

DOWNERS GROVE SANITARY DISTRICT
FIVE YEAR FINANCIAL PLAN
FISCAL YEARS 2019-2020 TO 2023-2024

Approved 03/19/19

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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, 2019 to April 30, 2024. The plan contains separate projections for the combined general corporate and replacement fund (operation, maintenance and replacement needs), the construction fund (Wastewater Treatment Center capital improvements), the improvement fund (sewer system and pump station capital 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 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 expenditures for the replacement and rehabilitation of the wastewater collection system, including building service repairs to help control sewer system backups and overflows. The goal is to sustain annual replacement and rehabilitation expenses at a level equal to 1.0% of the replacement value of the sewer infrastructure. After FY 2020-21, sewer rehabilitation and replacement costs are sustained at the 1.0% level on an ongoing basis. Expenses include the portion of ARRA loan repayments to the Illinois Environmental Protection Agency (IEPA) associated with sewer rehabilitation work previously conducted with ARRA loan funding.

Planned replacements and major maintenance items for non-sewer fixed assets necessary for continued reliable operation are identified. FY 2019-20 non-sewer annual replacement, rehabilitation and upgrade expenses represent about 125% of the FY 2017-18 annual depreciation of non-sewer fixed assets.

The user rate is proposed to increase from the current level of \$1.65 per 1,000 gallons to \$1.70 per 1,000 gallons for FY 2019-20, with \$0.05 increases projected again in FY 2020-21, FY 2021-22, and \$0.10 increases projected in FY 2022-23 and FY 2023-24. Monthly service fees are proposed to increase from \$16.00 to \$17.00 for FY 2019-20, with \$0.50 increases projected in FY 2020-21, FY 2021-22, and FY 2023-24. This accommodates the desired levels of sewer system replacement and rehabilitation expenditures while keeping up with inflation. Other user charges such as surcharge and sampling and monitoring charges will increase as the cost to provide services increases with inflation.

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 loans from the IEPA. Revenues are accumulated for the next major expansion of WWTC capacity, purchase of adjacent property, or other capital improvements that upgrade the facility. The plan anticipates receipt of grant funding associated with recent energy-related improvements.

Improvement Fund – The primary sources of revenue to the improvement fund are trunk and lateral sewer service charges. The plan proposes to pay for sewer system additions from this fund. Revenues are accumulated for sewer and lift station capital improvements. This fund is used to finance special assessments extending sewers into unsewered areas, with funds repaid by the owners of properties benefited by the new sewers using vouchers. Renovation of the Centex Lift Station is anticipated in FY 2021-22.

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.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2019-2020 to 2023-2024

EXHIBIT 1

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 19-20 Appropriation	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 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.	0	0	0	0	900	0	900		900	900	900	900
003. General Management	223,146	213,764	220,051	212,437	265,500	234,864	463,000		336,900	348,700	360,900	373,500
004. Financial Records	199,147	209,439	181,647	186,692	186,600	198,759	193,400		200,150	207,150	214,400	221,950
005. Administrative Records	50,180	39,398	42,091	40,688	60,200	48,191	61,500		63,650	65,900	68,200	70,600
007. Code Enforcement	278,126	302,401	306,940	328,764	340,000	371,301	354,300		366,700	379,550	392,850	406,600
008. Safety Activities	1,809	1,747	784	1,212	2,500	1,453	2,550		2,600	2,700	2,800	2,900
030. Building & Grounds	4,781	5,661	5,629	1,988	0	1,294	0		0	0	0	0
Subtotal	\$775,190	\$790,410	\$775,142	\$789,783	\$873,700	\$873,863	\$1,093,650	\$1,250,000	\$988,900	\$1,022,900	\$1,058,050	\$1,094,450
B. Operation & Maintenance												
100. Electricity	\$3,990	\$3,733	\$3,228	\$5,092	\$4,000	\$2,569	\$4,000		\$4,250	\$4,500	\$4,750	\$5,050
101. Natural Gas	2,487	647	1,053	1,161	3,000	1,708	3,000		3,100	3,200	3,300	3,400
102. Water, Garbage, Other	548	817	858	1,316	1,150	693	1,150		1,200	1,250	1,300	1,350
110. Bank Charges	20,316	21,652	16,000	15,709	19,200	17,234	18,500		18,900	19,200	19,600	20,000
112. Communication	14,643	13,874	16,413	12,907	16,000	14,106	16,000		16,300	16,700	16,900	17,300
115. Eqpt/Eqpt Repair	116,167	74,037	103,498	86,011	108,000	90,209	81,500		91,200	112,800	74,200	105,250
116. Supplies	8,467	3,395	5,741	6,811	7,600	6,427	7,300		7,000	7,500	7,100	7,600
117. Employee/Duty Costs	10,929	19,724	16,052	10,280	13,000	11,033	13,000		13,300	13,500	13,800	14,100
118. Building & Grounds	13,802	13,004	16,680	53,584	24,000	14,207	24,000		51,650	57,950	59,850	39,850
119. Postage	11,879	7,830	8,223	6,262	12,000	8,694	11,500		9,800	10,100	10,400	10,700
120. Printing/Photography	10,114	10,551	9,705	7,935	10,400	10,673	11,400		11,400	11,400	11,600	11,800
121. User Billing Material	60,834	66,947	65,076	60,735	73,700	74,472	74,500		74,500	74,500	74,500	74,500
124. Contract Services	63,382	64,181	73,879	92,766	97,400	126,111	119,700		113,700	118,150	123,700	122,650
137. Memberships/Subscriptions	11,077	11,345	11,554	9,929	7,600	10,173	10,700		10,700	10,800	10,800	10,900
Subtotal	\$348,637	\$311,736	\$347,961	\$370,498	\$397,050	\$388,310	\$396,250	\$480,000	\$427,000	\$461,550	\$431,800	\$444,450
C. Vehicles												
222. Gas/Fuel	\$1,437	\$914	\$859	\$933	\$2,100	\$1,082	\$1,800		\$1,800	\$1,900	\$1,900	\$1,900
225. Operation/Repair	537	365	429	334	1,250	939	1,400		1,600	1,600	1,400	1,400
226. Vehicle Purchase	16,111	9,256	0	0	0	0	0		0	15,000	20,000	0
Subtotal	\$18,086	\$10,534	\$1,288	\$1,267	\$3,350	\$2,021	\$3,200	\$10,000	\$3,400	\$18,500	\$23,300	\$3,300
TOTALS	\$1,141,913	\$1,112,681	\$1,124,391	\$1,161,547	\$1,274,100	\$1,264,194	\$1,493,100	\$1,740,000	\$1,419,300	\$1,502,950	\$1,513,150	\$1,542,200

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12. Wastewater Treatment Center												
A. Salary & Wages												
009. Oper. Management	\$34,718	\$112,177	\$117,227	\$112,052	\$22,500	\$91,758	\$23,450		\$24,300	\$25,150	\$26,000	\$26,900
010. Maintenance	484,138	461,136	475,079	498,714	578,800	525,921	582,600		602,950	624,050	645,900	668,500
020. WWTC	582,890	482,983	484,585	513,848	606,500	554,124	617,400		639,000	661,350	684,500	708,450
030. Building & Grounds	34,415	38,198	59,807	65,648	48,550	60,928	50,500		52,250	54,100	55,950	57,950
Subtotal	\$1,136,161	\$1,094,494	\$1,136,698	\$1,190,263	\$1,256,350	\$1,232,731	\$1,273,950	\$1,470,000	\$1,318,500	\$1,364,650	\$1,412,350	\$1,461,800
B. Operation & Maintenance												
100. Electricity	\$262,280	\$190,174	\$188,832	\$140,576	\$72,000	\$74,571	\$72,000		\$76,300	\$80,900	\$85,750	\$90,900
101. Natural Gas	9,948	4,321	6,600	6,820	12,000	8,517	12,000		12,700	13,500	14,300	15,150
102. Water, Garbage, Other	36,485	36,423	36,131	28,603	34,000	27,703	33,000		34,000	35,000	36,050	37,150
103. Odor Control	5,403	2,997	10,574	4,591	8,000	4,521	30,000		5,150	5,300	5,450	5,650
104. Fuel - Generators	9,015	7,688	1,731	16,023	13,500	8,855	15,500		15,950	16,450	16,950	17,450
112. Communication	12,874	10,554	12,907	15,620	16,000	15,622	17,500		17,600	17,800	17,900	18,100
113. Emergency/Safety Eqpt	10,462	12,375	18,943	9,538	15,200	11,467	17,200		17,300	17,800	18,350	18,900
400. Chemicals	65,017	62,145	100,026	84,369	93,400	108,370	111,700		125,350	129,100	133,000	136,950
500. Eqpt/Eqpt Repair	1,061,275	928,720	714,380	763,286	717,150	685,666	1,407,100		2,148,250	813,250	855,850	948,700
116. Supplies	41,837	41,080	28,716	29,175	29,250	31,549	29,750		29,850	30,750	31,700	32,650
117. Employee/Duty Costs	19,458	16,030	18,680	22,151	25,000	22,523	25,000		25,200	25,500	26,800	26,000
800. Building & Grounds	202,191	261,251	285,646	200,700	275,900	277,918	257,700		217,500	176,900	177,600	180,900
124. Contract Services	0	82,796	85,280	127,218	131,050	131,034	203,700		209,800	216,100	222,600	229,300
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
131. Sludge Hauling/Disposal Services				20,000	60,000	60,000	80,000		80,000	0	0	0
Subtotal	\$1,789,244	\$1,709,553	\$1,561,447	\$1,521,669	\$1,555,450	\$1,521,316	\$2,365,150	\$2,840,000	\$3,067,950	\$1,631,350	\$1,695,300	\$1,810,800
C. Vehicles												
222. Gas/Fuel	\$26,675	\$19,652	\$12,376	\$18,255	\$32,500	\$18,960	\$30,000		\$30,900	\$31,850	\$32,800	\$33,750
225. Operation/Repair	7,069	9,655	3,594	9,911	7,000	11,564	7,500		7,700	7,950	8,200	8,450
226. Vehicle Purchase	19,824	28,473	0	4,851	15,000	10,778	41,000		31,000	32,500	29,000	20,500
Subtotal	\$53,569	\$57,780	\$15,969	\$33,017	\$54,500	\$41,302	\$78,500	\$90,000	\$69,600	\$72,300	\$70,000	\$62,700
TOTALS	\$2,978,973	\$2,861,828	\$2,714,115	\$2,744,949	\$2,866,300	\$2,795,348	\$3,717,600	\$4,400,000	\$4,456,050	\$3,068,300	\$3,177,650	\$3,335,300

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13. Laboratory												
A. Salary & Wages												
009. Oper. Management	\$56,808	\$65,021	\$67,465	\$54,228	\$61,550	\$70,892	\$64,600		\$66,850	\$69,200	\$71,600	\$74,150
040. Laboratory	123,578	128,283	131,733	156,506	164,400	151,329	170,850		176,850	183,000	189,400	196,050
Subtotal	\$180,387	\$193,304	\$199,198	\$210,735	\$225,950	\$222,221	\$235,450	\$270,000	\$243,700	\$252,200	\$261,000	\$270,200
B. Operation & Maintenance												
114. Chemicals	\$8,509	\$12,051	\$8,328	\$9,566	\$17,200	\$12,591	\$17,200		\$17,850	\$18,600	\$19,300	\$20,100
115. Eqpt/Eqpt Repair	10,326	5,851	68,634	29,948	16,200	6,439	16,200		64,000	19,000	34,000	24,000
116. Supplies	10,059	11,869	14,505	11,721	20,750	9,044	20,750		21,600	22,450	23,350	24,300
117. Employee/Duty Costs	5,070	2,489	2,307	2,498	5,500	2,488	5,500		5,600	5,700	5,800	5,900
122. Monitoring Equipment	5,151	3,395	5,674	377	9,000	2,051	9,000		4,000	9,000	4,000	4,000
123. Outside Lab Services	14,502	14,180	17,033	13,344	19,050	16,453	19,050		19,850	20,600	21,450	22,300
Subtotal	\$53,617	\$49,835	\$116,480	\$67,454	\$87,700	\$49,066	\$87,700	\$110,000	\$132,900	\$95,350	\$107,900	\$100,600
C. Vehicles												
222. Gas/Fuel	\$714	\$333	\$299	\$392	\$500	\$478	\$500		\$500	\$500	\$550	\$550
225. Operation/Repair	244	141	168	96	200	110	200		200	200	200	250
226. Vehicle Purchase	1,174	0	6,762	0	0	0	0		0	0	15,000	20,000
Subtotal	\$2,131	\$474	\$7,230	\$487	\$700	\$588	\$700	\$10,000	\$700	\$700	\$15,750	\$20,800
TOTALS	\$236,135	\$243,613	\$322,907	\$278,675	\$314,350	\$271,875	\$323,850	\$390,000	\$377,300	\$348,250	\$384,650	\$391,600

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14. Collection System												
A. Salary & Wages												
050. Sewer Maintenance	144,293	\$139,670	\$152,688	\$161,571	\$157,900	\$201,818	\$163,350		\$169,050	\$174,950	\$181,100	\$187,450
060. Inspection	268,960	279,822	280,008	271,723	347,300	313,135	271,300		280,800	290,650	300,800	311,350
070. Investigations	9,011	10,557	10,733	10,595	11,600	6,714	12,150		12,550	13,000	13,450	13,950
Subtotal	\$422,264	\$430,049	\$443,429	\$443,889	\$516,800	\$521,668	\$446,800	\$520,000	\$462,400	\$478,600	\$495,350	\$512,750
B. Operation & Maintenance												
102. Water, Garbage, Other	\$21	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
112. Communication	5,256	7,121	8,987	8,534	10,500	8,345	10,500		10,600	10,700	10,800	10,900
113. Emer/Safety Equipment	370	1,786	9,558	4,697	4,500	2,828	5,050		4,150	4,300	4,450	4,550
115. Eqpt/Eqpt Repair	31,768	56,623	198,834	73,191	41,050	28,549	45,450		37,100	38,200	39,350	40,500
116. Supplies	5,355	5,609	4,026	4,893	5,500	5,130	5,500		5,600	5,750	5,950	6,100
117. Employee/Duty Costs	8,640	7,289	11,967	9,951	13,500	9,633	13,500		13,800	14,000	14,300	14,600
124. Contract Services	34,399	135,226	81,513	71,093	132,100	113,542	132,100		132,800	133,400	134,050	134,750
900. Collection System Repair	964,860	1,018,488	1,889,063	1,887,222	2,331,600	2,411,889	1,481,600		831,600	2,431,600	2,431,600	2,131,600
127. JULIE	14,782	16,093	16,950	17,386	16,900	16,808	16,900		17,900	19,000	20,150	21,350
128. Overhead Sewer Program	23,500	18,961	6,633	11,080	36,000	26,522	15,000		15,000	15,000	15,000	15,000
129. Public Sewer Blockage Program	9,355	5,583	16,379	3,232	12,000	6,426	12,000		12,000	12,000	12,000	12,000
Subtotal	\$1,098,305	\$1,272,780	\$2,243,910	\$2,091,278	\$2,603,650	\$2,629,673	\$1,737,600	\$2,090,000	\$1,080,550	\$2,683,950	\$2,687,650	\$2,391,350
C. Vehicles												
222. Gas/Fuel	\$18,707	\$13,935	\$10,023	\$14,490	\$26,500	\$18,521	\$26,500		\$28,100	\$29,800	\$31,550	\$33,450
225. Operation/Repair	5,686	2,404	8,841	10,189	6,500	7,944	6,500		6,700	6,900	7,100	7,300
226. Vehicle Purchase	23,773	133	0	36,242	0	411	20,000		0	40,000	25,000	300,000
Subtotal	\$48,166	\$16,472	\$18,863	\$60,921	\$33,000	\$26,875	\$53,000	\$70,000	\$34,800	\$76,700	\$63,650	\$340,750
TOTALS	\$1,568,735	\$1,719,301	\$2,706,203	\$2,596,088	\$3,153,450	\$3,178,215	\$2,237,400	\$2,680,000	\$1,577,750	\$3,239,250	\$3,246,650	\$3,244,850

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15. Lift Stations												
A. Salary & Wages												
009. Oper. Management	\$167	\$94	\$350	\$5,734	\$450	\$12,489	\$450		\$450	\$500	\$500	\$500
030. Building & Grounds	2,175	750	1,274	1,943	0	876	0		0	0	0	0
080. Lift Station Maint.	29,737	38,896	36,061	73,740	68,600	66,031	70,050		72,500	75,050	77,700	80,400
Subtotal	\$32,080	\$39,740	\$37,685	\$81,418	\$69,050	\$79,396	\$70,500	\$80,000	\$72,950	\$75,550	\$78,200	\$80,900
B. Operation & Maintenance												
100. Electricity	\$106,194	\$102,003	\$102,568	\$109,875	\$116,000	\$119,380	\$123,450		\$130,850	\$138,700	\$147,050	\$155,850
102. Water, Garbage, Other	\$143	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
104. Fuel - Generators	6,620	2,595	3,600	3,337	4,500	\$4,669	5,000		5,150	5,300	5,450	5,650
112. Communication	4,669	5,892	3,932	4,040	5,500	4,242	5,500		5,500	5,600	5,700	5,800
113. Emer/Safety Eqpt.	75	0	145	74	250	200	250		250	250	250	300
500. Eqpt/Eqpt Repair	134,270	161,721	145,386	93,296	161,750	138,688	171,200		133,350	135,850	185,350	161,300
116. Supplies	240	215	493	387	300	789	400		400	400	450	450
800. Building & Grounds	76,902	18,480	14,140	61,657	31,700	36,742	46,900		42,350	22,800	28,250	19,000
Subtotal	\$329,112	\$290,906	\$270,264	\$272,665	\$320,000	\$304,711	\$352,700	\$420,000	\$317,850	\$308,900	\$372,500	\$348,350
TOTALS	\$361,192	\$330,645	\$307,949	\$354,083	\$389,050	\$384,106	\$423,200	\$500,000	\$390,800	\$384,450	\$450,700	\$429,250
17. Insurance & Employee Benefits												
E. Insurance & Payroll												
452. Liability/Property	\$205,995	\$201,984	\$203,477	\$182,779	\$196,600	\$182,713	\$192,500		\$194,700	\$200,700	\$204,500	\$210,600
455. Employee Group Coverage	432,153	409,005	429,914	456,818	479,500	509,024	529,250		560,450	593,550	628,600	665,750
460. I.M.R.F.	430,592	310,245	297,755	311,454	330,500	328,724	277,350		286,150	271,250	255,000	241,400
461. Social Security	190,804	189,946	192,335	209,026	221,400	216,196	235,150		232,450	240,550	248,900	257,600
TOTALS	\$1,259,545	\$1,111,180	\$1,123,481	\$1,160,077	\$1,228,000	\$1,236,657	\$1,234,250	\$1,400,000	\$1,273,750	\$1,306,050	\$1,337,000	\$1,375,350
GRAND TOTALS	\$7,546,493	\$7,379,248	\$8,299,047	\$8,295,420	\$9,225,250	\$9,130,396	\$9,429,400	\$11,110,000	\$9,494,950	\$9,849,250	\$10,109,800	\$10,318,550

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2019-2020 to 2023-2024

EXHIBIT 1

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 19-20 Appropriation	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
REVENUES												
User receipts	\$3,289,152	\$3,195,706	\$3,107,149	\$3,181,525	\$3,344,800	\$3,235,028	\$3,315,400	\$3,315,400	\$3,379,100	\$3,441,200	\$3,585,900	\$3,738,000
Surcharges	346,091	343,098	352,938	335,186	325,000	342,697	325,000	325,000	325,000	325,000	325,000	325,000
Monthly service fees	2,608,883	2,842,996	3,201,483	3,571,582	3,827,900	3,828,598	4,069,100	4,069,100	4,205,300	4,325,900	4,341,600	4,446,500
Plan review fees	986	642	0	2,481	1,000	564	1,000	1,000	2,000	3,000	4,000	4,000
Const inspection fees	0	462	928	0	500	150	500	500	500	500	500	500
Permit inspection fees	25,008	25,505	24,366	27,661	22,000	25,377	22,000	22,000	22,000	22,000	22,000	22,000
Interest	5,019	5,333	7,111	14,562	15,000	42,137	35,000	35,000	35,000	35,000	35,000	35,000
Sampling & monitoring charges	73,843	79,421	88,834	94,702	70,000	99,780	70,000	70,000	72,500	75,000	77,500	80,000
Real estate taxes	1,080,927	1,105,162	1,126,923	1,144,467	1,167,500	1,172,554	1,188,550	1,188,550	1,209,900	1,231,700	1,253,850	1,276,400
Television inspection fees	0	159	227	0	150	0	150	150	150	150	150	150
Replacement taxes	83,215	84,306	88,559	72,184	79,800	74,733	75,000	75,000	75,000	75,000	75,000	75,000
Lease payments	32,905	33,096	33,043	33,375	33,500	33,695	33,500	33,500	34,100	34,800	35,500	36,200
Miscellaneous	5,794	6,984	29,070	15,017	10,000	4,469	10,000	10,000	10,000	10,000	10,000	10,000
Grease Waste	136,551	160,384	213,518	201,690	200,000	231,557	220,000	220,000	220,000	220,000	220,000	220,000
Renewable Energy Credits				4,644	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL REVENUES	\$7,688,373	\$7,883,253	\$8,274,150	\$8,699,075	\$9,100,150	\$9,094,341	\$9,368,200	\$9,368,200	\$9,593,550	\$9,802,250	\$9,989,000	\$10,271,750
TOTAL EXPENSES	\$7,546,493	\$7,379,248	\$8,299,047	\$8,295,420	\$9,204,250	\$9,130,396	\$9,429,400	\$11,110,000	\$9,494,950	\$9,849,250	\$10,109,800	\$10,318,550
EXCESS (DEFICIT) REVENUES OVER EXPENSES	\$141,880	\$504,005	(\$24,897)	\$403,655	(\$104,100)	(\$36,055)	(\$61,200)	(\$1,741,800)	\$98,600	(\$47,000)	(\$120,800)	(\$46,800)
ENDING FUND BALANCE	\$1,913,747	\$2,417,752	\$2,392,855	\$2,796,510	\$2,692,410	\$2,760,455	\$2,699,255	\$1,018,655	\$2,797,855	\$2,750,855	\$2,630,055	\$2,583,255
RESTRICTED FOR REPLACEMENT	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000		\$820,000	\$820,000	\$820,000	\$820,000
UNRESTRICTED	\$1,093,747	\$1,597,752	\$1,572,855	\$1,976,510	\$1,872,410	\$1,940,455	\$1,879,255		\$1,977,855	\$1,930,855	\$1,810,055	\$1,763,255
ENDING FUND BALANCE AS PERCENTAGE OF TOTAL EXPENSES	25%	33%	29%	34%	29%	30%	29%		29%	28%	26%	25%
USER RATE	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.70		\$1.75	\$1.80	\$1.90	\$2.00
INCREASE FROM PRIOR YEAR'S RATE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%		2.9%	2.9%	5.6%	5.3%
MONTHLY SERVICE FEE	\$11.00	\$12.00	\$13.50	\$15.00	\$16.00	\$16.00	\$17.00		\$17.50	\$18.00	\$18.00	\$18.50
INCREASE FROM PRIOR YEAR'S FEE	10.0%	9.1%	12.5%	11.1%	6.7%	6.7%	6.3%		2.9%	2.9%	0.0%	2.8%

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 2019-20 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 as established in the appropriation ordinance.

Total operation, maintenance and replacement expenditures for FY 2019-20 are budgeted at \$9,429,400 and actual expenditures are expected to be 100% of budget. Actual expenditures for FY 2018-19 are projected to be \$9,130,396. 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 & M Budget</u>	<u>Actual Expenditures</u>	<u>% of Actual to Budget</u>	<u>Annual Increase in Actual Expenditures</u>
2009-10	7,331,500	7,742,838	106%	3.2%
2010-11	11,599,550	10,118,798	87%	30.7%
2011-12	7,507,300	7,786,276	104%	-23.1%
2012-13	7,275,100	7,414,342	102%	-4.8%
2013-14	7,589,050	7,559,060	100%	2.0%
2014-15	7,509,450	7,546,493	100%	-0.2%
2015-16	7,824,150	7,379,248	94%	-2.2%
2016-17	8,343,000	8,299,047	99%	12.5%
2017-18	8,796,200	8,295,420	94%	0.0%
2018-19	9,204,250	9,130,396*	99%*	10.1%*
2019-20	9,429,400	9,429,400*	100%*	3.3%*
2020-21	9,494,950	9,494,950*	100%*	0.7%*
2021-22	9,849,250	9,849,250*	100%*	3.7%*
2022-23	10,109,800	10,109,800*	100%*	2.6%*
2023-24	10,318,550	10,318,550*	100%*	2.1%*

*projected

Increases in FY 2010-11 represent sewer system rehabilitation and replacement projects leveraging ARRA funding that was available in that time period, with the decrease in FY 2011-12 representing the end of this program funding opportunity. The decrease in FY 2012-13 was primarily due to reduced operating costs associated with low rainfall totals during this period. The increase from FY 2015-16 to FY 2016-17 represents the successful completion of new and outstanding sewer system rehabilitation and replacement projects, and new equipment in the sewer televising truck. The increase from FY 2017-18 to FY 2018-19 represents an increase in the annual expenditures for sewer replacement and rehabilitation. Increases from FY 2018-19 to FY 2022-23 represent expected increases in the cost of goods and services and some variability in fixed assets needing replacement.

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 2014-15	2,546,080	5.8%	37.4
FY 2015-16	2,547,998	0.1%	36.4
FY 2016-17	2,592,153	1.7%	37.1
FY 2017-18	2,716,088	4.8%	37.8
FY 2018-19	2,929,878	7.9%	37.6
FY 2019-20	3,120,350	6.5%	38.5
FY 2020-21	3,086,450	-1.1%	37.6
FY 2021-22	3,193,900	3.5%	37.6
FY 2022-23	3,304,950	3.5%	37.6
FY 2023-24	3,420,100	3.5%	37.6

The total for FY 2014-15 reflects the conversion of a part time mechanic's helper to a full time mechanic position and overlapping turnover at the plant operator position. The small increase in FY 2015-16 reflects the retirement of a long-time supervisor at the beginning of the year, and a temporary shortage of part time clerical staff. The increase in FY 2016-17 reflects turnover in the sewer system department, and normal salary adjustments with nearly full staffing. Increases in FY 2017-18 and FY 2018-19 reflect turnover at the sewer technician position and some overlapping hires needed to address pending retirements. The increase in FY 2019-20 reflects the retirement of an inspector, the addition of a staff engineering position, and some overlapping hires needed to address pending retirements. After FY 2020-21, annual salary adjustments of 3.5% at full staffing account for future increases.

II. O & M Expenses – Utilities

<u>Year</u>	<u>Utilities</u>	<u>Change</u>
FY 2014-15	422,096	-16.1%
FY 2015-16	338,117	-19.9%
FY 2016-17	339,270	0.3%
FY 2017-18	293,443	-13.5%
FY 2018-19	235,142	-19.9%
FY 2019-20	248,600	5.7%
FY 2020-21	262,400	5.6%
FY 2021-22	277,050	5.6%
FY 2022-23	292,500	5.6%
FY 2023-24	308,850	5.6%

The first phase of the CHP gas utilization system was started up during FY 2014-15, and reductions in utility costs reflect resulting reduced electricity usage. Further reductions in FY 2017-18 and FY 2018-19 reflect implementation of the second phase of the CHP gas utilization system. Electric price increases are projected to grow at 6% per year. Natural gas use is expected to remain low compared to historic levels.

III. O & M Expenses – Other

<u>Year</u>	<u>O & M Expenses - Excluding Utilities</u>	<u>Change</u>
FY 2014-15	3,196,840	4.1%
FY 2015-16	3,296,692	3.1%
FY 2016-17	4,200,792	27.4%
FY 2017-18	4,030,120	-4.1%
FY 2018-19	4,657,933	15.6%
FY 2019-20	4,690,800	0.7%
FY 2020-21	4,763,850	1.6%
FY 2021-22	4,904,050	2.9%
FY 2022-23	5,002,650	2.0%
FY 2023-24	4,786,700	-4.3%

The increase from FY 2015-16 to FY 2016-17 was due to completion of new and ongoing sewer replacement and rehab projects, and new televising equipment in the sewer TV truck. The increase from FY 2017-18 to FY 2018-19 represents an increase in the annual expenditures for sewer replacement and rehabilitation. Major planned expenses are detailed in Exhibit 2.

IV. Vehicles

<u>Year</u>	<u>Vehicles</u>	<u>Replacements</u>	<u>Change</u>
FY 2014-15	121,953	4	-65.1%
FY 2015-16	85,260	4	-30.1%
FY 2016-17	43,351	1	-49.2%
FY 2017-18	95,692	2	120.7%
FY 2018-19	70,768	1	-26.0%
FY 2019-20	135,400	3	91.3%
FY 2020-21	108,500	2	-19.9%
FY 2021-22	168,200	5	55.0%
FY 2022-23	172,700	4	2.7%
FY 2023-24	427,550	3	147.6%

Vehicle expenses fluctuate based on vehicle replacement needs and average \$142,964 per year during the ten year period shown. Small vehicles are generally scheduled for replacement after six years of use, while larger heavy duty vehicles have a longer service life. Small CNG vehicles are scheduled for replacement after 10 years. Fuel prices have recently risen from recent lows. Replacement of the heavy duty sewer system jetter/vacuum truck is anticipated in FY 2023-24. 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 2014-15	1,259,545	2.5%
FY 2015-16	1,111,180	-11.8%
FY 2016-17	1,123,481	1.1%
FY 2017-18	1,160,077	3.3%
FY 2018-19	1,236,657	6.6%
FY 2019-20	1,234,250	-0.2%
FY 2020-21	1,273,750	3.2%
FY 2021-22	1,306,050	2.5%
FY 2022-23	1,337,000	2.4%
FY 2023-24	1,375,350	2.9%

The proposed increases in these expenditures are due to premium increases on all coverages, particularly employee group, workers compensation, property and liability. Projected decreases in the District's IMRF contribution rate help mitigate the overall increase over time. \$100,000 annual lump-sum IMRF payments were included in FY 2012-13, FY 2013-14, and FY 2014-15 to reduce the District's unfunded liability and future contribution rates. The IMRF unfunded liability has been reduced substantially, resulting in lower contribution rates, which are expected to be off-set somewhat when IMRF's assumed earnings rate decreases effective in 2020.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2019-2020 to 2023-2024

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 19-20 Appropriation	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
ADMINISTRATION												
SALARIES AND WAGES	\$775,190	\$790,410	\$775,142	\$789,783	\$873,700	\$873,863	\$1,093,650	\$1,250,000	\$988,900	\$1,022,900	\$1,058,050	\$1,094,450
% CHANGE FROM PRIOR YEAR	2.6%	2.0%	-1.9%	1.9%	10.6%	10.6%	25.2%		-9.6%	3.4%	3.4%	3.4%
OFFICE EXPENSES	\$348,637	\$311,736	\$347,961	\$370,498	\$397,050	\$388,310	\$396,250	\$480,000	\$427,000	\$461,550	\$431,800	\$444,450
% CHANGE FROM PRIOR YEAR	-2.2%	-10.6%	11.6%	6.5%	7.2%	4.8%	2.0%		7.8%	8.1%	-6.4%	2.9%
VEHICLE EXPENSES	\$18,086	\$10,534	\$1,288	\$1,267	\$3,350	\$2,021	\$3,200	\$10,000	\$3,400	\$18,500	\$23,300	\$3,300
% CHANGE FROM PRIOR YEAR	423.2%	-41.8%	-87.8%	-1.7%	164.5%	59.6%	58.3%		6.3%	444.1%	25.9%	-85.8%
TOTAL ADMINISTRATION EXPENSES	\$1,141,913	\$1,112,681	\$1,124,391	\$1,161,547	\$1,274,100	\$1,264,194	\$1,493,100	\$1,740,000	\$1,419,300	\$1,502,950	\$1,513,150	\$1,542,200
% CHANGE FROM PRIOR YEAR	2.4%	-2.6%	1.1%	3.3%	9.7%	8.8%	18.1%		-4.9%	5.9%	0.7%	1.9%

COMMENTS

Salaries and Wages

Salary levels generally increase with projected salary adjustments, with some variability from future retirements, and addition of a new engineering position.

Office

Outside work including re-roofing the administration center is included. Inside work including remodeling the reception area and new carpeting are included. Office servers and software updates are included.

Vehicles

Vehicle costs reflect fuel and normal maintenance and repairs, and replacement of vehicles in FY 21-22 and FY 22-23.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2019-2020 to 2023-2024

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 19-20 Appropriation	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
WASTEWATER TREATMENT CENTER												
SALARIES AND WAGES	\$1,136,161	\$1,094,494	\$1,136,698	\$1,190,263	\$1,256,350	\$1,232,731	\$1,273,950	\$1,470,000	\$1,318,500	\$1,364,650	\$1,412,350	\$1,461,800
% CHANGE FROM PRIOR YEAR	12.4%	-3.7%	3.9%	4.7%	5.6%	3.6%	3.3%		3.5%	3.5%	3.5%	3.5%
OPERATION & MAINTENANCE EXPENSES	\$1,789,244	\$1,709,553	\$1,561,447	\$1,521,669	\$1,555,450	\$1,521,316	\$2,365,150	\$2,840,000	\$3,067,950	\$1,631,350	\$1,695,300	\$1,810,800
% CHANGE FROM PRIOR YEAR	0.8%	-4.5%	-8.7%	-2.5%	2.2%	0.0%	55.5%		29.7%	-46.8%	3.9%	6.8%
VEHICLE EXPENSES	\$53,569	\$57,780	\$15,969	\$33,017	\$54,500	\$41,302	\$78,500	\$90,000	\$69,600	\$72,300	\$70,000	\$62,700
% CHANGE FROM PRIOR YEAR	19.4%	7.9%	-72.4%	106.8%	65.1%	25.1%	90.1%		-11.3%	3.9%	-3.2%	-10.4%
TOTAL PLANT EXPENSES	\$2,978,973	\$2,861,828	\$2,714,115	\$2,744,949	\$2,866,300	\$2,795,348	\$3,717,600	\$4,400,000	\$4,456,050	\$3,068,300	\$3,177,650	\$3,335,300
% CHANGE FROM PRIOR YEAR	5.2%	-3.9%	-5.2%	1.1%	4.4%	1.8%	33.0%		19.9%	-31.1%	3.6%	5.0%

COMMENTS

Salaries and Wages WWTC salaries and wages reflect full staffing and projected annual salary adjustments.

Operation and Maintenance Operation and maintenance expenses include sludge handling improvements in FYE 20 and FYE 21. Planned upgrades and replacements are detailed in Exhibit 2 under codes 12B500 and 12B800.

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 2019-2020 to 2023-2024

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 19-20 Appropriation	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
LABORATORY												
SALARIES AND WAGES	\$180,387	\$193,304	\$199,198	\$210,735	\$225,950	\$222,221	\$235,450	\$270,000	\$243,700	\$252,200	\$261,000	\$270,200
% CHANGE FROM PRIOR YEAR	6.3%	7.2%	3.0%	5.8%	7.2%	5.5%	6.0%		3.5%	3.5%	3.5%	3.5%
OPERATION & MAINTENANCE EXPENSES	\$53,617	\$49,835	\$116,480	\$67,454	\$87,700	\$49,066	\$87,700	\$110,000	\$132,900	\$95,350	\$107,900	\$100,600
% CHANGE FROM PRIOR YEAR	-42.9%	-7.1%	133.7%	-42.1%	30.0%	-27.3%	78.7%		51.5%	-28.3%	13.2%	-6.8%
VEHICLE EXPENSES	\$2,131	\$474	\$7,230	\$487	\$700	\$588	\$700	\$10,000	\$700	\$700	\$15,750	\$20,800
% CHANGE FROM PRIOR YEAR	-263.8%	-77.8%	1424.7%	-93.3%	43.7%	20.8%	19.0%		0.0%	0.0%	2150.0%	32.1%
TOTAL LABORATORY EXPENSES	\$236,135	\$243,613	\$322,907	\$278,675	\$314,350	\$271,875	\$323,850	\$390,000	\$377,300	\$348,250	\$384,650	\$391,600
% CHANGE FROM PRIOR YEAR	-9.9%	3.2%	32.5%	-13.7%	12.8%	-2.4%	19.1%		16.5%	-7.7%	10.5%	1.8%

COMMENTS

- Salaries and Wages Projected lab salaries and wages reflect future annual salary adjustments with 2 full-time analysts.

- Operation and Maintenance Major expenditures include casework replacements and mold abatement, and scheduled equipment replacements.

- Vehicles Vehicle fuel and repair costs for the five year period, with replacement of the lab car identified for FY 22-23 and the lab van for FY 23-24.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2019-2020 to 2023-2024

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 19-20 Appropriation	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
COLLECTION SYSTEM												
SALARIES AND WAGES	\$422,264	\$430,049	\$443,429	\$443,889	\$516,800	\$521,668	\$446,800	\$520,000	\$462,400	\$478,600	\$495,350	\$512,750
% CHANGE FROM PRIOR YEAR	1.3%	1.8%	3.1%	0.1%	16.4%	17.5%	-14.4%		3.5%	3.5%	3.5%	3.5%
OPERATION & MAINTENANCE EXPENSES	\$1,098,305	\$1,272,780	\$2,243,910	\$2,091,278	\$2,603,650	\$2,629,673	\$1,737,600	\$2,090,000	\$1,080,550	\$2,683,950	\$2,687,650	\$2,391,350
% CHANGE FROM PRIOR YEAR	5.4%	15.9%	76.3%	-6.8%	24.5%	25.7%	-33.9%		-37.8%	148.4%	0.1%	-11.0%
VEHICLE EXPENSES	\$48,166	\$16,472	\$18,863	\$60,921	\$33,000	\$26,875	\$53,000	\$70,000	\$34,800	\$76,700	\$63,650	\$340,750
% CHANGE FROM PRIOR YEAR	-84.0%	-65.8%	14.5%	223.0%	-45.8%	-55.9%	97.2%		-34.3%	120.4%	-17.0%	435.3%
TOTAL COLLECTION SYSTEM EXPENSES	\$1,568,735	\$1,719,301	\$2,706,203	\$2,596,088	\$3,153,450	\$3,178,215	\$2,237,400	\$2,680,000	\$1,577,750	\$3,239,250	\$3,246,650	\$3,244,850
% CHANGE FROM PRIOR YEAR	-10.9%	9.6%	57.4%	-4.1%	21.5%	22.4%	-29.6%		-29.5%	105.3%	0.2%	-0.1%

COMMENTS

Salaries and Wages The decrease in FYE 20 reflects the planned retirement of the senior inspector. The plan reflects full staffing and normal planned annual increases.

Operation and Maintenance Continuing implementation of the Building Sanitary Service Repair Assistance Program is reflected. Expenses for planned structural rehab work are at target levels after FY 20-21. I/I program expenses increase as the plan moves forward.

Vehicles Future vehicle purchases are shown in Exhibit 2 under section 14C226.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2019-2020 to 2023-2024

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 19-20 Appropriation	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
LIFT STATIONS												
SALARIES AND WAGES	\$32,080	\$39,740	\$37,685	\$81,418	\$69,050	\$79,396	\$70,500	\$80,000	\$72,950	\$75,550	\$78,200	\$80,900
% CHANGE FROM PRIOR YEAR	-41.0%	23.9%	-5.2%	116.0%	-15.2%	-2.5%	-11.2%		3.5%	3.6%	3.5%	3.5%
OPERATION & MAINTENANCE EXPENSES	\$329,112	\$290,906	\$270,264	\$272,665	\$320,000	\$304,711	\$352,700	\$420,000	\$317,850	\$308,900	\$372,500	\$348,350
% CHANGE FROM PRIOR YEAR	7.5%	-11.6%	-7.1%	0.9%	17.4%	11.8%	15.7%		-9.9%	-2.8%	20.6%	-6.5%
TOTAL LIFT STATION EXPENSES	\$361,192	\$330,645	\$307,949	\$354,083	\$389,050	\$384,106	\$423,200	\$500,000	\$390,800	\$384,450	\$450,700	\$429,250
% CHANGE FROM PRIOR YEAR	0.2%	-8.5%	-6.9%	15.0%	9.9%	8.5%	10.2%		-7.7%	-1.6%	17.2%	-4.8%

COMMENTS

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

Operation and Maintenance Major planned expenses include a motor control center replacement at Earlston lift station, replacement of portable pumps, internal testing of the Wroble forcemain, and engineering planning work for needed major rehabilitation work at Butterfield and College lift stations.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2019-2020 to 2023-2024

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 19-20 Appropriation	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
INSURANCE AND EMPLOYEE BENEFITS												
TOTAL INSURANCE/EMPLOYEE BENEFITS	\$1,259,545	\$1,111,180	\$1,123,481	\$1,160,077	\$1,228,000	\$1,236,657	\$1,234,250	\$1,400,000	\$1,273,750	\$1,306,050	\$1,337,000	\$1,375,350
% CHANGE FROM PRIOR YEAR	2.5%	-11.8%	1.1%	3.3%	5.9%	6.6%	-0.2%		3.2%	2.5%	2.4%	2.9%

COMMENTS

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

1. Expecting annual net increases in liability and property premiums of 2%, and annual premium increases of 3% each year for workers compensation.
2. Increases of 6% for employee group medical and dental each year.
3. The District's IMRF contributions are expected to increase moderately in 2020, then decrease over the subsequent 4 year period. In 2020, IMRF's assumed investment earnings rate will be decreased. After 2020, rates are projected to decrease due to good recent investment
4. No change is expected in the District's social security contribution rate.

DOWNERS GROVE SANITARY DISTRICT
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE
 FISCAL YEARS 2019-20 TO 2023-24

EXHIBIT 2

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
11B115 (ADMIN-Eqpt/Eqpt Repair)					
1.Office software licensing updates		20,000			
2.Replace data servers			30,000		30,000
3.Update website			9,000		
Annual Totals	\$0	\$20,000	\$39,000	\$0	\$30,000
11B118 (ADMIN-Building & Grounds)					
1.Upgrade front entrance			35,000	35,000	
2.Re-roof admin building					15,000
3.Replace carpeting		23,000			
Annual Totals	\$0	\$23,000	\$35,000	\$35,000	\$15,000
11B137 (ADMIN-Dues/Subscriptions)					
1.National association of clean water agencies	1,200	1,200	1,200	1,250	1,250
2.Illinois association of wastewater agencies	4,550	4,600	4,650	4,700	4,750
Annual Totals	\$5,750	\$5,800	\$5,850	\$5,950	\$6,000
11C226 (ADMIN-Vehicle Purchases)					
1.Administration vehicles			18,000	25,000	
2.Sale of old vehicles			(3,000)	(5,000)	
Annual Totals	\$0	\$0	\$15,000	\$20,000	\$0
12B500 (WWTC-Eqpt/Eqpt Repair)					
1.Raw sewage pumping					
a.Protective coatings	15,000				
2.Grit removal system					
a.Grit cyclone overhaul			10,000		
b.Conveyor overhaul	20,000				
c.Grit classifier overhaul					15,000
d.Grit pump overhaul	8,250	8,500		8,750	9,000
3.Primary treatment					
a.Scum trough replacement	10,000	10,250	10,500		
b.Sludge collector replacement	8,000	8,000		3,000	3,100
4.Secondary treatment					
a.Protective coatings - secondary clarifiers	27,500	50,000	45,000	46,500	60,000
b.Hoffman/PD blower overhaul					30,000
c.Aeration tank influent gate actuator	8,000	8,250			
d.DO probe replacement				10,000	
e.Railing and decking	25,500	19,000			
5.Intermediate clarifiers					
a.Intermediate sludge pumps (2) - overhaul	5,000	5,000			
6.Sand filters					
a.Waste washwater pumps (2) overhaul	4,000	4,000			
7.Disinfection equipment					
a.Fiberglass tank inspections/repairs					6,750
b.ORP probe replacement			8,000		
c.OSEC brine pump replacement - feed/transfer		8,000	11,000		
d.Bisulfite pump replacements				8,750	9,000
e.Hypochlorite feed pump replacements				11,250	11,500
f.Hypochlorite feed pump VFD replacements		2,250	2,350		

DOWNERS GROVE SANITARY DISTRICT
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE
 FISCAL YEARS 2019-20 TO 2023-24

EXHIBIT 2

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
8.Excess flow tanks					
a.Overhaul sludge grinder					10,000
b.Clarifier scum trough replacement		20,000			
c.Overhaul sludge pumps			5,000	5,500	
d.Control panel replacement	40,000				
9.Sludge concentrators					
a.Sludge pump overhauls	4,000			4,500	
b.New mechanical thickener	750,000				
10.Sludge digestion					
a.Re-coat/repair covers			44,000		
b.Digester 3 gas wasting control upgrade		20,000			
c.Digester 5 gas flare repair and control uprade	20,000				
d.Replace digester 2 mixing equipment				200,000	
11.Sludge dewatering system					
a.Belt press feed pump replacement			9,500		10,000
b.Plug valve replacements	4,500	4,650			
c.Curtiss lagoon drain system repairs	15,000	15,000			
d.Drying bed repairs				25,000	25,000
12.Biosolids handling equipment					
a.Articulated wheel loader replacement					65,000
b.Bobcat replacement	50,000				
c.Auger replacements		30,000			
d.Dump truck - 12 yd, replacement					100,000
e.Trommel screen replacement			175,000		
f.Sludge storage/aging expansion		1,500,000			
13.Maintenance/utilities					
a.Replace portable pump					9,000
b.Main switchgear maintenance		5,250			
c.CHP Engine overhaul			70,000		150,000
d.CHP Generator re-build		30,000			
e.Autosampler replacement			9,500	8,500	
f.Emergency generator control panel replacement				100,000	
g.Yard piping repairs	45,000	46,350	47,750	49,150	50,650
Annual Totals	\$1,059,750	\$1,794,500	\$447,600	\$480,900	\$564,000
12B800 (WWTC-Building & Grounds)					
1.Roof repairs	45,000	13,500	18,000		18,000
2.Road / sidewalk repair	50,000	40,000	10,000	10,000	
3.Window / door replacement	12,000	18,000	7,500	27,750	8,000
4.HVAC repairs	6,500	2,500	7,500	3,000	
5.Outside stairs, railings, gratings, and fencing	16,000	12,500			15,000
6.Tuckpointing	35,000	35,000	35,000	35,000	35,000
7.Interior painting	15,000	15,500	16,000	16,500	17,000
Annual Totals	\$179,500	\$137,000	\$94,000	\$92,250	\$93,000

DOWNERS GROVE SANITARY DISTRICT
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE
 FISCAL YEARS 2019-20 TO 2023-24

EXHIBIT 2

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
12B124 (WWTC-Contract Services)					
1.DRSCW membership/stream restoration	203,700	209,800	216,100	222,600	229,300
Annual Totals	\$203,700	\$209,800	\$216,100	\$222,600	\$229,300
12B130 (WWTC-NPDES Permit Fees)					
1.Annual permit fees	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.Operations supervisor pickup		28,000			30,000
2.Maintenance supervisor pickup			28,000		
3.Electric cart	10,000	10,500	11,000		
4.Maintenance aux truck	41,000				
5.Lift station pickup				40,000	
6.Sale of old vehicles	(10,000)	(7,500)	(6,500)	(11,000)	(9,500)
Annual Totals	\$41,000	\$31,000	\$32,500	\$29,000	\$20,500
13B115 (LAB-Eqpt/Eqpt Repair)					
1.Casework/mold abatement		50,000			
2.Autoclave			15,000		
3.Incubators			10,000	5,000	
4.Rotovapor					5,000
5.Autotitrator					10,000
6.Spectrophotometer				10,000	
Annual Totals	\$0	\$50,000	\$25,000	\$15,000	\$15,000
13C226 (LAB-Vehicle Purchase)					
1.Lab car				18,000	
2.Lab van					28,000
3.Sale of old vehicle				(3,000)	(8,000)
Annual Totals	\$0	\$0	\$0	\$15,000	\$20,000
14B115 (SEWER SYSTEM-Eqpt/Eqpt Repair)					
1.Flow meter replacement	5,500				
Annual Totals	\$5,500	\$0	\$0	\$0	\$0
14B124 (SEWER SYSTEM-Contract Services)					
1.Contract Televising	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Annual Totals	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
14B900 (SEWER SYSTEM-System Repairs)					
1.Structural/O&M					
a.Main sewers	75,000	75,000	75,000	75,000	75,000
b.Manholes	25,000	25,000	25,000	25,000	25,000
c.Building sanitary services	550,000	550,000	550,000	550,000	550,000
2.Sewer replacements and rehabilitation					
a.Sewer rehab/replacement	500,000		1,350,000	1,350,000	1,350,000
3.I/I Program			100,000	100,000	100,000
4.Outfall pipe rehabilitation and repair	150,000		150,000	150,000	150,000
5.IEPA ARRA loan repayment	181,600	181,600	181,600	181,600	181,600
Annual Totals	\$1,481,600	\$831,600	\$2,431,600	\$2,431,600	\$2,431,600

DOWNERS GROVE SANITARY DISTRICT
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE
 FISCAL YEARS 2019-20 TO 2023-24

EXHIBIT 2

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
14C226 (SEWER SYSTEM-Vehicle Purchases)					
1.Inspection/technician vans	25,000		25,000	30,000	
2.Maintenance supervisor pickup			25,000		
3.Combination vacuum/jet truck					375,000
4.Sale of old vehicles	(5,000)		(10,000)	(5,000)	(75,000)
Annual Totals	\$20,000	\$0	\$40,000	\$25,000	\$300,000
15B500 (LIFT STATIONS-Eqpt/Eqpt Repair)					
1.Butterfield lift station					
a.Pump overhaul		4,500		2,550	2,650
b.Planning study			30,000		
2.Centex lift station					
a.Pump overhaul	2,750	2,850			
3.College lift station					
a.Pump overhaul		14,500			15,500
b.Planning study					30,000
4.Earlston lift station					
a.Pump overhaul	10,250				
b.Replace pump					15,000
c.Replace MCC	60,000				
5.Hobson lift station					
a.Pump overhaul		9,000		9,750	10,000
6.Northwest					
a.Pump overhaul	3,000	3,250	3,500		
b.Impeller replacements		6,000	6,000		
7.Wroble lift station					
a.Pump overhaul		8,500	8,750		
b.Forcemain internal investigation				50,000	
8.General maintenance					
a.Portable pump replacements			8,500	42,500	
b.Forcemain air valve restoration	20,000	5,000			
Annual Totals	\$96,000	\$53,600	\$56,750	\$104,800	\$73,150
15B800 (LIFT STATIONS-Building & Grounds)					
1.Northwest access road improvements	15,000	10,000			
2.Cathodic protection testing		2,500			2,750
3.Painting		15,000	7,500	12,500	
4.Wroble floor restoration	17,500				
Annual Totals	\$32,500	\$27,500	\$7,500	\$12,500	\$2,750
IMPROVEMENT FUND					
1.Future special assessments				200,000	200,000
2.IEPA loan repayment	93,200	93,200	93,200	93,200	93,200
3.Renovate Centex LS		50,000	950,000		
Annual Totals	\$93,200	\$143,200	\$1,043,200	\$293,200	\$293,200
CONSTRUCTION FUND					
1.IEPA loan repayment	28,900	28,900	28,900	28,900	28,900
Annual Totals	\$28,900	\$28,900	\$28,900	\$28,900	\$28,900
GRAND TOTALS	\$3,400,400	\$3,508,900	\$4,671,000	\$3,964,700	\$4,275,400

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. The fund balance is held near 25% of annual expenses, with revenues projected to outpace expenditures enough to sustain the fund balance at or above the target of 25% of annual expenses.

Analysis by Revenue Type

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 Receipts

This plan reflects an increase in the user rate from \$1.65 to \$1.70 per 1000 gallons of metered water consumption. This rate was last increased in April, 2008. User rate increases of \$0.05 are anticipated in FY 2020-21 and FY 2021-22, and increases of \$0.10 are anticipated in FY 2022-23 and FY 2023-24. User receipts during FY 2018-19 are projected at \$3,235,028 based upon a rate of \$1.65 per 1000 gallons, a billable flow of 5.459 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>
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	5.893	112,621
2009-10	5.913	110,369
2010-11	5.753	112,363
2011-12	5.633	107,538
2012-13	5.768	251,934
2013-14	5.537	109,116
2014-15	5.444	60,919
2015-16	5.491	70,619
2016-17	5.518	82,814
2017-18	5.755	139,711
2018-19	5.459*	94,995

*projected for final 3 months

FY 2017-18 had a dry summer, compared to recent years, temporarily reversing the recent downward trend of billable flow. FY 2019-20 projections of user receipts are based on a billable flow of 5.295 MGD, which represents a 3.0% anticipated reduction in billable flow under FY 2018-19 levels. Water supply utilities' efforts at reducing water consumption are expected to continue to result in future reductions in billable flow. After FY 2019-20, this plan reflects a 1.0% per year reduction in billable flow consistent with target reductions established by water supply utilities, corroborated by historic trends.

Surcharges

Surcharges for discharges in excess of normal domestic waste strengths (200 mg/l BOD and 250 mg/l SS) are projected to remain near current levels.

Monthly Service Fees

The plan reflects an increase in the monthly fee from \$16.00 per month (\$192.00 per year) for FY 2018-19 to \$17.00 per month (\$204 per year) for FY 2019-20, with \$0.50 increases in FY 2020-21, FY 2021-22 and FY 2023-24. The monthly fee was last increased in April, 2018. The number of customers is not expected to change over the 5 year period.

Plan Review Fees

Plan review fees are assessed based upon the estimated construction cost of proposed sanitary sewer extensions. These fees are expected to increase over the next 5 years.

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. The number of inspections is expected to remain constant as construction activity continues at current levels.

Interest

Interest is estimated based on the average fund balance each year and an interest rate of roughly 1.5%.

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 as the cost to provide these services increases.

Real Estate Taxes

The real estate tax levy is included in the general corporate fund and is utilized for operation, maintenance and repair of sewerage facilities. It is proposed that these levies be increased by 5% each year. The amount of future levies is limited in accordance with the tax cap limitation, reflected in budgeted increases of 1.8% each year over the 5 year planning period.

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 \$75,000 per year for FY 2019-20 and projected to continue at this level, will be used to fund sewer system repairs.

Lease Payments

During FY 1996-97, the District signed a lease with the Village of Downers Grove for District property located on Walnut Avenue, adjacent to the Village's 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 \$10,000 each year.

Grease Waste

Hauled restaurant grease trap waste continues to be accepted for treatment at the WWTC. Haulers are charged a fee to discharge this waste. The capacity of grease receiving and handling facilities was increased during FY 2017-18. The expansion of grease receiving facilities allows for additional future deliveries and associated revenue.

Renewable Energy Credits

Renewable energy credits can be sold as they are generated by the District's eligible CHP equipment. The budget reflects current market pricing and production.

GENERAL CORPORATE FUND
FUND BALANCE

Summary

The projected fund balance of the consolidated general corporate and replacement fund as of 4/30/20 is \$2,699,255. This fund balance remains stable in future years to meet staff's recommendation that the fund balance be maintained at 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 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budgeted	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
USER CHARGES											
RATE PER 1000 GALS	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.70	\$1.75	\$1.80	\$1.90	\$2.00
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
ANNUAL USER CHARGES	\$158.40	\$158.40	\$158.40	\$158.40	\$158.40	\$158.40	\$163.20	\$168.00	\$172.80	\$182.40	\$192.00
PROPERTY TAXES											
YEAR TAXES PAID	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
MEDIAN ASSESSED VALUE	\$93,520	\$83,920	\$84,020	\$88,150	\$88,150	\$93,940	\$99,389	\$105,153	\$111,252	\$117,705	\$124,531
DISTRICT TAX RATE	0.0405	0.0436	0.0448	0.0434	0.0413	0.0409	0.0405	0.0401	0.0397	0.0393	0.0389
ANNUAL TAXES PAID	\$37.88	\$36.59	\$37.64	\$38.26	\$36.41	\$38.42	\$40.25	\$42.17	\$44.17	\$46.26	\$48.44
MONTHLY SERVICE FEE											
MONTHLY SERVICE FEE	\$10.00	\$11.00	\$12.00	\$13.50	\$15.00	\$16.00	\$17.00	\$17.50	\$18.00	\$18.00	\$18.50
ANNUAL SERVICE FEE	\$120.00	\$132.00	\$144.00	\$162.00	\$180.00	\$192.00	\$204.00	\$210.00	\$216.00	\$216.00	\$222.00
TOTAL ANNUAL COST	\$316.28	\$326.99	\$340.04	\$358.66	\$374.81	\$388.82	\$407.45	\$420.17	\$432.97	\$444.66	\$462.44
TOTAL MONTHLY COST	\$26.36	\$27.25	\$28.34	\$29.89	\$31.23	\$32.40	\$33.95	\$35.01	\$36.08	\$37.05	\$38.54
ANNUAL PERCENT CHANGE	3.3%	3.4%	4.0%	5.5%	4.5%	3.7%	4.8%	3.1%	3.0%	2.7%	4.0%
TEN YEAR AVERAGE ANNUAL PERCENT CHANGE	3.2%	3.4%	3.8%	3.6%	3.3%	3.3%	3.1%	3.3%	3.4%	3.6%	3.8%

DOWNERS GROVE SANITARY DISTRICT
 FIVE YEAR FINANCIAL PLAN
 CONSTRUCTION FUND
 FISCAL YEARS 2019-20 TO 2023-24

EXHIBIT 4

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
REVENUES											
Sewer permit fees	\$264,260	\$498,015	\$532,902	\$296,607	\$250,000	\$175,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Interest	\$31,449	\$8,655	\$3,007	\$324	\$5,500	\$300	\$10,000	\$17,250	\$20,850	\$24,500	\$28,200
Repayments - equipment replacement											
Belt filter press	\$200,000										
Plant switchgear	\$98,350		\$68,250	\$194,588							
Digester 4 mixing replacement		\$200,000	\$110,252								
State of Illinois Grant		\$174,000	\$49,000	\$197,876							
ICECF Grant		\$51,000			\$500,000		\$500,000				
Total Revenues	\$594,060	\$931,670	\$763,411	\$689,395	\$755,500	\$175,300	\$760,000	\$267,250	\$270,850	\$274,500	\$278,200
EXPENSES											
IEPA loan repayment	\$28,807	\$28,807	\$28,807	\$28,807	\$28,900	\$28,807	\$28,900	\$28,900	\$28,900	\$28,900	\$28,900
Digester gas utilization equipment	\$580,350	\$99,512	\$1,243,647	\$378,775							
Grit blower efficiency upgrade			\$34,036								
Grease receiving expansion			\$8,786	\$594,682							
Digester 4 mixing replacement	\$431	\$309,821									
Digester 1 mixing and gas piping upgrades			\$301,022								
Grease waste delivery ramp	\$113	\$101,878	\$9,573								
Turboblower purchase and install	\$113,415	\$157,380									
Total Expenses	\$723,116	\$697,397	\$1,625,871	\$1,002,265	\$28,900	\$28,807	\$28,900	\$28,900	\$28,900	\$28,900	\$28,900
Excess (Deficiency) of Revenues over Expenses	(\$129,056)	\$234,272	(\$862,460)	(\$312,870)	\$726,600	\$146,493	\$731,100	\$238,350	\$241,950	\$245,600	\$249,300
Ending Fund Balance	\$1,094,328	\$1,328,600	\$466,140	\$153,270	\$879,870	\$299,763	\$1,030,863	\$1,269,213	\$1,511,163	\$1,756,763	\$2,006,063

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 WWTC facilities. As of December 31, 2018, there are 26,346 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. Permit fees are projected to continue at historic levels over the 5 year plan. The plan for the construction fund envisions the continued accumulation of funds for future improvements, expansions or property acquisition adjacent to the WWTC if such property becomes available for purchase.

Revenues

1. Sewer permit fees – These fees are projected to remain at \$250,000 per year going forward. Development activity is not expected to decline during the 5 year period.
2. Interest – Interest is estimated based on the average fund balance each year and an interest rate of 1.5%.
3. Grant Funds for Plant Upgrades - \$500,000 in grant funding originally anticipated in FY 2018-19 has been delayed due to equipment outages. The applicable grant agreement has been modified with an expected payment in FY 2019-20. The grant covers a portion of the cost of the CHP biogas utilization project.

Expenses

1. IEPA loan repayment – Repayments to IEPA associated with ARRA-funded treatment plant projects being repaid from this fund are expected to be \$28,900 per year until the loan principal is fully repaid in 2031.

Fund Balance

The balance in the construction fund is projected to be \$2,006,063 by April 30, 2024, 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 2019-20 TO 2023-24

EXHIBIT 5

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
REVENUES											
Trunk and lateral sewer service charges	\$152,625	\$263,161	\$185,010	\$115,496	\$90,000	\$30,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Recapture			\$33,987								
Interest	8,758	7,136	9,929	14,183	19,500	20,000	17,150	16,900	9,450	2,250	2,100
Repayments											
Special assessment vouchers										200,000	200,000
Sewer replacements			300,000	317,200							
Total Revenues	\$161,383	\$270,297	\$528,925	\$446,879	\$109,500	\$50,000	\$107,150	\$106,900	\$99,450	\$292,250	\$292,100
EXPENSES											
Unsewered areas											
Planning	\$6,410	\$1,994	\$4,055	\$3,163	\$7,500	\$5,650	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Special assessments										200,000	200,000
Lift station improvements											
Liberty Park upgrades			10,099	894,366	350,000	152,000					
Centex upgrades								50,000	950,000		
IEPA Loan Repayment	93,191	93,191	93,191	93,191	93,200	93,191	93,200	93,200	93,200	93,200	93,200
Total Expenses	\$99,601	\$95,185	\$107,345	\$990,720	\$450,700	\$250,841	\$100,700	\$150,700	\$1,050,700	\$300,700	\$300,700
Excess (Deficiency) of Revenues over Expenses	\$61,782	\$175,112	\$421,579	(\$543,841)	(\$341,200)	(\$200,841)	\$6,450	(\$43,800)	(\$951,250)	(\$8,450)	(\$8,600)
Ending Fund Balance	\$1,289,403	\$1,464,515	\$1,886,095	\$1,342,254	\$1,001,054	\$1,141,413	\$1,147,863	\$1,104,063	\$152,813	\$144,363	\$135,763

IMPROVEMENT FUND

Summary

The improvement fund is intended to be utilized for sewer system and pump station expansions and improvements. The primary source of revenue to the improvement fund, trunk and lateral sewer service charges, is directly related to development activity within the District. This source of revenue for this fund is projected to continue at recent levels over the 5 year plan. As development proceeds, charges are generated and accumulated to construct additional system capacity and improvements, as needed. The unsewered area plan does not currently identify any specific capacity needs to serve remaining unsewered areas in the facility planning area. I/I removal generally provides the most cost-effective way of creating system capacity where needed. The plan anticipates an upgrade of the Centex Lift Station in FY 2020-21 and FY 2021-22. The plan for the improvement fund envisions the gradual accumulation of funds for future improvements or expansions.

Revenues

1. Trunk and lateral sewer service charges – These charges are projected at \$90,000 annually for the five year period.
2. Interest – Interest is estimated based on the average fund balance each year and an interest rate 1.5%.
3. Annual repayments from special assessments – These amounts represent reimbursements from special assessment projects for costs advanced by the improvement fund.

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 prepared in FY 2006-07 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 for each special assessment project. Exhibit 5 anticipates limited potential future Special Assessment project activity starting in FY 2022-23.
3. IEPA Loan Repayment – Repayments to IEPA associated with ARRA-funded collection system projects being repaid from this fund are expected to be \$93,200 per year until the loan principal is fully repaid in 2031.
4. Centex Lift Station Improvements – The budget includes anticipated costs associated with upgrading the Centex Lift Station as it reaches the end of its useful service life, beginning in FY 2020-21.

Fund Balance

The balance in the improvement fund is projected to be \$135,763 on April 30, 2024. 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 YEARS 2019-20 TO 2023-24

EXHIBIT 6

	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected Actual	FY 19-20 Budget	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected
REVENUES											
Interest	\$2	\$66	\$260	\$349	\$550	\$550	\$550	\$550	\$550	\$600	\$600
Total Revenues	\$2	\$66	\$260	\$349	\$550	\$550	\$550	\$550	\$550	\$600	\$600
EXPENSES											
Sewer deepening	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues over Expenses	\$2	\$66	\$260	\$349	\$550	\$550	\$550	\$550	\$550	\$600	\$600
Ending Fund Balance	\$35,252	\$35,317	\$35,577	\$35,926	\$36,476	\$36,476	\$37,026	\$37,576	\$38,126	\$38,726	\$39,326

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, 2019 is \$36,476.

Revenues

Interest is estimated at 1.5% on the average fund balance.

Expenses

There are no planned expenses over the duration of the five year plan.

Fund Balance

The remaining fund balance at the end of FY 2023-24, projected to be \$39,326, will be available to fund improvements with public benefit.

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 treatment and storage.
4. Phosphorous and nitrogen removal processes.
5. Improved odor control facilities.
6. Secondary clarifier feed flow splitter.
7. Aeration tank feed flow splitter.

B. Replacements

1. Influent bar screens.
2. Raw sewage pumps nos. 1 – 5.
3. Excess clarifier sludge scraping equipment.

C. Investigate/evaluate

1. Alternate sludge processes.
2. Alternate sludge disposal methods.

II. SEWER SYSTEM

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

III. LIFT STATIONS

- A. Install odor control equipment at the Butterfield, Centex, College, Liberty Park, Northwest, Venard and Wroble lift stations.
- B. Major upgrades to Butterfield and College lift stations
- C. Second NWLS forcemain crossing under I-355.

IV. ADMINISTRATION

- A. Relocate office to WWTC site.