

DOWNERS GROVE SANITARY DISTRICT  
FIVE YEAR FINANCIAL PLAN  
FISCAL YEARS 2024-2025 TO 2028-2029

Approved 03/19/24

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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, 2024 to April 30, 2029. 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 designated 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. 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. The FY 2024-25 non-sewer annual replacement, rehabilitation and upgrade expenses budget for all funds represents about 380% of the FY 2022-23 annual depreciation of non-sewer fixed assets. This percentage is much higher than in previous years due the significant number of projects being completed under the Construction and Improvement Funds as well as the significant projects planned for FY 2024-25 as identified herein.

The user rate is proposed to increase annually by \$0.50 per 1,000 gallons across the five-year plan. This results in the user rate increasing from its current level of \$2.25 per 1,000 gallons to \$2.75 per 1,000 gallons in FY 2024-25. Monthly service fees are proposed to remain the same in FY 2024-25 at the current amount of \$20.00. An increase in the monthly service fee of \$1.00 is projected in both FY 2025-26 and FY 2026-27 with no increases projected in FY 2027-28 or FY 2028-29. The combined user rate and monthly service fee increases starting in FY 2022-23 have been higher rate and fee increases than the District has historically implemented. The higher increases were needed due to high inflation in the cost of goods and services. Higher increases were also needed to address aging infrastructure and the recommended improvements in the Baxter & Woodman (B&W) WWTC and lift station code review report which was completed in FY 2022-23. The increases continue to accommodate the desired levels of sewer system replacement and rehabilitation expenditures while keeping up with inflation. The surcharge rates are proposed to be increased for an average surcharge customer by 17% in FY 2024-25 and 10% annually thereafter. The surcharge rate increases are planned to gradually bring the costs per pound of biological oxygen demand (BOD) and per pound of total suspended solids (TSS) up to match the cost of service. Other user charges such

as sampling and monitoring charges will increase as the cost to provide services increases. The rates for hauled grease waste are also proposed to increase in FY 2024-25.

Construction Fund – The Construction Fund is utilized for improvements and additions at the WWTC, including purchasing of adjacent property. Gas detection and alarming systems are proposed to be installed in FY 2024-25. Improvements to the digester gas safety equipment and biosolids processing are planned for FY 2024-25 through FY 2025-26. Design and construction of a chemical feed system for phosphorus removal are planned in FY 2025-26 through FY 2027-28.

The primary source of revenue for the Construction Fund has historically been sewer permit fees. Starting in FY 2024-25, additional revenue to the Construction Fund will include transfers from the General Corporate Fund. This is necessary as the cost of addressing aging infrastructure and other needs at the wastewater treatment center is expected to outpace the revenue received from sewer permit fees.

Improvement Fund – The Improvement Fund is used for sewer additions and sewer and lift station capital improvements as well as to finance special assessments extending sewers into unsewered areas, with funds repaid by the owners of properties benefited by the new sewers using vouchers. Construction of the Centex Lift Station is expected to be completed by the end of FY 2023-24. Replacement of a portion of the Venard Lift Station force main is planned for FY 2024-25. Replacement of a portion of the Wroble Lift Station force main is planned for FY 2025-26. Replacement of the Butterfield Lift Station is planned for FY 2026-27, and replacement of the College Lift Station is planned for FY 2028-29.

The primary sources of revenue to the Improvement Fund have historically been trunk and lateral sewer service charges. Starting in FY 2021-22, additional revenue to the Improvement Fund will include transfers from the General Corporate Fund. This is necessary as the cost of addressing aging infrastructure at the lift stations is outpacing the revenue received from trunk and lateral sewer service charges.

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 2024-2025 to 2028-2029

EXHIBIT 1

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Appropriation	Projected	Projected	Projected	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	345,560	242,887	222,921	236,921	272,250	263,880	290,100		304,600	319,850	335,850	352,650
004. Financial Records	203,039	198,066	204,280	207,371	254,450	243,060	275,200		288,950	303,400	318,550	334,500
005. Administrative Records	28,343	25,335	26,371	25,061	24,900	31,130	31,300		32,900	34,550	36,250	38,050
006. Engineering	7,067	4,503	3,677	16,558	4,250	1,600	1,200		1,250	1,300	1,350	1,450
007. Code Enforcement	420,277	366,512	332,411	371,184	430,700	354,140	334,500		351,250	368,800	387,250	406,600
008. Safety Activities	11,895	27,658	35,868	36,076	49,500	61,870	54,900		57,700	60,550	63,600	66,750
030. Building & Grounds	605	1,006	1,133	6,863	1,150	8,440	8,600		9,000	9,450	9,900	10,400
085. Incentive			2,025	200	0	0	0		0	0	0	0
086. Vacation Buyout			5,650	0	0	0	0		0	0	0	0
090. Work from Home Reimbursement Allowance		4,475	4,163	75	0	0	0		0	0	0	0
Subtotal	\$1,034,786	\$888,440	\$856,498	\$918,308	\$1,056,100	\$982,120	\$1,014,700	\$1,170,000	\$1,064,550	\$1,116,800	\$1,171,650	\$1,229,300
B. Operation & Maintenance												
100. Electricity	\$3,172	\$3,737	\$6,023	\$4,120	\$5,500	\$5,450	\$8,800		\$9,050	\$9,350	\$9,700	\$10,000
101. Natural Gas	1,240	912	1,902	2,260	3,000	2,870	3,500		3,600	3,750	3,900	4,000
102. Water, Garbage, Other	741	767	803	473	1,250	550	1,300		1,300	1,350	1,400	1,450
110. Bank Charges	15,158	20,299	21,739	6,883	25,200	500	11,500		12,000	12,500	13,000	13,500
112. Communication	16,562	22,190	25,391	24,830	28,000	27,400	28,000		29,000	29,000	31,000	31,000
113. Emergency/Safety Eqpt		29,399	13,872	23,349	20,450	20,540	21,700		29,950	22,100	22,500	20,000
115. Eqpt/Eqpt Repair	92,596	88,604	89,741	97,374	165,000	196,500	297,000		179,000	147,500	185,500	183,000
116. Supplies	7,109	3,020	4,119	3,964	7,000	6,410	7,500		7,800	8,000	8,000	8,200
117. Employee/Duty Costs	19,256	4,988	5,736	19,127	19,000	13,000	23,500		21,000	20,500	21,000	21,500
118. Building & Grounds	20,157	26,947	44,148	62,918	74,500	204,000	56,200		28,300	58,800	30,100	32,400
119. Postage	4,225	3,286	4,223	6,294	7,550	6,200	9,200		8,000	8,200	8,500	8,900
120. Printing/Photography	8,121	7,125	8,142	9,487	12,700	9,520	14,500		14,300	15,100	15,100	16,500
121. User Billing Material	63,831	67,672	69,466	80,661	88,000	76,100	83,000		78,500	65,000	60,500	61,000
124. Contract Services	70,220	52,387	62,255	91,756	167,000	115,910	348,800		320,300	169,300	174,900	176,900
137. Memberships/Subscriptions	8,469	7,497	7,290	6,185	9,500	7,950	8,900		9,150	9,300	9,500	9,850
Subtotal	\$330,858	\$338,832	\$364,848	\$439,681	\$633,650	\$692,900	\$923,400	\$1,110,000	\$751,250	\$579,750	\$594,600	\$598,200
C. Vehicles												
222. Gas/Fuel	\$1,114	\$299	\$697	\$2,318	\$3,200	\$2,200	\$3,100		\$3,200	\$3,300	\$3,400	\$3,500
225. Operation/Repair	2,217	380	1,321	522	2,600	1,050	2,700		2,700	2,800	2,900	3,000
226. Vehicle Purchase	0	0	0	18,637	0	0	28,000		29,000	0	0	0
Subtotal	\$3,331	\$680	\$2,019	\$21,477	\$5,800	\$3,250	\$33,800	\$50,000	\$34,900	\$6,100	\$6,300	\$6,500
TOTALS	\$1,368,974	\$1,227,952	\$1,223,365	\$1,379,466	\$1,695,550	\$1,678,270	\$1,971,900	\$2,330,000	\$1,850,700	\$1,702,650	\$1,772,550	\$1,834,000

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	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Appropriation	Projected	Projected	Projected	Projected
12. Wastewater Treatment Center												
A. Salary & Wages												
006. Engineering	\$29,473	\$47,440	\$52,406	\$50,305	\$58,350	\$4,440	\$7,900		\$8,300	\$8,700	\$9,150	\$9,600
009. Oper. Management	107,667	100,206	100,335	110,553	113,900	110,840	122,400		128,550	135,000	141,750	148,850
010. Maintenance	524,751	526,489	578,180	679,935	689,650	681,710	695,600		730,400	766,900	805,250	845,500
020. WWTC	536,379	597,945	584,269	539,441	614,600	617,590	614,500		645,150	677,450	711,300	746,850
030. Building & Grounds	87,810	104,344	103,355	105,954	119,150	96,220	72,700		76,300	80,100	84,100	88,300
085. Incentive		200	2,000	0	0	0	0		0	0	0	0
086. Vacation Buyout			4,871	0	0	0	0		0	0	0	0
090. Work from Home Reimbursement Allowance		288	50	0	0	0	0		0	0	0	0
Subtotal	\$1,286,080	\$1,376,912	\$1,425,466	\$1,486,188	\$1,595,650	\$1,510,800	\$1,513,100	\$1,740,000	\$1,588,700	\$1,668,150	\$1,751,550	\$1,839,100
B. Operation & Maintenance												
100. Electricity	\$80,975	\$125,288	\$64,278	\$88,445	\$65,000	\$127,500	\$145,000		\$150,000	\$155,450	\$160,900	\$166,500
101. Natural Gas	6,346	4,991	9,708	10,944	12,500	9,500	12,500		13,000	13,500	14,000	14,550
102. Water, Garbage, Other	17,838	23,816	27,549	41,546	40,550	45,390	43,500		44,950	44,050	45,500	47,150
103. Odor Control	39,195	1,806	3,391	2,406	3,400	4,180	4,000		4,150	4,300	4,450	4,600
104. Fuel - Generators	3,382	3,423	4,799	14,460	16,500	220	14,500		15,000	15,550	16,100	16,650
112. Communication	17,690	18,515	23,948	22,516	27,600	23,020	22,500		25,500	24,500	28,000	25,000
113. Emergency/Safety Eqpt	13,018	10,391	22,289	21,124	35,350	32,820	38,200		30,150	31,850	32,300	53,400
116. Supplies	31,799	26,144	27,016	21,919	32,750	30,550	33,800		34,050	35,250	36,500	37,750
117. Employee/Duty Costs	20,039	11,348	15,759	19,060	30,000	26,500	34,500		34,500	35,500	36,000	37,000
124. Contract Services	203,705	209,816	216,110	222,594	203,500	203,485	204,300		205,100	27,300	28,100	29,000
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	134,615	119,669	34,524	119,197	90,000	89,938	135,000		139,750	144,600	149,700	154,900
400. Chemicals	125,859	109,342	148,897	160,777	287,950	165,900	246,500		254,900	263,850	980,100	1,258,350
500. Eqpt/Eqpt Repair	997,579	2,178,507	872,710	651,748	1,851,250	1,223,980	2,032,500		1,873,350	2,568,650	2,084,800	1,897,250
800. Building & Grounds	231,631	242,897	180,314	362,934	362,750	324,800	555,300		380,450	448,700	333,750	332,550
Subtotal	\$1,976,672	\$3,138,955	\$1,704,291	\$1,812,671	\$3,112,100	\$2,360,782	\$3,575,100	\$4,290,000	\$3,257,850	\$3,866,050	\$4,003,200	\$4,127,650
C. Vehicles												
222. Gas/Fuel	\$16,360	\$10,798	\$22,194	\$29,898	\$40,000	\$19,160	\$27,000		\$27,950	\$28,900	\$29,950	\$31,000
225. Operation/Repair	5,065	5,132	6,408	6,886	8,500	4,720	7,000		7,250	7,500	7,750	8,050
226. Vehicle Purchase	64,060	0	47,647	17,403	93,300	17,768	104,800		74,250	54,000	0	80,000
Subtotal	\$85,486	\$15,930	\$76,248	\$54,187	\$141,800	\$41,648	\$138,800	\$160,000	\$109,450	\$90,400	\$37,700	\$119,050
TOTALS	\$3,348,238	\$4,531,797	\$3,206,006	\$3,353,046	\$4,849,550	\$3,913,229	\$5,227,000	\$6,190,000	\$4,956,000	\$5,624,600	\$5,792,450	\$6,085,800

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EXHIBIT 1

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Appropriation	Projected	Projected	Projected	Projected
13. Laboratory												
A. Salary & Wages												
009. Oper. Management	\$75,903	\$78,304	\$73,366	\$64,521	\$83,450	\$74,770	\$73,000		\$76,600	\$80,450	\$84,500	\$88,700
040. Laboratory	158,457	164,102	173,521	170,416	189,350	202,920	225,900		237,200	249,050	261,500	274,600
085. Incentive			400	0	0	0	0		0	0	0	0
086. Vacation Buyout			2,438	0	0	0	0		0	0	0	0
090. Work from Home Reimbursement Allowance		25	0	0	0	0	0		0	0	0	0
Subtotal	\$234,360	\$242,431	\$249,725	\$234,937	\$272,800	\$277,690	\$298,900	\$340,000	\$313,800	\$329,500	\$346,000	\$363,300
B. Operation & Maintenance												
112. Communication			\$2,122	\$2,263	\$4,000	\$3,100	\$3,000		\$3,500	\$3,500	\$4,000	\$3,500
114. Chemicals	\$16,704	\$12,740	15,755	22,152	25,500	19,140	27,700		28,750	29,900	31,100	32,350
115. Eqpt/Eqpt Repair	12,532	12,480	39,209	13,344	28,000	21,240	52,000		13,000	43,000	60,000	34,000
116. Supplies	13,207	13,186	15,876	20,300	25,900	18,400	29,700		30,800	32,050	33,350	34,650
117. Employee/Duty Costs	2,265	2,224	1,542	2,609	6,000	5,500	8,000		8,450	8,500	9,000	9,500
122. Monitoring Equipment	1,508	2,419	4,365	5,686	5,500	1,000	9,700		5,500	9,700	5,500	9,700
123. Outside Lab Services	18,498	19,321	17,473	17,744	24,800	24,770	51,500		39,450	41,050	42,700	44,400
124. Contract Services						33,720	75,000		16,500	5,000	5,000	10,800
Subtotal	\$64,713	\$62,368	\$96,343	\$84,099	\$119,700	\$126,870	\$256,600	\$310,000	\$145,950	\$172,700	\$190,650	\$178,900
C. Vehicles												
222. Gas/Fuel	\$444	\$251	\$576	\$825	\$900	\$1,000	\$1,000		\$1,050	\$1,100	\$1,150	\$1,150
225. Operation/Repair	1,245	189	884	926	250	970	1,000		1,000	1,000	1,000	1,000
226. Vehicle Purchase	0	0	0	22,701	0	0	0		56,000	0	0	0
Subtotal	\$1,689	\$440	\$1,461	\$24,452	\$1,150	\$1,970	\$2,000	\$10,000	\$58,050	\$2,100	\$2,150	\$2,150
<b>TOTALS</b>	<b>\$300,762</b>	<b>\$305,239</b>	<b>\$347,528</b>	<b>\$343,488</b>	<b>\$393,650</b>	<b>\$406,530</b>	<b>\$557,500</b>	<b>\$660,000</b>	<b>\$517,800</b>	<b>\$504,300</b>	<b>\$538,800</b>	<b>\$544,350</b>

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EXHIBIT 1

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Appropriation	Projected	Projected	Projected	Projected
14. Collection System												
A. Salary & Wages												
006. Engineering	\$8,324	\$7,641	\$4,782	\$4,907	\$7,600	\$4,600	\$4,900		\$5,200	\$5,450	\$5,700	\$6,000
050. Sewer Maintenance	189,689	233,518	223,340	286,149	274,200	318,800	301,600		316,700	332,500	349,150	366,600
060. Inspection	195,426	168,752	224,655	183,836	243,600	219,590	235,900		247,700	260,100	273,100	286,750
070. Investigations	4,245	1,312	2,747	6,170	4,450	2,590	20,600		21,600	22,650	23,800	25,000
085. Incentive		200	1,400	0	0	0	0		0	0	0	0
086. Vacation Buyout			0	0	0	0	0		0	0	0	0
090. Work from Home Reimbursement Allowance		800	225	0	0	0	0		0	0	0	0
Subtotal	\$397,684	\$412,223	\$457,150	\$481,062	\$529,850	\$545,580	\$563,000	\$650,000	\$591,200	\$620,700	\$651,750	\$684,350
B. Operation & Maintenance												
112. Communication	\$7,828	\$8,100	\$7,718	\$6,942	\$12,000	\$9,020	\$9,500		\$11,000	\$9,000	\$11,500	\$10,500
113. Emer/Safety Equipment	958	3,580	2,301	2,606	3,400	1,850	3,000		2,450	6,050	3,150	3,300
115. Eqpt/Eqpt Repair	50,497	21,821	35,104	60,340	44,500	41,070	74,500		108,700	60,750	80,350	65,050
116. Supplies	3,077	4,786	5,821	4,158	4,100	5,800	4,700		4,850	5,050	5,200	5,400
117. Employee/Duty Costs	9,315	6,063	7,050	10,434	15,500	18,500	21,500		19,900	20,400	20,900	20,900
124. Contract Services	120,840	80,808	79,814	126,724	0	0	105,000		105,000	105,000	105,000	105,000
127. JULIE	16,489	16,224	15,819	11,659	15,400	19,100	16,400		16,700	17,000	17,300	17,600
128. Overhead Sewer Program	6,088	27,333	8,814	6,017	15,000	6,000	15,000		15,000	15,000	15,000	15,000
129. Public Sewer Blockage Program	502	3,559	4,803	5,307	12,000	5,000	12,000		12,000	12,000	12,000	12,000
900. Collection System Repair	1,054,951	1,412,771	1,824,173	1,347,041	4,271,600	4,070,860	3,055,100		2,456,600	2,456,600	2,456,600	2,456,600
Subtotal	\$1,270,544	\$1,585,044	\$1,991,418	\$1,581,228	\$4,393,500	\$4,177,199	\$3,316,700	\$3,980,000	\$2,752,200	\$2,706,850	\$2,727,000	\$2,711,350
C. Vehicles												
222. Gas/Fuel	\$12,253	\$8,436	\$14,107	\$23,851	\$26,000	\$17,910	\$20,000		\$20,700	\$21,450	\$22,150	\$22,950
225. Operation/Repair	12,175	6,994	10,904	16,657	9,000	13,830	15,000		15,550	16,050	16,650	17,200
226. Vehicle Purchase	25,720	26,461	30,795	0	567,500	483,212	114,500		40,000	330,000	100,000	180,000
Subtotal	\$50,149	\$41,891	\$55,807	\$40,508	\$602,500	\$514,952	\$149,500	\$180,000	\$76,250	\$367,500	\$138,800	\$220,150
TOTALS	\$1,718,377	\$2,039,158	\$2,504,375	\$2,102,798	\$5,525,850	\$5,237,731	\$4,029,200	\$4,810,000	\$3,419,650	\$3,695,050	\$3,517,550	\$3,615,850



DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2024-2025 to 2028-2029

EXHIBIT 1

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Projected Actual	FY 24-25 Budget	FY 24-25 Appropriation	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
15. Lift Stations												
A. Salary & Wages												
006. Engineering	\$1,361	\$726	\$4,955	\$467	\$7,750	\$1,620	\$4,900		\$5,200	\$5,450	\$5,700	\$6,000
009. Oper. Management	3,998	106	3,861	1,999	4,250	\$8,660	1,500		1,600	1,650	1,750	1,850
030. Building & Grounds	3,394	286	808	3,205	900	\$7,030	2,400		2,550	2,650	2,800	2,950
080. Lift Station Maint.	53,858	11,861	9,603	11,274	15,700	\$13,690	22,400		23,500	24,650	25,900	27,200
Subtotal	\$62,611	\$12,979	\$19,227	\$16,946	\$28,600	\$31,000	\$31,200	\$50,000	\$32,850	\$34,400	\$36,150	\$38,000
B. Operation & Maintenance												
100. Electricity	\$119,635	\$101,719	\$115,814	\$153,398	\$162,000	\$124,200	\$200,000		\$203,000	\$210,000	\$217,500	\$225,000
104. Fuel - Generators	2,789	3,734	4,298	6,522	4,000	4,450	4,600		4,750	4,950	5,100	5,300
112. Communication	4,396	4,390	4,425	3,675	5,400	4,000	5,000		4,500	4,500	4,500	5,500
113. Emer/Safety Eqpt.	274	59	514	300	11,100	13,900	2,200		2,300	2,350	2,450	17,550
116. Supplies	73	183	171	169	300	300	400		350	350	350	400
124. Contract Services						20,000	500		21,500	500	500	500
500. Eqpt/Eqpt Repair	112,519	72,416	88,694	147,566	249,350	186,860	271,600		218,150	185,700	167,850	173,550
800. Building & Grounds	88,461	15,122	80,157	16,123	153,350	110,950	143,300		67,200	71,700	79,750	64,750
Subtotal	\$328,148	\$197,622	\$294,073	\$327,751	\$585,500	\$464,660	\$627,600	\$750,000	\$521,750	\$480,050	\$478,000	\$492,550
TOTALS	\$390,759	\$210,601	\$313,300	\$344,697	\$614,100	\$495,660	\$658,800	\$800,000	\$554,600	\$514,450	\$514,150	\$530,550
17. Insurance & Employee Benefits												
E. Insurance & Payroll												
452. Liability/Property	\$190,591	\$199,837	\$214,321	\$226,632	\$249,850	\$219,000	\$242,000		\$250,000	\$258,000	\$266,000	\$274,500
455. Employee Group Coverage	472,701	451,363	518,159	532,504	658,000	541,500	587,500		621,500	658,000	699,000	740,500
460. I.M.R.F.	275,719	296,425	286,739	256,235	250,000	205,500	194,000		235,500	231,000	225,500	218,500
461. Social Security	218,714	220,546	226,100	234,779	260,000	251,500	256,500		269,000	282,000	296,000	310,000
TOTALS	\$1,157,725	\$1,168,171	\$1,245,319	\$1,250,150	\$1,417,850	\$1,217,500	\$1,280,000	\$1,470,000	\$1,376,000	\$1,429,000	\$1,486,500	\$1,543,500
GRAND TOTALS	\$8,284,836	\$9,482,918	\$8,839,892	\$8,773,644	\$14,496,550	\$12,948,920	\$13,724,400	\$16,260,000	\$12,674,750	\$13,470,050	\$13,622,000	\$14,154,050

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2024-2025 to 2028-2029

EXHIBIT 1

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Appropriation	Projected	Projected	Projected	Projected
REVENUES												
User receipts	\$3,097,564	\$3,317,633	\$3,670,965	\$3,735,727	\$3,959,800	\$4,010,500	\$4,702,200	\$4,702,200	\$5,463,700	\$6,192,800	\$6,890,600	\$7,557,900
Surcharges	343,452	310,537	354,923	392,992	418,000	405,500	474,000	\$474,000	521,000	577,000	635,000	700,000
Monthly service fees	4,068,677	4,126,210	4,174,355	4,524,537	4,836,800	4,703,500	4,860,200	4,860,200	5,071,700	5,314,700	5,346,300	5,346,300
Plan review fees	418	230	3,585	244	500	100	500	500	500	500	500	500
Const inspection fees	0	0	548	316	500	100	500	500	500	500	500	500
Permit inspection fees	24,728	16,952	19,144	17,821	20,000	17,000	19,000	19,000	19,500	19,500	20,000	20,000
Interest	51,925	21,539	8,441	129,297	67,050	340,800	77,500	77,500	53,000	46,000	46,000	53,000
Sampling & monitoring charges	103,235	104,388	111,473	117,546	113,000	115,600	116,000	116,000	119,500	123,100	126,800	130,600
Real estate taxes	1,219,196	1,255,378	1,301,388	1,363,345	1,403,700	1,430,718	1,473,600	1,473,600	1,517,800	1,563,300	1,610,200	1,658,500
Television inspection fees	0	0	0	0	150	0	150	150	150	150	150	150
Replacement taxes	98,083	92,480	214,976	281,814	120,000	215,687	120,000	120,000	120,000	120,000	120,000	120,000
Lease payments	34,456	34,707	35,624	37,743	39,300	39,065	40,000	40,000	40,800	41,600	42,450	43,300
Miscellaneous	13,502	31,930	17,554	9,758	5,000	4,143	4,000	4,000	4,000	4,000	4,000	4,000
Sale of electricity			4,547	13,234	12,000	12,000	20,000	20,000	20,000	20,000	20,000	20,000
Sale of property			19,405	11,818	37,700	16,028	92,000	92,000	40,000	13,000	15,000	28,000
Grease waste	186,142	149,426	210,066	203,438	230,000	195,780	200,000	200,000	200,000	200,000	200,000	200,000
Interfund transfer			(275,000)	(500,000)	(800,000)	(800,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)
Renewable energy credits	3,722	0	0	62,619	24,000	44,640	30,000	30,000	30,000	30,000	30,000	30,000
Grants and incentives			160,259	63,427	1,589,881	1,592,130	0	0	0	0	0	0
TOTAL REVENUES	\$9,245,099	\$9,461,410	\$10,032,253	\$10,465,675	\$12,077,381	\$12,343,290	\$11,079,650	\$11,079,650	\$12,072,150	\$13,116,150	\$13,957,500	\$14,762,750
TOTAL EXPENSES	\$8,284,836	\$9,482,918	\$8,839,892	\$8,773,644	\$14,496,550	\$12,948,920	\$13,724,400	\$16,260,000	\$12,674,750	\$13,470,050	\$13,622,000	\$14,154,050
EXCESS (DEFICIT) REVENUES OVER EXPENSES	\$960,263	(\$21,507)	\$1,192,361	\$1,692,032	(\$2,419,169)	(\$605,630)	(\$2,644,750)	(\$5,180,350)	(\$602,600)	(\$353,900)	\$335,500	\$608,700
ENDING FUND BALANCE	\$4,237,890	\$4,216,382	\$5,408,744	\$7,100,776	\$4,681,607	\$6,495,145	\$3,850,395	\$1,314,795	\$3,247,795	\$2,893,895	\$3,229,395	\$3,838,095
DESIGNATED - REPLACEMENT FUND	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000		\$820,000	\$820,000	\$820,000	\$820,000
UNDESIGNATED	\$3,417,890	\$3,396,382	\$4,588,744	\$6,280,776	\$3,861,607	\$5,675,145	\$3,030,395		\$2,427,795	\$2,073,895	\$2,409,395	\$3,018,095
ENDING FUND BALANCE AS PERCENTAGE OF TOTAL EXPENSES	51%	44%	61%	81%	32%	50%	28%		26%	21%	24%	27%
USER RATE	\$1.70	\$1.80	\$1.95	\$2.05	\$2.25	\$2.25	\$2.75		\$3.25	\$3.75	\$4.25	\$4.75
INCREASE FROM PRIOR YEAR'S RATE	3.0%	5.9%	8.3%	5.1%	9.8%	9.8%	22.2%		18.2%	15.4%	13.3%	11.8%
MONTHLY SERVICE FEE	\$17.00	\$17.00	\$17.00	\$19.00	\$20.00	\$20.00	\$20.00		\$21.00	\$22.00	\$22.00	\$22.00
INCREASE FROM PRIOR YEAR'S FEE	6.3%	0.0%	0.0%	11.8%	5.3%	5.3%	0.0%		5.0%	4.8%	0.0%	0.0%

GENERAL CORPORATE FUND  
EXPENDITURES

Summary

The annual budgets for operation, maintenance and replacement for the next five years are provided in Exhibit 1. The proposed budget amounts represent the best estimates of actual expenditures each year. Necessary contingencies for FY 2024-25 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.

Actual expenditures for FY 2023-24 are projected to be \$12,948,920, which is approximately 11% less than was budgeted. Total operation, maintenance and replacement expenditures for FY 2024-25 are budgeted at \$13,724,400 and actual expenditures are expected to be 100% of the budget. The FY 2024-25 budget is approximately 5% lower than the FY 2023-24 budget. The decrease in budgeted expenses over the previous year's budget is due to the FY 2023-24 budget being increased to accommodate a couple of larger construction projects which had been delayed from previous fiscal years. For the past few years, the ending fund balance has been above the target level, which is 25% of the total annual expenses. The projected actual increase in expenditures in FY 2023-24 and the proposed expenditures in the next three years will bring down the surplus. 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>
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	8,539,717	93%	2.9%
2019-20	9,429,400	8,284,836	88%	-3.0%
2020-21	10,931,950	9,482,918	87%	14.5%
2021-22	11,301,900	8,839,892	78%	-6.8%
2022-23	13,015,350	8,773,644	67%	-0.7%
2023-24	14,496,550	12,948,920*	89%*	47.6%*
2024-25	13,724,400	13,724,400*	100%*	6.0%*
2025-26	12,674,750	12,674,750*	100%*	-7.6%*
2026-27	13,470,050	13,470,050*	100%*	6.3%*
2027-28	13,622,000	13,622,000*	100%*	1.1%*
2028-29	14,154,050	14,154,050*	100%*	3.9%*

\*Projected

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. The increase from FY 2019-20 to FY 2020-21 is due to carryover of FY 2019-20 projects as well as a combined heat and power (CHP) engine replacement. The actual expenses in FY 2020-21, FY 2021-22 and FY 2022-23 were below budget due to planned expenses being moved into future

fiscal years. This was partly due to large construction projects being delayed. It was also due to the cost of goods being higher than anticipated requiring the delay of in-house projects in order to re-budget them at the actual cost. In general, the increase in the proposed O&M expenses for the next five years over expenditures for the past ten years is due to several projects and equipment replacements associated with aging infrastructure, which are shown in Exhibit 2, as well as an overall increase in the cost of goods. The FY 2024-25 proposed expenditures are higher than the projected actual expenditures in FY 2023-24 for several additional reasons, which are discussed in more detail herein.

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 2019-20	3,015,522	4.0%	36.7
FY 2020-21	2,932,985	-2.7%	35.5
FY 2021-22	3,008,065	2.6%	35.9
FY 2022-23	3,137,440	4.3%	37.6
FY 2023-24	3,347,190	6.7%	36.9
FY 2024-25	3,420,900	2.2%	36.8
FY 2025-26	3,591,100	5.0%	36.8
FY 2026-27	3,769,550	5.0%	36.8
FY 2027-28	3,957,100	5.0%	36.8
FY 2028-29	4,154,050	5.0%	36.8

The increase in FY 2019-20 reflects the addition of a staff engineering position and some overlapping hires needed to address pending retirements. Salaries and wages decreased in FY 2020-21 reflecting turnover at two higher salary positions, the general manager and sewer construction supervisor positions, due to retirement. The increase in FY 2021-22 reflects hiring of a permit technician to fill the position that was vacated by a promotion to the sewer construction supervisor position, hiring an operator due to a pending retirement, and the COVID pandemic related compensation, including the work from home allowance, vaccination incentives and a vacation buyout. The increase in FY 2021-22 due to these items was offset by the administrative supervisor position being open for a couple of months. The increase in FY 2022-23 was due to an average full-time salary adjustment of 5% plus the hiring of a mechanic in anticipation of retirement at the maintenance supervisor position and hiring of a part-time billing assistant. The increase in FY 2023-24 salaries and wages reflects a 7.7% salary adjustment for full-time employees, overlapping hires needed to address retirement at two positions, and planned vacation buyout for the retirees. The projected FY 2023-24 salary and wages also includes an extra employee payroll to get the employee payrolls aligned with the claim ordinance schedule. The proposed increase in salary and wages for FY 2024-25 is modest compared to other years due to a reduction in full-time employees. The staff engineering position was vacated and is not currently planned to be filled, and retirements resulted in the sunseting of overlapping positions which had occurred in order to train new employees prior to the retirements. The District intends to restart the summer intern program in FY 2024-25 and continue it moving forward. Annual salary adjustments of 5.0% at full staffing account for future increases beyond FY 2024-25.

II. O & M Expenses – Utilities

<u>Year</u>	<u>Utilities</u>	<u>Change</u>
FY 2019-20	229,948	2.8%
FY 2020-21	261,230	13.6%
FY 2021-22	226,077	-13.5%
FY 2022-23	301,185	33.2%
FY 2023-24	315,460	4.7%
FY 2024-25	414,550	31.4%
FY 2025-26	424,900	2.5%
FY 2026-27	437,450	3.0%
FY 2027-28	452,900	3.5%
FY 2028-29	468,650	3.5%

The increases in FY 2019-20 and FY 2020-21 are due to one and at times both CHP systems being out of service. The new CHP system to replace the CHP unit that failed in 2019 was placed into full-time operation in March of 2021. The decrease in FY 2021-22 is due to the second CHP system being in service for the entire year. The increase in FY 2022-23 is partly due to garbage expenses associated with years of accumulated grit removed from the sewer system during cleaning and spent media from the biogas cleaning system, which were disposed of in 2022. The increase in FY 2022-23 is also partly due to cash received for the sale of electricity no longer being applied against the expense code. (See the revenue section herein for more details.) Electricity and natural gas pricing increased significantly in 2022. Total utility expenses in FY 2023-24 are projected to be 9% over the budget of \$289,900. Several factors contributed to going over budget on utilities in FY 2023-24. These include the CHP units being in operation only 65% of the time; the electricity supplier's failure to bill correctly for the WWTC causing invoices for FY 2021-22 to not be paid until FY 2022-23; and the addition of the carbon-free energy resource adjustment to the electric utility's invoices. Since the creation of the sale of electricity revenue code in FY 2022-23, the sale of electricity has only been applied to the revenue code when the electric utility issued a check due to the invoice showing a credit. Otherwise, the sale of electricity was used to offset the expenses on the utility's invoices. Starting in FY 2024-25, all electricity sales will be coded to sale of electricity. The electricity budget for the WWTC reflects these credits no longer being applied directly to the electricity expenses. This will allow the District to more easily track the full revenue from excess electricity generation. The distribution facility charges, which is a large portion of the utility's bill, increased by approximately 30% at the beginning of 2024. This increase is also reflected in the budgeted electricity expenses for FY 2024-25. Electricity prices are projected to grow at 3.5%, and natural gas prices are projected to grow at 4% per year.

III. O & M Expenses – Other

<u>Year</u>	<u>O &amp; M Expenses - Excluding Utilities</u>	<u>Change</u>
FY 2019-20	3,740,986	-9.6%
FY 2020-21	5,061,591	35.3%
FY 2021-22	4,224,898	-16.5%
FY 2022-23	3,944,245	-6.6%
FY 2023-24	7,506,951	90.3%
FY 2024-25	8,284,800	10.4%
FY 2025-26	7,004,100	-15.5%
FY 2026-27	7,367,950	5.2%
FY 2027-28	7,540,550	2.3%
FY 2028-29	7,640,000	1.3%

The FY 2020-21 expenses are significantly higher than in previous years due to replacement of a CHP engine and a composting pilot as well as the WAS thickener project not being completed in FY 2019-20 as originally planned. In general, expenses in FY 2023-24 and over the next five years are projected to be significantly higher in comparison to the last five years to address aging infrastructure. Expenses for FY 2023-24 were significantly higher than previous years for several reasons in addition to aging infrastructure. These include bidding of the Curtiss St lining project being delayed while the District worked through the grant application process with USEPA, construction on the outfall sewer sag repair project progressing very slowly, higher than historic inflation rates, code compliance issues identified in the B&W report being addressed at the Wastewater Treatment Center, digester cleaning, and SCADA software upgrades. While the FY 2023-24 other O&M expenses are significantly higher than previous years, they are projected to finish approximately \$1,000,000 or 12% below the budget of \$8,554,650. The budgeted FY 2024-25 expenses are higher than the previous year. This is partly due to expenses, such as the dump truck purchase, which were delayed in FY 2023-24 and have been moved into FY 2024-25. The radio enhancement, blower room mitigation and pretreatment consulting are major planned expenses for FY 2024-25 which were not included in the five-year plan last year but need to be completed as soon as possible. The District has critical equipment that is beyond or reaching its useful life for which replacement funds are not available. Some of this equipment is identified in the list of projects not included in the five-year plan, which is found at the end of this document. Staff identified the need for a facility plan in order to determine the full replacements costs needed, make sure that major expenditures fit within the long-term needs of the District facilities and to plan out when the expenses need to be made and how the District will fund them. To this end, a facility plan has been included in the major expenses for FY 2024-25 and FY 2025-26. Sewer rehabilitation projects are planned for FY 2024-25 at approximately \$600,000 greater than the typical annual sewer system repair budget. This is based on need but also the hope that combining multiple sewer lining projects will result in more competitive bids. Major planned expenses are detailed in Exhibit 2.

IV. Vehicles

<u>Year</u>	<u>Vehicle Expenses</u>	<u>Number of Vehicles</u>	<u>Change</u>
FY 2019-20	140,654*	3	134.5%
FY 2020-21	58,941**	1	-58.1%
FY 2021-22	135,534	3	129.9%
FY 2022-23	140,623	3	3.8%
FY 2023-24	561,819	2	299.5%
FY 2024-25	324,100	5	-42.3%
FY 2025-26	278,650	4	-14.0%
FY 2026-27	466,100	3	67.3%
FY 2027-28	184,950	1	-60.3%
FY 2028-29	347,850	3	88.1%

\*Revenue from the sale of a portion of the vehicles replaced is included in the expense shown.

\*\* Revenue from the sale of vehicles is included where revenue is not included in subsequent years as it started being coded to the sale of property revenue code in FY 2021-22.

Vehicle expenses fluctuate based on vehicle replacement needs. Historically, small vehicles were generally scheduled for replacement after six years of use, while larger heavy-duty vehicles have a longer service life. Small CNG vehicles were scheduled for replacement after 10 years. The planned replacement schedule, however, has been affected by supply chain issues over the past four years. Ordered vehicles are taking much longer to arrive, and the significant savings that the District historically received through the government purchasing cooperatives are no longer available. The 2023 pricing through these programs provides a small percentage off MSRP. In addition, vehicles were not available at the beginning of FY 2023-24, and those that were ordered later in the fiscal year will not arrive until FY 2024-25. As a result of these issues, the replacement schedules have been extended to ten to twelve years. Proposed vehicle replacements are detailed in Exhibit 2 under budget codes 11C226, 12C226, 13C226 and 14C226. Major proposed replacements include the TV truck in FY 2026-27 and the jetter in FY 2028-29. The two vehicles which were planned to be sold in FY 2019-20 were not sold until FY20-21 due to delays associated with the COVID pandemic. Rather than posting the revenue against the vehicle expenses as was historically done, the \$20,251 sales revenue was posted to miscellaneous revenue for FY 2020-21. As recommended by the District's auditor in FY 2021-22, the sale of vehicles started to be applied to sale of property under revenue rather than to the vehicle expense code. The exception to this is trade-ins which are applied directly to the purchase price of the new vehicle.

V. Insurance and Employee Benefits

<u>Year</u>	<u>Ins/Emp Benefits</u>	<u>Change</u>
FY 2019-20	1,157,725	-4.8%
FY 2020-21	1,168,171	0.9%
FY 2021-22	1,245,319	6.6%
FY 2022-23	1,250,150	0.4%
FY 2023-24	1,217,500	-2.6%
FY 2024-25	1,280,000	5.1%
FY 2025-26	1,376,000	7.5%
FY 2026-27	1,429,000	3.9%
FY 2027-28	1,486,500	4.0%
FY 2028-29	1,543,500	3.8%

The proposed increases in these expenditures are due to anticipated premium increases on all coverages, particularly employee group medical, workers compensation and property and liability. IMRF contributions are expected to decrease each year over the next five years due to anticipated retirement activity. Proposed IMRF and social security expenses reflect the proposed annual salary adjustments.

Analysis by Department

The following tables provide an analysis of proposed expenditures from the General Corporate Fund by Department.



DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2024-2025 to 2028-2029

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Projected Actual	FY 24-25 Budget	FY 24-25 Appropriation	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
<b>SUMMARY AND ANALYSIS</b>												
<b>EXPENSE ANALYSIS BY DEPARTMENT</b>												
<b>ADMINISTRATION</b>												
SALARIES AND WAGES	\$1,034,786	\$888,440	\$856,498	\$918,308	\$1,056,100	\$982,120	\$1,014,700	\$1,170,000	\$1,064,550	\$1,116,800	\$1,171,650	\$1,229,300
% CHANGE FROM PRIOR YEAR	17.9%	-14.1%	-3.6%	7.2%	15.0%	6.9%	3.3%		4.9%	4.9%	4.9%	4.9%
OFFICE EXPENSES	\$330,858	\$338,832	\$364,848	\$439,681	\$633,650	\$692,900	\$923,400	\$1,110,000	\$751,250	\$579,750	\$594,600	\$598,200
% CHANGE FROM PRIOR YEAR	-11.7%	2.4%	7.7%	20.5%	44.1%	57.6%	33.3%		-18.6%	-22.8%	2.6%	0.6%
VEHICLE EXPENSES	\$3,331	\$680	\$2,019	\$21,477	\$5,800	\$3,250	\$33,800	\$50,000	\$34,900	\$6,100	\$6,300	\$6,500
% CHANGE FROM PRIOR YEAR	69.0%	-79.6%	197.0%	963.9%	-73.0%	-84.9%	940.0%		3.3%	-82.5%	3.3%	3.2%
TOTAL ADMINISTRATION EXPENSES	\$1,368,974	\$1,227,952	\$1,223,365	\$1,379,466	\$1,695,550	\$1,678,270	\$1,971,900	\$2,330,000	\$1,850,700	\$1,702,650	\$1,772,550	\$1,834,000
% CHANGE FROM PRIOR YEAR	9.1%	-10.3%	-0.4%	12.8%	22.9%	21.7%	17.5%		-6.1%	-8.0%	4.1%	3.5%

**COMMENTS**

**Salaries and Wages** The higher salary level in FY 2019-20 was a result of succession planning for the General Manager position. The decrease in salary level in FY 2020-21 was a result of retirements at the General Manager and Sewer Construction Supervisor positions. The higher than typical budgeted increase in FY 2023-24 was mostly due to planning for the retirement of the Sewer Maintenance Supervisor. Unfortunately, the Sewer System Engineering Technician position, which the District had intended to fill at the beginning of the FY to allow for training before promotion of the new Sewer Maintenance Supervisor, was not filled until after the Sewer Maintenance Supervisor retired. This contributed to the projected salary and wages being under budget for FY 2023-24.

**Office** With the FY 2021-22 change in staffing at the Administrative Supervisor position, contract services for IT support were increased. The increase in office expenses in FY 2022-23 was primarily due to replacement of the Administration Center server and network infrastructure. Remodeling of the reception area and Board room, new carpeting in the main office area and installation of the old Centex Lift Station generator to provide standby power at the Administration Center were completed in FY 2023-24. Numerous failures with the existing accounting system caused unexpected expenses, including programming support and a downpayment on a new accounting system software, that resulted in the Administration Department office expenses ending over budget in FY 2023-24. Major expenses planned in FY 2024-25 are new accounting system software, a new timekeeping system, replacement of the Wastewater Treatment Center server, network storage, engineering consultant expenses to start a facility plan and additional remodeling in the Administration Center. Future major expenses planned are the copier replacement and finalizing the facility plan in FY 2025-26, remodeling the cubicles in FY 2026-27, and data server replacements in both FY 2027-28 and FY 2028-29. Refer to Exhibit 2 for details on major expenses.

**Vehicles** Vehicle costs reflect replacement of vehicles in FY 2022-23, FY 2024-25 and FY 2025-26 as well as fuel and normal maintenance and repairs in all years. Fuel costs significantly increased in FY 2022-23.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2024-2025 to 2028-2029

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Projected Actual	FY 24-25 Budget	FY 24-25 Appropriation	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
<b>SUMMARY AND ANALYSIS</b>												
<b>EXPENSE ANALYSIS BY DEPARTMENT</b>												
<b>WASTEWATER TREATMENT CENTER</b>												
SALARIES AND WAGES	\$1,286,080	\$1,376,912	\$1,425,466	\$1,486,188	\$1,595,650	\$1,510,800	\$1,513,100	\$1,740,000	\$1,588,700	\$1,668,150	\$1,751,550	\$1,839,100
% CHANGE FROM PRIOR YEAR	4.4%	7.1%	3.5%	4.3%	7.4%	1.7%	0.2%		5.0%	5.0%	5.0%	5.0%
OPERATION & MAINTENANCE EXPENSES	\$1,976,672	\$3,138,955	\$1,704,291	\$1,812,671	\$3,112,100	\$2,360,782	\$3,575,100	\$4,290,000	\$3,257,850	\$3,866,050	\$4,003,200	\$4,127,650
% CHANGE FROM PRIOR YEAR	37.3%	58.8%	-45.7%	6.4%	71.7%	30.2%	51.4%		-8.9%	18.7%	3.5%	3.1%
VEHICLE EXPENSES	\$85,486	\$15,930	\$76,248	\$54,187	\$141,800	\$41,648	\$138,800	\$160,000	\$109,450	\$90,400	\$37,700	\$119,050
% CHANGE FROM PRIOR YEAR	126.8%	-81.4%	378.6%	-28.9%	161.7%	-23.1%	233.3%		-21.1%	-17.4%	-58.3%	215.8%
TOTAL PLANT EXPENSES	\$3,348,238	\$4,531,797	\$3,206,006	\$3,353,046	\$4,849,550	\$3,913,229	\$5,227,000	\$6,190,000	\$4,956,000	\$5,624,600	\$5,792,450	\$6,085,800
% CHANGE FROM PRIOR YEAR	23.6%	35.3%	-29.3%	4.6%	44.6%	16.7%	33.6%		-5.2%	13.5%	3.0%	5.1%

**COMMENTS**

Salaries and Wages	WWTC salaries and wages reflect full staffing and projected annual salary adjustments. The proposed hiring of summer interns, which was halted in FY 2020-21 due to COVID, is included in FY 2024-25 and all future years.
Operation & Maintenance	Planned upgrades and replacements are detailed in Exhibit 2 under codes 12B500 and 12B800. Operation & maintenance expenses are planned to be higher over the next five years due to digester cleaning, SCADA software platform and PLC replacement, items identified in the Baxter & Woodman code review report, replacement of the diesel storage tank, and motor control center (MCC) replacements. Dump truck replacement, replacement of the utility's automatic throwover switch (ATO), radio enhancement in the tunnels and basements at the WWTC for first responders and mitigation of the Operations Center blower room are major expenses included in the FY 2024-25 budget. Chemical costs are budgeted to increase in FY 2024-25 as the District will have to purchase bulk hypochlorite now that the OSEC generator has reached the end of its useful life. Chemical costs are budgeted to increase again in FY 2027-28 due to the anticipated startup of chemical phosphorus removal. A portion of this expense is offset by the elimination of the special assessments to the DuPage River Salt Creek Workgroup (DRSCW) ending in FY 2026-27. (The Nutrient Implementation Plan submitted by the DRSCW to IEPA in December 2023 recommended that the special assessments continue and phosphorus removal be delayed for several more years. These recommendation are expected to be reflected in next year's five-year plan.)
Vehicles	Vehicle costs vary based on replacement needs. Vehicle replacements are detailed in Exhibit 2 under budget code 12C226. The cost of fuel increased significantly in FY 2022-23.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2024-2025 to 2028-2029

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Projected Actual	FY 24-25 Budget	FY 24-25 Appropriation	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
<b>SUMMARY AND ANALYSIS</b>												
<b>EXPENSE ANALYSIS BY DEPARTMENT</b>												
<b>LABORATORY</b>												
SALARIES AND WAGES	\$234,360	\$242,431	\$249,725	\$234,937	\$272,800	\$277,690	\$298,900	\$340,000	\$313,800	\$329,500	\$346,000	\$363,300
% CHANGE FROM PRIOR YEAR	6.2%	3.4%	3.0%	-5.9%	16.1%	18.2%	7.6%		5.0%	5.0%	5.0%	5.0%
OPERATION & MAINTENANCE EXPENSES	\$64,713	\$62,368	\$96,343	\$84,099	\$119,700	\$126,870	\$256,600	\$310,000	\$145,950	\$172,700	\$190,650	\$178,900
% CHANGE FROM PRIOR YEAR	10.8%	-3.6%	54.5%	-12.7%	42.3%	50.9%	102.3%		-43.1%	18.3%	10.4%	-6.2%
VEHICLE EXPENSES	\$1,689	\$440	\$1,461	\$24,452	\$1,150	\$1,970	\$2,000	\$10,000	\$58,050	\$2,100	\$2,150	\$2,150
% CHANGE FROM PRIOR YEAR	260.5%	-73.9%	231.6%	1574.1%	-95.3%	-91.9%	1.5%		2802.5%	-96.4%	2.4%	0.0%
TOTAL LABORATORY EXPENSES	\$300,762	\$305,239	\$347,528	\$343,488	\$393,650	\$406,530	\$557,500	\$660,000	\$517,800	\$504,300	\$538,800	\$544,350
% CHANGE FROM PRIOR YEAR	7.6%	1.5%	13.9%	-1.2%	14.6%	18.4%	37.1%		-7.1%	-2.6%	6.8%	1.0%

**COMMENTS**

- Salaries and Wages      Projected lab salaries and wages reflect future annual salary adjustments with the laboratory supervisor and two full-time analysts. Salary and wages decreased in FY 2022-23 due to turnover at a lab analyst position. Hiring of summer help is included starting in FY 2024-25.
  
- Operation & Maintenance      Consulting services to assist with pretreatment program updates and permitting of dischargers who are currently not permitted, both of which were recommended by EPA during their inspection in June 2023, are budgeted in FY 2024-25 and FY 2025-26. Other major expenditures during the five-year period include scheduled equipment replacements and renewal of the online analyzer service contracts. These are detailed in Exhibit 2 under codes 13B115 and 13B124.
  
- Vehicles      Normal vehicle fuel and repair costs are included for the five year period, with replacement of the lab van in FY 2025-26.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2024-2025 to 2028-2029

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Projected Actual	FY 24-25 Budget	FY 24-25 Appropriation	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
<b>SUMMARY AND ANALYSIS</b>												
<b>EXPENSE ANALYSIS BY DEPARTMENT</b>												
<b>COLLECTION SYSTEM</b>												
SALARIES AND WAGES	\$397,684	\$412,223	\$457,150	\$481,062	\$529,850	\$545,580	\$563,000	\$650,000	\$591,200	\$620,700	\$651,750	\$684,350
% CHANGE FROM PRIOR YEAR	-18.7%	3.7%	10.9%	5.2%	10.1%	13.4%	3.2%		5.0%	5.0%	5.0%	5.0%
OPERATION & MAINTENANCE EXPENSES	\$1,270,544	\$1,585,044	\$1,991,418	\$1,581,228	\$4,393,500	\$4,177,199	\$3,316,700	\$3,980,000	\$2,752,200	\$2,706,850	\$2,727,000	\$2,711,350
% CHANGE FROM PRIOR YEAR	-41.6%	24.8%	25.6%	-20.6%	177.9%	164.2%	-20.6%		-17.0%	-1.6%	0.7%	-0.6%
VEHICLE EXPENSES	\$50,149	\$41,891	\$55,807	\$40,508	\$602,500	\$514,952	\$149,500	\$180,000	\$76,250	\$367,500	\$138,800	\$220,150
% CHANGE FROM PRIOR YEAR	152.5%	-16.5%	33.2%	-27.4%	1387.4%	1171.2%	-71.0%		-49.0%	382.0%	-62.2%	58.6%
TOTAL COLLECTION SYSTEM EXPENSES	\$1,718,377	\$2,039,158	\$2,504,375	\$2,102,798	\$5,525,850	\$5,237,731	\$4,029,200	\$4,810,000	\$3,419,650	\$3,695,050	\$3,517,550	\$3,615,850
% CHANGE FROM PRIOR YEAR	-36.0%	18.7%	22.8%	-16.0%	162.8%	149.1%	-23.1%		-15.1%	8.1%	-4.8%	2.8%

**COMMENTS**

- Salaries and Wages      The plan reflects full staffing and normal planned annual increases.
  
- Operation & Maintenance      Continued implementation of the Building Sanitary Service Repair Assistance Program (BSSRAP) is reflected, with the increase based on the five-year contract which was signed in FY 2022-23. The increase in collection system operation and maintenance expenses for FY 2023-24 is due to the Curtiss St lining project and the outfall repair project, which were originally budgeted in previous fiscal years, finally being constructed. Lining of sections of the outfall pipe is planned to be spread over two fiscal years, starting in FY 2024-25. Lining of another section of sewer on Ogden Ave is planned for FY 2024-25 as well as lining of a section of sewer that is rated likely to fail within the next five years. The FY 2024-25 expenses also includes higher than historic repair expenses for the flow meters in order to get them all back in working condition. Additional detail on sewer repair work is found in Exhibit 2 under code 14B900.
  
- Vehicles      Vehicle costs reflect fuel and normal maintenance and repairs. Future vehicle purchases are shown in Exhibit 2 under section 14C226. FY 2026-27 includes replacement of the TV truck, and FY 2028-29 includes the replacement of the jetter truck.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2024-2025 to 2028-2029

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Projected Actual	FY 24-25 Budget	FY 24-25 Appropriation	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
<b>SUMMARY AND ANALYSIS</b>												
<b>EXPENSE ANALYSIS BY DEPARTMENT</b>												
<b>LIFT STATIONS</b>												
SALARIES AND WAGES	\$62,611	\$12,979	\$19,227	\$16,946	\$28,600	\$31,000	\$31,200	\$50,000	\$32,850	\$34,400	\$36,150	\$38,000
% CHANGE FROM PRIOR YEAR	-21.9%	-79.3%	48.1%	-11.9%	68.8%	82.9%	0.6%		5.3%	4.7%	5.1%	5.1%
OPERATION & MAINTENANCE EXPENSES	\$328,148	\$197,622	\$294,073	\$327,751	\$585,500	\$464,660	\$627,600	\$750,000	\$521,750	\$480,050	\$478,000	\$492,550
% CHANGE FROM PRIOR YEAR	3.6%	-39.8%	48.8%	11.5%	78.6%	41.8%	35.1%		-16.9%	-8.0%	-0.4%	3.0%
TOTAL LIFT STATION EXPENSES	\$390,759	\$210,601	\$313,300	\$344,697	\$614,100	\$495,660	\$658,800	\$800,000	\$554,600	\$514,450	\$514,150	\$530,550
% CHANGE FROM PRIOR YEAR	-1.5%	-46.1%	48.8%	10.0%	78.2%	43.8%	32.9%		-15.8%	-7.2%	-0.1%	3.2%

**COMMENTS**

- Salaries and Wages      The budget reflects salary adjustments based on the proportion of recent time spent on lift stations for engineering and maintenance staff. The higher increase shown for FY 2023-24 and continued through the following five years reflects the anticipated shift in staff time from the wastewater treatment center to the lift stations due to planned lift station and force main projects, which are detailed in Exhibit 2.
- Operation & Maintenance      Planned expenses for the lift stations are shown in Exhibit 2 under 15B113, 15B124, 15B500 and 15B800. Major expenses include the arc flash study, an engineering study to plan replacement of the College Lift Station, automatic throw over switch (ATO) and motor replacements at Hobson Lift Station and ultrasonic testing of the Hobson and Wroble Lift Stations' walls.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN - FISCAL YEARS 2024-2025 to 2028-2029

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Projected Actual	FY 24-25 Budget	FY 24-25 Appropriation	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
<b>SUMMARY AND ANALYSIS</b>												
<b>EXPENSE ANALYSIS BY DEPARTMENT</b>												
<b>INSURANCE AND EMPLOYEE BENEFITS</b>												
TOTAL INSURANCE/EMPLOYEE BENEFITS	\$1,157,725	\$1,168,171	\$1,245,319	\$1,250,150	\$1,417,850	\$1,217,500	\$1,280,000	\$1,470,000	\$1,376,000	\$1,429,000	\$1,486,500	\$1,543,500
% CHANGE FROM PRIOR YEAR	-4.8%	0.9%	6.6%	0.4%	13.4%	-2.6%	5.1%		7.5%	3.9%	4.0%	3.8%

**COMMENTS**

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

1. An expected increase in liability and property premiums of 11% is budgeted for FY 2024-25. Annual net increases of 5% are shown thereafter.
2. An increase of 8% for employee group medical was included for FY 2024-25 at the recommendation of the District's broker. A 5% increase was included for dental in FY 2024-25, and a 10% increase was included for vision as the four-year rate guarantee is ending. Increases of 6% for employee group medical, dental and vision are included for each year thereafter.
3. IMRF contributions are expected to decrease over the next five years mainly due to normal cost reductions impacted by upcoming retirements as well as adjustments to the unfunded actuarial accrued liability percentage rate.
4. No change is expected in the District's social security contribution rate. The overall social security expense accounts for proposed annual increases in wages.

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2024-25 TO 2028-29

EXHIBIT 2

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
GENERAL CORPORATE FUND					
11B115 (ADMIN-Eqpt/Eqpt Repair)					
1. Replace data server	30,000			30,000	30,000
2. Network-attached storage	15,000				
3. Accounting system replacement	108,100				
4. Timekeeping system replacement	6,900				
5. Copier replacement		13,000			
Annual Totals	\$160,000	\$13,000	\$0	\$30,000	\$30,000
11B118 (ADMIN-Building & Grounds)					
1. Remodel workstations (cubicles)			30,000		
2. Replace floor tiles	8,000				
3. Replace ceiling tiles	6,000				
4. Vestibule and Board room decorating	5,000				
Annual Totals	\$19,000	\$0	\$30,000	\$0	\$0
11B124 (ADMIN-Contract Services)					
1. Decennial Committee facilitation	9,725				
2. Facility Plan	150,000	150,000			
Annual Totals	\$159,725	\$150,000	\$0	\$0	\$0
11B137 (ADMIN-Dues/Subscriptions)					
1. National Association of Clean Water Agencies	1,200	1,250	1,250	1,300	1,350
2. Illinois Association of Wastewater Agencies	4,400	4,550	4,650	4,800	4,950
3. Midwest Biosolids Association	1,150	1,150	1,200	1,250	1,250
Annual Totals	\$6,750	\$6,950	\$7,100	\$7,350	\$7,550
11C226 (ADMIN-Vehicle Purchases)					
1. Administration vehicles	28,000	29,000			
Annual Totals	\$28,000	\$29,000	\$0	\$0	\$0
12B113 (WWTC-Emergency/Safety Eqpt)					
1. Arc Flash Study					20,000
Annual Totals	\$0	\$0	\$0	\$0	\$20,000
12B124 (WWTC-Contract Services)					
1. DRSCW membership/stream restoration	204,300	205,100	27,300	28,100	29,000
Annual Totals	\$204,300	\$205,100	\$27,300	\$28,100	\$29,000
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
12B131 (WWTC-Sludge Hauling/Disposal Services)					
1. Class B Land Application	135,000	139,750	144,600	149,700	154,900
Annual Totals	\$135,000	\$139,750	\$144,600	\$149,700	\$154,900

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2024-25 TO 2028-29

EXHIBIT 2

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
12B500 (WWTC-Eqpt/Eqpt Repair)					
1. Raw sewage pumping					
a. Bar screen back plate replacement				13,000	
b. Compactor overhaul	9,150			9,925	10,275
c. Excess flow pump overhaul	11,650				
d. Discharge valve replacement (installation)	4,000				
e. Protected water expansion tank replacement					1,800
f. Motor Control Center (MCC) replacement				12,000	275,000
2. Grit removal system					
a. Conveyor overhaul	29,000				32,900
b. Grit classifier overhaul			16,000		
c. Grit pump overhaul	7,300	7,750	8,000		
d. Grit tank protective lining				80,000	
e. MCC replacement			16,000	390,000	
3. Primary treatment					
a. Scum trough repairs	20,600	21,200			
b. Sludge collector replacement	8,500	8,750	9,000		
c. Sludge collector gear reducer replacement			11,000		
d. Railing, grating and concrete repairs	45,000		40,000		
e. Sludge grinder overhaul				7,500	
f. Sludge pump replacement	45,000				32,900
4. Secondary treatment					
a. Protective coatings - secondary clarifiers	56,000	58,000		45,000	20,000
b. Secondary clarifier main gear reducer				51,000	
c. Secondary clarifier weir replacement			40,000		
d. Hoffman/PD blower rebuild/overhaul	5,250		25,000	25,500	
e. Aeration tank influent gate actuator		8,500			
f. DO probe replacement	15,000				
g. Railing, grating, decking and concrete repairs	48,000	180,000			
h. RAS pump overhaul	22,500				
i. RAS system VFDs	15,000				
j. Fine bubble diffuser replacement				34,000	
k. MCC replacement					20,000
5. Intermediate clarifiers					
a. Protective coatings	48,000	49,000			
b. Railings and concrete repairs	47,850	50,250			
c. Intermediate sludge pump overhaul	8,000	8,300			
6. Sand filters					
a. Waste washwater pump overhaul	5,750	6,000			
b. Filter control panel replacement		10,000	10,500	11,000	
c. Concrete repairs			40,000		
7. Disinfection equipment					
a. Fiberglass tank inspections/repairs	36,000				
b. Fiberglass tank replacement					165,000
c. MCC replacement				11,000	225,000
d. Bisulfite pump replacements	9,300	9,750			
e. Hypochlorite feed pump VFD replacements	2,350	2,450	2,400	2,500	
f. Hypochlorite feed pump replacements			55,750	71,750	14,500
e. Potable water piping/accessories for bulk hypo					
g. Division box concrete slab replacement			30,000		



DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2024-25 TO 2028-29

EXHIBIT 2

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
8. Excess flow tanks					
a. Clarifier scum trough replacement	20,000				
b. Clarifier scraper blade/roller wheel replacements			20,000		
c. Sludge collector replacement	8,150	8,450	8,750	9,050	
d. Protective Coatings - Bridge			80,000		
e. Railings and sidewalk		100,000			
f. Overhaul sludge grinder	12,500				
g. Overhaul sludge pumps	8,500	8,750			
h. MCC replacement		10,000	225,000		
9. Sludge concentration					
a. Concentrator main gear reducers		25,000	25,750		
b. Concentrator protective coatings			40,000		
c. Concentrator sludge pump replacement		15,000		16,000	
d. WAS thickener feed pump replacement		15,000			
e. WAS thickener screw and bushing replacement	14,250				
f. TWAS pump replacement			15,500		
10. Sludge digestion					
a. Re-coat/repair covers	14,000				
b. Digester cleaning		165,000	167,000	173,000	179,500
c. Railings	20,000	31,000	15,500	15,500	
e. Replace Digester 2 mixing equipment			250,000		
f. Digester mixing compressor overhaul		8,750		9,500	9,800
g. Sludge recirculation/transfer pump overhaul	4,900	5,050			
g. Grease grinder overhaul	5,250	5,500			
h. Grease pump replacement		15,000	15,500		
11. Sludge dewatering system					
a. Belt press feed pump replacement			13,750	14,250	
b. Belt press conveyor liner replacement			12,000		
12. Biosolids aging and disposal					
a. Wheel loader replacement		85,000		125,000	
c. Auger rebuilds	16,000	16,000	16,000	16,000	16,000
d. Dump truck replacement	206,000				125,000
e. Curtiss lagoon drain system repairs	30,000				
13. Maintenance/utilities					
a. Maintenance Services Building equipment	12,400	10,500	10,350		
b. Replace portable pump			9,500		
c. Main switchgear maintenance				14,000	
d. ComEd ATO replacement	95,000				
e. CHP Engine/Generator overhaul	203,500	165,600	45,750	282,000	46,600
f. Emergency generator control panel replacement			125,000		
g. Emergency generator diesel tank replacement			322,000		
h. Radio enhancement for first responders	110,000				
i. SCADA PLC Upgrades	88,000	120,000			
j. SCADA software platform replacement	77,000				
k. Software Upgrades (MP2, BioWin)	3,450	40,000			
l. Yard piping repairs	43,900	45,450	47,050	48,700	50,400
ii. Natural gas main replacement			225,000		
m. Main gate replacement					40,000
Annual Totals	\$1,492,000	\$1,315,000	\$1,993,050	\$1,487,175	\$1,264,675

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2024-25 TO 2028-29

EXHIBIT 2

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
12B800 (WWTC-Building & Grounds)					
1. Roof repairs	64,350	55,000	9,500	26,000	
2. Road / sidewalk repair	97,050	34,130	42,200	42,810	43,440
3. Window / door replacement	62,250	70,250	54,500	36,700	15,750
4. HVAC repairs	27,750	57,250			4,500
a. Munters dehumidifier replacement			200,000		
5. Outside stairs, railings, gratings, and fencing	6,950	7,200	7,450	7,700	8,000
6. Interior stairs				32,000	
7. Tuckpointing	25,000	25,000	20,000	20,000	20,000
8. Painting		35,000	15,000	65,000	111,750
9. Lighting	1,600				
10. Locker room partitions	12,000				
11. Ops center blower room mitigation	160,000				
Annual Totals	\$456,950	\$283,830	\$348,650	\$230,210	\$203,440
12C226 (WWTC-Vehicle Purchases)					
1. Operations supervisor truck					30,000
2. Maintenance supervisor truck			35,000		
3. Electric cart			19,000		
4. OPS/Maintenance/Electrical trucks	5,000	74,250			50,000
5. Lift station truck	99,750				
Annual Totals	\$104,750	\$74,250	\$54,000	\$0	\$80,000
13B115 (LAB-Eqpt/Eqpt Repair)					
1. Autosampler replacement			15,000		
2. Autoclave			15,000		
3. Incubators					
4. pH/Mult-function Meter					6,000
5. TSS Drying Oven				5,000	
6. Amtax/Phosphax/Filtrax Service Partnership	39,000			42,000	
7. Balances					15,000
Annual Totals	\$39,000	\$0	\$30,000	\$47,000	\$21,000
13B124 (LAB-Contract Services)					
1. Update Pretreatment Program	32,100				
2. Permit zero-dischargers, food processing, breweries	27,500	11,500			
Annual Totals	\$59,600	\$11,500	\$0	\$0	\$0
13C226 (LAB-Vehicle Purchase)					
1. Lab Supervisor vehicle					
2. Lab van		56,000			
Annual Totals	\$0	\$56,000	\$0	\$0	\$0
14B115 (SEWER SYSTEM-Eqpt/Eqpt Repair)					
1. Maintenance management software replacement		50,000			
2. House service inspection camera system/monitor				17,500	
Annual Totals	\$0	\$50,000	\$0	\$17,500	\$0
14B124 (SEWER SYSTEM-Contract Services)					
1. Contract Televising	105,000	105,000	105,000	105,000	105,000
Annual Totals	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2024-25 TO 2028-29

EXHIBIT 2

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
<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	50,000	50,000	50,000	50,000	50,000
c. Building sanitary services	675,000	675,000	675,000	675,000	675,000
2. Sewer replacements and rehabilitation					
a. Sewer rehab/replacement	913,500	850,000	1,350,000	1,350,000	1,350,000
3. I/I Program	100,000	100,000	100,000	100,000	100,000
4. Outfall pipe rehabilitation and repair/O&M	1,060,000	525,000	25,000	25,000	25,000
5. IEPA ARRA loan repayment	181,600	181,600	181,600	181,600	181,600
Annual Totals	\$3,055,100	\$2,456,600	\$2,456,600	\$2,456,600	\$2,456,600
<b>14C226 (SEWER SYSTEM-Vehicle Purchases)</b>					
1. Inspection/technician vans/trucks	48,500	40,000		100,000	
2. Supervisor truck	66,000				
3. Combination vacuum/jet truck					180,000
4. TV truck			330,000		
Annual Totals	\$114,500	\$40,000	\$330,000	\$100,000	\$180,000
<b>15B113 (LIFT STATIONS-Emergency/Safety Eqpt)</b>					
1. Arc Flash Study					15,000
Annual Totals	\$0	\$0	\$0	\$0	\$15,000
<b>15B124 (LIFT STATIONS-Contract Services)</b>					
1. College LS Replacement Study		21,000			
Annual Totals	\$0	\$21,000	\$0	\$0	\$0
<b>15B500 (LIFT STATIONS-Eqpt/Eqpt Repair)</b>					
1. Butterfield lift station					
a. Pump overhaul	3,900	4,050			
2. Centex lift station					
3. College lift station					
a. Pump overhaul	17,500			19,500	
4. Earlston lift station					
a. Replace pump	28,000				
b. Pump overhaul					31,000
5. Hobson lift station					
a. Pump overhaul	11,000	11,500	12,000	12,500	
c. Motor replacement		45,000			
d. Switchgear PM			8,700		
e. ATO replacement	85,000				
f. Mixing system compressor replacement					9,450
6. Liberty Park lift station					
a. Pump overhaul			12,500	13,000	13,500
7. Northwest lift station					
a. Pump overhaul			21,700	11,500	11,400
b. VFD replacement	5,350	5,550			
8. Venard lift station					
a. Pump overhaul	11,675	12,100	12,550		

DOWNERS GROVE SANITARY DISTRICT  
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE  
 FISCAL YEARS 2024-25 TO 2028-29

EXHIBIT 2

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
9. Wroble lift station					
a. Pump overhaul	5,300	5,500			
b. VFD replacement	7,500				
10. General maintenance					
a. Portable pump replacements		30,000			
b. Portable pump overhaul			8,000	8,300	
Annual Totals	\$175,225	\$113,700	\$75,450	\$64,800	\$65,350
15B800 (LIFT STATIONS-Building & Grounds)					
1. Cathodic protection testing			2,750		
2. Painting	47,000		35,350	25,000	4,000
3. Earlston biofilter replacement	20,750				
4. Wroble elevator overhaul					24,750
5. Roof replacements		30,750			
6. Stairs, railings, gratings repair	20,000	4,000			
7. College drainage improvements	5,000				
8. Wroble fence replacement				20,000	
9. Ultrasonic testing	19,150				
Annual Totals	\$111,900	\$34,750	\$38,100	\$45,000	\$28,750
IMPROVEMENT FUND					
1. Future special assessments		200,000	200,000	200,000	200,000
2. IEPA loan repayment	93,200	93,200	93,200	93,200	93,200
3. Replace portion of Venard LS forcemain	845,000				
4. Replace portion of Wroble LS forcemain	26,000	366,000			
5. Replace Butterfield LS		150,000	1,545,000		
6. Replace College LS				170,000	1,640,000
Annual Totals	\$964,200	\$809,200	\$1,838,200	\$463,200	\$1,933,200
CONSTRUCTION FUND					
1. IEPA loan repayment	28,900	28,900	28,900	28,900	28,900
2. Gas detection and alarming systems	444,000				
3. Digester gas safety equipment	335,000	164,000			
4. Biosolids processing/storage improvements	447,500	927,500			
5. Chemical feed system - phosphorus removal		139,000	834,000	417,000	
Annual Totals	\$1,255,400	\$1,259,400	\$862,900	\$445,900	\$28,900
GRAND TOTALS					
	\$8,699,400	\$7,227,030	\$8,393,950	\$5,730,535	\$6,676,365

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. Per the District's Fund Balance/Net Assets Policy, the fund balance is held near 25% of annual expenses. Due to growing expenses associated with aging infrastructure, code improvements and recent high inflation rates, the expenses for the next three years are projected to outpace the revenue, causing the fund balance to drop below the target of 25% of annual expenses. Rate and fee increases are proposed to bring the fund balance back up above the target of 25% of annual expenses by the end of the five-year plan.

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.

I. User Receipts

This plan reflects an increase in the user rate from \$2.25 to \$2.75 per 1,000 gallons of metered water consumption in FY 2024-25. User rate increases are anticipated for each of the subsequent four years at \$0.50 as shown in Exhibit 1 and Exhibit 3. User receipts during FY 2023-24 are projected at \$4,010,500. This estimate of billable flow compares with recent experience as indicated below:

<u>Fiscal Year</u>	<u>Net Billable Flow (MGD)</u>	<u>Summer Usage Adjustments (\$)</u>
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	5.242	60,919
2015-16	5.257	68,643
2016-17	5.243	82,814
2017-18	5.291	139,711
2018-19	5.121	94,995
2019-20	4.960	76,759
2020-21	4.992	187,250
2021-22	5.067	160,930
2022-23	4.948	158,671
2023-24	4.881*	191,578

\*Projected for final three months

The downward trend in billable flow reversed in FY 2020-21, likely due to customers being at home more during the COVID pandemic, and then started again in FY 2022-23. The summer usage adjustments also appear to have been impacted in FY 2020-21 by the COVID pandemic, likely by customers who were at home more than in a normal year having more time to focus on their lawns. FY 2024-25 projections of user receipts are based on a billable flow of 4.783 MGD, which represents a billable flow 2.0% less than the FY 2023-24 levels. Water supply utilities' efforts at reducing water consumption are expected to continue to result in future reductions in billable flow. After FY 2024-25, this plan reflects a 2.0% per year reduction in billable flow consistent with target reductions established by water supply utilities, corroborated by historic trends.

II. Surcharges

Surcharge rates for discharges in excess of normal domestic waste strengths (200 mg/l BOD and 250 mg/l TSS) are proposed to increase for an average surcharge customer by 17% in FY 2024-25 and approximately 10% annually thereafter. These increases will gradually bring the per pound cost of treating BOD and TSS closer to the per pound costs that non-surcharge customers pay.

III. Monthly Service Fees

Monthly fees are proposed to remain at \$20.00 in FY 2024-25. The monthly fee is expected to increase by \$1.00 in FY 2025-26 and FY 2026-27 with no increase expected in FY 2027-28 or FY 2028-29.

IV. Plan Review Fees

Plan review fees are assessed based upon the estimated construction cost of proposed sanitary sewer extensions. These fees are not expected to change over the next few years.

V. 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.

VI. 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.

VII. Interest

Interest is estimated based on investing half the average fund balance each year at an interest rate of roughly 3% over the five-year period.

VIII. 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.

IX. Real Estate Taxes

The real estate tax levy is included in the General Corporate Fund and is utilized for the 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 3% each year over the 5-year planning period.

X. 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.

XI. Replacement Taxes

Personal property replacement taxes received from the state, estimated at \$120,000 per year for FY 2024-25 and projected to continue at this level, will be used to fund sewer system repairs.

XII. 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.

XIII. Miscellaneous

Miscellaneous revenues include revenues from levying and collecting special assessments, fees to administer recapture agreements, and costs received for other District services. Historically sale of miscellaneous property was coded to miscellaneous revenue. A sale of property revenue code was created in FY 2021-22, and therefore sale of property will no longer be included in miscellaneous revenue, which is why miscellaneous revenues will be budgeted lower than what has historically been collected. These revenues are estimated at \$4,000 each year.

XIV. Sale of Electricity

Electricity produced by the CHP engines in excess of what is used at the WWTC flows onto ComEd's distribution system. The excess generation is credited on the District's ComEd invoices, offsetting distribution expenses. ComEd will pay the District for any additional credit above what offsets the distribution expenses. Historically, this

was applied against the expense code for WWTC electricity. In FY 2021-22, the District's auditors recommended that revenue not be applied to expense codes as it is not a good accounting practice and any check received since has been applied to the sale of electricity code. Starting in FY 2024-25, the portion of the electricity sales which offsets the distribution expenses will also be coded to the sale of electricity. This is reflected in the increase budgeted for the sale of electricity.

XV. Sale of Property

Historically, sales of vehicles and cell phones were applied against the related expense code for the items being replaced. In FY 2021-22, the District's auditors recommended that revenue not be applied to expense codes as it is not a good accounting practice. The sale of property revenue code was created as a result. Sale of vehicles except those that are traded in, sale of cell phones and sale of miscellaneous property are included in this revenue source. The anticipated revenues vary from year to year, following the proposed vehicle and cell phone replacements.

XVI. Grease Waste

Hauled restaurant grease trap waste continues to be accepted for treatment at the WWTC. The amount of grease waste accepted in FY 2020-21 was reduced due to only one CHP unit being in operation and also due to limitations on the amount of gas which can be flared. The new CHP unit was placed into operation at the end of FY 2020-21. As a result, the District increased the amount of grease waste that is accepted. This is reflected in the revenue collected for FY 2021-22 and FY 2022-23. The fee collected for this waste was increased by 20% in FY 2023-24 after having been constant for over a decade. The expected increase in revenue was not realized, however, as the accepted amount of grease was reduced during digester cleaning and CHP equipment maintenance and eliminated on the weekends. An increase in fees is proposed for FY 2024-25. However, the total revenue collected from grease haulers is not increased in the budget as District staff needs the flexibility to reduce the amount of grease accepted when necessary for operations and maintenance.

XVII. Interfund Transfer

As mentioned in the discussions herein on the Construction Fund and the Improvement Fund, the historic source of revenue for those two funds will not be sufficient to meet the needs of those funds. Annual transfers from the General Corporate Fund to cover shortages in the Construction Fund and the Improvement Fund began in FY 2021-22. The District's auditor instructed District staff to handle these transfers as negative revenue under the General Corporate Fund. Interfund transfers of \$1,150,000 are planned annually during the five-year period.

XVIII. Renewable Energy Credits

Renewable energy credits can be sold as they are generated by the new CHP equipment. The budget reflects anticipated market pricing and production.



XIX. Grants and Incentives

The grants and incentives revenue code was created under the General Corporate Fund in FY 2021-22. The FY 2023-24 projected actual includes an anticipated \$1,080,000 in Community Grant Funding for the Curtiss St lining project and \$509,881 from the DuPage County LARPA grant program which is proposed to be used for the outfall repair project.

GENERAL CORPORATE FUND  
FUND BALANCE

Summary

The projected fund balance of the consolidated General Corporate and Replacement Fund as of April 20, 2025 is \$3,850,395. The fund balance is projected to be spent down over the next three years causing the fund balance to drop below the target of 25% of annual expenses identified in the District's Fund Balance/Net Assets Policy. With the proposed rate and fee increases, the fund balance will return to above 25% of total annual expenditures by the end of the five-year plan. 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 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budgeted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
USER CHARGES										
RATE PER 1000 GALS	\$1.70	\$1.80	\$1.95	\$2.05	\$2.25	\$2.75	\$3.25	\$3.75	\$4.25	\$4.75
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	\$163.20	\$172.80	\$187.20	\$196.80	\$216.00	\$264.00	\$312.00	\$360.00	\$408.00	\$456.00
PROPERTY TAXES										
YEAR TAXES PAID	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
MEDIAN ASSESSED VALUE	\$95,680	\$101,120	\$104,575	\$106,940	\$109,290	\$112,569	\$115,946	\$119,424	\$123,007	\$126,697
DISTRICT TAX RATE	0.0398	0.0406	0.0400	0.0393	0.0403	0.0403	0.0403	0.0403	0.0403	0.0403
ANNUAL TAXES PAID	\$38.08	\$41.05	\$41.83	\$42.03	\$44.04	\$45.37	\$46.73	\$48.13	\$49.57	\$51.06
MONTHLY SERVICE FEE										
MONTHLY SERVICE FEE	\$17.00	\$17.00	\$17.00	\$19.00	\$20.00	\$20.00	\$21.00	\$22.00	\$22.00	\$22.00
ANNUAL SERVICE FEE	\$204.00	\$204.00	\$204.00	\$228.00	\$240.00	\$240.00	\$252.00	\$264.00	\$264.00	\$264.00
TOTAL ANNUAL COST	\$405.28	\$417.85	\$433.03	\$466.83	\$500.04	\$549.37	\$610.73	\$672.13	\$721.57	\$771.06
TOTAL MONTHLY COST	\$33.77	\$34.82	\$36.09	\$38.90	\$41.67	\$45.78	\$50.89	\$56.01	\$60.13	\$64.25
ANNUAL PERCENT CHANGE	4.4%	3.1%	3.6%	7.8%	7.1%	9.9%	11.2%	10.1%	7.4%	6.9%
TEN YEAR AVERAGE ANNUAL PERCENT CHANGE	3.2%	3.4%	3.7%	4.3%	4.7%	5.3%	6.1%	6.5%	6.8%	7.1%

DOWNERS GROVE SANITARY DISTRICT  
 FIVE YEAR FINANCIAL PLAN  
 CONSTRUCTION FUND  
 FISCAL YEARS 2024-25 TO 2028-29

EXHIBIT 4

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Projected Actual	FY 24-25 Budget	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
<b>REVENUES</b>											
Sewer permit fees	\$237,232	\$259,377	\$359,857	\$205,716	\$250,000	\$130,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Interest	9,114	1,564	869	18,362	17,700	28,400	23,100	14,250	8,300	8,350	14,700
Interfund transfer (from General Corporate Fund)							400,000	400,000	400,000	400,000	400,000
ICECF Grant	500,000										
<b>Total Revenues</b>	<b>\$746,346</b>	<b>\$260,941</b>	<b>\$360,726</b>	<b>\$224,078</b>	<b>\$267,700</b>	<b>\$158,400</b>	<b>\$673,100</b>	<b>\$664,250</b>	<b>\$658,300</b>	<b>\$658,350</b>	<b>\$664,700</b>
<b>EXPENSES</b>											
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
Gas detection and alarming systems					419,000	40,000	444,000				
Digester gas safety equipment							335,000	164,000			
Biosolids processing/storage improvements					997,500	50,000	447,500	927,500			
Chemical feed system - phosphorus removal								139,000	834,000	417,000	
<b>Total Expenses</b>	<b>\$28,807</b>	<b>\$28,807</b>	<b>\$28,807</b>	<b>\$28,807</b>	<b>\$1,445,400</b>	<b>\$118,807</b>	<b>\$1,255,400</b>	<b>\$1,259,400</b>	<b>\$862,900</b>	<b>\$445,900</b>	<b>\$28,900</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$717,539</b>	<b>\$232,134</b>	<b>\$331,919</b>	<b>\$195,271</b>	<b>(\$1,177,700)</b>	<b>\$39,593</b>	<b>(\$582,300)</b>	<b>(\$595,150)</b>	<b>(\$204,600)</b>	<b>\$212,450</b>	<b>\$635,800</b>
<b>Ending Fund Balance</b>	<b>\$1,032,909</b>	<b>\$1,265,043</b>	<b>\$1,596,962</b>	<b>\$1,792,233</b>	<b>\$614,533</b>	<b>\$1,831,826</b>	<b>\$1,249,526</b>	<b>\$654,376</b>	<b>\$449,776</b>	<b>\$662,226</b>	<b>\$1,298,026</b>

## 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, 2023, there are 35,822 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 average levels over the 5-year plan. The plan includes safety and biosolids handling improvements at the WWTC as well as installation of chemical feed systems for phosphorus removal. The plan shows annual transfers from the General Corporate Fund to the Construction Fund starting in FY 2024-25 to ensure sufficient funds are available to complete the above-mentioned projects. The plan for the Construction Fund also 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 – While collected sewer permit fees for FY 2023-24 were low, these fees are expected to remain at \$250,000 per year on average.
2. Interest – Interest is estimated based on half of the average fund balance each year being invested at an interest rate of 3.0%.
3. Transfers from the General Corporate Fund – Transfers from the General Corporate Fund are planned annually starting in FY 2024-25. The transfers are proposed to reimburse the Construction Fund for planned expenditures which are shown in Exhibit 4 and discussed below. The proposed transfers are insufficient to restore the fund balance completely by the end of the five-year plan. While the amount of the annual fund transfers will be re-evaluated annually, the need for them is expected to continue for many years in order to address the WWTC needs on the list of projects found at the end of this document which are not included in the five-year plan.

### 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. Safety improvements associated with hazards typically found in the wastewater treatment facility were recommended in the Baxter & Woodman code review report which was completed in FY 2022-23. Gas detection and alarming systems for the bar screen building and the digester control buildings were designed in FY 2023-24 and will be installed in FY 2024-25. The addition of digester gas safety equipment and replacement of the waste gas burners are proposed to start in FY 2024-25 and be finished in FY 2025-26.

3. Biosolids processing/storage improvements are proposed starting in FY 2024-25 and finishing in FY 2025-26.
4. A chemical feed system for the addition of phosphorus reducing chemicals is shown to be designed in FY 2025-26 and constructed in FY 2026-27 and FY 2027-28. This is currently a requirement within the WWTC's NPDES permit. It should be noted that this NPDES permit requirement is expected to be modified before construction starts. The Nutrient Implementation Plan which was submitted to the Illinois Environmental Protection Agency by the DuPage River Salt Creek Workgroup (DRSCW) in December 2023 recommended implementation of phosphorus removal be delayed. The tradeoff is that the District would continue to contribute through 2035 to special assessments for restoration projects in the streams and then install facilities to meet a lower phosphorus limit than currently shown in the NPDES permit with startup occurring in 2038 and the limit effective in 2040.

### Fund Balance

The projected Construction Fund balance by April 30, 2025, is expected to be \$1,249,526, which is an anticipated decrease in fund balance of \$582,300 across the fiscal year. Annual interfund transfers are planned to offset expenses and bring the balance up to \$1,298,026 by April 30, 2029, 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 2024-25 TO 2028-29

EXHIBIT 5

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Projected Actual	FY 24-25 Budget	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
<b>REVENUES</b>											
Trunk and lateral sewer service charges	\$57,500	\$107,112	\$130,885	\$133,200	\$90,000	\$20,800	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Interest	24,628	7,373	1,279	17,135	4,700	15,500	15,400	16,400	12,400	10,900	8,650
Repayments											
Special assessment vouchers								200,000	200,000	200,000	200,000
Interfund transfer (from General Corporate Fund)			275,000	500,000	800,000	800,000	750,000	750,000	750,000	750,000	750,000
<b>Total Revenues</b>	<b>\$82,128</b>	<b>\$114,485</b>	<b>\$407,164</b>	<b>\$650,336</b>	<b>\$894,700</b>	<b>\$836,300</b>	<b>\$855,400</b>	<b>\$1,056,400</b>	<b>\$1,052,400</b>	<b>\$1,050,900</b>	<b>\$1,048,650</b>
<b>EXPENSES</b>											
Unsewered areas											
Planning	\$11,370	\$900	\$119	\$0	\$500	\$0	\$500	\$500	\$500	\$500	\$500
Special assessments								200,000	200,000	200,000	200,000
Lift station improvements											
Centex replacement		39,346	134,071	444,597	304,400	1,042,191					
Venard forcemain partial replacement				7,814	850,000	25,000	845,000				
Wroble forcemain partial replacement							26,000	366,000			
Butterfield replacement								150,000	1,545,000		
College replacement										170,000	1,640,000
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
<b>Total Expenses</b>	<b>\$104,561</b>	<b>\$133,437</b>	<b>\$227,381</b>	<b>\$545,602</b>	<b>\$1,248,100</b>	<b>\$1,160,382</b>	<b>\$964,700</b>	<b>\$809,700</b>	<b>\$1,838,700</b>	<b>\$463,700</b>	<b>\$1,933,700</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>(\$22,433)</b>	<b>(\$18,952)</b>	<b>\$179,784</b>	<b>\$104,734</b>	<b>(\$353,400)</b>	<b>(\$324,082)</b>	<b>(\$109,300)</b>	<b>\$246,700</b>	<b>(\$786,300)</b>	<b>\$587,200</b>	<b>(\$885,050)</b>
<b>Ending Fund Balance</b>	<b>\$1,139,196</b>	<b>\$1,120,244</b>	<b>\$1,300,027</b>	<b>\$1,404,761</b>	<b>\$1,051,361</b>	<b>\$1,080,679</b>	<b>\$971,379</b>	<b>\$1,218,079</b>	<b>\$431,779</b>	<b>\$1,018,979</b>	<b>\$133,929</b>

## IMPROVEMENT FUND

### Summary

The Improvement Fund is intended to be utilized for sewer system and lift station expansions and improvements. The historic source of revenue for this fund, trunk and lateral sewer service charges, is projected to continue at average 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 includes replacements of lift stations and force mains over the next five years. Historically, the plan for the Improvement Fund envisioned the gradual accumulation of funds for future improvements or expansions. The lift station needs, however, are greater than the current revenue to the Improvement Fund can sustain. The plan shows annual transfers from the General Corporate Fund to the Improvement Fund, which started in FY 2021-22, to ensure sufficient funds are available to complete the above-mentioned projects and future sewer system and lift station projects.

### Revenues

1. Trunk and lateral sewer service charges – These charges are projected at \$90,000 annually for the five-year period. Trunk and lateral sewer service charges vary from year to year. While the estimated amount collected in FY 2023-24 is much lower than budgeted, the five year average still remains at \$90,000.
2. Interest – Interest is estimated based on half of the average fund balance each year being invested at an interest rate of 3.0%.
3. Annual repayments from special assessments – These amounts represent reimbursements from special assessment projects for costs advanced by the improvement fund.
4. Transfers from the General Corporate Fund – Annual transfers from the General Corporate Fund were started in FY 2021-22. Transfers of \$750,000 per year are planned across the five-year plan. This is an increase above the \$550,000 per year that was shown in the previous five-year plan. The increase was needed to pay for the lift station replacements. The lift stations which are proposed for replacement are in poor to fair condition. The Butterfield Lift Station replacement project was moved forward a year. The College Lift Station was not in the previous five-year plan.

### Expenses

1. Planning for unsewered areas – The unsewered area plan depicting the locations of proposed sanitary sewers in currently unsewered areas within the District's facility planning area was prepared in FY 2006-07. Historically, this was updated annually. The reduction in unsewered area planning expenses shown in Exhibit 5 between FY 2019-20 and FY 2020-21 reflects shifting the unsewered area plan updates from the District's engineering consultant to District staff. In addition, the District's Sewer Construction staff, who use the plan, have decided that annual updates are not necessary.



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 2025-26.
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. Venard Lift Station Force Main Replacement – The budget includes anticipated costs associated with replacing the parallel Venard Lift Station force mains. The older of the two force mains had two breaks in 2020 and one break in 2022. The newer force main had a break in 2021. The design was completed in FY 2022-23 and FY 2023-24, and construction is planned for FY 2024-25.
5. Wroble Lift Station Force Main Replacement – The budget includes anticipated costs associated with replacing a portion of the Wroble Lift Station force main that has had multiple breaks. Design is planned for FY 2024-25, and construction is planned for FY 2025-26.
6. Butterfield Lift Station Replacement – The budget includes anticipated costs associated with replacing the Butterfield Lift Station as it reaches the end of its useful service life. Design is planned for FY 2025-26, and construction is planned for FY 2026-27.
7. College Lift Station Replacement – The budget includes anticipated costs associated with replacing the College Lift Station as it reaches the end of its useful service life. Design is planned for FY 2027-28, and construction is planned for FY 2028-29.

#### Fund Balance

The balance in the improvement fund is projected to be \$133,929 on April 30, 2029. 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 2024-25 TO 2028-29

EXHIBIT 6

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Budget	FY 22-23 Projected Actual	FY 24-25 Budget	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
<b>REVENUES</b>											
Interest	\$856	\$480	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$856	\$480	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>EXPENSES</b>											
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	\$856	\$480	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$37,325	\$37,805	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818

## 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, 2024, is \$37,818.

### Revenues

In 2021, money market interest rates had fallen so significantly that the interest earned by Fund 03 investments could not justify staff's bookkeeping expenses. In July of 2021, the District Treasurer transferred the Fund 03 money markets funds to Fund 01 money market funds and the same amount from Fund 01 cash to Fund 03 cash. This essentially reclassified the Fund 03 investment funds to cash. No revenue is shown in the five-year plan.

### 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 2028-29, projected to be \$37,818, 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 THE 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, they are listed below 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. Aeration tank feed flow splitter.
3. Nitrogen removal processes.
4. Secondary clarifier feed flow splitter.
5. Additional sludge drying beds.
6. Increase paved area for sludge treatment and storage, included a covered storage area.
7. Composting facility.
8. Improved odor control facilities.
9. Outfall 003 excess flow treatment optimization improvements

#### B. Replacements

1. Influent bar screens.
2. Raw sewage pumps nos. 1 - 5.
3. Excess clarifier sludge scraping equipment.
4. OSEC generator (consider UV disinfection).
5. Motor control centers.
6. Digester covers.

### II. SEWER SYSTEM

- A. Replacement of all portable flow meters (near term).
- B. Permanent flow metering network (long term).
- C. Purchase of sewer grouting equipment.
- D. Garage sized and designed specifically for sewer system program needs.
- E. Replacement or rehabilitation of aging sewers.

### III. LIFT STATIONS

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

### IV. ADMINISTRATION

- A. Relocate office to WWTC site.