6,617,625</b>	<b>\$7,211,744</b>	<b>\$7,483,450</b>	<b>\$7,340,050</b>	<b>\$7,331,500</b>	<b>\$8,260,500</b>	<b>\$7,798,400</b>	<b>\$7,708,550</b>	<b>\$8,194,650</b>	<b>\$8,449,000</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENSES</b>	<b>\$111,047</b>	<b>\$218,802</b>	<b>(\$241,337)</b>	<b>(\$447,521)</b>	<b>(\$226,800)</b>	<b>(\$333,086)</b>	<b>(\$96,650)</b>	<b>(\$1,025,650)</b>	<b>(\$86,500)</b>	<b>\$218,450</b>	<b>\$16,550</b>	<b>(\$40,800)</b>
<b>CLOSE OUT BOND AND INTEREST FUND</b>												
<b>ENDING FUND BALANCE</b>	<b>\$2,751,454</b>	<b>\$2,970,256</b>	<b>\$2,728,918</b>	<b>\$2,281,397</b>	<b>\$2,054,597</b>	<b>\$1,948,311</b>	<b>\$1,851,661</b>	<b>\$922,661</b>	<b>\$1,765,161</b>	<b>\$1,983,611</b>	<b>\$2,000,161</b>	<b>\$1,959,361</b>
<b>RESTRICTED FOR REPLACEMENT</b>	<b>\$820,000</b>	<b>\$820,000</b>	<b>\$820,000</b>	<b>\$820,000</b>	<b>\$820,000</b>	<b>\$820,000</b>	<b>\$820,000</b>		<b>\$820,000</b>	<b>\$820,000</b>	<b>\$820,000</b>	<b>\$820,000</b>
<b>UNRESTRICTED</b>	<b>\$1,931,454</b>	<b>\$2,150,256</b>	<b>\$1,908,918</b>	<b>\$1,461,397</b>	<b>\$1,234,597</b>	<b>\$1,128,311</b>	<b>\$1,031,661</b>		<b>\$945,161</b>	<b>\$1,163,611</b>	<b>\$1,180,161</b>	<b>\$1,139,361</b>
<b>ENDING FUND BALANCE AS PERCENTAGE OF TOTAL EXPENSES</b>	<b>47%</b>	<b>49%</b>	<b>41%</b>	<b>32%</b>	<b>27%</b>	<b>27%</b>	<b>25%</b>		<b>23%</b>	<b>26%</b>	<b>24%</b>	<b>23%</b>
<b>USER RATE</b>	<b>\$1.50</b>	<b>\$1.50</b>	<b>\$1.55</b>	<b>\$1.60</b>	<b>\$1.65</b>	<b>\$1.65</b>	<b>\$1.65</b>		<b>\$1.75</b>	<b>\$1.75</b>	<b>\$1.80</b>	<b>\$1.85</b>
<b>INCREASE FROM PRIOR YEAR'S RATE</b>	<b>0.0%</b>	<b>0.0%</b>	<b>3.3%</b>	<b>3.2%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>0.0%</b>		<b>6.1%</b>	<b>0.0%</b>	<b>2.9%</b>	<b>2.8%</b>
<b>MONTHLY SERVICE FEE</b>	<b>\$5.50</b>	<b>\$5.50</b>	<b>\$6.50</b>	<b>\$7.50</b>	<b>\$8.50</b>	<b>\$8.50</b>	<b>\$8.50</b>		<b>\$9.50</b>	<b>\$10.00</b>	<b>\$10.50</b>	<b>\$10.50</b>

GENERAL CORPORATE FUND  
EXPENDITURES

Summary

The annual budgets for operation, maintenance and replacement for the next five years are contained in Exhibit 1. The proposed budget amounts represent the best estimates of actual expenditures each year. Necessary contingencies for FY 09-10 are provided in the proposed appropriation amounts for the major categories in each department. The appropriation amounts represent the legal limit on spending during the year.

Total operation, maintenance and replacement expenditures for FY 09-10 are budgeted at \$7,331,500 and actual expenditures are expected to be 100% of budget. Actual expenditures for FY 08-09 are projected to be \$7,340,050. The following table presents budget and actual totals for the last ten years and projected budget totals for the next five years:

<u>Fiscal Year</u>	<u>O &amp; M Budget</u>	<u>Actual Expenditures</u>	<u>% of Actual to Budget</u>	<u>Annual Increase in Actual Expenditures</u>
1999-00	5,013,800	4,842,953	97	4.7%
2000-01	5,216,700	5,087,336	98	5.0%
2001-02	5,288,100	4,451,073	84	- 12.5%
2002-03	6,105,000	5,364,271	88	20.5%
2003-04	6,450,100	6,024,686	93	12.3%
2004-05	6,592,700	5,837,566	89	- 3.1%
2005-06	6,872,800	6,031,120	88	3.3%
2006-07	7,250,400	6,617,625	91	9.7%
2007-08	7,635,700	7,211,744	94	9.0%
2008-09	7,485,450	7,340,050*	98*	1.8%*
2009-10	7,331,500	7,331,500*	100*	-0.1%*
2010-11	7,798,400	7,798,400*	100*	6.4%*
2011-12	7,708,550	7,708,550*	100*	-1.2%*
2012-13	8,194,650	8,194,650*	100*	6.3%*
2013-14	8,449,000	8,449,000*	100*	3.1%*

\*projected

The decreases in expenditures in FY 01-02 and FY 04-05 were due to delays in sewer rehabilitation and the implementation of the private property infiltration and inflow (I/I) program. The significant increases in expenditures in FY 02-03, FY 03-04, FY 06-07 and FY 07-08 reflect implementation of a major sewer rehabilitation program, which includes building services for the first time and an associated increase in staffing, costs associated with the USEPA groundwater investigation in Ellsworth Park and the Lockformer litigation and equipment replacements at the WWTC.

Analysis by Type of Expenditure

I. Salaries and Wages

<u>Year</u>	<u>Salaries and Wages</u>	<u>Change</u>	<u>Full Time Equivalents</u>
FY 04-05	1,899,424	9.9%	32.8
FY 05-06	2,048,699	7.9%	31.0
FY 06-07	2,194,933	7.1%	33.1
FY 07-08	2,143,196	-2.4%	35.6
FY 08-09	2,194,415	2.4%	34.5
FY 09-10	2,347,500	7.0%	37.0
FY 10-11	2,427,850	3.4%	36.9
FY 11-12	2,500,300	3.0%	36.8
FY 12-13	2,608,750	4.3%	36.7
FY 13-14	2,709,800	3.9%	36.6

The increase in FY 04-05 reflects full year wages for the three positions filled in FY 03-04 and the addition of one new full time position for part of the year. The increases in FY 05-06 and FY 06-07 reflect full staffing and annual salary adjustments, the addition of two new full time positions, transitional staffing, and two retirements. Retirements and lab staff turnover are reflected in the lower total for FY 07-08. The projected increase for FY 09-10 reflects the recent addition of a full-time lab position with the concurrent elimination of a part-time lab position, the recent addition of a maintenance mechanic position, and the future addition of a full-time administrative position concurrent with a senior retirement. Projected retirements are reflected in FY9-10, FY10-11 and FY11-12. Annual salary adjustments account for remaining future increases.

II. O & M Expenses – Utilities

<u>Year</u>	<u>Utilities</u>	<u>Change</u>
FY 04-05	582,961	3.5%
FY 05-06	506,043	-13.2%
FY 06-07	564,350	11.5%
FY 07-08	588,388	4.3%
FY 08-09	641,323	9.0%
FY 09-10	600,200	-6.4%
FY 10-11	601,100	0.3%
FY 11-12	604,050	0.3%
FY 12-13	638,000	5.6%
FY 13-14	674,200	5.7%

Utility costs decreased in FY 05-06 due to the purchase of electrical power for the pumping stations under different ComEd rate structures, and changes in operating strategies at the WWTC. Utility costs increased significantly in FY 06-07 due to changes in electrical rates effective in June, 2006, and again in January, 2007. While electrical usage declined at the WWTC in FY 08-09 and will be further reduced in FY 09-10 as aeration system improvements are completed, hourly electric rates in the summer of 2008 were high before fixed pricing could be obtained at reasonable rates in the autumn. Utility costs are expected to remain relatively constant over the remainder of the plan.

III. O & M Expenses – Other

<u>Year</u>	<u>O &amp; M Expenses - Excluding Utilities</u>	<u>Change</u>
FY 04-05	2,507,022	-16.1%
FY 05-06	2,575,141	2.7%
FY 06-07	2,878,425	11.8%
FY 07-08	3,482,757	21.0%
FY 08-09	3,488,302	0.2%
FY 09-10	3,267,700	-6.3%
FY 10-11	3,483,850	6.6%
FY 11-12	3,342,800	-4.0%
FY 12-13	3,681,600	10.1%
FY 13-14	3,772,550	2.5%

The decreases in expenditures in FY 04-05 were due to delays in sewer rehabilitation and implementation of the private property infiltration and inflow (I/I) program and sewer rehabilitation in the first targeted area - flow meter basin 1-H-9. The significant increases in expenditures in FY 06-07 and FY 07-08 reflect implementation of a major sewer rehabilitation program, which includes building services for the first time, and costs associated with the USEPA groundwater investigation in Ellsworth Park and the Lockformer litigation and equipment replacement at the WWTC. Major equipment purchases and replacements are detailed in Exhibit 2.

IV. Vehicles

<u>Year</u>	<u>Vehicles</u>	<u>Replacements</u>	<u>Change</u>
FY 04-05	71,201	1	25.2%
FY 05-06	62,799	1	-11.8%
FY 06-07	110,787	5	76.4%
FY 07-08	112,572	5	11.5%
FY 08-09	110,057	4	-10.9%
FY 09-10	134,200	3	21.9%
FY 10-11	149,500	3	11.4%
FY 11-12	116,150	2	-22.3%
FY 12-13	164,300	4	41.5%
FY 13-14	138,450	4	-15.7%

Fuel costs have risen significantly between FY 04-05 and FY 07-08. Projections reflect current rates which have dropped from the highs of summer 2008, including annual increases. Vehicle expenses fluctuate based on vehicle replacement needs and average \$117,003 per year during the ten year period shown. Vehicles are generally scheduled for replacement after six years of use. Proposed vehicle replacements are detailed in Exhibit 2 under budget codes 11C226, 12C226, 13C226 and 14C226.

V. Insurance and Employee Benefits

<u>Year</u>	<u>Ins/Emp Benefits</u>	<u>Change</u>
FY 04-05	776,958	16.2%
FY 05-06	838,438	7.9%
FY 06-07	888,278	5.9%
FY 07-08	873,830	-1.6%
FY 08-09	902,934	3.3%
FY 09-10	981,900	8.7%
FY 10-11	1,135,100	15.6%
FY 11-12	1,145,250	0.9%
FY 12-13	1,102,000	-3.8%
FY 13-14	1,154,000	4.7%

The proposed increases in these expenditures are due to premium increases on all coverages, particularly employee group, workers compensation, property and liability, an increase in the District's IMRF contribution rate and increased salary levels, as discussed in greater detail on page 17.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2009-2010 to 2013-14

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
ADMINISTRATION												
SALARIES AND WAGES	\$553,132	\$616,730	\$690,716	\$660,318	\$667,050	\$680,403	\$670,900	\$705,000	\$677,650	\$694,050	\$713,900	\$731,300
% CHANGE FROM PRIOR YEAR	17.5%	11.5%	12.0%	-4.4%	1.0%	3.0%	-1.4%		1.0%	2.4%	2.9%	2.4%
OFFICE EXPENSES	\$203,243	\$218,168	\$200,119	\$282,792	\$316,150	\$261,962	\$351,900	\$390,000	\$374,100	\$335,400	\$397,050	\$396,950
% CHANGE FROM PRIOR YEAR	-24.3%	7.3%	-8.3%	41.3%	11.8%	-7.4%	34.3%		6.3%	-10.3%	18.4%	0.0%
VEHICLE EXPENSES	\$1,534	\$2,321	\$13,394	\$4,223	\$12,550	\$12,804	\$17,050	\$21,000	\$5,000	\$5,150	\$13,250	\$5,350
% CHANGE FROM PRIOR YEAR	2.5%	51.3%	477.2%	-68.5%	197.2%	203.2%	33.2%		-70.7%	3.0%	157.3%	-59.6%
TOTAL ADMINISTRATION EXPENSES	\$757,909	\$837,218	\$904,229	\$947,332	\$995,750	\$955,170	\$1,039,850	\$1,116,000	\$1,056,750	\$1,034,600	\$1,124,200	\$1,133,600
% CHANGE FROM PRIOR YEAR	2.3%	10.5%	8.0%	4.8%	5.1%	0.8%	8.9%		1.6%	-2.1%	8.7%	0.8%

COMMENTS

Salaries and Wages           The reduction in FY 09-10 and nominal increase in FY 10-11 are the result of a projected senior staff retirement in FY 09-10. Salary levels generally increase with projected salary adjustments. Senior part-time staff hours are projected to gradually be reduced.

Office                            Costs associated with the USEPA groundwater investigation in Ellsworth Park and the Lockformer litigation resumed in FY 08-09, due to additional litigation. Office expenditures for FY 09-10 include hardware and software needed to modernize the accounting and user billing systems and some interior remodeling. Additional interior remodeling and computer and copier replacement and update expenses are projected through the 5 year period. Major parking lot repairs are scheduled for FY 12-13.

Vehicles                        Vehicle replacements include an office vehicle in FY 09-10, and replacement of an office vehicle in FY 12-13.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2009-2010 to 2013-14

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
WASTEWATER TREATMENT CENTER												
SALARIES AND WAGES	\$825,785	\$866,459	\$911,170	\$854,758	\$929,000	\$887,498	\$953,350	\$1,001,000	\$989,650	\$1,021,250	\$1,066,050	\$1,108,100
% CHANGE FROM PRIOR YEAR	4.4%	4.9%	5.2%	-6.2%	8.7%	3.8%	7.4%		3.8%	3.2%	4.4%	3.9%
OPERATION & MAINTENANCE EXPENSES	\$1,260,988	\$1,315,335	\$1,252,905	\$1,616,861	\$1,324,950	\$1,544,048	\$1,130,550	\$1,327,000	\$1,257,350	\$1,111,550	\$1,236,650	\$1,172,650
% CHANGE FROM PRIOR YEAR	-0.7%	4.3%	-4.7%	29.0%	-18.1%	-4.5%	-26.8%		11.2%	-11.6%	11.3%	-5.2%
VEHICLE EXPENSES	\$47,725	\$25,238	\$54,229	\$67,014	\$55,000	\$47,948	\$79,000	\$99,000	\$53,650	\$84,400	\$42,650	\$66,900
% CHANGE FROM PRIOR YEAR	68.4%	-47.1%	114.9%	23.6%	-17.9%	-28.5%	64.8%		-32.1%	57.3%	-49.5%	56.9%
TOTAL PLANT EXPENSES	\$2,134,498	\$2,207,031	\$2,218,304	\$2,538,633	\$2,308,950	\$2,479,493	\$2,162,900	\$2,427,000	\$2,300,650	\$2,217,200	\$2,345,350	\$2,347,650
% CHANGE FROM PRIOR YEAR	2.1%	3.4%	0.5%	14.4%	-9.0%	-2.3%	-12.8%		6.4%	-3.6%	5.8%	0.1%

COMMENTS

Salaries and Wages	WWTC salaries and wages reflect full staffing, annual salary adjustments, and a projected employee retirement in FY 10-11.
Operation and Maintenance	Major expenditures budgeted in FY 09-10 include replacement of a Bobcat and auger (\$50,000), building a roof over the new belt press drop pad (\$25,000), replacement of several failing hvac units (\$40,000) and replacement of digester 5 cover insulation (\$40,000). Operation and maintenance expenses remain fairly constant after FY 08-09.
Vehicles	Vehicle costs vary based on replacement needs. Vehicle replacements are detailed in Exhibit 2 under budget code 12C226.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2009-2010 to 2013-14

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
LABORATORY												
SALARIES AND WAGES	\$174,395	\$206,948	\$180,434	\$183,473	\$207,200	\$180,953	\$227,400	\$239,000	\$245,800	\$263,450	\$281,400	\$297,450
% CHANGE FROM PRIOR YEAR	1.4%	18.7%	-12.8%	1.7%	12.9%	-1.4%	25.7%		8.1%	7.2%	6.8%	5.7%
OPERATION & MAINTENANCE EXPENSES	\$61,607	\$66,431	\$77,089	\$72,383	\$85,550	\$81,360	\$89,150	\$107,000	\$154,650	\$103,600	\$83,550	\$77,500
% CHANGE FROM PRIOR YEAR	8.0%	7.8%	16.0%	-6.1%	18.2%	12.4%	9.6%		73.5%	-33.0%	-19.4%	-7.2%
VEHICLE EXPENSES	\$641	\$748	\$10,995	\$904	\$1,200	\$1,240	\$1,200	\$2,500	\$11,150	\$1,150	\$15,200	\$1,250
% CHANGE FROM PRIOR YEAR	-2.6%	16.8%	1369.1%	-91.8%	32.8%	37.2%	-3.2%		829.2%	-89.7%	1221.7%	-91.8%
TOTAL LABORATORY EXPENSES	\$236,643	\$274,127	\$268,519	\$256,760	\$293,950	\$263,553	\$317,750	\$348,500	\$411,600	\$368,200	\$380,150	\$376,200
% CHANGE FROM PRIOR YEAR	3.0%	15.8%	-2.0%	-4.4%	14.5%	2.6%	20.6%		29.5%	-10.5%	3.2%	-1.0%

COMMENTS

- Salaries and Wages      Projected lab salaries and wages reflect future annual salary adjustments with 3 full-time analysts, compared with 2 analysts and a part-time position in previous years.
  
- Operation and Maintenance      Major expenditures include the replacement of the metals analysis system (\$75,000) in FY 10-11.
  
- Vehicles      A plant car assigned to the lab is to be replaced in FY 10-11, and the lab van is to be replaced in FY 12-13.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2009-2010 to 2013-14

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
COLLECTION SYSTEM												
SALARIES AND WAGES	\$282,867	\$295,820	\$334,643	\$377,784	\$414,150	\$383,375	\$418,050	\$445,000	\$433,200	\$436,050	\$457,950	\$479,900
% CHANGE FROM PRIOR YEAR	22.1%	4.6%	13.1%	12.9%	9.6%	1.5%	9.0%		3.6%	0.7%	5.0%	4.8%
OPERATION & MAINTENANCE EXPENSES	\$1,345,097	\$1,289,483	\$1,592,884	\$1,896,719	\$2,161,650	\$1,967,961	\$2,058,750	\$2,368,000	\$2,056,100	\$2,153,500	\$2,358,400	\$2,555,950
% CHANGE FROM PRIOR YEAR	-21.8%	-4.1%	23.5%	19.1%	14.0%	3.8%	4.6%		-0.1%	4.7%	9.5%	8.4%
VEHICLE EXPENSES	\$21,301	\$34,492	\$32,169	\$51,432	\$40,350	\$48,065	\$36,950	\$55,000	\$79,700	\$25,450	\$93,200	\$64,950
% CHANGE FROM PRIOR YEAR	-19.2%	61.9%	-6.7%	59.9%	-21.5%	-6.5%	-23.1%		115.7%	-68.1%	266.2%	-30.3%
TOTAL COLLECTION SYSTEM EXPENSES	\$1,649,265	\$1,619,796	\$1,959,697	\$2,325,935	\$2,616,150	\$2,399,402	\$2,513,750	\$2,868,000	\$2,569,000	\$2,615,000	\$2,909,550	\$3,100,800
% CHANGE FROM PRIOR YEAR	-16.6%	-1.8%	21.0%	18.7%	12.5%	3.2%	4.8%		2.2%	1.8%	11.3%	6.6%

COMMENTS

Salaries and Wages            The increase for FY 09-10 reflects full staffing. The nominal increase in FY 11-12 reflects a projected retirement late in FY 10-11.

Operation and Maintenance    The major increases in collection system repairs (14B125) starting in FY 07-08 and continuing into the future reflect the full implementation of the VI removal program and the Building Sanitary Service Repair Assistance Program. By FY 13-14 the progression to an annual sewer rehabilitation and repair program for the entire sanitary sewer collection system equal to approximately 1% of total collection system asset rehabilitation costs is expected to be in place.

Vehicles                            Major vehicle purchases include a jet truck for televising in FY 10-11, and replacement of the TV truck in FY 12-13.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2009-2010 to 2013-14

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
LIFT STATIONS												
SALARIES AND WAGES	\$63,245	\$62,743	\$58,820	\$66,863	\$69,350	\$65,205	\$77,800	\$89,000	\$81,550	\$85,500	\$89,450	\$93,050
% CHANGE FROM PRIOR YEAR	2.0%	-0.8%	-6.3%	13.7%	3.7%	-2.5%	19.3%		4.8%	4.8%	4.6%	4.0%
OPERATION & MAINTENANCE EXPENSES	\$219,048	\$191,767	\$319,778	\$202,391	\$268,100	\$274,294	\$237,550	\$283,000	\$243,750	\$242,800	\$243,950	\$243,700
% CHANGE FROM PRIOR YEAR	-6.8%	-12.5%	66.8%	-36.7%	32.5%	35.5%	-13.4%		2.6%	-0.4%	0.5%	-0.1%
TOTAL LIFT STATION EXPENSES	\$282,293	\$254,510	\$378,598	\$269,254	\$337,450	\$339,499	\$315,350	\$372,000	\$325,300	\$328,300	\$333,400	\$336,750
% CHANGE FROM PRIOR YEAR	-5.0%	-9.8%	48.8%	-28.9%	25.3%	26.1%	-7.1%		3.2%	0.9%	1.6%	1.0%

COMMENTS

Salaries and Wages            The budget reflects salary adjustments based on the proportion of recent time spent on lift stations.

Operation and Maintenance    Known valve replacements are scheduled, as is cathodic protection replacement. Pump overhauls or replacements between FY09-10 and FY 13-14 are scheduled based on need. Driveway replacements at Hobson (FY10-11) and Butterfield (FY09-10) are scheduled.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2009-2010 to 2013-14

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 09-10 Appropriation	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
INSURANCE AND EMPLOYEE BENEFITS												
TOTAL INSURANCE/EMPLOYEE BENEFITS	\$776,958	\$838,438	\$888,278	\$873,830	\$931,200	\$902,934	\$981,900	\$1,129,000	\$1,135,100	\$1,145,250	\$1,102,000	\$1,154,000
% CHANGE FROM PRIOR YEAR	12.8%	7.9%	5.9%	-1.6%	6.6%	3.3%	8.7%		15.6%	0.9%	-3.8%	4.7%

COMMENTS

Projected expenses for insurance and employee benefits reflect the following factors:

- 1. Annual net increases in liability and property premiums of 2.0%, and annual premium increases of 4% each year for workers compensation.
- 2. Increases of 6% for employee group medical, dental and vision each year; and increases of 4% for group life each year.
- 3. Increases in the District's IMRF contributions in FY 09-10 as a result of an increase in anticipated IMRF contributions from recent economic downturn.
- 4. No change in the District's social security contribution rate.

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2009-10 TO 2013-14

EXHIBIT 2

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
11B115 (ADMIN-Eqpt/Eqpt Repair)					
1.Replace/upgrade PCs	4,500	7,500	6,000	7,500	7,500
2.Purchase remittance processing equipment	7,280				
3.Purchase user bill mailing equipment	10,080				
4.Purchase high speed laser printer	4,000				
5.Add E911 locator to phone system	2,500				
6.Replace data servers	16,000	10,000			
7.Replace data backup system				10,000	
8.Microsoft license renewal		9,400			10,400
9.Office Copier		15,000			
Annual Totals	\$44,360	\$41,900	\$6,000	\$17,500	\$17,900
11B118 (ADMIN-Building & Grounds)					
1.Remodeling, furnishings, etc.	8,000	7,000		10,000	
2.Payment drop box	1,000				
3.Repair/replace parking lot				25,000	
4.Replace Carpeting					20,000
Annual Totals	\$9,000	\$7,000	\$0	\$35,000	\$20,000
11B124 (ADMIN-Contract Services)					
1.USEPA groundwater investigation	50,000	50,000	20,000	10,000	10,000
Annual Totals	\$50,000	\$50,000	\$20,000	\$10,000	\$10,000
11B137 (ADMIN-Dues/Subscriptions)					
1.National Association of Clean Water Agencies	3,800	3,900	4,000	4,150	4,250
2.Illinois Association of Wastewater Agencies	4,500	4,650	4,750	4,900	5,050
Annual Totals	\$8,300	\$8,550	\$8,750	\$9,050	\$9,300
11C226 (ADMIN-Vehicle Purchases)					
1.Administration vehicle	12,000			12,500	
2.Sale of 2006 Cobalt				(4,500)	
Annual Totals	\$12,000	\$0	\$0	\$8,000	\$0
12B113 (WWTC-Safety)					
1.Arc Flash Study		\$20,000			
Annual Totals		\$20,000			
12B115 (WWTC-Eqpt/Eqpt Repair)					
1.Influent pumping					
a.Climber Screens - drive gears and follower shafts	6,000				
b.Climber Screens - brake motor		5,500			
c.Climber Screens - gear box				30,000	
2.Grit removal systems					
a.Grit pump overhaul				5,500	5,500
b.Conveyor overhaul		5,000			
c.Conveyor pans			4,000		
3.Primary clarifier system					
a.Sludge valve actuators		9,000	9,000		
b.Skimming units for primaries 7-9		12,000			
4.Secondary treatment					
a.Protective coatings	20,600	21,200		50,650	23,200
b.Drive units secondary clarifiers		12,000	12,000	12,000	12,000
c.RAS piping improvements		20,000			
d.Aeration tank spray piping	6,000				
5.Sludge processing system					
a.Digester covers - roof maintenance	40,000				
6.Intermediate clarifier system					
a.Intermediate tanks - protective coatings	25,750	26,500			
b.Intermediate sludge pumps - overhaul		5,000			

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2009-10 TO 2013-14

EXHIBIT 2

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
c.Pneumatic valve replacement	12,000				
7.Sand filters					
a.Waste washwater pump overhaul		3,000	3,000		
8.Excess flow tanks					
a.Protective coatings					29,000
b.Excess flow sludge pump replacement		40,000			
c.Overhaul sludge pump				5,000	
9.Sludge dewatering system					
a.Covered storage structure - painting			35,000		
b.Belt press discharge pad roof	25,000				
10.Sludge handling equipment					
a.Tractor loader / backhoe				75,000	
b.Bobcat with auger	50,000				
11.Instrumentation/metering					
a.Replace SCADA servers			16,000		
12.Miscellaneous equipment					
a.Replace silencers on standby generators		5,000			
bAutomatic samplers		4,500	4,500		
c.Lawn tractor replacement	1,500				
d.Portable water cannon replacement		5,000			
Annual Totals	\$186,850	\$173,700	\$83,500	\$178,150	\$69,700
12B118 (WWTC-Building & Grounds)					
1.Excess pump station elevator upgrades	20,000				
2.Lab building roof rehab		10,000			
3.Remodel MSB lunchroom		10,750			
4.HVAC	40,000				
5.Road repair		30,000			
6.Filter building roofing	35,000				
Annual Totals	\$95,000	\$50,750	\$0	\$0	\$0
12B124 (WWTC-Contract Services)					
1.DRSCW Membership/TMDL Stream Monitoring	15,000	15,450	15,900	16,400	16,900
Annual Totals	\$15,000	\$15,450	\$15,900	\$16,400	\$16,900
12B130 (WWTC-NPDES Permit Fees)					
1.Annual permit fee	53,000	53,000	53,000	53,000	53,000
Annual Totals	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000
12C226 (WWTC-Vehicle Purchases)					
1.Maintenance pickup					28,000
2.Operations Supervisor pickup		15,000			
3.Maintenance Supervisor pickup			15,000		
4.Emergency/utility truck	45,000				
5.Lift station pickup			30,000		
6.Replace electric carts					
7.Sale of 2001 Dodge Ram		(1,500)			
8.Sale of 2000 utility truck	(5,000)				
9.Sale of 2001 Sonoma			(2,000)		
10.Sale of 2004 Ford F350					(5,000)
Annual Totals	\$40,000	\$13,500	\$43,000	\$0	\$23,000
13B115 (LAB-Eqpt/Eqpt Repair)					
1.Solids oven	2,200				
2.Casework design and upgrade		5,000	20,000		
3.Rotovapor				5,000	
4.Fecal water bath				2,400	
5.BOD incubator					
6.Distillation System					
7.Incubator					

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2009-10 TO 2013-14

EXHIBIT 2

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
8.Metals analysis system/replace AA unit		75,000			
9.Thelco incubator			2,200		
Annual Totals	\$2,200	\$80,000	\$22,200	\$7,400	\$0
13B122 (LAB-Monitoring Eqpt)					
1.Portable automatic sampler	2,300				
Annual Totals	\$2,300	\$0	\$0	\$0	\$0
13C226 (LAB-Vehicle Purchase)					
1.Lab Van				16,000	
2.Lab car		12,000			
3.Sale of Caravan					
4.Sale of Cavalier		(2,000)		(4,000)	
Annual Totals	\$0	\$10,000	\$0	\$12,000	\$0
14B115 (SEWER SYSTEM-Eqpt/Eqpt Repair)					
1.Flow meter purchases	9,600	9,800	10,000	10,200	10,400
2.Laptops for field work	1,900	4,200			1,900
3.NAS storage	800				
4.See-snake monitor		4,000			
5.Truck crane					4,000
6.TV unit software upgrade	6,000				
Annual Totals	\$18,300	\$18,000	\$10,000	\$10,200	\$16,300
14B125 (SEWER SYSTEM-System Repairs)					
1.Structural/O&M					
a.Main sewers	80,000	100,000	125,000	250,000	450,000
b.Manholes	97,000	99,000	101,000	105,000	105,000
c.Building sanitary services	652,000	668,000	685,000	702,000	719,000
2.Sewer replacements					
a.Private sewer improvements		150,000	150,000	150,000	150,000
b.Repay improvement fund for prior projects		130,000	600,000	362,000	
3.I/I reduction work					
a.Flow basin I-M-12A	1,071,000	753,000			
b.Other flow basins			339,000	631,000	976,000
Annual Totals	\$1,900,000	\$1,900,000	\$2,000,000	\$2,200,000	\$2,400,000
14C226 (SEWER SYSTEM-Vehicle Purchases)					
1.Inspection van	20,000				
2.Maintenance pickups				19,000	50,500
3.Jet truck		60,000			
4.TV truck				75,000	
5.Sale of old vehicles	(7,000)	(5,000)		(27,000)	(12,500)
Annual Totals	\$13,000	\$55,000	\$0	\$67,000	\$38,000
15B113 (LIFT STATIONS-Safety)					
1.Arc Flash Study	\$5,000				
Annual Totals	\$5,000				
15B115 (LIFT STATIONS-Eqpt/Eqpt Repair)					
1.Butterfield lift station					
a.Pump Overhaul					3,500
2.Centex lift station					
a.Valve Replacement	8,000				
3.College lift station					
a.Replace pump no. 1				20,000	
b.Pump - Overhaul			7,000		
c.Valve replacement	5,000				
4.Earlston lift station					
a.Pump no. 3 - Overhaul		8,000			

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2009-10 TO 2013-14

EXHIBIT 2

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
5.Hobson lift station - See Improvement Fund					
6.Liberty Park lift station					
a.Pump Overhaul					4,000
7.Northwest lift station					
a.Pump Reconfiguration - See Improvement Fund					
8.Venard lift station - See Improvement Fund					
a.Valve Replacement		15,000			
9.General maintenance			20,000		
a.Cathodic protection					
Annual Totals	\$13,000	\$23,000	\$27,000	\$20,000	\$7,500
15B118 (LIFT STATIONS-Building & Grounds)					
1.Contract painting					
a.Northwest lift station	8,150				
b.Wroble pump station		6,800			
c.Other - future			5,450	5,650	5,800
2.Driveway replacements					
a.Butterfield lift station	4,000				
b.Hobson lift station		12,000			
3.Roof repairs					
a.Earlston pump station			3500		
b.Northwest pump station	4,000				
4.Elevator repairs					
a.Wroble lift station	2,500				
5.Doors and Windows					
a.Northwest lift station door	1,800				
Annual Totals	\$20,450	\$18,800	\$8,950	\$5,650	\$5,800
IMPROVEMENT FUND					
1.Special Assessments					
a.SA 58 Drendel Cross and Ogden	736,300				
b.Future		200,000	200,000	200,000	200,000
2.Lift Station Improvements					
a.Hobson Capacity					
b.Stationary Emergency Generators					
i.Butterfield					
ii.Liberty Park	55,000				
iii.Venard		75,000			
iv.Northwest			150,000		
v.College				55,000	
c.Venard station reconfiguration and meter			444,400		
3.Sewer System Improvements					
a.Sewer deepening					
i.Belmont - Prairie to Haddow (also paid from Public Benefit Fund)	190,000				
ii.Ogden - Walnut to Drendel	285,200				
Annual Totals	\$1,266,500	\$275,000	\$794,400	\$255,000	\$200,000
CONSTRUCTION FUND					
1.IEPA Loan repayment	107,650	107,650	107,650	107,650	107,650
2.Belt press upgrade	30,000				
3.Scum and grease equipment	300,000				
4.Reed bed conversion		200,000			
Annual Totals	\$437,650	\$307,650	\$107,650	\$107,650	\$107,650
GRAND TOTALS	\$4,191,910	\$3,121,300	\$3,200,350	\$3,012,000	\$2,995,050

GENERAL CORPORATE FUND  
REVENUES

Summary

General corporate fund revenues are detailed on the last page of Exhibit 1. Actual revenues for the last five years and budgeted revenues for the next five years are presented in this exhibit. Revenues are adequate to fund the expenditure levels recommended in this plan with a subsidy from fund balance for FY09-10 and FY 10-11. Fund balance is restored in FY 11-12, and revenues and expenditures are roughly equal in FY 12-13 and FY 13-14.

Analysis by Revenue Type

User Receipts

This plan reflects no change in the user rate of \$1.65 per 1000 gallons of metered water consumption. This rate was last increased in April 2008. The District's annual residential charge for wastewater collection and treatment includes user charges, the monthly service charge and the real estate tax levy for sewer rehabilitation, as detailed in Exhibit 3. User rate increases may be necessary in FY 10-11, FY 12-13 and FY 13-14.

User receipts during FY 09-10 are projected at \$3,758,900 based upon a rate of \$1.65 per 1000 gallons, a billable flow of 6.164 MGD and late charges and delinquent account fees of 1.25%. This estimate of billable flow compares with recent experience as indicated below:

<u>Fiscal Year</u>	<u>Net Billable Flow (MGD)</u>	<u>Amount of Summer Usage Adjustments</u>
1989-90	6.623	53,212
1990-91	6.752	30,759
1991-92	6.825	184,478
1992-93	6.455	108,712
1993-94	6.109	40,184
1994-95	6.509	96,946
1995-96	6.577	143,958
1996-97	6.587	86,414
1997-98	6.397	85,990
1998-99	6.535	103,061
1999-00	6.666	129,980
2000-01	6.606	86,980
2001-02	6.561	106,306
2002-03	6.661	135,641
2003-04	6.601	83,400
2004-05	6.333	96,616
2005-06	6.645	296,891
2006-07	6.236	125,215
2007-08	6.223	183,910
2008-09	6.029*	112,621
2009-10	6.164*	

\*projected

Billable flow in FY 2008-09 was the lowest in over 20 years, coinciding with plentiful rain and reduced summer adjustments. This follows the trend over the last 4 years of decreasing billable flows. Billable flow reached a peak of 6.825 MGD in FY 91-92, following a ten year period during which billable flow increased an average of 2.7% per year. Billable flow decreased by 5.4% in both FY 92-93 and FY 93-94. This decline appears to have coincided with the introduction of higher rates for Lake Michigan water in the spring of 1992. Billable flow increased by 6.5% to 6.509 MGD in FY 94-95 and remained at that level, with the exception of a slight drop to 6.397 MGD in FY 97-98, until FY 99-00 when it increased to 6.666 MGD. The drop in billable flow in 2004-05 seems to follow the Village of Downers Grove's water rate increase of 2003. The usage increase in 2005-06 coincides with the large summer adjustment of the same year, generally associated with elevated use for landscaping irrigation. Since then, usage has remained low despite significant summer adjustment amounts in 2006-07 and 2007-08. Future projections of user receipts are based on a billable flow of 6.164 MGD, which is the average actual billable flow over the last three years, adjusted for the new meter read cycle in Westmont.

### Surcharges

Surcharges for discharges in excess of normal domestic waste strengths (200 mg/l BOD and 250 mg/l SS) are projected to increase proportionally with the user receipts.

### Monthly Service Fees

The plan maintains the current monthly fee of \$8.50 per month (\$102.00 per year). The monthly fee was last increased in April 2008. The plan projects increases in the monthly service fee in FY 10-11 and FY 11-12, and FY 12-13.

### Plan Review Fees

Plan review fees are assessed based upon the estimated construction cost of proposed sanitary sewer extensions. The decline in these fees reflects gradual full development of the District.

### Construction Inspection Fees

Construction inspection fees represent the cost of inspections by District personnel of sanitary sewer extensions. These fees are not expected to change over the next five years.

### Permit Inspection Fees

The cost of inspections by District personnel of service connections and new building construction is recovered from permit inspection fees. These fees are projected to be \$27,000 during FY 09-10, and then gradually decline over the next four years.

### Interest

Interest is estimated based on the average fund balance each year and an interest rate ranging from 3.9 to 4.3%.

### Sampling and Monitoring Charges

Sampling and monitoring charges are assessed to all users subject to surcharge or pretreatment to recover the costs to sample and analyze wastewater from these users and are projected to increase proportionally with the user receipts.

### Real Estate Taxes

The real estate tax levy is included in the general corporate fund and is utilized for sewer rehabilitation. It is proposed that these levies be increased by 5% each year. The actual amount of future levies will be determined in accordance with the tax cap limitation.

### Television Inspection Fees

Television inspection fees are assessed to developers for the costs of televising new sewers prior to the expiration of the one-year warranty period.

### Replacement Taxes

Personal property replacement taxes received from the state, estimated at \$74,000 per year for FY 09-10 and projected to increase by 3.5% each year, will be used to fund sewer system repairs.

### Lease Payments

During FY 96-97, the District signed a lease with the Village of Downers Grove for District property located on Walnut Avenue, adjacent to the Village's new public works facility. The lease agreement provides for lease payments by the Village to the District.

### Miscellaneous

Miscellaneous revenues include revenues from levying and collecting special assessments, fees to administer recapture agreements, and costs received for other District services. These revenues are estimated at \$4,000 each year.

GENERAL CORPORATE FUND  
FUND BALANCE

Summary

The projected fund balance of the consolidated general corporate and replacement fund as of 4/30/10 is \$1,851,661. This fund balance is moderately increased in future years to meet staff's recommendation that the fund balance be maintained at approximately 25% of total annual expenditures. Projected fund balance levels are presented on the last page of Exhibit 1.

DOWNERS GROVE SANITARY DISTRICT  
ANNUAL RESIDENTIAL CHARGES FOR WASTEWATER COLLECTION AND TREATMENT SERVICES

EXHIBIT 3

	FY 02-03 Actual	FY 03-04 Actual	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Projected	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
USER CHARGES												
RATE PER 1000 GALS	\$1.50	\$1.50	\$1.50	\$1.50	\$1.55	\$1.60	\$1.65	\$1.65	\$1.75	\$1.75	\$1.80	\$1.85
AVERAGE ANNUAL USAGE	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000
ANNUAL USER CHARGES	\$144.00	\$144.00	\$144.00	\$144.00	\$148.80	\$153.60	\$158.40	\$158.40	\$168.00	\$168.00	\$172.80	\$177.60
PROPERTY TAXES												
YEAR TAXES PAID	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012
TYPICAL ASSESSED VALUE	\$54,709	\$58,265	\$61,586	\$65,732	\$70,662	\$75,538	\$79,390	\$83,438	\$87,693	\$92,165	\$96,865	\$101,805
DISTRICT TAX RATE	0.0383	0.0366	0.0355	0.0339	0.0326	0.0316	0.0303	0.0303	0.0303	0.0303	0.0303	0.0303
ANNUAL TAXES PAID	\$20.95	\$21.32	\$21.86	\$22.28	\$23.04	\$23.87	\$24.06	\$25.28	\$26.57	\$27.93	\$29.35	\$30.85
MONTHLY SERVICE FEE												
MONTHLY SERVICE FEE	\$3.50	\$5.50	\$5.50	\$5.50	\$6.50	\$7.50	\$8.50	\$8.50	\$9.50	\$10.00	\$10.50	\$10.50
ANNUAL SERVICE FEE	\$42.00	\$66.00	\$66.00	\$66.00	\$78.00	\$90.00	\$102.00	\$102.00	\$114.00	\$120.00	\$126.00	\$126.00
TOTAL ANNUAL COST	\$206.95	\$231.32	\$231.86	\$232.28	\$249.84	\$267.47	\$284.46	\$285.68	\$308.57	\$315.93	\$328.15	\$334.45
TOTAL MONTHLY COST	\$17.25	\$19.28	\$19.32	\$19.36	\$20.82	\$22.29	\$23.70	\$23.81	\$25.71	\$26.33	\$27.35	\$27.87
ANNUAL PERCENT CHANGE	16.6%	11.8%	0.2%	0.2%	7.6%	7.1%	6.4%	0.4%	8.0%	2.4%	3.9%	1.9%
TEN YEAR AVERAGE ANNUAL PERCENT CHANGE	4.9%	5.5%	5.0%	4.7%	5.5%	5.7%	5.7%	5.7%	5.9%	6.1%	4.8%	3.8%

DOWNERS GROVE SANITARY DISTRICT  
 FIVE YEAR FINANCIAL PLAN  
 CONSTRUCTION FUND  
 FISCAL YEARS 2009-10 TO 2013-14

EXHIBIT 4

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
<b>REVENUES</b>											
Sewer permit fees	\$245,817	\$415,208	\$415,563	\$695,436	\$385,000	\$244,004	\$175,000	\$250,000	\$300,000	\$300,000	\$300,000
Interest	\$96,907	\$135,561	\$153,043	\$160,107	\$125,750	\$81,932	\$83,350	\$32,200	\$38,350	\$48,100	\$57,350
Total Revenues	\$342,724	\$550,769	\$568,606	\$855,543	\$510,750	\$325,936	\$258,350	\$282,200	\$338,350	\$348,100	\$357,350
<b>EXPENSES</b>											
IEPA loan repayment	\$107,652	\$107,652	\$107,652	\$107,652	\$107,700	\$107,652	\$107,650	\$107,650	\$107,650	\$107,650	\$53,450
Property acquisitions		\$493,081	\$0	\$0	\$1,753,000	\$0	\$1,753,000				
Disinfection process revisions		\$891,439	\$186,003								
Aeration system improvements			\$89,892	\$899,001	\$350,000	\$224,124					
Belt press renewal upgrade				\$858	\$450,000	\$750,000	\$30,000				
Scum and grease equipment							\$300,000				
Reed bed conversion								\$200,000			
Total Expenses	\$107,652	\$1,492,172	\$383,547	\$1,007,511	\$2,660,700	\$1,081,776	\$2,190,650	\$307,650	\$107,650	\$107,650	\$53,450
Excess (Deficiency) of Revenues over Expenses	\$235,072	(\$941,403)	\$185,059	(\$151,968)	(\$2,149,950)	(\$755,840)	(\$1,932,300)	(\$25,450)	\$230,700	\$240,450	\$303,900
Ending Fund Balance	\$4,145,878	\$3,204,475	\$3,389,534	\$3,237,567	\$1,087,617	\$2,481,727	\$549,427	\$523,977	\$754,677	\$995,127	\$1,299,027

## CONSTRUCTION FUND

### Summary

The construction fund is intended to provide funds for improvements and expansions to the WWTC. The primary source of revenue to the construction fund, sewer permit fees, is directly related to development activity within the District. As development proceeds, sewer permit fees are generated and accumulated to construct additional WWTC facilities, as needed. As of December 31, 2008, there are 30,108 population equivalents of hydraulic capacity remaining on the WWTC. It is not anticipated that the next incremental expansion in capacity, from 11.0 MGD to 12.0 MGD, will be needed during the next five years. Ongoing special assessment activity is resulting in steady revenue levels for FY 08-09 and 09-10, despite the expected decrease in construction due to the current economic downturn. Construction funds are proposed to construct improvements to the WWTC improving efficiency and controlling maintenance costs. The plan for the construction fund envisions the gradual accumulation of funds for future improvements or expansions.

### Revenues

1. Sewer permit fees – These fees are projected at \$25,000 per month throughout the five year period, with the exception of lower revenue in FY 09-10 and FY10-11, reflecting reduced development activity expected from the current economic downturn. Any future increases in sewer permit rates which may be adopted are assumed to offset declining development activity.
2. Interest – Interest is estimated based on the average fund balance each year and an interest rate from 5 to 6%.

### Expenses

1. IEPA loan repayment – The repayment of the IEPA loan for the sand filters began in FY 93-94 and continues for 20 years. The annual repayment amount is \$107,652 at 3.58% interest. As of December 31, 2008, the remaining balance on this loan is \$443,468. The final payment is scheduled for FY 13-14.
2. Property acquisitions – The acquisition of several vacant land parcels in the vicinity of the Wastewater Treatment Center is included in the plan.
3. Belt press replacement – The belt press, originally installed in 1987, is being replaced with a more durable unit. The project is expected to be completed in FY 09-10.
4. Scum and grease handling equipment – Improved scum and grease handling equipment is proposed for FY 09-10 to reduce equipment wear and create the ability to harvest hauled restaurant grease for improved digester gas production.
5. Reed bed conversion – A portion of the gravity drying beds have been identified for conversion to reed beds in FY 10-11 to reduce operating costs associated with sludge drying.

## Fund Balance

The balance in the construction fund is projected to be \$1,299,027 by April 30, 2014, as depicted in Exhibit 4. This balance will be reserved for future improvements and expansions to the WWTC.

DOWNERS GROVE SANITARY DISTRICT  
 FIVE YEAR FINANCIAL PLAN  
 IMPROVEMENT FUND  
 FISCAL YEARS 2009-10 TO 2013-14

EXHIBIT 5

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 10-11 Projected	FY 11-12 Projected	FY 12-13 Projected	FY 13-14 Projected
<b>REVENUES</b>											
Trunk and lateral sewer service charges	\$127,523	\$134,797	\$154,944	\$170,040	\$151,000	\$120,470	\$80,000	\$100,000	\$90,000	\$85,000	\$80,000
Interest	52,060	87,945	111,578	87,897	50,350	74,215	19,050	14,950	20,150	30,400	39,600
Miscellaneous			14,666	102,286							
Repayments											
Special assessments				927,882	1,453,050	667,821	736,300	200,000	200,000	200,000	200,000
Lacey Road Sewer (DG)				355,084	440,000	60,598					
Sewer Replacements								130,000	600,000	362,000	
<b>Total Revenues</b>	<b>\$179,582</b>	<b>\$222,742</b>	<b>\$281,188</b>	<b>\$1,643,190</b>	<b>\$2,094,400</b>	<b>\$923,104</b>	<b>\$835,350</b>	<b>\$444,950</b>	<b>\$910,150</b>	<b>\$677,400</b>	<b>\$319,600</b>
<b>EXPENSES</b>											
Unsewered areas											
Planning		6,378	\$51,583	\$13,350	\$10,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Special assessments		14,666	102,286	1,010,301	1,374,300	468,450	736,300	200,000	200,000	200,000	200,000
Lacey Road Sewer (DG)			7,787	348,499	339,200	69,430					
Sewer extension program	1,921										
Lift station improvements	50,176	215,313	2,403								
Hobson capacity				8,726	850,000	850,000					
Stationary gensets				35,291	55,000	55,656	55,000	75,000	150,000	55,000	55,000
NW pump upgrades		94,618	56,305	95,688	95,000	128,352					
Venard station upgrade									413,900		
Venard flow meter									30,500		
Sewer System Improvements											
Sewer Deepening			18,858	11,688	300,000		394,150				
Sewer Replacements											
Butterfield Road				368,912		72,511					
1-M-12A Alley Sewer					650,000	650,000					
<b>Total Expenses</b>	<b>\$52,097</b>	<b>\$330,976</b>	<b>\$220,364</b>	<b>\$1,892,454</b>	<b>\$3,673,500</b>	<b>\$2,307,399</b>	<b>\$1,198,450</b>	<b>\$288,000</b>	<b>\$807,400</b>	<b>\$268,000</b>	<b>\$268,000</b>
Excess (Deficiency) of Revenues over Expenses	\$127,486	(\$108,234)	\$60,823	(\$249,265)	(\$1,579,100)	(\$1,384,295)	(\$363,100)	\$156,950	\$102,750	\$409,400	\$51,600
Ending Fund Balance	\$2,339,146	\$2,230,913	\$2,291,736	\$2,042,471	\$463,371	\$658,176	\$295,076	\$452,026	\$554,776	\$964,176	\$1,015,776

## IMPROVEMENT FUND

### Summary

The projected balance in the improvement fund, \$658,176 as of April 30, 2009, will be utilized for sewer system and pump station improvements. Projects in FY 09-10 are to improve lift station reliability and deepen sewers to accommodate future connection of currently unsewered areas. The primary source of revenue to this fund - trunk and lateral sewer service charges – are expected to be lower in FY 08-09 and FY 09-10 along with anticipated decreased construction activity, although recent ongoing Special Assessment activity and the associated new connections will offset some of these reductions. Revenue will gradually decrease as the District reaches full development.

### Revenues

1. Trunk and lateral sewer service charges – These charges are projected at \$80,000 in FY 09-10, and then return to current levels that gradually decrease through the remainder of the five year period.
2. Interest – Interest is estimated based on the average fund balance each year and an interest rate of 4%.
3. Annual repayments from special assessments – These amounts represent reimbursements from special assessment projects for costs advanced by the improvement fund.
4. Sewer replacement – The replacement of the sewer along Butterfield Road near Downers Drive and the alley sewer in area 1-M-12A will be reimbursed from the general corporate fund as funds are available in the general corporate fund, to be spread over a 3 year period starting in FY 10-11.

### Expenses

1. Planning for unsewered areas – The plan depicting the locations of proposed sanitary sewers in currently unsewered areas within the District facility planning area was completed in FY 06-07 and is updated annually.
2. Special assessments in unsewered areas – The improvement fund advances funds to approved special assessment projects and is then reimbursed by the issuance of vouchers from the special assessment project. Exhibit 2 shows the breakdown of Special Assessment project activity.
3. Sewer extensions into unsewered areas – This budget item involves the construction of sewer extensions into currently unsewered areas. The cost of these extensions will be recovered through annual repayment amounts as properties connect to the sewer extensions. This program is not immediately needed due to the progress of pending special assessments.

4. Lift station improvements – The projected expenses are for a capacity increase at the Hobson Lift Station to control upstream overflows, and for the purchase and installation of stationary emergency standby generators needed to improve the reliability of the lift stations in the event of power outages. Starting in 07-08, a different station is scheduled each year as detailed in Exhibit 2.
5. Venard lift station upgrade – The station is scheduled for conversion to a submersible station with flow metering in FY 11-12.
6. Sewer deepening – These projects are needed to deepen existing sewers that were originally installed too shallow to accommodate development in adjacent unsewered areas. These projects, one along Belmont near Haddow, and one along Ogden near Drendel, are consistent with the unsewered area plan. A portion of these projects is to be funded from the Public Benefit Fund.

#### Fund Balance

The balance in the improvement fund is projected to be \$1,015,776 at April 30, 2014. Future expenses for sewer extensions into unsewered areas will be determined based upon the maintenance of an adequate balance in this fund.

DOWNERS GROVE SANITARY DISTRICT  
 FIVE YEAR FINANCIAL PLAN  
 PUBLIC BENEFIT FUND  
 FISCAL YEAR 2009-10

EXHIBIT 6

	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 06-07 Actual	FY 08-09 Budget	FY 08-09 Projected Actual	FY 09-10 Budget	FY 10-11 CLOSED
<b>REVENUES</b>								
Interest	\$1,272	\$2,928	4,227	3,621	1,960	1,593	250	0
Total Revenues	\$1,272	\$2,928	\$4,227	\$3,621	\$1,960	\$1,593	\$250	\$0
<b>EXPENSES</b>								
Sewer deepening	\$0	\$0	\$10,196	\$1,041	\$81,550	\$0	\$81,063	\$0
Total Expenses	\$0	\$0	\$10,196	\$1,041	\$81,550	\$0	\$81,063	\$0
Excess (Deficiency) of Revenues over Expenses	\$1,272	\$2,928	(\$5,969)	\$2,580	(\$79,590)	\$1,593	(\$80,813)	\$0
Ending Fund Balance	\$79,681	\$82,609	\$76,640	\$79,220	\$0	\$80,813	\$0	\$0

## PUBLIC BENEFIT FUND

### Summary

The public benefit fund may only be used to pay for the portion of sewer extensions or sewer special assessments which the Board of Trustees deems to be of benefit to an area larger than the immediate service area. The projected balance in this fund as of April 30, 2009 is \$80,813.

### Revenues

Interest – Interest is estimated at 4% on the average fund balance during FY 09-10, assuming the balance is drawn down after 1 month.

### Expenses

The plan envisions that this fund will be depleted in FY 09-10 by a sewer deepening project.

### Fund Balance

When this fund is depleted, the tax cap limitation would prevent the District from adopting a tax levy for public benefit without decreasing the general corporate levy for sewer system repairs by an identical amount. As funding of any future public benefit expenditures may be made from the improvement or general corporate funds, it would not be necessary to continue the public benefit fund.

## PROJECTS NOT INCLUDED IN PLAN

There are several major projects which have not been included in this financial plan. As these projects may be incorporated into the plan in a future update, it is useful to list them for reference.

### I. WWTC

#### A. Improvements/Enhancements

1. Capacity expansion from 11.0 MGD to 12.0 MGD and from 12.0 MGD to 15.0 MGD as needed.
2. Additional sludge drying beds.
3. Increase paved area for sludge storage.
4. Additional covered storage area for sludge.
5. Improve thickening of waste activated sludge.
6. Phosphorous and nitrogen removal processes.
7. Improved odor control facilities.

#### B. Replacements

1. Main electrical disconnect switch
2. Raw sewage pumps nos. 1 – 5

#### C. Investigate/evaluate

1. Alternate sludge processes
2. Alternate sludge disposal methods
3. Polymers for excess flow treatment
5. Feasibility of sod farm on District property, utilizing sludge and effluent

### II. SEWER SYSTEM

- A. Permanent flow metering network
- B. Purchase of sewer grouting equipment

### III. PUMP STATIONS

- A. Install odor control equipment at the Butterfield, Centex, College, Liberty Park, Northwest, Venard and Wroble pump stations.

### IV. ADMINISTRATION

- A. Relocate office to WWTC site.