

**ANNUAL MEETING  
OF THE  
GLENBARD WASTEWATER AUTHORITY**

**Agenda**

**November 21, 2024**

**Meeting 5:00 pm**

Village of Lombard  
255 East Wilson Avenue  
Lombard, IL

- 1.0 Call to Order
- 2.0 Pledge of Allegiance
- 3.0 Roll Call
- 4.0 Annual Financial Reports FY2023 (Lauterbach & Amen, LLP)

Jamie Wilkey, a Partner in the firm of Lauterbach & Amen, LLP will briefly review the financial status of the Authority for the CY2023 period ending December 31, 2023. Usual areas for review are: fund equity, receivables, payables, liabilities, service fee, maintenance, cash flow and flow splits.

*Motion to Accept the CY2023 Annual Financial Reports as presented by Village of Glen Ellyn Finance Director, Patrick Brankin and Jamie Wilkey, Lauterbach and Amen, LLP.*

- 5.0 Introduction of Board Members and the GWA Team
- 6.0 Public Comment
- 7.0 Consent Agenda

*Motion to Approve the Minutes from the November 13, 2023 Annual Meeting of the Glenbard Wastewater Authority Board.*

- 8.0 Comments by GWA Full Board Chairperson
- 9.0 Executive Director, Matt Streicher, will summarize significant events from CY2024 and present information on goals and projects that are planned for CY2025.
- 10.0 Proposed CY2025 Budget

- Operations and Maintenance – \$5,502,426
- Capital Plan – \$11,606,967

*Motion to Approve the CY2025 Glenbard Wastewater Authority Budget in the amount of \$17,119,392.*

- 11.0 Other Business
- 12.0 Adjournment

## **SECTION 4.0**

# **ANNUAL FINANCIAL REPORTS**

**FISCAL YEAR 2023 -  
PATRICK BRANKIN  
AND  
JAMIE WILKEY  
(LAUTERBACH & AMEN,  
LLP)**

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## MEMORANDUM

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**TO:** Glenbard Wastewater Authority Full Board  
**FROM:** Patrick Brankin, Finance Director  
**DATE:** November 21, 2024  
**RE:** 2023 Audited Financial Statements

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### 2023 Audited Financial Statements

Attached are the Annual Audited Financial Statements for the Glenbard Wastewater Authority for the fiscal year that ended December 31, 2023.

Financial highlights for the Authority's fiscal year 2023 (FY2023) are presented on pages 6-7 of the report. A complete narrative summary of the Authority's operations and financial position is found in Management's Discussion and Analysis on pages 4-14. I will present highlights of the financial report during the EOC meeting and Jamie Wilkey from our auditing firm Lauterbach & Amen, LLP, will present the auditor's opinion.

The Authority again received an unmodified audit opinion from the auditing firm, Lauterbach & Amen LLP, which is the highest and best opinion.

### Operating Fund Surplus

The Operating Fund Surplus before the long-term pension adjustment was \$274,790. We annually adjust the partners' contributions to match expenses. Using this measure, the Village of Lombard is owed \$200,819 and Glen Ellyn is owed \$73,971 for the fiscal year ended December 31, 2023.

As of December 31, 2023, the Authority's working cash was 30.8% of operating expenses, or \$277,392 above the minimum 25% as set in the current intergovernmental agreement. A complete schedule detailing the working cash calculation may be found in the notes to the financial statements (page 33-34). As the year end amount is below the working cash minimum, we can distribute the entire amount.

The operating surplus may be either rebated back to each community or may be distributed to the Capital Fund. In the past, the operating surplus has been distributed to the Capital Fund and has been used for either specific projects or to offset future Capital Fund rate increases to both Villages.

### Other Communications

There are two other communications that are included as attachments to this memo.

**SAS114 Letter:** This letter is a required communication between the auditors and those charged with governance. It highlights certain areas that auditors are required to disclose each year to those charged with governance.

Management Letter: This letter only highlights forthcoming accounting standards for the coming year. There are no internal control matters reported in the letter.

Proposed Action Items:

Motion to accept the Audited Financial Statements of the Glenbard Wastewater Authority for the fiscal year ended December 31, 2023 and to forward the audit report to the full Authority Board for final approval at the next annual meeting.

Motion to allocate the 2023 operating surplus of \$274,790 to the Capital Fund.



June 3, 2024

The Honorable Chairman  
Members of the Board of Directors  
Glenbard Wastewater Authority  
Glen Ellyn, Illinois

We have audited the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority (the Authority), Illinois for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 3, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2023. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the business-type activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets and the net pension liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense and the net pension liability estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

### Significant Audit Findings - Continued

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 3, 2024.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information, as listed in the table of contents, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the Board of Directors and management of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Directors and staff (in particular the Finance Department) of the Glenbard Wastewater Authority, Illinois for their valuable cooperation throughout the audit engagement.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP



GLENBARD WASTEWATER  
AUTHORITY, GLEN ELLYN,  
ILLINOIS

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MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2023

945 Bemis Rd  
Glen Ellyn, IL 60137  
Phone: 630.547.5215  
[www.gbww.org](http://www.gbww.org)



June 3, 2024

The Honorable Chairman  
Members of the Board of Directors  
Glenbard Wastewater Authority  
Glen Ellyn, Illinois

In planning and performing our audit of the financial statements of the Glenbard Wastewater Authority (the Authority), Illinois, for the year ended December 31, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Finance Director and senior management of the Glenbard Wastewater Authority, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Authority personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Authority staff.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## **CURRENT RECOMMENDATIONS**

### **1. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS**

#### Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the Authority's financial statements for the year ended December 31, 2024.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the Authority to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

#### Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

### **2. GASB STATEMENT NO. 101 COMPENSATED ABSENCES**

#### Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the Authority's financial statements for the year ended December 31, 2024.

## **CURRENT RECOMMENDATIONS - Continued**

### **2. GASB STATEMENT NO. 101 COMPENSATED ABSENCES - Continued**

#### Recommendation

Lauterbach & Amen, LLP will work directly with the Authority to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

#### Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

## PRIOR RECOMMENDATION

### 1. GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

#### Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the Authority's financial statements for the year ended December 31, 2023.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the Authority to review the new SBITA criteria in conjunction with the Authority's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

#### Status

As the Authority has no material SBITAs, there was no impact on the financial statements in the current year, therefore this comment is considered implemented. The Authority and Lauterbach & Amen will continue to monitor SBITAs in the future to determine if additional reporting is required. This comment is implemented and will not be repeated.

GLENBARD WASTEWATER AUTHORITY,  
GLEN ELLYN, ILLINOIS

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ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2023

945 Bemis Rd  
Glen Ellyn, IL 60137  
Phone: 630.547.5215  
[www.gbww.org](http://www.gbww.org)

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

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## **FINANCIAL SECTION**

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information



## **INDEPENDENT AUDITORS' REPORT**

This section includes the opinion of the Authority's independent auditing firm.



## **INDEPENDENT AUDITORS' REPORT**

June 3, 2024

The Honorable Chairman  
Members of the Board of Directors  
Glenbard Wastewater Authority  
Glen Ellyn, Illinois

### **Opinions**

We have audited the accompanying financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority (the Authority), Illinois, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority, Illinois, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Glenbard Wastewater Authority, Illinois' basic financial statements. The other supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Prior-Year Comparative Information**

We have previously audited Glenbard Wastewater Authority's December 31, 2022 financial statements, and we expressed an unmodified audit opinions on the respective financial statements of the business-type activities, and the aggregate remaining fund information in our report dated May 25, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2023

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This discussion and analysis of the Glenbard Wastewater Authority (the “Authority”) is designed to provide the reader an objective and easily readable analysis of the Authority’s financial activities for the fiscal year 2023 which began on January 1, 2023 and concluded on December 31, 2023. Also highlighted in this analysis are significant financial transactions and issues, comparisons to prior year activities, any relevant trend information, and changes in the Authority’s financial position.

This discussion and analysis is an integral part of the Authority’s financial statements and should be read in conjunction with the financial statements, which can be found in the financial section of this report.

### **Background and Overview of the Financial Statements**

The Authority was established by an intergovernmental agreement dated November 28, 1977 between the neighboring Villages of Lombard and Glen Ellyn, Illinois for the purpose of jointly treating and processing wastewater. Prior to creation of the Authority, wastewater processing was decentralized. The Authority processes wastewater for the Villages of Lombard and Glen Ellyn as well as certain other areas in DuPage County.

The four principal components of the Authority are the Glenbard Plant, the Lombard Combined Sewerage Treatment Facility (LCSTF) facility, the North Regional Interceptor (NRI) and the South Regional Interceptor (SRI). The original construction cost of these facilities was approximately \$43 million, with \$32 million contributed by a grant from the United States Environmental Protection Agency (USEPA) and the remaining \$11 million contributed by Lombard and Glen Ellyn.

The Board of Directors of the Authority consists of the Village President and six Trustees from each of the Villages of Lombard and Glen Ellyn. The Executive Oversight Committee (EOC) is responsible for overseeing the operational aspects of the Authority’s activities and is composed of both Village Presidents, both Village Managers, one Trustee representative from each Village Board and one staff member, traditionally the Public Works Director, of each Village. The Committee meets monthly and reviews operational and staff reports, approves Authority expenditures, awards various contracts for services, reviews the financial statements, reviews and recommends an annual budget to the full Authority Board and performs other functions as defined in the intergovernmental agreement.

The Village of Glen Ellyn is identified by the intergovernmental agreement as the “operating” or lead agency of the Authority. In its capacity as lead agency, Glen Ellyn performs operational supervision, accounting, personnel and administrative services for the Authority on a contractual basis.

The Authority’s accounting and financial transactions are recorded in two separate funds - the Operating Fund and the Equipment Replacement Fund.

The Operating Fund pays for the day-to-day operating costs of the Glenbard Plant, LCSTF, NRI and SRI and includes costs such as staff salaries and benefits, contractual services, sludge removal, utilities, insurance and related expenses. Operating costs are allocated between the Lombard and Glen Ellyn partners based on a five year rolling average of the percentage of wastewater flow contributed by each community.

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2023

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### **Background and Overview of the Financial Statements - Continued**

Each Village contributes a monthly amount to the Authority based on the adopted Operating Fund budget for the year. These contributions are adjusted two times per fiscal year based on actual wastewater flow share between the parties. Also, an adjustment is made after the conclusion of the fiscal year so that total year-end operating revenues are equivalent to total year-end operating expenses, excluding the adjustment for the IMRF pension obligation.

The Equipment Replacement Fund was established to accumulate funds for the repair and replacement of plant components as needed and was a required element for the initial grant assistance received from the Federal EPA. The two partners contribute a budgeted amount to the Equipment Replacement Fund each year based the wastewater flow split percentage of the Glenbard Plant and associated infrastructure.

### **Financial Highlights**

1. The Authority's overall cash position at December 31, 2023 increased by \$1,792,576 or by 24.3% compared to balances at the close of the prior fiscal year. The Operating Fund experienced a decrease in cash balance of \$27,367, while the Equipment Replacement Fund's cash balance increased by \$1,819,943. See the financial section of this report for detailed cash flow information.
2. Total Operating Fund expenses for fiscal year 2023 were \$4,630,413, an increase of \$283,867 or 6.5% compared to the previous fiscal year. For additional information concerning changes in operating costs compared to the prior fiscal year, the Operating Fund Expenses chart in this Management's Discussion and Analysis.
3. Total Operating Fund expenses were under the approved budget of \$4,914,985 by \$284,572 or 5.8%. Additional budget comparison information is located in the financial section of this report.
4. Amounts due from/(to) each of the Villages as of December 31, 2023, include following components:

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Management's Discussion and Analysis**

**December 31, 2023**

**Financial Highlights - Continued**

	Village of Lombard	Village of Glen Ellyn	Totals
Billing Adjustment for the Fiscal Year Ended on December 31, 2023	\$ (159,636)	(115,154)	(274,790)
Billing Adjustment - July 2023 to December 2023	(41,183)	41,183	—
Cumulative Balance Due from (to) Villages*	<u>(200,819)</u>	<u>(73,971)</u>	<u>(274,790)</u>

\*This balance is the end result of actual expenses compared to actual fiscal flow splits on an accrual basis after any necessary audit adjustments are made.

- The percentage of wastewater flow contributed by each of the partners to the Glenbard Plant for 2023 compared to the previous two years is shown below:

	FY 2021	FY 2022	FY 2023
Village of Lombard	59.94%	59.23%	58.72%
Village of Glen Ellyn	40.06%	40.77%	41.28%

A history of annual flow data is presented on Schedule of Allocation Costs.

- The Authority has a minimum working cash policy for its Operating Fund equal to 25% of operating expenses (see Note 3). The Authority's net working cash balance of \$1,467,505 as of December 31, 2023 is equivalent to a 30.8% reserve level, above the minimum 25% level by \$277,392.
- The Authority's investment in capital projects was less significant in 2023 than in the prior year. The primary assets placed into service in 2023 were the interceptor rehabilitation project (phase I) and a fire monitoring system upgrade. These projects included rehabilitation of approximately 1,300 feet of the Authority's large diameter sewer and 5 manholes, and the replacement of the plant wide fire monitoring system that monitors the entire treatment plant and remote locations to connect with fire departments in the event of an alarm. As of December 31, 2023, approximately \$475,000 and \$200,000 had been expended on these projects, respectively.



# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2023

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### Authority's Financial Analysis

#### *Net Position*

The Statement of Net Position includes all of the Authority's assets/deferred outflows and liabilities/deferred inflows and provides information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the Authority.

A summary of the Authority's Statement of Net Position is presented on the next page.

	FY 2021	FY 2022	FY 2023
Current and Other Assets	\$ 8,443,969	8,298,088	10,027,318
Capital Assets	55,142,459	54,195,048	51,302,010
Total Assets	63,586,428	62,493,136	61,329,328
Deferred Outflows	53,318	839,317	568,638
Total Assets & Deferred Outflows	63,639,746	63,332,453	61,897,966
Long Term Debt	17,279,315	17,730,437	15,824,967
Other Liabilities	2,637,053	2,273,036	2,490,204
Total Liabilities	19,916,368	20,003,473	18,315,171
Deferred Inflows	1,346,275	391,905	353,380
Total Liabilities & Deferred Inflows	21,262,643	20,395,378	18,668,551
Net Investment in Capital Assets	36,663,316	35,594,239	34,177,988
Restricted	5,713,787	7,342,836	9,051,427
Total Net Position	42,377,103	42,937,075	43,229,415

The total net position of the Authority increased \$292,340 to \$43,229,415, an increase of 0.7% from the prior fiscal year, due to the contribution by the Villages of the previous year operating surplus to the Equipment Replacement Fund as well as other revenue streams such as investment income which far exceeded both its budgeted amount as well as the prior year amount. Additionally, the Authority realized pension revenue of \$65,586 in 2023, compared to pension expense of \$142,713 in the prior year. These were partially offset by an increase in total operating expenses, particularly an increase in personnel services from \$1,648,880 in 2022 to \$1,772,947 in 2023.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Management's Discussion and Analysis**

**December 31, 2023**

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**Authority's Financial Analysis - Continued**

***Activities***

The Statement of Revenues, Expenses and Changes in Net position provides an indication of the Authority's financial health. A summary of the Authority's Statement of Revenues, Expenses and Changes in Net Position is presented below.

	FY 2021	FY 2022	FY 2023
Operating Revenues	\$ 8,216,689	7,991,500	8,390,859
Non-Operating Revenues	889,839	810,657	1,365,276
Total Revenues	<u>9,106,528</u>	<u>8,802,157</u>	<u>9,756,135</u>
Depreciation Expense	2,424,262	3,364,022	3,294,248
Other Operating Expenses	4,699,312	4,765,584	5,748,735
Non-Operating Expenses	390,441	346,393	420,812
Total Expenses	<u>7,514,015</u>	<u>8,475,999</u>	<u>9,463,795</u>
Changes in Net Position	1,592,513	326,158	292,340
Net Position – Beginning as Restated	<u>40,784,590</u>	<u>42,610,917</u>	<u>42,937,075</u>
Net Position – Ending	<u>42,377,103</u>	<u>42,937,075</u>	<u>43,229,415</u>

***Revenues***

**Operating Fund Revenues**

Operating Fund operating revenues consist of contributions made by the Villages of Lombard and Glen Ellyn. These contributions are initially based on the adopted Operating Fund budget for the year and are adjusted so that total year-end operating revenues are equivalent to total year-end operating expenses, excluding depreciation expense and IMRF GASB 68 pension adjustment. Amounts that are contributed by the partners in excess of total year-end operating expenses are distributed based on each partner's five-year rolling average wastewater flow and are recorded in the Statement of Net Position as liabilities payable to the respective Villages.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Management's Discussion and Analysis**

**December 31, 2023**

**Authority's Financial Analysis - Continued**

***Revenues - Continued***

**Operating Fund Revenues - Continued**

A comparison of Operating Fund operating revenues from charges to the Villages for the fiscal year ended December 31, 2023 compared to the previous two years is shown in the table below.

Partner	FY 2021	FY 2022	FY 2023	\$ Change from 2022 to 2023	% Change from 2022 to 2023
Village of Lombard	\$ 2,720,707	\$ 2,533,385	\$ 2,719,071	\$ 185,686	7.33%
Village of Glen Ellyn	1,818,521	1,743,880	1,911,125	167,245	9.59%
Totals	<u>4,539,228</u>	<u>4,277,265</u>	<u>4,630,196</u>	<u>352,931</u>	

Operating revenues charged to the Villages are directly correlated to changes in operating costs. An analysis of operating costs can be found in the financial section of this report.

**Equipment Replacement Fund Revenues**

A comparison of Equipment Replacement Fund revenues for the fiscal year ended December 31, 2023 compared to the previous two years is shown in the table below:

Revenue	FY 2021	FY 2022	FY 2023	\$ Change from 2022 to 2023	% Change from 2022 to 2023
Lombard (1)	\$ 2,021,244	\$ 2,026,714	\$ 2,043,721	\$ 17,007	0.84%
Glen Ellyn (1)	1,656,217	1,687,521	1,716,942	29,421	1.74%
Excess Contributions (2)	353,423	155,452	375,953	220,501	141.85%
Connection Fees	84,682	83,089	214,873	131,784	158.61%
Leachate Revenue (3)	118,824	59,851	10,850	(49,001)	(81.87%)
Cell Tower Revenue (4)	59,443	—	—	—	—%
FOG Revenue (5)	151,735	185,065	178,361	(6,704)	(3.62%)
Investment Income (6)	6,543	88,551	315,450	226,899	256.24%
Other Income (4)	110,616	178,831	139,531	(39,300)	(21.98%)
Total Revenues	<u>4,562,727</u>	<u>4,465,074</u>	<u>4,995,681</u>	<u>530,607</u>	

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2023

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### Authority's Financial Analysis - Continued

#### *Revenues - Continued*

#### Equipment Replacement Fund Revenues - Continued

1. Each partner contributes an annual amount to be allocated for reinvestment in plant infrastructure and rehabilitation. Contributions are determined annually as a part of the budget preparation process and are allocated based on the wastewater flows contributed by each partner at the Glenbard Plant.
2. As part of the closeout of the 2022 fiscal year, both Villages contributed their portion of the operating surplus in the Operating Fund to the Equipment Replacement Fund.
3. The Authority receives connection fee revenues as new properties are connected to the sewer systems in either Village through either construction or annexation. This revenue will fluctuate from year to year depending on the number and size of properties connected to the sewer systems.
4. Leachate is the groundwater collected from around old/out of service garbage landfills. The revenue from leachate is dependent on how much leachate is received, which varies based on precipitation and other factors. The primary cause of the decrease in this revenue from 2021 to 2022 and 2023 was the opening of additional wastewater treatment facilities in the area which accept leachate. The Authority anticipates that leachate revenue will remain at this decreased amount in future years.
5. Effective for the Authority's fiscal year ended December 31, 2022, revenues related to the lease of cell towers is recorded as lease revenue and included with other income, rather than as cell tower revenue.
6. Starting in 2016, the Authority began collecting Fats, Oils, and Grease (FOG) revenue. The Authority processes unwanted FOG from outside customers in the Authority's treatment process. This was a new revenue stream for the Authority. This process was halted at the end of FY17 as it caused an imbalance in the digester, resulting in a foul odor which disturbed neighboring subdivisions. The Authority resumed receiving FOG in 2018, however at a much reduced rate. The Authority increased its FOG treatment in 2019 and 2020 at a measured pace and by 2021 had significantly increased its ability to take in additional FOG, resulting in increased revenues. This trend continued into 2022 and 2023, which saw an increase in these revenues compared to prior years.
7. Interest rates rebounded during 2022 and continued to increase during 2023. For example, the Illinois Funds, a local government investment pool administered by the State Treasurer, paid an average interest rate for the month of December 2021 of 0.056%. By December 2022, the monthly average interest rate had increased to 3.933% and by December 2023 the rate was 5.462%.
8. The Authority receives a variety of miscellaneous revenues, including the EnerNoc Demand Response Program, which enables program participants to receive payment for being available to reduce or eliminate electricity consumption when the reliability of the electric grid is in jeopardy. \$26,000 related to this program was received in 2022, with only \$1,900 received in 2023. Additionally, the Authority received \$14,000 in pretreatment fines in 2022 with none received in 2023. These decreases were partially offset by an increase in renewable energy credits received in 2023.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Management's Discussion and Analysis**

**December 31, 2023**

**Authority's Financial Analysis - Continued**

***Expenses***

**Operating Fund Expenses**

A comparison of Operating Fund expenses for FY 2023 compared to the previous two years is shown in the table below:

	FY 2021	FY 2022	FY 2023	2023 Percent of Total	\$ Change from 2022 to 2023	% Change from 2022 to 2023
Personnel Services (1)	\$ 1,680,985	\$ 1,648,880	\$ 1,772,947	38.29%	\$ 124,067	7.52%
IMRF Pension Expense/ (Revenue) (2)	(360,627)	142,713	(65,586)	(1.42)%	(208,299)	(145.96%)
Contractual Services						
Maintenance (3)	696,102	496,329	720,191	15.55%	223,862	45.10%
Service Charge	137,316	139,238	145,500	3.14%	6,262	4.50%
Sludge Removal	225,574	222,029	211,814	4.57%	(10,215)	(4.60%)
Utilities (4)	610,330	482,279	537,013	11.60%	54,734	11.35%
Insurance	406,833	372,044	377,679	8.16%	5,635	1.51%
Other	180,803	214,588	225,414	4.87%	10,826	5.05%
Commodities	478,284	628,446	705,441	15.23%	76,995	12.25%
Totals	<u>4,055,600</u>	<u>4,346,546</u>	<u>4,630,413</u>	<u>100.00%</u>	<u>283,867</u>	

1. Personnel services include salaries for 17 full-time and 7 part-time/seasonal staff positions, overtime, Social Security and Medicare employer costs, and required retirement contributions to the Illinois Municipal Retirement Fund (IMRF) for full-time employees. Costs of employee health plan benefits are reflected in the "Insurance" category.
2. The Authority recognized IMRF pension expense of \$142,713 in 2022. In 2023, the Authority recognized pension revenue of \$65,586, a decrease of \$208,299. This is due to a positive change in the investment market when comparing 2022 to 2023, particularly in the equity markets. This positively impacts the IMRF pension expense/(revenue).
3. In 2021, the Authority contracted with the manufacturer of its combined heat and power engines to perform a 20,000 usage hour scheduled overhaul of its engines. In 2023, the Authority performed emergency repairs and bypass pumping after failure of the main plant intermediate pumping station. These significant maintenance projects in 2021 and 2023 caused variances when compared to 2022.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Management's Discussion and Analysis**

**December 31, 2023**

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**Authority's Financial Analysis - Continued**

***Expenses - Continued***

**Operating Fund Expenses - Continued**

4. 2022 saw a decrease in utility costs as compared to the prior years. In addition to the Authority's continuing policy to implement energy efficient measures, the Authority began receiving carbon mitigation credits as a result of the Climate and Equitable Jobs Act passed by the State of Illinois. These credits, along with reduced energy demand as a result of the Authority's combined heat and power engines, resulted in significantly lower utility expenses in 2022. These credits were not repeated in 2023, leading to a modest increase in utilities expenses.
5. In 2023, the Authority was mandated by its National Pollution Discharge Elimination System (NPDES) Permit to perform a local limits study. This requirement contributed to the increase in commodities from 2022 to 2023.

**Equipment Replacement Fund Expenses**

The Authority invested nearly \$500,000 in the continued replacement and rehabilitation of various capital equipment and plant upgrades during the fiscal year ended December 31, 2023. The major projects completed during the year were a fire monitoring system upgrade and the interceptor rehabilitation project (phase I).

***Capital Assets***

A schedule of the Authority's capital asset balances is presented below.

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Nondepreciable Capital Assets	\$ 6,466,349	1,579,461	1,380,869
Depreciable/Amortizable Capital Assets	118,337,611	124,970,828	120,131,219
Less: Accumulated Depreciation/Amortization	<u>(69,661,501)</u>	<u>(72,355,241)</u>	<u>(70,210,078)</u>
Total Net Depreciable Capital Assets	<u>48,676,110</u>	<u>52,615,587</u>	<u>49,921,141</u>
Total Net Capital Assets	<u>55,142,459</u>	<u>54,195,048</u>	<u>51,302,010</u>

For more detailed information, see Note 3.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Management's Discussion and Analysis**

**December 31, 2023**

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**Authority's Financial Analysis - Continued**

***Long-Term Debt***

A schedule of the Authority's State of Illinois EPA loan and lease payable balances at December 31, 2023 is presented below.

	<u>Amount</u>
Digester Project	\$ 932,101
Facility Improvement Project	14,192,639
Biosolids Dewatering Project	1,957,372
Lease Payable - AirGas	<u>41,910</u>
	<u>17,124,022</u>

For more detailed information, see Note 3.

**Contacting the Authority's Financial Management**

This financial report is designed to provide the users of these financial statements an overview of the Authority's operations and finances and to demonstrate accountability for the funds it receives. Questions concerning these financial statements may be directed to the Authority at 945 Bemis Rd, Glen Ellyn, IL 60137.

**BASIC FINANCIAL STATEMENTS**



**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Statement of Net Position**

**December 31, 2023**

**(with Comparative Information for December 31, 2022)**

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**See Following Page**

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Statement of Net Position**

**December 31, 2023**

**(with Comparative Information for December 31, 2022)**

	December 31, 2023	December 31, 2022
<b>ASSETS</b>		
Current Assets		
Restricted Cash and Investments		
Working Cash Account	\$ 1,467,677	1,495,044
Equipment Replacement Account	7,701,048	5,881,105
Receivables - Net of Allowances		
Accounts	146,859	134,775
Member Contributions - Village of Glen Ellyn	11,412	6,558
Leases Receivable	522,969	565,712
Prepays	107,080	116,504
Inventories	70,273	98,390
Total Current Assets	<u>10,027,318</u>	<u>8,298,088</u>
Noncurrent Assets		
Capital Assets		
Nondepreciable	1,380,869	1,579,461
Depreciable	120,131,219	124,970,828
Accumulated Depreciation	<u>(70,210,078)</u>	<u>(72,355,241)</u>
	51,302,010	54,195,048
Total Noncurrent Assets	<u>51,302,010</u>	<u>54,195,048</u>
Total Assets	<u>61,329,328</u>	<u>62,493,136</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Items - IMRF	568,638	839,317
Total Assets/Deferred Outflows of Resources	<u>61,897,966</u>	<u>63,332,453</u>

The notes to the financial statements are an integral part of this statement.

	December 31, 2023	December 31, 2022
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ 480,395	191,872
Accrued Payroll	81,475	80,112
Accrued Interest Payable	71,531	81,165
Unearned Rental Revenue	28,020	26,942
Member Accounts Payable - Village of Glen Ellyn	85,383	141,352
Member Accounts Payable - Village of Lombard	200,819	241,159
Current Portion of Long-Term Debt	1,542,581	1,510,434
Total Current Liabilities	<u>2,490,204</u>	<u>2,273,036</u>
Noncurrent Liabilities		
Compensated Absences Payable	141,786	134,588
Net Pension Liability - IMRF	66,294	471,827
Lease Payable	24,936	41,910
Digester Loan Payable	314,567	932,101
Facility Improvement Loan Payable	13,416,767	14,192,639
Biosolids Dewatering Loan Payable	1,860,617	1,957,372
Total Noncurrent Liabilities	<u>15,824,967</u>	<u>17,730,437</u>
Total Liabilities	<u>18,315,171</u>	<u>20,003,473</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Items - IMRF	6,647	1,831
Deferred Lease Revenue	346,733	390,074
Total Deferred Inflows of Resources	<u>353,380</u>	<u>391,905</u>
Total Liabilities/Deferred Inflows of Resources	<u>18,668,551</u>	<u>20,395,378</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	34,177,988	35,594,239
Restricted	9,051,427	7,342,836
Total Net Position	<u>43,229,415</u>	<u>42,937,075</u>

The notes to the financial statements are an integral part of this statement.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Statement of Revenues, Expenses and Changes in Net Position**

**For the Fiscal Year Ended December 31, 2023**

**(with Comparative Information for the Fiscal Year Ended December 31, 2022)**

	December 31, 2023	December 31, 2022
Operating Revenues		
Charges for Services	\$ 8,390,859	7,991,500
Operating Expenses		
Personnel Services	1,772,947	1,648,880
IMRF Pension Expense/(Revenue)	(65,586)	142,713
Contractual Services		
Maintenance	720,191	496,329
Service Charge	145,500	139,238
Sludge Removal	211,814	222,029
Utilities	537,013	482,279
Insurance	377,679	372,044
Other	225,414	214,588
Commodities	705,441	628,446
Maintenance of Capital Facilities and Equipment	1,629,575	2,844,944
Less: Capital Outlay	(511,253)	(2,425,906)
Depreciation	3,294,248	3,364,022
Total Operating Expenses	9,042,983	8,129,606
Operating (Loss)	(652,124)	(138,106)
Nonoperating Revenues (Expenses)		
Surplus Contributions	375,953	155,452
Connection Fees	214,873	83,089
Enernoc Demand Response	1,869	26,525
Leachate Revenues	10,850	59,851
Renewable Energy Credits	72,151	33,492
Fats, Oil & Grease Waste Fees	178,361	185,065
Pretreatment Fines	—	14,000
Lease Revenue	42,264	42,305
Other Income	82,953	109,880
Sale of Capital Assets	(110,043)	(20,614)
Investment Income	386,002	100,998
Interest Expense	(310,769)	(325,779)
	944,464	464,264
Change in Net Position	292,340	326,158
Net Position - Beginning	42,937,075	42,610,917
Net Position - Ending	43,229,415	42,937,075

The notes to the financial statements are an integral part of this statement.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Statement of Cash Flows**

**For the Fiscal Year Ended December 31, 2023**

**(with Comparative Information for the Fiscal Year Ended December 31, 2022)**

	December 31, 2023	December 31, 2022
Cash Flows from Operating Activities		
Receipts from Customers and Villages	\$ 9,438,333	8,526,317
Payments to Employees	(1,707,361)	(1,791,593)
Payments to Suppliers	(4,025,589)	(3,050,131)
	<u>3,705,383</u>	<u>3,684,593</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(511,253)	(2,425,906)
Interest Expense	(310,769)	(325,779)
Payment of Principal	(1,476,787)	(1,360,118)
Debt Proceeds	—	1,470,466
	<u>(2,298,809)</u>	<u>(2,641,337)</u>
Cash Flows from Investing Activities		
Investment Income	386,002	100,998
Net Change in Cash and Cash Equivalents	1,792,576	1,144,254
Cash and Cash Equivalents		
Beginning	7,376,149	6,231,895
Ending	<u>9,168,725</u>	<u>7,376,149</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income	(652,124)	(138,106)
Adjustments to Reconcile Operating Income to Net Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation Expense	3,294,248	3,364,022
Other Income	979,274	709,659
Other (Expense) - IMRF	(130,038)	46,732
(Increase) Decrease in Current Assets	68,200	(174,842)
Increase (Decrease) in Current Liabilities	145,823	(122,872)
Net Cash Provided by Operating Activities	<u>3,705,383</u>	<u>3,684,593</u>

The notes to the financial statements are an integral part of this statement.

# **GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

## **Notes to the Financial Statements**

**December 31, 2023**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Glenbard Wastewater Authority, Glen Ellyn, Illinois (the “Authority”) was created and established by an agreement dated November 28, 1977, between the Villages of Lombard, Illinois and Glen Ellyn, Illinois, for the purpose of jointly treating and processing wastewater. This agreement has been amended since inception. The last amendment was April 17, 2014. The wastewater is treated in two plants, known as the Glenbard Wastewater Authority and the Lombard Storm Water Facility.

Construction of the facilities was financed by monies appropriated by the Villages and by grants from the U.S. Environmental Protection Authority. The Village of Glen Ellyn, as the designated lead Authority, maintained the Glenbard Lead Authority Construction Fund, which included all transactions relating to planning, design, and construction of the wastewater treatment facilities. The cost of the facilities, which aggregated \$43,297,682, was contributed to the Authority by the Glenbard Lead Authority Construction Fund.

In accordance with the 1977 agreement, and as amended most recently in May 2023 and April 2024, the Village of Glen Ellyn provides certain management services (administration, personnel, payroll, data processing, and accounting services) to the Authority. The Village is reimbursed for such services and, therefore, receives a service charge (overhead fee) pursuant to the agreement.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Authority’s accounting policies established in GAAP and used by the Authority are described below.

#### **REPORTING ENTITY**

The Authority is governed by the combined Village Boards of the Villages of Glen Ellyn and Lombard, consisting of an elected Village President as well as six Trustees from each Village. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government’s operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Authority as pension trust funds and there are no discretely presented component units to include in the reporting entity.

#### **BASIS OF PRESENTATION**

In the Statement of Net Position, the Authority’s activities are reported on a full accrual, economic resources basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term obligations/deferred inflows.

The Authority uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**BASIS OF PRESENTATION - Continued**

The Authority utilizes a single proprietary fund. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

All proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

**Basis of Accounting**

The Authority’s basic financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Authority are charges to customers for services. Operating expenses include the cost of services, administrative expenses, and depreciation and amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY**

**Cash and Investments**

For the purpose of the Statement of Net Position, the cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase.

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued**

**Cash and Investments - Continued**

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Authority's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

**Restricted Cash and Investments**

Please refer to the working cash account and equipment replacement account sections in the Net Position note for details on assets restricted under intergovernmental and grant agreements.

**Receivables**

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. There is no allowance for uncollectible since these amounts are expected to be fully collectible. The Authority reports member contributions as its major receivable.

**Prepays/Inventories**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method.

**Capital Assets**

Capital assets purchased or acquired are reported at historical cost or estimated historical cost. For movable property, the Authority's capitalization policy includes all items with a unit cost of \$20,000 or more, depending on asset class, and an estimated useful life that is greater than one year. Renovations to buildings and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Donated capital assets are recorded at estimated acquisition value at the date of donation.



**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued**

**Capital Assets - Continued**

Depreciation has been provided using the straight-line method over the following estimated useful lives of the assets:

Buildings and Improvements	10 - 45 Years
Machinery and Equipment	10 - 15 Years
Vehicles	7 Years
Land Improvements	7 - 20 Years
Leased Asset - AirGas	5 Years

**Deferred Outflows/Inflows of Resources**

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

**Compensated Absences**

The Authority grants a specific number of annual leave hours bi-weekly with pay to its employees. Earned annual leave and compensatory time may be accumulated and is payable to the employee upon termination of employment and, therefore, is accrued through year-end. Long-term accumulated sick leave is not reimbursable upon termination of employment and, therefore, is not accrued.

**Long-Term Obligations**

In the financial statements long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Loan premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Loans payable are reported net of the applicable loan premium or discount. Loan issuance costs are reported as expenses at the time of issuance.

**Net Position**

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

# **GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

## **Notes to the Financial Statements**

**December 31, 2023**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

#### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued**

##### **Net Position - Continued**

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

The Authority considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund position is available.

##### **Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

### **NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

#### **BUDGETARY INFORMATION**

Budgeted amounts used for comparison in this report are obtained from the operating budget of the Authority, approved by Glenbard Wastewater Authority Board of Directors, which is prepared in accordance with generally accepted accounting principles, except that depreciation expense is not part of the operating budget, and note principal payments are budgeted as expenses. The budget amounts included in the supplemental information are from the final adopted budget, including all amendments, which were not significant. The budget lapses at the end of the fiscal year.

### **NOTE 3 - DETAIL NOTES ON ALL FUNDS**

#### **DEPOSITS AND INVESTMENTS**

Permitted Deposits and Investments - Statutes authorize the Authority to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds and Illinois Metropolitan Investment Fund investment pools.

Illinois Funds is an investment pool management by the Illinois Public Treasurer’s Office, which allows governments within the state to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### DEPOSITS AND INVESTMENTS - Continued

The Illinois Metropolitan Investment Fund (IMET) is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an Investment Company. Investments in IMET are valued at the share price, the price for which the investment could be sold.

*Deposits.* At year-end, the carrying amount of the Authority's deposits totaled \$752,336 and the bank balances totaled \$811,201. The Authority also has \$5,287,886 invested in the Illinois Funds and \$3,128,503 in IMET at year end.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Authority's investment policy states they will attempt to match its investments with anticipated cash flows requirements. Unless matched to a specific cash flow, the Authority will not directly invest in securities maturing more than five years from the date of purchase. Any investment purchased with a maturity longer than four years must be supported with written documentation explaining the reason for the purchase and must be supported with written documentation explaining the reason for the purchase and must be specifically approved by the Authority Board. The Authority's investments in the Illinois Funds and IMET have an average maturity of less than one year.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Authority may invest in any type of security authorized by the State of Illinois Public Funds Investment Act (30 ILCS 235/) regarding the investment of public funds. The Authority's investments in the Illinois Funds is rated AAmmf by Fitch and there is no rating available for the Authority's investment in IMET.

*Concentration of Credit Risk.* This is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer. At year-end, the Authority does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority's policy requires that funds on deposit in excess of FDIC limits be secured by some form of collateral. The Authority will accept government securities, obligations of federal agencies, obligations of federal instrumentalities, and obligations of the State of Illinois. At year end, the entire bank balance was covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2023, the Authority's investment in the Illinois Funds and IMET funds are not subject to custodial credit risk.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**CONSTRUCTION COMMITMENTS**

The Authority has entered into contracts for the construction or renovation of various facilities as follows:

Project	Expended to Date	Remaining Commitment
Primary Clarifier Rehabilitation	\$ 230,400	12,700
Interceptor Rehabilitation	67,993	109,208
	<u>298,393</u>	<u>121,908</u>

**CAPITAL ASSETS**

The following is a summary of capital asset activity for the year:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 981,863	—	—	981,863
Property Easement	168,607	—	—	168,607
Construction in Progress	428,991	511,253	709,845	230,399
	<u>1,579,461</u>	<u>511,253</u>	<u>709,845</u>	<u>1,380,869</u>
<b>Depreciable/Amortizable Capital Assets</b>				
Building and Improvements	62,658,286	475,215	224,417	62,909,084
Machinery and Equipment	44,468,563	234,630	5,274,475	39,428,718
Vehicles	402,800	—	29,390	373,410
Land Improvements	17,370,760	—	21,172	17,349,588
Leased Asset - AirGas	70,419	—	—	70,419
	<u>124,970,828</u>	<u>709,845</u>	<u>5,549,454</u>	<u>120,131,219</u>
<b>Less Accumulated Depreciation/Amortization</b>				
Building and Improvements	26,283,016	2,085,063	115,061	28,253,018
Machinery and Equipment	29,684,016	998,257	5,273,788	25,408,485
Vehicles	300,989	20,558	29,390	292,157
Land Improvements	16,076,654	176,282	21,172	16,231,764
Leased Asset - AirGas	10,566	14,088	—	24,654
	<u>72,355,241</u>	<u>3,294,248</u>	<u>5,439,411</u>	<u>70,210,078</u>
Total Net Depreciable Capital Assets	<u>52,615,587</u>	<u>(2,584,403)</u>	<u>110,043</u>	<u>49,921,141</u>
Total Net Capital Assets	<u>54,195,048</u>	<u>(2,073,150)</u>	<u>819,888</u>	<u>51,302,010</u>

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**CAPITAL ASSETS - Continued**

Depreciation was allocated to the members as follows:

Village of Lombard	\$ 1,790,836
Village of Glen Ellyn	<u>1,503,412</u>
	<u><u>3,294,248</u></u>

**LEASES RECEIVABLE**

The Authority is a lessor on the following leases at year end:

Lease	Term	Start Date	Payments	Interest Range
AT&T	20 years	June 1, 2012	Varies per year	4.00%
Verizon	16 years	June 1, 2016	Varies per year	4.00%

During the fiscal year, the Authority recognized \$42,264 of lease revenue.

The future minimum lease assets and the net present value of these minimum lease receipts as of year-end, are as follows:

Fiscal Year Ending	Principal	Interest
2024	\$ 47,067	20,919
2025	51,670	19,036
2026	56,564	16,969
2027	61,768	14,707
2028	67,298	12,236
2029	73,172	9,544
2030	79,407	6,617
2031	<u>86,023</u>	<u>3,441</u>
	<u><u>522,969</u></u>	<u><u>103,469</u></u>

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT**

**Loans Payable**

The Authority has entered into loan agreements to provide low interest financing for capital improvements. Loans currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances (a)
Anaerobic Digester Loan Payable dated October 10, 2007, due in annual installments of \$637,002, including interest at 2.500%, through July 31, 2024.	\$ 1,534,482	—	602,381	932,101
Facility Improvement Project Loan Payable dated September 23, 2016, due in annual installments of \$425,208, including interest at 1.750%, through October 10, 2039.	14,955,109	—	762,470	14,192,639
Biosolids Dewatering Project Loan Payable dated March 19, 2021, due in semi-annual installments, including interest at 1.35%, through February 12, 2042.	2,052,835	—	95,463	1,957,372
	<u>18,542,426</u>	<u>—</u>	<u>1,460,314</u>	<u>17,082,112</u>

(a) Includes construction interest.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT - Continued**

**Lease Payable**

The Authority has the following lease outstanding at year end:

Lease	Term Length	Start Date	Payments	Interest Rate
2022 AirGas	60 Months	April 15, 2022	\$1,500 Monthly	3.00%

The future minimum lease payments and the net present value of these minimum lease payments are as follows:

Fiscal Year	Principal	Interest	Total Lease Payment
2024	\$ 16,974	1,026	18,000
2025	17,493	509	18,002
2026	7,443	56	7,499
Totals	41,910	1,591	43,501

**Long-Term Liability Activity**

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 168,235	17,992	8,996	177,231	35,446
Net Pension Liability - IMRF	471,827	—	405,533	66,294	—
Loans Payable	18,542,426	—	1,460,314	17,082,112	1,490,161
Lease Payable	58,383	—	16,473	41,910	16,974
	19,240,871	17,992	1,891,316	17,367,547	1,542,581

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT - Continued**

**Debt Service Requirements to Maturity**

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Loans Payable	
	Principal	Interest
2024	\$ 1,490,161	290,559
2025	1,202,142	260,075
2026	902,780	240,938
2027	918,248	225,470
2028	933,981	209,737
2029	949,985	193,733
2030	966,267	177,452
2031	982,827	160,891
2032	999,672	144,044
2033	1,016,810	126,909
2034	1,034,241	109,477
2035	1,051,973	91,745
2036	1,070,011	73,707
2037	1,088,360	55,358
2038	1,107,026	36,694
2039	1,126,010	17,706
2040	119,996	2,858
2041	121,622	1,236
Totals	<u>17,082,112</u>	<u>2,418,589</u>



**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**NET POSITION**

**Net Position Classification**

Net position consists of the following as of December 31, 2023 and December 31, 2022:

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Net Position		
Net Investment in Capital Assets	\$ 34,177,988	35,594,239
Equipment Replacement Account (Restricted)	7,622,120	6,043,570
Working Cash Account (Restricted)	<u>1,429,307</u>	<u>1,299,266</u>
Total Net Position	<u><u>43,229,415</u></u>	<u><u>42,937,075</u></u>

Net investment in capital assets was comprised of the following as of December 31, 2023 and December 31, 2022:

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Business-Type Activities		
Capital Assets - Net of Accumulated Depreciation	\$ 51,302,010	54,195,048
Less Capital Related Debt:		
Loans Payable	<u>(17,124,022)</u>	<u>(18,600,809)</u>
Net Investment in Capital Assets	<u><u>34,177,988</u></u>	<u><u>35,594,239</u></u>

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**NET POSITION - Continued**

**Equipment Replacement Fund**

The equipment replacement account is required under the grant agreement from the U.S. Environmental Protection Agency and represents accumulated funds held for plant and equipment replacement. The activities for the years ended December 31, 2023 and December 31, 2022 are as follows:

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Beginning Balance	\$ 41,637,809	41,302,188
Revenue and Expense Results within		
Equipment Replacement Sub-Fund	(995,519)	(258,595)
Surplus Contributions	375,953	155,452
Investment Income	315,450	88,551
Service Fees Charged to Villages	3,760,663	3,714,235
Depreciation	<u>(3,294,248)</u>	<u>(3,364,022)</u>
	41,800,108	41,637,809
Less: Net Investment in Capital Assets	<u>(34,177,988)</u>	<u>(35,594,239)</u>
Restricted for Future Plant and Equipment Replacement	<u>7,622,120</u>	<u>6,043,570</u>

**Working Cash Account**

The agreement dated November 28, 1977 and all amended agreements as of March 31, 1987 between the Villages were amended as of April 16, 1998. The purpose of the amendment was to provide the Authority the ability to maintain a working cash account as of the end of the fiscal year at a level not less than 25% of the annual operating and maintenance expenses exclusive of depreciation and equipment replacement. Working cash is calculated as the total general ledger cash and short-term investment balances less all current and prior open encumbrances (Operating Sub-Fund only). In the event the working cash balance at the end of the fiscal year is less than 25% of the annual operating expenses exclusive of depreciation and equipment replacement, each of the Villages will contribute an amount sufficient to adjust the working cash balance to the minimum amount required. The required contribution by the Villages is based upon their proportionate share of total operating expenses for the year. No additional funding is required by the Villages in the event the minimum 25% of operating expense working cash requirement is satisfied as of the end of the fiscal year. Additionally, the amendment also was designed to modify the payment process with the Villages. The following is the calculation of the working cash account required:

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**NET POSITION - Continued**

**Working Cash Account - Continued**

	Village of Lombard	Village of Glen Ellyn	December 31, 2023	December 31, 2022
Operating Expenses (as Defined in Intergovernmental Agreement)	\$ 2,795,564	1,964,888	4,760,452	4,299,815
Minimum Working Capital Balance (25% of Operating Expenses)	698,891	491,222	1,190,113	1,074,954
Cash and Investments - Operating Sub-Fund			1,467,677	1,495,044
Less: Outstanding Encumbrances			(173)	(2,933)
Working Cash			1,467,505	1,492,111
Less: Required Working Cash			(1,190,113)	(1,074,954)
Working Cash over Minimum Requirement			277,392	417,157

Working cash balance computation:

	Village of Lombard	Village of Glen Ellyn	Totals
Amount Required	\$ (698,891)	(491,222)	(1,190,113)
Amount Available	875,514	591,991	1,467,505
Cash Reserve Excess	176,623	100,769	277,392

**NOTE 4 - OTHER INFORMATION**

**RISK MANAGEMENT**

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Authority's employees. These risks are covered by commercial insurance. There has been no significant reduction in coverage in any program from coverage in the prior year. For all programs, settlement amounts have not exceeded insurance coverage for the past three years.

# **GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

## **Notes to the Financial Statements**

**December 31, 2023**

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### **NOTE 4 - OTHER INFORMATION - Continued**

#### **RISK MANAGEMENT - Continued**

##### **Municipal Insurance Cooperative Association**

Effective January 1, 2003, the Authority joined together with other local governments in Illinois in the Municipal Insurance Cooperative Association (MICA). MICA is a public entity risk pool operating a common risk management and insurance program for its member governments. The Authority pays an annual premium to MICA based upon the Authority's prior experience within the pool. Amounts paid into the pool in excess of claims for any coverage year may be rebated back to members in subsequent periods. The Authority is not aware of any additional premiums owed to MICA for the current or prior year claims. The Authority pays the first \$5,000 for property, liability and crime claims. MICA maintains selective reinsurance contracts to cover potential claims to the total loss aggregate for all members of \$11,750,000. MICA also purchases excess coverage of \$400,000,000 for property liability and \$9,000,000 for other liability.

##### **Intergovernmental Personnel Benefit Cooperative (IPBC)**

Risks for medical and death benefits for employees and retirees are provided for through the Authority's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC) (through the Village of Glen Ellyn). IPBC acts as an administrative agency to receive, process and pay such claims as may come within the benefit program of each member. IPBC maintains specific reinsurance coverage for claims in excess of \$50,000 per individual employee participant. The Authority pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into subsequent years' experience factor for premiums.

#### **CONTINGENT LIABILITIES**

##### **Litigation**

From time to time, the Authority is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Authority attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Authority's financial position or results of operations.

#### **EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN**

##### **Illinois Municipal Retirement Fund (IMRF)**

The Authority contributes to the Illinois Municipal Retirement Fund (IMRF), through the Village of Glen Ellyn's, a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF provides retirement, disability, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Notes to the Financial Statements

December 31, 2023

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NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions

*Plan Administration.* All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

*Benefits Provided.* IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Plan Membership.* As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Active Plan Members	<u>18</u>
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A detailed breakdown of IMRF membership for the Village, Library, and the Authority combined is available in the Village of Glen Ellyn's annual comprehensive financial report.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Contributions.* As set by statute, the Authority's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2023, the Authority's contribution was 4.30% of covered payroll.

*Net Pension Liability.* The Authority's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Actuarial Assumptions - Continued.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Authority contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

**Discount Rate Sensitivity**

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Authority calculated using the discount rate as well as what the Authority's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Discount Rate Sensitivity - Continued**

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 1,071,424	66,294	(748,662)

**Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2022	\$ 11,054,893	10,583,066	471,827
Changes for the Year:			
Service Cost	128,057	—	128,057
Interest on the Total Pension Liability	597,009	—	597,009
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	87,856	—	87,856
Changes of Assumptions	(10,199)	—	(10,199)
Contributions - Employer	—	64,044	(64,044)
Contributions - Employees	—	68,106	(68,106)
Net Investment Income	—	923,846	(923,846)
Benefit Payments, Including Refunds of Employee Contributions	(513,763)	(513,763)	—
Other (Net Transfer)	—	152,260	(152,260)
Net Changes	288,960	694,493	(405,533)
Balances at December 31, 2023	11,343,853	11,277,559	66,294



**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Pension Expense/(Revenue), Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2023, the Authority recognized pension revenue of \$65,586. At December 31, 2023, the Authority reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience \$	105,658	—	105,658
Change in Assumptions	—	(6,647)	(6,647)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	462,980	—	462,980
Total Deferred Amounts Related to IMRF	568,638	(6,647)	561,991

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense/(revenue) in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2024	\$ 120,635
2025	180,308
2026	327,035
2027	(65,987)
2028	—
Thereafter	—
Total	561,991

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS**

The Authority has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Authority are required to pay 100% of the current premium. However, there is minimal participation. As the Authority provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the Authority has not recorded a liability as of December 31, 2023.

**SUBSEQUENT EVENT**

Subsequent to year end, each of the Village Boards of Lombard and Glen Ellyn approved a revision to the intergovernmental agreement that established the Authority. This revision allows either of the member Villages to issue debt on behalf of the Authority, and specifies the repayment terms for said debt. Pursuant to this revised intergovernmental agreement, in April 2024 the Village Board of Glen Ellyn approved an ordinance authorizing the issuance of bonds on behalf of the Authority in an amount not to exceed \$7,000,000. As of the date of this report, this issuance has not been finalized and proceeds from the sale have not been received.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions  
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)  
Illinois Municipal Retirement Fund

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Illinois Municipal Retirement Fund  
Schedule of Employer Contributions  
December 31, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 128,318	\$ 128,318	\$ —	\$ 1,186,197	10.82%
2016	140,036	139,480	(556)	1,294,237	10.78%
2017	134,225	135,586	1,361	1,298,110	10.44%
2018	122,310	122,242	(68)	1,236,706	9.88%
2019	97,218	97,218	—	1,359,696	7.15%
2020	129,454	129,454	—	1,335,802	9.69%
2021	127,573	127,573	—	1,430,195	8.92%
2022	96,606	95,981	(625)	1,410,310	6.81%
2023	63,295	64,452	1,157	1,500,437	4.30%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Schedule of Changes in the Employer's Net Pension Liability/(Asset)**

**December 31, 2023**

	2015	2016
Total Pension Liability		
Service Cost	\$ 123,338	128,961
Interest	605,696	628,935
Differences Between Expected and Actual Experience	97,561	(67,729)
Change of Assumptions	9,922	(9,982)
Benefit Payments, Including Refunds of Member Contributions	(399,698)	(434,992)
Net Change in Total Pension Liability	436,819	245,193
Total Pension Liability - Beginning	8,214,126	8,650,945
Total Pension Liability - Ending	8,650,945	8,896,138
Plan Fiduciary Net Position		
Contributions - Employer	\$ 128,318	139,480
Contributions - Members	54,005	59,117
Net Investment Income	39,822	543,260
Benefit Payments, Including Refunds of Member Contributions	(399,698)	(434,992)
Other (Net Transfer)	45,862	(20,365)
Net Change in Plan Fiduciary Net Position	(131,691)	286,500
Plan Net Position - Beginning	8,073,123	7,941,432
Plan Net Position - Ending	7,941,432	8,227,932
Employer's Net Pension Liability/(Asset)	\$ 709,513	668,206
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.80%	92.49%
Covered Payroll	\$ 1,186,197	1,294,237
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	59.81%	51.63%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2014 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2014 and 2017.

2017	2018	2019	2020	2021	2022	2023
137,350	114,501	130,468	141,607	134,076	123,045	128,057
615,459	609,697	623,086	631,258	653,292	775,898	597,009
(73,414)	51,409	106,951	55,840	—	—	87,856
(257,267)	221,936	—	(60,076)	49,887	169,766	(10,199)
(431,868)	(428,162)	(459,666)	(458,906)	(490,955)	(526,457)	(513,763)
(9,740)	569,381	400,839	309,723	346,300	542,252	288,960
8,896,138	8,886,398	9,455,779	9,856,618	10,166,341	10,512,641	11,054,893
8,886,398	9,455,779	9,856,618	10,166,341	10,512,641	11,054,893	11,343,853
135,586	122,242	97,218	129,454	127,573	96,606	64,044
58,474	64,375	62,987	65,444	75,769	63,546	68,106
1,413,859	(469,664)	1,484,513	1,265,793	1,696,991	(1,327,637)	923,846
(431,868)	(428,162)	(459,666)	(458,906)	(490,955)	(526,457)	(513,763)
(220,476)	163,467	(13,052)	16,674	(17,613)	59,019	152,260
955,575	(547,742)	1,172,000	1,018,459	1,391,765	(1,634,923)	694,493
8,227,932	9,183,507	8,635,765	9,807,765	10,826,224	12,217,989	10,583,066
9,183,507	8,635,765	9,807,765	10,826,224	12,217,989	10,583,066	11,277,559
(297,109)	820,014	48,853	(659,883)	(1,705,348)	471,827	66,294
103.34%	91.33%	99.50%	106.49%	116.22%	95.73%	99.42%
1,298,110	1,236,706	1,359,696	1,335,802	1,430,193	1,410,310	1,496,334
(22.89%)	66.31%	3.59%	(49.40%)	(119.24%)	33.46%	4.43%

## **OTHER SUPPLEMENTARY INFORMATION**

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Combining Statement of Net Position**

**December 31, 2023**

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**See Following Page**



**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Combining Statement of Net Position**

**December 31, 2023**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
<b>ASSETS</b>			
Current Assets			
Restricted Cash and Investments			
Working Cash Account	\$ 1,467,677	—	1,467,677
Equipment Replacement Account	—	7,701,048	7,701,048
Receivables - Net of Allowances			
Accounts	120,255	26,604	146,859
Member Contributions			
Village of Glen Ellyn	—	11,412	11,412
Leases Receivable	—	522,969	522,969
Prepays	63,747	43,333	107,080
Inventories	—	70,273	70,273
Total Current Assets	<u>1,651,679</u>	<u>8,375,639</u>	<u>10,027,318</u>
Noncurrent Assets			
Capital Assets			
Nondepreciable	—	1,380,869	1,380,869
Depreciable	—	120,131,219	120,131,219
Accumulated Depreciation	—	(70,210,078)	(70,210,078)
Total Noncurrent Assets	<u>—</u>	<u>51,302,010</u>	<u>51,302,010</u>
Total Assets	<u>1,651,679</u>	<u>59,677,649</u>	<u>61,329,328</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Items - IMRF	568,638	—	568,638
Total Assets and Deferred Outflows of Resources	<u>2,220,317</u>	<u>59,677,649</u>	<u>61,897,966</u>

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 184,572	295,823	480,395
Accrued Payroll	81,475	—	81,475
Accrued Interest Payable	—	71,531	71,531
Unearned Rental Revenue	—	28,020	28,020
Member Accounts Payable			
Village of Glen Ellyn	85,383	—	85,383
Village of Lombard	189,407	11,412	200,819
Current Portion of Long-Term Debt	35,446	1,507,135	1,542,581
Total Current Liabilities	<u>576,283</u>	<u>1,913,921</u>	<u>2,490,204</u>
Noncurrent Liabilities			
Compensated Absences Payable	141,786	—	141,786
Net Pension Liability - IMRF	66,294	—	66,294
Lease Payable	—	24,936	24,936
Digester Loan Payable	—	314,567	314,567
Facility Improvement Loan Payable	—	13,416,767	13,416,767
Biosolids Dewatering Loan Payable	—	1,860,617	1,860,617
Total Noncurrent Liabilities	<u>208,080</u>	<u>15,616,887</u>	<u>15,824,967</u>
Total Liabilities	<u>784,363</u>	<u>17,530,808</u>	<u>18,315,171</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Items - IMRF	6,647	—	6,647
Deferred Lease Revenue	—	346,733	346,733
Total Deferred Inflows of Resources	<u>6,647</u>	<u>346,733</u>	<u>353,380</u>
Total Liabilities and Deferred Inflows of Resources	<u>791,010</u>	<u>17,877,541</u>	<u>18,668,551</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	—	34,177,988	34,177,988
Restricted	1,429,307	7,622,120	9,051,427
Total Net Position	<u>1,429,307</u>	<u>41,800,108</u>	<u>43,229,415</u>

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Combining Statement of Revenues, Expenses, and Changes in Net Position  
For the Fiscal Year Ended December 31, 2023**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Operating Revenues			
Charges for Services	\$ 4,630,196	3,760,663	8,390,859
Operating Expenses			
Personnel Services	1,772,947	—	1,772,947
IMRF Pension Expense/(Revenue)	(65,586)	—	(65,586)
Contractual Services			
Maintenance	720,191	—	720,191
Service Charge	145,500	—	145,500
Sludge Removal	211,814	—	211,814
Utilities	537,013	—	537,013
Insurance	377,679	—	377,679
Other	225,414	—	225,414
Commodities	705,441	—	705,441
Maintenance of Capital Facilities and Equipment	—	1,629,575	1,629,575
Less: Capital Outlay	—	(511,253)	(511,253)
Depreciation	—	3,294,248	3,294,248
Total Operating Expenses	4,630,413	4,412,570	9,042,983
Operating (Loss)	(217)	(651,907)	(652,124)
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	375,953	375,953
Connection Fees	—	214,873	214,873
Enernoc Demand Response	—	1,869	1,869
Leachate Revenues	—	10,850	10,850
Renewable Energy Credits	—	72,151	72,151
Fats, Oil and Grease Waste Fees	—	178,361	178,361
Lease Revenue	—	42,264	42,264
Other Income	59,706	23,247	82,953
Sale of Capital Assets	—	(110,043)	(110,043)
Investment Income	70,552	315,450	386,002
Interest Expense	—	(310,769)	(310,769)
	130,258	814,206	944,464
Change in Net Position	130,041	162,299	292,340
Net Position - Beginning	1,299,266	41,637,809	42,937,075
Net Position - Ending	1,429,307	41,800,108	43,229,415

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Combining Statement of Cash Flows  
For the Fiscal Year Ended December 31, 2023**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
<b>Cash Flows from Operating Activities</b>			
Receipts from Customers and Villages	\$ 4,674,364	4,763,969	9,438,333
Payments to Employees	(1,707,361)	—	(1,707,361)
Payments to Suppliers	(3,064,922)	(960,667)	(4,025,589)
	<u>(97,919)</u>	<u>3,803,302</u>	<u>3,705,383</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of Capital Assets	—	(511,253)	(511,253)
Interest Expense	—	(310,769)	(310,769)
Payment of Principal	—	(1,476,787)	(1,476,787)
	<u>—</u>	<u>(2,298,809)</u>	<u>(2,298,809)</u>
<b>Cash Flows from Investing Activities</b>			
Investment Income	<u>70,552</u>	<u>315,450</u>	<u>386,002</u>
Net Change in Cash and Cash Equivalents	(27,367)	1,819,943	1,792,576
<b>Cash and Cash Equivalents</b>			
Beginning	<u>1,495,044</u>	<u>5,881,105</u>	<u>7,376,149</u>
Ending	<u>1,467,677</u>	<u>7,701,048</u>	<u>9,168,725</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>			
Operating Income (Loss)	(217)	(651,907)	(652,124)
<b>Adjustments to Reconcile Operating Income to Net Income to Net Cash</b>			
<b>Provided by (Used in) Operating Activities:</b>			
Depreciation Expense	—	3,294,248	3,294,248
Other Income	59,706	919,568	979,274
Other Expense (Revenue) - IMRF	(130,038)	—	(130,038)
(Increase) Decrease in Current Assets	(15,538)	83,738	68,200
Increase (Decrease) in Current Liabilities	(11,832)	157,655	145,823
Net Cash Provided by Operating Activities	<u>(97,919)</u>	<u>3,803,302</u>	<u>3,705,383</u>

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Operating Sub-Fund**

**Statement of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

**(with Comparative Information for the Fiscal Year Ended December 31, 2022)**

	For the Fiscal Year Ended December 31, 2023		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 4,904,985	4,630,196	(274,789)
Operating Expenses			
Personnel Services	1,870,648	1,772,947	(97,701)
IMRF Pension Expense/(Revenue)	—	(65,586)	(65,586)
Contractual Services			
Maintenance	632,094	720,191	88,097
Service Charge	145,504	145,500	(4)
Sludge Removal	230,000	211,814	(18,186)
Utilities	650,400	537,013	(113,387)
Insurance	400,000	377,679	(22,321)
Other	245,739	225,414	(20,325)
Commodities	740,600	705,441	(35,159)
Total Operating Expenses	4,914,985	4,630,413	(284,572)
Operating Income (Loss)	(10,000)	(217)	9,783
Nonoperating Revenues			
Other Income	—	59,706	59,706
Investment Income	10,000	70,552	60,552
	10,000	130,258	120,258
Change in Net Position	—	130,041	130,041
Net Position - Beginning		1,299,266	
Net Position - Ending		1,429,307	

<u>For the Fiscal Year Ended December 31, 2022</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
\$ 4,653,218	4,277,265	(375,953)
1,912,464	1,648,880	(263,584)
—	142,713	142,713
584,531	496,329	(88,202)
139,238	139,238	—
220,000	222,029	2,029
548,600	482,279	(66,321)
413,900	372,044	(41,856)
236,685	214,588	(22,097)
607,800	628,446	20,646
<u>4,663,218</u>	<u>4,346,546</u>	<u>(316,672)</u>
(10,000)	(69,281)	(59,281)
—	47,371	47,371
10,000	12,447	2,447
<u>10,000</u>	<u>59,818</u>	<u>49,818</u>
<u>—</u>	<u>(9,463)</u>	<u>(9,463)</u>
	<u>1,308,729</u>	
	<u>1,299,266</u>	

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Equipment Replacement Sub-Fund**

**Statement of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

**(with Comparative Information for the Fiscal Year Ended December 31, 2022)**

	For the Fiscal Year Ended December 31, 2023		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 3,760,663	3,760,663	—
Operating Expenses			
Personnel Services	380,000	—	(380,000)
Maintenance of Capital Facilities and Equipment	9,577,729	1,629,575	(7,948,154)
Less: Capital Outlay	550,000	(511,253)	(1,061,253)
Depreciation	—	3,294,248	3,294,248
Total Operating Expenses	10,507,729	4,412,570	(6,095,159)
Operating Income (Loss)	(6,747,066)	(651,907)	6,095,159
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	375,953	375,953
Connection Fees	75,000	214,873	139,873
Enernoc Demand Response	26,000	1,869	(24,131)
Leachate Revenues	17,000	10,850	(6,150)
Renewable Energy Credits	30,000	72,151	42,151
Fats, Oil & Grease Waste Fees	100,000	178,361	78,361
Pretreatment Fines	—	—	—
Lease Revenue	67,416	42,264	(25,152)
Other Income	51,000	23,247	(27,753)
Sale of Capital Assets	—	(110,043)	(110,043)
Investment Income	20,000	315,450	295,450
Interest Expense	(325,965)	(310,769)	15,196
Loan Proceeds	6,000,000	—	(6,000,000)
Biosolids Loan Principal	(109,224)	(95,463)	13,761
Digester Loan Principal	(602,381)	(602,381)	—
FIP Loan Principal	(762,470)	(762,470)	—
Less Items to Statement of Net Position	—	1,460,314	1,460,314
Total Nonoperating Revenues (Expenses)	4,586,376	814,206	(3,772,170)
Change in Net Position	<u>(2,160,690)</u>	162,299	<u>2,322,989</u>
Net Position - Beginning		<u>41,637,809</u>	
Net Position - Ending		<u>41,800,108</u>	

For the Fiscal Year Ended December 31, 2022

Budget	Actual	Variance Over (Under)
\$ 3,714,235	3,714,235	—
—	—	—
5,518,388	2,844,944	(2,673,444)
550,000	(2,425,906)	(2,975,906)
—	3,364,022	3,364,022
6,068,388	3,783,060	(2,285,328)
(2,354,153)	(68,825)	2,285,328
50,000	155,452	105,452
50,000	83,089	33,089
26,000	26,525	525
117,000	59,851	(57,149)
30,000	33,492	3,492
75,000	185,065	110,065
—	14,000	14,000
63,600	42,305	(21,295)
1,000	62,509	61,509
—	(20,614)	(20,614)
20,000	88,551	68,551
(462,090)	(325,779)	136,311
2,100,000	1,400,047	(699,953)
—	(11,183)	(11,183)
(587,599)	(587,599)	—
(702,042)	(749,300)	(47,258)
—	(51,965)	(51,965)
780,869	404,446	(376,423)
<u>(1,573,284)</u>	335,621	<u>1,908,905</u>
	<u>41,302,188</u>	
	<u>41,637,809</u>	



**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Schedule of Comparative Flows Used For Allocation of Costs - Last Ten Fiscal Years  
December 31, 2023 (Unaudited)**

Fiscal Year	Glenbard			
	Glen Ellyn		Lombard	
	Gallons (in 000's)	Percent	Gallons (in 000's)	Percent
2014	1,163,852	45.43%	1,398,187	54.57%
2015	1,939,993	45.25%	2,347,125	54.75%
2016	1,890,348	44.39%	2,368,065	55.61%
2017	1,916,548	42.65%	2,576,590	57.35%
2018	1,873,111	41.21%	2,672,566	58.79%
2019	1,835,852	40.59%	2,686,639	59.41%
2020	1,770,908	40.72%	2,578,333	59.28%
2021	1,670,839	40.06%	2,499,757	59.94%
2022	1,673,524	40.77%	2,431,178	59.23%
2023	1,646,934	41.28%	2,343,191	58.72%

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Schedule of Allocation Costs  
December 31, 2023 (Unaudited)**

The agreement between the Villages of Lombard and Glen Ellyn for the purpose of jointly treating and processing wastewater requires certain information to accompany the annual financial statements. This information is from the Operating Sub-Fund. The combined data, including the Equipment Replacement and Working Cash Accounts, is part of the general purpose financial statements. Such required information for the year ended December 31, 2023, not included elsewhere in the accompanying financial statements follows:

1. Total Water Flow

Participant	Glenbard Plant	
	Gallons (in 000's)	Percent
Village of Lombard	2,343,191	58.72%
Village of Glen Ellyn	1,646,934	41.28%
	<u>3,990,125</u>	<u>100.00%</u>

2. Factors and Amounts Used in Computing Final Billing

A. Operating revenue and expenses, based on wastewater flow, were allocated among the operating facilities for the fiscal year ended December 31, 2023, as follows:

	Operating Fund
Operating Revenue	
Amounts Billed Prior	
to Billing Adjustments	\$ 4,904,985
Other Revenues	130,257
Adjustment	<u>(274,790)</u>
Operating Revenue Applicable	
to Operating Expenses	<u>4,760,452</u>
Operating Expenses	
Personnel Services	1,772,947
IMRF Employer Contribution	64,453
Contractual Services	
Maintenance	720,191
Service Charge	145,500
Sludge Removal	211,814
Utilities	537,013
Insurance	377,679
Other	225,414
Commodities	<u>705,441</u>
Total Operating Expenses	<u>4,760,452</u>

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Schedule of Allocation Costs - Continued**  
**December 31, 2023 (Unaudited)**

2. Factors and Amounts Used in Computing Final Billing - Continued

B. The allocation of operating expenses based on the wastewater flow of Glenbard Plant follows:

Participant	Amount	Percent
Village of Lombard	\$ 2,795,564	58.72%
Village of Glen Ellyn	1,964,888	41.28%
	<u>4,760,452</u>	<u>100.00%</u>

C. The computation of the billing adjustment for the fiscal year ended December 31, 2023 follows:

	Village of Lombard	Village of Glen Ellyn	Totals
<b>Charges</b>			
Total Operating Expenses (Depreciation Excluded)	\$ 2,795,564	1,964,888	4,760,452
Equipment Replacement Reserve	2,043,721	1,716,942	3,760,663
Total Operating Charges	<u>4,839,285</u>	<u>3,681,830</u>	<u>8,521,115</u>
Amount Billed	4,922,428	3,743,221	8,665,649
Plus: Credit for Other Revenues Received	76,493	53,763	130,256
Revenues Available to Offset			
Operating Changes	<u>4,998,921</u>	<u>3,796,984</u>	<u>8,795,905</u>
Amount Due from (to) Villages	<u>(159,636)</u>	<u>(115,154)</u>	<u>(274,790)</u>

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**

**Schedule of Allocation Costs - Continued**  
**December 31, 2023 (Unaudited)**

2. Factors and Amounts Used in Computing Final Billing - Continued

D. Amounts due from(to) the Village of Lombard and the Village of Glen Ellyn at December 31, 2023 are as follow:

	Village of Lombard	Village of Glen Ellyn	Totals
Amounts Due from (to) Villages			
Billing Adjustment for the Fiscal Year Ended			
December 31, 2023 (as shown on the prior page)	\$ (159,636)	(115,154)	(274,790)
Billing Adjustments:			
July 2023 to December 2023	(41,183)	41,183	—
Cumulative Balance Due from (to) Villages*	(200,819)	(73,971)	(274,790)

\*This balance is the end result of actual expenses compared to actual fiscal flow splits on an accrual basis after any necessary audit adjustments are made.

3. Total Revenue Billed and Received per Village

Participant	Amount Billed	Receivable (Payable) December 31, 2023	Receivable (Payable) December 31, 2022	Amount Received
Village of Lombard	\$ 4,922,428	(200,819)	(241,159)	4,962,768
Village of Glen Ellyn	3,743,221	(73,971)	(134,794)	3,804,044
	8,665,649	(274,790)	(375,953)	8,766,812

## **SECTION 5.0**

# **INTRODUCTION OF BOARD MEMBERS AND THE GWA TEAM**

# **SECTION 6.0**

# **PUBLIC COMMENT**

# **SECTION 7.0**

# **CONSENT AGENDA**

**MINUTES –**

**NOVEMBER 13, 2023**

**MEETING**



**Minutes**  
**2023 Annual Meeting**  
**Glenbard Wastewater Authority**  
**Monday, November 13, 2023**

**1.0 Call to Order**

Lombard Village President Keith Giagnorio called the meeting to order at 6:00 p.m.

**2.0 Pledge of Allegiance**

Lombard Village President Keith Giagnorio requested the Pledge of Allegiance be led by Village of Lombard's Public Works Director, Carl Goldsmith.

**3.0 Roll Call**

Present: Mr. Mark Senak, Village President, Ms. Kelli Christiansen, Trustee, Mr. Gary Fasules, Trustee, Ms. Anne Gould, Trustee, Ms. Kelley Kalinich, Trustee, Ms. Donna Jean Simon, Trustee, Mr. Steve Thompson, Trustee

Mr. Keith Giagnorio, Village President, Mr. Brian LaVaque, Trustee, Mr. Anthony Puccio, Trustee, Mr. Bernie Dudek, Trustee, Mr. Dan Militello, Trustee, Mr. Bob Bachner, Trustee, Ms. Elizabeth Brezinski, Village Clerk

Absent: Village of Glen Ellyn:  
Trustee Kelli Christiansen arrived 6:02 p.m. after Roll Call was taken  
Trustee Gary Fasules

Village of Lombard:  
Trustee Andrew Honig

Lombard Staff Present:  
Elizabeth Brezinski, Village Clerk  
Scott Niehaus, Village Manager  
Carl Goldsmith, Public Works Director

Glen Ellyn Staff Present:  
Mark Franz, Village Manager  
Dave Buckley, Public Works Director  
Peter Brankin, Interim Finance Director

Glen Ellyn Staff Present:  
Mark Franz, Village Manager  
Dave Buckley, Public Works Director  
Patrick Brankin, Interim Finance Director

Glenbard Wastewater Authority:  
Matt Streicher, Executive Director  
Jeremy Henning Assistant Director  
Gayle Lendabarker, Executive Assistant

Others:  
Jamie Wilkey – Lauterbach & Amen  
Kyle Harding – Chapman & Cutler  
Stephan Roberts – Robert W Baird & Co.

#### **4.0 Introduction of Board Members and the Glenbard Wastewater Authority (GWA) Team**

Lombard Village President, Keith Giagnorio, had the members of the Lombard Village Board, the Lombard staff, the Glen Ellyn Village Board, the Glen Ellyn staff and the GWA staff introduce themselves.

#### **5.0 Public Comment**

None

#### **6.0 Consent Agenda:**

A motion was made by Trustee Puccio and seconded by Trustee Militello to approve the Minutes from the November 3, 2022 Annual Meeting of the Glenbard Wastewater Authority Board.

Aye (12): President Senak, Trustee Christiansen, Trustee Gould, Trustee Kalinich, Trustee Simon, Trustee Thompson, President Giagnorio, Trustee LaVaque, Trustee Puccio, Trustee Dudek, Trustee Militello, Trustee Bachner

Absent (2): Trustee Fasules – Village of Glen Ellyn, Trustee Honig – Village of Lombard

#### **7.0 Annual Financial Reports FY2022 (Lauterbach & Amen, LLP)**

Jamie Wilkey, a partner at the firm of Lauterbach & Amen, LLP will briefly review the financial status of the Authority for the CY2022 period ending December 31, 2022. Usual areas for review are: fund equity, receivables, payables, liabilities, service fee, maintenance, cash flow and flow splits.

Motion to Accept the CY2022 Annual Financial Reports as presented by Village of Glen Ellyn Interim Finance Director, Patrick Brankin and Jamie Wilkey, Lauterbach and Amen, LLP.

*Jamie Wilkey, a partner with the firm of Lauterbach & Amen, LLP, provided a review of the financial status of the Glenbard Wastewater Authority for FY2022 and thanked Interim Finance Director Patrick Brankin and his team for doing an outstanding job preparing as there were no adjusting journal entries. Ms. Wilkey stated the 2022 Audited Financial Statements were an Unmodified or “Clean” Audit which is the highest level that can be achieved. Ms. Wilkey stated the Internal Controls were audited, and there were no findings with this or the issued single audit. Ms. Wilkey also stated that there was no Management Letter required.*

*Interim Finance Director Patrick Brankin highlight that the O&M Surplus in the amount of \$375,953, which, as in past years, was distributed to GWA’s Capital Improvement Fund.*

A motion was made by Trustee Thompson and seconded by Trustee Kalinich, that the Annual Financial Reports for the Glenbard Wastewater Authority for the Fiscal Year ending December 31, 2022, as presented by Interim Finance Director Patrick Brankin and Jamie Wilkey, Lauterbach & Amen, LLP, be approved. The motion carried by the following vote:

Aye (12): President Senak, Trustee Christiansen, Trustee Gould, Trustee Kalinich, Trustee Simon, Trustee Thompson, President Giagnorio, Trustee LaVaque, Trustee Puccio, Trustee Dudek, Trustee Militello, Trustee Bachner

Absent (2): Trustee Fasules – Village of Glen Ellyn, Trustee Honig – Village of Lombard

## **8.0 Approval of Resolution Number 004-2023 Bonds Resolution**

Kyle Harding from Chapman and Cutler, LLC, and Stephen Roberts from Robert W. Baird & Co. will briefly describe the revenue bond process, and the bonds resolution that the Authority is seeking approval for from the Full Board.

*Mr. Harding provided background information on the reason GWA is using the bonding process instead of the IEPA State Revolving Fund, as it had done in the past to secure funding for an improvement project.*

*Trustee Simon asked what the interest rate had been when using the SRF. Mr. Harding advised that the rate has typically been below two percent (2%).*

*Motion to approve Resolution 004-2023 authorizing and providing for the issuance of not to exceed \$7,000,000 Wastewater Treatment Facility Revenue Bonds, Series 2023, of the Glenbard Wastewater Authority for the purpose of paying the costs of improving the wastewater treatment facilities of said Authority, prescribing the details of said bonds and providing for collection, segregation, and application of the revenues of said Authority, and authorizing the sale of said bonds to the purchaser thereof.*

*Mr. Franz noted that the not to exceed amount needs to be raised to \$7,750,000 due to several adjustments.*

*The motion was amended to reflect an increase from \$7,000,000 to \$7,750,000.*

A motion was made by Trustee Militello and seconded by Trustee Christiansen, authorizing and providing for the issuance of not to exceed \$7,750,000 Wastewater Treatment Facility Revenue Bonds, Series 2023, of the Glenbard Wastewater Authority for the purpose of paying the costs of improving the wastewater treatment facilities of said Authority, prescribing the details of said bonds and providing for collection, segregation, and application of the revenues of said Authority, and authorizing the sale of said bonds to the purchaser thereof. The motion carried by the following vote:

Aye (12) President Senak, Trustee Christiansen, Trustee Gould, Trustee Kalinich, Trustee Simon, Trustee Thompson, President Giagnorio, Trustee LaVaque, Trustee Puccio, Trustee Dudek, Trustee Militello, Trustee Bachner

Absent (2): Trustee Fasules, Village of Glen Ellyn, Trustee Honig, Village of Lombard

## **9.0 Comments by GWA Full Board Chairperson**

President Giagnorio, expressed his appreciation to President Senak for his support and stated how Mr. Streicher and his team, the Village of Glen Ellyn's Board and the Village of Lombard's Board has a proven record of working very well together over the years and is happy to see the cooperation continuing. President Giagnorio stated that with the creation of the Technical Advisory Committee that does a lot of the behind scenes work, allows for the monthly meetings to be brief and easy to get through.

President Senak added his appreciation to the GWA staff for making their jobs easy, by being so prepared for the monthly meetings and professional, making the EOC Committee's job more as overseers.

## **10.0 Executive Director Streicher will summarize significant events from CY2022 and present information on goals and projects that are planned for CY2023**

GWA Executive Director Streicher expressed his appreciation to the members of the Village of Lombard and Village of Glen Ellyn's Board for attending and introduced other GWA staff members who had joining the meeting, Assistant Director, Jeremy Henning, and Administrative Secretary, Gayle Lendabarker who is recording Minutes for tonight's meeting.

Executive Director Streicher recognized and thanked the members of the Executive Oversight Committee for taking extra time out their schedules to meet monthly and provide their guidance over the past year. Executive Director Streicher reviewed the Key Performance Indicators for CY2023:

- 3,077,000,000 (3.077 Billion) gallons treated through September 2023; past 5 year average = 3,352,000,000 (3.352 Billion) gallons treated through September
- 26.11 inches of rainfall through September 2021, 5-year average = 29.83 inches through September;
- Main Plant = No Permit Excursions; Current Record – No Excursions since 4/4/2013 which is tremendous record and has garnered GWA and its staff some National awards. Mr. Streicher explained that this means GWA has not violated its US EPA National Pollutant Discharge Permit that it is mandated to follow.
- Combined Sewer Outfall Facility = 0 Excursions – Last occurrence was 9/12/2022. Executive Director explained that this facility only goes online during high rain events, and to go for that length is just impressive.
- 0 Lost Time Injury since 2013
- 10 Odor Complaints through September 2023:
  - ✓ 2022 Odor Complaints = 9 through September
  - ✓ 2021 Odor Complaints = 26 through September
  - ✓ 2020 Odor Complaints = 18 through September
  - ✓ 2019 Odor Complaints = 40 through September
  - ✓ 2018 Odor Complaints = 70 through September
  - ✓ 2017 Odor Complaints = 172 through September

Assistant Director Henning highlighted the status of the Top CY2023 Capital Projects:

- Main & Combined Sewer Outfall Plant Resurfacing Project - Both the main plant site and the combined sewer outfall facility have had significant patch work performed on them, with no single paving job having occurred for over 25 years. The plants were in dire need of pavement rehabilitation.
- Phase 1 North Regional Interceptor Rehabilitation - The Authority inspects its sewers every 5 years. Upon the last inspection, some deterioration was noted in some areas of the North Regional Interceptor, and therefore, plans to rehabilitate them were issued and bid. This work has not yet occurred, but is awarded, and expected to be completed prior to the end of the calendar year.
- Digester #1 Cleaning – Per standards, anaerobic digesters such as the ones the Authority operates, are recommended to be drained and cleaned every 7-10 years. The Authority's largest digester, #1, had not been cleaned for over 7 years.

Assistant Director Henning highlighted the Top CY2024 Capital Projects:

- Primary Clarifier Rehabilitation & Gravity Thickener Construction and Engineering – Much of the equipment associated with the Authority's primary clarifiers and gravity thickener is approaching or has exceeded the end of its useful life and is in need of replacement. This project will also incorporate some odor control aspects, and is scheduled to be completely funded with a low interest IEPA SRF loan. It is anticipated this project will be bid in early 2023 and completed in 2023.
- Administrative Parking Lot/Bemis Road Improvements – The Administrative Parking Lot, where most visitors park, is long overdue for replacement. This project will redesign and reconstruct the parking lot. In addition, the Authority is contributing some of the cost to reconstruct Bemis Road since the majority of the truck traffic the roadway sees is attributed to the Authority's operations.
- Primary Sludge Line Direct Digester Feed – In conjunction with the Primary Clarifier Project, the Authority will be re-implementing a pipeline to deliver primary sludge directly to the digester, resulting in better operational performance, and less odors.
- Facility Plan Study – Per the Intergovernmental Agreement that created the Authority, the Authority is to conduct a Facility Planning study every 5 years to gain a better outlook on its 10-year capital plan. The last Facility Plan was completed in 2019. This year's Facility Plan will focus heavily on the upcoming Biological Nutrient Removal Project.
- Plant Equipment Rehabilitation - The majority of the funds are budgeted towards rehabilitating the Authority's interceptors. This is a continuation of work that is being completed in 2023. This budget item also includes \$100k towards media used to clean the gas that burns in the Combined Heat and Power Units.
- Small Capital Projects - This budget item consists of small capital projects that have totaled up to a substantial amount. Some of these projects include new equipment, a solar feasibility study, interior LED projects, and more.

Mr. Henning explained that the total for planned Capital projects for CY2024 is \$9,332,535.

## 10.0 Proposed CY2023 Budget

Executive Director Streicher stated the Proposed CY2024 reflects a (6.71%) increase to the O&M Fund for a total of \$5,234,233. Mr. Streicher highlighted several items that contributed to the increased O&M costs namely, 38% to the Biosolids Hauling line item, 17% to the Personnel line item, 15% to the Natural Gas line item, 7% Combined Heat & Power line item and 5% Liquid Oxygen line item. There were a few line items that saw decreases in expenses, 45% reduction to the Pretreatment line item, 25% reduction to the Fleet Services line item and 12% reduction to the Overhead Fees line item for a net O&M fund increase of \$329,247. Mr. Streicher explained that the O&M fund allocations for each Village is based solely on percent of flow through the facility, with Lombard traditionally being close to 60% and Glen Ellyn being 40%, and is not based on population.

Mr. Streicher explained that the Capital Fund is used in the same manner as the Villages, to fund capital improvement projects or make major equipment repairs and for CY2024; the budget reflects a one point two five (1.25%) increase over CY2023 from each Village. Mr. Streicher stated that unlike the O&M Fund, the contributions from each Village is calculated differently in that 50% of the contribution is split 50/50 between the two Villages, and the remaining 50% of the contribution is split based on the same flow basis as the O&M fund.

Mr. Streicher summarized that the overall the CY2024 budget reflected a total of a (4.3%) increase over the CY 2023 budget.

*President Senak inquired as to what factors contributed to the 17% increase in the Personnel line item. Mr. Streicher explained that raises, and an increase of benefit expenses contributed to the increase.*

Mr. Streicher made the formal request for the GWA CY2024 budget to be approved.

Trustee Thompson made and Trustee LaVaque seconded the Motion, to Approve the Glenbard Wastewater Authority CY2024 Budget in the amount of \$18,271,145. The motion carried by the following vote:

Aye (11): President Senak, Trustee Christiansen, Trustee Gould, Trustee Kalinich, Trustee Simon, Trustee Thompson, President Giagnorio, Trustee LaVaque, Trustee Dudek, Trustee Militello, Trustee Bachner

Absent (3): Trustee Fasules, Village of Glen Ellyn, Trustee Honig, Village of Lombard  
Trustee Puccio left the meeting at 6:40 p.m.

## 11.0 Other Business

None

## 12.0 Adjournment

A motion was made by Trustee LaVaque and seconded by Trustee Kalinish, that the Annual Meeting of the Village of Lombard Village Board and the Village of Glen Ellyn Village Board known as the Glenbard Wastewater Authority held on Monday, November 13, 2023 be adjourned at 6:45 p.m. The

motion carried by the following vote:

- Aye (11): President Senak, Trustee Christiansen, Trustee Gould, Trustee Kalinich, Trustee Simon, Trustee Thompson, President Giagnorio, Trustee LaVaque, Trustee Dudek, Trustee Militello, Trustee Bachner
- Absent (3): Trustee Fasules, Village of Glen Ellyn, Trustee Honig, Village of Lombard  
Trustee Puccio left the meeting at 6:40 p.m.

Respectfully submitted,

---

Gayle Lendabarker  
Administrative Secretary  
Glenbard Wastewater Authority

# **SECTION 8.0**

**COMMENTS BY GWA  
FULL BOARD  
CHAIRPERSON -  
PRESIDENT KEITH  
GIAGNORIO –  
VILLAGE OF LOMBARD**



# **SECTION 9.0**

**GWA PRESENTATION –**

**MATT STREICHER,  
EXECUTIVE DIRECTOR**

# Glenbard Wastewater Authority



Full Board Meeting Presentation

November 21, 2024

Matt Streicher



# Talking Points

- Executive Oversight Committee Member Introductions
- Performance Statistics
- 2024/2025 Major Projects
- Operations & Maintenance Fund
- Capital Fund
- Budget Summary
- Action Requested



# Executive Oversight Committee Representatives



Donna Jean Simon – Acting President  
Kelli Christiansen – Trustee  
Mark Franz – Manager  
Dave Buckley – Public Works Director



Keith Giagnorio - President  
Bob Bachner – Trustee  
Scott Niehaus – Manager  
Carl Goldsmith – Public Works Director



# 2024 Key Performance Indicators

- **~ 3,191,000,000 (3.191 Billion) Gallons Treated Through October 2024**
  - ✓ Past 5 Year Average = 3,630,200,000 (3.6302 Billion) Gallons Treated Through October
- **24.27 Inches Total Rainfall Through October 2024**
  - ✓ Past 5 Year Average = 32.62 Inches Through October
- **23 Odor Complaints Through October 2024**
  - ✓ 2023 Odor Complaints = 10 Through October
  - ✓ 2022 Odor Complaints = 8 Through October
  - ✓ 2021 Odor Complaints = 30 Through October
  - ✓ 2020 Odor Complaints = 25 Through October
  - ✓ 2019 Odor Complaints = 36 Through October
- **Main Plant = No Permit Excursions**
  - ✓ Current Record – No Excursions Since 4/4/2013
- **Combined Sewer Outfall Facility = 0 Excursions**
  - ✓ No Excursions Since 9/12/2022
- **0 Lost Time Injury**



# Top CY2024 Capital Projects



Description	Project Budget Amount	Project Actual	Assumptions / Comments
Administrative Parking Lot/Bemis Road Improvements	\$500,000	\$555,203	The Administrative Parking Lot, where most visitors park, was long overdue for replacement. This project was a complete redesign and reconstruction of the existing parking lot. In addition, the Authority contributed some of the cost to reconstruct Bemis Road since the majority of the truck traffic the roadway see's is attributed to the Authority's operations.
Phase 2 North Regional Interceptor Rehabilitation	\$650,000	\$517,565	The Authority inspects it's sewers every 5 years. Upon the last inpection, some deterioration was noted in some areas of the North Regional Interceptor, and therefore, plans to rehabilitate them were issued and bid. This work is not complete yet, but is awarded, and expected to be completed prior to the end of the calendar year.
Primary Clarifier & Gravity Thickener Rehabilitation Construction & Engineering	\$6,600,000	\$5,971,000	Much of the equipment associated with the Authority's primary clarifiers and gravity thickener is approaching or has exceeded the end of it's useful life and is in need of replacement. This project will also incorporate some odor control aspects, and is the Authority's first ever project funded by a bond issuance. Although this project was bid and awarded in early 2024, it will not be completed until early 2026.
Facility Plan Study	\$200,000	\$218,000	Per the Intergovernmental Agreement that created the Authority, the Authority is to conduct a Facility Planning study every 5 years to gain a better outlook on it's 10 year capitial plan. The last Facility Plan was completed in 2019. This years Facility Plan will focus heavily on the upcoming Biological Nutrient Removal Project
Top Large Projects	\$7,750,000	\$7,261,768	





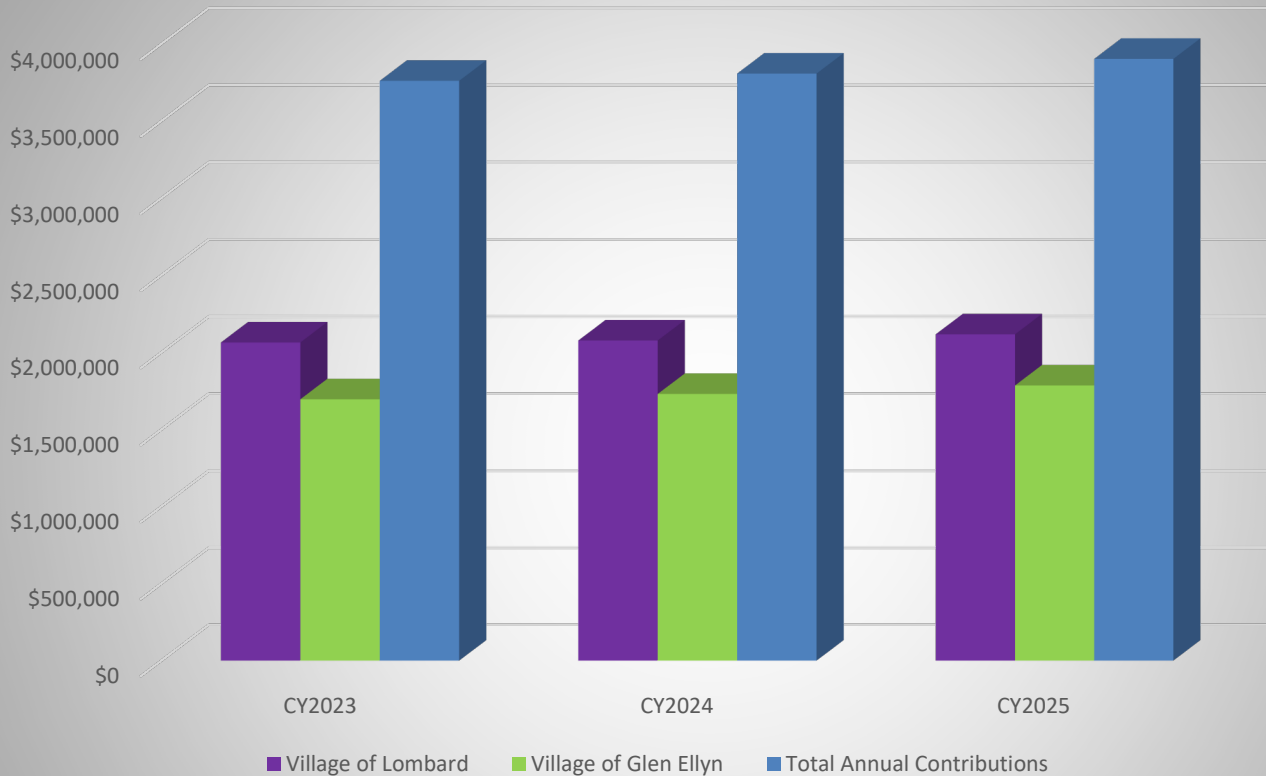
# Top CY2025 Capital Projects



Description	Project Budget Amount	Assumptions / Comments
Heavy Interceptor Cleaning	\$650,000	The Authority inspects it's sewers every 5 years. Upon the last inpection, heavy sediment build up was noted in some areas of the North Regional Interceptor. This is a costly endeavour due to the sewer being 66" in diameter in those locations, and there is a significant length between manholes, limited the amount of contractors who can perform the work.
Collection System Televising	\$650,000	Per the approved Illinois EPA Capacity, Management, Operations, and Maintenance (CMOM) plan, the Authority is required to televise it's collection system every 5 years.
Final Clarifier Rehabilitation Design	\$915,000	The Authority's recent Facility Planning Studies have indicated the Final Clarifiers are approaching the end of their useful life. Plans for rehabilitating and improving the clarifierse will begin in 2025.
Intermediate Pump Station and Clarifier Rehabilitation Design	\$200,000	The Authority's recent Facility Planning Studies have indicated the Intermediate pump station and clarifiers are beyond their useful life. This work has been posted poned several years due to the known possiblitiy of this part of the process being repurposed within 5-7 years, however, this is a critical part of the process and needs to be able to function. Therefore a feasibility study will be performed on what needs to be replaced and what could be repurposed, with the intention to construct only enough to keep the process working without issue until it is repurposed.
Small Capital Projects	\$207,740	This budget item consists of small capital projects that have totaled up to a substantial amount. Some of these projects include new equipment, a solar feasibility study, interior LED projects, and more.
Top Large Projects	\$2,622,740	



# Capital Fund 40 Contributions



	<b>CY2023</b>	<b>CY2024</b>	<b>CY2025</b>
<b>Village of Lombard</b>	\$2,064,416	\$2,077,085	\$2,117,108
<b>Village of Glen Ellyn</b>	\$1,696,247	\$1,730,587	\$1,785,755
<b>Total Annual Contributions</b>	<b>\$3,760,663</b>	<b>\$3,807,672</b>	<b>\$3,902,863</b>

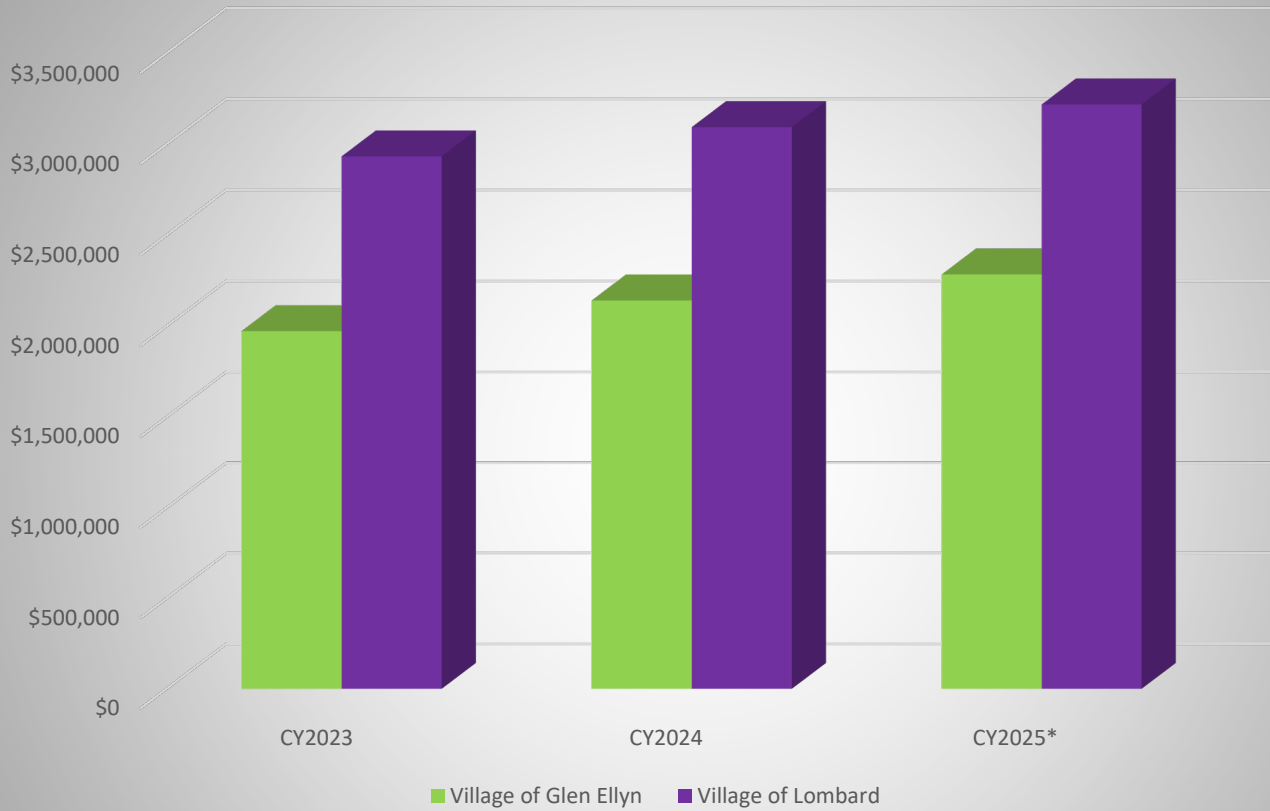






# Partner Allocations

## Operation & Maintenance

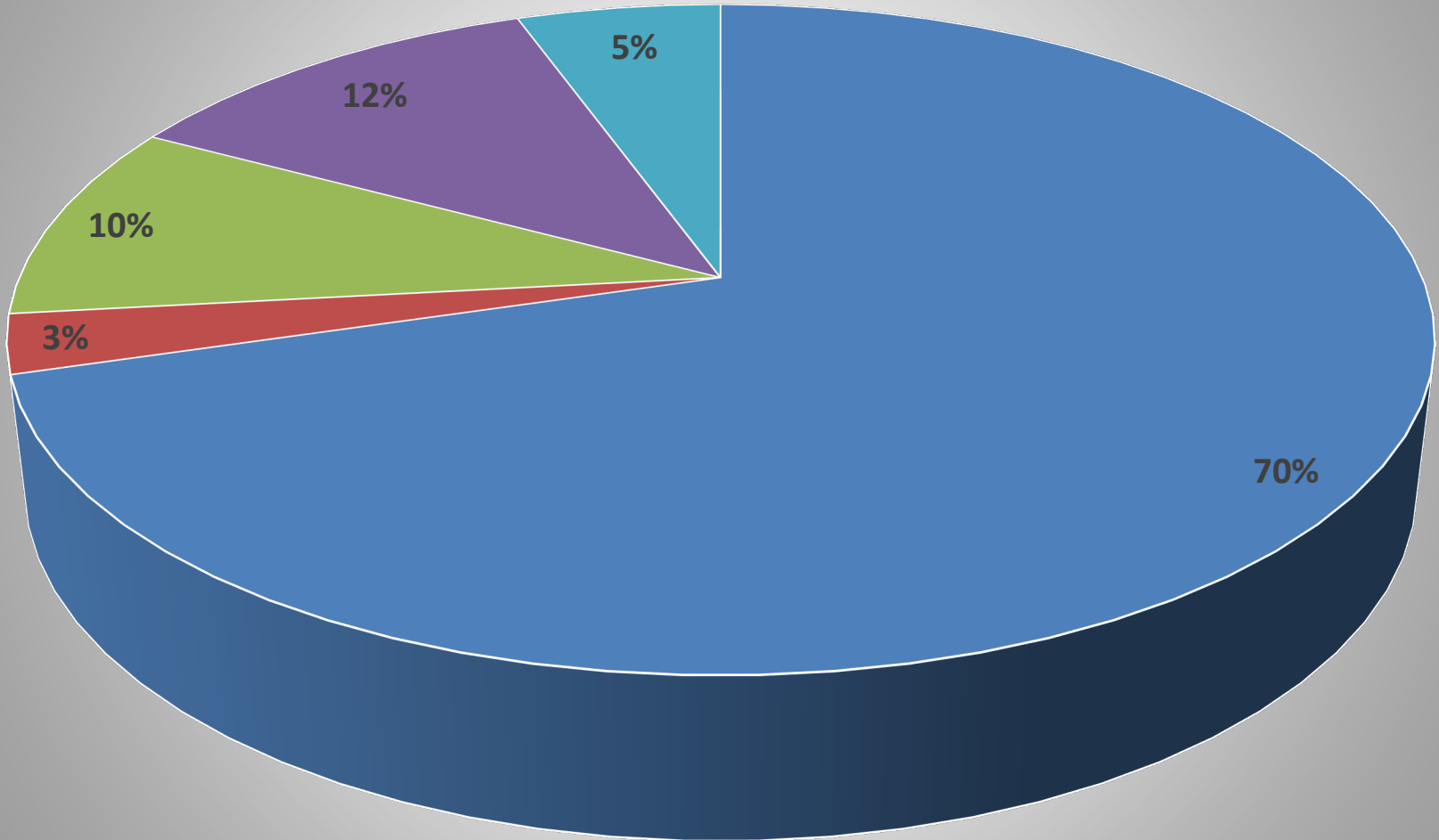


	<b>CY2023</b>	<b>CY2024</b>	<b>CY2025*</b>
<b>Village of Glen Ellyn</b>	\$1,972,295	\$2,140,801	\$2,284,057
<b>Village of Lombard</b>	\$2,932,691	\$3,093,432	\$3,218,369
<b>Total Allocations</b>	<b>\$4,904,986</b>	<b>\$5,234,233</b>	<b>\$5,502,426</b>
* - Budgeted			

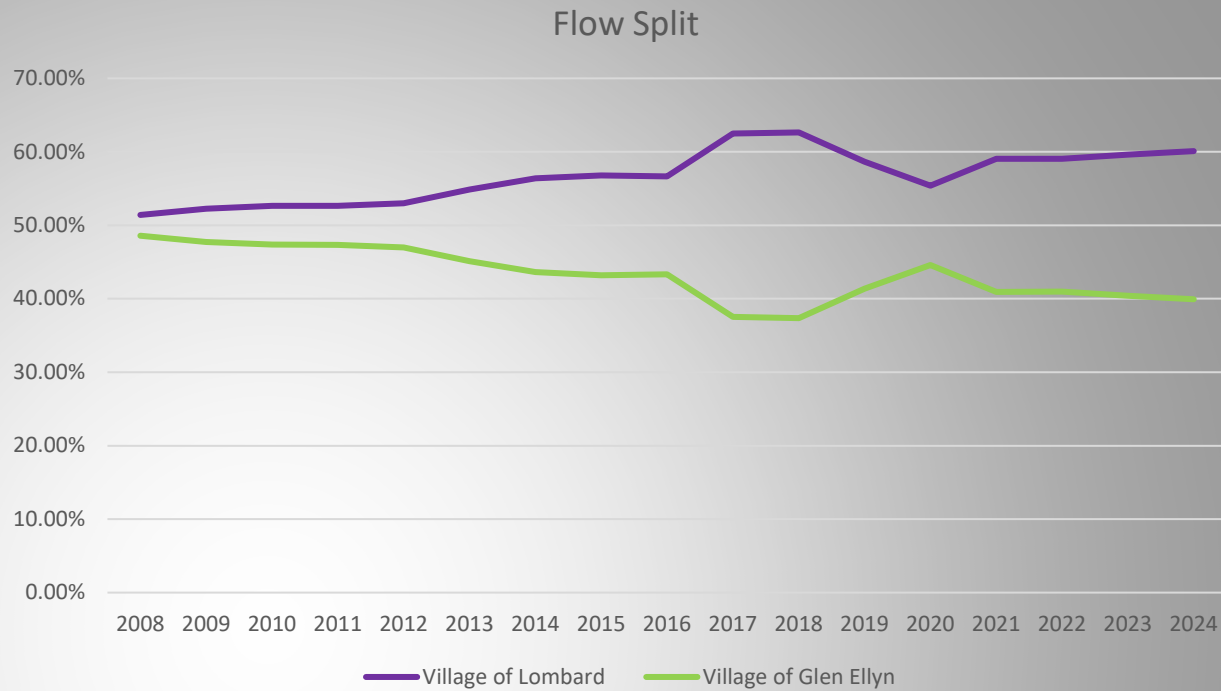


# Significant Contributors

Net Increase of \$322,279



■ Personnel ■ Dues/Utilities ■ Support ■ Contract Operations ■ Operating Supplies



## Factors That Affect Flow Split

- Illinois American Water Valley View Subdivision Rehabilitation (2014)
- Inflow and Infiltration Reduction Efforts
- Additional/Increased Development
- Flow Metering Equipment/Service Provider
- Precipitation Amounts and Distributions
  - Combined/Separate System



# Proposed Partner Allocations

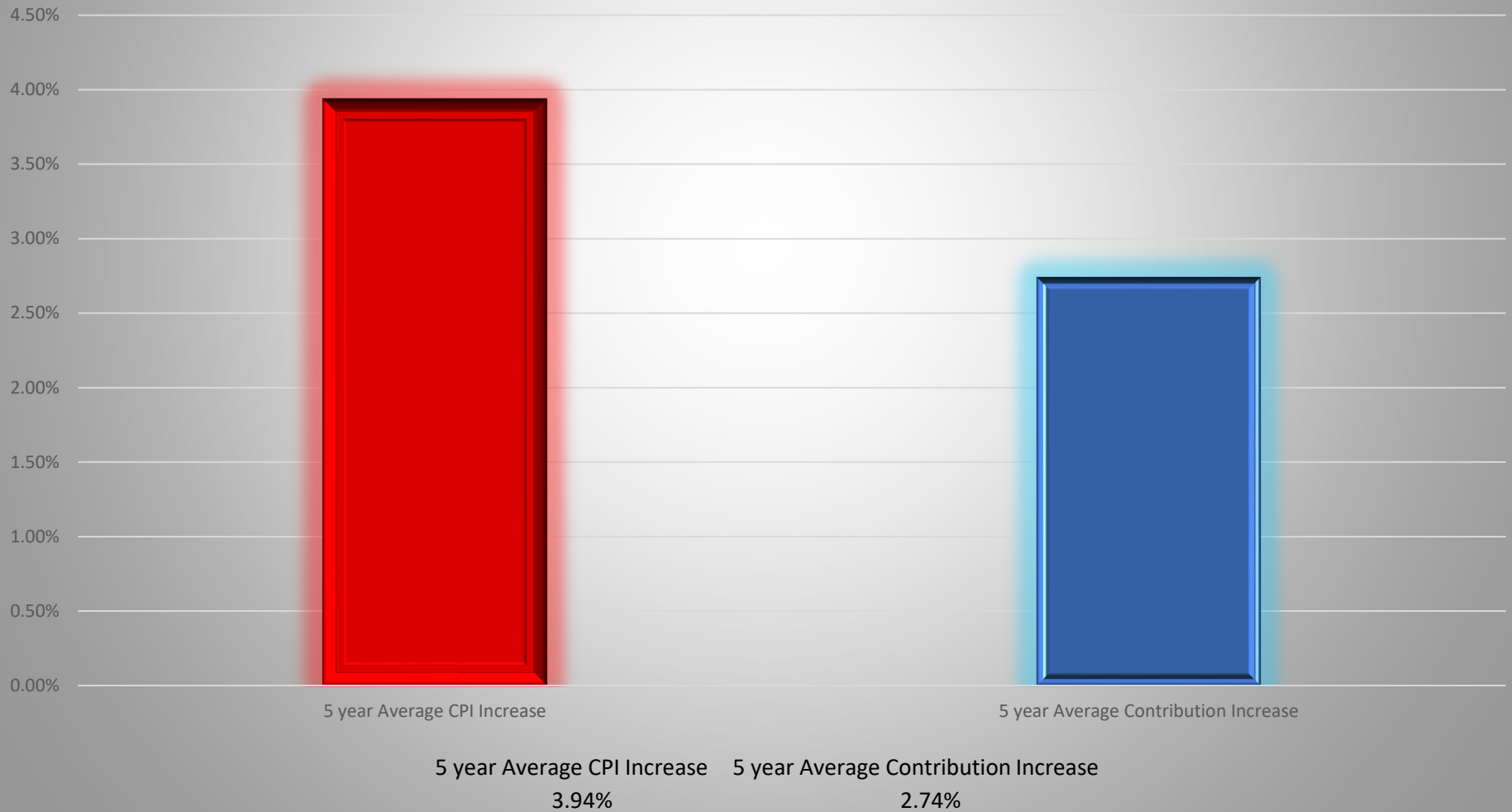
<b>PROPOSED CY2025 PARTNERS ALLOCATION</b>					
			LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund			3,218,369	2,284,057	5,502,426
		<b>TOTAL O&amp;M BUDGET</b>	<b>3,218,369</b>	<b>2,284,057</b>	<b>5,502,426</b>
		<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,117,108</b>	<b>1,785,755</b>	<b>3,902,863</b>
		<b>TOTAL O&amp;M AND CAPITAL BUDGETS</b>	<b>5,335,477</b>	<b>4,069,812</b>	<b>9,405,289</b>
<b>Proposed CY2025 Partners Allocation Compared to Approved Expenses Allocated to Partners CY2024:</b>					
		<b>Operation &amp; Maintenance</b>	<b>\$124,937</b>	<b>\$143,256</b>	<b>\$268,193</b>
			<b>4.04%</b>	<b>6.69%</b>	<b>5.12%</b>
		<b>Capital Improvements</b>	<b>\$40,023</b>	<b>\$55,168</b>	<b>\$95,192</b>
			<b>1.93%</b>	<b>3.19%</b>	<b>2.50%</b>
		<b>Total O&amp;M and Capital Budgets</b>	<b>\$164,961</b>	<b>\$198,424</b>	<b>\$363,385</b>
			<b>3.2%</b>	<b>5.1%</b>	<b>4.0%</b>



VS



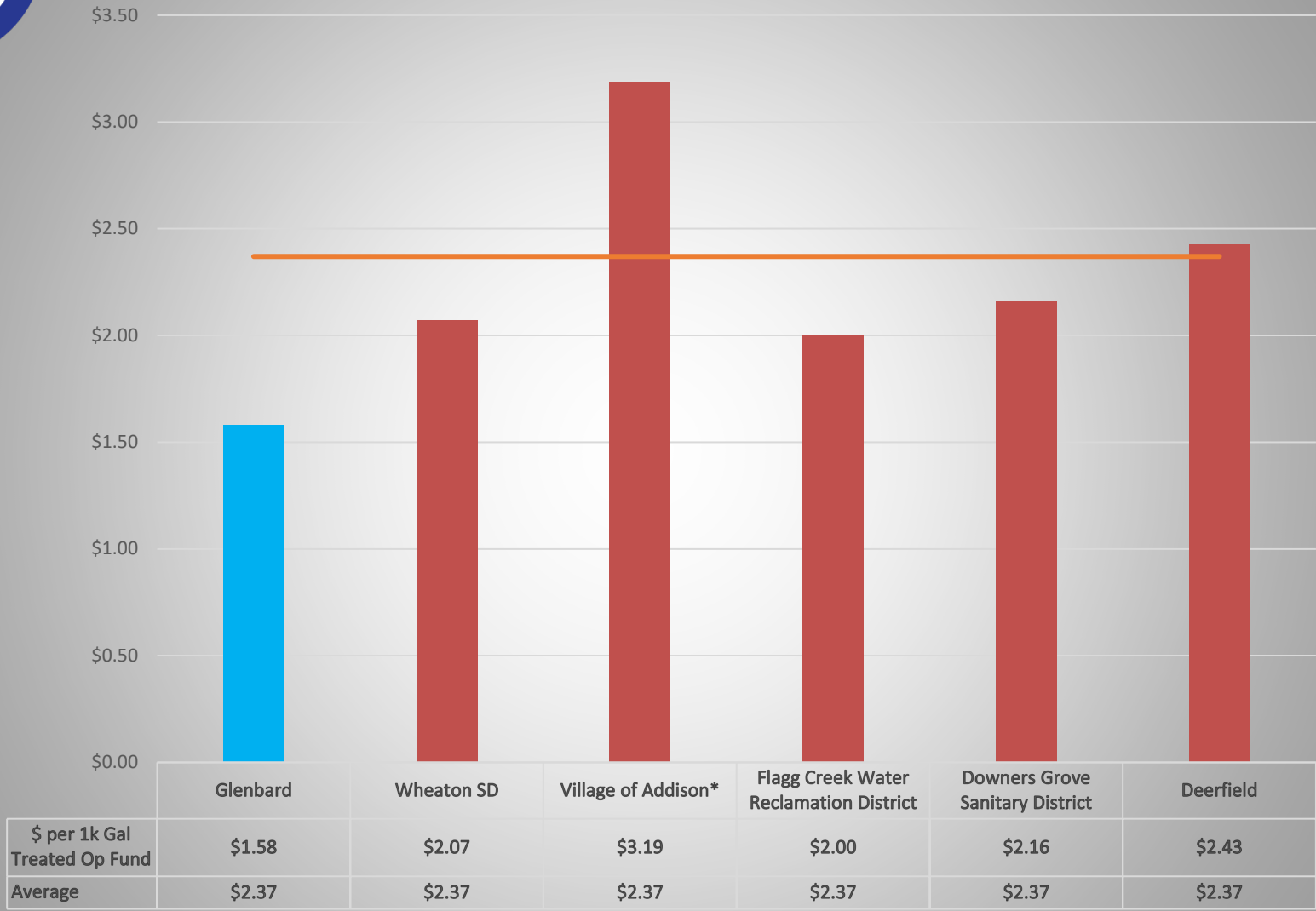
CPI vs. GWA





# Other Local Plants

## Cost Per 1,000 Gallons Treated (O&M)



\* Operates Two Facilities





# Awards & Recognition

- **US DOE 50001 Ready, May 2024**

- The standard provides requirements for establishing, implementing, maintaining, and improving an Energy Management System, that enables an organization to follow a systematic approach toward improving energy performance, efficiency, security, use, and consumption.



- **NACWA Platinum Performance Award, May 2024**

- 100% compliance with permits over a consecutive five-year period or longer (9 years)



- **WEF, WRF, NACWA, WR, and USWA - Utility of the Future Recognition, October 2023**

- Recognizes agencies engaged in advancing resource efficiency and recovery, developing proactive relationships with stakeholders, and establishing resilient, sustainable, and livable communities.







# Action Requested This Evening

The Glenbard Wastewater Authority Staff and the EOC kindly requests the Board of Directors of the Glenbard Wastewater Authority to approve the proposed  
CY2025 Budget in the amount of \$**17,119,392.**



# **SECTION 10.0**

## **PROPOSED CY2025 BUDGET APPROVAL**



# Glenbard Wastewater Authority

## CY2025 Budget



November 21, 2024

President Keith Giagnorio and  
Members of the Glenbard Wastewater Authority Board  
Glen Ellyn, Illinois 60137

Subject: January 1, 2025 - December 31, 2025 Glenbard Wastewater Authority  
Budget (CY2025)

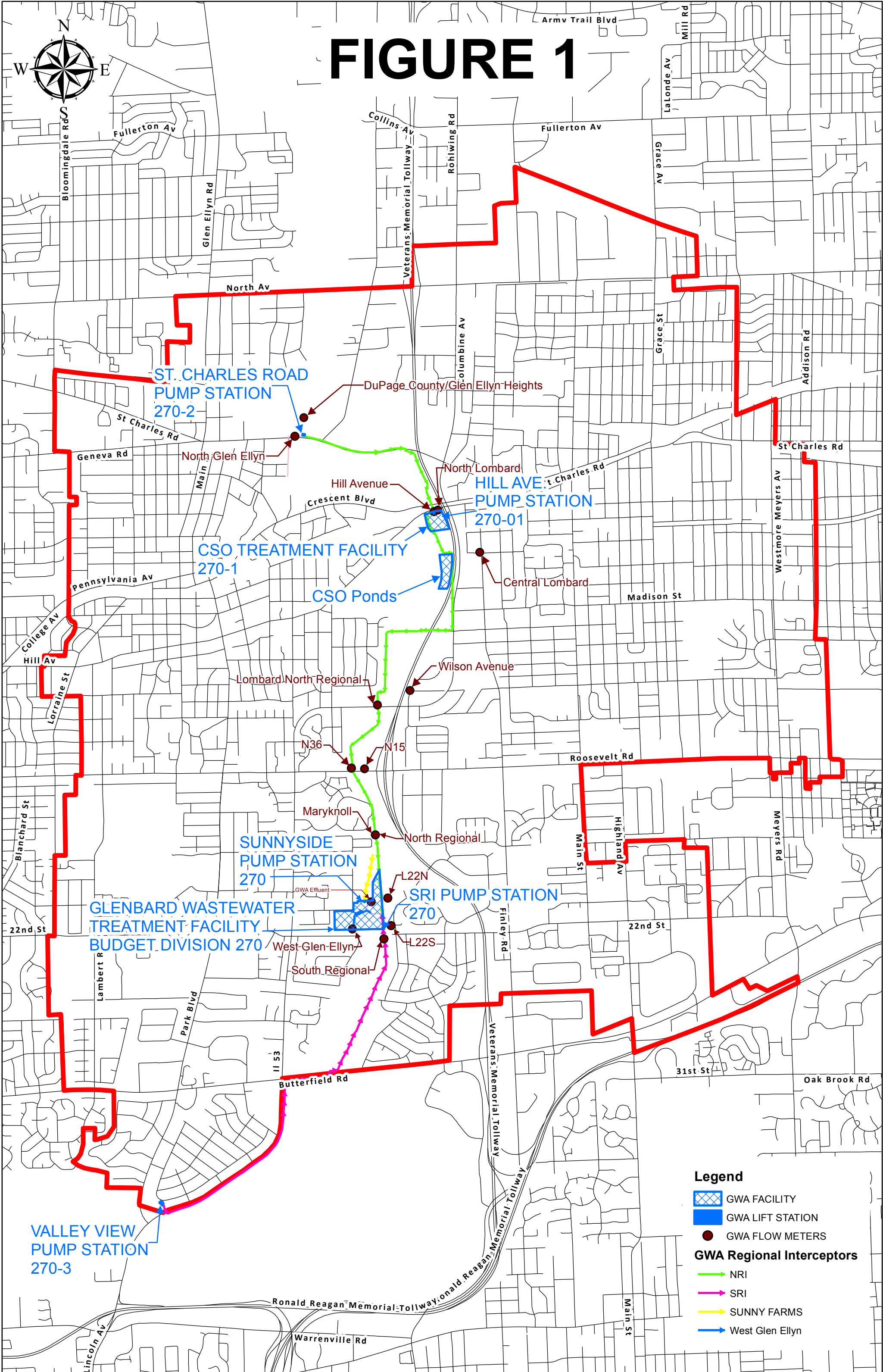
I am pleased to present for your review and consideration the proposed Glenbard Wastewater Authority (Authority) CY2025 Budget. The Glenbard Team, with the help of the Village Managers, Public Works Directors, and Finance Directors developed the proposed budget that is being recommended for approval to the Glenbard Wastewater Authority Board. The proposed CY2025 partner allocation shows an overall increase of \$363,385, or 4.0%, compared to the approved CY2024 budget. The budget reflects a substantial capital improvement plan with the continuation of projects recommended in the most recent Facility Planning document. The most significant sized project is the continuation of the construction of the Primary Clarifier Improvements Project. Smaller projects include an intermediate pump station rehabilitation, other equipment rehabilitation and replacement, small capital projects, and minor infrastructure upgrades. The Primary Clarifier Improvements Project construction expenses are being offset with a bond. The proposed budget includes funding that will assure continued plant operation that exceeds regulatory standards resulting in improved water quality of the East Branch of the DuPage River.

## **BACKGROUND**

REGIONALIZATION -- The Illinois Pollution Control Board required regionalization of wastewater treatment facilities in 1974 by creating Facility Planning Areas (FPA). The Glenbard FPA, Region IV-B, originally contained 14,000 acres or 22 square miles and has been amended several times by Glen Ellyn and Lombard and now appears to contain approximately 14,157 acres or 22 ¼ square miles. Recommendations for FPA amendments are made to the Villages by the EOC and are usually done to add small adjacent areas. On occasion small adjacent areas are lost to other FPA's. As of October 2018, the Glenbard FPA contains a population equivalent (P.E.) of 107,708 which is an increase of 1,056 (P.E.) from October, 2017. The FPA is projected to contain a P.E. of 109,125 when fully developed. Figure 1 shows the FPA map with the individual components of the Authority.



# FIGURE 1



### Legend

- GWA FACILITY
- GWA LIFT STATION
- GWA FLOW METERS
- GWA Regional Interceptors**
- NRI
- SRI
- SUNNY FARMS
- West Glen Ellyn

FACILITIES -- The Glenbard Wastewater Authority was created in 1977 by an intergovernmental agreement between the Village of Lombard and the Village of Glen Ellyn for the purpose of jointly constructing and operating advanced wastewater treatment facilities. The new facilities opened in 1982 and operate 24 hours per day 365 days per year.

The major components of the Authority, as depicted in Figure 1, are the 16.02 MGD (Million Gallons per Day) Glenbard Advanced Wastewater Treatment Facilities, the SRI Lift Station, the Sunnyside Lift Station, the 58.0 MGD Stormwater Plant, the Hill Avenue Lift Station, the North Regional Interceptor (NRI), the St. Charles Road Lift Station, the South Regional Interceptor (SRI), and the Valley View Lift Station.

The Glenbard Advanced Wastewater Treatment Facility is designed to provide Wastewater Treatment to an average flow of 16.02 MGD of domestic wastewater utilizing activated sludge with High Pure Oxygen. The plant utilizes a Supervisory Control and Data Acquisition (SCADA) system which enables the plant to run unmanned during off hours.

The Glenbard Wastewater Authority Stormwater Plant is an excess flow treatment plant that accepts combined sanitary and storm sewer from the Village of Lombard.

In addition to receiving flow from Glen Ellyn and Lombard the Authority also treats flow from the Illinois-American Water Company, a private utility company in the Valley View/Butterfield area, and from DuPage County, in the Glen Ellyn Heights area.

COST -- The grant eligible planning, design and construction costs of the new facilities totaled \$42.6 million dollars in 1982. The individual components and costs are the Glenbard Advanced Treatment Facility at \$27.2 million dollars, the Glenbard Wastewater Authority Stormwater Plant at \$5.6 million dollars, the North Regional Interceptor (NRI) at \$7.2 million dollars, and the South Regional Interceptor (SRI) at \$2.6 million dollars. The design grant was applied for in 1974, and the construction grant was awarded in 1977. The United States Environmental Protection Agency (USEPA) contributed \$32.0 million dollars toward construction. Lombard and Glen Ellyn contributed \$10.6 million. Glen Ellyn, as lead agency, was the recipient of the USEPA funds and administered the federal grant application, processing, and close out. The USEPA grant was closed-out in January of 1990.

REGULATION -- The Glenbard Wastewater Treatment Plant treats approximately 3.5 - 5.5 billion gallons of wastewater (depending on the amount of rain) annually which is discharged to the East Branch of the DuPage River. The Illinois Environmental Protection Agency (IEPA), through a National Pollutant Discharge Elimination System (NPDES) permit, regulates the discharge parameters.

## **AUTHORITY ORGANIZATION**

**AUTHORITY BOARD** - The Board of Trustees from the Villages of Lombard and Glen Ellyn govern the Authority. The primary tasks of the Authority Board are to approve an annual budget and audit. Other major responsibilities are to amend the most current form of the Intergovernmental Agreement and pass other resolutions as needed. The Board generally meets once a year.

**EXECUTIVE OVERSIGHT COMMITTEE** - The Executive Oversight Committee (EOC) was formed in 1984. The EOC is currently composed of the Village Presidents of Lombard and Glen Ellyn, a Trustee from each Village who is appointed by the respective Village President, the Village Managers from Lombard and Glen Ellyn, and the Public Works Director from each village. The EOC meets once a month or when necessary and has the primary responsibilities to set the strategic vision, review and approve all borrowing, contracts and expenditures, recommend FPA amendments, review the audit, and recommend an annual budget.

**OPERATING "LEAD" AGENCY** - The Village of Glen Ellyn is the operating or "lead" agency for the Authority and provides overall supervision, accounting, personnel, and other management services on a contractual basis for the Authority.

**PERSONNEL** – The day-to-day operation of the facilities is overseen by the Authority's Executive Director who is appointed and approved by the Executive Oversight Committee. A preliminary budget allotment of 19 highly qualified individuals who are employed with the Authority. Seventeen employees work full-time while another seven work part-time. Ten employees are certified by the Illinois Environmental Protection Agency in wastewater treatment operations, and four of those hold Class I certificates, the highest certification possible within the State of Illinois. A Class I certificate holder is required to be employed at the Authority due to the volume of flow and nature of the treatment process.

## **BUDGET ORGANIZATION**

The Authority has adopted a calendar year budget to coincide with a January 1<sup>st</sup> to December 31<sup>st</sup> budget year consistent with the lead agency, the Village of Glen Ellyn. Most of the revenues for Authority operations are derived through monthly payments from the two Villages. Additional revenue is realized from connection fees collected on new structures built in the service area, landfill leachate treatment, high strength waste collection, cellular tower land lease agreements and interest income. There are two major funds: Operations and Maintenance (Fund 270) and the Capital Fund (Fund 40).



Div. 270 - Glenbard Plant (SRI Lift Station & Sunnyside Lift Station)  
includes:

- 270-1 – Glenbard Stormwater Plant (Hill Avenue Lift Station)
- 270-2 – North Regional Interceptor (St. Charles Lift Station)
- 270-3 – South Regional Interceptor (Valley View Lift Station)

The following is the fund allocation of the Capital fund:

Fund 40 - Equipment Replacement Fund

**OPERATION AND MAINTENANCE (O&M) DIVISION**

The O&M division records those transactions that are related to the daily operation and maintenance of the Authority. Operations are defined as the control of the treatment processes and equipment that make up the treatment works. This includes personnel management, equipment operation and monitoring, record keeping, laboratory, process control, solids handling, safety and emergency operation planning.

Maintenance is defined as the preservation of functional integrity of equipment and structures. This includes preventive, predictive, and corrective maintenance. The Operations and Maintenance Budget Revenue is allocated to Division 270 with Operations and Maintenance Budget Expenses tracked as follows:

	<b>Estimated CY2024</b>	<b>Proposed CY2025</b>
Division		
270 - Glenbard Plant	\$4,800,737	\$5,263,958
SRI L.S		
Sunnyside L.S		
270-1 - Stormwater Plant	\$ 156,878	\$ 191,918
Hill Ave. L.S		
270-2 - N. Reg. Int.	\$ 30,708	\$ 32,850
St. Charles Rd. L.S		
270-3 - S. Reg. Int.	\$ 30,882	\$ 23,700
Valley View L.S		
	-----	-----
	\$5,019,205	\$5,512,426

### Cash Reserves / Working Cash

#### CY 2024

Cash Reserves at January 1, 2024	<u>1,495,044</u>
CY22 Projected Surplus/(Deficit)	<u>275,028</u>
Projected Cash Reserves at December 31, 2024	<u>1,770,072</u>
Less: Estimated Encumbrances at December 31, 2023	<u>0</u>
Projected Working Cash at December 31, 2024	<u>1,770,072</u>
Less: CY24 Required Minimum Working Cash	<u>(1,311,058) *</u>
<b>Projected Working Cash Surplus at December 31, 2024</b>	<b><u><u>459,014</u></u></b>

### Cash Reserves / Working Cash

#### CY 2025

Projected Cash Reserves at December 31, 2024	<u>1,770,072</u>
CY25 Projected Surplus/(Deficit)	<u>0</u>
Projected Cash Reserves at December 31, 2025	<u>1,770,072</u>
Less: Estimated Encumbrances at December 31, 2024	<u>0</u>
Projected Working Cash at December 31, 2025	<u>1,770,072</u>
Less: CY2024 Required Minimum Working Cash	<u>(1,378,107) **</u>
<b>Projected Working Cash Surplus at December 31, 2024</b>	<b><u><u>391,966</u></u></b>

\* 25% of CY24 Operating Expenses of \$5,244,233

\*\* 25% of CY24 Operating Expenses of \$5,244,233

The seven most significant cost centers in the proposed CY2025 O&M budget are as follows:

1. **Personnel:** The CY2025 proposed GWA team level is at 19.00 full time equivalents (FTE). Personnel costs past years of full-time equivalent staff are shown below. SY14 figures indicate expenses for only 8 months due to transitioning to a calendar year in 2015. The figures are indicative of the efficiencies realized through the elimination of multiple shifts, automation and monitoring, and other optimization measures:

	<u>Budget</u>	<u>Actual</u>	<u>FTE</u>
FY98	\$1,433,080	\$1,212,197	27.5
FY99	\$1,286,970	\$ 981,950	25.0
FY00	\$1,074,863	\$ 837,826	20.0
FY01	\$ 897,041	\$ 720,472	18.3
FY02	\$ 882,500	\$ 806,680	17.9
FY03	\$ 936,000	\$ 919,780	17.0
FY04	\$ 979,600	\$ 974,996	16.8
FY05	\$1,065,500	\$1,120,334	15.9
FY06	\$1,163,100	\$1,127,850	15.9
FY07	\$1,219,100	\$1,140,272	15.9
FY08	\$1,254,550	\$1,112,348	14.9
FY09	\$1,197,300	\$1,102,174	14.3
FY10	\$1,235,100	\$1,188,486	15.8
FY11	\$1,328,200	\$1,308,850	15.8
FY12	\$1,372,900	\$1,314,985	15.8
FY13	\$1,368,150	\$1,306,959	15.8
FY14	\$1,410,000	\$1,373,903	15.8
SY14	\$1,066,800	\$1,012,932	17.8
CY15	\$1,555,700	\$1,545,123	17.8
CY16	\$1,619,400	\$1,570,642	18.8
CY17	\$1,647,000	\$1,583,225	18.8
CY18	\$1,612,000	\$1,583,762	18.8
CY19	\$1,728,690	\$1,700,842	18.8
CY20	\$1,797,543	\$1,738,147	18.75
CY21	\$1,827,670	\$1,808,559	18.75
CY22	\$1,912,464	\$1,648,288	19.00
CY23	\$1,870,648	\$1,824,735	19.00
CY24	\$1,958,435	\$1,918,711	19.00 (Estimated)
CY25	\$2,139,964		20.00 (Budgeted)

2. **O&M:** Expenses are budgeted in the amount of \$1,067,528. This includes electrical, mechanical, operational, laboratory and administrative operation and maintenance of plant equipment and the maintenance of buildings and grounds. It is imperative that the capital investment that the Villages have made in their wastewater facility be

operated and maintained appropriately. These funds, coupled with those in Fund 40 allocated to Plant Equipment Rehabilitation, provide an excellent plan to operate and maintain the Glenbard Plant process equipment. Maintenance funds cover both routine and non-routine repairs.

3. **Utilities:** Electric power, natural gas, water, and telecommunications comprise Utilities, the third largest cost center in the O&M budget. The sum of these utility costs is shown below. The largest component of the utility bill is electrical power used for pumping systems, mixing, and various in-plant processes.

	<u>Actual</u>	
FY05	\$606,375	
FY06	\$588,400	
FY07	\$693,128	
FY08	\$1,194,869	
FY09	\$769,137	
FY10	\$873,093	
FY11	\$976,915	
FY12	\$1,163,751	
FY13	\$752,600	
FY14	\$799,084	
SY14	\$560,071	(8 Month Budget)
CY15	\$760,826	
CY16	\$1,023,100	
CY17	\$645,708	
CY18	\$672,769	
CY19	\$692,316	
CY20	\$618,717	
CY21	\$610,330	
CY22	\$522,580	
CY23	\$650,400	
CY24	\$646,262	(Estimated)
CY25	\$699,900	(Budgeted)

4. **Support Services:** The following are budgeted as support for each of the specific disciplines; Operations, Maintenance, Maintenance Building and Grounds, and Electrical. The CY2025 budget is proposed at a cumulative amount of \$471,035. This includes the cost of specialized support services that are more effectively and/or efficiently purchased or contracted than completed internally. Support Services range from \$200 per year for software support to \$141,600 per year which includes upgraded flow meters, data analysis and meter maintenance fees.

5. **Insurance:** Expenses are budgeted in the amount of \$448,200 for Liability and Health. This number represents all insurance required for the Authority's daily business.

6. **Liquid Oxygen:** The newer process of having liquid oxygen delivered versus producing it onsite provides the Authority with flexibility to operate the biological process with lower dissolved oxygen levels which translate into saving cost on liquid hauling. The budget amount for this line item is \$377,000.
  
7. **Fees:** Expenses are budgeted in the amount of \$308,799. Fees include payments for service, memberships, or regulatory fees during CY2025.

**CAPITAL FUND**

This fund records those transactions that are related to the capital expenditures of the Authority. Capital can be spent on replacing “like for like” equipment at its useful life or for upgrading old processes to new technology.

The revenue for the capital plan is funded via the following components: equipment replacement fund, interest earned in the Capital and O&M funds, sanitary sewer/GWA connection fees paid to both Villages, landfill leachate treatment, cell tower revenues, miscellaneous revenues and borrowing.

	<b>Estimated</b>	<b>Proposed</b>
	CY2024	CY2025
Fund 40 – Equip. Replacement		
Debt Payment	\$ 2,270,529	\$ 1,949,828
Project Expenses	\$ 3,209,552	\$ 9,657,139
Property Acquisition	\$ 470,000	\$ 0
Total	\$ 5,950,082	\$ 11,606,967

Proposed CY2025 capital expenses of \$11,606,967 are 95% or higher than the CY2024 estimated capital expenses of \$5,950,082. CY2024’s most significant project started but due to long lead times, most expenses will not be incurred until CY2025. Several other projects are scheduled to begin in CY2025.

**ALLOCATION OF EXPENSES**

The Villages of Lombard and Glen Ellyn split the expenses for system operation and maintenance according to wastewater flows contributed by each partner based on the previous five (5) year average.

A total of 17 remote meters are located at key points in the Authority’s system to enable the Authority to monitor flows which are allocated for billing purposes between the Villages of Lombard and Glen Ellyn. The Flow Meters also identify the flows associated with non-member entities such as DuPage County located on the North side of the GWA Facility Planning Area, and Illinois American Water Company located on the South side of the GWA Facility Planning Area.

In CY2025 a five-year average flow split of 41.51% (Glen Ellyn) and 58.49% (Lombard) is being utilized to estimate the expense allocations for the Wastewater Treatment Facilities. The true ups during the budget year will adjust the members budgeted portions as the flow splits become actual.

The CY2025 budget is inclusive of O&M Division 270 with expense allocation tracking for all facilities. Glen Ellyn recoups some of their operating costs through billings to DuPage County and Illinois-American Water Company.

The **Total O&M Budget Allocation** estimates are as follows:

	<b>Budgeted CY2024</b>	<b>Proposed CY2025</b>
Village of Lombard	\$3,093,432	\$3,218,369
Village of Glen Ellyn	<u>\$2,140,801</u>	<u>\$2,284,057</u>
<b>Total</b>	<b>\$5,234,233</b>	<b>\$5,502,426</b>

The overall O&M contribution by the two Villages has increased by \$363,385 or 4.0% more than the CY2024 budget. The allocation to the Villages for the support of the O&M portion of the budget is \$5,502,426. The allocation to the Villages for support of the proposed Capital Fund is \$3,902,863.

### **CONCLUSION**

The total proposed CY2024 budget and comparisons are as follows:

	<b>Budgeted CY2024</b>	<b>Proposed CY2025</b>
O&M	\$ 5,244,233	\$ 5,512,426
Capital	<u>\$ 13,026,912</u>	<u>\$ 11,606,967</u>
Total	\$ 18,271,145	\$ 17,119,392

Respectfully Submitted,



Matt Streicher, P.E., BCEE, PO, ENV SP  
Executive Director  
Glenbard Wastewater Authority

Glenbard Wastewater Authority  
 Budget CY2025  
 All Funds  
 Expense Allocation to Partners

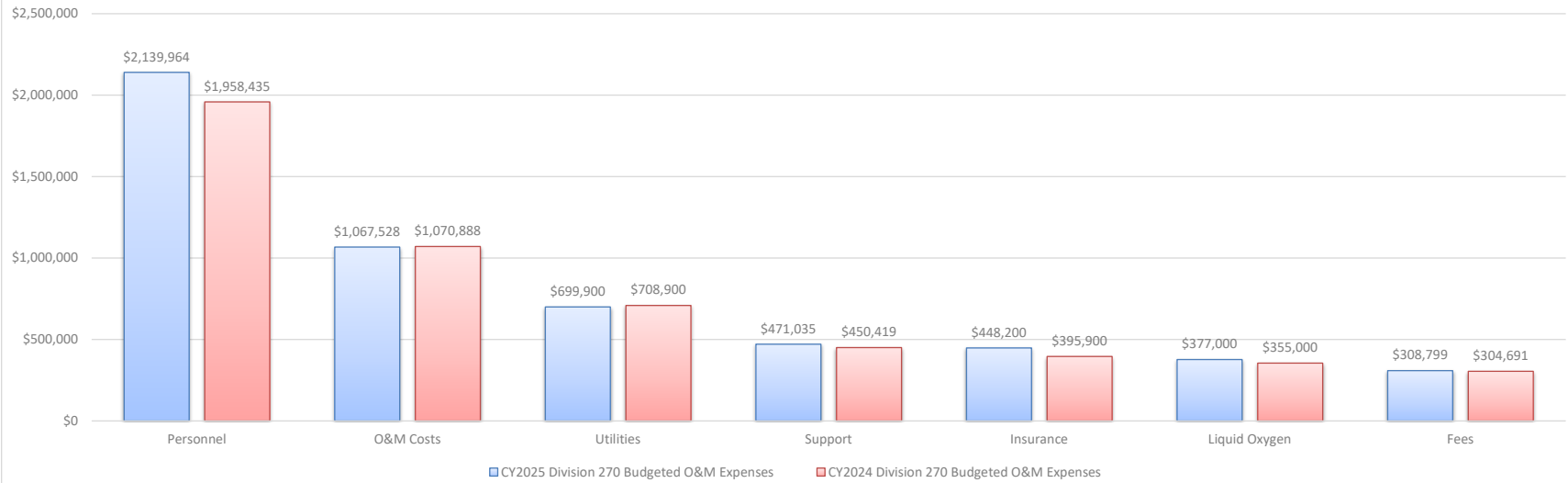
<b>APPROVED CY2024 EXPENSES ALLOCATED TO PARTNERS</b>			
	LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund	3,093,432	2,140,801	5,234,233
<b>TOTAL O&amp;M BUDGET</b>	<b>3,093,432</b>	<b>2,140,801</b>	<b>5,234,233</b>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,077,085</b>	<b>1,730,587</b>	<b>3,807,671</b>
<b>TOTAL O&amp;M AND CAPITAL BUDGETS</b>	<b>5,170,516</b>	<b>3,871,388</b>	<b>9,041,904</b>
<b>ESTIMATED ACTUAL CY2024 EXPENSES ALLOCATED TO PARTNERS</b>			
	LOMBARD	GLEN ELLYN	TOTAL
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	2,837,235	1,963,501	4,800,737
270-1 -- Stormwater Plant / Hill Ave L.S.	92,715	64,163	156,878
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	18,149	12,560	30,708
270-3 -- South Reg. Int. / Valley View L.S.	18,251	12,631	30,882
<b>TOTAL O&amp;M BUDGET</b>	<b>2,966,350</b>	<b>2,052,855</b>	<b>5,019,205</b>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,077,085</b>	<b>1,730,587</b>	<b>3,807,671</b>
<b>TOTAL O&amp;M AND CAPITAL BUDGETS</b>	<b>5,043,435</b>	<b>3,783,441</b>	<b>8,826,876</b>
<b>CY2024 BUDGET OVER (UNDER)</b>	<b>(127,082)</b>	<b>(87,947)</b>	<b>(215,028)</b>
<b>PROPOSED CY2025 PARTNERS ALLOCATION</b>			
	LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund	3,218,369	2,284,057	5,502,426
<b>TOTAL O&amp;M BUDGET</b>	<b>3,218,369</b>	<b>2,284,057</b>	<b>5,502,426</b>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,117,108</b>	<b>1,785,755</b>	<b>3,902,863</b>
<b>TOTAL O&amp;M AND CAPITAL BUDGETS</b>	<b>5,335,477</b>	<b>4,069,812</b>	<b>9,405,289</b>
<b>Proposed CY2025 Partners Allocation Compared to Approved Expenses Allocated to Partners CY2024:</b>			
Operation & Maintenance	\$124,937 4.04%	\$143,256 6.69%	\$268,193 5.12%
Capital Improvements	\$40,023 1.93%	\$55,168 3.19%	\$95,192 2.50%
<b>Total O&amp;M and Capital Budgets</b>	<b>\$164,961 3.2%</b>	<b>\$198,424 5.1%</b>	<b>\$363,385 4.0%</b>

<b>Glenbard Wastewater Authority</b>				
<b>Budget CY2025</b>				
<b>SUMMARY BY DIVISION</b>				
<b>Operations &amp; Maintenance</b>				
<b>Expense Allocation to Partners</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Estimated</b>	<b>Budgeting</b>
<b>REVENUES</b>	<b>CY2023</b>	<b>CY2024</b>	<b>CY2024</b>	<b>CY2025</b>
Div. 270 -- Glenbard Wastewater Authority	4,904,986	5,234,233	5,234,233	5,502,426
<b>Interest O&amp;M Fund</b>	<b>70,551</b>	<b>10,000</b>	<b>50,000</b>	<b>10,000</b>
<b>Miscellaneous Revenue</b>	<b>39,559</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>IRMA Reimbursement</b>	<b>6,053</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>5,021,149</b>	<b>5,244,233</b>	<b>5,294,233</b>	<b>5,512,426</b>
<b>EXPENSES</b>				
	<b>Actual</b>	<b>Budgeted</b>	<b>Estimated</b>	<b>Budgeting</b>
	<b>CY2023</b>	<b>CY2024</b>	<b>CY2024</b>	<b>CY2025</b>
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	4,512,445	4,995,765	4,800,737	5,263,958
270-1 -- Stormwater Plant / Hill Ave L.S.	110,531	191,918	156,878	191,918
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	19,115	32,850	30,708	32,850
270-3 -- South Reg. Int. / Valley View L.S.	26,305	23,700	30,882	23,700
<b>Total O&amp;M Expense:</b>	<b>4,668,396</b>	<b>5,244,233</b>	<b>5,019,205</b>	<b>5,512,426</b>
<b>Village of Glen Ellyn O&amp;M Expenditures</b>	<b>1,893,035</b>	<b>2,144,891</b>	<b>2,049,341</b>	<b>2,288,208</b>
<b>Village of Lombard O&amp;M Expenditures</b>	<b>2,775,361</b>	<b>3,099,342</b>	<b>2,969,863</b>	<b>3,224,218</b>
<b>Budget (Over) Under</b>	<b>352,753</b>	<b>0</b>	<b>275,028</b>	<b>0</b>
<b>Use of Available Cash</b>				

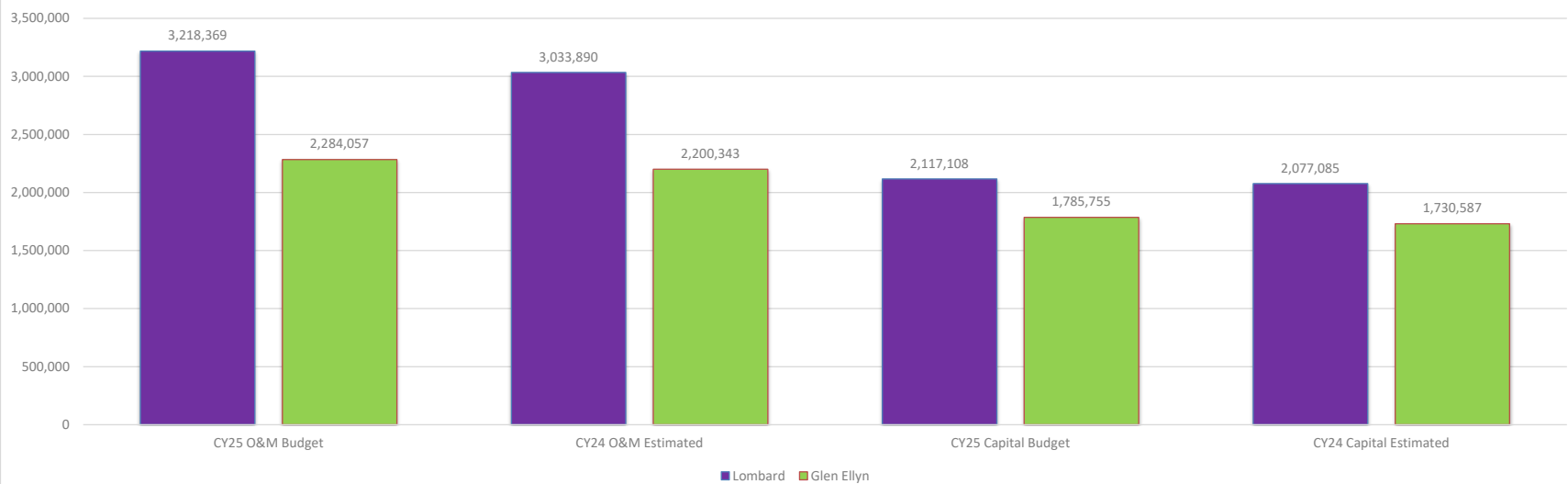
<b>Glenbard Wastewater Authority</b>				
<b>CY2025 Total Budget</b>				
	<b>Actual</b>	<b>Budgeted</b>	<b>Estimated</b>	<b>Budgeting</b>
	<b>CY2023</b>	<b>CY2024</b>	<b>CY2024</b>	<b>CY2025</b>
<b>Operations &amp; Maintenance</b>	\$4,668,396	\$5,244,233	\$5,019,205	\$5,512,426
<b>Capital Costs</b> (Expenses & Debt Repayment)	\$3,183,757	\$13,026,912	\$5,930,272	\$11,606,967
<b>TOTAL</b>	<b>\$7,852,153</b>	<b>\$18,271,145</b>	<b>\$10,949,476</b>	<b>\$17,119,392</b>



CY2024/CY2025 Division 270 Budgeted O&M Comps



CY2024/CY2025 Member Contribution Comps



**DIVISION 270  
GLENBARD PLANT  
and  
THE SRI LIFT STATION  
and  
SUNNYSIDE LIFT STATION  
O&M NARRATIVE**

Division 270 is the main treatment facility. The facility treats, on average, 12 million gallons per day (MGD). The flow is conveyed via two interceptors:

- ~The North Regional Interceptor (SRI)
- ~The South Regional Interceptor (NRI)

These interceptors end at a junction chamber that is located on the eastern property line. Once they have reached the junction chamber, one 60" sewer conveys the flow under the East Branch of the DuPage River and into the GWA Treatment Facility. The 22<sup>nd</sup> Street sewer pipe also conveys flow to the junction chamber, but is not considered an interceptor since it is the property of the Village of Lombard.

The SRI Lift Station is located on the southeastern corner of the Glenbard Plant. The station was built in 1992 to alleviate the overpowering flow of wastewater from the NRI that created sanitary sewer overflows of the South Regional Interceptor. The wastewater that is pumped through the SRI Lift Station is conveyed to the station by the South Regional Interceptor which receives flow exclusively from collection systems operated and maintained by Illinois-American Water, a private utility company regulated by the Illinois Commerce Commission. Glenbard provides wastewater treatment for Illinois-American Water, who pays a user charge for this service to the Village of Glen Ellyn.

The Sunnyside Lift Station which was built in 1979 as part of the re-aligning of the North Regional Interceptor (NRI) during the construction of the new Glenbard Wastewater Authority Treatment Facility. The NRI at the time was on the west side of the East Branch of the DuPage River. The construction of the new Glenbard plant re-aligned the NRI to the east side of the East Branch of the DuPage River. The homeowners that had laterals leading directly to the NRI needed to be serviced, so the creation of the Sunnyside Lift Station came to be. The lift station serves less than twelve residents along Sunnybrook Road.

Flow through the Glenbard Plant is billed to both the Village of Lombard and the Village of Glen Ellyn based on monthly flow billing.

**Budget CY2025****Operations & Maintenance****Division 270****Expense Allocation to Partners****REVENUE**

		<b>Actual CY2023</b>	<b>Budgeted CY2024</b>	<b>Estimated CY2024</b>	<b>Budgeting CY2025</b>
<b>Operation/Maintenance</b>					
450010	Glen Ellyn Share - 41.51%	2,012,941	2,148,263	2,200,343	2,284,057
450015	Lombard Share - 58.49%	2,892,045	3,104,214	3,033,890	3,218,369
	Partners Allocation	4,904,986	5,252,477	5,234,233	5,502,426
	<b>Interst Income - O&amp;M Fund</b>	<b>70,551</b>	<b>10,000</b>	<b>50,000</b>	<b>10,000</b>
	<b>Misc. Revenue</b>	<b>39,559</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
	<b>IRMA Reimbursement</b>	<b>6,053</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DIVISION 270</b>		<b>5,021,149</b>	<b>5,262,477</b>	<b>5,294,233</b>	<b>5,512,426</b>

NOTE: The flow splits used to calculate partner payments for CY2025 are as follows:

Flow Split for Glen Ellyn: 41.51%

Flow Split for Lombard 58.49%

(for 5 yrs. Average ending 12/31/23)

NOTE: The flow splits used to calculate partner payments for CY2024 are as follows:

Flow Split for Glen Ellyn: 40.90%

Flow Split for Lombard 59.10%

(for 5 yrs. Average ending 12/31/22)

NOTE: The flow splits used to calculate partner payments for CY2023 are as follows:

Flow Split for Glen Ellyn: 40.21%

Flow Split for Lombard 59.79%

(for 5 yrs. Average ending 12/31/21)

**Budget CY2025**  
**Operations and Maintenance**  
**Division 270**  
**Expense Allocation to Partners**

Footnotes

**EXPENSES**

		Actual CY2023	Budgeted CY2024	Estimated CY2024	Budgeting CY2025	% Difference CY24-CY25	\$ Difference CY24-CY25
<b>Personnel Services</b>							
510100	Salaries - Regular	1,525,825	1,600,000	1,619,064	1,750,000	9.4%	150,000
510110	Salaries - Part-Time Ops.	59,083	65,000	63,599	65,000	0.0%	0
510200	Salaries - Overtime	47,786	66,000	36,390	66,000	0.0%	0
510300	Salaries - Temporary/Seasonal	6,800	18,000	0	19,000	5.6%	1,000
510400	FICA	121,028	133,799	127,196	145,350	8.6%	11,552
510500	IMRF	64,214	75,636	72,463	94,614	25.1%	18,977
	State Unemployment	0	0	0	0	0.0%	0
	<b>Total</b>	<b>1,824,735</b>	<b>1,958,435</b>	<b>1,918,711</b>	<b>2,139,964</b>	<b>9.3%</b>	<b>181,529</b>
<b>Contractual Services and Commodities</b>							
520301	Tuition Assistance	0	8,000	0	0	-100.0%	(8,000)
520305	Employee Recognition	628	1,000	1,000	1,000	0.0%	0
520600	Dues/Subs./Fees	13,378	14,184	13,957	14,334	1.1%	150
520615	Recruiting/Testing	349	1,000	1,048	1,000	0.0%	0
520620	Employee Education	20,046	32,200	16,844	31,700	-1.6%	(500)
520625	Travel (Mileage)	120	300	0	300	0.0%	0
520700	Pro. Serv.-Legal Support	31,310	15,000	15,000	15,000	0.0%	0
520750	Legal Notices	422	1,000	580	1,000	0.0%	0
520775	Regulatory Fees	52,868	53,241	0	53,241	0.0%	0
520776	DuPage River Salt Creek Work Group Fee	36,218	37,305	37,305	38,424	3.0%	1,119
520806	Pro. Serv.-Lab Support	25,792	27,500	25,500	30,500	10.9%	3,000
520816	External Consulting Fees	12,588	30,000	12,000	30,000	0.0%	0
520825	Audit Fees / Pro. Serv. - Acct.	13,500	13,800	13,800	17,900	29.7%	4,100
520885	Insurance - Liability (MICA)	123,690	137,000	127,101	143,900	5.0%	6,900
520893	Wellness/Health Incentives	0	0	0	0	0.0%	0
520895	Insurance - Health	252,526	258,900	255,334	304,300	17.5%	45,400
520970	Maint. - Bldg. & Grds.	4,129	9,950	7,466	9,950	0.0%	0
520971	Bldg. & Grounds - Support	45,692	67,665	51,825	61,540	-9.1%	(6,125)
520975	Maint. - Equipment	118,888	147,038	99,335	128,138	-12.9%	(18,900)
520976	Maint. - Support	145,082	52,950	110,776	68,650	29.7%	15,700
520980	Maint. - Electronics	66,701	64,000	66,026	70,000	9.4%	6,000
520981	Elect. - Support	234,985	260,136	288,661	268,177	3.1%	8,041
520990	Operations - Supplies	9,836	22,700	23,902	23,700	4.4%	1,000
520991	Operations - Support	12,771	12,000	6,519	12,000	0.0%	0
521055	Professional Services - Other Support	0	4,000	920	4,000	0.0%	0
521130	Overhead Fees	145,500	136,161	136,100	134,900	-0.9%	(1,261)
521150	Sludge Disposal - Land Applied	212,890	385,000	381,304	400,540	4.0%	15,540
521195	Telecommunications	25,959	28,900	26,872	29,900	3.5%	1,000
521201	Electric Power	350,066	450,000	422,848	450,000	0.0%	0
521202	Natural Gas	62,791	120,000	101,919	110,000	-8.3%	(10,000)
521203	Water	23,061	15,000	13,176	15,000	0.0%	0
521204	Self-Gen Gas	5,238	8,000	5,200	8,000	0.0%	0
530100	Office Expenses	13,668	14,000	12,248	14,200	1.4%	200
530106	Operating Supplies - Lab	12,892	17,500	21,850	19,500	11.4%	2,000
530107	Pretreatment Expenses	47,230	8,800	8,408	8,500	-3.4%	(300)
530200	Administrative Purchases	0	1,000	0	1,000	0.0%	0
530225	Safety	25,505	23,100	23,166	31,700	37.2%	8,600
530440	Chemicals	158,913	198,000	149,638	189,000	-4.5%	(9,000)
530443	Liquid Oxygen	377,295	355,000	399,851	377,000	6.2%	22,000
530445	Uniforms	5,183	6,000	4,546	6,000	0.0%	0
	<b>Total</b>	<b>2,687,710</b>	<b>3,037,330</b>	<b>2,882,025</b>	<b>3,123,994</b>	<b>2.9%</b>	<b>86,664</b>
	<b>TOTAL DIVISION 270</b>	<b>4,512,445</b>	<b>4,995,765</b>	<b>4,800,737</b>	<b>5,263,958</b>	<b>5.4%</b>	<b>268,193</b>

## **CY2025 DIVISION 270 O&M FOOTNOTES**

**(1) SALARIES (\$1,750,000):**

This budget number includes salaries provided for seventeen (17) full-time staff members. In addition, for CY2025, this number is including an additional full-time staff member for 75% of the year, as the Authority intends to hire an additional Maintenance Mechanic prior to the announced retirement of the Authority's Maintenance Mechanic I in January 2026. The budgeting of an additional full-time staff member is not planned to continue after January 2026.

**(2) SALARIES - PART-TIME OPERATORS (\$65,000):**

The Glenbard Plant operates 24 hours per day, 7 days per week. The SCADA System monitors the plant while it is not manned. Work is required on weekends and holidays to assure continued treatment and processing to meet stream discharge standards. Most of this work involves solids processing that must be done 7 days per week. Since roughly 1999 the Authority has used Part-Time Operators to provide operational inspections and solids processing on weekends and holidays. The use of five (5) part-time operations staff has allowed the full-time operations staff to work a regular work week without needing to work swing shifts or weekend work unless a situation arises. This has worked out well, and has resulted in not only better working arrangements for the full-time operations staff, but also utilizes an expanded pool of operators who can be called upon to help with the plant operations and are also paid at a lower part-time rate. This item is based on the equivalent of one (1) full time 40 hour per week employee. The item also covers the Part-Time Laborer position, a 20/week position, and temporary administrative assistance for when the Executive Assistant is absent.

**(3) SALARIES – OVERTIME (\$66,000):**

The Authority continues to trend overtime and manage this expense with best management practices in mind. Overtime costs are largely subject to unanticipated circumstances, such as weather, equipment breakdowns, and other unforeseen items.

**(4) SALARIES – TEMPORARY/SEASONAL (\$19,000):**

This budget number includes 2 seasonal workers

**(5) EMPLOYEE EDUCATION (\$31,700):**

The employee education budget includes costs for attendance at seminars, conferences, and other educational courses – and includes travel costs and reimbursements. In addition to encouraging staff to receive continuing education, in 2019 the Illinois Environmental Protection Agency revised the requirements for Wastewater Operators to maintain their licenses, and now require continuing education, therefore we know staff will need to attend more events in order to keep their status current. Also, in CY25 WEFTEC will be in Chicago instead of New Orleans (every other year rotation), therefore, less costs are associated with attendance this year, assisting in lowering this budget item.

- (6) **PROFESSIONAL SERVICE LEGAL (\$15,000):**  
This item is used for legal needs regarding projects and contract reviews, lease agreements, access, and all other legal consultation. This item was increased for CY2021 due to the anticipated need for additional legal services in relation to the Facility Improvements Project, therefore, it had been lowered back down to its traditional amount starting in CY22.
- (7) **DUPAGE RIVER SALT CREEK WORK GROUP (\$38,424):**  
The increase in the work group dues is a direct correlation to the support we provide as members to keep the administrative functions in tact as the Authority continues to collaborate with the IEPA with regards to its NPDES permits. The project initiatives that the East / West Branch DuPage River & Salt Creek watersheds are providing to the IEPA are imperative to the impacts of the nutrient standards relating to point source dischargers. The work group has been recognized by the IEPA as a leader in developing remediation to stream standards particularly relating to habitat improvements. The work group believes that stream remediation is the path to healthier streams and rivers versus costly implementation of nutrient discharge limits at treatment plants for phosphorus and total nitrogen. Educating communities about chloride utilization, storm water best management practices, and the discontinued use of coal tar sealants have also been important functions provided by this group. The IEPA has granted the Authority with almost three full permit cycles (14 years) without impending NPDES limits for phosphorus, and plans to continue to negotiate at every continuing permit cycle to reach a goal of putting the nutrient requirements off until 2035.
- (8) **External Consulting Fees (\$30,000):**  
This item covers the cost to hire a consulting engineer for small specific tasks required to implement equipment changes, operational changes or general consultation. In CY2021 the amount was increased by \$5,000 due to the need for assistance to fulfill all the requirements mandated in the Authority's new NPDES permit issued towards the end of CY2021, however, those need will continue into CY2024. In addition, more funds are being budgeted in this account due to the Authority only having one engineer on staff, who is also the Director, and therefore will have greater needs for consulting engineering services.
- (9) **AUDIT FEES (\$17,900):**  
The Audit fees for the Authority cover the cost of the Village of Glen Ellyn as the "Operating Agency" to hire a third-party financial firm to provide an audit of the CY2024 financials. The Authority entered into a two year price lock with it's auditors for the CY2024 and CY2025 audits.
- (10) **INSURANCE LIABILITY (\$143,900):**  
This item represents the annual premium cost of the Authority's coverage with Municipal Insurance Cooperative Agency (MICA), a pooled insurance program, which provides a protected self-insured plan. Included in this expense line is the annual premium payment to MICA for CY2025 and an excess liability policy. This Line item is a 5% increase what was in the CY2024 budget. Liability insurance consists of 2/3's Workman Comp costs and 1/3 Property insurance costs.

- (11) **INSURANCE HEALTH (\$304,300):**  
Health care is provided through the Village of Glen Ellyn insurance plan. This line item reflects a \$45,400 increase over the CY2024 budget number of \$258,900. In addition to increased health insurance costs, the Authority has two vacancies and anticipated new position moving into CY2025, and therefore, conservative estimates are being made as to which coverages, or if those staff members will choose to insured under the Authority's plan.
- (12) **MAINTENANCE SUPPORT (\$68,650):**  
This line item reflects work previously budgeted in the Maintenance-Contractual line item. This represents a \$15,700 increase from the CY2024 budget number of \$52,950, all of which is an increase in Equipment Services Support from the Village of Glen Ellyn. In CY2024 the Authority benefited from credit for interest income from the Village of Glen Ellyn's vehicle replacement fund (which the Authority does not contribute to) and a credit for surplus equipment sold (which also does not include any Authority surplus equipment sales). These credits lowered CY2024's budget amount, and it is now returning to amounts seen in previous years.
- (13) **ELECTRICAL SUPPORT (\$268,177)**  
This line item reflects a 3.1% increase in CY2025 compared to CY2024 budget number of \$260,136. In addition to some additional subscription/license fees, the Authority continues to see year over year increases on annual software and technology fees.
- (14) **OVERHEAD FEES (\$134,900):**  
Overhead fees per the Intergovernmental Agreement (IGA) are based on the annually published CPI-U Chicago increases, but are to be recalculated every 3 years. This year, the Finance Directors for the member Villages reviewed the demands of the Authority regarding the Operating Agency's responsibility for oversight and performed that recalculation.
- (15) **SLUDGE DISPOSAL FEES (\$400,540):**  
In CY2024 the Authority saw significant increase in costs due to an Illinois Bill that passed requiring prevailing wages for biosolids hauling/spreading. Due to the uncertainty of the market, the Executive Oversight Committee approved a one-year extension with the existing hauler at a mutually agreed upon price. In late CY2024, the Authority had a bid opening for the CY2025-2027 Sludge Hauling contract and saw a 4% increase in the price. This budgeted number reflects the new contract amount, and includes the costs of hauling sludge off plant site daily in order to better mitigate odors.
- (16) **ELECTRIC POWER (\$450,000):**  
In CY2021 the Authority entered into a new four-year agreement with Direct Energy for a fixed fee of \$0.03958/kWh that took effect in February, 2022. Power consumption is directly impacted by wet weather conditions impacting our facilities. The Authority originally estimated this cost to be much lower (\$300,000) due to the potential electricity being produced by Combined Heat & Power (CHP) engine generators, however due the uncertainty of the co-digestion/HSW program, and its effect on the ability to generate more electricity, conservative

numbers have been reinserted into the budget. Based on historical usage, the Finance Directors recommended the \$450,000 budget number for CY2025.

**(17) NATURAL GAS (\$110,000):**

In CY2020 The Authority signed a three-year agreement which began in CY2021 (April 1) with Constellation Energy Services for a fixed fee of \$2.83 per dekatherm. These were historically low rates. In CY2023, after competitively procuring prices, the Authority found the low price of \$4.671 per dekatherm, and the new contract took effect in March 2024.

**(18) CHEMICALS (\$189,000):**

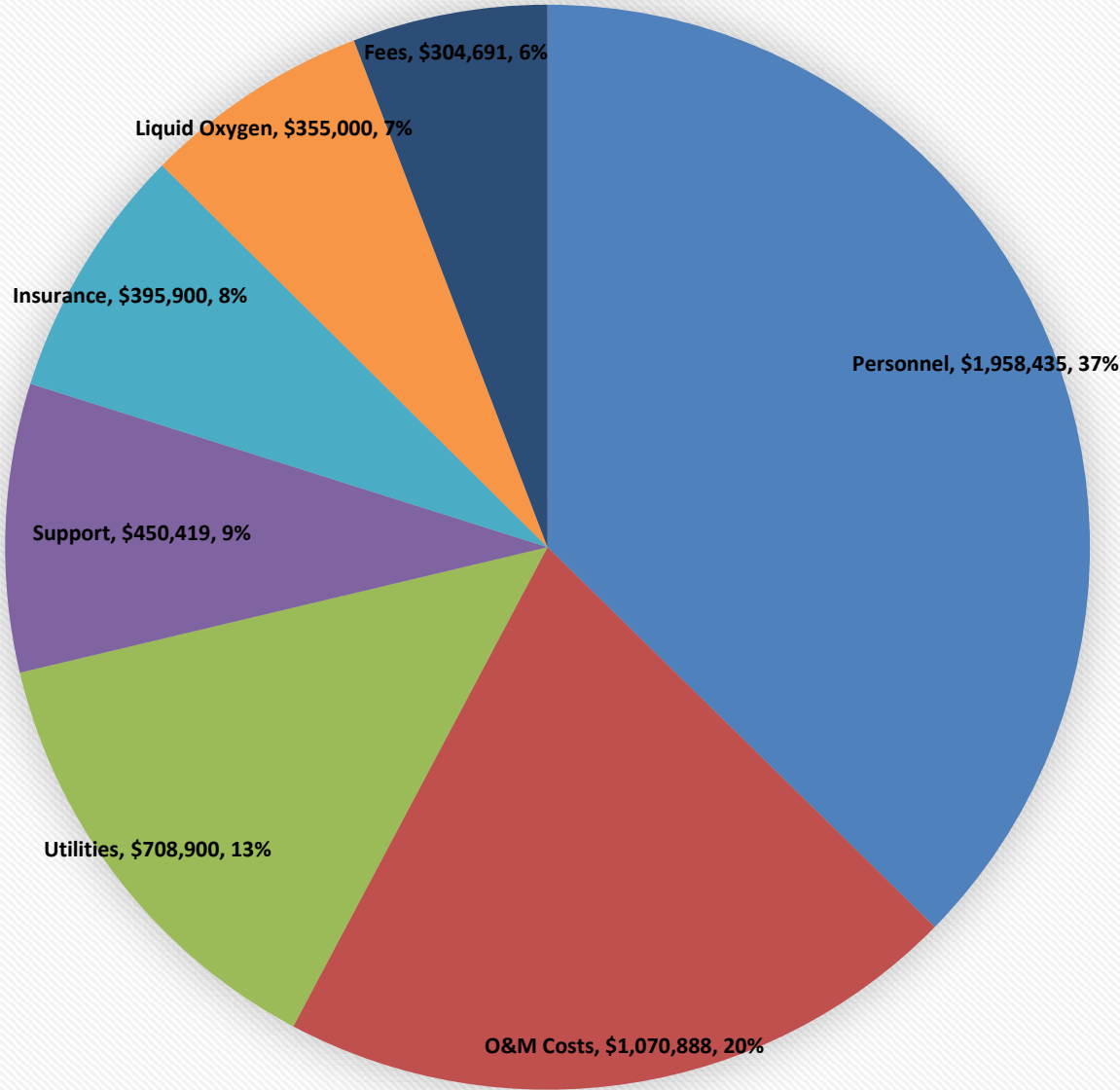
Chemicals used in the daily operation of the plant are included in this section at expected levels consistent with our recent history. Different chemicals are used for sludge dewatering, odor control, acid wash, and mineral deposition throughout the plant.

**(19) Liquid Oxygen (\$377,000)**

In CY2018 the Authority began to haul in pure oxygen from an outside provider. The transition to hauling it from an outside provider has allowed the Authority to start using less energy, while still operating the high purity oxygen system, and gave the ability to fine tune operations prior to converting to a biological nutrient removal process. Performing the transition could avoid shocks to the biological components of the overall treatment process as a result of moving directly from High Purity Oxygen (HPO) Activated Sludge process to Biological Nutrient Removal (BNR). The transition to liquid hauling also consumes less staff time since the cryogenic plant is no longer in operation. In CY2024, a reconciliation was performed to determine average liquid oxygen usage alongside the updated pricing, with the hopes to make this number as accurate as possible.

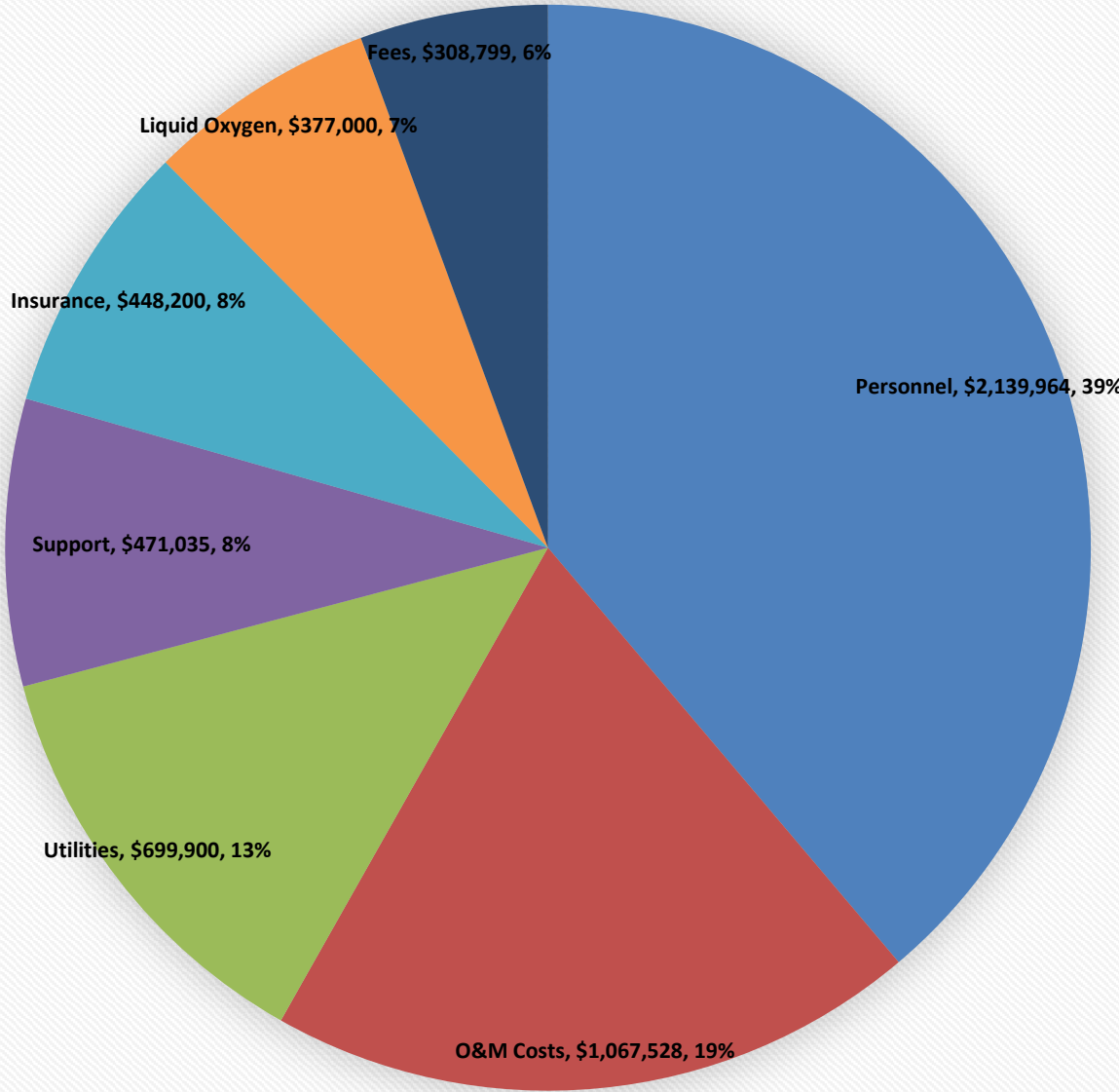


# CY2024 O&M Expenses



■ Personnel ■ O&M Costs ■ Utilities ■ Support ■ Insurance ■ Liquid Oxygen ■ Fees

# CY2025 O&M Expenses



■ Personnel ■ O&M Costs ■ Utilities ■ Support ■ Insurance ■ Liquid Oxygen ■ Fees

**Glenbard Wastewater Authority  
CY2025 Personnel Budget  
Division 270 -- 510100-510500**

Item	Comments	CY24 Budgeted	CY25 Budgeting
510100	Salaries - Regular	1,600,000	1,750,000
510110	Part - Time Operations = 1.0 Full Time Equivalent	65,000	65,000
510200	Laboratory Overtime	2,000	2,000
510200	Ops. Reg. Overtime	3,000	3,000
510200	High Flow Overtime	3,000	3,000
510200	Ops. Call-In Overtime	10,000	10,000
510200	Ops. SCADA Monitoring Overtime	21,000	21,000
510200	Maint. Regular Overtime	4,000	4,000
510200	Maint. Call-In Overtime	10,000	10,000
510200	Elec. Reg. Overtime	4,000	4,000
510200	Elec. Call-In Overtime	9,000	9,000
510300	Seasonal Labor = .5 Full Time Equivalent	18,000	19,000
	Salaries Regular, PT Ops & Seasonal	<u>1,683,000</u>	<u>1,834,000</u>
	Salaries Overtime (3)	<u>66,000</u>	<u>66,000</u>
	<b>Salaries</b>	<b><u>1,749,000</u></b>	<b><u>1,900,000</u></b>
510400	FICA - 7.65%	133,799	145,350
510500	IMRF - 5.21%	75,636	94,614
	<b>Personnel Services</b>	<b><u>\$1,958,435</u></b>	<b><u>\$2,139,964</u></b>

**Glenbard Wastewater Authority**  
**CY2025 Tuition Budget**  
**270 520301**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Tuition Assistance	Tuition Assistance	8,000		0	
<b>Total</b>			<u><u>\$8,000</u></u>		<u><u>\$0</u></u>

**Glenbard Wastewater Authority  
 CY2025 Recognition/Awards Budget  
 270 520305**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Recognition/Awards	Miscellaneous (Manager's Discretion)	1,000		1,000	
<b>Total</b>		<u>1,000</u>	<b>\$1,000</b>	<u>1,000</u>	<b>\$1,000</b>

**Glenbard Wastewater Authority  
CY2025 Dues/Fees/Subscriptions Budget  
270 520600**

Item	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
Dues/Fees/Subs.	Water Environment Federation - Memberships	2,000		2,000	
	WEF - Publications	0		0	
	NACWA	1,100		1,100	
	IAWA	5,100		5,100	
	Midwest Biosolids Association	500		500	
	ISAWWA	250		0	
	SHRM Membership (Gayle)	244		244	
	International Society of Automation	140		140	
	Conservation Foundation	250		250	
	FAA Bi-Annual Renewal (\$600, CY24)	600		600	
	License Renewals-Drivers/Electrician/Engineering	1,000		1,000	
	Julie - Locating Services	500		500	
	Newspaper Subscriptions	2,000		2,400	
	Various Memberships (Amazon, Costco, etc.)	500		500	
		<b>\$14,184</b>		<b>\$14,334</b>	

**Glenbard Wastewater Authority  
CY2025 Recruit/Test Budget  
270 520615**

Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Recruiting/Testing	Pre-Employment Screening	1,000	<u>1000</u>	1,000	<u>1000</u>





**Glenbard Wastewater Authority  
CY2025 Mileage Reimbursement Budget  
270 520625**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Travel	Travel for Seminars/Training				
	Manufacturing Trade Shows	0		0	
	I-Pass	300		300	
		<hr/>		<hr/>	
			<b>\$300</b>		<b>\$300</b>

**Glenbard Wastewater Authority  
CY2025 Pro. Svc. Legal Budget  
270 520700**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Pro. Svc. Legal	Contracted Legal Assistance	15,000		15,000	
		<b>Total</b>	<b>\$15,000</b>		<b>\$15,000</b>

**Glenbard Wastewater Authority  
CY2025 Legal Notices  
270 520750**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Legal Notices	Chicago Tribune Daily Herald	1,000		1,000	
		<hr/> <b>\$1,000</b>		<hr/> <b>\$1,000</b>	

**Glenbard Wastewater Authority  
CY2025 Regulatory Fees  
270 520775**

Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Glenbard Plant	IEPA Regulatory Fees associated with the NPDES permit and sludge disposal permit as legislated by State.	53,000		53,000	
	IEPA ROSS Air Emissions Fee	241		241	
		<b>\$53,241</b>		<b>\$53,241</b>	

**Glenbard Wastewater Authority  
 CY2025 DuPage River Salt Creek Work Group Commitment  
 270 520776**

	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
GWA	Workgroup Membership Dues	37,305		38,424	

Based on the approval of TMDL (Total Max. Daily Load) reports which address the water quality of the local streams and rivers relative to their Dissolved Oxygen and Chloride Levels, the IEPA has directed all wastewater treatment facilities in DuPage County to reserve funds for the efforts to improve water in Salt Creek and the East/West Branches of the DuPage River. This proposed funding is based on Work Group method established on January 26, 2005 and represents Contribution for the Glenbard Wastewater Authority by Million Gallons per Day.

The Work group research has found that habitat improvement is showing positive signs after multiple dam removal efforts. DRSCWG is working with the IEPA to help promote scientific data for improved watershed quality.

		<b>\$37,305</b>		<b>\$38,424</b>
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**Glenbard Wastewater Authority  
 CY2025 Prof. Svc. Lab. Budget  
 270 520806**

Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Cont. Lab Testing	Contract Laboratories (Metals)	27,500		27,500	
	Digester Testing				
	Monthly Process Testing				
	Monthly Sludge Fecal Testing				
	NPDES Biomonitoring Testing	0		3,000	
			<b>\$27,500</b>		<b>\$30,500</b>

Glenbard Wastewater Authority  
CY2025 Prof. Svc. Eng. Budget  
270 520816

Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Pro. Serv. Engr.	External Consulting Fees	30,000		30,000	
		<hr/>		<hr/>	
			<b>\$30,000</b>		<b>\$30,000</b>

**Glenbard Wastewater Authority  
 CY2025 Prof. Svc. Acct. Budget  
 270 520825**

Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Pro. Svc. Acct.	Contracted Audit/Acct. Fees	12,800		13,400	
	Workpaper Preparation	1,000			
	Single Audit for SRF Disbursements			4,500	
		<b>\$13,800</b>		<b>\$17,900</b>	



**Glenbard Wastewater Authority  
CY2025 Insurance Liability Budget  
270 520885**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Ins.-Liability	Fees for Liability Coverage	137,000		143,850	
			<b>\$137,000</b>		<b>\$143,900</b>

All Facilities included - Property Portion Equals 1/3 of Total Portion

Total Liability Insurance Amount: \$143,900 is a 5% increase over budgeted amount of \$137,000 for CY2024

**Glenbard Wastewater Authority  
 CY2025 Health Insurance Fees Budget  
 270 520895**

Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Ins. - Health	Fees for Employee Health Insurance Coverage	258,900		304,300	
		<b>\$258,900</b>		<b>\$304,300</b>	

Total Health Insurance amount reflects 17.54% increase over the budgeted amount of \$258,900 for CY2024

**Glenbard Wastewater Authority  
 CY2025 - Buildings and Grounds Budget  
 Maintenance  
 270 520970**

Description	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
GWA Building/Grounds	Janitorial Supplies for Custodians	2,500		2,500	
	Door/Lock/Misc Repairs	1,750		1,750	
	Bldg./Equipment. Painting Supplies (Non-Contract)	750		750	
	Misc. Repair Parts	2,000		2,000	
	Mulch	400		400	
	Planting Beds	300		300	
	Grass Seed	750		750	
	Topsoil	1,500		1,500	
			<b>\$9,950</b>		<b>\$9,950</b>

**Glenbard Wastewater Authority  
 CY2025 - Buildings and Grounds - Support Budget  
 Maintenance  
 270 520971**

<b>DESIGNATION</b>	<b>RECOMMENDATIONS</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Glenbard Plant	Roofing Systems Survey	0		0	
	Contractor Door/Lock Repairs	2,500		2,500	
	Spoil Removal	0		0	
	Shop Towel Service	2,500		2,500	
	Fire Extinguisher Service/Repairs	2,900		3,000	
	Elevator Service/Repairs	0		0	
	Elevator Press Tests	1,500		1,500	
	Elevator Inspections	3,000		3,000	
	Landscape Maintenance	20,640		20,640	
	One-time Landscape/Shrub Cleanup	8,000		8,000	
	Pest Control	300		1,800	
	Tru-Green Chemlawn - Turf/Shrub Disease Control	5,000		5,000	
	Contracted Window Repairs	1,000		1,000	
	Contracted Janitorial Service	17,500		9,500	
	Unanticipated Contracted Building/Grounds Repairs	2,000		2,000	
	Admin Window Cleaning Contract	825		1,100	
			<b>\$67,665</b>		<b>\$61,540</b>

**Glenbard Wastewater Authority  
CY2025 Equipment Maintenance Budget  
270 520975**

<b>Building</b>	<b>Designation</b>	<b>CY24 Budgeted</b>	<b>CY25 Budgeting</b>
A	Bar Screen	3,150	4,400
B	Raw Pump	2,700	2,700
C	Grit Removal	3,950	3,950
D	Primary Pump	2,350	2,350
E	Primary Scum	425	425
F	Unox	8,700	8,700
H	Screw Pump	8,750	9,600
I	Final Clarifiers	3,000	3,000
J	Pump & Metering	3,350	2,350
L	Sand Filter	1,800	1,800
N	Warehouse	100	100
P	Press	6,050	6,050
Q	Cryo.	3,100	3,100
R	Administration	2,000	2,000
S	Maint. Garage	5,750	4,750
T	Electrical Shop	700	700
U	Digester	3,950	3,950
V	Co-Gen	1,500	7,500
Y	Combined Heat and Power	64,813	39,813
Z	SRI Lift Station	3,250	3,250
	Miscellaneous	17,650	17,650
<b>TOTAL</b>		<b>\$147,038</b>	<b>\$128,138</b>

**Glenbard Wastewater Authority**  
**CY2025 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
<b>Bldg A - Bar Screen</b>	Bar Screen PM/Repairs	1,200		1,200	
	Rag Washer PM/Repairs	1,750		3,000	
	Isolation Gate PM/Repair	100		100	
	Potable Water System PM/Repairs	0		0	
	Non-Potable Water System PM/Repairs	100		100	
			<b>\$3,150</b>		<b>\$4,400</b>
<b>Bldg B - Raw Pump</b>	Potable Water System PM/Repair	100		100	
	Non-Potable Water System PM/Repair	1,500		1,500	
	Raw Pump PM/Repair	1,000		1,000	
	Isolation Gate PM/Repair	100		100	
			<b>\$2,700</b>		<b>\$2,700</b>
<b>Bldg C - Grit</b>	Potable Water System PM/Repairs	100		100	
	Non-Potable Water System PM/Repairs	100		100	
	Grit Collection System PM/Repairs	200		200	
	Grit Pump System PM/Repairs	100		100	
	Grit Washer System PM/Repairs	750		750	
	Blower System PM/Repairs	200		200	
	Odor Control PM/Repair	2,500		2,500	
			<b>\$3,950</b>		<b>\$3,950</b>
<b>Bldg D - Primary Pump</b>	Potable Water System PM/Repairs	0		0	
	Sump Pump System PM/Repairs	250		250	

**Glenbard Wastewater Authority**  
**CY2025 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
	Non-potable Water System PM/Repairs	100		100	
	Sludge Pump System PM/Repairs	1,000		1,000	
	Scum System PM/Repairs	1,000		1,000	
			<b>\$2,350</b>		<b>\$2,350</b>
<b>Bldg E - Primary Scum</b>	Potable Water System PM/Repairs	100		100	
	Non-Potable Water System PM/Repairs	75		75	
	Scum Compation System PM/Repairs	250		250	
	Odor Control System PM/Repairs	0		0	
			<b>\$425</b>		<b>\$425</b>
<b>Bldg F - Unox</b>	Seal Antifreeze	0		0	
	Unox System PM/Repairs	200		200	
	Mixer PM/Repairs	7,500		7,500	
	Valve Repair/Replacement	1,000		1,000	
			<b>\$8,700</b>		<b>\$8,700</b>
<b>Bldg H - Screw Pump</b>	V-Belts	750		1,600	
	Grease	6,500		6,500	
	Drive Oil	1,500		1,500	
			<b>\$8,750</b>		<b>\$9,600</b>
<b>Bldg I - Final Clarifiers</b>	Enclosure Insulation	500		500	
	Final Clarifier PM/Repair	2,000		2,000	

**Glenbard Wastewater Authority  
 CY2025 Equipment Maintenance Budget  
 Maintenance  
 270 520975**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
	Valve PM/Repair	<u>500</u>		<u>500</u>	
			<b>\$3,000</b>		<b>\$3,000</b>
<b>Bldg J - Pump and Metering</b>	Sludge Pumping System PM/Repair	1,500		1,500	
	Odor Control System PM/Repair	1,000		0	
	Potable Water System PM/Repair	100		100	
	Nitro Waste System PM/Repair	500		500	
	Non-Potable Water System PM/Repair	<u>250</u>		<u>250</u>	
			<b>\$3,350</b>		<b>\$2,350</b>
<b>Bldg L - Disc Filter</b>	Potable Water System PM/Repair	50		50	
	Non-Potable Water System PM/Repair	250		250	
	Disc Filter PM/Repair	<u>1,500</u>		<u>1,500</u>	
			<b>\$1,800</b>		<b>\$1,800</b>
<b>Bldg N - Warehouse</b>	Shelving Rehab	<u>100</u>		<u>100</u>	
			<b>\$100</b>		<b>\$100</b>
<b>Bldg P - Press</b>	Sludge Press System PM/Repair	750		750	
	FOG System PM/Repair	5,000		5,000	
	Non-Potable Water System PM/Repair	100		100	
	Polymer System PM/Repair	100		100	
	Potable Water System PM/Repair	100		100	
	Press Seal	<u>0</u>		<u>0</u>	
			<b>\$6,050</b>		<b>\$6,050</b>



**Glenbard Wastewater Authority**  
**CY2025 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
<b>Bldg Q - Cryo</b>	Oil and Filters	0		0	
	Misc. Parts	0		0	
	Instrument Air System PM/Repair	2,000		2,000	
	Potable Water System PM/Repair	100		100	

**Glenbard Wastewater Authority  
CY2025 Equipment Maintenance Budget  
Maintenance  
270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
	Replacement PRV's	0		0	
	Emergency Repair/Parts	1,000		1,000	
		<u>1,000</u>	<b>\$3,100</b>	<u>1,000</u>	<b>\$3,100</b>
<b>Bldg R - Admin</b>	Lavatory Repair Parts	1,000		1,000	
	Laboratory Systems PM/Repair	500		500	
	Washer/Dryer Parts	500		500	
		<u>2,000</u>	<b>\$2,000</b>	<u>2,000</u>	<b>\$2,000</b>
<b>Bldg S - Maintenance Garage</b>	Welding Supplies	1,500		1,500	
	Potable Water System PM/Repair	250		250	
	Compressed Air System PM/Repair	500		500	
	Shop Tools (lathe,mill,power,hand,trucks)	3,500		2,500	
		<u>5,750</u>	<b>\$5,750</b>	<u>2,500</u>	<b>\$4,750</b>
<b>Bldg T - CRAS/Electric Shop</b>	Compressed Air System PM/Repair	100		100	
	Potable Water System PM/Repair	50		50	
	Non-Potable Water System PM/Repair	150		150	
	Carbo Pumping System PM/Repair	300		300	
	Carbo Piping PM/Repair	100		100	
		<u>700</u>	<b>\$700</b>	<u>100</u>	<b>\$700</b>
<b>Bldg U - Digester</b>	Boiler Parts / Cleaning	1,000		1,000	
	Non-Potable Water System PM/Repair	150		150	

**Glenbard Wastewater Authority  
CY2025 Equipment Maintenance Budget  
Maintenance  
270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
	Potable Water System PM/Repair	50		50	
	Boiler PM/Repair	750		750	
	Recirculation Pump PM/Repair	750		750	
	Mixing Pump PM/Repair	500		500	
	Digester PM/Repair	250		250	
	Bio-gas System PM/Repair	250		250	
	Oil and Belts	250		250	
		<u>3,950</u>	<b>\$3,950</b>	<u>3,950</u>	<b>\$3,950</b>
<b>Bldg V - Co-Gen</b>	Coolant (Completed in 2017)	0		0	
	Oil	0		6,000	
	Filters (Air/Oil)	1,500		1,500	
	Miscellaneous (Plugs, Coils, etc.)	0		0	
		<u>1,500</u>	<b>\$1,500</b>	<u>6,000</u>	<b>\$7,500</b>
<b>Bldg Y - CHP</b>	500 Hour Service Interval (23 Intervals per engine)	18,000		18,000	
	1200 Hour Service Interval (7 Intervals per engine)	20,813		20,813	
	7500 Hour Service Interval (0 Interval per engine)	0		0	
	12000 Hour Service Interval (0 Interval per engine)	25,000		0	
	20000 Hour Service Interval (0 Interval per engine)	0		0	
	Recommended Spare Parts	1,000		1,000	
		<u>64,813</u>	<b>\$64,813</b>	<u>39,813</u>	<b>\$39,813</b>
<b>Bldg Z - SRI</b>	Salt/ Brine Parts (Snow)	250		250	
	Pump Parts/Seals	3,000		3,000	
		<u>3,250</u>		<u>3,250</u>	

**Glenbard Wastewater Authority  
 CY2025 Equipment Maintenance Budget  
 Maintenance  
 270 520975**

Designation	Recommendations	CY24 Budgeted	Total \$3,250	CY25 Budgeting	Total \$3,250
	<b>Miscellaneous</b>				
	Paints/Supplies	500		500	
	Replacement Tools	3,500		3,500	
	Oil Analysis	200		200	
	Batteries (Cordless Tools)	2,000		2,000	
	Hardware -- Bolts/Nuts/Drills/Taps	4,000		4,000	
	Parts Repair Shipping Costs (Freight)	250		250	
	Portable Pump Hose Replacements	200		200	
	Vacuum Hose Replacment	0		0	
	Safety Lane Vehicle Inspections	0		0	
	Hardware -- PVC Piping	1,000		1,000	
	Hardware -- Process Piping	1,000		1,000	
	Misc. Valves/Repair Clamps	1,000		1,000	
	Manhole Repair Parts	2,000		2,000	
	Unanticipated Equipment Repair Parts	2,000		2,000	
		\$17,650	\$17,650		
<b>GWA Facilities</b>		<b>TOTAL</b>	<b>\$147,038</b>	<b>\$128,138</b>	

**Glenbard Wastewater Authority**  
**CY2025 Equipment Maintenance - Support Budget**  
**270-520976**

<b>Building</b>	<b>Designation</b>	<b>CY24 Budgeted</b>	<b>CY25 Budgeting</b>
R	Administration	1,500	1,500
S	Maint. Garage	1,000	1,000
T	CRAS/Electric Shop	0	0
U	Digester	2,500	2,500
V	Co-Gen	0	0
	Intermediate Clarifiers	0	0
Y	Combined Heat & Power	2,000	2,000
	Miscellaneous	17,550	17,550
	Vehicle Maintenance Services	28,400	44,100
	<b>TOTAL</b>	<b>\$52,950</b>	<b>\$68,650</b>

**Glenbard Wastewater Authority  
CY2025 Equipment Maintenance - Support  
Maintenance  
270-520976**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
<b>Bldg R - Administration</b>	Washer/Dryer Chemicals	<u>1500</u>	<b>\$1,500</b>	<u>1500</u>	<b>\$1,500</b>
<b>Bldg S - Maintenance Garage</b>	Safety Klean Parts Service	0		0	
	Torch Gas Cylinder Lease	750		750	
	Miscellaneous	<u>250</u>	<b>\$1,000</b>	<u>250</u>	<b>\$1,000</b>
<b>Bldg T - CRAS/Electrical Shop</b>	Boiler Repairs	0		0	
	Pump Repairs	0		0	
	Boiler Certification Inspections	<u>0</u>	<b>\$0</b>	<u>0</u>	<b>\$0</b>
<b>Bldg U - Digester</b>	Boiler Repairs	2,500		2,500	
	Boiler Tuneup/Inspection/Cleaning/Repairs	0		0	
	Boiler Certification Inspections	<u>0</u>	<b>\$2,500</b>	<u>0</u>	<b>\$2,500</b>
<b>Bldg Y - CHP</b>	Support Services	<u>2,000</u>	<b>\$2,000</b>	<u>2,000</u>	<b>\$2,000</b>
<b>GWA Facilities</b>	<b>Miscellaneous Certifications/Services</b>				
	Overhead Crane Inspection/Repairs	2,000		2,000	
	State Boiler/Pressure Vessel Certifications	2,500		2,500	

**Glenbard Wastewater Authority  
 CY2025 Equipment Maintenance - Support  
 Maintenance  
 270-520976**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
	Elevator Service	2,500		2,500	
	Elevator Inspections - Lombard	0		0	
	RPZ - Lombard	200		200	
	RPZ Inspections	750		750	
	Electric Powered Tool Repairs	0		0	
	Oil Recycling	1,000		1,000	
	Safety Lane Vehicle Inspections	600		600	
	Heavy Equipment Rental	3,000		3,000	
	Contracted Crane Service	2,500		2,500	
	Unanticipated Contracted Repairs	<u>2,500</u>		<u>2,500</u>	
			<b>\$17,550</b>		<b>\$17,550</b>
Equipment Services Support		<u>28,400</u>	<b>\$28,400</b>	<u>44,100</u>	<b>\$44,100</b>
	<b>TOTAL</b>		<b>\$52,950</b>		<b>\$68,650</b>

**Glenbard Wastewater Authority**  
**CY2025 Maintenance Electrical Budget Details**  
**270 520980**

Building	Designation	CY24 Budgeted	CY25 Budgeting
A	Bar Screen	2,600	2,600
B	Raw Pumps	5,300	5,300
C	Grit	2,400	2,400
D	Primary Clarifier	500	500
E	Primary Pump	2,100	2,100
F	Unox Deck	3,800	3,800
G	ATAD	500	500
H	Screw Pump	2,100	2,100
I	Final Clarifier	1,350	1,350
J	Pump/Meter	2,300	2,300
K	Thickener	550	550
L	Sandfilter	1,700	2,700
N	Warehouse	800	800
O	UV	2,700	2,700
P	Press	3,400	4,400
Q	Cryo	1,100	1,100
R	Administration	2,900	2,900
S	Maint. Garage	1,300	1,300
T	CRAS	2,200	2,200
U	Digester	3,300	3,300
V	Co-Gen	2,800	2,800
Y	CHP	3,300	4,300
	Elec. Supplies	15,000	18,000
		<b>\$64,000</b>	<b>\$70,000</b>



**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
<b>Bar Screen</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM Repairs	500		500	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	800		800	
	SCADA System PM/Repairs	400		400	
	Telecommunications PM/Repairs	0		0	
	<b>Bar Screen Total</b>		<b>\$2,600</b>		<b>\$2,600</b>
<b>Raw Pumps</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	1,000		1,000	
	HVAC Equipment PM/Repairs	700		700	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	1,000		1,000	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	1,000		1,000	
	Telecommunications PM/Repairs	0		0	
	<b>Raw Pumps Total</b>		<b>\$5,300</b>		<b>\$5,300</b>

**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
<b>Grit</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	400		400	
	HVAC Equipment PM/Repairs	300		300	
	Instrumentation PM/Repairs	500		500	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	0		0	
	<b>Grit Total</b>	<u><u>2,400</u></u>	<b>\$2,400</b>	<u><u>2,400</u></u>	<b>\$2,400</b>
<b>Primary Clarifier</b>	Control Panel PM/Repairs	0		0	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	100		100	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	0		0	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Primary Clarifier Total</b>	<u><u>500</u></u>	<b>\$500</b>	<u><u>500</u></u>	<b>\$500</b>

**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
<b>Primary Pump</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	100		100	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Primary Pump Total</b>		<b>\$2,100</b>		<b>\$2,100</b>
<b>Unox Deck</b>	Control Panel PM/Repairs	500		500	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	1,300		1,300	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Unox Deck Total</b>		<b>\$3,800</b>		<b>\$3,800</b>

**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
<b>ATAD</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>ATAD Total</b>	<u><u>500</u></u>	<b>\$500</b>	<u><u>500</u></u>	<b>\$500</b>
<b>Screw Pump</b>	Control Panel PM/Repairs				
	Electrical Distribution PM/Repairs	1,000		1,000	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	200		200	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Screw Pump Total</b>	<u><u>2,100</u></u>	<b>\$2,100</b>	<u><u>2,100</u></u>	<b>\$2,100</b>

**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
<b>Final Clarifer</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	250		250	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	0		0	
	<b>Final Clarifier Total</b>		<b>\$1,350</b>		<b>\$1,350</b>
<b>Pump and Meter</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Pump and Metering Total</b>		<b>\$2,300</b>		<b>\$2,300</b>

**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
<b>Thickener</b>	Control Panel PM/Repairs	0		0	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	50		50	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Thickener Total</b>		<b>\$550</b>		<b>\$550</b>
<b>Sandfilter</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	300		1,300	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Sandfilter Total</b>		<b>\$1,700</b>		<b>\$2,700</b>

**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
<b>Warehouse</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Warehouse Total</b>		<b>\$800</b>		<b>\$800</b>
<b>UV</b>	Control Panel PM/Repairs	1,000		1,000	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	300		300	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>UV Total</b>		<b>\$2,700</b>		<b>\$2,700</b>

**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
<b>Press</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	500		500	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		1,200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Press Total</b>		<b>\$3,400</b>		<b>\$4,400</b>
<b>Cryo</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	400		400	
	Telecommunications PM/Repairs	0		0	
			<b>\$1,100</b>		<b>\$1,100</b>



**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
<b>Administration</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	500		500	
	Instrumentation PM/Repairs	400		400	
	LAN PM/Repairs	300		300	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	500		500	
	<b>Administration Total</b>		<b>\$2,900</b>		<b>\$2,900</b>
<b>Maintenance Garage</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	200		200	
	<b>Maintenance Garage Total</b>		<b>\$1,300</b>		<b>\$1,300</b>

**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
<b>CRAS</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	800		800	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	300		300	
	<b>CRAS Total</b>	<u><u>3,000</u></u>	<b>\$2,200</b>	<u><u>3,000</u></u>	<b>\$2,200</b>
<b>Digester</b>	Control Panel PM/Repairs	300		300	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	500		500	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Digester Total</b>	<u><u>3,300</u></u>	<b>\$3,300</b>	<u><u>3,300</u></u>	<b>\$3,300</b>

**Glenbard Wastewater Authority  
CY2025 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
<b>CHP</b>	Control Panel PM/Repairs	300		300	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	500		1,500	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Digester Total</b>		<b>\$3,300</b>		<b>\$4,300</b>
<b>Co-Gen</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	300		300	
	Instrumentation PM/Repairs	800		800	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	300		300	
	Safety Equipment PM/Repairs	300		300	
	SCADA System PM/Repairs	300		300	
	Telecommunications PM/Repairs	0		0	
	<b>Co-Gen Total</b>		<b>\$2,800</b>		<b>\$2,800</b>
<b>Electrical Supplies</b>	Conduit, wire, enclosures, fittings, switches, batteries, cleaning supplies, contact cleaners electronic components, Pneumatic Tubing & Fittings Thermal Overloads, fasteners, strut				

**Glenbard Wastewater Authority  
 CY2025 Maintenance Electronics Budget Details  
 270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
	wire, nuts, etc.	15,000		18,000	
	<b>Electrical Total</b>	<u>15,000</u>	<b>\$15,000</b>	<u>18,000</u>	<b>\$18,000</b>
	<b>Grand Total</b>		<u><u>\$64,000</u></u>		<u><u>\$70,000</u></u>

**Glenbard Wastewater Authority**  
**CY2025 Electrical/Electronics - Support Budget**  
**270 520981**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
Administration	Network/Communications Consulting	10,000		12,000	
	Intellution iFIX Global Support	10,000		11,000	
	IT/SCADA Disaster Recovery	5,000		5,000	
	Software Support agreement Specter (Win-911)	1,200		2,200	
	Software Support Agreements Cisco Smartnet	3,200		4,000	
	Software Support Fortinet Firewall Appliance	1,200		1,300	
	Software Support Agreement CMMS Data (MVP Plant)	24,225		0	
	Software Support Agreement Rockwell (PLC-Tech Connect)	1,500		1,700	
	Software Support OpWorks	5,200		5,400	
	Software Support Agreement TimeTrax (Time Clock)	150		150	
	KnowBe4 Cybersecurity	800		2,700	
	Software Support Agreement and Battery ADS ECHO	499		499	
	Software Support BitDefender Endpoint Security (A/V)	2,200		3,000	
	Software Support MS Mail Hosting & Exchange Online Protection	2,000		2,200	
	Software Support HP Switches	1,000		1,100	
	Dell Server Warranty Renewal	2,400		2,700	
	Adobe Acrobat subscriptions			2,500	
	Microsoft Office 365 Subscriptions			5,000	
	Telephone System Support Agreement B&B Networks	2,700		2,800	
	Zoom Professional account	155		155	
	Fire/Security Alarm Systems Support Agreement Siemens	12,107		12,773	
	Fire/Security Alarm Systems Testing & Monitoring (Remote Sites)	3,500		3,500	
	Microsoft Server Select Agreement / Client Select Agreement	4,700		4,900	
	iDrive Offsite Backup Service	2,000		750	
	Yodeck Media Board	0		250	
	Web Hosting & Support	1,300		1,300	
Software Support Agreement ArcGIS (ESRI)	800		800		
Pretreatment	Linko Annual Software License Fee	5,000		6,000	
Pretreatment	SWIFTCOMPLY Annual Service Fee	5,200		5,200	
Flow Metering	RJN Flow Meter Maintenance/Data Analysis	141,600		141,600	
UV	Effluent Ammonia Analyzer Service Contract	7,900		8,700	
Plant Wide	HVAC Refrigeration Repairs	5,000		7,500	
Co-Generation	Switchgear Bi-Annual PM	0		6,500	
	Protection Relay Bi-Annual Calibration	0		3,000	
		<b>\$262,536</b>		<b>\$268,177</b>	

**Glenbard Wastewater Authority  
CY2025 Operations - Supplies Budget  
270 520990**

Item	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
Operating Supplies	Operational Supplies				
	Misc. Supplies from Various Vendors	4,000		5,000	
	Yard Hose Replacements	1,000		1,000	
	Primary Clarifier Deodorizer Nozzle Replacements	0		0	
	Vacuum Hose Replacement	1,500		1,500	
	PRV Covers	6,000		7,000	
	Grit Deodorizer Nozzle Replacements	200		200	
	Belt Filter Press Replacement Belts	10,000		9,000	
		<b>\$22,700</b>		<b>\$23,700</b>	

**Glenbard Wastewater Authority  
CY2025 Operations - Support Budget  
270 520991**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Plant Wide	Solid Waste / Recycle Waste Disposal	8,000		8,000	
Misc Ops Support		4,000		4,000	
UV	Recycle Fees	0		0	
		<b>\$12,000</b>		<b>\$12,000</b>	

**Glenbard Wastewater Authority  
CY2025 Professional Services - Other  
270 521055**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Administration	Temporary labor services are billed to this account	4,000		4,000	
		<hr/>		<hr/>	
			<b>\$4,000</b>		<b>\$4,000</b>



**Glenbard Wastewater Authority  
 CY2025 Service Charge Budget  
 270 521130**

Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Service Charge	Village of Glen Ellyn -- Overhead fees	136,161		134,900	
		<b>\$136,161</b>		<b>\$134,900</b>	

CY2025 Overhead fees were calculated by Glen Ellyn Finance

Next Tri-Annual Review due in CY2026

**Glenbard Wastewater Authority  
 CY2025 Sludge Disposal - Land App. Budget  
 270 521150**

Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Sludge Disposal	Trucking fees for Sludge Removal	385,000		400,540	
<b>Total</b>			<b>\$385,000</b>		<b>\$400,540</b>

**Glenbard Wastewater Authority  
 CY2025 Telecomm Budget  
 270 521195**

Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
Peerless Networks	4,800		3,100	
Security Panel (1904)				
SCADA WIN-911 on SCADA 1 & 2 (0958, 0689)				
Dedicated Elevator (1486),				
Brokered Nat. Gas Meter Reader (0407)				
St.Charles Lift Station Fire Panel Primary & Backup				
B&B Technologies SIP Trunk. 911 Service, DID's, E-Fax	3,500		4,000	
Cell Phone Reimbursements (Matt, Asst. Director, LSC)	1,800		1,800	
Comcast Internet - Primary ISP	4,200		4,900	
AT&T Internet - Secondary ISP (U-Verse)	1,200		1,200	
Verizon Cellular Service - Phones, tablets	10,000		11,400	
Verizon Cellular Service - RTU Radio Network	3,400		3,500	
		<b>\$28,900</b>		<b>\$29,900</b>

**Glenbard Wastewater Authority  
CY2025 Electrical Power Budget  
270 521201**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Electrical Power	Fees for Purchase of Electric Power & ComEd Delivery Services	450,000		450,000	
		<hr/>		<hr/>	
			<b>\$450,000</b>		<b>\$450,000</b>

**Glenbard Wastewater Authority  
CY2025 Natural Gas - Brokered - Budget  
270 521202**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Nat. Gas - Brokered	Fees for Direct and Brokered purchase of Natural Gas	120,000		110,000	
			<b>\$120,000</b>		<b>\$110,000</b>

**Glenbard Wastewater Authority  
CY2025 Water Budget  
270 521203**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Water	Fees for Purchase of Potable Water - Village of Glen Ellyn	15,000		15,000	
			<hr/>	<hr/>	<hr/>
				<b>\$15,000</b>	<b>\$15,000</b>

**Glenbard Wastewater Authority  
CY2025 Co-Gen Natural Gas Budget  
270 521204**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Natural Gas	Fees for Purchase of Natural Gas (Co-Generation Unit)	6,000		8,000	
		<hr/>		<hr/>	
			<b>\$6,000</b>		<b>\$8,000</b>

**Glenbard Wastewater Authority  
CY2025 Office Supplies Budget  
270 530100**

Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Office Supplies	Supplies for Administrative Management functions (I.e. Office Supplies, Federal Express, UPS, printing)	8,000		8,000	
	Minolta Bus. Sys. Support (copy machine)	1,500		1,200	
	Postage Meter Rental/Postage	1,500		2,000	
	Coffee Machine Services/Supplies	3,000		3,000	
<b>Total</b>			<b>\$14,000</b>		<b>\$14,200</b>



**Glenbard Wastewater Authority  
CY2025 Laboratory Supplies Budget  
270 530106**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Laboratory Supplies	Laboratory Consumables and Glassware	17,500		19,500	
			<b>\$17,500</b>		<b>\$19,500</b>

**Glenbard Wastewater Authority  
CY2025 Pretreatment Supplies Budget  
270 530107**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Pretreatment Supplies	Sampling, Dyes, Test Kits, Tools	1,000		1,500	
Local Limits Evaluation	Consultant Fees for Evaluation	0		0	
Public Outreach	Flyers/Brochures/Artwork/Magnets	1,000		1,000	
Various Professional Lab Services		1,000		1,500	
Initial PFAS Survey Tools		1,000		1,000	
Testing	Annual Local Limit Baseline Testing/NPDES Permit Requirement	4,800		3,500	
			<b>\$8,800</b>		<b>\$8,500</b>

**Glenbard Wastewater Authority  
CY2025 Administrative Purchasing Budget  
270 530200**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Purchasing	Aerial Photography	0		0	
	Celebrating Success	500		500	
	Office Decorations	500		500	
<b>Total</b>			<hr/>		<hr/>
			<b>\$1,000</b>		<b>\$1,000</b>

**Glenbard Wastewater Authority  
CY2025 Safety Budget  
270 530225**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Admin	Portable Gas Detection Meter Cal Gas	2,000		2,000	
	Portable Gas Detection Meter Repair/Replacement	1,000		1,200	
	Confined Space Equip. Repairs/Replacement	1,200		1,200	
	AED - Units for St. Chas. CSO & VVLS	0		6,000	
	Safety Audit	0		0	
	Hard Hat/Suspension Replacements			3,000	
	Safety shoes (\$200 max. allowance)	4,600		4,600	
	Cintas (First Aid Kit Supplies)	4,300		3,700	
	Safety Supplies	6,000		6,000	
	Safety Program Consultations & Training	3,000		3,000	
	Site Safety and Signage	1,000		1,000	
	<b>Total</b>		<b>\$23,100</b>		<b>\$31,700</b>

**Glenbard Wastewater Authority  
 CY2025 Chemical Supplies Budget  
 270 530440**

Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Treatment Costs	Polymer	85,000		85,000	
	Odor Control	5,000		5,000	
	Struvite Control	18,000		24,000	
	Acid	10,000		10,000	
	Hypochlorite	10,000		0	
	Etc.	20,000		10,000	
	Hydrogen Peroxide Odor System (USP Technologies)	50,000		55,000	
		<hr/>			
		<b>\$198,000</b>		<b>\$189,000</b>	

**Glenbard Wastewater Authority  
CY2025 Liquid Oxygen Supply Budget  
270 530443**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Cryo	Liquid Oxygen	355,000		377,000	
			<hr/> <b>\$355,000</b>		<hr/> <b>\$377,000</b>

**Glenbard Wastewater Authority  
CY2025 Uniforms Budget  
270 530445**

<b>Item</b>	<b>Recommendation</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
Uniforms	Uniform Replacements	6,000		6,000	
		<hr/>			
<b>Total</b>			<b>\$6,000</b>		<b>\$6,000</b>

**270-1**  
**STORMWATER PLANT**  
**and**  
**Hill AVENUE LIFT STATION**  
**O&M NARRATIVE**

The Glenbard Wastewater Authority Stormwater Plant is only utilized for operation during excess flow events. The Stormwater Plant is capable of processing 58 MGD of combined sewer flow.

The Hill Avenue Lift Station is also an integrated part of the Stormwater Plant. The lift station conveys flow to the plant as a result of flows greater than 2.5 times average daily flows through the Hill Avenue Regulator. The lift station only operates during wet weather events as part of the system that protects the Glenbard Plant from excessive high flow situations created in part by the combined sewers in the northern section of the Village of Lombard.



**Budget CY2024**

**EXPENSES**

**Operations & Maintenance**

**Division 270-1**

**Stormwater Plant & Hill Avenue Lift Station**

	<b>Actual CY2023</b>	<b>Budgeted CY2024</b>	<b>Estimated CY2024</b>	<b>Budgeting CY2025</b>	<b>% Difference CY24-CY25</b>	<b>\$ Difference CY24-CY25</b>
<b>Operations &amp; Maintenance</b>						
520775	Regulatory Fees	20,000	20,000	20,000	20,000	0.0% 0
520970	Maint. - Bldgs. & Grnds. / Support	10,357	9,968	5,026	9,968	0.0% 0
520975	Maint. - Equipment	3,454	6,700	9,780	6,700	0.0% 0
520980	Maint. - Electronics	0	2,250	0	2,250	0.0% 0
521201	Electric Power	26,217	38,000	35,898	38,000	0.0% 0
521202	Natural Gas	3,948	9,000	4,537	9,000	0.0% 0
521203	Water	2,458	5,000	2,439	5,000	0.0% 0
530105	Operations Supplies	898	1,000	1,571	1,000	0.0% 0
<b>Commodities</b>						
530440	Chemicals	43,198	100,000	77,627	100,000	0.0% 0
<b>Total 270-1</b>		<b>110,531</b>	<b>191,918</b>	<b>156,878</b>	<b>191,918</b>	0.0% 0

**Glenbard Wastewater Authority**  
**CY2025 Budget - 270-1 - Stormwater Plant & Hill Avenue Lift Station**

Item	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
520775	IEPA Regulatory Fees	20,000		20,000	
		<b>\$20,000</b>		<b>\$20,000</b>	
520970	Building/Grounds	Misc. Repairs	2,500		2,500
		Sidewalk Repairs	500		500
	Bldg/Grnds - Support	Door/Lock/Window Repairs	500		500
		Landscape Maintenance	5,768		5,768
		Pest Control	100		100
		Fire Extinguisher Service/Repairs	100		100
		Tru-Green Chemlawn	0		0
		Roof Inspection	0		0
		Roof Repairs	500		500
		Sidewalk Repairs	0		0
		<b>\$9,968</b>		<b>\$9,968</b>	
520975	Maintenance	Unanticipated Equipment Repairs	2,500		2,500
		Hill Avenue Submersible Pump Service	1,000		1,000
		Grease/Oil/Belts	2,500		2,500
		Peristaltic Pump Replacement Hose	500		500
	Equipment - Support	Unanticipated Equipment Repairs	0		0
		RPZ Inspections	200		200
		<b>\$6,700</b>		<b>\$6,700</b>	
520980	Elect. Maintenance	Control Panel PM/Repairs	200		200
		Electrical Distribution PM/Repairs	200		200
		HVAC Equipment PM/Repairs	300		300
		Instrumentation PM/Repairs	400		400
		LAN PM/Repair	0		0
		Lighting Equipment PM/Repairs	200		200
		Motor PM/Repairs	250		250

**Glenbard Wastewater Authority**  
**CY2025 Budget - 270-1 - Stormwater Plant & Hill Avenue Lift Station**

<b>Item</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>Total</b>	<b>CY25 Budgeting</b>	<b>Total</b>
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	200		200	
			<b>\$2,250</b>		<b>\$2,250</b>
521201	Electricity		<b>\$38,000</b>		<b>\$38,000</b>
521202	Natural Gas	Building Heaters	<b>\$9,000</b>		<b>\$9,000</b>
521203	Water	Hosing, Lab, Chlor/DeChlor carrying water	<b>\$5,000</b>		<b>\$5,000</b>
530105	Operations	Replacement Tools and Yard Hose	1,000	1,000	
			<b>\$1,000</b>		<b>\$1,000</b>
530440	Chemicals	Hypochlorite / Sodium Thiosulfate			<b>\$100,000</b>
			<b>\$100,000</b>		<b>\$100,000</b>
		<b>Total 270-1</b>			<b>\$191,918</b>
			<b>\$191,918</b>		<b>\$191,918</b>

**270-2**  
**NORTH REGIONAL INTERCEPTOR**  
**and**  
**ST. CHARLES RD. LIFT STATION**  
**O&M NARRATIVE**

The North Regional Interceptor (NRI) begins at the St. Charles Lift Station located next to Ackerman Park in Glen Ellyn. An 18" diameter force main exits the lift station and runs east down St. Charles Road to the I-355 Tollway, where the sewer turns south and becomes a gravity sewer. From there the NRI runs south 4.5 miles to the Glenbard Plant. The diameter of the NRI changes from 18" to 66" as collection systems from both member Villages enter and add more flow. Glen Ellyn has five connections to the NRI and Lombard has four. Three of the Lombard connections are from combined sewers. The three combined sewers have "regulators" before they enter the NRI. The purpose of these regulators is to limit the amount of storm water that is treated at the Glenbard Plant. This is done by diverting any flow above 2.5 times the average dry weather flow to the Stormwater Plant. These regulators were converted to Vortex Regulators as part of the Stormwater Plant upgrade in 2002.

The St. Charles Road Lift Station receives flow from the Village of Glen Ellyn and the DuPage County sanitary sewer systems. Flows range from 2 million gallons per day (MGD) to 10 MGD due to Inflow and Infiltration (I&I). The new lift station has been designed to operate cost effectively at low and high flow conditions utilizing variable speed drives. These drives control the speed of the pumps versus the previous method of on/off cycling of the pumps. The lift station also has redundant back-up power provided by onsite generation.

**Budget CY2025**  
**Operations & Maintenance**  
**270-2**  
**NRI / St. Charles Road L.S.**

**EXPENSES**

		<b>Actual CY2023</b>	<b>Budgeted CY2024</b>	<b>Estimated CY2024</b>	<b>Budgeting CY2025</b>	<b>% Difference CY24-CY25</b>	<b>\$ Difference CY24-CY25</b>
<b>St. Charles Rd. Lift Station</b>							
520970 SC	Maint. - Bldg. & Grnds.	0	950	540	950	0.0%	0
520975 SC	Maint - Equipment	1,266	10,100	8,951	10,100	0.0%	0
520980 SC	Maint. - Electronics	0	1,800	0	1,800	0.0%	0
521201 SC	Electric Power	17,849	20,000	21,217	20,000	0.0%	0
<b>Total</b>		<b>19,115</b>	<b>32,850</b>	<b>30,708</b>	<b>32,850</b>	0.0%	0
<b>North Regional Interceptor</b>							
520970 NRI	Maint. - Piping & Grnds.	0	0	0	0	0.0%	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.0%	0
<b>Total 270-2</b>		<b>19,115</b>	<b>32,850</b>	<b>30,708</b>	<b>32,850</b>	0.0%	0



**270-3**  
**SOUTH REGIONAL INTERCEPTOR**  
**and**  
**VALLEY VIEW LIFT STATION**  
**O&M NARRATIVE**

The South Regional Interceptor (SRI) begins at the Valley View Lift Station which conveys flow approximately 1.0 mile before it becomes a .5 mile gravity sewer that flows into the SRI Pump Station. Through the 1.5 miles the pipe diameter changes from 18" to 30" as three additional sewers enter the SRI. The SRI Pump Station pumps the wastewater a short distance to a junction chamber for the NRI, SRI and 22<sup>nd</sup> Street flow. The junction chamber combines the three (3) interceptor pipes and conveys the flow through a 60" sewer line to the Glenbard Plant. The wastewater in the SRI is exclusively from collection systems operated and maintained by Illinois-American Water, a private utility company regulated by the Illinois Commerce Commission. Glenbard provides wastewater treatment for Illinois-American Water, who pays a user charge for this service to the Village of Glen Ellyn. This responsibility was acquired by the Village of Glen Ellyn as the "Operating Agency" for the Glenbard Wastewater Authority per an Intergovernmental Agreement. This limits the partners of the Glenbard Wastewater Authority to the Village of Glen Ellyn and the Village of Lombard.

The Valley View Lift Station was completely rebuilt during short year 2014 and a portion of calendar year 2015. The project included building a new wet well, valve vault, emergency by-pass pumping capabilities, a new control building that includes a control room, a new generator, and a utility closet. The project also addressed stormwater retention, low cost site maintenance, and site security. The total project cost for the station was \$1,945,190 which is \$32,622 less than the bid award. This project was designed and built with budgeted Capital Improvements Funds.

**Budget CY2025**  
**Operations & Maintenance**  
**270-3**  
**SRI / Valley View L.S.**

**EXPENSES**

		<b>Actual CY2023</b>	<b>Budgeted CY2024</b>	<b>Estimated CY2024</b>	<b>Budgeting CY2025</b>	<b>% Difference CY24-CY25</b>	<b>\$ Difference CY24-CY25</b>
<b>Valley View Lift Station</b>							
520970 VV	Bldg. & Grnds. Support	7,776	1,200	1,800	1,200	0.0%	0
520975 VV	Maint. - Equipment	9,689	6,500	16,926	6,500	0.0%	0
520980 VV	Maint. - Electronics	0	1,000	0	1,000	0.0%	0
521201 VV	Electric Power	7,877	13,000	11,259	13,000	0.0%	0
521203 VV	Water	962	2,000	897	2,000	0.0%	0
<b>Total</b>		<b>26,305</b>	<b>23,700</b>	<b>30,882</b>	<b>23,700</b>	0.0%	0
<b>South Regional Interceptor</b>							
520970	Maint. - Piping & Grnds.	0	0	0	0	0.0%	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.0%	0
<b>Total 270-3</b>		<b>26,305</b>	<b>23,700</b>	<b>30,882</b>	<b>23,700</b>	0.0%	0





Capital

**GLENBARD WASTEWATER AUTHORITY FUND 40 CAPITAL PLAN**

REVENUE in Thousands \$	Footnotes	CY(2024)	CY(2025)	CY(2026)	CY(2027)	CY(2028)	CY(2029)	CY(2030)	CY(2031)	CY(2032)	CY(2033)	CY(2034)	CY(2035)	CY(2036)	CY(2037)	CY(2038)	CY(2039)	CY(2040)	CY(2041)	CY(2042)	CY(2043)	CY(2044)	CY(2045)
		Estimated	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning
Proceeds from Borrowing	1	6500		7021			7907			24000	20000	20000	0	0	0	0	0	0	0	0	0	0	0
Investment Income		222	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Glen Ellyn Conn Fees		25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Lombard Conn Fees		50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Demand Response Program	2	8	8																				
Leachate Revenue	3	8	5																				
Fats Oil & Grease (FOG) / Industrial Waste Tipping Fees	4	225	150	175	175	200	200	225	225	225	225	250	250	250	250	250	250	275	275	275	275	275	275
Cell Tower Revenue	5	68	72	76	81	86	91	96	102	108	115	122	129	137	145	154	163	173	183	194	206	218	231
Operating Surplus Transfers	6	275	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Pretreatment Fines		0	0																				
Renewable Energy Credits		127	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Misc. Revenue		15	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Capital Fund Contribution - Glen Ellyr		1731	1786	1800	1845	1891	1939	1987	2012	2037	2063	2088	2114	2141	2168	2195	2222	2250	2278	2307	2335	2365	2394
Capital Fund Contribution - Lombard		2077	2117	2200	2255	2312	2369	2429	2459	2490	2521	2552	2584	2617	2649	2682	2716	2750	2784	2819	2854	2890	2926
Total Capital Fund Contribution	7	3808	3903	4000	4100	4203	4308	4416	4471	4527	4583	4641	4699	4757	4817	4877	4938	5000	5062	5126	5190	5255	5320
<b>TOTAL REVENUE</b>		11331	4314	11449	4532	4665	12682	4913	4974	29036	25099	25188	5254	5320	5388	5457	5527	5624	5696	5771	5846	5924	6002
<b>EXPENSES in Thousands \$</b>																							
Debt Service Payments:		Estimated	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning
Ana Digester Project Debt Payment (P&I)	8	637	319																				
Final Clarifier Project Debt Payment (P&I) <b>BONDED @5%</b>					560	560	560	560	560	560	560	560	560	560	560	560	560	560	560	560	560	560	560
Biosolids Project Debt Payment (P&I)	9	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123
Primary Clarifier Project Debt Payment (P&I - as scheduled)	10		488	488	488	487	491	489	486	488	489	490	490	489	487	489	491	486	490	488	491	482	482
CSO Plant Rehab Debt Payment (P&I) <b>IEPA LOAN @2%</b>								482	482	482	482	482											
Biological Nutrient Removal Debt Payment (P&I) <b>IEPA LOAN @2%</b>													4000	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000
FIP Debt Payment Actual (P&I)	11	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021
Debt Service Payment Subtotal		1781	1950	1632	2192	2191	2195	2675	2672	2674	2675	2676	6676	6675	6673	6675	6677	6672	5655	5530	5533	5042	5042
<b>Debt Service Subtotal</b>		1781	1950	1632	2192	2191	2195	2675	2672	2674	2675	2676	6676	6675	6673	6675	6677	6672	5655	5530	5533	5042	5042
<b>Capital Improvements</b>																							
Property Acquisition		470	0		600		650		700														
<b>Capital Improvement Projects</b>																							
Vehicle and Equipment Replacemen	12	386	258	789	315	69	238	295	0	200	0	0	166	0	0	0	0	0	183	0	0	0	0
Small Capital Projects	13	236	208	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250
Infrastructure Improvements	14	107	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Roof Replacements - Updated based on Repl. Schedule	15	0	133	212	259	100	80	53	328	185	235	208	0	0	0	1	1	227	0	0	0	0	0
Plant Equipment Rehabilitation	16	668	1343	600	600	600	600	200	600	600	600	600	200	600	600	600	600	200	600	600	600	600	600
Atomospheric Vaporizer Lease	17	19	20	20	20	25	25	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCC Replacements	18	0	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140
PLC Replacements - Campus Wide	19	0	0	0	0	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	0	0	0
Unox Deck Replacements*	20	90	100	100	100	100	100	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DuPage River Salt Creek Work Group Assmt for Watershed Projects	21	260	260	325	335	345	355	424															
Primary Clarifier & Gravity Thickener Improvements Projec	22																						
Engineering		76	300																				
Construction		595	5000																				
Plant/CSO Resurfacing		0																					
Administrative Parking Lot/Bemis Road Improvements		555	0																				
Facility Plan		218	0									350											450
Primary Sludge Direct Digester Feed	23																						
Engineering		0	80																				
Construction		0		620																			
Collection System Televising	24		650					683					717										790
Intermediate Pumping Station and Clarifier Rehabilitation	25																						
Engineering		0	200																				
Construction				2000																			
Final Clarifier Rehabilitation	26																						
Engineering			915																				
Construction				7021																			
CSO Plant Rehab, Barscreen & Grit Collection System Upgrade						907																	
Engineering																							
Construction							7000																
Carbo RAS Meter & Final Clarifier RAS Waste Pump VFD Replacement*						25																	
<b>Anticipated Future Projects per the 20 Year 2013 Facility Plan.</b>																							
Biological Nutrient Removal																							
Engineering								2000	2000														
Construction										20000	20000	20000											
Project Total		3680	9657	12177	2119	2661	9188	4270	3418	21475	21325	21648	1573	1390	1090	1091	1491	1669	1273	1090	1090	1540	1880
<b>IFT/DEBT SERVICES / PROJ TOTAL</b>		5930	11607	13809	4911	4852	12033	6944	6790	24149	24000	24324	8248	8065	7763	7766	8168	8342	6928	6620	6623	6582	6922
<b>Cash on Hand 1/1</b>		7701	13102	5809																			

## CY2025

### FUND 40 CAPITAL FOOTNOTES

- (1) **CY2024 Proceeds From Borrowing (\$6,500,000):**  
This line item depicts the borrowing in CY2024 to help fund the Primary Clarifier Rehabilitation Project. The Village of Glen Ellyn obtained a bond with the proceeds being transferred to the Village. The 20-year Debt payment will also begin in CY2024.
- (2) **Demand Load Response Program (\$8,000)**  
In CY2018 the EOC approved the Authority to enter into a Demand Load Response program. Since we have the ability to use the backup generators to remove ourselves from the power grid, the power companies ask that we remain available to do so in the event their demand is too high for any given period. For remaining available to do so we are granted some revenue. The revenue in this program has declined over the years, but a new contract will be revisited in CY2025, as incentives are expected to increase again.
- (3) **Leachate Revenue (\$5,000):**  
For many years the Authority has been accepting leachate from Waste Management. Leachate is water drained from closed landfills, and is generally inert in nature. Historically, the Authority saw a revenue of anywhere between \$100,000 upwards some years to near \$200,000. Leachate flow is heavily dependent on rainfall, so if less than average precipitation amounts are experienced, there will be a decrease in leachate revenue, and likewise for higher amounts of rainfall. Unfortunately, over the course of 2022, the Authority realized a significant decline in the amount of leachate being brought in. This is mostly related to hauling logistics, and that Waste Management has been building direct pipelines from closed landfills to wastewater treatment plants, all of which are closer geographically to the landfills than the Authority. The Authority still receives leachate from Waste Management from time to time, accounting for a small amount of revenue
- (4) **Fats Oil & Grease (FOG)/Industrial Waste Tipping Fees (\$150,000):** In CY2016 upon the completion of the Combined Heat and Power Engines and the FOG receiving station, the EOC approved the acceptance of these materials in order to generate revenue. The program was put on a moratorium in August 2017 during a major biological upset, but was restarted again in April 2018 after thorough research into proper methods. This program continues to grow, and the Authority routinely increases the price it charges to receive materials based on inflation,

however, conservative amounts of revenue are budgeted due to the potential for these operations to halt based on biological processes.

**(5) Cell Tower Revenue (\$71,461):**

In CY2016 the Authority and the Village of Glen Ellyn negotiated with TowerCo to build a new tower capable of accepting up to four carriers. The new tower was built in CY2017, and added Verizon as a carrier, therefore adding our anticipated revenue from leasing the land for the cellular tower. This could be increased if an additional carrier signs onto the tower, as there is still room for one more carrier.

**(6) Operating Surplus Transfers (\$274,790):**

The EOC approved the audit reported CY2023 O&M surplus to be transferred to the Capital Fund 40 at the June 13, 2024 meeting.

**(7) Capital Fund Contributions (\$4,313,943):**

The Capital Improvement Fund 40 relies on dedicated contributions from both communities to support GWA capital expenses. As part of the 2024 Facility Planning Study, the capital projects listed in the capital plan were revisited, as prior construction estimates were performed in 2018. Through COVID, the construction industry experienced significant increases in costs related to supply chain and other issues. The capital construction costs were updated and included into the capital plan, demonstrating a need for a smaller increase over the next 5 years rather than a significant increase prior to going into a deficit. Therefore, the Technical Advisory Committee and Finance Directors agreed to increase this years capital contribution increase from 1.25% to 2.5%

**(8) Anaerobic Digester Improvement Project Debt Payment (\$318,501):**

This is the principal and interest payment for the IEPA Loan utilized for the 2007-2013 installation of a new 80' digester at the Glenbard Plant. The amount of the loan was \$7,543,026 to be paid back over fifteen (15) years at an interest rate of 2.5%. Substantial completion was awarded near the end of FY2011. Final Completion of the Anaerobic Digester Project was awarded in November 2013. This represents this single remaining payment on this debt service.

**(9) Biosolids Dewatering Improvements Project Debt Payment (\$122,855):**

This is the principal and interest payment for the IEPA Loan utilized for the 2021 Biosolids Dewatering Improvements Project. The amount of the loan was \$2,490,750 to be paid back over twenty years at an interest rate of 1.35%, however, only \$2,085,000 of the approved loan amount was used. Repayments started in early 2023.

**(10) Primary Clarifier Project Debt Payment**

This is the principal and interest payment for repaying the Village of Glen Ellyn's bond proceeds that funded the Primary Clarifier and Gravity Thickener Improvements Project that was awarded in CY2024. The total amount of the loan to be paid back is \$9,772,931.98 to be paid back over 20 years at an interest rate of 4.8% averaged over the 20 years of debt service.

**(11) Facility Improvement (FIP) Debt Payment Actual (Principal & Interest) (\$1,020,863)**

This is the principal and interest payment for the IEPA loan utilized for the 2016 Facility Improvement Project, which included the installation of new tertiary filters, a new raw pump station, and new plant utilities. The total amount of the loan to be paid back is \$16,725,000 to be paid back over 20 years at an interest rate of 1.75%. Substantial Completion of this project was achieved in July 2020.

**(12) Rolling Stock (\$258,000):**

The CY2025 budget designates the Authority replacing two pieces of equipment; a 2014 F350 Maintenance Truck, and a 2009 Bobcat Skid Steer.

**(13) Small Capital Improvements (\$207,740):**

This cost center provides for small capital improvements, such as miscellaneous equipment, property demolition, small projects, materials and small projects.

**(14) Infrastructure Improvements (\$50,000):**

This cost center provides for various infrastructure improvements throughout the GWA Facilities, which would include underground work on various plant utilities.

**(15) Roof Replacements (\$133,000):**

This year GWA will be taking a hiatus on minor roofing replacements at the Glenbard Plant while we evaluate the updated plan for future needs.

**(16) Plant Equipment Rehabilitation (\$1,343,000):**

This cost center provides for various equipment rehabilitations throughout the GWA Facilities, such as work on sewers and lift stations, and rehabilitating existing equipment. Specifically, in CY2025, the Authority intends to continue its multiphase project to perform significant rehabilitation to its interceptors, as a considerable need for it was revealed in a recent study performed in CY2021

**(17) Atmospheric Vaporizer Lease (\$20,400)**

In CY2017 the Authority decommissioned its aging cryogenic plant that was used to create pure oxygen and begin hauling in liquid oxygen produced offsite. In order to meet the needs of this new process, atmospheric vaporizers were leased, as it was determined more cost effective to lease them than purchase them.

**(18) Motor Control Center (MCC) Replacements (\$140,000)**

Sufficient replacement funds should be established to support the rehabilitation and replacement efforts necessary to ensure continued operation of all equipment onsite, and to maintain safe electrical equipment. Based on the estimated replacement costs provided in the facility plan, it is recommended that the Authority budget to replace all of the identified equipment over the next ten years. In addition, it is recommended that as part of each capital improvements project that the Authority completes that the MCC's identified be incorporated into the scope of the project. The overall budgeted values should then be updated based on the improvements that have been completed at the end of each year.

**(19) Program Logic Controller (PLC) Replacements (\$0)**

Historically, the capital fund would designate \$130,000 per year for this item. However, after purchasing new PLC's and having them installed in CY2021 for a cost of \$216,000, this item had been lowered to \$40,000 per year beginning in CY2023 in order to begin budgeting for future years. The purpose of this was to establish sufficient replacement funds to support the rehabilitation, repair, and replacement efforts necessary to ensure the continued future reliability of the aging instrumentation and control equipment, as well as to take advantage of new technology. In addition, it is recommended that as part of each capital improvements project that the Authority completes that the PLC's identified be incorporated into the scope of the project. In light of the replacement in CY2021, and that any replacements in the interim before the next major upgrade would be incorporated into other project cost, this item was revised to simply budget for another capital project in CY2036 when the majority of the new equipment reaches its expected life.

**(20) Unox Deck Replacements (\$100,000)**

Due to the age and condition of the equipment and structures on the Unox deck, the high cost of complete replacement, and the strong possibility of needing a new process due to future regulations – the facility plan recommended budgeting \$100,000 every year until the anticipated plant upgrade in order to anticipate various replacements for failed equipment and rehabilitation of structures.

**(21) DuPage River Salt Creek Work Group (\$259,999):**

The project initiatives that the East / West Branch DuPage River & Salt Creek watersheds are providing to the IEPA are imperative to the impacts of the nutrient standards relating to point source dischargers. The work group has been recognized by the IEPA as a leader in developing remediation to stream standards particularly relating to habitat improvements. The work group believes that stream remediation is the path to healthier streams and rivers versus the implementation of overly stringent nutrient discharge limits for phosphorus and total nitrogen. Educating communities about chloride utilization, storm water best management practices, and the discontinued use of coal tar sealants have also been important functions provided by this group. The IEPA has granted the Authority with first of two potential permit cycles (10) years without impending NPDES limits for phosphorus. If the Authority fails to support the assessed fees as agreed to per the commitment agreement with the DRSCWG we may be facing a phosphorus limit as low as .1 mg/l versus a 1.0 mg/l. In CY2021, the EOC approved entering into an additional 3 years of this special assessment from the workgroup to continue avoiding regulations related to phosphorus

**(22) Primary Clarifier Improvements Project Engineering & Construction (\$300,000 & \$5,000,000)**

This project consists of three components; Primary Clarifier Improvements, Primary Grit Odor Control Improvements, and Gravity Thickener Improvements. These components were combined into a single project due to an economy of scale due to their adjacent locations within the plant, similar scope of work and that all the equipment has now exceeded its life expectancy. This project was bid out and awarded in spring of 2024, however, due to extensive lead times, construction is not expected to start until summer of 2025. While the project is actually shown to be under the CY2024 estimated, the majority of the project will be occurring in CY2025, with the final payments expected in early CY2026. As the project commences, these funds will be carried into each subsequent calendar year.

**(23) Primary Sludge Direct Digester Feed Engineering & Construction (\$80,000)**

With the Primary Clarifier Improvement Project that is expected to be completed in CY2026, pumping modifications to the primary sludge system will allow primary sludge to be sent directly to anaerobic digestion. This has a number of advantages over the existing process of “co-thickening” the primary sludge with other sludges. Sending the primary sludge directly to the digester can help prevent upsets in the digester, as well as allow for better operation of the primary clarifiers. In addition, co-thickening the primary sludge with the other sludges can create septic



conditions which may lead to nuisance odors and should be avoided if possible. In general, exposing primary sludge to atmosphere should be avoided to reduce the potential for objectionable odors. While this project was slated to start in CY2024, it is expected the funds will need to be carried over into CY2025, and even CY2026 due to the delays with the Primary Clarifier Improvement Project

**(24) Collection System Televising (\$650,000)**

The Authority's IEPA approved capacity maintenance and operations management (CMOM) plan requires that the Authority televise its entire collection system every 5 years.

**(25) Intermediate Pump Station and Clarifier Improvements Project Engineering (\$200,000)**

The 2018 Facility Plan recommended the design and replacement of the Intermediate Pump station in CY2021, and the Intermediate Clarifiers in CY2025. Due to the potential for these processes to be redesigned, repurposed, or eliminated when the Authority converts to a biological nutrient removal process after Phosphorus regulations are implemented, these projects were "shelved." However, after critical failures in CY2023 at the pump station, it has been determined that some aspects of rehabilitation do need to occur. Since the Intermediate Clarifiers are immediately adjacent to the pump station and are expected to need some improvements as well, they are being lumped in with the lift station. This is budget for design engineering to identify components that are prone to failure in the next 10 years, and to develop plans and specifications for the bidding of work to occur in CY2026, where \$2M is budgeted for construction. The estimated construction cost for this project was updated with the 2024 Facility Planning Study.

**(26) Final Clarifier Rehabilitation (\$915,000)**

The 2018 Facility Plan recommended the design and rehabilitation of the Authority's Final Clarifiers beginning in CY2025. The equipment relating to this process is near to the end of its life expectancy and will need to be rehabilitated. This project will consist of replacing the final clarifier mechanisms, gates, and other associated equipment. The estimated construction cost for this project was updated with the 2024 Facility Planning Study.

Budget CY2025  
 Glenbard Treatment Facility  
 Fund 40 Capital Plan  
 Capital Improvements Detail

	Estimated CY2024	Budgeting CY2025	
PROCEEDS FROM BORROWING	6,500,000		
INVESTMENT INCOME	222,000	20,000	
CONNECTION FEES - GLEN ELLYN	25,000	25,000	
CONNECTION FEES - LOMBARD	50,000	50,000	
ENERNOC DEMAND RESPONSE PROGRAM	8,000	8,000	
LEACHATE REVENUE	8,400	5,000	
FATS OIL & GREASE (FOG) / INDUSTRIAL WASTE TIPPING FEES	225,000	150,000	
CELL TOWER REVENUE	68,000	72,080	
OPERATING SURPLUS TRANSFERS	274,790	50,000	
PRETREATMENT FINES	0	0	
RENEWABLE ENERGY CREDITS	127,303	30,000	
MISCELLANEOUS REVENUE	15,000	1,000	
EQUIPMENT REPLACEMENT FUND			
	GLEN ELLYN - 45.75%	1,730,587	1,785,755
	LOMBARD - 54.25%	2,077,085	2,117,108
<b>REVENUES TOTAL:</b>	<b>11,331,164</b>	<b>4,313,943</b>	
<b>PRINCIPAL &amp; INTEREST:</b>			
IEPA FIP PRINCIPAL	775,872	789,509	
IEPA FIP INTEREST	244,992	231,354	
IEPA BIOSOLIDS PRINCIPAL	96,755	98,066	
IEPA BIOSOLIDS INTEREST	26,099	24,788	
IEPA DIGESTER PRINCIPAL	617,534	314,569	
IEPA DIGESTER INTEREST	19,467	3,932	
PRIMARY CLARIFIER BOND PRINCIPAL	315,000	195,000	
PRIMARY CLARIFIER BOND INTEREST	163,226	281,025	
PRIMARY CLARIFIER BOND "OTHER"	11,584	11,584	
<b>PRINCIPAL &amp; INTEREST TOTALS:</b>	<b>2,270,529</b>	<b>1,949,828</b>	
<b>CAPITAL IMPROVEMENTS</b>			
PROPERTY ACQUISITION			
	SPENT/ESTIMATED TO SPEND	470,000	
<b>CAPITAL IMPROVEMENT PROJECTS</b>			
VEHICLE AND EQUIPMENT REPLACEMENT	385,533	258,000	
SMALL CAPITAL PROJECTS	236,200	207,740	
INFRASTRUCTURE UPGRADES	106,600	50,000	
ROOF REPLACEMENTS	0	133,000	
PLANT EQUIPMENT REHABILITATION	667,642	1,343,000	
CRYO MAINTENANCE/ATMOSPHERIC VAPORIZER PURCHASE OR LEASE	19,400	20,400	
MCC REPLACEMENTS	0	140,000	
PLC REPLACEMENTS	0	0	
UNOX DECK REPLACEMENTS	90,000	100,000	
PRIMARY SLUDGE DIRECT DIGESTER FEED ENGINEERING		80,000	
PRIMARY SLUDGE DIRECT DIGESTER FEED CONSTRUCTION			
FACILITY PLAN	218,000	0	
DUPAGE RIVER SALT CREEK WORKGROUP ASSESSMENT	259,999	259,999	
COLLECTION SYSTEM TELEVISION	0	650,000	
ADMINISTRATION PARKING LOT/BEMIS RECONSTRUCTION	555,203	0	
PRIMARY CLARIFIER & GRAVITY THICKENER REHABILITATION ENGINEERING	75,976	300,000	
PRIMARY CLARIFIER & GRAVITY THICKENER REHABILITATION CONSTRUCTION	595,000	5,000,000	
FINAL CLARIFIER REHABILITATION ENGINEERING		915,000	
FINAL CLARIFIER REHABILITATION CONSTRUCTION			
INTERMEDIATE PUMP STATION AND CLARIFIER REHABILITATION ENGINEERING		200,000	
INTERMEDIATE PUMP STATION AND CLARIFIER REHABILITATION CONSTRUCTION	0		
<b>CAPITAL IMPROVEMENTS TOTALS:</b>	<b>3,209,552</b>	<b>9,657,139</b>	
<b>PRINCIPAL &amp; INTEREST / CAPITAL IMPROVEMENTS TOTALS</b>	<b>5,950,082</b>	<b>11,606,967</b>	

**Glenbard Wastewater Authority  
CY2025 Small Capital Improvement  
40 580120**

Designation	Recommendations	CY24 Budgeted	CY24 Estimated	CY25 Budgeting
	Miscellaneous Office Furniture Upgrades	2,000	2,000	2,000
	Property Demolition	0	0	0
	Solar Feasibility Study	0	43,000	0
	Interior LED Lighting	10,000		10,000
	Health & Wellness- Exercise Equipment Upgrades	1,000	1,000	1,000
	Software Upgrades (OS & Application)	6,000	0	10,000
	Workstation Replacements SCADA & LAN	10,000	10,000	10,000
	Grinder Exchange Program	25,000	25,000	25,000
	Metal Stock and Metal for Various Projects	5,000	5,000	5,000
	Flare Improvements	5,000	5,000	5,000
	Reporting & Data Analytics	30,000	30,000	50,000
	SCADA iFIX Software Upgrade/Server Hardware/Software Upgrades	20,000	20,000	0
	PVC Pipe, Fittings and Valves	5,000	5,000	5,000
	Combined Heat & Power Spare Parts	10,000	10,000	10,000
	Screw Pump - Lower Bearing Replacement	10,000	0	0
	Sustainability Committee Projects	10,000	10,000	10,000
	Pollinator Garden Establishment	0	0	2,240
	Rehabilitate/Replace Instrument Air Compressor			
	Replacement Portable Ecosorb Unit	5,000	5,000	
	Admin Building Landscape Project			15,000
	Asphalt Removal/Replacement with Concrete @Road near pad			15,000
	Open House Costs			2,500
	UNOX LEL Monitoring Equipment Replacement	0		0
	FOG Feed and Digester Transfer Flow Meter Replacement	0	11,200	0
	Grit Building Overhead Door Actuator	10,000	19,000	
	Admin Humidity Issues	20,000	0	20,000
	Vega Level Sensors	10,000	10,000	10,000
	MSA LEL Sensors	10,000	10,000	0
	Site Lighting LED Retrofits on Existing Lightpoles	15,000	15,000	0
	<b>Grand Total</b>	<b>\$219,000</b>	<b>\$236,200</b>	<b>\$207,740</b>

**Glenbard Wastewater Authority  
CY2025 Infrastructure Improvement  
40 580140**

<b>Designation</b>	<b>Recommendations</b>	<b>CY24 Budgeted</b>	<b>CY24 Estimated</b>	<b>CY25 Budgeting</b>
	Campus Surveillance System Installation	50,000	13,600	5,000
	Electronic Security Access	10,000		10,000
	Bridge Rehabilitation (Engineering and Construction)	80,000	93,000	0
	IDOT Relocation Engineering Assistance	0	0	20,000
	Annual Tuckpointing	0	0	15,000
	Routine Interior Painting (see schedule)	0	0	0
	Roof Replacement Consulting	0	0	0
	<b>Grand Total</b>	<b>\$140,000</b>	<b>\$106,600</b>	<b>\$50,000</b>

**Glenbard Wastewater Authority  
CY2025 Plant Equipment Rehabilitation  
40 580150**

Designation	Recommendations	CY24 Budgeted	CY24 Estimated	CY25 Budgeting
Glenbard Plant	Moyno Pumps Spare Parts (Total of 10 Moyno Pumps)	25,000	20,000	25,000
	Annual Collection System Rehabilitation Funding (Televising, Repairs, etc.)	650,000	517,565	0
	West Boiler Repair Tube Repair	35,000	0	0
	Collection System Rehabilitaiton Engineering	55,000	55,000	0
	Interceptor Heavy Cleaning (Construction & Engineering)	650,000		650,000
	Digester Cleaning	0		250,000
	Siloxane and Hydrogen Sulfide Media Replacement	100,000	60,000	90,000
	Washer Replacement	0	0	5,000
	Electric Valve Operator	0	0	6,000
	Copier Replacement	10,000	6,077	0
	Grit Chamber Rehabilitation - Steel, Redwood, Chain & Sprockets	5,000	0	15,000
	Concrete Lining System - Various Locations	10,000	0	0
	New Doors at CSO Hypo/Thio Rooms	0	0	15,000
	Disc Filter Backwash Spare Pump	0	0	30,000
	F450 Dump Truck with Plow Bed Replacement - 647	15,000	0	0
	Co-Gen Tie Breaker Refurbishment & Reconditioned Spare	0	0	75,000
	Elevator Control Panel Upgrade/Replacement	0	0	150,000
	Miscellaneous Laboratory Equipment	12,000	9,000	32,000
	Annual Lift Station Rehabilitation Funding	0		0
<b>Grand Total</b>		<b>\$1,567,000</b>	<b>\$667,642</b>	<b>\$1,343,000</b>

**Glenbard Wastewater Authority Roof Replacement Schedule**  
 CY 2025 -- Roof Replacement Cost Based on \$37.010581291008/ sq. ft.

price increase year over year 1.04  
 CURRENT Budget Year 2025

Building Code	Building Description	Roof Installation Year	Known Issues	Existing Roof Type	2017 Showalter Useful Life	Recommended Replacement Type	Square Footage	Warranty Expires	Scheduled Assessment	Scheduled Replacement	Roof Replacement Estimation
A	Bar Screen	1993		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	1,500	Expired	2019	2022	\$ 49,353
J	Pump & Metering	1996		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	1,224	Expired	2019	2022	\$ 40,272
N	Warehouse	1998		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	2 - 3	Existing Type	2,490	Expired	2019	2022	\$ 81,927
CSO-C	Tin Shed	unknown	Leaks	unknown		Standing Metal Seam	1,024	Expired	2019	2022	\$ 33,692
B	Raw Pump	2008		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	3,575	Expired	2022	2025	\$ 132,313
U	Digesters	2005/2008		White, Thermoplastic (TPO) Fully Adhered EPDM	6 - 10	Existing Type	5,500	Expired	2022	2026	\$ 211,701
S	Maint. Shop	2008		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	6 - 10	Existing Type	6,460	Expired	2022	2027	\$ 258,598
Q	Cryo	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	5 - 10	Existing Type	2,400	2020	2022	2028	\$ 99,916
D	Pri. Diversion	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	207	2020	2022	2029	\$ 8,963
F	Unox	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	608	2020	2022	2029	\$ 26,325
H	Screw	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	1,020	2020	2022	2029	\$ 44,163
P	Truck Bay (Lower Roof)	2010		Fully adhered white, TPO		Existing Type	323	Expired	2022	2030	\$ 14,544
P	FOG Tank (Lower Roof)	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	722	2020	2022	2030	\$ 32,511
R	Admin	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	5 - 8	Existing Type	6,996	2022	2022	2031	\$ 327,624
C	Grit	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	1,227	2022	2022	2032	\$ 59,759
V	CoGen	2012	Leaks	4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	10 - 15	Existing Type	2,552	2022	2019	2032	\$ 124,291
CSO-A	A Raw Pump (South Building)	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	3,025	2022	2022	2033	\$ 153,221
CSO-B	B Grit (North Building)	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	1,600	2022	2022	2033	\$ 81,042
Y	CHP	2016		Black/White Fully adhered, TPO		Existing Type	3,948	2026	2022	2034	\$ 207,971
LS-St. Ch	St. Charles Rd LS	2011		Standing Metal Seam		Existing Type	896	2021	2022	2040	\$ 59,722
LS-VV	Valley View LS	2015		Standing Metal Seam		Existing Type	2,500	2025	2022	2040	\$ 166,635
T	CRAS / Electronics	2018		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,915	2028	2038	2048	\$ 265,908
P	Press (Upper Roof)	2018		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,750	2028	2038	2048	\$ 250,857
O	UV	2019		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	4,250	2029	2039	2049	\$ 403,195
Z	SRI	2019		Asphalt Shingle		Existing Type	1,000	2029	2039	2049	\$ 94,869
L	Filter	2020		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	2 - 3	Existing Type	12,912	2030	2019	2050	\$ 1,273,952
E	Scum	2021		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	1 - 5	Existing Type	1,050	2031	2019	2051	\$ 107,741
G	ATAD	2021		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	540	2031	2019	2051	\$ 55,410

Year	Annual Total		TOTAL BUDGET
	Assessment Cost	Replacement Cost	
2020	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -
2022	\$ 3,200	\$ 205,244	\$ 209,000
2023	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -
2025	\$ -	\$ 132,313	\$ 133,000
2026	\$ -	\$ 211,701	\$ 212,000
2027	\$ -	\$ 258,598	\$ 259,000
2028	\$ -	\$ 99,916	\$ 100,000
2029	\$ -	\$ 79,450	\$ 80,000
2030	\$ 5,000	\$ 47,055	\$ 53,000
2031	\$ -	\$ 327,624	\$ 328,000
2032	\$ -	\$ 184,050	\$ 185,000
2033	\$ -	\$ 234,263	\$ 235,000
2034	\$ -	\$ 207,971	\$ 208,000
2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ 400	\$ -	\$ 1,000
2039	\$ 400	\$ -	\$ 1,000
2040	\$ -	\$ 226,357	\$ 227,000
2041	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -
2043	\$ -	\$ -	\$ -
2044	\$ -	\$ -	\$ -
2045	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -
2048	\$ -	\$ 516,764	\$ 517,000
2049	\$ -	\$ 498,064	\$ 499,000
2050	\$ -	\$ 1,273,952	\$ 1,274,000
2051	\$ -	\$ 163,151	\$ 164,000
2052	\$ -	\$ -	\$ -
2053	\$ -	\$ -	\$ -
2054	\$ -	\$ -	\$ -
2055	\$ -	\$ -	\$ -
2056	\$ -	\$ -	\$ -

**Glenbard Wastewater Authority Painting Schedule**  
**CY 2025 -- Painting Cost Based on \$1.191016/ sq. ft.**

price increase year over year  
 CURRENT Budget Year

1.06  
 2025

Building Code	Building Description	Most Recent Paint Year	Known Issues	Est Square Footage	Scheduled Paint Year	Paint Job Estimation
A	Bar Screen	Unknown		6,400		\$ 0
J	Pump & Metering	Unknown		1,224	2025	\$ 1,638
N	Warehouse	Unknown		2,490		\$ 0
CSO-C	Tin Shed	Unknown		1,024		\$ 0
B	Raw Pump	Unknown		22,000	2025	\$ 29,441
U	Digesters	Unknown		5,500		\$ 0
S	Maint. Shop	Unknown		6,460		\$ 0
Q	Cryo	Unknown		2,400		\$ 0
D	Pri. Diversion	Unknown		207	2025	\$ 277
F	Unox	Unknown		608		\$ 0
H	Screw	Unknown		1,020		\$ 0
P	Truck Bay (Lower Roof)	Unknown		323		\$ 0
P	FOG Tank (Lower Roof)	Unknown		722		\$ 0
R	Admin	Unknown		6,996		\$ 0
C	Grit	Unknown		1,227		\$ 0
V	CoGen	Unknown		2,552		\$ 0
CSO-A	A Raw Pump (South Building)	Unknown		3,025		\$ 0
CSO-B	B Grit (North Building)	Unknown		1,600		\$ 0
Y	CHP	Unknown		3,948		\$ 0
LS-St. Ch	St. Charles Rd LS	Unknown		896		\$ 0
LS-VV	Valley View LS	Unknown		2,500		\$ 0
T	CRAS / Electronics	Unknown		2,915		\$ 0
P	Press (Upper Roof)	Unknown		2,750		\$ 0
O	UV	Unknown		4,250		\$ 0
Z	SRI	Unknown		1,000		\$ 0
L	Filter	Unknown		12,912		\$ 0
E	Scum	Unknown		1,050	2025	\$ 1,405
G	ATAD	Unknown		540		\$ 0

Annual Total		
Year	Replacement Cost	TOTAL BUDGET
2020	\$ -	\$ -
2021	\$ -	\$ -
2022	\$ -	\$ -
2023	\$ -	\$ -
2024	\$ -	\$ -
2025	\$ 32,761	\$ 33,000
2026	\$ -	\$ -
2027	\$ -	\$ -
2028	\$ -	\$ -
2029	\$ -	\$ -
2030	\$ -	\$ -
2031	\$ -	\$ -
2032	\$ -	\$ -
2033	\$ -	\$ -
2034	\$ -	\$ -
2035	\$ -	\$ -
2036	\$ -	\$ -
2037	\$ -	\$ -
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2041	\$ -	\$ -
2042	\$ -	\$ -
2043	\$ -	\$ -
2044	\$ -	\$ -
2045	\$ -	\$ -
2046	\$ -	\$ -
2047	\$ -	\$ -
2048	\$ -	\$ -
2049	\$ -	\$ -
2050	\$ -	\$ -
2051	\$ -	\$ -
2052	\$ -	\$ -
2053	\$ -	\$ -
2054	\$ -	\$ -
2055	\$ -	\$ -
2056	\$ -	\$ -

Unit No.	Purchase Year	Unit Description	Scheduled Replacement	Purchased Price	Anticipated Sale Income	Appreciated Planned Year Purchase Cost*	Total Replacement Cost	Year	Annual Vehicle Budget
643	2012	F250 Pick Up w/plow (Fuel Truck)	2024	\$ 29,799	\$ 5,000	\$ 83,815	\$ 78,815	HOLD	\$ 1,677,000
644	2012	Crane Truck	2024	\$ 122,375	\$ 40,000	\$ 500,000	\$ 460,000		
642	2010	Dodge Grand Caravan	2024	\$ 19,916	\$ 3,000	\$ 66,554	\$ 63,554	2022	\$ -
646	2014	F350 Maintenance Truck	2025	\$ 62,816	\$ -	\$ 162,092	\$ 162,092	2023	\$ -
637	2009	Bobcat Skidsteer	2025	\$ 24,018	\$ -	\$ 95,359	\$ 95,359	2024	\$ 603,000
611	2004	Volvo Semi-Tractor	2026	\$ 76,425	\$ -	\$ 508,884	\$ 508,884	2025	\$ 258,000
648	2015	Explorer (Director's Vehicle - 7 year cycle)	2026	\$ 27,659	\$ -	\$ 71,372	\$ 71,372	2026	\$ 789,000
633	2006	Godwin 8" Trailer Mounted Pump	2026	\$ 37,181	\$ -	\$ 208,378	\$ 208,378	2027	\$ 315,000
647	2014	F450 Dump Truck with Plow	2027	\$ 47,052	\$ -	\$ 144,252	\$ 144,252	2028	\$ 69,000
649	2015	F350 with Utilimaster Body (Electric)	2027	\$ 35,875	\$ -	\$ 100,904	\$ 100,904	2029	\$ 238,000
TBN	2017	Polaris Gem eM1400 (Dump Bed Cart)	2027	\$ 14,532	\$ -	\$ 34,403	\$ 34,403	2030	\$ 295,000
TBN	2017	Polaris Gem eM1400 (Cart)	2027	\$ 14,831	\$ -	\$ 35,110	\$ 35,110	2031	\$ -
605	2016	C-Max Hybrid (Pretreatment)	2028	\$ 24,294	\$ -	\$ 68,331	\$ 68,331	2032	\$ 200,000
625	2016	Vac-Tron Vacuum Trailer with Jetter	2029	\$ 77,497	\$ -	\$ 237,591	\$ 237,591	2033	\$ -
630	2006	Tandem Dump Trailer	2030	\$ 37,181	\$ -	\$ 294,142	\$ 294,142	2034	\$ -
627	2020	Ford Utilimaster Low Cube (Electrical - orig. 2017)	2032	\$ 46,000	\$ -	\$ 129,383	\$ 129,383	2035	\$ 166,000
600	2017	Bobcat 250 EFI (Mounted on Crane Truck)	2032	\$ 4,570	\$ -	\$ 16,646	\$ 16,646	2036	\$ -
606	2017	Millermatic 350P w/Gun Push-Pull XR-A Aluma-Pro	2032	\$ 5,699	\$ -	\$ 20,759	\$ 20,759	2037	\$ -
620	2017	Miller TIG/Stick Dynasty 350	2032	\$ 8,946	\$ -	\$ 32,586	\$ 32,586	2038	\$ -
627	2020	Ford F-350 XL 4x2 Chassis Cab w/enclosed utility body (Electric)	2035	\$ 45,468	\$ -	\$ 165,616	\$ 165,616	2039	\$ -
612	2021	Daewoo Fork Lift	2041	\$ 32,646	\$ -	\$ 182,962	\$ 182,962	2040	\$ -
610	2002	John Deere Wheel Loader	HOLD	\$ 86,500	\$ -	\$ 1,363,528	\$ 1,363,528	2041	\$ 183,000
	2022	Trailer	HOLD	\$ 15,000		\$ 19,024	\$ 19,024	2042	\$ -
628	1985	Bridgeport Vertical Milling Machine	HOLD	\$ 3,750	\$ -	\$ 9,896	\$ 9,896	2043	\$ -
623	1993	MEC Scissor Lift	HOLD	\$ 3,950	\$ -	\$ 8,896	\$ 8,896	2044	\$ -
617	1997	Pace Trailer (Confined Space)	HOLD	\$ 29,687	\$ -	\$ 61,769	\$ 61,769	2045	\$ -
616	2001	Ingersol-Rand Trailer Air Compressor	HOLD	\$ 15,000	\$ -	\$ 28,833	\$ 28,833	2046	\$ -
618	2003	Miller Trailblazer Welding Machine (Crane Truck)	HOLD	\$ 6,823	\$ -	\$ 12,606	\$ 12,606	2047	\$ -
632	2006	Doosan/Daewoo Fork Lift	HOLD	\$ 27,200	\$ -	\$ 47,356	\$ 47,356	2048	\$ -
635	2007	Salt Dog Salt Spreader	HOLD	\$ 3,456	\$ -	\$ 5,899	\$ 5,899	2049	\$ -
638	2009	Bobcat Skid Steer Backhoe Attachment	HOLD	\$ 6,683	\$ -	\$ 10,964	\$ 10,964	2050	\$ -
641	2009	Bobcat Skid Steer Sweeper Attachment	HOLD	\$ 2,403	\$ -	\$ 3,943	\$ 3,943	2051	\$ -
629	2013	Knuth Metal Cutting Lathe	HOLD	\$ 10,595	\$ -	\$ 16,058	\$ 16,058	2052	\$ -
619	2017	Miller Spectrum Plasma Cutting Machine	HOLD	\$ 1,725	\$ -	\$ 2,415	\$ 2,415	2053	\$ -
645	2012	Transfer Flow Fuel Tanks (Unleaded/Diesel on 643)	HOLD	\$ 2,443	\$ -	\$ 3,777	\$ 3,777	2054	\$ -
620*	1993	Miller - Shopmaster 300 Welding Generator (TIG)	HOLD	\$ 2,300	\$ -	\$ 5,180	\$ 5,180	2055	\$ -
606*		New MIG Welder	HOLD		\$ -	\$ -	\$ -	2056	\$ -
615	2001	Mersino 4" Trailer Mounted Pump	HOLD	\$ 32,730	\$ -	\$ 62,915	\$ 62,915		\$ -
621	2003	Alladin Hot Water Pressure Washer	HOLD	\$ 7,359	\$ -	\$ 13,597	\$ 13,597		\$ -



CY2025

GLENBARD WASTEWATER AUTHORITY EQUIPMENT REPLACEMENT FUND

FUND 40		Actual CY23 Bdgt	Approved CY24 Bdgt	Estimated CY24 Bdgt	Budgeting CY25 Bdgt
5966	<b>Equipment Replacement Flow Split - Total = Half of the Whole</b>	<b>1,880,332</b>	<b>1,903,836</b>	<b>1,903,836</b>	<b>1,951,432</b>
	* Glen Ellyn Flow Split - 41.51%	756,081	778,669	778,669	810,039
	* Lombard Flow Split - 58.49%	1,124,250	1,125,167	1,125,167	1,141,392
	<b>Equipment Replacement Split in Equity - Total = Half of the Whole</b>	<b>1,880,332</b>	<b>1,903,836</b>	<b>1,903,836</b>	<b>1,951,432</b>
	Glen Ellyn Flow Split - 50%	940,166	951,918	951,918	975,716
	Lombard Flow Split - 50%	940,166	951,918	951,918	975,716
	<b>Total</b>	<b>3,760,663</b>	<b>3,807,671</b>	<b>3,807,671</b>	<b>3,902,863</b>

				Total Contributions	Percentage by Contribution
<b>Total Glen Ellyn Equipment Replacement Fund Contribution:</b>		<b>1,696,247</b>	<b>1,730,587</b>	<b>1,730,587</b>	<b>45.76%</b>
<b>Total Lombard Equipment Replacement Fund Contribution:</b>		<b>2,064,416</b>	<b>2,077,085</b>	<b>2,077,085</b>	<b>54.25%</b>

\* Indicates Current 5 Year Avg. Flow Split for CY2024

# Appendix

**Original Fund 27 & 28 FY1986 through FY1997**

Glenbard Wastewater Authority  
Equipment Replacement Fund

\* Fund 27 was defined as the Operation & Maintenance Account \* Fund 28 was defined as the Capital Account

Fiscal Year	Fund 27 Glenbard 84.6%		Total Budgeted Contribution	IFT Transfers to Fund 28	Glenbard Flowsplits	Fund 27 Stormwater 12%		Fund 27 NRI 2.1%		Total Budgeted Contribution	IFT Transfers to Fund 28	NRI Flowsplits	Fund 27 SRI 1.3%		Actual Contributions	Total to Fund 28	Fund 28 % Increase	Total Glen Ellyn	Total Lombard	Accumulated Funding
	Glen Ellyn	Lombard				Glen Ellyn	Lombard	Glen Ellyn	Lombard				Glen Ellyn	Lombard						
FY(1986)	\$ 28,027.13		\$ 28,027.13			\$ 3,975.48		\$ 238.00	\$ 458.00	\$ 696.00			\$ 430.68		\$ 33,129.29	0.00	0%	\$ 28,695.81	\$ 4,433.48	\$ -
FY(1987)	486,027.00		486,027.00			68,940.00		4,129.00	7,936.00	12,065.00			7,468.50		574,500.50	0.00	0%	497,624.50	76,876.00	-
FY(1988)	242,987.00	282,256.00	525,243.00	520,200.00		73,800.00	73,700.00	4,418.00	8,493.00	12,911.00	13,750.00		7,992.40	7,150.00	619,946.40	614,800.00	100%	255,397.40	364,549.00	614,800.00
FY(1989)	242,987.00	282,256.00	525,243.00	556,600.00		79,000.00	78,950.00	4,496.00	9,138.00	13,634.00	14,000.00		8,551.40	8,475.00	626,428.40	658,025.00	7%	256,034.40	370,394.00	1,272,825.00
FY(1990)	243,519.00	323,236.00	566,755.00	596,000.00	43.4/56.6	84,444.00	85,000.00	4,832.00	9,945.00	14,777.00	15,000.00	32.7/67.3	9,148.10	9,000.00	675,124.10	705,000.00	7%	257,499.10	417,625.00	1,977,825.00
FY(1991)	308,090.00	371,910.00	680,000.00	637,200.00	44/56	90,372.00	90,200.00	5,061.00	10,754.00	15,815.00	16,100.00	32/68	9,790.30	9,600.00	795,977.30	753,100.00	6%	322,941.30	473,036.00	2,730,925.00
FY(1992)	253,884.00	296,485.00	550,369.00	533,000.00	44/56	75,600.00	75,600.00	4,128.00	9,104.00	13,232.00	13,400.00	32/68	8,191.30	8,100.00	647,392.30	630,100.00	-20%	266,203.30	381,189.00	3,361,025.00
FY(1993)	256,274.00	268,331.00	524,605.00	560,192.00	45/55	79,500.00	79,400.00	4,380.00	9,524.00	13,904.00	14,000.00	32/68	8,607.20	8,500.00	626,616.20	662,092.00	5%	269,261.20	357,355.00	4,023,117.00
FY(1994)	265,659.00	341,029.00	606,688.00	588,000.00	45.2/54.8	83,400.00	83,400.00	4,736.00	9,859.00	14,595.00	14,700.00	32.5/67.6	9,035.00	8,900.00	713,718.00	695,000.00	5%	279,430.00	434,288.00	4,718,117.00
FY(1995)	243,431.00	348,656.00	592,087.00	617,600.00	46/54	87,600.00	87,600.00	5,212.00	10,118.00	15,330.00	15,500.00	34/66	9,490.00	9,300.00	704,507.00	730,000.00	5%	258,133.00	446,374.00	5,448,117.00
FY(1996)	256,157.00	335,727.00	591,884.00	648,500.00	44.5/55.5	92,000.00	92,000.00	5,312.00	10,785.00	16,097.00	16,200.00	33/67	9,964.50	9,800.00	709,945.50	766,500.00	5%	271,433.50	438,512.00	6,214,617.00
FY(1997)	278,157.00	369,235.00	647,392.00	681,000.00	42.92/57.08	96,600.00	96,200.00	5,692.00	11,213.00	16,905.00	17,100.00	31.21/68.79	10,465.00	9,800.00	771,362.00	804,100.00	5%	294,314.00	477,048.00	7,018,717.00
<b>TOTALS</b>	<b>\$ 3,105,199.13</b>	<b>\$ 3,219,121.00</b>	<b>\$ 6,324,320.13</b>	<b>\$ 5,938,292.00</b>		<b>\$ 915,231.48</b>	<b>\$ 842,050.00</b>	<b>\$ 52,634.00</b>	<b>\$ 107,327.00</b>	<b>\$ 159,961.00</b>	<b>\$ 149,750.00</b>		<b>\$ 99,134.38</b>	<b>\$ 88,625.00</b>	<b>\$ 7,498,646.99</b>	<b>\$ 7,018,717.00</b>		<b>\$ 3,256,967.51</b>	<b>\$ 4,241,679.48</b>	

**Original Fund 40 FY1998 through FY2010**

Fiscal Year	Glenbard 84.6%		Glenbard Flowsplits	Stormwater 12% Lombard	NRI 2.1%		NRI Flowsplits	SRI 1.3% Glen Ellyn	Actual Contributions	Percentage Increase	Total Glen Ellyn	Total Lombard	Accumulated Funding
	Glen Ellyn	Lombard			Glen Ellyn	Lombard							
FY(1998)	\$ 237,362.00	\$ 476,938.00	44.48/55.52	\$ 101,400.00	\$ 5,733.00	\$ 12,012.00	32.31/67.69	\$ 10,985.00	\$ 845,000.00	5%	\$ 254,080.00	\$ 590,350.00	\$ 7,863,717.00
FY(1999)	331,337.00	418,463.00	44.19/55.81	106,440.00	6,190.00	12,437.00	33.23/66.77	11,531.00	887,000.00	5%	349,058.00	537,340.00	8,750,717.00
FY(2000)	401,631.00	491,876.00	43.10/56.90	126,720.00	7,236.00	14,940.00	32.63/67.37	13,728.00	1,056,000.00	16%	422,595.00	633,536.00	9,806,717.00
FY(2001)	516,247.00	632,245.00	44.95/55.06	161,300.00	9,416.00	18,808.00	33.36/66.64	17,472.21	1,344,016.00	21%	543,135.21	812,353.00	11,150,733.00
FY(2002)	608,349.00	698,803.00	46.54/53.46	185,411.00	10,477.00	21,970.00	32.29/67.71	20,086.26	1,545,097.00	13%	638,912.26	906,184.00	12,695,830.00
FY(2003)	674,746.00	814,429.00	45.31/54.69	211,230.00	11,958.00	25,007.00	32.35/67.65	22,883.30	1,760,254.00	12%	709,587.30	1,050,666.00	14,456,084.00
FY(2004)	718,811.00	816,454.00	46.82/53.18	217,770.00	12,996.00	25,114.00	34.10/65.9	23,591.54	1,814,734.00	3%	755,398.54	1,059,338.00	16,270,818.00
FY(2005)	786,524.00	849,663.00	47.87/52.13	233,000.00	15,297.00	25,483.00	37.51/62.49	25,244.62	1,941,894.00	7%	827,065.62	1,108,146.00	18,212,712.00
FY(2006)	849,633.00	908,422.00	48.328/51.672	249,400.00	17,075.00	26,559.00	39.133/60.867	27,011.75	2,077,827.00	7%	893,719.75	1,184,381.00	20,290,539.00
FY(2007)	821,398.00	870,602.00	48.546/51.454	240,000.00	16,588.00	25,412.00	39.496/60.504	26,000.00	2,000,000.00	-4%	863,986.00	1,136,014.00	22,290,539.00
FY(2008)	729,051.00	762,949.00	48.864/51.136	216,000.00	15,033.00	22,767.00	32.769/60.231	23,400.00	1,800,000.00	-11%	767,484.00	1,001,716.00	24,090,539.00
FY(2009)	746,126.32	776,674.00	48.997/51.003	216,000.00	14,895.00	22,905.00	39.405/60.595	23,400.00	1,800,000.00	0%	784,421.32	1,015,579.00	25,890,539.00
FY(2010)	826,237.44	865,762.56	48.832/51.168	264,000.00	16,634.31	26,059.32	37.954/62.046	26,000.00	2,000,000.00	10%	868,871.75	1,155,821.88	27,890,539.00
<b>TOTALS</b>	<b>\$ 8,247,452.76</b>	<b>\$ 9,383,280.56</b>		<b>\$ 2,528,671.00</b>	<b>\$ 159,528.31</b>	<b>\$ 279,473.32</b>		<b>\$ 271,333.68</b>	<b>\$ 20,871,822.00</b>		<b>\$ 8,678,314.75</b>	<b>\$ 12,191,424.88</b>	

**Intermediate Capital Funding FY2011 through FY2013**

Fiscal Year	Division 40	Division 41	Fund 42	Fund 43	Fund 44	Fund 45	Fund 46	Fund 47	Actual Contributions	Percentage Increase	Total Glen Ellyn	Total Lombard	Accumulated Funding
	Glenbard Plant 66.7%	Stormwater Plant 12%	NRI 6.9%	SRI 3.1%	St. Charles Rd L.S 6.7%	Valley View L.S 2%	SRI L.S 2%	Sunnyside L.S .5%					
FY(2011)	1,467,400.00	264,000.00	151,800.00	68,200.00	147,400.00	45,100.00	45,100.00	11,000.00	2,200,000.00	9%	\$ 1,625,800.00	\$ 377,300.00	\$ 30,090,539.00
FY(2012)	1,467,400.00	264,000.00	151,800.00	68,200.00	147,400.00	45,100.00	45,100.00	11,000.00	2,200,000.00	0%	\$ 1,067,340	\$ 1,132,660	\$ 32,290,539.00
FY(2013)	1,600,800.00	288,000.00	165,600.00	74,400.00	160,800.00	49,200.00	49,200.00	12,000.00	2,400,000.00	8%	\$ 1,160,788	\$ 1,239,212	\$ 34,690,539.00
<b>TOTALS</b>	<b>\$ 3,068,200.00</b>	<b>\$ 552,000.00</b>	<b>\$ 317,400.00</b>	<b>\$ 142,600.00</b>	<b>\$ 308,200.00</b>	<b>\$ 94,300.00</b>	<b>\$ 94,300.00</b>	<b>\$ 23,000.00</b>	<b>\$ 4,600,000.00</b>		<b>\$ 2,228,127.76</b>	<b>\$ 2,371,872.24</b>	

**Fund 40 FY2014 through CY2045**

Fiscal Year	Glen Ellyn Split 50/50		Lombard Split 50/50	Split 1/2 Half of Actual	Glen Ellyn Split By Flow	Lombard Split By Flow	% Flow Split By Partner	1/2 Half of Actual	Actual Contributions	Percentage Increase	Total Glen Ellyn	Total Lombard	Accumulated Funding
	Glen Ellyn	Lombard											
FY(2014)	675,000.00	675,000.00	1,350,000.00	642,600.00	707,400.00	47.60 / 52.40	1,350,000.00	2,700,000.00	11%	\$ 1,317,600.00	\$ 1,382,400.00	\$ 37,390,539.00	
SY(2014)	490,050.00	490,050.00	980,100.00	459,666.90	520,433.10	46.90 / 53.10	980,100.00	1,960,200.00	-38%	\$ 949,716.90	\$ 1,010,483.10	\$ 39,350,739.00	
CY(2015)	816,750.00	816,750.00	1,633,500.00	766,111.50	867,388.50	46.90 / 53.10	1,633,500.00	3,267,000.00	40%	\$ 1,582,861.50	\$ 1,684,138.50	\$ 42,617,739.00	
CY(2016)	832,500.00	832,500.00	1,665,000.00	768,564.00	896,436.00	46.16 / 53.84	1,665,000.00	3,330,000.00	2%	\$ 1,601,064.00	\$ 1,728,936.00	\$ 45,947,739.00	
CY(2017)	850,000.00	850,000.00	1,700,000.00	769,250.00	930,750.00	45.25 / 54.75	1,700,000.00	3,400,000.00	2%	\$ 1,619,250.00	\$ 1,780,750.00	\$ 49,347,739.00	
CY(2018)	875,000.00	875,000.00	1,750,000.00	777,875.00	972,125.00	44.45 / 55.55	1,750,000.00	3,500,000.00	3%	\$ 1,652,875.00	\$ 1,847,125.00	\$ 52,847,739.00	
CY(2019)	883,750.00	883,750.00	1,767,500.00	752,248.00	1,015,252.00	42.56 / 57.44	1,767,500.00	3,535,000.00	1.0%	\$ 1,635,998.00	\$ 1,899,002.00	\$ 56,382,739.00	
CY(2020)	910,262.50	910,262.50	1,820,525.00	746,597.30	1,073,927.70	41.01/58.99	1,820,525.00	3,641,050.00	3.0%	\$ 1,656,859.80	\$ 1,984,190.20	\$ 60,023,789.00	
CY(2021)	919,365.13	919,365.13	1,838,730.25	745,605.12	1,093,125.13	40.55/59.45	1,838,730.25	3,677,460.50	1.0%	\$ 1,664,970.24	\$ 2,012,490.26	\$ 63,701,249.50	
CY(2022)	928,558.78	928,558.78	1,857,117.55	758,261.10	1,098,856.46	40.83/59.17	1,857,117.55	3,714,235.11	1.0%	\$ 1,686,819.87	\$ 2,027,415.23	\$ 67,415,484.61	
CY(2023)	940,165.76	940,165.76	1,880,331.52	756,081.30	1,124,250.22	40.21/59.79	1,880,331.52	3,760,663.04	1.25%	\$ 1,696,247.07	\$ 2,064,415.98	\$ 71,176,147.65	
CY(2024)	951,917.83	951,917.83	1,903,835.67	778,668.79	1,125,166.88	40.90/59.10	1,903,835.67	3,807,671.33	1.25%	\$ 1,730,586.62	\$ 2,077,084.71	\$ 74,983,818.98	
CY(2025)*	975,715.78	975,715.78	1,951,431.56	810,039.24	1,141,392.32	41.51/58.49	1,951,431.56	3,902,863.12	2.50%	\$ 1,785,755.02	\$ 2,117,108.10	\$ 78,886,682.10	
CY(2026)	1,000,108.67	1,000,108.67	2,000,217.35	800,086.94	1,200,130.41	40/60	2,000,217.35	4,000,434.69	2.50%	\$ 1,800,195.61	\$ 2,200,239.08	\$ 82,887,116.79	
CY(2027)	1,025,111.39	1,025,111.39	2,050,222.78	820,089.11	1,230,133.67	40/60	2,050,222.78	4,100,445.56	2.50%	\$ 1,845,200.50	\$ 2,255,245.06	\$ 86,987,562.35	
CY(2028)	1,050,739.17	1,050,739.17	2,101,478.35	840,591.34	1,260,887.01	40/60	2,101,478.35	4,202,956.70	2.50%	\$ 1,891,330.51	\$ 2,311,626.18	\$ 91,190,519.05	
C													

CY(2034)	1,160,173.08	1,160,173.08	2,320,346.15	928,138.46	1,392,207.69	40/60	2,320,346.15	4,640,692.31	1.25%	\$ 2,088,311.54	\$ 2,552,380.77	\$ 118,136,115.81
CY(2035)	1,174,675.24	1,174,675.24	2,349,350.48	939,740.19	1,409,610.29	40/60	2,349,350.48	4,698,700.96	1.25%	\$ 2,114,415.43	\$ 2,584,285.53	\$ 122,834,816.77
CY(2036)	1,189,358.68	1,189,358.68	2,378,717.36	951,486.94	1,427,230.42	40/60	2,378,717.36	4,757,434.72	1.25%	\$ 2,140,845.62	\$ 2,616,589.10	\$ 127,592,251.49
CY(2037)	1,204,225.66	1,204,225.66	2,408,451.33	963,380.53	1,445,070.80	40/60	2,408,451.33	4,816,902.66	1.25%	\$ 2,167,606.19	\$ 2,649,296.46	\$ 132,409,154.15
CY(2038)	1,219,278.48	1,219,278.48	2,438,556.97	975,422.79	1,463,134.18	40/60	2,438,556.97	4,877,113.94	1.25%	\$ 2,194,701.27	\$ 2,682,412.67	\$ 137,286,268.08
CY(2039)	1,234,519.47	1,234,519.47	2,469,038.93	987,615.57	1,481,423.36	40/60	2,469,038.93	4,938,077.86	1.25%	\$ 2,222,135.04	\$ 2,715,942.82	\$ 142,224,345.95
CY(2040)	1,249,950.96	1,249,950.96	2,499,901.92	999,960.77	1,499,941.15	40/60	2,499,901.92	4,999,803.84	1.25%	\$ 2,249,911.73	\$ 2,749,892.11	\$ 147,224,149.78
CY(2041)	1,265,575.35	1,265,575.35	2,531,150.69	1,012,460.28	1,518,690.42	40/60	2,531,150.69	5,062,301.38	1.25%	\$ 2,278,035.62	\$ 2,784,265.76	\$ 152,286,451.17
CY(2042)	1,281,395.04	1,281,395.04	2,562,790.08	1,025,116.03	1,537,674.05	40/60	2,562,790.08	5,125,580.15	1.25%	\$ 2,306,511.07	\$ 2,819,069.08	\$ 157,412,031.32
CY(2043)	1,297,412.48	1,297,412.48	2,594,824.95	1,037,929.98	1,556,894.97	40/60	2,594,824.95	5,189,649.90	1.25%	\$ 2,335,342.46	\$ 2,854,307.45	\$ 162,601,681.22
CY(2044)	1,313,630.13	1,313,630.13	2,627,260.26	1,050,904.11	1,576,356.16	40/60	2,627,260.26	5,254,520.53	1.25%	\$ 2,364,534.24	\$ 2,889,986.29	\$ 167,856,201.75
CY(2045)	1,330,050.51	1,330,050.51	2,660,101.02	1,064,040.41	1,596,060.61	40/60	2,660,101.02	5,320,202.03	1.25%	\$ 2,394,090.91	\$ 2,926,111.12	\$ 173,176,403.78
<b>TOTALS</b>	<b>\$ 11,049,035.77</b>	<b>\$ 11,049,035.77</b>		<b>\$ 10,331,655.19</b>	<b>\$ 13,766,633.71</b>			<b>\$ 65,223,742.05</b>		<b>\$ 67,773,910.12</b>	<b>\$ 82,790,388.66</b>	

\* Indicates Actual 5 Year Flow Split

### **Comments Pertaining to the Historical Value of the Equipment Replacement Fund**

- ~ As a condition of Grant funding, the United States Environmental Protection Agency required that an equipment replacement fund be established. The purpose of the replacement fund is to be sure adequate funds are in place to replace equipment and make improvements as they are needed.
- ~ The 1985 Fred P. Johnson and Associates study recommended that a seven percent (7%) Sinking Fund be set up for equipment replacement. That meant that the fund would grow by seven percent (7%) each year. The Johnson study projected the Sinking Fund through FY 1991.
- ~ In FY1986 the O&M Sinking Fund was established with contributions being made to Fund 27, Glenbard Wastewater Authority Operations and Maintenance Fund.
- ~ In 1988 a new Fund was created based off of the Johnson Study recommendations. This was Fund 28, Glenbard Wastewater Authority Capital Equipment Replacement Fund. Fund 27 was the depository for Fund 28 with Inter Fund Transfers (IFT's) being the vehicle to transfer needed funds into Fund 28. The Equipment Replacement Fund spreadsheet illustrates the deposits, transfers, splits and accumulations of the money.
- ~ In FY1992, after analyzing likely FY1992 - FY1997 equipment replacement needs, Glenbard Staff and the Executive Oversight Committee concluded that a five percent (5%) sinking fund will be adequate. It took four fiscal years between FY1992 and FY1996 to return to the contribution level of 1991. The Sinking Fund is shown as growing by five percent (5%) from FY1992 - FY1999.
- ~ A Facility Plan developed in FY(1998) caused the Glenbard Staff and the Executive Oversight Committee to commit to increasing the Sinking Fund to the Fred Johnson calculated values by FY2004.
- ~ The Sinking Fund was re-evaluated during the FY2007 budget discussions with Village Managers and Finance Directors when it was decided to no longer follow the recommended seven percent (7%) annual increase, but to evaluate the contribution on an annual basis. The Managers agreed to return to the seven percent (7%) annual increase in FY2008.
- ~ The Sinking Fund was again evaluated during budget planning for FY2008 when the decision by Village Managers and Finance Directors moved the Authority away from dedicated annual contributions, but to evaluate the contribution annually. At this time Village Managers and Finance Directors agreed to reduce the annual contribution to the Sinking Fund. It took three fiscal years between FY2008 and FY2010 to return to the contribution level of FY2007.
- ~ FY2011 was the first year that the EOC agreed to change the budget format without an executed IGA. The change to the percentages regarding how the Regional Treatment System was constructed did nothing more than devalue the Glenbard Plant to create arbitrary funds and increase value in others.
- ~ FY 2013 is the third year the budget has been formatted without a supporting IGA. Both Village presidents agreed at the December 2011 EOC meeting that this would be the last budget formatted without a supporting IGA. If an agreeable funding mechanism cannot be achieved by November 2012 the budget will revert back to the 1998 IGA supporting the FY10 budget format.
- ~ Beginning with the FY2013 Facility Plan the Capital Equipment Replacement Fund shall be funded with a mandatory ten percent (10%) increase from fiscal year to fiscal year through the 10 year plan as agreed to by the EOC. The increase to the Fund for FY2014 is actually eleven percent (11%). With this figure the period between FY2000 & FY2014 averages seven percent (7%) contribution.
- ~ FY2014 The Capital Equipment Replacement Fund 40 is utilizing a unique revenue split approved by both partners. The revenue split shall divide the agreed contribution in half, of which the first half shall be split 50% between partners. The second half of the agreed contribution will be split by the flow utilized to calculate the partners payments. A single Capital Fund (40) shall be used to expense all projects with the approval of the Executive Oversight Committee.
- ~ SY2014, contribution which was originally the FY2015 contribution was scheduled to be \$2,970,000 based on a 12 month fiscal year. With the change to a calendar year format FY2015 was modified to a Stub Year (SY) due to the 8 month budget. The scheduled contribution for capital improvements for FY2015 of \$2,970,000 was reduced by 33% or 829,800 for a total contribution of \$1,960,200. This is shown as a 38% reduction on the schedule above. The following year CY2015 the contribution continues as scheduled indicating a \$1,306,800 or 40% increase over SY2014.
- ~ CY2016 The Capital Equipment Replacement Fund 40 continues utilizing the unique revenue split approved by both partners. The revenue split shall divide the agreed contribution in half, of which the first half shall be split 50% between partners. The second half of the agreed contribution will be split by the flow utilized to calculate the partners payments. A single Capital Fund (40) shall be used to expense all projects with the approval of the Executive Oversight Committee.
- ~ CY2019 Proposed 1% increase has been requested
- ~ CY2023 Proposed 1.25% increase has been requested

**Glenbard Wastewater Authority**  
**Summary of Projected Future Debt Service Payments**  
**As of January 1, 2025**

	<b>Digester Project</b>	<b>Facility Improvements Project</b>	<b>Biosolids Dewatering Improvements</b>	<b>Primary Clarifier Bond</b>	<b>Total Debt Service</b>
CY25*	318,501	1,020,863	122,854	630,323	2,092,541
CY26		1,020,863	122,854	482,734	1,626,451
CY27		1,020,863	122,854	482,734	1,626,451
CY28		1,020,863	122,854	482,234	1,625,951
CY29		1,020,863	122,854	481,234	1,624,951
CY30		1,020,863	122,854	484,609	1,628,326
CY31		1,020,863	122,854	482,359	1,626,076
CY32		1,020,863	122,854	479,609	1,623,326
CY33		1,020,863	122,854	481,234	1,624,951
CY34		1,020,863	122,854	482,109	1,625,826
CY35		1,020,863	122,854	482,234	1,625,951
CY36		1,020,863	122,854	481,609	1,625,326
CY37		1,020,863	122,854	480,234	1,623,951
CY38		1,020,863	122,854	478,109	1,621,826
CY39		1,020,863	122,854	480,109	1,623,826
CY40			122,854	481,109	603,963
CY41			122,854	478,259	601,113
CY42				481,659	481,659
CY43				479,359	479,359
CY44				481,071	481,071
CY45					0
CY46					0
CY47					0
CY48					0
CY49					0
CY50					0
CY51					0
CY52					0
CY53					0
CY54					0
CY55					0
	<b>318,501</b>	<b>15,312,950</b>	<b>2,088,518</b>		<b>29,709,354</b>

**Budget CY2021  
Anaerobic Digester  
Loan # L17-287400**

**IEPA Loan - Payback Schedule  
Interest Rate: 2.5%**

**Total Value of Loan (Principal + Interest): \$9,242,026.30**

<u>Fiscal Year</u>	<u>Due Date</u>	<u>Beginning Balance</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Interest Rate %</u>	<u>Total Payment</u>	<u>Ending Balance</u>
FY 2011	7/29/2010	\$7,167,105.82	\$179,436.51	\$81,035.93	2.50	\$260,472.44	\$6,987,669.31
	1/29/2011	\$6,987,669.31	\$181,679.47	\$78,792.97	2.50	\$260,472.44	\$6,805,989.84
FY 2012	7/29/2011	\$6,805,989.84	\$183,950.46	\$76,521.98	2.50	\$260,472.44	\$6,622,039.38
	1/29/2012	\$6,622,039.38	\$207,577.05	\$82,721.72	2.50	\$290,298.77	\$6,414,462.33
FY 2013	7/29/2012	\$6,575,454.33	\$210,171.76	\$80,127.01	2.50	\$290,298.77	\$6,365,282.57
	1/29/2013	\$6,365,282.57	\$218,352.18	\$79,522.32	2.50	\$297,874.50	\$6,146,930.39
FY 2014	7/29/2013	\$6,146,930.39	\$221,081.58	\$76,792.92	2.50	\$297,874.50	\$5,925,848.81
	1/29/2014	\$5,925,848.81	\$223,845.10	\$74,029.40	2.50	\$297,874.50	\$5,702,003.71
SY 2014	7/29/2014	\$6,077,402.76	\$226,643.16	\$71,231.34	2.50	\$297,874.50	\$5,850,759.60
CY 2015	1/29/2015	\$5,850,759.60	\$245,366.14	\$73,134.50	2.50	\$318,500.64	\$5,605,393.46
	7/29/2015	\$5,605,393.46	\$248,433.22	\$70,067.42	2.50	\$318,500.64	\$5,356,960.24
CY 2016	1/29/2016	\$5,356,960.24	\$251,538.64	\$66,962.00	2.50	\$318,500.64	\$5,105,421.60
	7/29/2016	\$5,105,421.60	\$254,682.87	\$63,817.77	2.50	\$318,500.64	\$4,850,738.73
CY 2017	1/29/2017	\$4,850,738.73	\$257,866.41	\$60,634.23	2.50	\$318,500.64	\$4,592,872.32
	7/29/2017	\$4,592,872.32	\$261,089.74	\$57,410.90	2.50	\$318,500.64	\$4,331,782.58
CY 2018	1/29/2018	\$4,331,782.58	\$264,353.36	\$54,147.28	2.50	\$318,500.64	\$4,067,429.22
	7/29/2018	\$4,067,429.22	\$267,657.77	\$50,842.87	2.50	\$318,500.64	\$3,799,771.45
CY 2019	1/29/2019	\$3,799,771.45	\$271,003.50	\$47,497.14	2.50	\$318,500.64	\$3,528,767.95
	7/29/2019	\$3,528,767.95	\$274,391.04	\$44,109.60	2.50	\$318,500.64	\$3,254,376.91
CY 2020	1/29/2020	\$3,254,376.91	\$277,820.93	\$40,679.71	2.50	\$318,500.64	\$2,976,555.98
	7/29/2020	\$2,976,555.98	\$281,293.69	\$37,206.95	2.50	\$318,500.64	\$2,695,262.29
CY 2021	1/29/2021	\$2,695,262.29	\$284,809.86	\$33,690.78	2.50	\$318,500.64	\$2,410,452.43
	7/29/2021	\$2,410,452.43	\$288,369.98	\$30,130.66	2.50	\$318,500.64	\$2,122,082.45
CY 2022	1/29/2022	\$2,122,082.45	\$291,974.61	\$26,526.03	2.50	\$318,500.64	\$1,830,107.84
	7/29/2022	\$1,830,107.84	\$295,624.29	\$22,876.35	2.50	\$318,500.64	\$1,534,483.55
CY 2023	1/29/2023	\$1,534,483.55	\$299,319.60	\$19,181.04	2.50	\$318,500.64	\$1,235,163.95
	7/29/2023	\$1,235,163.95	\$303,061.09	\$15,439.55	2.50	\$318,500.64	\$932,102.86
CY 2024	1/29/2024	\$932,102.86	\$306,849.35	\$11,651.29	2.50	\$318,500.64	\$625,253.51
	7/29/2024	\$625,253.51	\$310,684.97	\$7,815.67	2.50	\$318,500.64	\$314,568.54
CY 2025*	1/29/2025	\$314,568.54	\$314,568.54	\$3,932.10	2.50	\$318,500.64	\$0.00
<b>Totals</b>			<b>\$7,703,496.87</b>	<b>\$1,538,529.43</b>		<b>\$9,242,026.30</b>	

The EOC awarded an Anaerobic Digester Engineering Services Contract on August 10, 2005, for the Anaerobic Digester Improvement Project. This projected payback schedule is included to cover the required funding.

**State of Illinois - Environmental Protection Agency  
Clean Water SRF Loan Repayment Schedule (1.75% Interest Rate)  
Facility Improvements Project**

<b>Ref</b>	<b>Due Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>	<b>Ending</b>
1	4/10/2020	\$0.00	\$476,627.06	\$476,627.06	\$15,272,106.38
2	10/10/2020	\$325,551.73	\$138,343.28	\$463,895.01	\$15,518,246.04
3	4/10/2021	\$346,005.79	\$139,356.17	\$485,361.96	\$15,172,240.25
4	10/10/2021	\$349,033.34	\$132,757.10	\$481,790.44	15,7 04,409.14
5	4/10/2022	\$373,018.09	\$139,019.06	\$512,037.15	\$15,331,391.05
6	10/10/2022	\$376,282.00	\$134,149.67	\$510,431.67	\$14,955,109.05
7	4/10/2023	\$379,574.47	\$130,857.20	\$510,431.67	14,575 ,534.58
8	10/10/2023	\$382,895.74	\$127,535.93	\$510,431.67	\$14,192,638.84
9	4/10/2024	\$386,246.08	\$124,185.59	\$510,431.67	\$13,806,392.76
10	10/10/2024	\$389,625.73	\$120,805.94	\$510,431.67	\$13,416,767.03
11*	4/10/2025	\$393,034.96	\$117,396.71	\$510,431.67	\$13,023,732.07
12*	10/10/2025	\$396,474.01	\$113,957.66	\$510,431.67	\$12,627,258.06
13	4/10/2026	\$399,943.16	\$110,488.51	\$510,431.67	\$12,227,314.90
14	10/10/2026	\$403,442.66	10 6,989.01	\$510,431.67	11,823,8 72.24
15	4/10/2027	\$406,972.79	\$103,458.88	\$510,431.67	\$11,416,899.45
16	10/10/2027	410 ,533.80	\$99,897.87	\$510,431.67	11,006 ,365.65
17	4/10/2028	\$414,125.97	\$96,305.70	\$510,431.67	\$10,592,239.68
18	10/10/2028	\$417,749.57	\$92,682.10	\$510,431.67	\$10,174,490.11
19	4/10/2029	\$421,404.88	\$89,026.79	\$510,431.67	\$9,753,085.23
20	10/10/2029	\$425,092.17	\$85,339.50	\$510,431.67	\$9,327,993.06
21	4/10/2030	\$428,811.73	\$81,619.94	\$510,431.67	\$8,899,181.33
22	10/10 /2030	432,563.!\3	\$77,867.84	\$510,431.67	8,466,617 .50
23	4/10/2031	\$436,348.77	\$74,082.90	\$510,431.67	\$8,030,268.73
24	10/10/2031	\$440,166.82	\$70,264.85	\$510,431.67	\$7,590,101.91
25	4/10/2032	\$444,018.28	\$66,413.39	\$510,431.67	\$7,146,083.63
26	10/10/2032	\$447,903.44	\$62,528.23	\$510,431.67	\$6,698,180.19
27	4/10/2033	\$451,822.59	\$58,609.08	\$510,431.67	\$6,246,357.60
28	10/10/2033	\$455,776.04	\$54,655.63	\$510,431.67	\$5,790,581.56
29	4/10/2034	\$459,764.08	\$50,667.59	\$510,431.67	\$5,330,817.48
30	10 /10/2034	\$463,787.02	\$46,644.65	\$510,431.67	\$4,867,030.46
31	4/10/2035	\$467,845.15	\$42,586.52	\$510,431.67	\$4,399,185.31
32	10/10/2035	4 71,938.80	\$38,492.87	\$510,431.67	\$3,927,246.51
33	4/10/2036	\$476,068.26	\$34,363.41	\$510,431.67	\$3,451,178.25
34	10/10/2036	\$480,233.86	\$30,197.81	\$510,431.67	\$2,970,944.39
35	4/10/2037	\$484,435.91	\$25,995.76	\$510,431.67	\$2,486,508.48
36	10/10/2037	\$488,674.72	\$21,756.95	\$510,431.67	\$1,997,833.76
37	4/10/2038	\$492,950.62	\$17,481.05	\$510,431.67	\$1,504,883.14
38	10/10/2038	\$497,263.94	\$13,167.73	\$510,431.67	\$1,007,619.20
39	4/10/2039	\$501,615.00	\$8,816.67	\$510,431.67	\$506,004.20
40	10/10/2039	\$506,004.20	\$4,427.47	\$510,431.67	\$0.00

**State of Illinois - Environmental Protection Agency**  
**Clean Water SRF Loan Repayment Schedule (1.35% Interest Rate)**  
**Biosolids Dewatering Improvements Project**

<b>Ref</b>	<b>Due Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>	<b>Ending</b>
1	10/22/2022	\$11,182.55	\$4,930.81	\$16,113.36	\$2,052,834.93
2	4/22/2023	\$47,570.64	\$13,856.64	\$61,427.28	\$2,005,264.29
3	10/22/2023	\$47,891.75	\$13,535.53	\$61,427.28	\$1,957,372.54
4	4/22/2024	\$48,215.02	\$13,212.26	\$61,427.28	\$1,909,157.52
5	10/22/2024	\$48,540.47	\$12,886.81	\$61,427.28	\$1,860,617.05
6*	4/22/2025	\$48,868.11	\$12,559.17	\$61,427.28	\$1,811,748.94
7*	10/10/2025	\$49,197.97	\$12,229.31	\$61,427.28	\$1,762,550.97
8	4/22/2026	\$49,530.06	\$11,897.22	\$61,427.28	\$1,713,020.91
9	10/22/2026	\$49,864.39	\$11,562.89	\$61,427.28	\$1,663,156.52
10	4/22/2027	\$50,200.97	\$11,126.31	\$61,327.28	\$1,612,955.55
11	10/22/2027	\$50,539.83	\$10,877.45	\$61,417.28	\$1,562,415.72
12	4/10/2028	\$50,880.97	\$10,546.34	\$61,427.31	\$1,511,534.75
13	10/22/2028	\$51,224.42	\$10,202.86	\$61,427.28	\$1,460,310.33
14	4/22/2029	\$51,570.19	\$9,857.09	\$61,427.28	\$1,408,740.14
15	10/22/2029	\$51,918.28	\$9,509.00	\$61,427.28	\$1,356,821.86
16	4/22/2030	\$52,268.73	\$9,158.55	\$61,427.28	\$1,304,553.13
17	10/22/2030	\$52,621.55	\$8,805.73	\$61,427.28	\$1,251,931.58
18	4/22/2031	\$52,976.74	\$8,450.54	\$61,427.28	\$1,198,954.84
19	10/22/2031	\$53,334.33	\$8,092.95	\$61,427.28	\$1,145,620.51
20	4/22/2032	\$53,694.34	\$7,732.94	\$61,427.28	\$1,091,926.17
21	10/22/2032	\$54,056.78	\$7,370.50	\$61,427.28	\$1,037,869.39
22	4/22/2033	\$54,421.66	\$7,005.62	\$61,427.28	\$983,447.73
23	10/22/2033	\$54,789.01	\$6,638.27	\$61,427.28	\$928,658.72
24	4/22/2034	\$55,158.83	\$6,268.45	\$61,427.28	\$873,499.89
25	10/22/2034	\$55,531.16	\$5,896.12	\$61,427.28	\$817,968.73
26	4/22/2035	\$55,905.99	\$5,521.29	\$61,427.28	\$762,062.74
27	10/22/2035	\$56,283.36	\$5,143.92	\$61,427.28	\$705,779.38
28	4/22/2036	\$56,663.27	\$4,764.01	\$61,427.28	\$649,116.11
29	10/22/2036	\$57,045.75	\$4,381.53	\$61,427.28	\$592,070.36
30	4/22/1937	\$57,430.81	\$3,996.47	\$61,427.28	\$534,639.55
31	10/22/2037	\$57,818.46	\$3,608.82	\$61,427.28	\$476,821.09
32	4/22/2038	\$58,208.74	\$3,218.54	\$61,427.28	\$418,612.35
33	10/22/2037	\$58,601.65	\$2,825.63	\$61,427.28	\$360,010.70



34	4/22/2039	\$58,997.21	\$2,430.07	\$61,427.28	\$301,013.49
35	10/22/2039	\$59,395.44	\$2,031.84	\$61,427.28	\$241,618.05
36	4/22/2040	\$59,796.36	\$1,630.92	\$61,427.28	\$181,821.69
37	10/22/2040	\$60,199.98	\$1,227.30	\$61,427.28	\$121,621.71
38	4/22/2041	\$60,606.33	\$820.95	\$61,427.28	\$61,015.38
39	10/22/2041	\$61,015.38	\$0.00	\$61,015.38	\$0.00
40	10/10/2039			\$0.00	

**Village of Glen Ellyn, IL**  
**General Obligation Bonds, Series 2024**  
**Purchaser: Hilltop Securities**  
**\*\*\*Revised Final Pricing \*\*\***

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Other</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>
06/13/2024						
01/01/2025	315,000	5.000%	163,226.25	11,584.04	489,810.29	489,810.29
07/01/2025			140,512.50		140,512.50	
01/01/2026	195,000	5.000%	140,512.50	11,584.04	347,096.54	487,609.04
07/01/2026			135,637.50		135,637.50	
01/01/2027	205,000	5.000%	135,637.50	11,584.04	352,221.54	487,859.04
07/01/2027			130,512.50		130,512.50	
01/01/2028	215,000	5.000%	130,512.50	11,584.04	357,096.54	487,609.04
07/01/2028			125,137.50		125,137.50	
01/01/2029	225,000	5.000%	125,137.50	11,584.04	361,721.54	486,859.04
07/01/2029			119,512.50		119,512.50	
01/01/2030	240,000	5.000%	119,512.50	11,584.04	371,096.54	490,609.04
07/01/2030			113,512.50		113,512.50	
01/01/2031	250,000	5.000%	113,512.50	11,584.04	375,096.54	488,609.04
07/01/2031			107,262.50		107,262.50	
01/01/2032	260,000	5.000%	107,262.50	11,584.04	378,846.54	486,109.04
07/01/2032			100,762.50		100,762.50	
01/01/2033	275,000	5.000%	100,762.50	11,584.04	387,346.54	488,109.04
07/01/2033			93,887.50		93,887.50	
01/01/2034	290,000	5.000%	93,887.50	11,584.04	395,471.54	489,359.04
07/01/2034			86,637.50		86,637.50	
01/01/2035	305,000	5.000%	86,637.50	11,584.04	403,221.54	489,859.04
07/01/2035			79,012.50		79,012.50	
01/01/2036	320,000	5.000%	79,012.50	11,584.04	410,596.54	489,609.04
07/01/2036			71,012.50		71,012.50	
01/01/2037	335,000	5.000%	71,012.50	11,584.04	417,596.54	488,609.04
07/01/2037			62,637.50		62,637.50	
01/01/2038	350,000	5.000%	62,637.50	11,584.04	424,221.54	486,859.04
07/01/2038			53,887.50		53,887.50	
01/01/2039	370,000	5.000%	53,887.50	11,584.04	435,471.54	489,359.04
07/01/2039			44,637.50		44,637.50	
01/01/2040	390,000	5.000%	44,637.50	11,584.04	446,221.54	490,859.04
07/01/2040			34,887.50		34,887.50	
01/01/2041	405,000	4.000%	34,887.50	11,584.04	451,471.54	486,359.04
07/01/2041			26,787.50		26,787.50	
01/01/2042	425,000	4.000%	26,787.50	11,584.04	463,371.54	490,159.04
07/01/2042			18,287.50		18,287.50	
01/01/2043	440,000	4.000%	18,287.50	11,584.04	469,871.54	488,159.04
07/01/2043			9,487.50		9,487.50	
01/01/2044	460,000	4.125%	9,487.50	11,583.97	481,071.47	490,558.97
	6,270,000.00		3,271,251.25	231,680.73	9,772,931.98	9,772,931.98

**Calendar Year 2025  
Position Classification**

<b>ADMINISTRATION</b>	<b>Salary Range</b>	<b>CY 21</b>	<b>CY 22</b>	<b>CY 23</b>	<b>CY 24</b>	<b>CY 25</b>
Executive Director	U	1	1	1	1	1
Assistant Executive Director	Q	1	1	1	1	1
Enviromental Resources Coordinator	I	1	1	1	1	1
Seasonal FTE = .25	D	1	2	2	2	2
Executive Assistant	H	0	0	1	1	1
<b>FT Employee Totals</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PT Employee Totals</b>		<b>1</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>FTE Totals</b>		<b>4.25</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>
<b>Operations</b>						
Operations Superintendent	O	1	1	1	1	1
Lead Operator	K	N/A	N/A	1	1	1
Plant Operator I	I	3	1	0	0	0
Plant Operator II	H	0	0	0	0	0
Plant Operator III	G	0	0	0	2	2
Plant Operator IV	F	1	3	2	1	1
Operator-in-Training	E	0	0	1	0	0
Operator PT - FTE = 0.2	E	5	5	5	5	5
Laboratory Services Coordinator	K	1	1	1	1	1
Wastewater Laboratory Technician	I	0	0	0	0	0
PT Laborer - FTE = .50	D	1	1	1	1	1
<b>FT Employee Totals</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>PT Employee Totals</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>1.5</b>	<b>1.5</b>
<b>FTE Totals</b>		<b>7.5</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>
<b>MECHANICAL MAINTENANCE</b>						
Mechanical Maintenance Superintendent	O	1	1	1	1	1
Maintenance Mechanic I	I	1	1	1	1	2
Maintenance Mechanic II	G	1	1	2	1	1
Maintenance Mechanic III	F	1	1	0	1	1
<b>FT Employee Totals</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>
<b>PT Employee Totals</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE Totals</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>
<b>ELECTRICAL MAINTENANCE</b>						
Electrical Superintendent	O	1	1	1	1	1
Electronic Technician	J	1	1	1	1	1
Plant Electrician	J	1	1	1	1	1
<b>FT Employee Totals</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PT Employee Totals</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE Totals</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL OF ALL CATEGORIES</b>						
Total Full Time Employees		17	17	17	17	18
Total PT/Seasonal Employees		7	6.5	6.5	2	2
Total Full Time Equivalent (FTE)		18.75	19	19	19	20

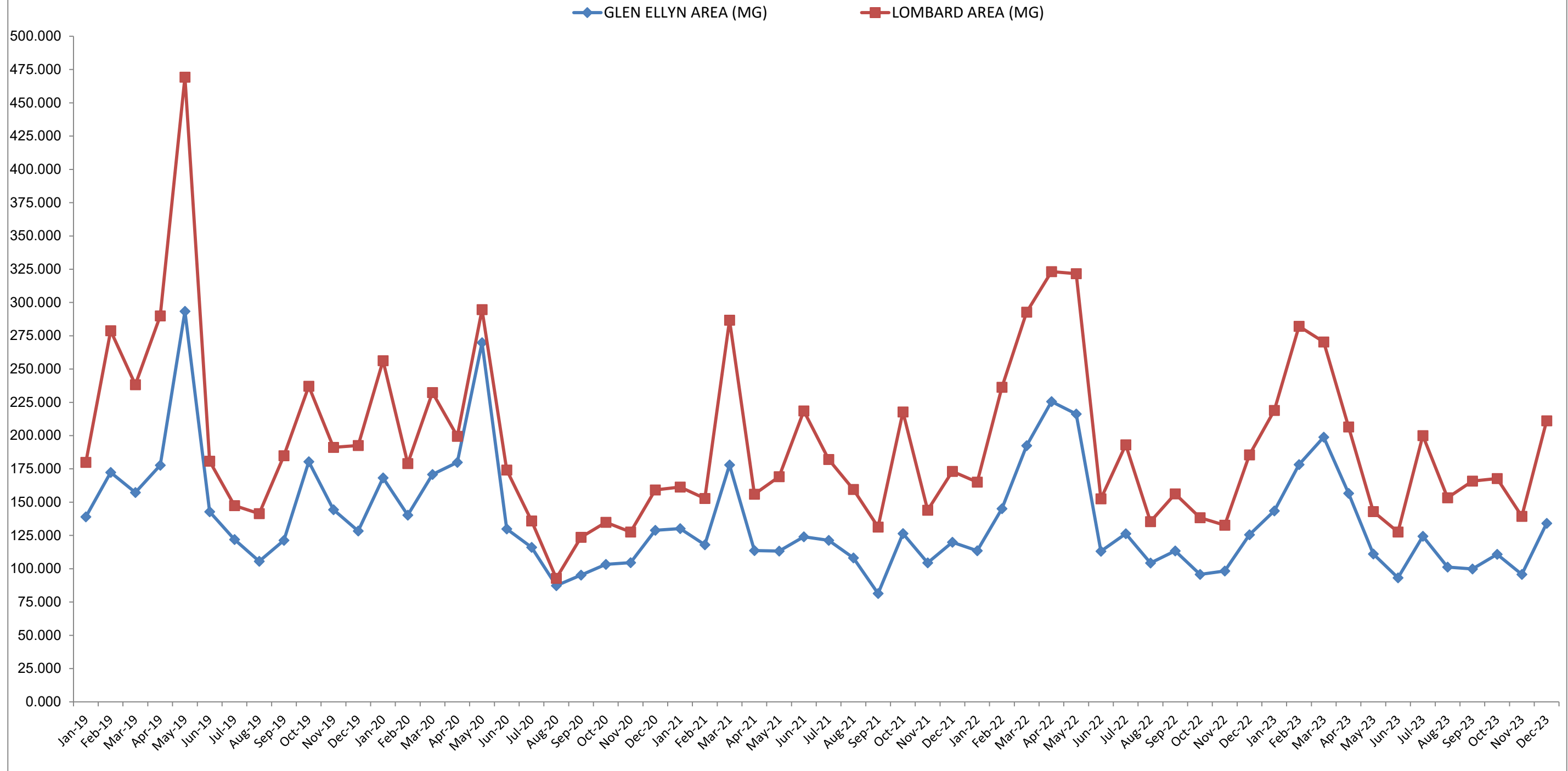
Glenbard Wastewater Authority  
Salary Schedule - January 1, 2025 through December 31, 2025

Range	Annualized			Hourly		
	Min	Mid	Max	Min	Mid	Max
CY25 Salary Schedule Adjustment = 3.4% Increase to Salary Ranges from CY24						
Salary schedule is draft version subject to Final CY2025 Village of Glen Ellyn Budget Approval						
A	\$45,707	\$54,849	\$63,990	\$22.7218	\$27.2662	\$31.8105
B	\$47,971	\$57,566	\$67,159	\$23.8472	\$28.6167	\$33.3861
C	\$50,406	\$60,487	\$70,568	\$25.0576	\$30.0692	\$35.0807
D	\$52,884	\$63,461	\$74,038	\$26.2893	\$31.5472	\$36.8051
E	\$55,574	\$66,690	\$77,804	\$27.6271	\$33.1525	\$38.6780
F	\$58,372	\$70,047	\$81,722	\$29.0181	\$34.8217	\$40.6253
G	\$61,299	\$73,559	\$85,819	\$30.4727	\$36.5672	\$42.6617
H	\$64,375	\$77,249	\$90,124	\$32.0015	\$38.4019	\$44.8022
I	\$67,600	\$81,119	\$94,640	\$33.6049	\$40.3258	\$47.0468
J	\$70,931	\$85,118	\$99,304	\$35.2612	\$42.3135	\$49.3657
K	\$74,520	\$89,423	\$104,327	\$37.0450	\$44.4540	\$51.8629
L	\$78,237	\$93,883	\$109,531	\$38.8925	\$46.6709	\$54.4494
M	\$82,102	\$98,523	\$114,943	\$40.8143	\$48.9771	\$57.1400
N	\$86,203	\$103,443	\$120,684	\$42.8528	\$51.4234	\$59.9940
O	\$90,667	\$108,801	\$126,934	\$45.0719	\$54.0862	\$63.1007
P	\$95,152	\$114,183	\$133,213	\$47.3016	\$56.7619	\$66.2222
Q	\$99,808	\$119,770	\$139,732	\$49.6162	\$59.5395	\$69.4627
R	\$104,913	\$125,896	\$146,879	\$52.1539	\$62.5847	\$73.0154
S	\$110,146	\$132,175	\$154,205	\$54.7552	\$65.7063	\$76.6573
T	\$115,592	\$138,711	\$161,829	\$57.4628	\$68.9552	\$80.4478
U	\$115,592	\$138,711	\$161,829	\$60.3719	\$72.4463	\$80.4478
V	\$127,425	\$152,910	\$178,395	\$63.3449	\$76.0139	\$88.6829

**TABLE 1. TOTAL WASTEWATER FLOWS AND PERCENTAGES FOR CY2025 BUDGET**

	MONTH	TOTAL FLOW MILLION GALS (MG)	GLEN ELLYN FLOW (MG)	PERCENT OF TOTAL	LOMBARD FLOW (MG)	PERCENT OF TOTAL
Y e a r  O n e	Jan-19	318.896	138.933	43.57%	179.963	56.43%
	Feb-19	451.171	172.314	38.19%	278.857	61.81%
	Mar-19	395.588	157.321	39.77%	238.267	60.23%
	Apr-19	467.686	177.686	37.99%	290.000	62.01%
	May-19	762.655	293.351	38.46%	469.304	61.54%
	Jun-19	323.629	142.766	44.11%	180.863	55.89%
	Jul-19	269.388	121.928	45.26%	147.460	54.74%
	Aug-19	247.046	105.654	42.77%	141.392	57.23%
	Sep-19	306.237	121.314	39.61%	184.923	60.39%
	Oct-19	417.528	180.472	43.22%	237.056	56.78%
	Nov-19	335.586	144.345	43.01%	191.241	56.99%
	Dec-19	320.896	128.362	40.00%	192.534	60.00%
Y e a r  T w o	Jan-20	424.596	168.315	39.64%	256.281	60.36%
	Feb-20	319.328	140.284	43.93%	179.044	56.07%
	Mar-20	403.218	170.790	42.36%	232.428	57.64%
	Apr-20	379.428	179.917	47.42%	199.511	52.58%
	May-20	564.516	269.806	47.79%	294.710	52.21%
	Jun-20	304.067	129.924	42.73%	174.143	57.27%
	Jul-20	251.938	116.077	46.07%	135.861	53.93%
	Aug-20	180.173	87.324	48.47%	92.849	51.53%
	Sep-20	218.823	95.204	43.51%	123.619	56.49%
	Oct-20	238.231	103.307	43.36%	134.924	56.64%
	Nov-20	232.185	104.535	45.02%	127.650	54.98%
	Dec-20	288.187	128.939	44.74%	159.248	55.26%
Y e a r  T h r e e	Jan-21	291.478	130.097	44.63%	161.381	55.37%
	Feb-21	270.933	118.070	43.58%	152.863	56.42%
	Mar-21	464.632	177.941	38.30%	286.691	61.70%
	Apr-21	269.610	113.646	42.15%	155.964	57.85%
	May-21	282.372	113.224	40.10%	169.148	59.90%
	Jun-21	342.575	123.978	36.19%	218.597	63.81%
	Jul-21	303.476	121.355	39.99%	182.121	60.01%
	Aug-21	267.744	108.183	40.41%	159.561	59.59%
	Sep-21	212.671	81.360	38.26%	131.311	61.74%
	Oct-21	344.196	126.452	36.74%	217.744	63.26%
	Nov-21	248.441	104.420	42.03%	144.021	57.97%
	Dec-21	293.108	119.972	40.93%	173.136	59.07%
Y e a r  F o u r	Jan-22	278.662	113.542	40.75%	165.120	59.25%
	Feb-22	381.380	145.074	38.04%	236.306	61.96%
	Mar-22	485.094	192.400	39.66%	292.694	60.34%
	Apr-22	548.888	225.633	41.11%	323.255	58.89%
	May-22	537.910	216.234	40.20%	321.676	59.80%
	Jun-22	265.705	113.170	42.59%	152.535	57.41%
	Jul-22	319.326	126.267	39.54%	193.059	60.46%
	Aug-22	239.691	104.337	43.53%	135.354	56.47%
	Sep-22	269.738	113.431	42.05%	156.307	57.95%
	Oct-22	234.091	95.787	40.92%	138.304	59.08%
	Nov-22	231.022	98.295	42.55%	132.727	57.45%
	Dec-22	311.054	125.560	40.37%	185.494	59.63%
Y e a r  F i v e	Jan-23	362.313	143.422	39.59%	218.891	60.41%
	Feb-23	460.295	178.206	38.72%	282.089	61.28%
	Mar-23	469.200	198.845	42.38%	270.355	57.62%
	Apr-23	363.238	156.669	43.13%	206.569	56.87%
	May-23	253.971	111.070	43.73%	142.901	56.27%
	Jun-23	220.788	93.147	42.19%	127.641	57.81%
	Jul-23	324.372	124.351	38.34%	200.021	61.66%
	Aug-23	254.535	101.216	39.77%	153.319	60.23%
	Sep-23	265.743	99.846	37.57%	165.897	62.43%
	Oct-23	278.592	110.842	39.79%	167.750	60.21%
	Nov-23	235.024	95.692	40.72%	139.332	59.28%
	Dec-23	345.180	134.069	38.84%	211.111	61.16%
<b>AVERAGE</b>		<b>332.467</b>	<b>137.245</b>	<b>41.51%</b>	<b>195.223</b>	<b>58.49%</b>

# AVERAGED WASTEWATER FLOWS UTILIZED FOR BUDGET



**SECTION 11.0**

**OTHER BUSINESS**

**SECTION 12.0**  
**ADJOURNMENT**