

DOWNERS GROVE SANITARY DISTRICT  
FIVE YEAR FINANCIAL PLAN  
FISCAL YEARS 2017-2018 TO 2021-2022

Approved 03/21/17

## TABLE OF CONTENTS

I. Introduction .....	1
II. General Corporate Fund	
A. Expenditures	
1. Summary .....	9
2. Analysis by Type of Expenditure .....	10
3. Analysis by Department	
a. Administration .....	13
b. Plant.....	14
c. Laboratory .....	15
d. Collection System .....	16
e. Lift Stations .....	17
f. Insurance and Employee Benefits.....	18
B. Revenues	
1. Summary .....	23
2. Analysis by Revenue Type.....	23
C. Fund Balance	
1. Summary .....	26
III. Construction Fund.....	29
IV. Improvement Fund.....	32
V. Public Benefit Fund .....	35
VI. Projects Not Included in Plan .....	36

## LIST OF EXHIBITS

Exhibit 1	Five Year Financial Plan – Operation & Maintenance .....	3
Exhibit 2	Major Replacements by Budget Code.....	19
Exhibit 3	Annual Residential Charges for Wastewater Collection and Treatment Services .....	27
Exhibit 4	Five Year Financial Plan – Construction Fund .....	28
Exhibit 5	Five Year Financial Plan – Improvement Fund .....	31
Exhibit 6	Five Year Financial Plan – Public Benefit Fund .....	34

## 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, 2017 to April 30, 2022. 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 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 0.75% of the replacement value of the sewer infrastructure. Sewer rehabilitation and replacement costs increase steadily over the five year period, with the intent of approaching the 0.75% level on a sustained 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 17-18 non-sewer annual replacement, rehabilitation and upgrade expenses represent about twice the FY 15-16 annual depreciation of non-sewer fixed assets.

The user rate is proposed to remain at the current level for FY 17-18 through FY 21-22. Monthly service fees are proposed to increase from \$13.50 to \$15.00 for FY 17-18, and to increase \$1.50 each of the four years after FY 17-18. This allows repayment to Capital funds for recent major replacement projects, along with a trend towards appropriate 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 matching 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. Repayments from the general fund are scheduled to reimburse the construction fund for recent major replacement projects funded from the construction fund. The plan anticipates completion of the ongoing expansion of the plant's CHP facility with grant funding, and other energy-related upgrades.

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. Funds used for previous sewer replacements are scheduled to be repaid from the general corporate 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. The renovation of the Liberty Park Lift Station is anticipated in FY 17-18.

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 2017-2018 to 2021-2022

EXHIBIT 1

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
<b>11. Administration</b>												
<b>A. Salary &amp; Wages</b>												
001. Trustees	\$18,016	\$17,136	\$18,000	\$18,000	\$18,000	\$18,358	\$18,000		\$18,000	\$18,000	\$18,000	\$18,000
002. B.O.L.I.	0	0	0		900	0	900		900	900	900	900
003. General Management	218,953	222,560	223,146	213,764	247,700	220,876	257,050		266,050	275,350	284,950	294,950
004. Financial Records	196,101	190,282	199,147	209,439	191,950	210,971	179,450		185,700	192,200	198,950	205,900
005. Administrative Records	43,536	49,383	50,180	39,398	61,850	44,656	56,100		58,100	60,100	62,200	64,400
007. Code Enforcement	264,148	272,694	278,126	302,401	303,950	301,470	311,700		322,600	333,900	345,600	357,700
008. Safety Activities	3,126	2,236	1,809	1,747	2,500	1,175	2,350		2,450	2,550	2,600	2,700
030. Building & Grounds	575	1,145	4,781	5,661	150	6,214	0		0	0	0	0
<b>Subtotal</b>	<b>\$744,455</b>	<b>\$755,436</b>	<b>\$775,190</b>	<b>\$790,410</b>	<b>\$827,000</b>	<b>\$803,721</b>	<b>\$825,550</b>	<b>\$950,000</b>	<b>\$853,800</b>	<b>\$883,000</b>	<b>\$913,200</b>	<b>\$944,550</b>
<b>B. Operation &amp; Maintenance</b>												
100. Electricity	\$3,201	\$3,760	\$3,990	\$3,733	\$4,400	\$3,386	\$4,000		\$4,250	\$4,500	\$4,750	\$5,050
101. Natural Gas	1,198	1,494	2,487	647	3,000	1,433	3,000		3,100	3,200	3,300	3,400
102. Water, Garbage, Other	733	852	548	817	1,000	963	1,000		1,050	1,100	1,150	1,250
110. Bank Charges	19,649	19,315	20,316	21,652	21,250	14,780	21,250		21,700	22,100	22,550	23,000
112. Communication	12,620	14,393	14,643	13,874	15,000	16,259	18,000		18,300	18,700	19,000	19,400
115. Eqpt/Eqpt Repair	143,973	78,172	116,167	74,037	98,450	92,675	100,000		105,900	87,700	106,700	114,400
116. Supplies	8,093	9,591	8,467	3,395	7,800	7,295	7,800		8,350	7,700	7,750	7,800
117. Employee/Duty Costs	10,351	11,940	10,929	19,724	18,000	16,281	14,000		14,300	14,600	14,900	15,100
118. Building & Grounds	24,890	21,221	13,802	13,004	61,050	34,580	22,000		45,000	71,300	57,000	20,700
119. Postage	9,694	12,683	11,879	7,830	14,000	9,508	12,500		10,600	10,800	11,000	11,300
120. Printing/Photography	8,242	9,541	10,114	10,551	10,600	6,716	10,400		9,900	10,700	10,200	11,100
121. User Billing Material	65,377	67,273	60,834	66,947	71,000	67,609	72,000		73,350	74,750	76,150	77,600
124. Contract Services	123,717	95,829	63,382	64,181	89,000	59,696	84,900		95,600	87,500	89,900	92,900
137. Memberships/Subscriptions	10,379	10,490	11,077	11,345	11,600	11,489	12,150		12,000	12,400	12,250	12,600
<b>Subtotal</b>	<b>\$442,117</b>	<b>\$356,555</b>	<b>\$348,637</b>	<b>\$311,736</b>	<b>\$426,150</b>	<b>\$342,668</b>	<b>\$383,000</b>	<b>\$460,000</b>	<b>\$423,400</b>	<b>\$427,050</b>	<b>\$436,600</b>	<b>\$415,600</b>
<b>C. Vehicles</b>												
222. Gas/Fuel	\$2,421	\$2,508	\$1,437	\$914	\$2,600	\$913	\$2,100		\$2,150	\$2,200	\$2,250	\$2,300
225. Operation/Repair	809	949	537	365	1,050	411	1,250		1,350	1,550	1,700	1,850
226. Vehicle Purchase	15,992	0	16,111	9,256	0	0	0		0	0	0	15,000
<b>Subtotal</b>	<b>\$19,222</b>	<b>\$3,457</b>	<b>\$18,086</b>	<b>\$10,534</b>	<b>\$3,650</b>	<b>\$1,324</b>	<b>\$3,350</b>	<b>\$10,000</b>	<b>\$3,500</b>	<b>\$3,750</b>	<b>\$3,950</b>	<b>\$19,150</b>
<b>TOTALS</b>	<b>\$1,205,794</b>	<b>\$1,115,448</b>	<b>\$1,141,913</b>	<b>\$1,112,681</b>	<b>\$1,256,800</b>	<b>\$1,147,714</b>	<b>\$1,211,900</b>	<b>\$1,420,000</b>	<b>\$1,280,700</b>	<b>\$1,313,800</b>	<b>\$1,353,750</b>	<b>\$1,379,300</b>

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2017-2018 to 2021-2022

EXHIBIT 1

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
<b>12. Wastewater Treatment Center</b>												
<b>A. Salary &amp; Wages</b>												
009. Oper. Management	\$16,455	\$19,137	\$34,718	\$112,177	\$21,000	114,438	\$21,700		22,500	23,250	24,100	24,950
010. Maintenance	408,297	450,539	484,138	461,136	523,950	474,441	543,150		562,150	581,850	602,200	623,250
020. WWTC	536,043	508,314	582,890	482,983	546,350	521,912	626,900		648,850	671,550	695,050	719,400
030. Building & Grounds	39,136	32,971	34,415	38,198	43,900	60,564	48,450		50,150	51,900	53,700	55,600
Subtotal	\$999,931	\$1,010,961	\$1,136,161	\$1,094,494	\$1,135,200	\$1,171,355	\$1,240,200	\$1,430,000	\$1,283,650	\$1,328,550	\$1,375,050	\$1,423,200
<b>B. Operation &amp; Maintenance</b>												
100. Electricity	\$279,023	\$332,450	\$262,280	\$190,174	\$195,000	\$181,629	\$96,600		\$60,000	\$64,000	\$67,000	\$71,000
101. Natural Gas	9,510	18,134	9,948	4,321	17,000	11,666	12,000		12,700	13,500	14,300	15,150
102. Water, Garbage, Other	33,343	36,318	36,485	36,423	36,000	38,532	32,000		32,950	33,950	34,950	36,000
103. Odor Control	7,901	11,168	5,403	2,997	7,000	11,959	8,000		8,250	8,500	8,750	9,000
104. Fuel - Generators	10,683	12,020	9,015	7,688	16,500	7,113	15,000		15,450	15,900	16,400	16,900
112. Communication	13,779	14,545	12,874	10,554	12,250	11,929	14,300		14,500	14,000	13,600	13,800
113. Emergency/Safety Eqpt	7,125	8,261	10,462	12,375	17,600	11,375	24,400		25,150	25,900	26,650	27,450
400. Chemicals	50,183	77,304	65,017	62,145	68,500	64,307	121,400		86,750	128,750	92,000	136,600
500. Eqpt/Eqpt Repair	902,092	913,572	1,061,275	928,720	631,100	720,178	1,049,400		701,350	674,800	699,150	784,050
116. Supplies	36,782	33,161	41,837	41,080	39,100	32,859	30,000		30,900	31,850	32,800	33,750
117. Employee/Duty Costs	15,651	19,304	19,458	16,030	26,000	19,332	25,000		25,500	26,000	26,500	27,100
800. Building & Grounds	233,869	215,245	202,191	261,251	269,600	298,625	263,850		243,600	206,000	229,300	190,500
124. Contract Services	14,647	30,626	0	82,796	84,850	85,280	127,200		131,050	203,700	209,800	216,100
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	\$1,667,587	\$1,775,108	\$1,789,244	\$1,709,553	\$1,473,500	\$1,547,784	\$1,872,150	\$2,250,000	\$1,441,150	\$1,499,850	\$1,524,200	\$1,630,400
<b>C. Vehicles</b>												
222. Gas/Fuel	\$37,227	\$26,877	\$26,675	\$19,652	\$42,500	\$12,816	\$35,000		\$36,050	\$37,150	\$38,250	\$39,400
225. Operation/Repair	5,960	4,045	7,069	9,655	6,500	5,282	6,000		6,200	6,350	6,550	6,750
226. Vehicle Purchase	18,171	13,951	19,824	28,473	0	0	15,000		20,000	45,000	25,000	32,000
Subtotal	\$61,359	\$44,873	\$53,569	\$57,780	\$49,000	\$18,097	\$56,000	\$70,000	\$62,250	\$88,500	\$69,800	\$78,150
<b>TOTALS</b>	<b>\$2,728,876</b>	<b>\$2,830,942</b>	<b>\$2,978,973</b>	<b>\$2,861,828</b>	<b>\$2,657,700</b>	<b>\$2,737,236</b>	<b>\$3,168,350</b>	<b>\$3,750,000</b>	<b>\$2,787,050</b>	<b>\$2,916,900</b>	<b>\$2,969,050</b>	<b>\$3,131,750</b>

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2017-2018 to 2021-2022

EXHIBIT 1

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
13. Laboratory												
A. Salary & Wages												
009. Oper. Management	\$47,957	\$47,136	\$56,808	\$65,021	\$56,450	65,567	\$58,800		60,850	62,950	65,150	67,450
040. Laboratory	114,087	122,522	123,578	128,283	150,000	135,700	157,100		162,600	168,250	174,150	180,250
Subtotal	\$162,044	\$169,659	\$180,387	\$193,304	\$206,450	\$201,267	\$215,900	\$250,000	\$223,450	\$231,200	\$239,300	\$247,700
B. Operation & Maintenance												
114. Chemicals	\$8,822	\$8,308	\$8,509	\$12,051	\$16,900	\$9,017	\$16,500		\$17,150	\$17,850	\$18,550	\$19,300
115. Eqpt/Eqpt Repair	44,135	51,264	10,326	5,851	71,200	64,100	29,000		66,200	19,000	19,000	39,000
116. Supplies	10,205	10,359	10,059	11,869	20,250	15,207	19,950		20,750	21,600	22,450	23,350
117. Employee/Duty Costs	3,077	2,220	5,070	2,489	6,000	3,401	5,500		5,600	5,700	5,800	5,900
122. Monitoring Equipment	1,907	8,032	5,151	3,395	8,500	2,843	4,000		9,000	4,000	9,000	4,000
123. Outside Lab Services	11,041	13,648	14,502	14,180	17,150	12,548	18,250		19,000	19,750	20,550	21,350
Subtotal	\$79,188	\$93,831	\$53,617	\$49,835	\$140,000	\$107,116	\$93,200	\$110,000	\$137,700	\$87,900	\$95,350	\$112,900
C. Vehicles												
222. Gas/Fuel	\$922	\$821	\$714	\$333	\$1,000	\$361	\$1,000		\$1,050	\$1,100	\$1,150	\$1,200
225. Operation/Repair	145	1,878	244	141	200	201	200		200	200	200	250
226. Vehicle Purchase	31,565	(4,000)	1,174	0	12,000	6,763	0		0	0	0	0
Subtotal	\$32,632	(\$1,301)	\$2,131	\$474	\$13,200	\$7,324	\$1,200	\$10,000	\$1,250	\$1,300	\$1,350	\$1,450
<b>TOTALS</b>	<b>\$273,864</b>	<b>\$262,188</b>	<b>\$236,135</b>	<b>\$243,613</b>	<b>\$359,650</b>	<b>\$315,707</b>	<b>\$310,300</b>	<b>\$370,000</b>	<b>\$362,400</b>	<b>\$320,400</b>	<b>\$336,000</b>	<b>\$362,050</b>

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2017-2018 to 2021-2022

EXHIBIT 1

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
<b>14. Collection System</b>												
<b>A. Salary &amp; Wages</b>												
050. Sewer Maintenance	114,722	100,649	144,293	139,670	112,650	168,093	146,900		151,900	157,250	162,750	168,450
060. Inspection	273,904	306,964	268,960	279,822	342,950	286,936	284,000		293,950	304,250	314,900	325,900
070. Investigations	9,051	9,329	9,011	10,557	10,600	10,602	10,800		11,150	11,550	11,950	12,400
Subtotal	\$397,677	\$416,942	\$422,264	\$430,049	\$466,200	\$465,631	\$441,700	\$510,000	\$457,000	\$473,050	\$489,600	\$506,750
<b>B. Operation &amp; Maintenance</b>												
102. Water, Garbage, Other	\$10	\$31	\$21	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
112. Communication	6,308	5,620	5,256	7,121	6,800	9,950	10,500		10,600	10,700	10,800	10,900
113. Emer/Safety Equipment	1,156	2,925	370	1,786	2,000	9,912	4,450		2,650	7,100	3,800	4,900
115. Eqpt/Eqpt Repair	53,369	56,317	31,768	56,623	213,500	195,789	67,850		58,300	70,400	61,950	75,150
116. Supplies	5,910	6,547	5,355	5,609	12,100	5,571	6,000		6,150	6,350	6,550	6,750
117. Employee/Duty Costs	11,623	7,032	8,640	7,289	13,000	8,822	13,000		13,300	13,500	13,800	14,100
124. Contract Services	40,280	22,119	34,399	135,226	132,100	83,868	132,100		132,800	133,400	134,050	134,750
900. Collection System Repair	1,083,426	861,895	964,860	1,018,488	1,631,600	1,855,840	1,799,000		2,181,600	2,281,600	2,381,600	2,431,600
127. JULIE	12,572	13,223	14,782	16,093	13,000	16,951	13,000		13,400	13,800	14,200	14,650
128. Overhead Sewer Program	3,061	64,539	23,500	18,961	15,000	8,428	15,000		15,000	15,000	15,000	15,000
129. Public Sewer Blockage Program	6,917	2,231	9,355	5,583	12,000	11,898	12,000		12,000	12,000	12,000	12,000
Subtotal	\$1,224,634	\$1,042,478	\$1,098,305	\$1,272,780	\$2,051,100	\$2,207,029	\$2,072,900	\$2,490,000	\$2,445,800	\$2,563,850	\$2,653,750	\$2,719,800
<b>C. Vehicles</b>												
222. Gas/Fuel	\$23,769	\$19,318	\$18,707	\$13,935	\$26,500	\$10,156	\$26,500		\$28,100	\$29,800	\$31,550	\$33,450
225. Operation/Repair	3,996	10,517	5,686	2,404	5,300	8,868	5,300		5,450	5,600	5,750	5,900
226. Vehicle Purchase	0	272,100	23,773	133	0	0	25,000		0	20,000	20,000	40,000
Subtotal	\$27,765	\$301,935	\$48,166	\$16,472	\$31,800	\$19,025	\$56,800	\$70,000	\$33,550	\$55,400	\$57,300	\$79,350
<b>TOTALS</b>	<b>\$1,650,076</b>	<b>\$1,761,356</b>	<b>\$1,568,735</b>	<b>\$1,719,301</b>	<b>\$2,549,100</b>	<b>\$2,691,685</b>	<b>\$2,571,400</b>	<b>\$3,070,000</b>	<b>\$2,936,350</b>	<b>\$3,092,300</b>	<b>\$3,200,650</b>	<b>\$3,305,900</b>



DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2017-2018 to 2021-2022

EXHIBIT 1

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
15. Lift Stations												
A. Salary & Wages												
009. Oper. Management	\$1,463	\$374	\$167	\$94	\$400	167	\$400		450	450	450	450
030. Building & Grounds	473	0	2,175	750	0	1,351	0		0	0	0	0
080. Lift Station Maint.	57,479	53,962	29,737	38,896	61,100	35,722	62,250		64,450	66,700	69,050	71,450
Subtotal	\$59,415	\$54,335	\$32,080	\$39,740	\$61,500	\$37,239	\$62,650	\$80,000	\$64,900	\$67,150	\$69,500	\$71,900
B. Operation & Maintenance												
100. Electricity	\$85,213	\$110,145	\$106,194	\$102,003	\$110,000	\$101,968	\$110,000		\$116,600	\$123,600	\$131,000	\$138,850
102. Water, Garbage, Other	\$67	\$206	\$143	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
104. Fuel - Generators	4,215	5,440	6,620	2,595	6,000	\$3,600	6,000		6,200	6,350	6,550	6,750
112. Communication	6,945	7,338	4,669	5,892	5,700	4,069	5,200		5,200	5,250	5,300	5,400
113. Emer/Safety Eqpt.	2,470	182	75	0	250	0	250		250	250	250	300
500. Eqpt/Eqpt Repair	180,059	133,204	134,270	161,721	134,750	139,554	117,700		109,100	119,950	119,700	110,000
116. Supplies	173	257	240	215	250	517	300		300	300	350	350
800. Building & Grounds	27,319	49,517	76,902	18,480	46,500	36,854	25,900		28,800	21,700	32,400	25,050
Subtotal	\$306,462	\$306,289	\$329,112	\$290,906	\$303,450	\$286,562	\$265,350	\$320,000	\$266,450	\$277,400	\$295,550	\$286,700
TOTALS	\$365,877	\$360,624	\$361,192	\$330,645	\$364,950	\$323,801	\$328,000	\$400,000	\$331,350	\$344,550	\$365,050	\$358,600
17. Insurance & Employee Benefits												
E. Insurance & Payroll												
452. Liability/Property	\$153,728	\$170,156	\$205,995	\$201,984	\$201,500	\$193,711	\$218,200		\$224,700	\$234,300	\$241,200	\$250,700
455. Employee Group Coverage	428,464	437,752	432,153	409,005	447,400	439,309	463,100		490,600	519,700	550,600	583,400
460. I.M.R.F.	430,496	439,952	430,592	310,245	303,000	295,729	315,300		322,200	330,250	338,500	346,900
461. Social Security	177,167	180,642	190,804	189,946	202,900	194,868	209,650		217,000	224,550	232,400	240,500
TOTALS	\$1,189,855	\$1,228,502	\$1,259,545	\$1,111,180	\$1,154,800	\$1,123,617	\$1,206,250	\$1,390,000	\$1,254,500	\$1,308,800	\$1,362,700	\$1,421,500
GRAND TOTALS	\$7,414,342	\$7,559,060	\$7,546,493	\$7,379,248	\$8,343,000	\$8,339,760	\$8,796,200	\$10,400,000	\$8,952,350	\$9,296,750	\$9,587,200	\$9,959,100

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2017-2018 to 2021-2022

EXHIBIT 1

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
REVENUES												
User receipts	\$3,496,017	\$3,319,850	\$3,289,152	\$3,195,706	\$3,269,400	\$3,210,511	\$3,283,100	\$3,283,100	\$3,217,400	\$3,153,100	\$3,090,000	\$3,028,200
Surcharges	370,277	376,445	346,091	343,098	310,000	376,715	310,000	310,000	310,000	310,000	310,000	310,000
Monthly service fees	2,274,480	2,381,716	2,608,883	2,842,996	3,193,200	3,038,317	3,553,200	3,553,200	3,913,200	4,273,200	4,633,200	4,993,200
Plan review fees	211	324	986	642	1,000	200	1,000	1,000	2,000	3,000	4,000	4,000
Const inspection fees	0	0	0	462	500	1,078	500	500	500	500	500	500
Permit inspection fees	21,917	18,154	25,008	25,505	20,000	22,382	22,000	22,000	22,000	22,000	22,000	22,000
Interest	2,714	2,537	5,019	5,333	9,650	5,469	9,650	9,650	9,900	20,350	21,000	43,250
Sampling & monitoring charges	64,246	67,735	73,843	79,421	65,000	84,409	65,000	65,000	67,300	69,650	72,050	74,600
Real estate taxes	1,017,885	1,055,752	1,080,927	1,105,162	1,127,250	1,130,249	1,149,800	1,149,800	1,172,800	1,196,250	1,220,200	1,244,650
Television inspection fees	0	0	0	159	150	227	150	150	150	150	150	150
Replacement taxes	74,527	85,289	83,215	84,306	79,800	76,403	79,800	79,800	82,600	82,600	82,600	82,600
Lease payments	32,156	32,491	32,905	33,096	33,500	33,059	33,500	33,500	34,100	34,800	35,500	36,200
Miscellaneous	12,485	3,291	5,794	6,984	4,000	10,797	30,000	30,000	30,000	30,000	30,000	30,000
Grease Waste	101,820	121,418	136,551	160,384	140,000	208,250	160,000	160,000	160,000	160,000	160,000	160,000
TOTAL REVENUES	\$7,468,734	\$7,465,003	\$7,688,373	\$7,883,253	\$8,253,450	\$8,198,065	\$8,697,700	\$8,697,700	\$9,021,950	\$9,355,600	\$9,681,200	\$10,029,350
TOTAL EXPENSES	\$7,414,342	\$7,559,060	\$7,546,493	\$7,379,248	\$8,343,000	\$8,339,760	\$8,796,200	\$10,400,000	\$8,952,350	\$9,296,750	\$9,587,200	\$9,959,100
EXCESS (DEFICIT) REVENUES OVER EXPENSES	\$54,392	(\$94,058)	\$141,880	\$504,005	(\$89,550)	(\$141,695)	(\$98,500)	(\$1,702,300)	\$69,600	\$58,850	\$94,000	\$70,250
ENDING FUND BALANCE	\$1,865,926	\$1,771,868	\$1,913,747	\$2,417,752	\$2,328,202	\$2,276,057	\$2,177,557	\$573,757	\$2,247,157	\$2,306,007	\$2,400,007	\$2,470,257
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	\$1,045,926	\$951,867	\$1,093,747	\$1,597,752	\$1,508,202	\$1,456,057	\$1,357,557		\$1,427,157	\$1,486,007	\$1,580,007	\$1,650,257
ENDING FUND BALANCE AS PERCENTAGE OF TOTAL EXPENSES	25%	23%	25%	33%	28%	27%	25%		25%	25%	25%	25%
USER RATE	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65		\$1.65	\$1.65	\$1.65	\$1.65
INCREASE FROM PRIOR YEAR'S RATE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%
MONTHLY SERVICE FEE	\$9.50	\$10.00	\$11.00	\$12.00	\$13.50	\$13.50	\$15.00		\$16.50	\$18.00	\$19.50	\$21.00
INCREASE FROM PRIOR YEAR'S FEE	5.6%	5.3%	10.0%	9.1%	12.5%	12.5%	11.1%		10.0%	9.1%	8.3%	7.7%

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 17-18 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 17-18 are budgeted at \$8,796,200 and actual expenditures are expected to be 100% of budget. Actual expenditures for FY 16-17 are projected to be \$8,339,760. 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>
2007-08	7,635,700	7,211,744	94%	9.0%
2008-09	7,483,450	7,505,716	100%	4.1%
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	8,339,760*	100%*	13.0%*
2017-18	8,796,200	8,796,200*	100%*	5.5%*
2018-19	8,952,350	8,952,350*	100%*	1.8%*
2019-20	9,296,750	9,296,750*	100%*	3.8%*
2020-21	9,587,200	9,587,200*	100%*	3.1%*
2021-22	9,959,100	9,959,100*	100%*	3.9%*

\*projected

The significant increases in expenditures in FY 07-08 reflect implementation of a major sewer rehabilitation program. Increases in FY 10-11 represent sewer system rehabilitation and replacement projects leveraging ARRA funding that was available in that time period, with the decrease in FY 11-12 representing the end of this program funding opportunity. The decrease in FY 12-13 is primarily due to reduced operating costs associated with low rainfall totals during this period. The increase from FY 15-16 to FY 16-17 represents the successful completion of new and outstanding sewer system rehabilitation and replacement projects, and new equipment in the sewer televising truck. Increases from FY 16-17 to FY 21-22 represent expected increases in the cost of goods and services, some variability in fixed assets needing replacement, steady increases in the annual expenditures on sewer replacement and rehabilitation, and repayments into capital funds.

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 12-13	2,363,520	0.8%	38.1
FY 13-14	2,407,333	1.9%	37.5
FY 14-15	2,546,080	5.8%	37.4
FY 15-16	2,547,998	0.1%	36.4
FY 16-17	2,679,213	5.1%	36.7
FY 17-18	2,786,000	4.0%	36.7
FY 18-19	2,882,800	3.5%	36.7
FY 19-20	2,982,950	3.5%	36.7
FY 20-21	3,086,650	3.5%	36.7
FY 21-22	3,194,100	3.5%	36.7

The total for FY 13-14 reflects turnover at the plant operator position. The total for FY 14-15 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 FY15-16 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 16-17 reflects turnover in the sewer system department, and normal salary adjustments with nearly full staffing. Annual salary adjustments of 3.5% at full staffing account for remaining future increases.

II. O & M Expenses – Utilities

<u>Year</u>	<u>Utilities</u>	<u>Change</u>
FY 12-13	412,297	-25.4%
FY 13-14	503,391	22.1%
FY 14-15	422,096	-16.1%
FY 15-16	338,117	-19.9%
FY 16-17	339,575	0.4%
FY 17-18	258,600	-23.8%
FY 18-19	230,650	-10.8%
FY 19-20	243,850	5.7%
FY 20-21	256,450	5.2%
FY 21-22	270,700	5.6%

Electric usage in FY 12-13 was low because of generally dry conditions. Electric use in FY 13-14 returned to those associated with wet conditions, and costs were further increased by higher electricity prices. The first phase of the CHP gas utilization system was started up during FY 14-15, and reductions in utility costs reflect resulting reduced electricity usage. Further reductions in FY 17-18 and FY 18-19 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 &amp; M Expenses - Excluding Utilities</u>	<u>Change</u>
FY 12-13	3,307,768	-7.1%
FY 13-14	3,070,901	-7.2%
FY 14-15	3,196,840	4.1%
FY 15-16	3,296,692	3.1%
FY 16-17	4,151,584	25.9%
FY 17-18	4,428,000	6.7%
FY 18-19	4,483,850	1.3%
FY 19-20	4,612,200	2.9%
FY 20-21	4,749,000	3.0%
FY 21-22	4,894,700	3.1%

Lowering expense levels from FY 11-12 to FY 13-14 reflect temporary curtailment of the I/I program and sewer rehabilitation following completion of ARRA projects. The increase from FY 15-16 to FY 16-17 was due to completion of new and outstanding sewer replacement and rehab projects, and new televising equipment in the sewer TV truck. Increasing expenses projected from FY 17-18 through FY 21-22 reflect planned capital fund repayments, increasing private property I/I program expenditures, and increases in sewer replacement and rehabilitation expenditures. Major planned expenses are detailed in Exhibit 2.

IV. Vehicles

<u>Year</u>	<u>Vehicles</u>	<u>Replacements</u>	<u>Change</u>
FY 12-13	140,978	3	-43.1%
FY 13-14	348,964	6	147.5%
FY 14-15	121,953	4	-65.1%
FY 15-16	85,260	4	-30.1%
FY 16-17	45,770	1	-46.3%
FY 17-18	117,350	2	156.4%
FY 18-19	100,550	1	-14.3%
FY 19-20	148,950	3	48.1%
FY 20-21	132,400	3	-11.1%
FY 21-22	178,100	5	34.5%

Vehicle expenses fluctuate based on vehicle replacement needs and average \$142,028 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 are currently at a long-time low. Replacement of the heavy duty sewer system jetter/vacuum truck was completed in FY 13-14. 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 12-13	1,189,855	10.3%
FY 13-14	1,228,502	3.2%
FY 14-15	1,259,545	2.5%
FY 15-16	1,111,180	-11.8%
FY 16-17	1,123,617	1.1%
FY 17-18	1,206,250	7.4%
FY 18-19	1,254,500	4.0%
FY 19-20	1,308,800	4.3%
FY 20-21	1,362,700	4.1%
FY 21-22	1,421,500	4.3%

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 reduce the overall increase over time. \$100,000 annual lump-sum IMRF payments were included in FY 12-13, FY 13-14, and FY 14-15 to reduce the District's unfunded liability and future contribution rates. The IMRF unfunded liability has been reduced substantially, so this additional contribution was discontinued in FY 15-16.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2017-2018 to 2021-2022

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
ADMINISTRATION												
SALARIES AND WAGES	\$744,455	\$755,436	\$775,190	\$790,410	\$827,000	\$803,721	\$825,550	\$950,000	\$853,800	\$883,000	\$913,200	\$944,550
% CHANGE FROM PRIOR YEAR	0.1%	1.5%	2.6%	2.0%	4.6%	1.7%	2.7%		3.4%	3.4%	3.4%	3.4%
OFFICE EXPENSES	\$442,117	\$356,555	\$348,637	\$311,736	\$426,150	\$342,668	\$383,000	\$460,000	\$423,400	\$427,050	\$436,600	\$415,600
% CHANGE FROM PRIOR YEAR	46.8%	-19.4%	-2.2%	-10.6%	36.7%	9.9%	11.8%		10.5%	0.9%	2.2%	-4.8%
VEHICLE EXPENSES	\$19,222	\$3,457	\$18,086	\$10,534	\$3,650	\$1,324	\$3,350	\$10,000	\$3,500	\$3,750	\$3,950	\$19,150
% CHANGE FROM PRIOR YEAR	486.7%	-82.0%	423.2%	-41.8%	-65.4%	-87.4%	153.0%		4.5%	7.1%	5.3%	384.8%
TOTAL ADMINISTRATION EXPENSES	\$1,205,794	\$1,115,448	\$1,141,913	\$1,112,681	\$1,256,800	\$1,147,714	\$1,211,900	\$1,420,000	\$1,280,700	\$1,313,800	\$1,353,750	\$1,379,300
% CHANGE FROM PRIOR YEAR	15.0%	-7.5%	2.4%	-2.6%	13.0%	3.1%	5.6%		5.7%	2.6%	3.0%	1.9%

COMMENTS

Salaries and Wages

Salary levels generally increase with projected salary adjustments.

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, copier and software updates are included.

Vehicles

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

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2017-2018 to 2021-2022

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
WASTEWATER TREATMENT CENTER												
SALARIES AND WAGES	\$999,931	\$1,010,961	\$1,136,161	\$1,094,494	\$1,135,200	\$1,171,355	\$1,240,200	\$1,430,000	\$1,283,650	\$1,328,550	\$1,375,050	\$1,423,200
% CHANGE FROM PRIOR YEAR	4.0%	1.1%	12.4%	-3.7%	3.7%	7.0%	5.9%		3.5%	3.5%	3.5%	3.5%
OPERATION & MAINTENANCE EXPENSES	\$1,667,587	\$1,775,108	\$1,789,244	\$1,709,553	\$1,473,500	\$1,547,784	\$1,872,150	\$2,250,000	\$1,441,150	\$1,499,850	\$1,524,200	\$1,630,400
% CHANGE FROM PRIOR YEAR	28.1%	6.4%	0.8%	-4.5%	-13.8%	-9.5%	21.0%		-23.0%	4.1%	1.6%	7.0%
VEHICLE EXPENSES	\$61,359	\$44,873	\$53,569	\$57,780	\$49,000	\$18,097	\$56,000	\$70,000	\$62,250	\$88,500	\$69,800	\$78,150
% CHANGE FROM PRIOR YEAR	10.7%	-26.9%	19.4%	7.9%	-15.2%	-68.7%	209.4%		11.2%	42.2%	-21.1%	12.0%
TOTAL PLANT EXPENSES	\$2,728,876	\$2,830,942	\$2,978,973	\$2,861,828	\$2,657,700	\$2,737,236	\$3,168,350	\$3,750,000	\$2,787,050	\$2,916,900	\$2,969,050	\$3,131,750
% CHANGE FROM PRIOR YEAR	17.7%	3.7%	5.2%	-3.9%	-7.1%	-4.4%	15.7%		-12.0%	4.7%	1.8%	5.5%

COMMENTS

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

Operation and Maintenance    Operation and maintenance expenses remain fairly constant over the 5-year projection. The annual expenses in FY 17-18 include repayments to the construction fund for previous replacement of the main switchgear. 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 2017-2018 to 2021-2022

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
LABORATORY												
SALARIES AND WAGES	\$162,044	\$169,659	\$180,387	\$193,304	\$206,450	\$201,267	\$215,900	\$250,000	\$223,450	\$231,200	\$239,300	\$247,700
% CHANGE FROM PRIOR YEAR	-11.2%	4.7%	6.3%	7.2%	6.8%	4.1%	7.3%		3.5%	3.5%	3.5%	3.5%
OPERATION & MAINTENANCE EXPENSES	\$79,188	\$93,831	\$53,617	\$49,835	\$140,000	\$107,116	\$93,200	\$110,000	\$137,700	\$87,900	\$95,350	\$112,900
% CHANGE FROM PRIOR YEAR	-31.4%	18.5%	-42.9%	-7.1%	180.9%	114.9%	-13.0%		47.7%	-36.2%	8.5%	18.4%
VEHICLE EXPENSES	\$32,632	(\$1,301)	\$2,131	\$474	\$13,200	\$7,324	\$1,200	\$10,000	\$1,250	\$1,300	\$1,350	\$1,450
% CHANGE FROM PRIOR YEAR	2596.0%	-104.0%	-263.8%	-77.8%	2683.8%	1444.7%	-83.6%		4.2%	4.0%	3.8%	7.4%
TOTAL LABORATORY EXPENSES	\$273,864	\$262,188	\$236,135	\$243,613	\$359,650	\$315,707	\$310,300	\$370,000	\$362,400	\$320,400	\$336,000	\$362,050
% CHANGE FROM PRIOR YEAR	-8.4%	-4.3%	-9.9%	3.2%	47.6%	29.6%	-1.7%		16.8%	-11.6%	4.9%	7.8%

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.

Vehicles                            Vehicle fuel and repair costs for the five year period.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2017-2018 to 2021-2022

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
COLLECTION SYSTEM												
SALARIES AND WAGES	\$397,677	\$416,942	\$422,264	\$430,049	\$466,200	\$465,631	\$441,700	\$510,000	\$457,000	\$473,050	\$489,600	\$506,750
% CHANGE FROM PRIOR YEAR	0.9%	4.8%	1.3%	1.8%	8.4%	8.3%	-5.1%		3.5%	3.5%	3.5%	3.5%
OPERATION & MAINTENANCE EXPENSES	\$1,224,634	\$1,042,478	\$1,098,305	\$1,272,780	\$2,051,100	\$2,207,029	\$2,072,900	\$2,490,000	\$2,445,800	\$2,563,850	\$2,653,750	\$2,719,800
% CHANGE FROM PRIOR YEAR	-43.5%	-14.9%	5.4%	15.9%	61.2%	73.4%	-6.1%		18.0%	4.8%	3.5%	2.5%
VEHICLE EXPENSES	\$27,765	\$301,935	\$48,166	\$16,472	\$31,800	\$19,025	\$56,800	\$70,000	\$33,550	\$55,400	\$57,300	\$79,350
% CHANGE FROM PRIOR YEAR	-85.2%	987.5%	-84.0%	-65.8%	93.1%	15.5%	198.6%		-40.9%	65.1%	3.4%	38.5%
TOTAL COLLECTION SYSTEM EXPENSES	\$1,650,076	\$1,761,356	\$1,568,735	\$1,719,301	\$2,549,100	\$2,691,685	\$2,571,400	\$3,070,000	\$2,936,350	\$3,092,300	\$3,200,650	\$3,305,900
% CHANGE FROM PRIOR YEAR	-40.0%	6.7%	-10.9%	9.6%	48.3%	56.6%	-4.5%		14.2%	5.3%	3.5%	3.3%

COMMENTS

Salaries and Wages

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 the VI program and planned structural rehab work increase throughout the 5-year plan period. Repayments to the improvement fund for previous sewer replacements are expected in FY 17-18 and FY 18-19.

Vehicles

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

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2017-2018 to 2021-2022

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
LIFT STATIONS												
SALARIES AND WAGES	\$59,415	\$54,335	\$32,080	\$39,740	\$61,500	\$37,239	\$62,650	\$80,000	\$64,900	\$67,150	\$69,500	\$71,900
% CHANGE FROM PRIOR YEAR	-6.5%	-8.5%	-41.0%	23.9%	54.8%	-6.3%	68.2%		3.6%	3.5%	3.5%	3.5%
OPERATION & MAINTENANCE EXPENSES	\$306,462	\$306,289	\$329,112	\$290,906	\$303,450	\$286,562	\$265,350	\$320,000	\$266,450	\$277,400	\$295,550	\$286,700
% CHANGE FROM PRIOR YEAR	34.5%	-0.1%	7.5%	-11.6%	4.3%	-1.5%	-7.4%		0.4%	4.1%	6.5%	-3.0%
TOTAL LIFT STATION EXPENSES	\$365,877	\$360,624	\$361,192	\$330,645	\$364,950	\$323,801	\$328,000	\$400,000	\$331,350	\$344,550	\$365,050	\$358,600
% CHANGE FROM PRIOR YEAR	25.6%	-1.4%	0.2%	-8.5%	10.4%	-2.1%	1.3%		1.0%	4.0%	5.9%	-1.8%

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 pump replacement at College lift station, replacement of portable pumps, and engineering planning work for needed major rehabilitation work at Butterfield and Centex lift stations.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2017-2018 to 2021-2022

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 17-18 Appropriation	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
INSURANCE AND EMPLOYEE BENEFITS												
TOTAL INSURANCE/EMPLOYEE BENEFITS	\$1,189,855	\$1,228,502	\$1,259,545	\$1,111,180	\$1,154,800	\$1,123,617	\$1,206,250	\$1,390,000	\$1,254,500	\$1,308,800	\$1,362,700	\$1,421,500
% CHANGE FROM PRIOR YEAR	10.3%	3.2%	2.5%	-11.8%	3.9%	1.1%	7.4%		4.0%	4.3%	4.1%	4.3%

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 5% 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 over the 5 year period. While covered payroll is expected to increase, rates are expected to decrease due to good recent investment performance and the resulting high funding ratio.
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 2017-18 TO 2021-22

EXHIBIT 2

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
11B115 (ADMIN-Eqpt/Eqpt Repair)					
1.Office software licensing updates				20,000	
2.Replace data firewall, server	7,500	30,000			30,000
3.Printer replacements			5,000		2,000
4.Copier replacement	10,000				
5.Update website				8,000	
Annual Totals	\$17,500	\$30,000	\$5,000	\$20,000	\$32,000
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	\$50,000	\$35,000	\$0
11B137 (ADMIN-Dues/Subscriptions)					
1.National association of clean water agencies	5,500	5,550	5,600	5,650	5,700
2.Illinois association of wastewater agencies	4,550	4,600	4,650	4,700	4,750
Annual Totals	\$10,050	\$10,150	\$10,250	\$10,350	\$10,450
11C226 (ADMIN-Vehicle Purchases)					
1.Administration vehicles					18,000
2.Sale of old vehicles					(3,000)
Annual Totals	\$0	\$0	\$0	\$0	\$15,000
12B500 (WWTC-Eqpt/Eqpt Repair)					
1.Grit removal systems					
a.Grit classifier overhaul	12,000	12,000			
b.Conveyor overhaul			20,000		
2.Primary treatment					
a.Influent gate replacement	14,000				
b.Scum trough replacement	9,500	9,750	10,000		
c.Sludge grinder replacements		15,000			
d.Sludge collector replacement	6,000			8,000	
3.Secondary treatment					
a.Protective coatings - secondary clarifiers	29,500	30,000	30,000	25,000	25,000
b.Hoffman/PD blower overhaul			15,000	30,000	
c.Aeration tank diffuser plates		40,000			
d.Aeration tank influent gate actuators	7,500				
e.Clarifier deck replacement		4,500	4,500		
f.Sluice gate replacements				30,000	
g.Piping modifications for process flexibility	20,000				
4.Intermediate clarifier system					
a.Intermediate sludge pumps (2) - overhaul	5,000	5,000			
5.Sand filters					
a.Waste washwater pumps (2) overhaul	4,000	4,000			
6.Disinfection equipment					
a.Fiberglass tank inspections/repairs		5,000			
b.ORP probe replacement					8,000
c.OSEC brine feed pump replacement				8,000	
d.Chlorine contact tank weir replacement	16,500				
7.Excess flow tanks					
a.Replace sludge grinder					10,000
b.Clarifier scum trough replacement		20,000			
c.Overhaul sludge pump			5,000		
e.Control panel replacement		40,000			
f.Sludge valve and actuator replacement					

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2017-18 TO 2021-22

EXHIBIT 2

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
8.Sludge concentrators					
a.Sludge pump replacements			9,500	9,500	
9.Sludge digestion					
a.Re-coat/repair covers					41,950
b.Digester 3 gas wasting control upgrade	15,000	15,000			
c.Digester 5 gas flare repair and control uprade	15,000				
10.Sludge dewatering system					
a.Belt press feed pump motor upgrades	5,500	5,500			
b.Belt press feed pump replacement					9,500
c.Plug valve replacements	4,500	4,500	4,500	4,500	
d.Replace belt press washwater pump	7,500				
e.Curtiss lagoon drain system repairs	30,000				
f.Drying bed repairs				25,000	
11.Sludge handling equipment					
a.Wheel loader - 3 yd, replacement	140,000				
b.Bobcat replacement			45,000		
c.Auger replacements		30,000			
d.Dump truck - 12 yd, replacement				100,000	
e.Trommel screen replacement					175,000
12.Maintenance/utilities					
a.MSB vehicle lift	7,500				
b.Replace portable pump		7,500			
c.Main switchgear maintenance				5,250	
d.CHP Engine overhaul		30,000			60,000
e.Autosampler replacement				8,500	8,750
f.Emergency generator control panel replacement			100,000		
g.Yard piping repairs	45,000	46,350	47,750	49,150	50,650
h.O&M database software updates	30,000				
13.Repay construction fund					
a.Plant switchgear replacement	262,850				
Annual Totals	\$686,850	\$324,100	\$291,250	\$302,900	\$388,850
12B800 (WWTC-Building & Grounds)					
1.High efficiency lighting upgrades	5,000	5,000	5,000	5,000	
2.Roof repairs	35,000	13,500	18,000	40,000	36,000
3.Road / sidewalk repair	57,500	50,000	35,000	20,000	10,000
4.Window / door replacement	21,500	20,000	14,500	18,000	5,000
5.HVAC repairs	7,000	7,000		7,500	
6.Outside stairs, railings, gratings, and fencing	5,000	12,500	12,500	12,500	
7.Replace dehumidifier media		10,000			
8.Tuckpointing	35,000	35,000	35,000	35,000	35,000
9.Interior painting	15,000	15,500	16,000	16,500	17,000
10.Curtiss lagoon fencing		7,500			
11.Biosolids giveaway station repairs	5,000				
Annual Totals	\$186,000	\$176,000	\$136,000	\$154,500	\$103,000
12B124 (WWTC-Contract Services)					
1.DRSCW membership/stream restoration	127,200	131,050	203,700	209,800	216,100
Annual Totals	\$127,200	\$131,050	\$203,700	\$209,800	\$216,100
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

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2017-18 TO 2021-22

EXHIBIT 2

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
<b>12C226 (WWTC-Vehicle Purchases)</b>					
1.Operations supervisor pickup	23,000			28,000	
2.Maintenance supervisor pickup		23,000			28,000
3.Electric cart			10,000	10,500	11,000
4.Maintenance aux truck			41,000		
5.Sale of old vehicles	(8,000)	(3,000)	(6,000)	(13,500)	(7,000)
Annual Totals	\$15,000	\$20,000	\$45,000	\$25,000	\$32,000
<b>13B115 (LAB-Eqpt/Eqpt Repair)</b>					
2.Casework/mold abatement		50,000			
3.Muffle furnace	5,000				
4.Autoclave					15,000
5.Multifunction meter					
6.Incubators		5,000	10,000		
7.Balance upgrade		2,200			
8.Rotovapor					5,000
9.Autotitrator					10,000
10.Spectrophotometer				10,000	
11.Glass washer	15,000				
Annual Totals	\$20,000	\$57,200	\$10,000	\$10,000	\$30,000
<b>14B124 (SEWER SYSTEM-Contract Services)</b>					
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
<b>14B900 (SEWER SYSTEM-System Repairs)</b>					
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.Repay improvement fund for prior projects	167,400	150,000			
b.Sewer rehab/replacement	800,000	1,200,000	1,150,000	1,250,000	1,300,000
3./I Program			300,000	300,000	300,000
4.IEPA ARRA loan repayment	181,600	181,600	181,600	181,600	181,600
Annual Totals	\$1,799,000	\$2,181,600	\$2,281,600	\$2,381,600	\$2,431,600
<b>14C226 (SEWER SYSTEM-Vehicle Purchases)</b>					
1.Inspection/technician vans			25,000		50,000
2.Maintenance pickup	25,000				
3.Maintenance supervisor pickup				25,000	
4.Sale of old vehicles			(5,000)	(5,000)	(10,000)
Annual Totals	\$25,000	\$0	\$20,000	\$20,000	\$40,000

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2017-18 TO 2021-22

EXHIBIT 2

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
<b>15B500 (LIFT STATIONS-Eqpt/Eqpt Repair)</b>					
1.Butterfield lift station					
a.Pump overhaul					4,500
b.Planning study		25,000			
2.Centex lift station					
a.Pump overhaul			2,750	2,850	
b.Planning study				27,500	
3.College lift station					
a.Replace pump no. 1	37,500				
b.Pump overhaul			14,500		14,750
4.Earlston lift station					
a.Pump overhaul	2,500	2,575			
5.Hobson lift station					
a.Pump overhaul		7,000	7,250		
b.Wetwell mixing	3,500				
6.Liberty Park lift station					
a.Pump overhaul	3,500				
7.Northwest					
a.Pump overhaul	3,000	3,250	3,500		
b.Impeller replacements		6,000	6,000		
8.Venard lift station					
a.Pump overhaul					
9.Wroble lift station					
a.Pump overhaul			7,500	7,750	
b.Discharge valve replacements	8,000				
10.General maintenance					
a.Portable pump replacements			16,500	10,000	25,000
b.Forcemain air valve restoration	5,000	5,000			
Annual Totals	\$63,000	\$48,825	\$58,000	\$48,100	\$44,250
<b>15B800 (LIFT STATIONS-Building &amp; Grounds)</b>					
1.Hobson driveway replacement		15,000			
2.Cathodic protection testing	2,500			2,750	
3.Painting	5,000		7,500	15,000	10,000
4.Fencing and gate repairs	5,000				
Annual Totals	\$12,500	\$15,000	\$7,500	\$17,750	\$10,000
<b>IMPROVEMENT FUND</b>					
1.Future special assessments			200,000	200,000	200,000
2.IEPA loan repayment	93,200	93,200	93,200	93,200	93,200
3.Renovate Liberty Park LS	900,000				
Annual Totals	\$993,200	\$93,200	\$293,200	\$293,200	\$293,200
<b>CONSTRUCTION FUND</b>					
1.IEPA loan repayment	28,900	28,900	28,900	28,900	28,900
2.Digester gas utilization equipment	400,000				
3.Grit blower upgrade	60,000				
4.Grease receiving expansion	250,000				
Annual Totals	\$738,900	\$28,900	\$28,900	\$28,900	\$28,900
<b>GRAND TOTALS</b>	<b>\$4,847,200</b>	<b>\$3,292,025</b>	<b>\$3,593,400</b>	<b>\$3,710,100</b>	<b>\$3,828,350</b>



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 near 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 no change in the user rate of \$1.65 per 1000 gallons of metered water consumption. This rate was last increased in April 2008. User rate increases are not anticipated for the duration of the plan. User receipts during FY 16-17 are projected at \$3,210,511 based upon a rate of \$1.65 per 1000 gallons, a billable flow of 5.494 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>
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	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	5.494*	82,814

\*projected for final 3 months

FY 2012-13 was very dry compared to recent years, temporarily reversing the recent downward trend of billable flow. FY 2017-18 projections of user receipts are based on a billable flow of 5.384 MGD, which represents a 2.0% anticipated reduction in billable flow under FY 2016-17 levels. Water supply utilities' efforts at reducing water consumption are expected to continue to result in future reductions in billable flow. This plan reflects a 2.0% per year reduction in billable flow consistent with target reductions established by water supply utilities as corroborated by the recent historic trend.

### Surcharges

Surcharges for discharges in excess of normal domestic waste strengths (200 mg/l BOD and 250 mg/l SS) are projected to remain higher than historic levels due to increases in surcharge customers' pollutant concentrations in recent sampling.

### Monthly Service Fees

The plan reflects an increase in the monthly fee from \$13.50 per month (\$162.00 per year) for FY 16-17 to \$15.00 per month (\$180 per year) for FY 17-18, with \$1.50 increases in each of the following four fiscal years (\$16.50 per month in FY 18-19, \$18.00 per month in FY 19-20, \$19.50 per month in FY 20-21, and \$21.00 per month in FY 21-22.) The monthly fee was last increased in April, 2016. 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 historic levels.

### Interest

Interest is estimated based on the average fund balance each year and an interest rate ranging from 0.5% to 2%.

### 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 2% 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 \$79,800 per year for FY 17-18 and projected to increase by 3.5% the following 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 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, renewable energy credit sales, and costs received for other District services. These revenues are estimated at \$30,000 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 treatment facilities was increased during FY 13-14. The expansion of grease receiving facilities will allow for additional future deliveries and associated revenue.

GENERAL CORPORATE FUND  
FUND BALANCE

Summary

The projected fund balance of the consolidated general corporate and replacement fund as of 4/30/18 is \$2,177,557. This fund balance rises steadily above this level 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budgeted	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
USER CHARGES										
RATE PER 1000 GALS	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65
AVERAGE ANNUAL USAGE	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	\$158.40	\$158.40	\$158.40	\$158.40
PROPERTY TAXES										
YEAR TAXES PAID	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
MEDIAN ASSESSED VALUE	\$93,410	\$93,520	\$83,920	\$84,020	\$88,150	\$93,263	\$98,672	\$104,395	\$110,450	\$116,856
DISTRICT TAX RATE	0.0363	0.0405	0.0436	0.0448	0.0434	0.0430	0.0426	0.0422	0.0418	0.0414
ANNUAL TAXES PAID	\$33.91	\$37.88	\$36.59	\$37.64	\$38.26	\$40.10	\$42.03	\$44.05	\$46.17	\$48.38
MONTHLY SERVICE FEE										
MONTHLY SERVICE FEE	\$9.50	\$10.00	\$11.00	\$12.00	\$13.50	\$15.00	\$16.50	\$18.00	\$19.50	\$21.00
ANNUAL SERVICE FEE	\$114.00	\$120.00	\$132.00	\$144.00	\$162.00	\$180.00	\$198.00	\$216.00	\$234.00	\$252.00
TOTAL ANNUAL COST	\$306.31	\$316.28	\$326.99	\$340.04	\$358.04	\$376.66	\$396.50	\$416.43	\$436.45	\$456.57
TOTAL MONTHLY COST	\$25.53	\$26.36	\$27.25	\$28.34	\$29.84	\$31.39	\$33.04	\$34.70	\$36.37	\$38.05
ANNUAL PERCENT CHANGE	1.4%	3.3%	3.4%	4.0%	5.3%	5.2%	5.3%	5.0%	4.8%	4.6%
TEN YEAR AVERAGE ANNUAL PERCENT CHANGE	4.1%	3.2%	3.4%	3.8%	3.6%	3.3%	3.1%	3.5%	3.9%	4.2%

DOWNERS GROVE SANITARY DISTRICT  
 FIVE YEAR FINANCIAL PLAN  
 CONSTRUCTION FUND  
 FISCAL YEARS 2017-18 TO 2021-22

REVISED

EXHIBIT 4

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Actual	FY 17-18 Budget	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
<b>REVENUES</b>											
Sewer permit fees	\$139,182	\$102,904	\$264,260	\$498,015	\$350,000	\$532,902	\$175,000	\$250,000	\$250,000	\$250,000	\$250,000
Interest	\$35,481	\$6,890	\$31,449	\$8,655	\$3,400	\$3,007	\$300	\$1,850	\$8,450	\$70,750	\$27,450
ARRA disbursement											
Repayments - equipment replacement											
Belt filter press	\$300,000	\$310,592	\$200,000								
Plant switchgear			\$98,350			\$68,250	\$194,600				
Digester 4 mixing replacement				\$200,000		\$110,252					
State of Illinois Grant	\$225,000			\$174,000	\$49,000	\$49,000	\$197,900				
ICECF Grant		\$250,000		\$51,000	\$25,000			\$500,000			
<b>Total Revenues</b>	<b>\$699,663</b>	<b>\$670,386</b>	<b>\$594,060</b>	<b>\$931,670</b>	<b>\$427,400</b>	<b>\$763,411</b>	<b>\$567,800</b>	<b>\$751,850</b>	<b>\$258,450</b>	<b>\$320,750</b>	<b>\$277,450</b>
<b>EXPENSES</b>											
IEPA loan repayment	\$185,771	\$28,807	\$28,807	\$28,807	\$28,900	\$28,807	\$28,900	\$28,900	\$28,900	\$28,900	\$28,900
Digester gas utilization equipment	\$218,976	\$2,223,495	\$580,350	\$99,512	\$1,200,000	\$1,243,647	\$375,000				
Grit blower efficiency upgrade						\$34,036					
Grease receiving expansion						\$8,786	\$625,000				
Digester 4 mixing replacement			\$431	\$309,821							
Digester 1 mixing and gas piping upgrades					\$250,000	\$301,022					
Grease waste delivery ramp			\$113	\$101,878		\$9,573					
Turboblower purchase and install			\$113,415	\$157,380							
<b>Total Expenses</b>	<b>\$404,747</b>	<b>\$2,252,303</b>	<b>\$723,116</b>	<b>\$697,397</b>	<b>\$1,478,900</b>	<b>\$1,625,871</b>	<b>\$1,028,900</b>	<b>\$28,900</b>	<b>\$28,900</b>	<b>\$28,900</b>	<b>\$28,900</b>
Excess (Deficiency) of Revenues over Expenses	\$294,916	(\$1,581,917)	(\$129,056)	\$234,272	(\$1,051,500)	(\$862,460)	(\$461,100)	\$722,950	\$229,550	\$291,850	\$248,550
Ending Fund Balance	\$2,805,301	\$1,223,384	\$1,094,328	\$1,328,600	\$277,100	\$466,140	\$5,040	\$727,990	\$957,540	\$1,249,390	\$1,497,940

## 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, 2016, there are 23,126 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 have returned to historic levels and are projected to continue over the 5 year plan. The fund is expected to recover revenue from the general fund to repay expenses associated with recent replacement projects that were funded from the construction fund. The plan includes the completion of the second-phase CHP biogas utilization project which will help control the cost to operate the facility. The other projects identified improve grit treatment energy efficiency and the ability to receive and handle grease waste, increasing revenue and decreasing treatment costs. The plan for the construction fund envisions the gradual 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 ranging from 0.5% to 2%.
3. Equipment Replacement Repayments – Repayments in FY 17-18 are expected to be made to reimburse the construction fund for the remainder of the plant switchgear replacement.
4. Grant Funds for Plant Upgrades - \$670,000 in grant funding is anticipated in FY 18-19 under current grant agreements, to help cover 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.
2. Digester Gas Utilization Plant Upgrades –The plan anticipates the completion of construction of the second phase of the gas utilization CHP facility, which will reduce future electricity costs at the facility.
3. Grit Blower Upgrade – The plan identifies a grant-funded upgrade to a high efficiency blower, reducing electric usage.

4. Grease receiving expansion – The plan identifies expansion of the grease receiving facilities to allow greater flexibility of operation and to receive more grease waste, generating additional revenue and digester gas.

#### Fund Balance

The balance in the construction fund is projected to be \$1,846,122 by April 30, 2022, 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 2017-18 TO 2021-22

EXHIBIT 5

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
<b>REVENUES</b>											
Trunk and lateral sewer service charges	\$35,686	\$7,741	\$152,625	\$263,161	\$90,000	\$200,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Interest	8,153	4,090	8,758	7,136	7,250	7,900	7,550	6,050	12,900	12,900	26,000
Repayments											
Special assessment vouchers									200,000	200,000	200,000
Sewer replacements						300,000	167,400	150,000			
<b>Total Revenues</b>	<b>\$43,839</b>	<b>\$11,831</b>	<b>\$161,383</b>	<b>\$270,297</b>	<b>\$97,250</b>	<b>\$507,900</b>	<b>\$264,950</b>	<b>\$246,050</b>	<b>\$302,900</b>	<b>\$302,900</b>	<b>\$316,000</b>
<b>EXPENSES</b>											
Unsewered areas											
Planning	\$5,535	\$0	\$6,410	\$1,994	\$7,500	\$2,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Special assessments									200,000	200,000	200,000
Lift station improvements											
Liberty Park upgrades							900,000				
IEPA Loan Repayment	74,846	93,191	93,191	93,191	93,200	93,191	93,200	93,200	93,200	93,200	93,200
<b>Total Expenses</b>	<b>\$80,381</b>	<b>\$93,191</b>	<b>\$99,601</b>	<b>\$95,185</b>	<b>\$100,700</b>	<b>\$95,191</b>	<b>\$1,000,700</b>	<b>\$100,700</b>	<b>\$300,700</b>	<b>\$300,700</b>	<b>\$300,700</b>
Excess (Deficiency) of Revenues over Expenses	(\$36,542)	(\$81,360)	\$61,782	\$175,112	(\$3,450)	\$412,709	(\$735,750)	\$145,350	\$2,200	\$2,200	\$15,300
<b>Ending Fund Balance</b>	<b>\$1,308,981</b>	<b>\$1,227,621</b>	<b>\$1,289,403</b>	<b>\$1,464,515</b>	<b>\$1,461,065</b>	<b>\$1,877,224</b>	<b>\$1,141,474</b>	<b>\$1,286,824</b>	<b>\$1,289,024</b>	<b>\$1,291,224</b>	<b>\$1,306,524</b>

## 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 has returned to historic levels and is projected to continue 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 the upgrade of the Liberty Park Lift Station in FY 17-18, which has some chronic design and capacity issues. Repayments from the general fund used for sewer replacements will continue in FY 17-18 and FY 18-19, to reimburse the cost of recent projects funded from the improvement fund. 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 of 0.5% - 2%.
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 funds used for the replacement of one of the alley sewers in 1-M-12A area will be reimbursed from the general corporate fund as funds become available in FY 17-18 and FY 18-19.

### 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 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 for each special assessment project. Exhibit 5 anticipates limited potential future Special Assessment project activity starting in FY 19-20.
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. Liberty Park Lift Station Improvements – Upgrades to the Liberty Park Lift Station are identified for FY 17-18.

### Fund Balance

The balance in the improvement fund is projected to be \$1,306,524 on April 30, 2022. 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 2017-18 TO 2021-22

EXHIBIT 6

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected Actual	FY 17-18 Budget	FY 18-19 Projected	FY 19-20 Projected	FY 20-21 Projected	FY 21-22 Projected
<b>REVENUES</b>											
Interest	\$72	\$15	\$2	\$66	\$200	\$200	\$200	\$200	\$350	\$350	\$700
Total Revenues	\$72	\$15	\$2	\$66	\$200	\$200	\$200	\$200	\$350	\$350	\$700
<b>EXPENSES</b>											
Sewer deepening	\$0	\$45,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$45,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues over Expenses	\$72	(\$45,388)	\$2	\$66	\$200	\$200	\$200	\$200	\$350	\$350	\$700
Ending Fund Balance	\$80,638	\$35,250	\$35,252	\$35,317	\$35,517	\$35,517	\$35,717	\$35,917	\$36,267	\$36,617	\$37,317

## 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, 2017 is \$35,517.

### Revenues

Interest is estimated at 0.5% - 2% 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 21-22, projected to be \$37,317, 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. Additional covered storage area for biosolids.
5. Improved thickening of waste activated sludge.
6. Phosphorous and nitrogen removal processes.
7. Improved odor control facilities.
8. Secondary clarifier feed flow splitter.
9. 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. PUMP STATIONS

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

### IV. ADMINISTRATION

- A. Relocate office to WWTC site.