

**ANNUAL MEETING
OF THE
GLENBARD WASTEWATER AUTHORITY**

Agenda

November 19, 2020

Meeting 6:00 pm

Zoom Link: <https://us02web.zoom.us/j/89261983313>

Glenbard Wastewater Authority Meeting Procedures Statement

On March 16, 2020, Governor Pritzker issued Executive Order. No. 5 in response to COVID-19, which temporary suspended certain requirements of the Open Meetings Act ILCS 120 allowing Executive Oversight Committee members to participate electronically in Executive Oversight Committee meetings. The Public is welcome to observe and participate in all meetings of the Executive Oversight Committee. Meetings are able to be viewed using the link <https://us02web.zoom.us/j/89261983313> or by calling (312) 626-6799 and using the Meeting ID: 892 6198 3313. All public comments received during the meeting will be read into the record during the appropriate portion of the agenda.

1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call

4.0 Introduction of Board Members and the GWA Team

5.0 Public Comment

6.0 Consent Agenda

Motion to Approve the Minutes from the November 12, 2019 Annual Meeting of the Glenbard Wastewater Authority Board.

7.0 Annual Financial Reports FY2019 (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 CY2019 period ending December 31, 2019. Usual areas for review are: fund equity, receivables, payables, liabilities, service fee, maintenance, cash flow and flow splits.

Motion to Accept the FY2019 Annual Financial Reports as presented by Christina Coyle and Jamie Wilkey, Lauterbach and Amen, LLP.

8.0 Comments by GWA Full Board Chairperson – Keith Giagnorio

9.0 Executive Director, Matt Streicher, and Assistant Director, Tom Romza, will summarize significant events from CY2020 and present information on goals and projects that are planned for CY2021.

10.0 Proposed CY2021 Budget

- Operations and Maintenance - \$4,704,680
- Capital Plan – \$7,105,241

Motion to Approve the CY2021 Glenbard Wastewater Authority Budget in the amount of \$11,809,922.

11.0 Other Business

12.0 Adjournment

SECTION 6.0

CONSENT AGENDA – APPROVE MINUTES FROM NOVEMBER 12, 2019 MEETING

**Minutes
2019 Annual Meeting
Glenbard Wastewater Authority
Tuesday, November 12, 2019**

1.0 Call to Order

Glen Ellyn Village President McGinley called the meeting to order at 6:16 p.m.

2.0 Roll Call

Present: Diane McGinley, John Chereskin, Kelli Christiansen, Craig Pryde, Mark Senak, Steve Thompson, Keith Giagnorio, Sharon Kuderna, Reid Foltyniewicz, Andrew Honig, Dan Militello, Anthony Puccio, William Ware and Dan Whittington

Absent: Bill Enright and Gary Fasules

Glen Ellyn Staff Present:
Village Manager Mark Franz
Public Works Director Julius Hansen
Finance Director Christina Coyle
Recording Secretary Debbie Solomon

Lombard Staff Present:
Village Manager Scott Niehaus
Public Works Director Carl Goldsmith
Finance Director Tim Sexton

Glenbard Wastewater Staff Present:
Executive Director Matt Streicher
Assistant Director/Engineer Tom Romza
Administrative Secretary Gayle Lendabarker

Legal Counsel
Greg Dose

3.0 Pledge of Allegiance

Glen Ellyn Village President McGinley led the Pledge of Allegiance.

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

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

5.0 Public Comment

None

6.0 Consent Agenda:

A motion was made by Trustee Ware and seconded by Trustee Pryde to approve the Minutes from the November 15, 2018 Annual Meeting of the Glenbard Wastewater Authority Board.

Aye (11): Diane McGinley, Kelli Christiansen, Craig Pryde, Steve Thompson, Keith Giagnorio, Reid Foltyniewicz, Andrew Honig, Dan Militello, Anthony Puccio, William Ware and Dan Whittington

Absent (3): Bill Enright, Gary Fasules and Mark Senak

7.0 Annual Financial Reports FY2018 (Lauterbach & Amen, LLP)

Glen Ellyn Finance Director Coyle provided an overview of the Fiscal Year 2018 Audited Financial Statements for the Glenbard Wastewater Authority for the period ending December 31, 2018. Finance Director Coyle encouraged the Trustees to read the Management Discussion Analysis. Finance Director Coyle stated there are 2 funds: Operating and Capital. Finance Director Coyle stated there was a surplus in the 2018 Operating Fund which the Executive Oversight Committee (EOC) voted to distribute back into GWA's Capital Fund.

Jamie Wilkey, a partner in the firm of Lauterbach & Amen, LLP, provided a review of the financial status of the Glenbard Wastewater Authority for FY2018 and thanked Finance Director Coyle and her team for doing an outstanding job preparing as there were no adjusting journal entries. Ms. Wilkey stated the 2018 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.

A motion was made by Trustee Christiansen and seconded by Trustee Pryde, that the Annual Financial Reports for the Glenbard Wastewater Authority for the Fiscal Year ending December 31, 2018, as presented by Christina Coyle and Jamie Wilkey, Lauterbach & Amen, LLP, be approved. The motion carried by the following vote:

Aye (11): Diane McGinley, Kelli Christiansen, Craig Pryde, Steve Thompson, Keith Giagnorio, Reid Foltyniewicz, Andrew Honig, Dan Militello, Anthony Puccio, William Ware and Dan Whittington

Absent (3): Bill Enright, Gary Fasules and Mark Senak

8.0 Comments by GWA Full Board Chairperson – President Diane McGinley, Village of Glen Ellyn

Glen Ellyn Village President McGinley thanked President Giagnorio and the Lombard Trustees for joining the Glen Ellyn Trustees at this meeting. President McGinley stated there is a lot of trust between the 2 Village Boards, the 2 Village staffs and the communities. President McGinley thanked the GWA team for their hard work.

9.0 Executive Director Streicher will summarize significant events from CY2019 and present information on goals and projects that are planned for CY2020

GWA Executive Director Streicher presented an overview of the significant events from CY2019. Executive Director Streicher thanked the members of the EOC for their guidance this past year. Assistant Director Romza reviewed the Key Performance Indicators for CY2019 and stated 2019 was a wet year so there was a much higher flow than usual with almost 40 inches of rainfall through September 2019. Assistant Director Romza stated over 3.9 billion gallons has been treated through September. Assistant Director Romza stated there have been no Permit Excursions in the main plant, and no Lost Time Injuries since 2013. Assistant Director Romza stated the odor complaints have been down this year with only 40 complaints through September.

Assistant Director Romza stated the 4 large Capital Projects for CY2019 were the Facility Improvement Project (FIP) Construction, the FIP Construction Engineering, the Electric Service Distribution System Rehabilitation Project Engineering and the Admin Building HVAC Construction. Assistant Director Romza stated the FIP completion has been pushed off for completion to July 2020, and the Engineering team has been extended as well. Assistant Director Romza stated the 4 projects were budgeted in total at \$4,870,000 versus the Actual Cost of \$4,443,500, which is under by approximately \$276,500.

Trustee Senak entered the meeting at 6:35 p.m.

Assistant Director Romza stated the Top CY2020 Capital Projects are the continued FIP Construction and Engineering, the Electric Service Distribution System Rehabilitation Construction/Engineering, the Admin Building HVAC Rehabilitation Construction/Engineering and the Biosolids Dewatering Improvements Engineering. Assistant Director Romza stated the Top Capital Projects are budgeted at \$6,578,000. Executive Director Streicher stated the GWA did hold an Open House in June which over 100 people attended. Executive Director Streicher stated the GWA might do another Open House in 2020 or 2021. Executive Director Streicher stated the GWA staff would be happy to do a tour of the facility for a Trustee at any time.

10.0 Proposed CY2020 Budget

Executive Director Streicher stated the Proposed CY2020 Partner Allocations will have an overall 3.5% increase, and the Proposed CY2020 Budget will be \$14,535,528. Executive Director Streicher stated personnel costs are up in 2020 as the GWA is fully staffed. Executive Director Streicher stated the Operation & Maintenance Contribution from the 2 Villages is based on the Flow Bill. Executive Director Streicher stated for CY2020, Lombard will contribute 58.99%, and Glen Ellyn will contribute 41.01%.

Executive Director Streicher stated there is a 3% increase in the Capital Fund 40 Contributions, and the GWA will be seeking low-interest loans for some future projects.

A motion was made by Trustee Ware and seconded by Trustee Christiansen, that the Glenbard Wastewater Authority approve the CY2018 Budget in the amount of \$14,535,528. The motion carried by the following vote:

Aye (12): Diane McGinley, Kelli Christiansen, Craig Pryde, Mark Senak, Steve Thompson, Keith Giagnorio, Reid Foltyniewicz, Andrew Honig, Dan Militello, Anthony Puccio, William Ware and Dan Whittington

Absent (2): Bill Enright and Gary Fasules

11.0 Other Business

None

12.0 Adjournment

A motion was made by President Giagnorio and seconded by Trustee Pryde, that the Annual Meeting of the Village of Glen Ellyn Board and the Village of Lombard Village Board known as the Glenbard Wastewater Authority held on Tuesday, November 12, 2019 be adjourned at 6:50 p.m. The motion carried by the following vote:

Aye (12): Diane McGinley, Kelli Christiansen, Craig Pryde, Mark Senak, Steve Thompson, Keith Giagnorio, Reid Foltyniewicz, Andrew Honig, Dan Militello, Anthony Puccio, William Ware and Dan Whittington

Absent (2): Bill Enright and Gary Fasules

Respectfully submitted,

Debbie Solomon
Recording Secretary for the Village Board of Glen Ellyn

Reviewed and approved,

John A. Chereskin
Village Clerk – Village of Glen Ellyn

SECTION 7.0

ANNUAL FINANCIAL REPORTS

MEMORANDUM

TO: Executive Oversight Committee
FROM: Christina Coyle, Finance Director
DATE: July 30, 2020
RE: 2019 Audited Financial Statements



2019 Audited Financial Statements

Attached is the Annual Audited Financial Statements for the Glenbard Wastewater Authority for the fiscal year that ended December 31, 2019.

Financial highlights for the Authority's fiscal year 2019 (FY2019) 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 5-14. I will present highlights of the financial report during the EOC meeting and our audit partner, Jamie Wilkey, 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 \$191,724. We annually adjust the partners' contributions to match expenses. Using this measure, the Village of Lombard is owed \$112,107 and Glen Ellyn is owed \$79,617 for the fiscal year ended December 31, 2019.

As of December 31, 2019, the Authority's working cash was 29.2% of operating expenses, or \$181,469 above 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 32-33). As the amount of the year end adjustment is slightly above the excess cash balance, we cannot distribute the entire surplus. We can only distribute \$181,469.

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: No management letter comments were issued this year. There is a report attached stating such.

Proposed Action Items:

Motion to accept the Audited Financial Statements of the Glenbard Wastewater Authority for the fiscal year ended December 31, 2019 and to forward the audit report to the full Authority Board for final approval at the next annual meeting.

Motion to distribute the operating surplus up to an amount of \$181,469 in a manner determined by the Executive Oversight Committee.



June 4, 2020

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

We have audited the financial statements of the Glenbard Wastewater Authority, Illinois for the year ended December 31, 2019. 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 4, 2020. 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, 2019. We noted no transactions entered into by the Glenbard Wastewater 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 estimate affecting the business-type activities' financial statements was:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense estimate 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.

Significant Audit Findings – Continued

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.

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 4, 2020.

Management Consultations with Other Independent Auditors

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) 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.

Other Matters – Continued

We were engaged to report on the other supplementary information, which accompany the financial statements but are 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 Members 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 Members of 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

For the Fiscal Year Ended December 31, 2019

A Management letter was not issued for the fiscal year ended 12/31/19 as there were no comments found through the audit process in the current year.

FISCAL YEAR 2019 -

**(LAUTERBACH & AMEN,
LLP)**

GLENBARD WASTEWATER AUTHORITY,
GLEN ELLYN, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

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INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

June 4, 2020

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

We have audited the accompanying financial statements of the business-type activities of the Glenbard Wastewater Authority, Illinois, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Glenbard Wastewater Authority, Illinois, as of December 31, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Other 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.

The other supplementary information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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.

Other Matters – Continued

Other Information – Continued

The Schedule of Comparative Flows and the Schedule of Allocation of Costs have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Prior-Year Comparative Information

We have previously audited Glenbard Wastewater Authority's 2018 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the business-type activities, and the aggregate remaining fund information in our report dated June 7, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, 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, 2019

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 2019 which began on January 1, 2019 and concluded on December 31, 2019. 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 begin on page 17.

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, 2019

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, 2019 increased by \$1.73 million or by 24% compared to balances at the close of the prior fiscal year. The Operating Fund experienced a decrease in cash balance of \$293,547, while the Equipment Replacement Fund's cash balance increased by \$2,027,673. The Equipment Replacement Fund received loan proceeds from the Illinois Environmental Protection Agency (IEPA) in the amount of \$3.1 million and has incurred capital costs of \$4.2 million. The main project undertaken is the Facility Improvement Project (FIP), which entails a series of updates to the facility. See page 51 for detailed cash flow information.
2. Total Operating Fund expenses for fiscal year 2019 were \$4,350,424, an increase of \$529,433 or 14.0% compared to the previous fiscal year. For additional information concerning changes in operating costs compared to the prior fiscal year, see page 12 of this Management's Discussion and Analysis.
3. Total Operating Fund expenses were under the approved budget of \$4,445,941 by \$95,517 or 2.1%. Additional budget comparison information is located on pages 52 - 53.
4. Amounts due from/(to) each of the Villages as of December 31, 2019, include following components:

	Village of Lombard	Village of Glen Ellyn	Totals
Billing Adjustment for the Fiscal Year Ended on December 31, 2019	\$ (112,107)	(79,617)	(191,724)
Billing Adjustment - July 2019 to December 2019	53,955	(53,955)	—
Cumulative Balance Due from (to) Villages	(58,152)	(133,572)	(191,724)

*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.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

5. The percentage of wastewater flow contributed by each of the partners to the Glenbard Plant for 2019 compared to the previous three years is shown below:

	FY 2017	FY 2018	FY 2019
Village of Lombard	57.35%	58.79%	59.41%
Village of Glen Ellyn	42.65%	41.21%	40.59%

A history of annual flow data is presented on page 59.

6. The Authority has a minimum working cash policy for its Operating Fund equal to 25% of operating expenses (see Note 3 on page 32-33). The Authority's net working cash balance of \$1,253,197 as of December 31, 2019 is equivalent to a 29.2% reserve level, above the minimum 25% level by \$181,469.
7. The Authority invested significantly in capital projects during 2019. The Authority continued the Facility Improvement Project (FIP) in 2019. This project includes improvements to the raw sewage pump building, improvements and modifications to the filter building, modification of the non-potable water system, improvements to the natural gas system serving the treatment facility and improvements to the final clarifiers. As of December 31, 2019, \$18.1 million had been expended on this project.

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.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Management's Discussion and Analysis****December 31, 2019**

	FY 2017	FY 2018	FY 2019
Current and Other Assets	\$ 6,258,960	8,015,153	9,767,599
Deferred Outflows	239,180	704,968	169,825
Capital Assets	46,255,289	48,911,990	50,675,581
Total Assets & Deferred Outflows	52,753,429	57,632,111	60,613,005
Long Term Debt	11,452,569	16,332,685	18,060,570
Other Liabilities	3,063,643	2,935,222	2,322,276
Deferred Inflows	925,256	125,366	424,894
Total Liabilities & Deferred Inflows	15,441,468	19,393,273	20,807,740
Net Investment in Capital Assets	34,374,524	32,962,382	32,218,654
Restricted	2,937,437	5,276,456	7,586,611
Total Net Position	37,311,961	38,238,838	39,805,265

The total net position of the Authority increased \$1,566,427 to \$39,805,265, an increase of 4.1% 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 connection fees, FOG (fats, oils, and grease) revenue and leachate revenue.

For more detailed information, see the Statement of Net Position beginning on page 17.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

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 2017	FY 2018	FY 2019
Operating Revenues	\$ 7,421,656	7,431,990	7,779,218
Non-Operating Revenues	1,286,271	593,123	1,344,347
Total Revenues	8,707,927	8,025,113	9,123,565
Depreciation Expense	2,549,513	2,495,940	2,464,158
Other Operating Expenses	4,658,182	4,460,155	4,995,218
Non-Operating Expenses	112,581	142,141	97,762
Total Expenses	7,320,276	7,098,236	7,557,138
Changes in Net Position	1,387,651	926,877	1,566,427
Net Position – Beginning	35,924,310	37,311,961	38,238,838
Net Position – Ending	37,311,961	38,238,838	39,805,265

For more detailed information, see the Statement of Revenues, Expenses and Changes in Net Position on page 19.

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, 2019**

A comparison of Operating Fund operating revenues from charges to the Villages for the fiscal year ended December 31, 2019 compared to the previous two years is shown in the table below.

Partner	FY 2017	FY 2018	FY 2019	\$ Change from 2018 to 2019	% Change from 2018 to 2019
Village of Lombard	\$ 2,306,219	\$ 2,311,758	\$ 2,521,328	\$ 234,933	10.16%
Village of Glen Ellyn	1,715,437	1,620,232	1,722,890	312,810	19.31%
Totals	4,021,656	3,931,990	4,244,218	547,743	13.93%

Operating revenues charged to the Villages are directly correlated to changes in operating costs. An analysis of operating costs can be found on page 60.

Equipment Replacement Fund Revenues

A comparison of Equipment Replacement Fund revenues for the fiscal year ended December 31, 2019 compared to the previous two years is shown in the table below:

Revenue	FY 2017	FY 2018	FY 2019	\$ Change from 2018 to 2019	% Change from 2018 to 2019
Lombard ¹	\$ 1,826,913	\$ 1,905,091	\$ 1,933,042	\$ 27,951	1.50%
Glen Ellyn ¹	1,573,087	1,594,909	1,601,958	7,049	0.40%
Excess Contributions ²	48,692	159,394	449,410	290,016	181.90%
Connection Fees ³	290,110	100,890	299,462	198,572	196.80%
Leachate Revenue ⁴	156,100	139,300	215,063	75,763	54.40%
Cell Tower Revenue ⁵	52,616	52,844	54,958	2,114	4.00%
FOG Revenue ⁶	167,806	23,944	99,009	75,065	313.50%
Investment Income ⁷	11,936	69,995	139,792	69,797	99.70%
Grant Revenue ⁸	517,390	—	—	—	—%
Other Income ⁹	24,097	(17,644)	32,060	49,704	(281.70)%
Total Revenues	4,668,747	4,028,723	4,824,754	796,031	19.80%

- 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.

Management's Discussion and Analysis

December 31, 2019

2. As part of the closeout of the 2018 fiscal year, both Villages contributed their portion of the operating surplus in the Operating Fund to the Equipment Replacement Fund.
3. New connections to the respective sanitary sewer systems of the partners are charged a fee which is paid into the Equipment Replacement Fund. FY 2018 had greater fees than FY 2019 fees due to a few larger development projects.
4. Beginning in FY2012/13, the Authority began processing Leachate at the rate of two trucks per day. In FY2013/14, the number of trucks increased to three per day. In April 2014, the number of trucks was increased to a maximum of 6 per day, where it currently remains.
5. GWA has an agreement with AT&T to house a cell phone tower on its premises. Beginning in November 2016, Verizon also entered into an agreement with the Authority to house a cell tower on the premises of the Glenbard plant.
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 is 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 began to receive FOG in 2018, however at a much reduced rate. The Authority began to increase its FOG treatment in 2019 at a measured pace.
7. During 2019, interest rates rose as well as the cash balance in the Equipment Replacement Fund.
8. The Authority received state grants for its Combined Heat and Power capital project in 2016 and 2017. No grants were received in 2018 or 2019.
9. The Authority receives revenue for 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. No revenue was received in FY2017. There was revenue received in 2018; however, this was offset by a loss on the disposal of capital assets. The program continued into 2019.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

Expenses

Operating Fund Expenses

A comparison of Operating Fund expenses for FY 2019 compared to the previous two years is shown in the table below:

	FY 2017	FY 2018	FY 2019	2019 Percent of Total	\$ Change from 2018 to 2019	% Change from 2018 to 2019
Personnel Services ¹	\$ 1,583,225	\$ 1,583,762	\$ 1,700,843	39.10%	\$ 117,081	7.40%
IMRF Pension Expense	68,806	(132,646)	63,511	1.46%	196,157	(147.90)%
Contractual Services						
Maintenance ²	478,057	414,474	521,820	11.99%	107,346	25.90%
Service Charge	128,372	129,270	131,726	3.03%	2,456	1.90%
Sludge Removal ³	179,218	153,121	193,648	4.45%	40,527	26.50%
Utilities ⁴	645,708	672,769	692,316	15.91%	19,547	2.90%
Insurance ⁵	400,937	348,912	397,451	9.14%	48,539	13.90%
Other ⁶	198,992	183,330	206,622	4.74%	23,292	12.70%
Commodities ⁷	424,671	467,999	442,487	10.18%	(25,512)	(5.50)%
Totals	4,107,986	3,820,991	4,350,424	100.00%	529,433	13.90%

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 Combined Heat and Power system was operational in FY17, increasing maintenance costs as the system requires annual maintenance of the systems. In FY2019, the CHP reached a service milestone that required additional preventative maintenance and replacement of certain parts and materials.
3. Fiscal Year 2019 experienced more rain which results in more sludge produced and in turn, more sludge being hauled away from the Authority.
4. Electricity costs were increased by \$26,000 from 2018, but offset by small decreases in water and natural gas.
5. Health insurance costs increased \$36,000 and liability insurance costs increased \$12,000 from the prior year. Premium increases as well as additional staff on the health insurance plan created the increases from the prior year.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

6. Legal and lab costs were increased from 2018.
7. Both chemical and liquid oxygen costs were decreased in 2019. In 2018, the Authority incurred additional costs due to continued efforts to remediate and prevent odors from the 2017 digester upset.

Equipment Replacement Fund Expenses

The Authority invested over \$4.2 million in the continued replacement and rehabilitation of various capital equipment and plant upgrades during the fiscal year ended December 31, 2019. The major project undertaken during the year was the Facility Improvement Plan.

Capital Assets

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

	FY 2017	FY 2018	FY 2019
Nondepreciable Capital Assets	\$ 10,599,278	15,677,188	19,642,970
Depreciable Capital Assets	95,685,895	95,732,343	95,984,800
Less: Accumulated Depreciation	(60,029,884)	(62,497,541)	(64,952,189)
Total Net Depreciable Capital Assets	35,656,011	33,234,802	31,032,611
Total Net Capital Assets	46,255,289	48,911,990	50,675,581

For more detailed information, see Note 3 on page 28.

Long-Term Debt

A schedule of the Authority's State of Illinois EPA loan balances at December 31, 2019 is presented below.

	Amount
Digester Project	\$ 3,254,376
Facility Improvement Project	15,202,551
	18,456,927

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

The Authority is in process of drawing down funds for the Facility Improvement Project and the total approved loan amount is \$16,725,000. A final repayment schedule will not be available until construction is complete and final disbursements are reimbursed.

For more detailed information, see Note 3 on pages 29-30.

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 Road, Glen Ellyn, IL 60137.

BASIC FINANCIAL STATEMENTS

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Statement of Net Position

December 31, 2019

(with Comparative Information for the Fiscal Year Ended December 31, 2018)

See Following Page

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Statement of Net Position

December 31, 2019

(with Comparative Information for the Fiscal Year Ended December 31, 2018)

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
ASSETS		
Current Assets		
Restricted Cash and Investments		
Working Cash Account	\$ 1,280,314	1,573,861
Equipment Replacement Account	7,577,300	5,549,627
Receivables - Net of Allowances		
Accounts	41,751	42,983
Member Contributions	15,373	31,883
IEPA Loans	681,798	660,174
Prepays	129,741	115,303
Inventories	41,322	41,322
Total Current Assets	<u>9,767,599</u>	<u>8,015,153</u>
Noncurrent Assets		
Capital Assets		
Nondepreciable	19,642,970	15,677,188
Depreciable	95,984,800	95,732,343
Accumulated Depreciation	(64,952,189)	(62,497,541)
Total Noncurrent Assets	<u>50,675,581</u>	<u>48,911,990</u>
Total Assets	<u>60,443,180</u>	<u>56,927,143</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - IMRF	<u>169,825</u>	<u>704,968</u>
Total Assets/Deferred Outflows of Resources	<u>60,613,005</u>	<u>57,632,111</u>

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

	December 31, 2019	December 31, 2018
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 1,377,632	1,732,238
Accrued Payroll	91,736	86,141
Accrued Interest Payable	34,268	40,011
Unearned Rental Revenue	23,952	23,030
Member Accounts Payable	207,097	481,293
Current Portion of Long-Term Debt	587,591	572,509
Total Current Liabilities	2,322,276	2,935,222
Noncurrent Liabilities		
Compensated Absences Payable	113,905	108,458
Net Pension Liability - IMRF	48,853	820,014
FIP Loan Payable	15,202,551	12,149,837
Digester Loan Payable	2,695,261	3,254,376
Total Noncurrent Liabilities	18,060,570	16,332,685
Total Liabilities	20,382,846	19,267,907
DEFERRED INFLOWS OF RESOURCES		
Deferred Items - IMRF	424,894	125,366
Total Liabilities/Deferred Inflows of Resources	20,807,740	19,393,273
NET POSITION		
Net Investment in Capital Assets	32,218,654	32,962,382
Restricted	7,586,611	5,276,456
Total Net Position	39,805,265	38,238,838

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, 2019****(with Comparative Information for the Fiscal Year Ended December 31, 2018)**

	December 31, 2019	December 31, 2018
Operating Revenues		
Charges for Services	\$ 7,779,218	7,431,990
Operating Expenses		
Personnel Services	1,700,843	1,583,762
IMRF Pension Expense	63,511	(148,555)
Contractual Services		
Maintenance	521,820	414,474
Service Charge	131,726	129,270
Sludge Removal	193,648	153,121
Utilities	692,316	672,769
Insurance	397,451	348,912
Other	206,622	184,285
Commodities	442,487	467,999
Maintenance of Capital Facilities and Equipment	4,884,441	6,180,669
Less: Capital Outlay	(4,239,647)	(5,526,551)
Depreciation	2,464,158	2,495,940
Total Operating Expenses	7,459,376	6,956,095
Operating Income	319,842	475,895
Nonoperating Revenues (Expenses)		
Surplus Contributions	449,410	159,394
Connection Fees	299,462	100,890
Enernoc Demand Response	23,494	17,156
Leachate Revenues	215,063	139,300
Fats, Oil & Grease Waste Fees	99,009	23,944
Cell Tower Revenues	54,958	52,844
Other Income	20,464	8,041
Sale of Capital Assets	(11,898)	(42,753)
Investment Income	182,487	91,554
Interest Expense	(85,864)	(99,388)
	1,246,585	450,982
Change in Net Position	1,566,427	926,877
Net Position - Beginning	38,238,838	37,311,961
Net Position - Ending	39,805,265	38,238,838

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, 2019****(with Comparative Information for the Fiscal Year Ended December 31, 2018)**

	December 31, 2019	December 31, 2018
Cash Flows from Operating Activities		
Receipts from Customers and Villages	\$ 8,922,758	7,610,897
Payments to Employees	(1,764,354)	(1,435,207)
Payments to Suppliers	(3,788,573)	(3,310,665)
	<u>3,369,831</u>	<u>2,865,025</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(4,239,647)	(5,199,225)
Disposal of Capital Assets	—	46,584
Interest Expense	(85,864)	(99,388)
Payment of Principal	(545,395)	(532,011)
Loan Proceeds	3,052,714	4,600,854
	<u>(1,818,192)</u>	<u>(1,183,186)</u>
Cash Flows from Investing Activities		
Investment Income	<u>182,487</u>	<u>91,554</u>
Net Change in Cash and Cash Equivalents	1,734,126	1,773,393
Cash and Cash Equivalents		
Beginning	<u>7,123,488</u>	<u>5,350,095</u>
Ending	<u><u>8,857,614</u></u>	<u><u>7,123,488</u></u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income	319,842	475,895
Adjustments to Reconcile Operating Income to Net Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation Expense	2,464,158	2,495,940
Other Income	1,161,860	458,816
Other Expense - IMRF	63,510	(148,555)
(Increase) Decrease in Current Assets	(18,320)	(279,909)
Increase (Decrease) in Current Liabilities	(621,219)	(137,162)
Net Cash Provided by Operating Activities	<u><u>3,369,831</u></u>	<u><u>2,865,025</u></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, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Glenbard Wastewater Authority, Glen Ellyn, Illinois, 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, as amended in April 1998 and April 2014, 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

In evaluating how to define the Authority for financial reporting purposes, management has considered all potential component units. Criteria for including a component unit in the Authority’s reporting entity principally consist of the potential component unit’s financial interdependency and accountability to the Authority. Based on those criteria, there are no potential component units to be included in the reporting entity. The Authority itself is not a component unit of another governmental entity, but rather is considered to be a jointly governed organization.

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.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

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.

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.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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.

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

Vehicles	7 Years
Land Improvements	7 - 20 Years
Equipment	10 - 15 Years
Buildings and Improvements	10 - 45 Years
Sewer Lines	40 - 50 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position 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.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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.

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.

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.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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.

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.

Interest Rate Risk, Credit Risk, Concentration Risk, and Custodial Credit Risk

Deposits. At year-end, the carrying amount of the Authority's deposits totaled \$1,875,903 and the bank balances totaled \$1,959,099. The Authority also has \$3,559,605 invested in the Illinois Funds and \$3,422,106 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.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk, Credit Risk, Concentration Risk, and Custodial Credit Risk - Continued

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 AAAm by Standard & Poor's and the Authority's investment in IMET is rated AA by Standard & Poor's.

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, 2019, the Authority's investment in the Illinois Funds and IMET funds are not subject to custodial credit risk.

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).

CONSTRUCTION COMMITMENTS

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

Project	Expended to Date	Remaining Commitment
HVAC Rehabilitation	\$ 103,887	894,113
Facility Improvement Plan Phase I	860,979	165,964
Facility Improvement Plan Phase II	14,809,468	2,991,791
	<u>15,774,334</u>	<u>4,051,868</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

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

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 499,420	443,792	—	943,212
Property Easement	168,607	—	—	168,607
Construction in Progress	15,009,161	3,521,990	—	18,531,151
	<u>15,677,188</u>	<u>3,965,782</u>	<u>—</u>	<u>19,642,970</u>
Depreciable Capital Assets				
Glenbard Plant	67,544,914	273,865	21,408	67,797,371
Stormwater Plant	11,865,247	—	—	11,865,247
North Regional Interceptor	10,751,759	—	—	10,751,759
South Regional Interceptor	5,570,423	—	—	5,570,423
	<u>95,732,343</u>	<u>273,865</u>	<u>21,408</u>	<u>95,984,800</u>
Less Accumulated Depreciation				
Glenbard Plant	42,459,845	1,668,944	9,510	44,119,279
Stormwater Plant	8,934,353	258,762	—	9,193,115
North Regional Interceptor	7,665,178	299,345	—	7,964,523
South Regional Interceptor	3,438,165	237,107	—	3,675,272
	<u>62,497,541</u>	<u>2,464,158</u>	<u>9,510</u>	<u>64,952,189</u>
Total Net Depreciable Capital Assets	<u>33,234,802</u>	<u>(2,190,293)</u>	<u>11,898</u>	<u>31,032,611</u>
Total Net Capital Assets	<u>48,911,990</u>	<u>1,775,489</u>	<u>11,898</u>	<u>50,675,581</u>

Depreciation was allocated to the members as follows:

Village of Lombard	\$ 1,348,018
Village of Glen Ellyn	<u>1,116,140</u>
	<u>2,464,158</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements December 31, 2019

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.	\$ 3,799,771	—	545,395	3,254,376
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.	12,149,837	3,052,714	—	15,202,551 (b)
	15,949,608	3,052,714	545,395	18,456,927

(a) Includes construction interest.

(b) Amounts disbursed as of the date of the audit report is \$15,202,551. Total approved loan amount is \$16,725,000. The final repayment schedule for this loan will not be available until construction is complete and final disbursements are reimbursed.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

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	\$ 135,572	13,618	6,809	142,381	28,476
Net Pension Liability - IMRF	820,014	—	771,161	48,853	—
Loans Payable	15,949,608	3,052,714	545,395	18,456,927	559,115
	<u>16,905,194</u>	<u>3,066,332</u>	<u>1,323,365</u>	<u>18,648,161</u>	<u>587,591</u>

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
2020	\$ 559,115	77,887
2021	573,180	63,822
2022	587,599	49,403
2023	602,381	34,621
2024	617,534	19,468
2025	314,567	3,932
Totals	<u>3,254,376</u>	<u>249,133</u>

The Facility Improvement Project Loan Payable does not have final repayment schedule; therefore, is not included in the debt service requirements to maturity above.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION

Net Position Classification

Net position consists of the following as of December 31, 2019 and December 31, 2018:

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
Net Position		
Net Investment in Capital Assets	\$ 32,218,654	32,962,382
Equipment Replacement Account (Restricted)	7,057,032	4,683,366
Working Cash Account (Restricted)	<u>529,579</u>	<u>593,090</u>
Total Net Position	<u>39,805,265</u>	<u>38,238,838</u>

Net investment in capital assets was comprised of the following as of December 31, 2019 and December 31, 2018:

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
Business-Type Activities		
Capital Assets - Net of Accumulated Depreciation	\$ 50,675,581	48,911,990
Less Capital Related Debt:		
Loans Payable	<u>(18,456,927)</u>	<u>(15,949,608)</u>
Net Investment in Capital Assets	<u>32,218,654</u>	<u>32,962,382</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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 plan and equipment replacement. The activities for the years ended December 31, 2019 and December 31, 2018 are as follows:

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
Beginning Balance	\$ 37,645,748	36,851,517
Revenue and Expense Results within		
Equipment Replacement Sub-Fund	(30,106)	(439,218)
Surplus Contributions	449,410	159,394
Investment Income	139,792	69,995
Service Fees Charged to Villages	3,535,000	3,500,000
Depreciation	<u>(2,464,158)</u>	<u>(2,495,940)</u>
	39,275,686	37,645,748
Less: Net Investment in Capital Assets	<u>(32,218,654)</u>	<u>(32,962,382)</u>
Restricted for Future Plant and Equipment Replacement	<u>7,057,032</u>	<u>4,683,366</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, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION - Continued

Working Cash Account - Continued

	Village of Lombard	Village of Glen Ellyn	December 31, 2019	December 31, 2018
Operating Expenses (as Defined in Intergovernmental Agreement)	\$ 2,546,691	1,740,222	4,286,913	3,953,637
Minimum Working Capital Balance (25% of Operating Expenses)	636,673	435,056	1,071,728	988,409
Cash and Investments - Operating Sub-Fund			1,280,314	1,573,861
Less: Outstanding Encumbrances			(27,117)	(26,905)
Working Cash			1,253,197	1,546,956
Less: Required Working Cash			(1,071,728)	(988,409)
Working Cash over Minimum Requirement			181,469	558,547

Working cash balance computation:

	Village of Lombard	Village of Glen Ellyn	Totals
Amount Required	\$ (636,673)	(435,056)	(1,071,728)
Amount Available	744,476	508,721	1,253,197
Cash Reserve Excess	107,803	73,666	181,469

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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.

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 Risk Management Agency (IRMA)

Prior to joining MICA, the Authority participated in the Intergovernmental Risk Management Agency (IRMA) through December 31, 2002. IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperation's Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

IRMA has actuarially calculated loss reserves for claims incurred while the Authority was an active member. The Authority has continuing responsibilities to IRMA for any open claims that exceed the reserved amounts. These claims are offset by the Authority's \$33,171 member reserve balance with IRMA.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

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

The Authority does not have any pending or threatened litigation, claims or assessments as of the opinion date.

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. 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.

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.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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, 2019, 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 comprehensive annual financial report.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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 4.5% 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, 2019, the Authority's contribution was 7.15% of covered payroll.

Net Pension Liability. The Authority's net pension liability was measured as of December 31, 2019. 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, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.00%
Domestic Equities	37.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior year. 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, 2019**

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)	\$ 1,107,562	48,853	(828,728)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 9,455,779	8,635,765	820,014
Changes for the Year:			
Service Cost	130,468	—	130,468
Interest on the Total Pension Liability	623,086	—	623,086
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	106,951	—	106,951
Changes of Assumptions	—	—	—
Contributions - Employer	—	97,218	(97,218)
Contributions - Employees	—	62,987	(62,987)
Net Investment Income	—	1,484,513	(1,484,513)
Benefit Payments, Including Refunds of Employee Contributions	(459,666)	(459,666)	—
Other (Net Transfer)	—	(13,052)	13,052
Net Changes	400,839	1,172,000	(771,161)
Balances at December 31, 2019	9,856,618	9,807,765	48,853

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2019, the Authority recognized pension expense of \$160,728. At December 31, 2019, 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	\$ 90,025	(7,695)	82,330
Change in Assumptions	79,800	(26,965)	52,835
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(390,234)	(390,234)
Total Deferred Amounts Related to IMRF	169,825	(424,894)	(255,069)

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

Fiscal Year	Net Deferred Outflows of Resources
2020	\$ (25,918)
2021	(78,010)
2022	34,703
2023	(185,844)
2024	—
Thereafter	—
Total	(255,069)

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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, 2019.

SUBSEQUENT EVENT

Subsequent to the date of the financial statements and prior to the audit opinion date, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the Authority's operations and financial position cannot be determined.

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
Illinois Municipal Retirement Fund

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
December 31, 2019**

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%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	An IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

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 Employer Contributions
December 31, 2019**

	<u>12/31/2015</u>
Total Pension Liability	
Service Cost	\$ 123,338
Interest	605,696
Differences Between Expected and Actual Experience	97,561
Change of Assumptions	9,922
Benefit Payments, Including Refunds of Member Contributions	<u>(399,698)</u>
Net Change in Total Pension Liability	436,819
Total Pension Liability - Beginning	<u>8,214,126</u>
 Total Pension Liability - Ending	 <u><u>8,650,945</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 128,318
Contributions - Members	54,005
Net Investment Income	39,822
Benefit Payments, Including Refunds of Member Contributions	<u>(399,698)</u>
Other (Net Transfer)	45,862
Net Change in Plan Fiduciary Net Position	<u>(131,691)</u>
Plan Net Position - Beginning	<u>8,073,123</u>
 Plan Net Position - Ending	 <u><u>7,941,432</u></u>
 Employer's Net Pension Liability	 <u><u>\$ 709,513</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 91.80%
 Covered Payroll	 \$ 1,186,197
 Employer's Net Pension Liability as a Percentage of Covered Payroll	 59.81%

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

12/31/2016	12/31/2017	12/31/2018	12/31/2019
128,961	137,350	114,501	130,468
628,935	615,459	609,697	623,086
(67,729)	(73,414)	51,409	106,951
(9,982)	(257,267)	221,936	—
(434,992)	(431,868)	(428,162)	(459,666)
245,193	(9,740)	569,381	400,839
8,650,945	8,896,138	8,886,398	9,455,779
8,896,138	8,886,398	9,455,779	9,856,618
139,480	135,586	122,242	97,218
59,117	58,474	64,375	62,987
543,260	1,413,859	(469,664)	1,484,513
(434,992)	(431,868)	(428,162)	(459,666)
(20,365)	(220,476)	163,467	(13,052)
286,500	955,575	(547,742)	1,172,000
7,941,432	8,227,932	9,183,507	8,635,765
8,227,932	9,183,507	8,635,765	9,807,765
668,206	(297,109)	820,014	48,853
92.49%	103.34%	91.33%	99.50%
1,294,237	1,298,110	1,236,706	1,359,696
51.63%	-22.89%	66.31%	3.59%

OTHER SUPPLEMENTARY INFORMATION

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Combining Statement of Net Position

December 31, 2019

See Following Page

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Net Position
December 31, 2019**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
ASSETS			
Current Assets			
Restricted Cash and Investments			
Working Cash Account	\$ 1,280,314	—	1,280,314
Equipment Replacement Account	—	7,577,300	7,577,300
Receivables - Net of Allowances			
Accounts	—	41,751	41,751
Member Contributions			
Village of Lombard	—	15,373	15,373
IEPA Loans	—	681,798	681,798
Prepays	85,679	44,062	129,741
Inventories	—	41,322	41,322
Total Current Assets	1,365,993	8,401,606	9,767,599
Noncurrent Assets			
Capital Assets			
Nondepreciable	—	19,642,970	19,642,970
Depreciable	—	95,984,800	95,984,800
Accumulated Depreciation	—	(64,952,189)	(64,952,189)
Total Noncurrent Assets	—	50,675,581	50,675,581
Total Assets	1,365,993	59,077,187	60,443,180
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	169,825	—	169,825
Total Assets/Deferred Outflows of Resources	1,535,818	59,077,187	60,613,005

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 106,651	1,270,981	1,377,632
Accrued Payroll	91,736	—	91,736
Accrued Interest Payable	—	34,268	34,268
Unearned Rental Revenue	—	23,952	23,952
Member Accounts Payable			
Village of Glen Ellyn	118,199	15,373	133,572
Village of Lombard	73,525	—	73,525
Current Portion of Long-Term Debt	28,476	559,115	587,591
Total Current Liabilities	418,587	1,903,689	2,322,276
Noncurrent Liabilities			
Compensated Absences Payable	113,905	—	113,905
Net Pension Liability - IMRF	48,853	—	48,853
FIP Loan Payable	—	15,202,551	15,202,551
Digester Loan Payable	—	2,695,261	2,695,261
Total Noncurrent Liabilities	162,758	17,897,812	18,060,570
Total Liabilities	581,345	19,801,501	20,382,846
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	424,894	—	424,894
Total Liabilities and Deferred Inflows of Resources	1,006,239	19,801,501	20,807,740
NET POSITION			
Net Investment in Capital Assets	—	32,218,654	32,218,654
Restricted	529,579	7,057,032	7,586,611
Total Net Position	529,579	39,275,686	39,805,265

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended December 31, 2019**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Operating Revenues			
Charges for Services	\$ 4,244,218	3,535,000	7,779,218
Operating Expenses			
Personnel Services	1,700,843	—	1,700,843
IMRF Pension Expense	63,511	—	63,511
Contractual Services			
Maintenance	521,820	—	521,820
Service Charge	131,726	—	131,726
Sludge Removal	193,648	—	193,648
Utilities	692,316	—	692,316
Insurance	397,451	—	397,451
Other	206,622	—	206,622
Commodities	442,487	—	442,487
Maintenance of Capital Facilities and Equipment	—	4,884,441	4,884,441
Less: Capital Outlay	—	(4,239,647)	(4,239,647)
Depreciation	—	2,464,158	2,464,158
Total Operating Expenses	4,350,424	3,108,952	7,459,376
Operating Income (Loss)	(106,206)	426,048	319,842
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	449,410	449,410
Connection Fees	—	299,462	299,462
Enernoc Demand Response	—	23,494	23,494
Leachate Revenues	—	215,063	215,063
Fats, Oil & Grease Waste Fees	—	99,009	99,009
Cell Tower Revenues	—	54,958	54,958
Other Income	—	20,464	20,464
Sale of Capital Assets	—	(11,898)	(11,898)
Investment Income	42,695	139,792	182,487
Interest Expense	—	(85,864)	(85,864)
	42,695	1,203,890	1,246,585
Change in Net Position	(63,511)	1,629,938	1,566,427
Net Position - Beginning	593,090	37,645,748	38,238,838
Net Position - Ending	529,579	39,275,686	39,805,265

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Cash Flows
For the Fiscal Year Ended December 31, 2019**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Villages	\$ 4,247,262	4,675,496	8,922,758
Payments to Employees	(1,764,354)	—	(1,764,354)
Payments to Suppliers	(2,819,150)	(969,423)	(3,788,573)
	(336,242)	3,706,073	3,369,831
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	—	(4,239,647)	(4,239,647)
Interest Expense	—	(85,864)	(85,864)
Payment of Principal	—	(545,395)	(545,395)
Loan Proceeds	—	3,052,714	3,052,714
	—	(1,818,192)	(1,818,192)
Cash Flows from Investing Activities			
Investment Income	42,695	139,792	182,487
Net Change in Cash and Cash Equivalents	(293,547)	2,027,673	1,734,126
Cash and Cash Equivalents			
Beginning	1,573,861	5,549,627	7,123,488
Ending	1,280,314	7,577,300	8,857,614
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(106,206)	426,048	319,842
Adjustments to Reconcile Operating Income to Net Income to Net Cash			
Provided by (Used in) Operating Activities:			
Depreciation Expense	—	2,464,158	2,464,158
Other Income	—	1,161,860	1,161,860
Other Expense - IMRF and OPEB	63,510	—	63,510
(Increase) Decrease in Current Assets	3,044	(21,364)	(18,320)
Increase (Decrease) in Current Liabilities	(296,590)	(324,629)	(621,219)
Net Cash Provided by Operating Activities	(336,242)	3,706,073	3,369,831

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, 2019

(with Comparative Information for the Fiscal Year Ended December 31, 2018)

	For the Fiscal Year Ended December 31, 2019		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 4,435,941	4,244,218	(191,723)
Operating Expenses			
Personnel Services	1,728,691	1,700,843	(27,848)
IMRF Pension Expense	—	63,511	63,511
Contractual Services			
Maintenance	637,625	521,820	(115,805)
Service Charge	131,725	131,726	1
Sludge Removal	195,000	193,648	(1,352)
Utilities	607,800	692,316	84,516
Insurance	373,100	397,451	24,351
Other	222,500	206,622	(15,878)
Commodities	549,500	442,487	(107,013)
Total Operating Expenses	4,445,941	4,350,424	(95,517)
Operating Income (Loss)	(10,000)	(106,206)	(96,206)
Nonoperating Revenues			
Other Income (Loss)	—	—	—
Investment Income	10,000	42,695	32,695
	10,000	42,695	32,695
Change in Net Position	—	(63,511)	(63,511)
Net Position - Beginning		593,090	
Net Position - Ending		529,579	

For the Fiscal Year Ended December 31, 2018		
Budget	Actual	Variance Over (Under)
\$ 4,381,400	3,931,990	(449,410)
1,612,000	1,583,762	(28,238)
—	(132,646)	(132,646)
640,700	414,474	(226,226)
129,300	129,270	(30)
220,000	153,121	(66,879)
623,400	672,769	49,369
411,400	348,912	(62,488)
238,200	183,330	(54,870)
511,400	467,999	(43,401)
4,386,400	3,820,991	(565,409)
(5,000)	110,999	115,999
—	88	88
5,000	21,559	16,559
5,000	21,647	16,647
—	132,646	132,646
	460,444	
	593,090	

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, 2019

(with Comparative Information for the Fiscal Year Ended December 31, 2018)

	For the Fiscal Year Ended December 31, 2019		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 3,535,000	3,535,000	—
Operating Expenses			
Personnel Services	—	—	—
IMRF Pension Expense	—	—	—
Contractual			
Insurance	—	—	—
Other	—	—	—
Maintenance of Capital Facilities and Equipment	8,266,000	4,884,441	(3,381,559)
Less: Capital Outlay	—	(4,239,647)	(4,239,647)
Depreciation	—	2,464,158	2,464,158
Total Operating Expenses	8,266,000	3,108,952	(5,157,048)
Operating Income (Loss)	(4,731,000)	426,048	5,157,048
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	449,410	449,410
Connection Fees	90,000	299,462	209,462
Enernoc Demand Response	25,000	23,494	(1,506)
Leachate Revenues	120,000	215,063	95,063
Fats, Oil & Grease Waste Fees	50,000	99,009	49,009
Cell Tower Revenues	53,000	54,958	1,958
Other Income	1,000	20,464	19,464
Sale of Capital Assets	—	(11,898)	(11,898)
Investment Income	15,000	139,792	124,792
Interest Expense	(91,607)	(85,864)	(5,743)
Loan Proceeds	2,500,000	3,052,714	552,714
Digester Loan Principal	(545,395)	(545,395)	—
Less Items to Statement of Net Position	—	(2,507,319)	(2,507,319)
Total Nonoperating Revenues (Expenses)	2,216,998	1,203,890	(1,024,594)
Change in Net Position	(2,514,002)	1,629,938	4,132,454
Net Position - Beginning		37,645,748	
Net Position - Ending		39,275,686	

For the Fiscal Year Ended December 31, 2018		
Budget	Actual	Variance Over (Under)
\$ 3,500,000	3,500,000	—
90,000	—	(90,000)
—	(15,909)	(15,909)
5,000	—	(5,000)
—	955	955
8,252,962	6,180,669	(2,072,293)
—	(5,526,551)	(5,526,551)
—	2,495,940	2,495,940
8,347,962	3,135,104	(5,212,858)
(4,847,962)	364,896	5,212,858
—	159,394	159,394
50,000	100,890	50,890
—	17,156	17,156
117,000	139,300	22,300
50,000	23,944	(26,056)
53,000	52,844	(156)
10,000	7,953	(2,047)
—	(42,753)	(42,753)
10,000	69,995	59,995
(105,000)	(99,388)	5,612
6,600,000	4,600,854	(1,999,146)
(532,000)	(532,011)	(11)
—	(4,068,843)	(4,068,843)
6,253,000	429,335	(5,823,665)
1,405,038	794,231	(610,807)
	36,851,517	
	37,645,748	

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Consolidated Year-End Financial Report
December 31, 2019**

CSFA #	Program Name	State	Federal	Other	Totals
532-60-0379	USEPA Drinking Water Revolving Funds	\$ 2,224,116	603,145	—	2,827,261
	Other Grant Programs and Activities	—	—	—	—
	All Other Costs Not Allocated	—	—	4,729,877	4,729,877
		<hr/>			
	Totals	2,224,116	603,145	4,729,877	7,557,138
		<hr/> <hr/>			



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING
STANDARDS**

June 4, 2020

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Glenbard Wastewater Authority, Illinois, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated June 4, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. According, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Schedule of Comparative Flows - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Fiscal Year	Glenbard				North Regional Interceptor			
	Glen Ellyn		Lombard		Glen Ellyn		Lombard	
	Gallons (in 000's)	Percent	Gallons (in 000's)	Percent	Gallons (in 000's)	Percent	Gallons (in 000's)	Percent
2011	\$ 2,269,677	47.17%	\$ 2,542,361	52.83%	\$ 1,022,527	34.17%	\$ 1,970,275	65.83%
2012	1,958,098	47.65%	2,151,514	52.35%	861,399	34.81%	1,612,956	65.19%
2013	1,755,400	46.70%	2,003,538	53.30%	792,733	34.97%	1,474,329	65.03%
2014	1,773,595	44.61%	2,201,911	55.39%	759,050	32.07%	1,607,612	67.93%
2014*	1,163,852	45.43%	1,398,187	54.57%	N/A	N/A	N/A	N/A
2015	1,939,993	45.25%	2,347,125	54.75%	N/A	N/A	N/A	N/A
2016	1,890,348	44.39%	2,368,065	55.61%	N/A	N/A	N/A	N/A
2017	1,916,548	42.65%	2,576,590	57.35%	N/A	N/A	N/A	N/A
2018	1,873,111	41.21%	2,672,566	58.79%	N/A	N/A	N/A	N/A
2019	1,835,852	40.59%	2,686,639	59.41%	N/A	N/A	N/A	N/A

*For the eight months ended December 31, 2014.

N/A - The North Regional Interceptor flows are no longer used in the billing computations in the Schedule of Allocation of Costs.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Schedule of Allocation Costs****December 31, 2019 (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, 2019, not included elsewhere in the accompanying financial statements follows:

1. Total Water Flow

Participant	Glenbard Plant	
	Gallons (in 000's)	Percent
Village of Lombard	2,686,639	59.41%
Village of Glen Ellyn	1,835,852	40.59%
	<u>4,522,491</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, 2019, as follows:

	Operating Fund
Operating Revenue	
Amounts Billed Prior to Billing Adjustments	\$ 4,435,941
Other Revenues	42,695
Adjustment	<u>(191,723)</u>
Operating Revenue Applicable to Operating Expenses	<u>4,286,913</u>
Operating Expenses	
Personnel Services	1,700,843
Contractual Services	
Maintenance	521,820
Service Charge	131,726
Sludge Removal	193,648
Utilities	692,316
Insurance	397,451
Other	206,622
Commodities	<u>442,487</u>
Total Operating Expenses	<u>4,286,913</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Schedule of Allocation Costs
December 31, 2019 (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	\$ 2,546,691	59.41%
Village of Glen Ellyn	1,740,222	40.59%
	<u>4,286,913</u>	<u>100.00%</u>

C. The computation of the billing adjustment for the fiscal year ended December 31, 2019 follows:

	Village of Lombard	Village of Glen Ellyn	Totals
Charges			
Total Operating Expenses (Depreciation Excluded)	\$ 2,546,691	1,740,222	4,286,913
Equipment Replacement Reserve	1,933,042	1,601,957	3,534,999
Total Operating Charges	<u>4,479,733</u>	<u>3,342,179</u>	<u>7,821,912</u>
Amount Billed	4,566,476	3,404,465	7,970,941
Plus: Credit for Other Revenues Received	25,364	17,331	42,695
Revenues Available to Offset			
Operating Charges	<u>4,591,840</u>	<u>3,421,796</u>	<u>8,013,636</u>
Amount Due from (to) Villages	<u>(112,107)</u>	<u>(79,617)</u>	<u>(191,724)</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Schedule of Allocation Costs
December 31, 2019 (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, 2019 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, 2019 (as shown the prior page)	\$ (112,107)	(79,617)	(191,724)
Billing Adjustments:			
July 2019 to December 2019	53,955	(53,955)	—
Cumulative Balance Due from (to) Villages*	(58,152)	(133,572)	(191,724)

*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 Authority

Participant	Amount Billed	Receivable (Payable) December 31, 2019	Receivable (Payable) December 31, 2018	Amount Received
Village of Lombard	\$ 4,566,476	(58,152)	155,529	4,663,853
Village of Glen Ellyn	3,404,465	(133,571)	293,881	3,564,775
	7,970,941	(191,723)	449,410	8,228,628

SECTION 8.0

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

SECTION 9.0

**GWA PRESENTATION –
MATT STREICHER,
EXECUTIVE DIRECTOR
AND
THOMAS ROMZA,
ASSISTANT DIRECTOR**

Glenbard Wastewater Authority



Full Board Meeting Presentation
November 19, 2020

Matt Streicher, P.E., BCEE, P.O.
Tom Romza, P.E.



Talking Points

- Executive Oversight Committee Member Introductions
- Performance Statistics
- 2020/2021 Major Projects
- Operations & Maintenance Fund
- Capital Fund
- Budget Summary
- Action Requested



Executive Oversight Committee Representatives



Diane McGinley - President
Kelli Christiansen – Trustee
Mark Franz – Manager
Julius Hansen - Public Works Director



Keith Giagnorio - President
Bill Ware – Trustee
Scott Niehaus – Manager
Carl Goldsmith - Public Works Director

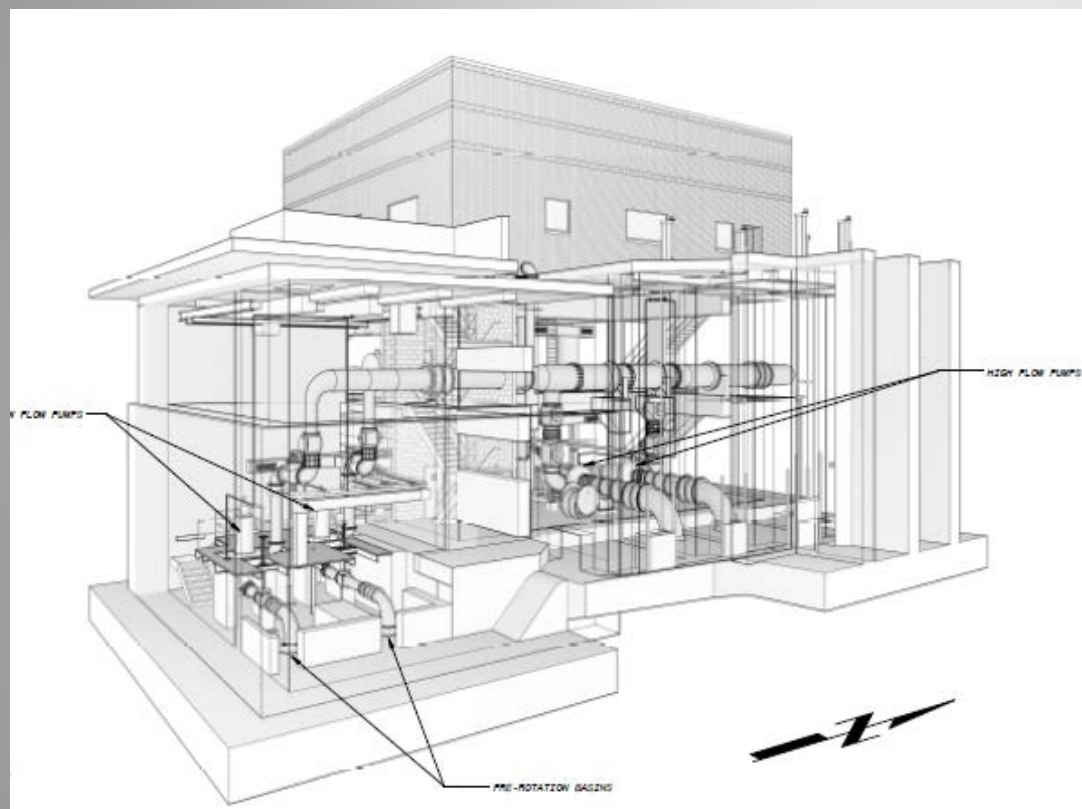


2020 Key Performance Indicators

- **~ 3,471,000,000 (3.47 Billion) Gallons Treated Through September 2020**
 - ✓ 5 Year Average = 3,529,000,000 (3.53 Billion) Gallons Treated Through September
- **28.93 Inches Total Rainfall Through September 2020**
 - ✓ 5 Year Average = 32.82 Inches Through September
- **Main Plant = No Permit Excursions**
 - ✓ Current Record – No Excursions Since 4/4/2013
- **Combined Sewer Outfall Facility = 0 Excursions**
 - ✓ Last Occurrence was an April 15, 2018 Wet Weather Event
- **No Lost Time Injuries Since 2013**
- **18 Odor Complaints Through September 2020**
 - ✓ 2017 Odor Complaints = 172 Through September 2017
 - ✓ 2018 Odor Complaints = 70 Through September 2018
 - ✓ 2019 Odor Complaints = 40 Through September 2019
 - ✓ Annual Average Previous to 2017 = 6



2020 Odor Control Improvements





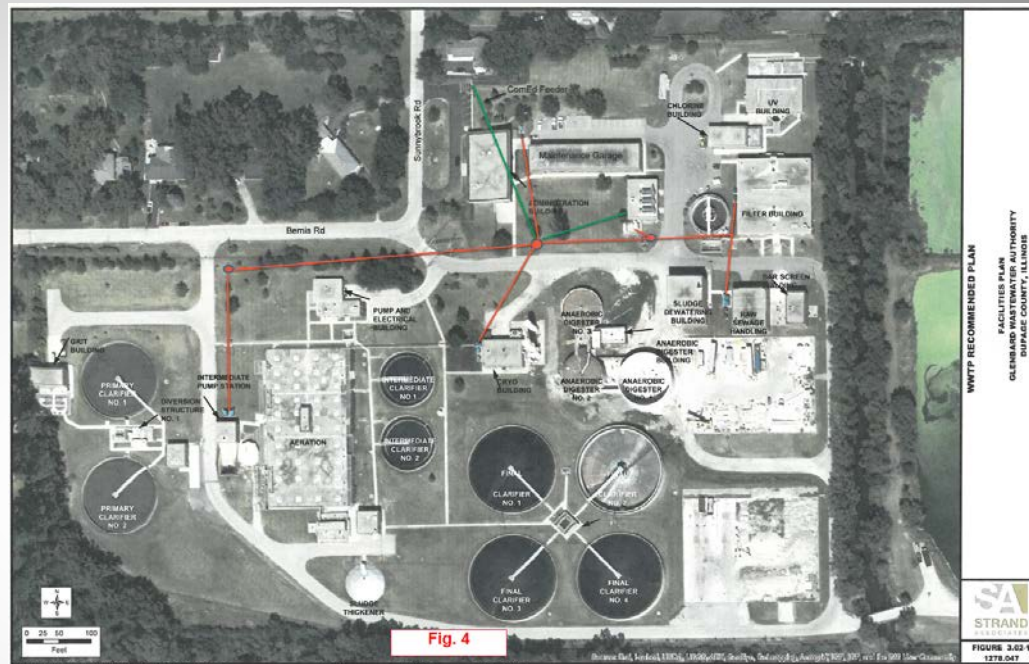
Top CY2020 Capital Projects



Description	Project Budget Amount	Project Actual (through October 2020)	\$ Over/ Under Budget	Assumptions / Comments
Facility Improvement Project Construction	\$2,500,000	\$1,432,098	(\$1,067,902)	Contractor did not stick to any budget forecasts, so this was difficult to budget for. The remaining contract still needs to be paid out, however a deductive change order is expected to be passed. This was funded with an IEPA loan
Facility Imp. Project Construction Engineering	\$150,000	\$163,520	\$13,520	EOC approved \$300k amendment in October with an expected completion date of July 2020. The above mentioned deductive change order is meant to cover over budget for this item
Electric Service Distribution System Rehabilitation Project Engineering	\$250,000	\$56,720	(\$193,280)	The project was intended to start in the spring but was shelved for several months so that the Authority could apply for grants, however, none were awarded and therefore the project began in early Fall
Electric Service Distribution System Rehabilitation Project Construction	\$2,500,000	\$130,622	(\$2,369,379)	The project was intended to start in the spring but was shelved for several months so that the Authority could apply for grants, however, none were awarded and therefore the project began in early Fall
Biosolids Dewatering Improvements Engineering	\$330,000	\$269,579	(\$60,421)	Design was started and completed in 2020, and came in significantly under budget
Top 4 Large Projects	\$5,730,000	\$2,052,538	(\$3,677,462)	



Top CY2021 Capital Projects

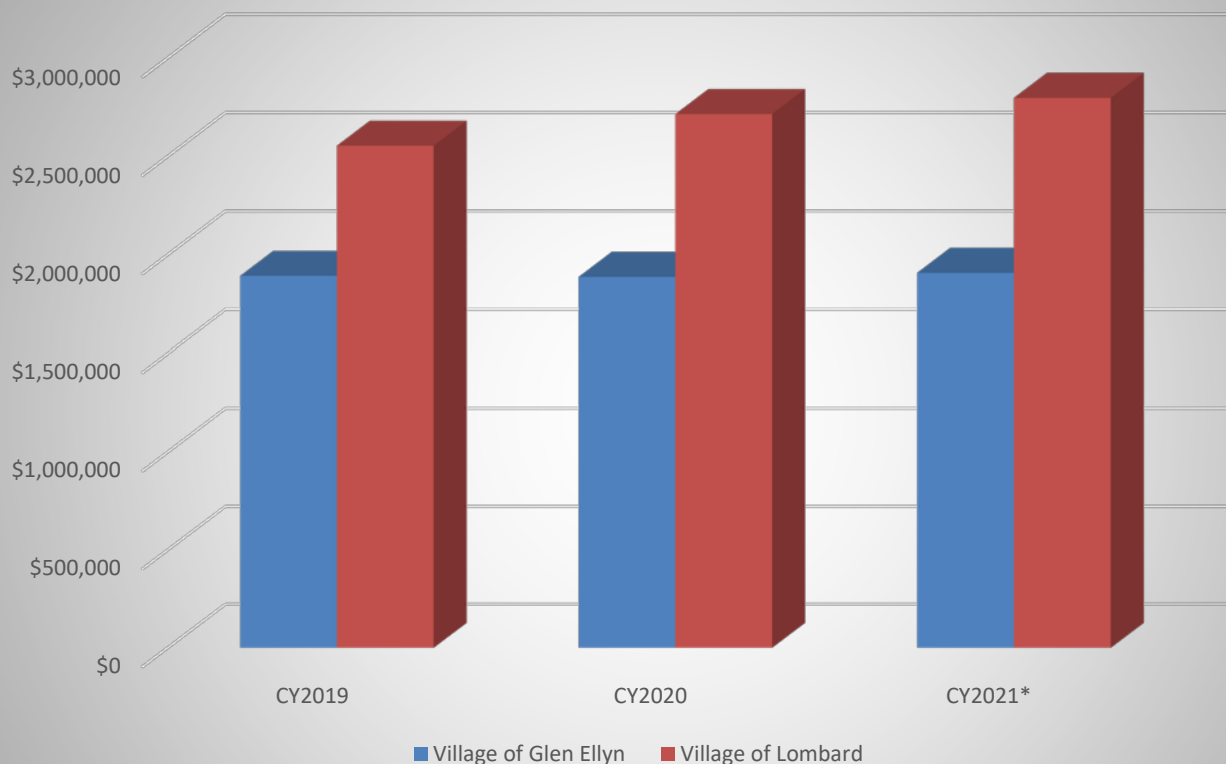


Description	Project Budget Amount	Assumptions / Comments
Electric Service Distribution System Rehabilitation Project Construction	\$4,758,000	Due to the late start of this project in 2020, the majority of this project will be completed in 2021, with a completion date of late October 2021
Electric Service Distribution System Rehabilitation Project Engineering	\$133,100	The scope of the construction engineering services was reduced due to in-house capabilities GWA has. This contract is expected to coincide with construction, and will be completed near the end of 2021
Biosolids Dewatering Improvements Construction	\$2,085,000	This project was designed and bid out in 2020, with construction expected to commence in early 2021. This will be funded by an IEPA SRF low interest loan
Biosolids Dewatering Improvements Engineering	\$104,000	The scope of the construction engineering services was reduced due to in-house capabilities GWA has, and will again coincide with the construction. The engineering service are also eligible to be funded from the IEPA SRF low interest loan if we chose to.
Top Large Projects	\$7,080,100	



Partner Allocations

Operation & Maintenance



	CY2019	CY2020	CY2021*
Village of Glen Ellyn	\$1,892,192	\$1,887,319	\$1,907,748
Village of Lombard	\$2,553,748	\$2,714,775	\$2,796,932
Total Allocations	\$4,445,940	\$4,602,094	\$4,704,680

* - Budgeted



O&M Expense Tracking

CY2020/CY2021 Division 270 Budgeted O&M Comps

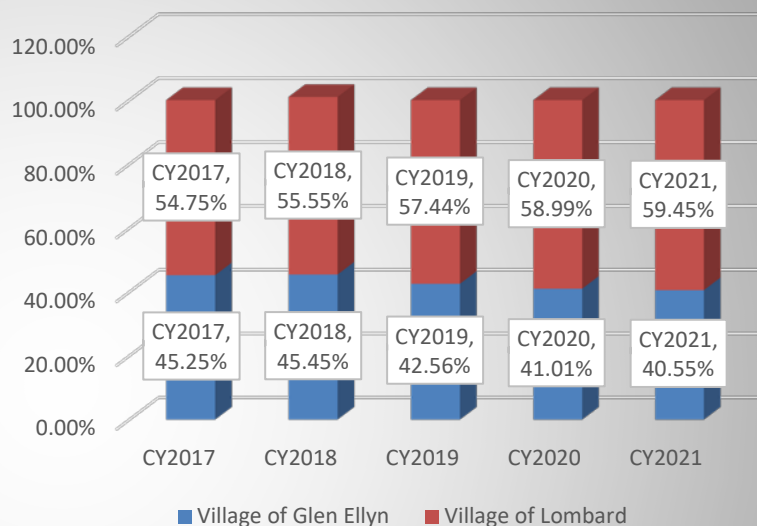




Operation & Maintenance

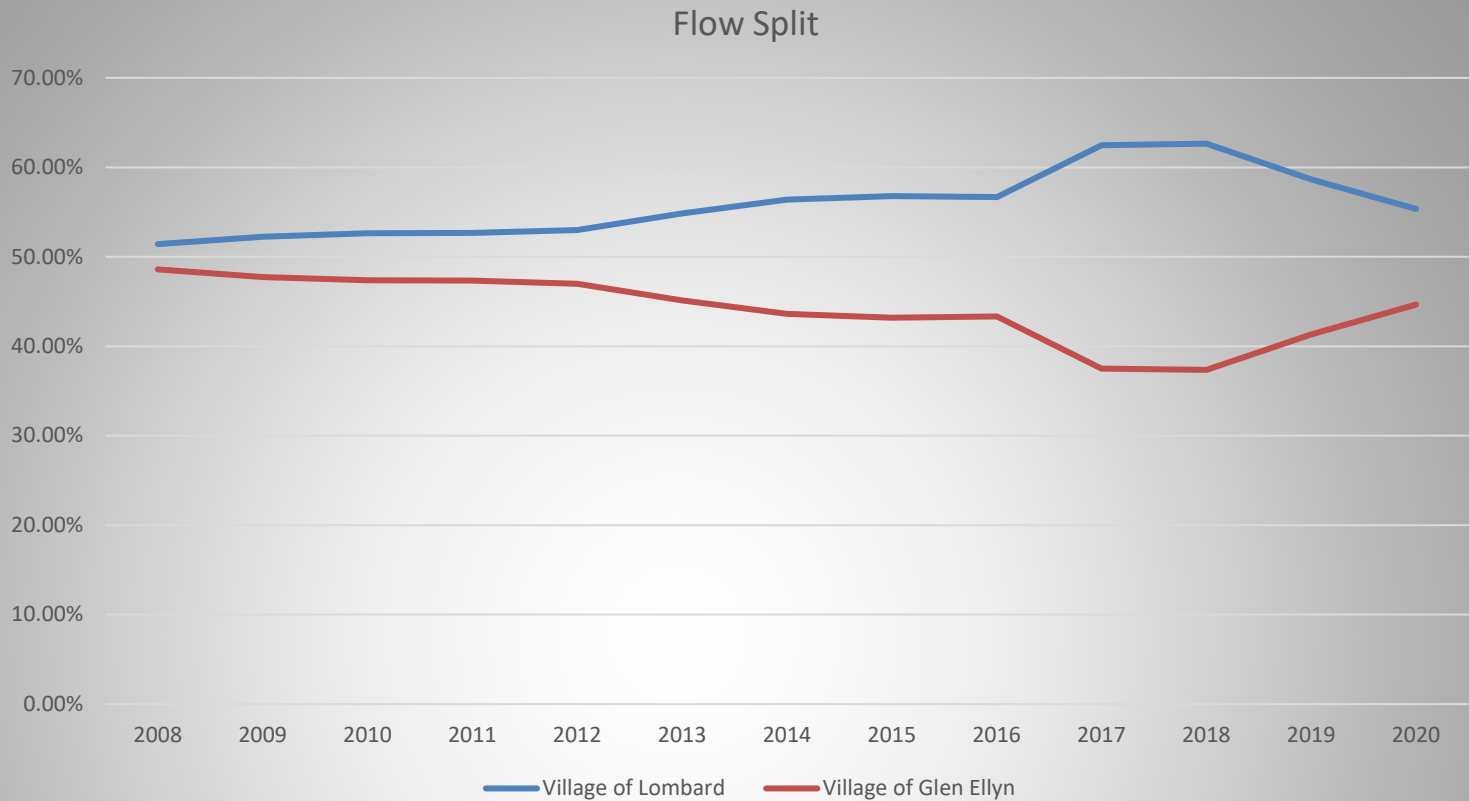
Flow Drives Partner Allocations

The previous 5 year average flow splits are used to calculate the budgeted percentage of partner allocations. True ups are twice per budget year based on **actual** flow bills submitted monthly to each Member Village.



	CY2017	CY2018	CY2019	CY2020	CY2021
Village of Glen Ellyn	45.25%	45.45%	42.56%	41.01%	40.55%
Village of Lombard	54.75%	55.55%	57.44%	58.99%	59.45%

		Actual CY2019	Budgeted CY2020	Estimated CY2020	Budgeting CY2021
Operation/Maintenance					
450010	Glen Ellyn Share - 40.55%	\$ 1,722,890	\$ 1,883,218	\$ 1,825,345	\$ 1,903,693
450015	Lombard Share - 59.45%	\$ 2,521,328	\$ 2,708,876	\$ 2,766,749	\$ 2,790,987
	Partners Allocation	\$ 4,244,218	\$ 4,592,094	\$ 4,592,094	\$ 4,694,680
	Interst Income - O&M Fund	\$ 42,695	\$ 10,000	\$ 8,000	\$ 10,000
	Misc. Revenue	\$ 0	\$ -	\$ -	\$ -
	IRMA Reimbursement	\$ -	\$ -	\$ -	\$ -
DIVISION 270		\$ 4,286,913	\$ 4,602,094	\$ 4,600,094	\$ 4,704,680

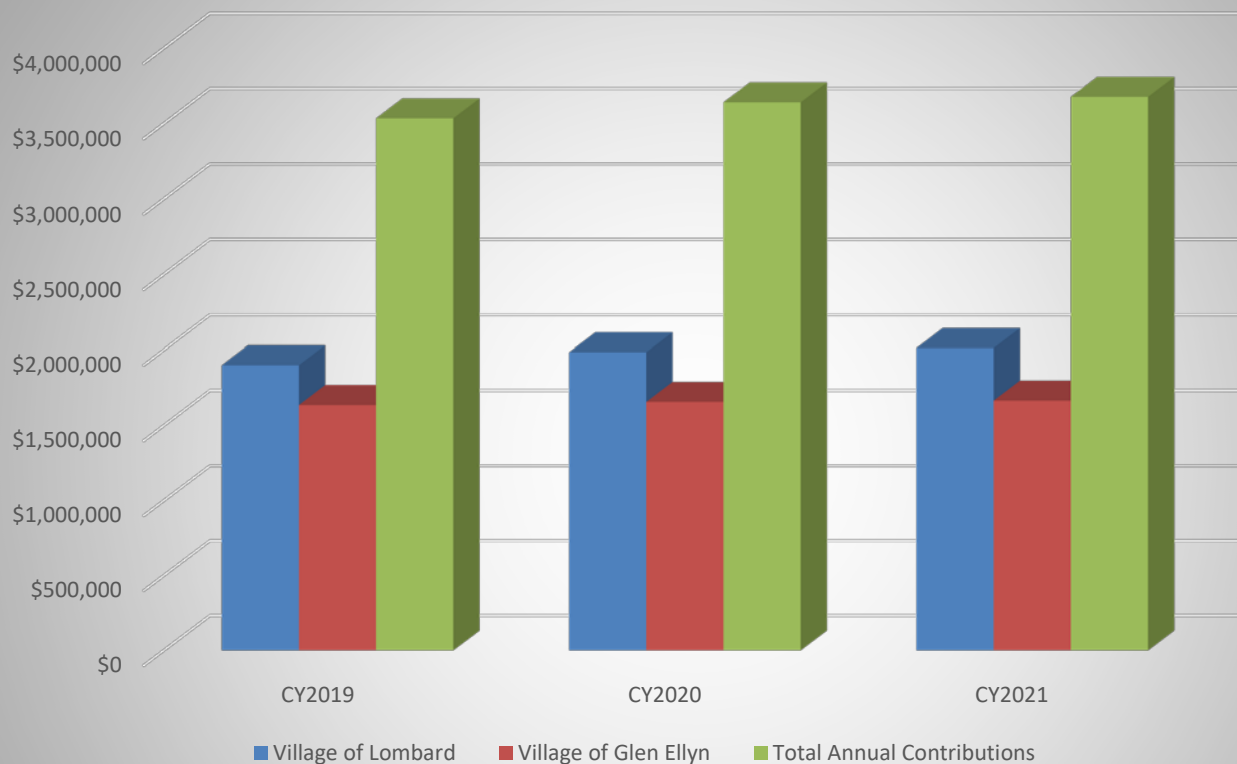


Factors That Affect Flow Split

- 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



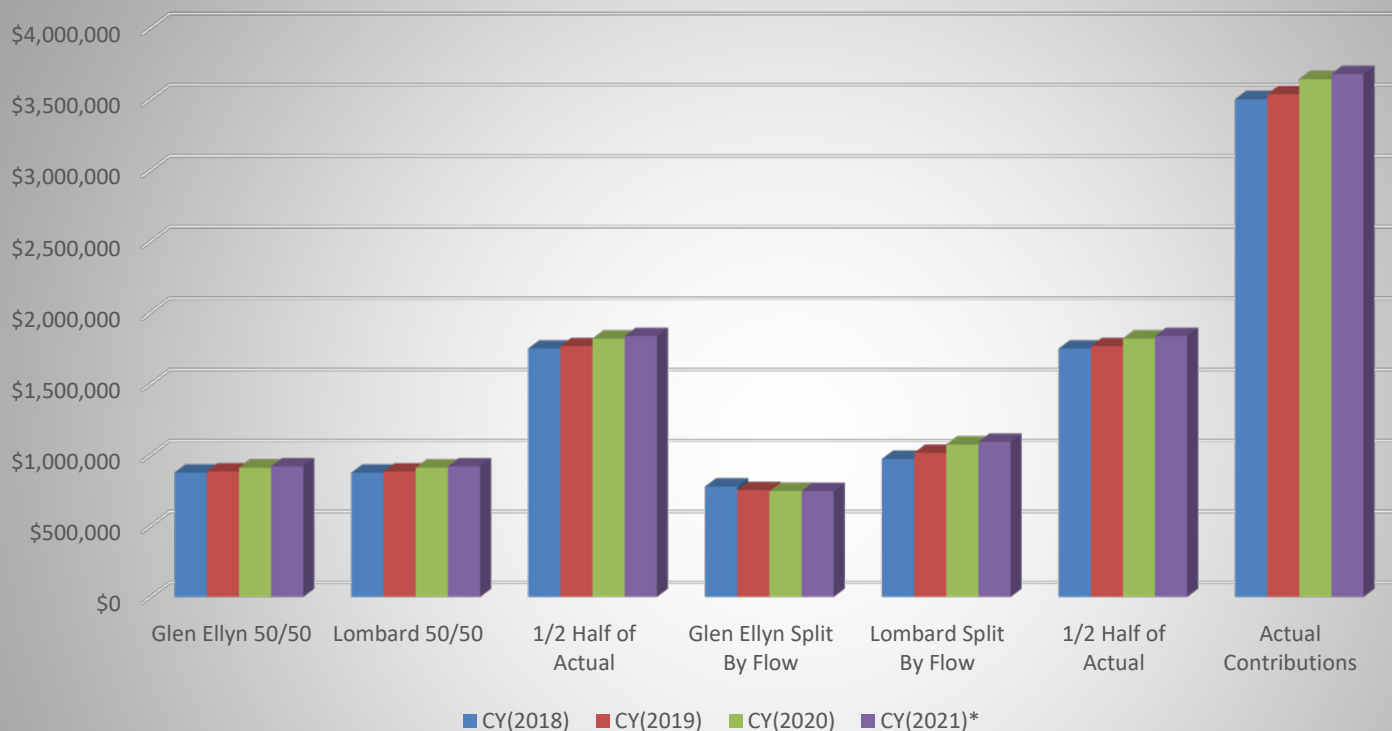
Capital Fund 40 Contributions



	CY2019	CY2020	CY2021
Village of Lombard	\$1,899,002	\$1,984,190	\$2,012,490
Village of Glen Ellyn	\$1,635,998	\$1,656,860	\$1,664,970
Total Annual Contributions	\$3,535,000	\$3,641,050	\$3,677,461



Capital Fund 40 Contribution Flow Splits



Fiscal Year	Glen Ellyn Split 50/50	Lombard Split 50/50	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
CY(2018)	\$875,000	\$875,000	\$1,750,000	\$777,875	\$972,125	44.45 / 55.55	\$1,750,000	\$3,500,000	3%
CY(2019)	\$883,750	\$883,750	\$1,767,500	\$752,248	\$1,015,252	42.56 / 57.44	\$1,767,500	\$3,535,000	1%
CY(2020)	\$910,263	\$910,263	\$1,820,525	\$746,597	\$1,073,928	41.01/58.99	\$1,820,525	\$3,641,050	3%
CY(2021)*	\$919,365	\$919,365	\$1,838,730	\$745,605	\$1,093,125	40.55/59.45	\$1,838,730	\$3,677,461	1%



Proposed Partner Allocations

PROPOSED CY2021 PARTNERS ALLOCATION

	LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund	2,790,987	1,903,693	4,694,680
TOTAL O&M BUDGET	2,790,987	1,903,693	4,694,680
CAPITAL EQUIPMENT REPLACEMENT FUND	2,012,490	1,664,970	3,677,461
<i>TOTAL O&M AND CAPITAL BUDGETS</i>	4,803,478	3,568,663	8,372,141

Proposed CY2021 Partners Allocation Compared to Approved Expenses Allocated to Partners CY2020:

Operation & Maintenance	\$82,111 3.0%	\$20,475 1.1%	\$102,586 2.2%
Capital Improvements	\$28,300 1.4%	\$8,110 0.5%	\$36,411 1.0%
<i>Total O&M and Capital Budgets</i>	\$110,412 2.4%	\$28,585 0.8%	\$138,997 1.7%



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 CY2021 Budget in the amount of \$**11,809,922.**





Glenbard Wastewater Authority

History



The Village of Glen Ellyn jointly established the Glenbard Wastewater Authority with the Village of Lombard through an Intergovernmental Agreement in 1977



In April of 2014 the Intergovernmental Agreement was amended to reflect the current standards by which the Authority is governed today.



Glenbard Wastewater Authority History

1920's – 1968 Glen Ellyn Wastewater Treatment Plant on Bemis Road.

Current location of the Glenbard Wastewater Facility





Glenbard Wastewater Authority

History

1940's – 1977 Lombard Wastewater Treatment Plant on Glen Oak Road.
Current Location of the Stormwater Facility



SECTION 10.0

PROPOSED CY2021 BUDGET APPROVAL



**Glenbard
Wastewater
Authority
CY2021 Budget**



November 19, 2020

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

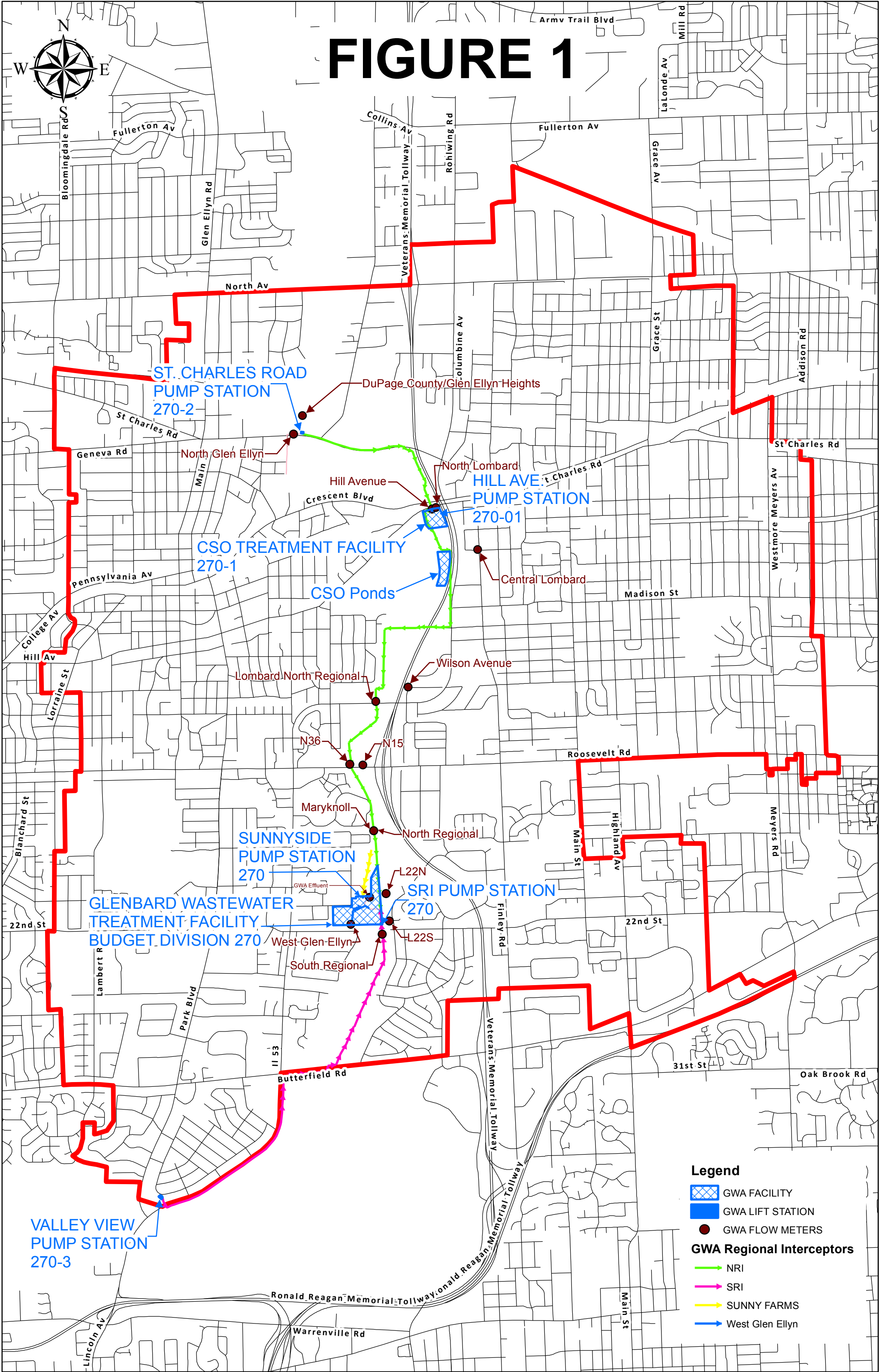
Subject: January 1, 2021 - December 31, 2021 Glenbard Wastewater Authority
Budget (CY2021)

I am pleased to present for your review and consideration the proposed Glenbard Wastewater Authority (Authority) CY2021 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 CY2021 partner allocation shows an overall increase of \$138,997, or 1.7%, compared to the approved CY2020 budget. The budget reflects a substantial capital improvement plan with the continuation projects recommended in the most recent Facility Planning document. The most significant moderate-sized project is the construction of the Biosolids Dewatering Improvements Project. Smaller projects include equipment rehabilitation and replacement, small capital projects, and minor infrastructure upgrades. The Biosolids Dewatering Improvements Project construction expenses are scheduled to be offset with a loan through the IEPA Clean Water Initiative at a low interest rate of 1.39%. 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 2014 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 18.75 highly qualified individuals who are employed with the Authority. Seventeen (17) employees work full-time while another seven (7) work part-time. Eleven employees are certified by the Illinois Environmental Protection Agency in wastewater treatment operations, and eight (8) of those eleven (11) employees hold Class I certificates, the highest certification possible within the State of Illinois.

BUDGET ORGANIZATION

The Authority has adopted a calendar year budget to coincide with a January 1st to December 31st 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:

	Estimated CY2020	Proposed CY2021
Division		
270 - Glenbard Plant	\$4,289,423	\$4,515,212
SRI L.S		
Sunnyside L.S		
270-1 - Stormwater Plant	\$ 133,917	\$ 136,968
Hill Ave. L.S		
270-2 - N. Reg. Int.	\$ 36,529	\$ 30,050
St. Charles Rd. L.S		
270-3 - S. Reg. Int.	\$ 20,065	\$ 22,450
Valley View L.S		
	-----	-----
	\$4,479,934	\$4,704,680

Cash Reserves / Working Cash

FY 2020

Cash Reserves at January 1, 2020	<u>1,280,314</u>
FY20 Projected Surplus/(Deficit)	<u>120,160</u>
Projected Cash Reserves at December 31, 2020	<u>1,400,474</u>
Less: Estimated Encumbrances at December 31, 2020	<u>0</u>
Projected Working Cash at December 31, 2020	<u>1,400,474</u>
Less: FY20 Required Minimum Working Cash	<u>(1,150,524)</u> *
Projected Working Cash Surplus at December 31, 2020	<u><u>249,951</u></u>

Cash Reserves / Working Cash

FY 2021

Projected Cash Reserves at December 31, 2020	<u>1,400,474</u>
FY21 Projected Surplus/(Deficit)	<u>0</u>
Projected Cash Reserves at December 31, 2021	<u>1,400,474</u>
Less: Estimated Encumbrances at December 31, 2021	<u>0</u>
Projected Working Cash at December 31, 2021	<u>1,400,474</u>
Less: FY21 Required Minimum Working Cash	<u>(1,176,170)</u> **
Projected Working Cash Surplus at December 31, 2021	<u><u>224,304</u></u>

* 25% of FY20 Operating Expenses of \$4,602,094

** 25% of FY21 Operating Expenses of \$4,637,749

The seven most significant cost centers in the proposed CY2021 O&M budget are as follows:

1. **Personnel:** The CY2021 proposed GWA team level is at 18.75 full time equivalents (FTE). Personnel costs for the past twenty 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	\$1,863,934	18.3 (Estimated)
CY21	\$1,827,670		

2. **O&M:** Expenses are budgeted in the amount of \$879,388. 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	\$624,997 (Estimated)
CY21	\$570,500 (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 CY2021 budget is proposed at a cumulative amount of \$406,666. 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 \$122,000 per year which includes upgraded flow meters, data analysis and meter maintenance fees.

5. **Insurance:** Expenses are budgeted in the amount of \$418,000 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 \$315,000.

7. **Fees:** Expenses are budgeted in the amount of \$289,456. Fees include payments for service, memberships, or regulatory fees during CY2021.

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.

	Estimated CY2020	Proposed CY2021
Fund 40 – Equip. Replacement		
Debt Payment	\$ 1,631,731	\$ 1,631,731
Project Expenses	\$ 8,341,316	\$ 5,473,510
Property Acquisition	\$ 0	\$ 0
Total	\$ 9,973,047	\$ 7,105,241

Proposed CY2021 capital expenses of \$7,105,241 are 26.9% or \$2,614,924 lower than the CY2020 budgeted capital expenses of \$9,933,165. The decrease reflects the conclusion of the Facility Improvement project along deferment or removal of projects in order to accommodate the lower contribution increases forecasted for the next ten years.

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 CY2021 a five-year average flow split of 40.55% (Glen Ellyn) and 59.45% (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 CY2021 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:

	Budgeted CY2020	Proposed CY2021
Village of Lombard	\$2,708,876	\$2,790,987
Village of Glen Ellyn	<u>\$1,883,218</u>	<u>\$1,903,693</u>
<i>Total</i>	<i>\$4,592,094</i>	<i>\$4,694,680</i>

The overall O&M contribution by the two Villages has increased by \$102,586 or 2.2% more than the CY2020 budget. The allocation to the Villages for the support of the O&M portion of the budget is \$4,694,680. The allocation to the Villages for support of the proposed Capital Fund is \$3,677,461.

CONCLUSION

The total proposed CY2021 budget and comparisons are as follows:

	Budgeted CY2020	Proposed CY2021
O&M	\$ 4,602,094	\$ 4,704,680
<u>Capital</u>	<u>\$ 9,933,165</u>	<u>\$ 7,105,241</u>
Total	\$14,535,259	\$11,809,922

Respectfully Submitted,



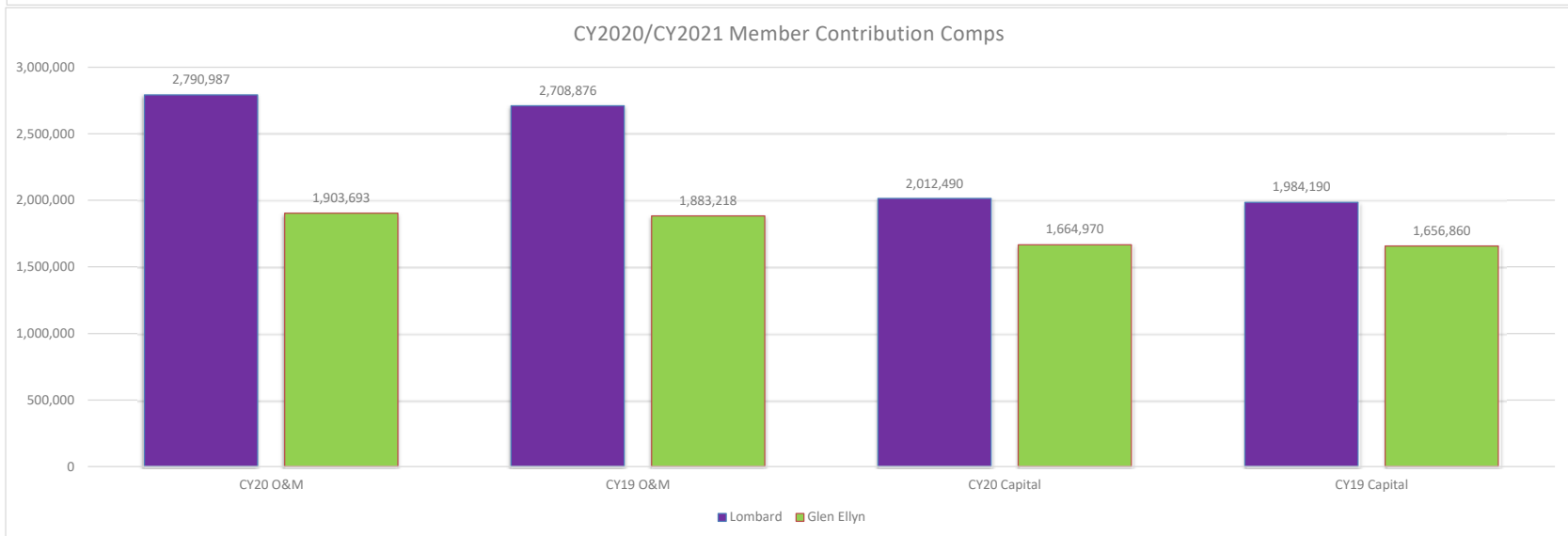
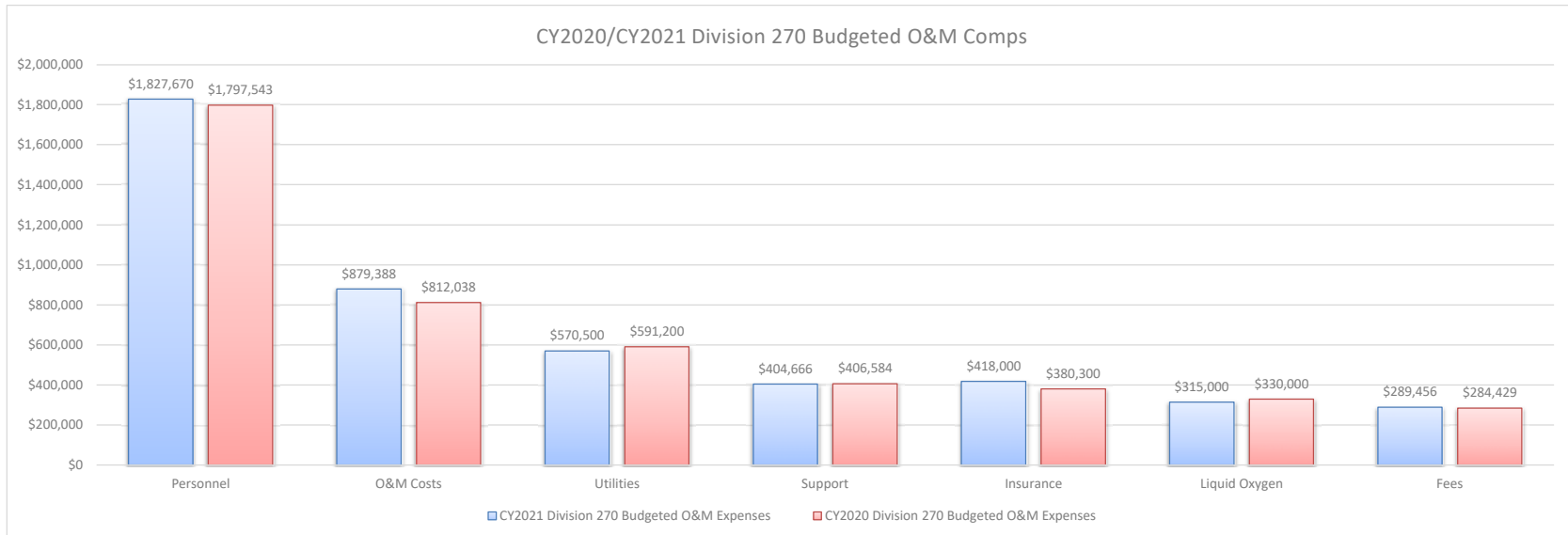
Matt Streicher, P.E. BCEE, PO, ENV SP
Executive Director
Glenbard Wastewater Authority

Glenbard Wastewater Authority
 Budget CY2021
 All Funds
 Expense Allocation to Partners

APPROVED CY2020 EXPENSES ALLOCATED TO PARTNERS			
Fund 27 -- Operation & Maintenance Fund	LOMBARD	GLEN ELLYN	TOTAL
	2,708,876	1,883,218	4,592,094
TOTAL O&M BUDGET	2,708,876	1,883,218	4,592,094
CAPITAL EQUIPMENT REPLACEMENT FUND	1,984,190	1,656,860	3,641,050
TOTAL O&M AND CAPITAL BUDGETS	4,693,066	3,540,078	8,233,144
ESTIMATED ACTUAL CY2020 EXPENSES ALLOCATED TO PARTNERS			
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	LOMBARD	GLEN ELLYN	TOTAL
270-1 -- Stormwater Plant / Hill Ave L.S.	2,530,330	1,759,092	4,289,423
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	78,998	54,919	133,917
270-3 -- South Reg. Int. / Valley View L.S.	21,548	14,981	36,529
	11,836	8,229	20,065
TOTAL O&M BUDGET	2,642,713	1,837,221	4,479,934
CAPITAL EQUIPMENT REPLACEMENT FUND	1,984,190	1,656,860	3,641,050
TOTAL O&M AND CAPITAL BUDGETS	4,626,903	3,494,081	8,120,984
CY2020 BUDGET OVER (UNDER)	(66,163)	(45,997)	(112,160)
PROPOSED CY2021 PARTNERS ALLOCATION			
Fund 27 -- Operation & Maintenance Fund	LOMBARD	GLEN ELLYN	TOTAL
	2,790,987	1,903,693	4,694,680
TOTAL O&M BUDGET	2,790,987	1,903,693	4,694,680
CAPITAL EQUIPMENT REPLACEMENT FUND	2,012,490	1,664,970	3,677,461
TOTAL O&M AND CAPITAL BUDGETS	4,803,478	3,568,663	8,372,141
Proposed CY2021 Partners Allocation Compared to Approved Expenses Allocated to Partners CY2020:			
Operation & Maintenance	\$82,111	\$20,475	\$102,586
	3.0%	1.1%	2.2%
Capital Improvements	\$28,300	\$8,110	\$36,411
	1.4%	0.5%	1.0%
Total O&M and Capital Budgets	\$110,412	\$28,585	\$138,997
	2.4%	0.8%	1.7%

Glenbard Wastewater Authority Budget CY2021 Operations & Maintenance				
SUMMARY BY DIVISION				
Expense Allocation to Partners REVENUES	Actual CY2019	Budgeted CY2020	Estimated CY2020	Budgeting CY2021
Div. 270 -- Glenbard Wastewater Authority	4,244,218	4,592,094	4,592,094	4,694,680
Interest O&M Fund	42,695	10,000	8,000	10,000
Miscellaneous Revenue	0	0	0	0
IRMA Reimbursement	0	0	0	0
Total Revenues	4,286,913	4,602,094	4,600,094	4,704,680
EXPENSES	Actual CY2019	Budgeted CY2020	Estimated CY2020	Budgeting CY2021
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	4,125,065	4,406,294	4,289,423	4,515,212
270-1 -- Stormwater Plant / Hill Ave L.S.	115,099	140,600	133,917	136,968
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	29,673	33,000	36,529	30,050
270-3 -- South Reg. Int. / Valley View L.S.	17,075	22,200	20,065	22,450
Total O&M Expense:	4,286,913	4,602,094	4,479,934	4,704,680
Village of Glen Ellyn O&M Expenditures	1,824,510	1,887,319	1,837,221	1,907,748
Village of Lombard O&M Expenditures	2,462,403	2,714,775	2,642,713	2,796,932
Budget (Over) Under	1	0	120,160	0
Use of Available Cash				

Glenbard Wastewater Authority CY2021 Total Budget				
	Actual CY2019	Budgeted CY2020	Estimated CY2020	Budgeting CY2021
Operations & Maintenance	\$4,286,913	\$4,602,094	\$4,479,934	\$4,704,680
Capital Costs (Expenses & Debt Repayment)	\$3,194,816	\$9,933,165	\$9,927,579	\$7,105,241
TOTAL	\$7,481,729	\$14,535,259	\$14,407,513	\$11,809,922



**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 22nd 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 CY2020**Operations & Maintenance****Division 270****Expense Allocation to Partners****REVENUE**

		Actual CY2019	Budgeted CY2020	Estimated CY2020	Budgeting CY2021
Operation/Maintenance					
450010	Glen Ellyn Share - 40.55%	1,722,890	1,883,218	1,825,345	1,903,693
450015	Lombard Share - 59.45%	2,521,328	2,708,876	2,766,749	2,790,987
	Partners Allocation	4,244,218	4,592,094	4,592,094	4,694,680
Interest Income - O&M Fund		42,695	10,000	8,000	10,000
	Misc. Revenue	0	0	0	0
	IRMA Reimbursement	0	0	0	0
DIVISION 270		4,286,913	4,602,094	4,600,094	4,704,680

NOTE: The flow splits used to calculate partner payments for CY2021 are as follows:

Flow Split for Glen Ellyn: 40.55%

Flow Split for Lombard 59.45%

(for 5 yrs. Average ending 12/31/19)

NOTE: The flow splits used to calculate partner payments for CY2020 are as follows:

Flow Split for Glen Ellyn: 41.01%

Flow Split for Lombard 58.99%

(for 5 yrs. Average ending 12/31/18)

NOTE: The flow splits used to calculate partner payments for CY2019 are as follows:

Flow Split for Glen Ellyn: 42.56%

Flow Split for Lombard 57.44%

(for 5 yrs. Average ending 12/31/17)

Budget CY2021
Operations and Maintenance
Division 270
Expense Allocation to Partners

Budget CY2021 Operations and Maintenance Division 270 Expense Allocation to Partners			Footnotes	EXPENSES				% Difference CY20-CY21	\$ Difference CY20-CY21
				Actual CY2019	Budgeted CY2020	Estimated CY2020	Budgeting CY2021		
Personnel Services									
510100	Salaries - Regular		4	1,383,880	1,412,000	1,513,584	1,440,000	2.0%	28,000
510110	Salaries - Part-Time Ops.		5	54,409	60,000	44,501	60,000	0.0%	0
510200	Salaries - Overtime		6	47,691	66,000	50,976	66,000	0.0%	0
510300	Salaries - Temporary/Seasonal			5,144	7,000	1,295	7,000	0.0%	0
510400	FICA			109,053	118,193	117,856	120,335	1.8%	2,142
510500	IMRF		7	99,145	134,350	135,722	134,335	0.0%	(15)
	State Unemployment			1,521	0	0	0	0.0%	0
	Total			1,700,842	1,797,543	1,863,934	1,827,670	1.7%	30,127
Contractual Services and Commodities									
520305	Employee Recognition			989	1,000	500	1,000	0.0%	0
520600	Dues/Subs./Fees			10,005	9,900	9,998	9,900	0.0%	0
520615	Recruiting/Testing			1,010	1,000	1,000	1,000	0.0%	0
520620	Employee Education		8	16,075	28,700	12,985	24,700	-13.9%	(4,000)
520625	Travel (Mileage)			199	750	400	750	0.0%	0
520700	Pro. Serv.-Legal Support		9	23,060	15,000	15,000	20,000	33.3%	5,000
520750	Legal Notices			641	500	803	500	0.0%	0
520775	Regulatory Fees			52,740	53,000	53,000	53,000	0.0%	0
520776	DuPage River Salt Creek Work Group Fee		:	32,024	32,200	33,145	34,140	6.0%	1,940
520806	Pro. Serv.-Lab Support			26,258	28,500	22,900	25,000	-12.3%	(3,500)
520816	External Consulting Fees		;	8,736	20,000	16,900	20,000	0.0%	0
520825	Audit Fees / Pro. Serv. - Acct.		<	14,700	15,100	16,629	15,100	0.0%	0
520885	Insurance - Liability (MICA)		43	148,072	145,000	137,756	145,000	0.0%	0
520893	Wellness/Health Incentives			600	0	0	0	0.0%	0
520895	Insurance - Health		44	248,779	235,300	276,774	273,000	16.0%	37,700
520970	Maint. - Bldg. & Grds.			5,658	10,700	9,700	9,950	-7.0%	(750)
520971	Bldg. & Grounds - Support			47,696	56,600	38,900	54,674	-3.4%	(1,926)
520975	Maint. - Equipment			110,366	267,388	72,000	350,388	31.0%	83,000
520976	Maint. - Support		45	46,087	60,550	58,950	64,750	6.9%	4,200
520980	Maint. - Electronics			74,889	66,000	60,387	60,000	-9.1%	(6,000)
520981	Elect. - Support		46	195,740	222,534	226,177	217,774	-2.1%	(4,760)
520990	Operations - Supplies			12,669	14,100	7,100	7,100	-49.6%	(7,000)
520991	Operations - Support			4,500	7,000	7,044	7,000	0.0%	0
521055	Professional Services - Other Support			186	4,000	4,000	4,000	0.0%	0
521130	Overhead Fees		47	131,726	134,229	134,228	137,316	2.3%	3,087
521150	Sludge Disposal - Land Applied		48	193,648	185,000	221,068	195,000	5.4%	10,000
521195	Telecommunications			30,085	27,200	31,627	31,500	15.8%	4,300
521201	Electric Power		49	522,098	395,000	423,529	375,000	-5.1%	(20,000)
521202	Natural Gas		4:	35,713	60,000	56,021	60,000	0.0%	0
521203	Water			21,199	20,000	26,306	15,000	-25.0%	(5,000)
521204	Self-Gen Gas			4,382	6,000	4,600	6,000	0.0%	0
530100	Office Expenses			13,029	16,500	15,000	16,500	0.0%	0
530106	Operating Supplies - Lab			14,950	17,000	20,723	16,000	-5.9%	(1,000)
530107	Pretreatment Expenses			158	4,500	2,000	4,500	0.0%	0
530200	Administrative Purchases			0	2,000	1,700	1,000	-50.0%	(1,000)
530225	Safety			15,471	21,500	17,900	21,000	-2.3%	(500)
530440	Chemicals		4;	35,780	90,000	88,701	90,000	0.0%	0
530443	Liquid Oxygen		4<	318,438	330,000	295,237	315,000	-4.5%	(15,000)
530445	Uniforms			5,866	5,000	4,800	5,000	0.0%	0
	Total			2,424,223	2,608,751	2,425,488	2,687,543	3.0%	78,791
TOTAL DIVISION 270				4,125,065	4,406,294	4,289,423	4,515,212	2.5%	108,918

CY2021 DIVISION 270 O&M FOOTNOTES

(1) SALARIES (\$1,412,000):

This budget number includes salaries provided for seventeen (17) full-time staff members. The full-time equivalent for all staff is approximately 18.8 including part-time operators and seasonal staff.

(2) SALARIES - PART-TIME OPERATORS (\$60,000):

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. For approximately seventeen (17) years we have 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. This item is based on the equivalent of one (1) full time 40 hour per week employee.

(3) SALARIES – OVERTIME (\$66,000):

GWA continues to trend overtime and manage this expense with best management practices in mind. The increase over last year is due to the potential to add a new policy that will put the Maintenance and Electrical departments in on-call rotations in addition to the Operations department.

(4) IMRF (\$131,838):

This represents a \$2,513 decrease compared to the CY2020 budget number of \$134,350.

(5) EMPLOYEE EDUCATION (\$24,700):

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.

(6) PROFESSIONAL SERVICE LEGAL (\$20,000):

This item had a \$5,000 increase from CY2020 and 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 FIP.

(7) **DUPAGE RIVER SALT CREEK WORK GROUP (\$33,145):**

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 we continue to collaborate with the IEPA with regard to our 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 two permit cycles (10 years) without impending NPDES limits for phosphorus, and is currently in negotiations to get another permit cycle (5 years) included onto the exemption.

(8) **External Consulting Fees (\$20,000):**

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 CY2019 the Authority anticipates needing to use external consultants for a number of small jobs or studies.

(9) **AUDIT FEES (\$15,100):**

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 CY2020 financials.

(10) **INSURANCE LIABILITY (\$145,000):**

This item represents the annual premium cost of our 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 CY2021 and an excess liability policy. This Line item is the same as the number that was utilized for the CY2020 budget. Liability insurance consists of 2/3's Workman Comp costs and 1/3 Property insurance costs.

(11) **INSURANCE HEALTH (\$273,000):**

Health care is provided through the Village of Glen Ellyn insurance plan. This line item reflects a \$37,700 increase over the CY2020 budget number of \$235,300.

(12) MAINTENANCE SUPPORT (\$64,750):

This line item reflects work previously budgeted in the Maintenance-Contractual line item. This represents a \$4,200 increase from the CY2020 budget number of \$60,550, and is solely a result of increased fleet maintenance costs from the Village of Glen Ellyn.

(13) ELECTRICAL SUPPORT (\$217,774)

This line item reflects a decrease in CY2021 compared to CY2020 budget number of \$222,534. The decrease is attributed to cost adjustments in annual service contracts.

(14) OVERHEAD FEES (\$137,316):

Overhead fees per the Intergovernmental Agreement (IGA) are based on the annually published CPI-U Chicago increase of 2.3% for the CY2021 budget. In 2015 the administrators for the member Villages reviewed the demands of the Authority regarding the Operating Agency's responsibility for oversight and felt that after three years (per the IGA) the review of workload allocation and the cost to support the Authority is acceptable until the next review due this year.

(15) SLUDGE DISPOSAL FEES (\$195,000):

Sludge disposal fees have been calculated based the bid price that was obtained in CY2018 for a 3-year contract, and estimated volume of sludge produced. This cost includes the costs of hauling sludge off plant site daily in order to better mitigate odors.

(16) ELECTRIC POWER (\$375,000):

In CY2017 The Authority signed a four (4) year agreement which began in CY2018 (February) with Direct Energy for a Fixed Fee of \$0.04436/KWH (reduction from previous 3-year contract with Dynegy Energy for \$.0478/KWH.) Our 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 to the digester upset, conservative numbers have been reinserted into the budget keeping in mind the uncertainty of the co-digestion/HSW program, and its effect on the ability to generate more electricity. The \$375,000 budget number for CY2021 is based on past trends and predicted CHP Electricity production, as well as normal operating parameters for the plant.

(17) NATURAL GAS (\$60,000):

In CY2017 The Authority signed a four (4) year agreement which began in CY2018 (April 1) with Constellation Energy Services for a Fixed Fee of \$2.78 per dekatherm (reduction from previous 3-year contract with Integrys Energy for a Fixed Fee of \$4.19 per dekatherm) The Authority is looking to continue to reduce our natural gas costs with the CHP process which as a secondary savings driver will reduce the need for natural gas as a fuel for our 1.5 million BTU boilers used to heat the anaerobic digesters. The hot water created by the engines is used to heat the digester which lowers the temperature of the water as it recirculates back through the engine and gets reheated. The hydronic process of the CHP system is complicated due to the needs of two processes, the anaerobic digester heating demands and the CHP engine cooling demands. The two must work together to successfully regulate the temperatures each one specifically needs.

The hot water if not needed by the boilers, will be cooled by the radiators to keep the CHP's from overheating.

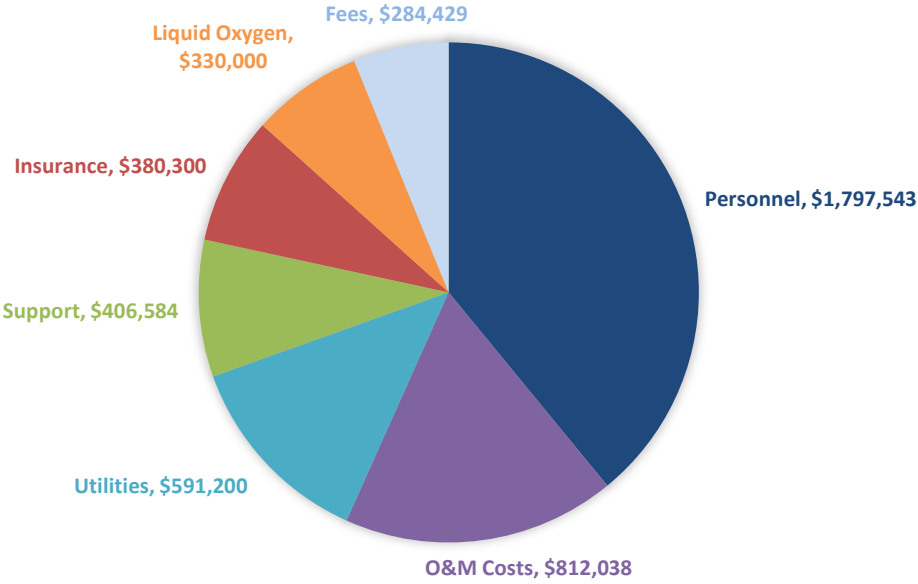
(18) CHEMICALS (\$90,000):

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. Polymer production costs continue to increase annually due to the product being petroleum based. This item saw a significant increase from CY2018 due to higher hauling costs, as well as the additional of a chemical system related to the Facility Improvement Project

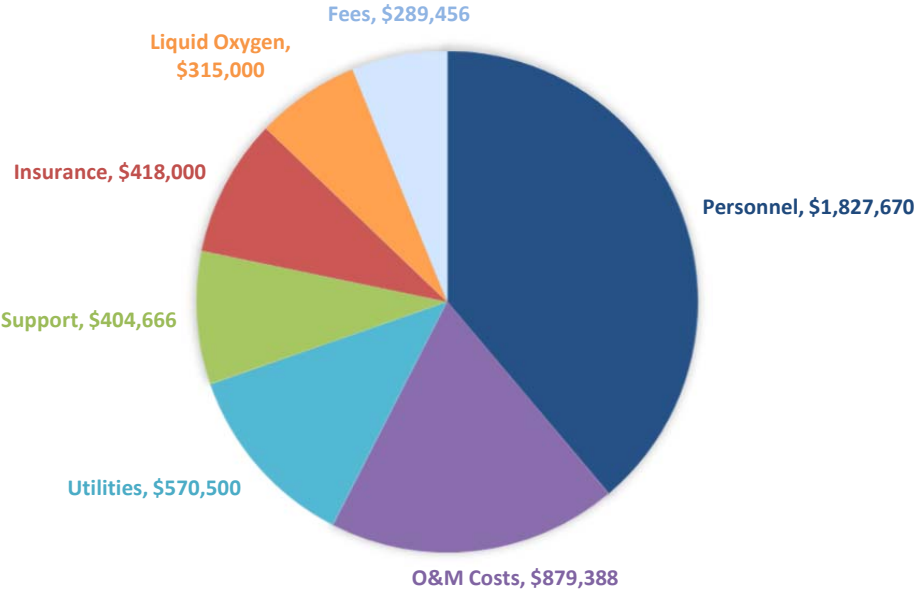
(19) Liquid Oxygen (\$330,000)

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 us to start using less energy, while still operating the high purity oxygen system, and gave us the ability to fine tune our 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 would also consume less staff time since the cryogenic plant would no longer be in operation, and would reduce overall operational costs. This line item has a \$15,000 decrease from CY2020, which is a result of trying to refine actual numbers based on historical usage. Since this is still a relatively new process, we continue to refine the number as we have more historical data to base it off of.

CY2020 O&M EXPENSES



CY2021 O&M EXPENSES



**Glenbard Wastewater Authority
CY2021 Personnel Budget
Division 270 -- 510100-510500**

	Item	Comments	CY20 Budgeted	CY21 Budgeting
510100	Salaries - Regular		1,412,000	1,440,000
510110	Part - Time Operations	= 1.0 Full Time Equivalent	60,000	60,000
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	Part Time Labor	= .5 Full Time Equivalent	7,000	7,000
			<hr/>	<hr/>
			Salaries Regular, PT Ops & Seasonal	1,479,000
			Salaries Overtime (3)	66,000
			<hr/>	<hr/>
			Salaries	1,545,000
				1,573,000
510400	FICA - 7.65%		118,193	120,335
510500	IMRF - 8.92%		134,350	134,335
			<hr/>	<hr/>
			Personnel Services	\$1,797,543
				\$1,827,670

**Glenbard Wastewater Authority
CY2021 Recognition/Awards Budget
270 520305**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Recognition/Awards	Miscellaneous (Manager's Discretion)	1,000		1,000	
Total		<u>1,000</u>	<u>\$1,000</u>	<u>1,000</u>	<u>\$1,000</u>

Glenbard Wastewater Authority
CY2021 Dues/Fees/Subscriptions Budget
270 520600

Item	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Dues/Fees/Subs.	Water Environment Federation - Memberships	1,600		1,600	
	WEF - Publications	500		500	
	NACWA	1,100		1,100	
	IAWA	5,500		5,500	
	NFPA Membership	0		0	
	American Public Works Associaton - Memberships	0		0	
	Fox Valley Operators Association	300		300	
	Julie - Locating Services	400		400	
	Miscellaneous (Managers Discretion)	500		500	
			\$9,900		\$9,900

Glenbard Wastewater Authority
CY2021 Recruit/Test Budget
270 520615

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Recruiting/Testing	Daily Herald	1,000		1,000	
		<hr/>		<hr/>	
		1000		1000	

Glenbard Wastewater Authority
CY2021 Employee Training/Education Budget
270 520620

		CY20 Budgeted	CY21 Budgeting
Administration	Employee Education - Administration		
	WEFTEC -- Chicago, IL		
	Streicher	3,000	1,000
	Romza	3,000	1,000
	CSWEA. IWEA, IAWA (Meetings/Conferences)	5,000	5,000
	NACWA Pretreatment Conference - Staat	1,000	1,000
	IPSI - Illinois Public Sector Institute Training:	0	0
	Streicher - Year 3 of 3 year training program	1,500	1,500
	Romza - Year 2 of 3 year training program	1,500	1,500
	Staat - Year 1 of 3 year training program	1,500	1,500
Operations	Employee Education - Operations (5 Operators)		
	WEFTEC --	100	100
	Misc Tech Seminars	2,000	2,000
	Central States WEA, IAWA State Conferences	2,000	2,000
Maintenance	Employee Education - Maintenance		
	WEFTEC --	0	0
	Facilities Maintenance Show -- 4 Maint Mech (Chicago)	100	100
	Maintenance Based Courses/Seminars (APWA Snow and Ice)	500	500
	IPSI - Illinois Public Sector Institute Training	0	0
	Braga - Year 3 of 3 year training program	1,500	1,500
	Misc Tech Seminars	3,000	3,000
Electrical	Employee Education - Electrical		
	Misc Tech Seminars	2,000	2,000
	Facilities Maintenance, ISA Shows -- R. Freeman, P. Dziejwior & J. Solita (Chicago)	0	0
Lab	Employee Education - Laboratory		
	Misc Tech Seminars	1,000	1,000
		\$28,700	\$24,700

This fund is inclusive of all costs associated with each Training/Education item, including transportation(non-mileage), hotel, rental car, and meals.

**Glenbard Wastewater Authority
CY2021 Mileage Reimbursement Budget
270 520625**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Travel	Travel for Seminars/Training				
	Manufacturing Trade Shows	250		250	
	I-Pass	500		500	
		<hr/>		<hr/>	
		\$750		\$750	

**Glenbard Wastewater Authority
CY2021 Pro. Svc. Legal Budget
270 520700**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Pro. Svc. Legal	Contracted Legal Assistance	15,000		20,000	
Total			\$15,000		\$20,000

Glenbard Wastewater Authority
CY2021 Legal Notices
270 520750

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Legal Notices	Chicago Tribune				
	Daily Herald	500		500	
			\$500		\$500

Glenbard Wastewater Authority
CY2021 Regulatory Fees
270 520775

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Glenbard Plant	IEPA Regulatory Fees associated with the NPDES permit and sludge disposal permit as legislated by State.	53,000		53,000	
		<hr/>		<hr/>	
				\$53,000	\$53,000

**Glenbard Wastewater Authority
CY2021 DuPage River Salt Creek Work Group Commitment
270 520776**

Recommendation		CY20 Budgeted	Total	CY21 Budgeting	Total
GWA	Workgroup Membership Dues	32,200		34,140	

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.

	\$32,200		\$34,140
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Glenbard Wastewater Authority
CY2021 Prof. Svc. Lab. Budget
270 520806

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Cont. Lab Testing	Suburban Laboratories (Metals)	25,000		25,000	
	Digester Testing				
	Monthly Process Testing				
	Monthly Sludge Fecal Testing				
	Bio-Monitoring Services per NPDES Permit	3,500		0	
			\$28,500		\$25,000

**Glenbard Wastewater Authority
CY2021 Prof. Svc. Eng. Budget
270 520816**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Pro. Serv. Engr.	External Consulting Fees	20,000		20,000	
		<hr/>		<hr/>	
				\$20,000	\$20,000

**Glenbard Wastewater Authority
CY2021 Prof. Svc. Acct. Budget
270 520825**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Pro. Svc. Acct.	Contracted Audit/Acct. Fees	11,700		11,700	
	Single Audit for SRF Disbursements	3,400		3,400	
			<hr/> \$15,100		<hr/> \$15,100

Glenbard Wastewater Authority
CY2021 Insurance Liability Budget
270 520885

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Ins.-Liability	Fees for Liability Coverage	145,000		145,000	
			\$145,000		\$145,000

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

Total Liability Insurance Amount: \$145,000 is a 0% increase compared to the \$145,000 budgeted for CY2020

Glenbard Wastewater Authority
CY2021 Health Insurance Fees Budget
270 520895

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Ins. - Health	Fees for Employee Health Insurance Coverage	235,300		273,000	
			\$235,300		\$273,000
Total Health Insurance amount reflects a 16% increase over budgeted (\$235,300) for CY2020					

**Glenbard Wastewater Authority
CY2021 - Buildings and Grounds Budget
Maintenance
270 520970**

Description	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
GWA Building/Grounds	Janitorial Supplies for Custodians	3,000		3,000	
	Door/Lock/Misc Repairs	1,500		1,250	
	Bldg./Equipment. Painting Supplies (Non-Contract)	1,000		750	
	Misc. Repair Parts	2,000		2,000	
	Mulch	500		400	
	Planting Beds	500		300	
	Grass Seed	200		250	
	Topsoil	2,000		2,000	
			\$10,700		\$9,950

Glenbard Wastewater Authority
CY2021 - Buildings and Grounds - Support Budget
Maintenance
270 520971

DESIGNATION	RECOMMENDATIONS	CY20 Budgeted	Total	CY21 Budgeting	Total
Glenbard Plant	Roofing Systems Survey	0		0	
	Contractor Door/Lock Repairs	1,500		1,500	
	Spoil Removal	0		0	
	Shop Towel Service	2,750		2,400	
	Fire Extinguisher Service/Repairs	3,000		3,000	
	Elevator Service/Repairs	0		0	
	Elevator Press Tests	1,000		1,000	
	Elevator Inspections	2,500		2,500	
	Landscape Maintenance	21,200		20,624	
	Pest Control	300		300	
	Mosquito Spraying	600		600	
	Tru-Green Chemlawn - Turf/Shrub Disease Control	5,000		5,000	
	Contracted Window Repairs	1,000		1,000	
	Contracted Janitorial Service	15,000		14,000	
	Unanticipated Contracted Building/Grounds Repairs	2,000		2,000	
	Admin Window Cleaning Contract	750		750	
			\$56,600		\$54,674

Glenbard Wastewater Authority
CY2021 Equipment Maintenance Budget
270 520975

Building	Designation	CY20 Budgeted	CY21 Budgeting
A	Bar Screen	2,300	1,300
B	Raw Pump	2,050	1,700
C	Grit Removal	2,750	1,850
D	Primary Pump	2,150	1,400
E	Primary Scum	2,625	1,225
F	Unox	6,300	6,300
H	Screw Pump	7,550	7,550
I	Final Clarifiers	1,250	1,050
J	Pump & Metering	2,350	2,350
L	Sand Filter	1,150	700
N	Warehouse	250	100
P	Press	4,700	2,200
Q	Cryo.	3,100	3,100
R	Administration	1,750	1,500
S	Maint. Garage	5,250	4,000
T	Electrical Shop	3,050	2,700
U	Digester	3,200	3,000
V	Co-Gen	6,500	1,500
Y	Combined Heat and Power	188,413	287,813
Z	SRI Lift Station	3,500	3,250
	Miscellaneous	17,200	15,800
TOTAL		\$267,388	\$350,388

Glenbard Wastewater Authority
CY2021 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Bldg A - Bar Screen	Bar Screen PM/Repairs	1,000		750	
	Rag Washer PM/Repairs	1,000		250	
	Isolation Gate PM/Repair	100		100	
	Potable Water System PM/Repairs	100		100	
	Non-Potable Water System PM/Repairs	100		100	
			\$2,300		\$1,300
Bldg B - Raw Pump	Potable Water System PM/Repair	100		100	
	Non-Potable Water System PM/Repair	1,500		1,500	
	Raw Pump PM/Repair	150		100	
	Parco System PM/Repair	200		0	
	Isolation Gate PM/Repair	100		0	
			\$2,050		\$1,700
Bldg C - Grit	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	1,000		100	
	Grit Washer System PM/Repairs	750		750	
	Blower System PM/Repairs	200		200	
	Odor Control PM/Repair	400		400	
			\$2,750		\$1,850
Bldg D - Primary Pump	Potable Water System PM/Repairs	50		50	

Glenbard Wastewater Authority
CY2021 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
	Sump Pump System PM/Repairs	0		250	
	Non-potable Water System PM/Repairs	100		100	
	Sludge Pump System PM/Repairs	1,000		500	
	Scum System PM/Repairs	1,000		500	
			\$2,150		\$1,400
Bldg E - Primary Scum	Potable Water System PM/Repairs	50		50	
	Non-Potable Water System PM/Repairs	75		75	
	Scum Compaction System PM/Repairs	500		100	
	Odor Control System PM/Repairs	2,000		1,000	
			\$2,625		\$1,225
Bldg F - Unox	Seal Antifreeze	100		100	
	Unox System PM/Repairs	200		200	
	Mixer PM/Repairs	5,000		5,000	
	Valve Repair/Replacement	1,000		1,000	
			\$6,300		\$6,300
Bldg H - Screw Pump	V-Belts	750		750	
	Grease	5,800		5,800	
	Drive Oil	1,000		1,000	
		<u>7,550</u>	\$7,550	<u>7,550</u>	\$7,550
Bldg I - Final Clarifiers	Enclosure Insulation	200		50	

Glenbard Wastewater Authority
CY2021 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
	Final Clarifier PM/Repair	500		500	
	Valve PM/Repair	500		500	
			\$1,200		\$1,050
Bldg J - Pump and Metering	Sludge Pumping System PM/Repair	1,500		1,500	
	Potable Water System PM/Repair	100		100	
	Nitro Waste System PM/Repair	500		500	
	Non-Potable Water System PM/Repair	250		250	
		<u>2,350</u>	\$2,350	<u>2,350</u>	\$2,350
Bldg L - Disc Filter	Potable Water System PM/Repair	150		50	
	Non-Potable Water System PM/Repair	500		250	
	Disc Filter PM/Repair	500		400	
		<u>1,150</u>	\$1,150	<u>700</u>	\$700
Bldg N - Warehouse	Shelving Rehab	250		100	
		<u>250</u>	\$250	<u>100</u>	\$100
Bldg P - Press	Sludge Press System PM/Repair	2,000		750	
	FOG System PM/Repair	2,000		1,000	
	Non-Potable Water System PM/Repair	100		100	
	Polymer System PM/Repair	500		250	
	Potable Water System PM/Repair	100		100	
	Press Seal	0		0	
		<u>4,700</u>	\$4,700	<u>2,200</u>	\$2,200

Glenbard Wastewater Authority
CY2021 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Bldg Q - Cryo	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
CY2021 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
	Replacement PRV's	0		0	
	Emergency Repair/Parts	1,000		1,000	
			\$3,100		\$3,100
Bldg R - Admin	Lavatory Repair Parts	750		750	
	Laboratory Systems PM/Repair	500		500	
	Washer/Dryer Parts	500		250	
			\$1,750		\$1,500
Bldg S - Maintenance Garage	Welding Supplies	2,500		2,000	
	Potable Water System PM/Repair	250		250	
	Compressed Air System PM/Repair	1,000		500	
	Shop Tools	1,500		1,250	
			\$5,250		\$4,000
Bldg T - CRAS/Electric Shop	Compressed Air System PM/Repair	250		100	
	Potable Water System PM/Repair	250		50	
	Non-Potable Water System PM/Repair	150		150	
	Carbo Pumping System PM/Repair	2,300		2,300	
	Carbo Piping PM/Repair	100		100	
			\$3,050		\$2,700
Bldg U - Digester	Boiler Parts / Cleaning	250		200	
	Non-Potable Water System PM/Repair	250		150	

Glenbard Wastewater Authority
CY2021 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
	Potable Water System PM/Repair	100		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	100		100	
			\$3,200		\$3,000
Bldg V - Co-Gen	Coolant (Completed in 2017)	0		0	
	Oil	5,000		0	
	Filters (Air/Oil)	1,500		1,500	
	Gauges	0		0	
	Miscellaneous (Plugs, Coils, etc.)	0		0	
			\$6,500		\$1,500
Bldg Y - CHP	600 Hour Service Interval (17 Intervals per engine)	18,000		18,000	
	1200 Hour Service Interval (6 Intervals per engine)	20,813		20,813	
	7500 Hour Service Interval (1 Interval per engine)	0		0	
	12000 Hour Service Interval (1 Interval per engine)	25,600		0	
	20000 Hour Service Interval (1 Interval per engine)	124,000		248,000	
	Recommended Spare Parts	0		1,000	
			\$188,413		\$287,813
Bldg Z - SRI	Salt/ Brine Parts (Snow)	500		250	

**Glenbard Wastewater Authority
CY2021 Equipment Maintenance Budget
Maintenance
270 520975**

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
	Pump Parts/Seals	3,000		3,000	
		<u>3,000</u>	\$3,500	<u>3,000</u>	\$3,250
	Miscellaneous				
	Paints/Supplies	250		200	
	Replacement Tools	3,000		3,000	
	Oil Analysis	200		200	
	Batteries (Cordless Tools)	0		750	
	Hardware -- Bolts/Nuts/Drills/Taps	5,000		4,000	
	Parts Repair Shipping Costs (Freight)	250		250	
	Portable Pump Hose Replacements	200		200	
	Vacuum Hose Replacment	200		200	
	Safety Lane Vehicle Inspections	600		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	2,500		2,000	
	Unanticipated Equipment Repair Parts	2,000		2,000	
		<u>2,000</u>	\$17,200	<u>2,000</u>	\$15,800
GWA Facilities	TOTAL		\$267,338		\$350,388

Glenbard Wastewater Authority
CY2021 Equipment Maintenance - Support Budget
270-520976

Building	Designation	CY20 Budgeted	CY21 Budgeting
R	Administration	1,200	1,200
S	Maint. Garage	1,250	1,250
T	CRAS/Electric Shop	0	0
U	Digester	0	0
V	Co-Gen	0	0
	Intermediate Clarifiers	0	0
Y	Combined Heat & Power	8,000	8,000
	Miscellaneous	17,200	15,600
	Vehicle Maintenance Services	32,900	38,700
	TOTAL	\$60,550	\$64,750

Glenbard Wastewater Authority
CY2021 Equipment Maintenance - Support
Maintenance
270-520976

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Bldg R - Administration	Washer/Dryer Chemicals	<u>1200</u>	\$1,200	<u>1200</u>	\$1,200
Bldg S - Maintenance Garage	Safety Klean Parts Service	0		0	
	Torch Gas Cylinder Lease	750		750	
	Miscellaneous	<u>500</u>	\$1,250	<u>500</u>	\$1,250
Bldg T - CRAS/Electrical Shop	Boiler Repairs	0		0	
	Pump Repairs	0		0	
	Boiler Certification Inspections	<u>0</u>	\$0	<u>0</u>	\$0
Bldg U - Digester	Boiler Repairs	0		0	
	Boiler Tuneup/Inspection/Cleaning/Repairs	0		0	
	Boiler Certification Inspections	<u>0</u>	\$0	<u>0</u>	\$0
Bldg Y - CHP	Support Services (Second Year of Two Years)	<u>8,000</u>	\$8,000	<u>8,000</u>	\$8,000
GWA Facilities	Miscellaneous Certifications/Services				
	Overhead Crane Inspection/Repairs	3,500		2,000	
	State Boiler/Pressure Vessel Certifications	2,500		2,500	
	Elevator Service	1,500		1,500	

**Glenbard Wastewater Authority
CY2021 Equipment Maintenance - Support
Maintenance
270-520976**

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
	Elevator Inspections - Lombard	0		0	
	RPZ - Lombard	500		500	
	RPZ Inspections	2,000		2,000	
	Electric Powered Tool Repairs	200		0	
	Oil Recycling	1,000		1,000	
	Safety Lane Vehicle Inspections	600		600	
	Heavy Equipment Rental	2,500		2,500	
	Contracted Crane Service	2,500		2,000	
	Unanticipated Contracted Repairs	1,000		1,000	
			\$17,800		\$15,600
Equipment Services Support		32,900		38,700	
			\$32,900		\$38,700
	TOTAL		\$61,150		\$64,750

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Building	Designation	CY20 Budgeted	CY21 Budgeting
A	Bar Screen	3,000	2,600
B	Raw Pumps	8,300	5,300
C	Grit	2,700	2,400
D	Primary Clarifier	500	500
E	Primary Pump	2,600	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	2,800	2,300
K	Thickener	550	550
L	Sandfilter	2,200	1,700
N	Warehouse	800	800
O	UV	2,900	2,700
P	Press	3,900	3,400
Q	Cryo	1,100	1,100
R	Administration	3,000	2,900
S	Maint. Garage	1,300	1,300
T	CRAS	2,200	2,200
U	Digester	3,800	3,300
V	Co-Gen	2,800	2,800
Y	CHP	3,800	3,300
	Elec. Supplies	10,000	11,000
		\$66,000	\$60,000

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Bar Screen	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	800		400	
	Telecommunications PM/Repairs	0		0	
	Bar Screen Total		\$3,000		\$2,600
Raw Pumps	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	2,000		1,000	
	HVAC Equipment PM/Repairs	700		700	
	Instrumentation PM/Repairs	2,000		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	2,000		1,000	
	Telecommunications PM/Repairs	0		0	
	Raw Pumps Total		\$8,300		\$5,300

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Grit	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	500		200	
	Telecommunications PM/Repairs	0		0	
	Grit Total		\$2,700		\$2,400
Primary Clarifier	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	
	Primary Clarifier Total		\$500		\$500

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Primary Pump	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	1,000		500	
	Telecommunications PM/Repairs	0		0	
	Primary Pump Total		\$2,600		\$2,100
Unox Deck	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	
	Unox Deck Total		\$3,800		\$3,800

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
ATAD	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	
	ATAD Total		\$500		\$500
Screw Pump	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	
	Screw Pump Total		\$2,100		\$2,100

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Final Clarifer	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	
	Final Clarifier Total		\$1,350		\$1,350
Pump and Meter	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	1,000		500	
	Telecommunications PM/Repairs	0		0	
	Pump and Metering Total		\$2,800		\$2,300

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Thickener	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	
	Thickener Total		\$550		\$550
Sandfilter	Control Panel PM/Repairs	100		100	
	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	0		0	
	SCADA System PM/Repairs	1,000		500	
	Telecommunications PM/Repairs	0		0	
	Sandfilter Total		\$2,200		\$1,700

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Warehouse	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	
	Warehouse Total		\$800		\$800
UV	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	700		500	
	Telecommunications PM/Repairs	0		0	
	UV Total		\$2,900		\$2,700

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Press	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		200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	1,000		500	
	Telecommunications PM/Repairs	0		0	
	Press Total		\$3,900		\$3,400
Cryo	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	
			\$1,100		\$1,100

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Administration	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	300		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	500		200	
	Telecommunications PM/Repairs	500		500	
	Administration Total		\$3,000		\$2,900
Maintenance Garage	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	
	Maintenance Garage Total		\$1,300		\$1,300

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
CRAS	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	
	CRAS Total		\$2,200		\$2,200
Digester	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	1,000		500	
	Telecommunications PM/Repairs	0		0	
	Digester Total		\$3,800		\$3,300

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
CHP	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	1,000		500	
	Telecommunications PM/Repairs	0		0	
	Digester Total		\$3,800		\$3,300
Co-Gen	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	
	Co-Gen Total		\$2,800		\$2,800
Electrical Supplies	Conduit, wire, enclosures, fittings, switches, batteries, cleaning supplies, contact cleaners electronic components, Pneumatic Tubing & Fittings Thermal Overloads, fasteners, strut				

Glenbard Wastewater Authority
CY2021 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
	wire, nuts, etc.	10,000		11,000	
	Electrical Total		\$10,000		\$11,000
	Grand Total		\$66,000		\$60,000

Glenbard Wastewater Authority
CY2021 Electrical/Electronics - Support Budget
270 520981

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Administration	Network/Communications Consulting	10,000		10,000	
	Maximo CMMS Consulting	10,000		0	
	Intellution iFIX Global Support	9,200		9,200	
	Software Support agreement Specter (Win-911)	1,200		1,200	
	Software Support Agreements Cisco Smartnet	1,850		2,200	
	Software Support Fortinet Firewall Appliance	300		800	
	Software Support Agreement IBM (Maximo)	7,500		0	
	Software Support Agreement Rockwell (PLC)	1,300		1,300	
	Software Support OpWorks	5,000		5,300	
	Software Support Hach WIMS	0		0	
	Software Support Agreement TimeTrax (Time Clock)	200		200	
	Software Support Agreement and Battery ADS ECHO	384		499	
	Software Support Symantec (A/V)	500		500	
	Software Support MS Mail A/V	300		300	
	Software Support Symantec Backup Exec	0		0	
	Software Support HP Switches	700		750	
	Telephone System Support Agreement Midco	2,500		2,750	
	Zoom Professional account	0		155	
	Fire/Security Alarm Systems Support Agreement Siemens	12,500		12,600	
	Fire/Security Alarm Systems Testing & Monitoring	3,000		3,000	
	Microsoft Server Select Agreement / Client Select Agreement	4,200		4,200	
	Mozy Pro Offsite Backup Service	1,000		1,100	
	Web Hosting & Support	400		400	
	Software Support Agreement ArcGIS (ESRI)	800		800	
Pretreatment	Linko Annual Software License Fee	6,800		4,120	
Pretreatment	SWIFTCOMPLY Annual Service Fee	0		4,000	
Flow Metering	RJN Flow Meter Maintenance/Data Analysis	132,000		132,000	
UV	Effluent Ammonia Analyzer Service Contract	5,900		6,100	
Plant Wide	HVAC Refrigeration Repairs	5,000		5,000	
Co-Generation	Switchgear Bi-Annual PM	0		6,000	
	Protection Relay Bi-Annual Calibration	0		3,300	
			\$222,534		\$217,774

Glenbard Wastewater Authority
CY2021 Operations - Supplies Budget
270 520990

Item	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Operating Supplies	Operational Supplies				
	Misc. Supplies from Various Vendors	3,400		3,400	
	Yard Hose Replacements	2,500		2,500	
	Primary Clarifier Deodorizer Nozzle Replacements	1,000		1,000	
	Grit Deodorizer Nozzle Replacements	200		200	
	Belt Filter Press Replacement Belts	7,000		0	
		<hr/>		<hr/>	
				\$14,100	\$7,100

Glenbard Wastewater Authority
CY2021 Operations - Support Budget
270 520991

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Plant Wide	Solid Waste / Recycle Waste Disposal	7,000		7,000	
UV	Recycle Fees	0		0	
			\$7,000		\$7,000

Glenbard Wastewater Authority
CY2021 Professional Services - Other
270 521055

Designation	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Administration	Temporary labor services are billed to this account	4,000		4,000	
		<hr/>		<hr/>	
				\$4,000	\$4,000

**Glenbard Wastewater Authority
CY2021 Service Charge Budget
270 521130**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Service Charge	Village of Glen Ellyn -- Overhead fees	134,229		137,316	
		<hr/>		<hr/>	
				\$134,229	\$137,316

CY2021 Overhead fees at 2.3% CPI-U Chicago increase

Glenbard Wastewater Authority
CY2021 Sludge Disposal - Land App. Budget
270 521150

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Sludge Disposal	Trucking fees for Sludge Removal	185,000		195,000	
		<hr/>			
		Total	\$185,000		\$195,000

**Glenbard Wastewater Authority
CY2021 Telecomm Budget
270 521195**

Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
Call One - Admin	12,000		15,000	
PRI Circuit (1901)				
Security Panel (1904)				
SCADA WIN-911 on SCADA 1 & 2 (0958, 0689)				
Fax Line (8119, ported to PRI)				
Dedicated Elevator (1486), CSO (2560)				
Brokered Nat. Gas Meter Reader (0407)				
V.V. Lift Station (1242), St.Char. Lift Station (1247)				
Cell Phone Reimbursements (Matt, Asst. Director, LSC, ERC)	2,400		2,400	
AT&T - E-991 DID #'s	0		0	
Comcast Internet - Primary ISP	2,700		3,000	
AT&T Internet - Secondary ISP (U-Verse)	1,300		1,100	
Verizon Cellular Service - Phones, tablets	5,800		7,000	
Verizon Cellular Service - RTU Radio Network	3,000		3,000	
		\$27,200		\$31,500

**Glenbard Wastewater Authority
CY2021 Electrical Power Budget
270 521201**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Electrical Power	Fees for Purchase of Electric Power & ComEd Delivery Services	395,000		375,000	
		<hr/>		<hr/>	
		\$395,000		\$375,000	

**Glenbard Wastewater Authority
CY2021 Natural Gas - Brokered - Budget
270 521202**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Nat. Gas - Brokered	Fees for Direct and Brokered purchase of Natural Gas	60,000		60,000	
			\$60,000		\$60,000

**Glenbard Wastewater Authority
CY2021 Water Budget
270 521203**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Water	Fees for Purchase of Potable Water - Village of Glen Ellyn	20,000		15,000	
			\$20,000		\$15,000

**Glenbard Wastewater Authority
CY2021 Co-Gen Natural Gas Budget
270 521204**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Natural Gas	Fees for Purchase of Natural Gas (Co-Generation Unit)	6,000		6,000	
			\$6,000		\$6,000

**Glenbard Wastewater Authority
CY2021 Office Supplies Budget
270 530100**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Office Supplies	Supplies for Administrative Management functions (I.e. Office Supplies, Federal Express, UPS, printer/fax, copier supplies, printing)	10,000		10,000	
	Minolta Bus. Sys. Support (copy machine)	2,000		2,000	
	Postage Meter Rental/Postage	1,500		1,500	
	Coffee Machine Services/Supplies	3,000		3,000	
	Total				
			\$16,500		\$16,500

**Glenbard Wastewater Authority
CY2021 Laboratory Supplies Budget
270 530106**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Laboratory Supplies	Laboratory Consumables and Glassware	17,000		16,000	
			\$17,000		\$16,000

**Glenbard Wastewater Authority
CY2021 Pretreatment Supplies Budget
270 530107**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Pretreatment Supplies	Sampling, Dyes, Test Kits, Tools	1,000		1,000	
Public Outreach	Flyers/Brochures/Artwork/Magnets	0		0	
Testing	Annual Local Limit Baseline Testing	3,500		3,500	
			\$4,500		\$4,500

**Glenbard Wastewater Authority
CY2021 Administrative Purchasing Budget
270 530200**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Purchasing	Aerial Photography (Drone Purchase)	1,000		0	
	Celebrating Success	500		500	
	Office Decorations	500		500	
Total					
			\$2,000		\$1,000

**Glenbard Wastewater Authority
CY2021 Safety Budget
270 530225**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Admin	Portable Gas Detection Meter Cal Gas	1,200		1,200	
	Portable Gas Detection Meter Repair/Replacement	2,500		2,500	
	Confined Space Equip. Repairs/Replacement	1,200		1,200	
	Safety shoes (\$200 max. allowance)	3,800		3,800	
	Cintas (First Aid Kit Supplies)	3,300		3,300	
	Safety Supplies	5,000		5,000	
	Safety Program Consultations & Training	3,000		3,000	
	Safety Suggestion Awards	500		0	
	Site Safety and Signage	1,000		1,000	
Total			\$21,500		\$21,000

**Glenbard Wastewater Authority
CY2021 Chemical Supplies Budget
270 530440**

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Treatment Costs	Chemicals that are utilized through daily operation: Hypochlorite, polymer, struvite control, odor control, struvite control, cleaning, acid wash, soda ash, etc.	90,000		90,000	
			<hr/> \$90,000		<hr/> \$90,000

Glenbard Wastewater Authority
CY2021 Liquid Oxygen Supply Budget
270 530443

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Cryo	Liquid Oxygen	330,000		315,000	
			\$330,000		\$315,000

Glenbard Wastewater Authority
CY2021 Uniforms Budget
270 530445

Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Uniforms	Uniform Replacements	5,000		5,000	
Total			\$5,000		\$5,000

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 CY2021

EXPENSES

Operations & Maintenance

Division 270-1

Stormwater Plant & Hill Avenue Lift Station

		Actual CY2019	Budgeted CY2020	Estimated CY2020	Budgeting CY2021	% Difference CY19-CY20	\$ Difference CY19-CY20
Operations & Maintenance							
520775	Regulatory Fees	20,000	20,000	20,000	20,000	0.0%	0
520970	Maint. - Bldgs. & Grnds. / Support	9,980	11,700	8,725	10,768	-8.0%	(932)
520975	Maint. - Equipment	2,393	5,900	4,500	5,200	-11.9%	(700)
520980	Maint. - Electronics	327	4,000	3,000	2,000	-50.0%	(2,000)
521201	Electric Power	35,499	38,000	37,725	38,000	0.0%	0
521202	Natural Gas	4,107	5,000	3,634	5,000	0.0%	0
521203	Water	3,998	5,000	4,826	5,000	0.0%	0
530105	Operations Supplies	539	1,000	835	1,000	0.0%	0
Commodities							
530440	Chemicals	38,256	50,000	50,672	50,000	0.0%	0
Total 270-1		115,099	140,600	133,917	136,968	-2.6%	(3,632)

Glenbard Wastewater Authority
CY2021 Budget - 270-1 - Stormwater Plant & Hill Avenue Lift Station

Item			Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
520775	IEPA Regulatory Fees			20,000		20,000	
					\$20,000		\$20,000
520970	Building/Grounds	Misc. Repairs		2,500		2,500	
		Sidewalk Repairs		500		500	
	Bldg/Grnds - Support	Door/Lock/Window Repairs		500		500	
		Landscape Maintenance		6,700		5,768	
		Pest Control		100		100	
		Fire Extinguisher Service/Repairs		100		100	
		Tru-Green Chemlawn		800		800	
		Roof Inspection		0		0	
		Roof Repairs		500		500	
		Sidewalk Repairs		0		0	
					\$11,700		\$10,768
520975	Maintenance	Unanticipated Equipment Repairs		1,000		1,000	
		Hill Avenue Submersible Pump Service		1,000		1,000	
		Grease/Oil/Belts		2,500		2,500	
		Riparian Maintenance		700		0	
		Peristaltic Pump Replacement Hose		500		500	
	Equipment - Support	Unanticipated Equipment Repairs		0		0	
		Underground Locates		0		0	
		RPZ Inspections		200		200	
					\$5,900		\$5,200
520980	Elect. Maintenance	Control Panel PM/Repairs		200		200	
		Electrical Distribution PM/Repairs		1,200		200	
		HVAC Equipment PM/Repairs		300		300	
		Instrumentation PM/Repairs		800		400	
		LAN PM/Repair		0		0	

Glenbard Wastewater Authority
CY2021 Budget - 270-1 - Stormwater Plant & Hill Avenue Lift Station

Item		Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
		Lighting Equipment PM/Repairs	200		200	
		Motor PM/Repairs	500		250	
		Safety Equipment PM/Repairs	0		0	
		SCADA System PM/Repairs	500		250	
		Telecommunications PM/Repairs	300		200	
				\$4,000		\$2,000
521201	Electricity			\$38,000		\$38,000
521202	Natural Gas	Building Heaters		\$5,000		\$5,000
521203	Water	Hosing, Lab, Chlor/DeChlor carrying water		\$5,000		\$5,000
530105	Operations	Replacement Tools and Yard Hose	1,000		1,000	
				\$1,000		\$1,000
530440	Chemicals	Hypochlorite / Sodium Thiosulfate		\$50,000		\$50,000
Total 270-1				\$140,600		\$136,968

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 CY2021
Operations & Maintenance
270-2
NRI / St. Charles Road L.S.

EXPENSES

		Actual CY2019	Budgeted CY2020	Estimated CY2020	Budgeting CY2021	% Difference CY20-CY21	\$ Difference CY20-CY21
St. Charles Rd. Lift Station							
520970 SC	Maint. - Bldg. & Grnds.	0	500	298	450	-10.0%	(50)
520975 SC	Maint - Equipment	7,420	9,000	9,275	7,600	-15.6%	(1,400)
520980 SC	Maint. - Electronics	468	3,000	2,900	1,500	-50.0%	(1,500)
521201 SC	Electric Power	21,786	20,000	23,711	20,000	0.0%	0
Total		29,673	32,500	36,184	29,550	-9.1%	(2,950)
North Regional Interceptor							
520970 NRI	Maint. - Piping & Grnds.	0	500	345	500	0.0%	0
Total		0	500	345	500	0.0%	0
Total 270-2		29,673	33,000	36,529	30,050	-8.9%	(2,950)

**Glenbard Wastewater Authority
CY2021 Budget - 270-2 NRI / St. Charles Rd. L.S.**

	Item	Recommendations	CY20 Budgeted	Total	CY21 Budgeting	Total
St. Charles L.S.						
520970 SC	Bldg and Grounds	Miscellaneous	200		150	
		Annual RPZ Certification	150		150	
		Annual Fire System Certification	150		150	
				\$500		\$450
520975 SC	Maint. Equip.	Misc Parts/Oils (Post Warranty)	1,500		1,500	
		Submersible Pumps Annual Maintenance	6,000		5,000	
		Generator Service	1,500		1,100	
				\$9,000		\$7,600
520980 SC	Maintenance Electronics	Control Panel PM/Repairs	200		200	
		Electrical Distribution PM/Repairs	400		100	
		HVAC Equipment PM/Repairs	200		200	
		Instrumentation PM/Repairs	500		200	
		Lighting Equipment PM/Repairs	100		100	
		Misc Spare Parts	500		200	
		Motor PM/Repairs	200		200	
		SCADA System PM/Repairs	800		200	
		Telecommunications PM/Repairs	100		100	
				\$3,000		\$1,500
521201 SC	Electric Power		20,000		20,000	
				\$20,000		\$20,000
NRI						
520970 NRI	Maint Piping and Grounds	Misc. repairs to the exposed manholes	500		500	
				500		\$500
Total 270-2				\$33,000		\$30,050

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 22nd 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 CY2021
Operations & Maintenance
270-3

EXPENSES

SRI / Valley View L.S.		Actual CY2019	Budgeted CY2020	Estimated CY2020	Budgeting CY2021	% Difference CY20-CY21	\$ Difference CY20-CY21
Valley View Lift Station							
520970 VV	Bldg. & Grnds. Support	1,671	700	800	700	0.0%	0
520975 VV	Maint. - Equipment	285	5,000	4,796	5,750	15.0%	750
520980 VV	Maint. - Electronics	0	1,000	1,200	500	-50.0%	(500)
521201 VV	Electric Power	12,035	13,000	11,237	13,000	0.0%	0
521203 VV	Water	1,414	2,000	1,782	2,000	0.0%	0
Total		15,404	21,700	19,815	21,950	1.2%	250
South Regional Interceptor							
520970	Maint. - Piping & Grnds.	1,671	500	250	500	0.0%	0
Total		1,671	500	250	500	0.0%	0
Total 270-3		17,075	22,200	20,065	22,450	1.0%	250

Glenbard Wastewater Authority
CY2021 Budget - 270-3 - SRI / Valley View L.S.

DESIGNATION	Item	Recommendation	CY20 Budgeted	Total	CY21 Budgeting	Total
Valley View Lift Station						
520970 VV	Bldg./Grnds - Support	Miscellaneous	500		500	
		Annual RPZ Certification	200		200	
				\$700		\$700
520975 VV	Maint. Equip.	Misc Parts/Oils (Post Warranty)	1,500		1,500	
		Generator Diesel Fuel	0		750	
		Pump Maintenance	2,000		2,000	
		Generator Service	1,500		1,500	
				\$5,000		\$5,750
520980 VV	Maint, Electronics	Control Panel PM/Repairs	100		50	
		Electrical Distribution PM/Repairs	100		100	
		HVAC Equipment PM/Repairs	100		100	
		Instrumentation PM/Repairs	200		100	
		LAN PM/Repairs	100		0	
		Lighting Equipment PM/Repairs	100		50	
		Motor PM/Repairs	100		100	
		SCADA System PM/Repairs	100		0	
		Telecommunications PM/Repairs	100		0	
				\$1,000		\$500
521201 VV	Electricity			\$13,000		\$13,000
521203 VV	Water			\$2,000		\$2,000
SRI						
520970 SRI	Maint Piping and Grounds	Misc. repairs to the exposed manholes	500		500	
		Cleaning & Televising Sewers	0		0	
				\$500		\$500
Total 270-3				\$22,200		\$22,450

Capital

GLENBARD WASTEWATER AUTHORITY FUND 40 CAPITAL PLAN

[illegible]

* = Process Equipment Replacement/Work Done In-House

All other projects include a 15% contingency and Engineering, Legal, & Admin @ 15% of the Construction Cost

CY2021

FUND 40 CAPITAL FOOTNOTES

(1) **Proceeds From Borrowing (\$1,870,000):**

This line item depicts the borrowing in CY2021 to help fund the Biosolids Dewatering Improvements Project. The total amount being requested to borrow is estimated to be \$1,870,000. The total estimated 20-year Debt payment scheduled to begin in CY2022 for the project is \$2,297,762.

(2) **Demand Load Response Program (\$26,000)**

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. This is a 6-year program and will end in CY2023, at which point it may be renewed.

(3) **Leachate Revenue (\$117,000):**

We have a contract Waste Management to include delivering up to 42,000 gallons per day, five days per week at \$0.025/gallon. The Authority has been averaging 22,000 gallons per day which equates to approximately \$200,000/year in additional revenue. There are a couple reasons to leave a conservative number in for this item; if for any reason the leachate has any ill effects on the treatment process, Waste Management will halt all deliveries until the process recuperates. Also, leachate flow is heavily dependent on rainfall, so if less than average precipitation amounts are experienced, there will be a decrease in leachate revenue.

(4) **Fats Oil & Grease (FOG)/Industrial Waste Tipping Fees (\$75,000)**

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 (\$0.05/gallon). 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, and the program is expected to grow after proper demonstration.

(5) **Cell Tower Revenue (\$57,000):**

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. In CY2019 TowerCo/the Village allowed for T-Mobile to also be added, increasing the revenue from about \$53,000/year to \$75,000/year. However, T-Mobile still has yet to install their equipment, so the additional revenue has not been seen. There is no anticipated date for the equipment installation either, so a conservative number was chosen for this revenue item. 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 (\$181,469):

The EOC approved the audit reported CY2019 O&M surplus to be transferred to the Capital Fund 40 at the August 13, 2020 meeting.

(7) Capital Fund Contributions (\$3,677,461):

The Capital Improvement Fund 40 relies on dedicated contributions from both communities to support GWA capital expenses. Based on Facility Planning efforts during FY2013 and FY2014 the Capital Fund 40 will be increased annually based on project demands for an estimated 20 years. The current rate of increase for the Capital Fund is calculated at 1% annually which is a 1% increase compared to CY2020.

(8) Anaerobic Digester Improvement Project Debt Payment (\$637,000):

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. Also included in this project was some cleanup work from the BIP Project. 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.

(9) Facility Improvement (FIP) Debt Payment Actual (Principal & Interest) (\$995,000)

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 is expected in July 2020.

(10) Rolling Stock (\$48,000):

GWA anticipates replacing one of its two fork lift trucks in CY2021

(11) Small Capital Improvements (\$115,000):

This cost center provides for small capital improvements, such as miscellaneous equipment, materials and small projects. In CY2020, GWA budgeted \$85,000 for this line item.

(12) Infrastructure Improvements (\$51,000):

This cost center provides for various infrastructure improvements throughout the GWA Facilities, which would include underground work on various plant utilities. In CY2020, \$97,000 was budgeted for this item.

(13) Roof Replacements (\$47,000):

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

(14) Plant Equipment Rehabilitation (\$100,000):

This cost center provides for various equipment rehabilitations throughout the GWA Facilities, such as work on sewers and lift stations, and rehabilitating existing equipment. In CY2020, \$335,000 was budgeted for this item.

(15) Atmospheric Vaporizer Lease (\$20,000)

In CY2017 the Authority decommissioned it's 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.

(16) Motor Control Center (MCC) Replacements (\$0)

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. Typically, the capital fund would designate \$140,000 per year on this item, however the funds for CY2021 have been deferred in order to help supplement the Programming Logic Controller replacement costs (next item).

(17) Program Logic Controller (PLC) Replacements (\$216,000)

Sufficient replacement funds should be established 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. Based on the estimated replacement costs provided, 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 PLC'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. Typically, the capital fund would designate \$130,000 per year for this item. However, after purchasing new PLC's in CY2020, GWA plans to have the PLC's installed in CY2021 for a cost of \$216,000. The previous item, MCC Replacements (typically \$140k/year), has been deferred in CY2021 so that the combination of the \$140,000 from that item and the \$130,000 from this item can cover the \$216,000 cost.

(18) Unox Deck Replacements (\$0)

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 over the next 10 years to anticipate various replacements for failed equipment and rehabilitation of structures. However, as part of the Electrical Distribution Rehabilitation there is also rehabilitation efforts being performed on the UNOX deck – therefore this cost was deferred for CY2021, and reddiverted to the Distribution project.

(19) DuPage River Salt Creek Work Group (\$281,000):

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

(20) Electric Service Distribution System Rehabilitation Project
(Construction \$2,379,000; Engineering: \$67,000):

Due to recent electrical failures this project had been moved up to be constructed in CY2019, but due to complexities in design, construction started in late CY2020. This was identified in our previous 5-year capital project plan in the Facility Plan as being needed. A RFQ/RFP process selected an engineer in CY2018 to perform the design and engineering. The low bid for this project came in at \$4,758,000, with engineering costs at \$134,000. The funds for this project were distributed evenly between CY2020 and CY2021

The electrical power distribution system is served from a single connection to the local electric utility's distribution system. In the event of loss of utility supply, three on-site 800 kW natural gas generators can produce ample power to serve the facility. The facility has two medium voltage underground distribution circuits, and either circuit can be used to serve all critical plant loads—from the utility or from the generators. However, the two underground circuits share common duct banks and common manholes. Thus, a single event could cause failure of both underground circuits. Alternatives to mitigate these single points of failure will be considered in the analyses. While all the critical plant loads are connected to both medium voltage underground distribution circuits, the Main Cryogenic Compressor and the Administration Building do not have redundant step-down transformers. Thus, a single failure of the step-down transformer to these loads will result in loss of critical power. Alternatives for a redundant transformer or back-up 480 V supply to these two critical loads will be addressed in the analyses. A previous power system study has identified that the protective devices in the supply to the Sludge Dewatering Building and the Digester Building are not appropriately rated to interrupt a worst-case short-circuit event. Appropriate equipment replacement will be addressed in the analyses. As part of the facility's existing maintenance and testing plan, plant staff periodically performs cable testing on the distribution network. The cables being tested must be isolated from the system prior to testing, and the act of cable disconnection (determination) is very time-consuming. Plant staff have expressed an interest in adding disconnect switches to specific circuits to reduce man-hours required to perform the cable testing. Alternatives for more efficient cable testing will be developed in the analyses. The site lighting is aging and appears to be corroding. Replacement of the site lighting will be included in this scope. Any potential incentives or grant funding related to the site lighting or other electrical work shall be explored as well.

(21) Biosolids Dewatering Equipment Replacement Engineering and Construction (\$100,000 & \$1,870,000)

The existing biosolids facility was constructed in 1977 and was last retrofitted in 1991. The majority of the dewatering equipment has an anticipated life of 20 years and is getting past the point of its useful life. The conceptual layout includes two new belt filter presses rated at 200-250 gpm to allow for dewatering only five hours per day, five days per week. The conveyors will be properly sized to convey dewatered sludge from both belt filter presses running simultaneously. The conveyor system will include multiple drop points to allow for discharge across the receiving trailer. A crane system will be included within the project. This budget items are to perform the design engineering of this project and assistance in obtaining an IEPA low interest loan, and prepare for construction in CY2021.

Budget CY2021
Glenbard Treatment Facility
Fund 40 Capital Plan
Capital Improvements Detail

	Estimated CY2020	Budgeting CY2021
PROCEEDS FROM BORROWING	1,980,000	1,870,000
INVESTMENT INCOME	46,000	20,000
CONNECTION FEES - GLEN ELLYN	60,000	25,000
CONNECTION FEES - LOMBARD	16,000	25,000
ENERNOC DEMAND RESPONSE PROGRAM	23,494	26,000
LEACHATE REVENUE	195,801	117,000
FATS OIL & GREASE (FOG) / INDUSTRIAL WASTE TIPPING FEES	105,237	75,000
CELL TOWER REVENUE	60,000	57,000
OPERATING SURPLUS TRANSFERS	181,469	0
PRETREATMENT FINES	0	0
MISCELLANEOUS REVENUE	5,500	1,000
EQUIPMENT REPLACEMENT FUND		
	GLEN ELLYN - 45.28%	1,656,860
	LOMBARD - 54.73%	1,984,191
REVENUES TOTAL:	6,314,552	5,893,461
PRINCIPAL & INTEREST:		
IEPA FIP PRINCIPAL	702,042	702,042
IEPA FIP INTEREST	292,688	292,688
IEPA DIGESTER PRINCIPAL	545,395	559,115
IEPA DIGESTER INTEREST	91,607	77,887
PRINCIPAL & INTEREST TOTALS:	1,631,731	1,631,731
CAPITAL IMPROVEMENTS		
PROPERTY ACQUISITION		
SPENT/ESTIMATED TO SPEND	0	0
CAPITAL IMPROVEMENT PROJECTS		
VEHICLE AND EQUIPMENT REPLACEMENT	45,468	48,000
SMALL CAPITAL PROJECTS	40,000	115,000
INFRASTRUCTURE UPGRADES	50,000	50,600
ROOF REPLACEMENTS	268,000	47,000
PLANT EQUIPMENT REHABILITATION	135,000	100,000
CRYO MAINTENANCE/ATMOSPHERIC VAPORIZER PURCHASE OR LEASE	20,000	20,000
MCC REPLACEMENTS	0	0
PLC REPLACEMENTS	88,293	216,360
UNOX DECK REPLACEMENTS	0	0
GRIT PUMP & SCREENING WASHER/CONVEYOR REPLACEMENT	245,000	0
ADMINISTRATION BUILDING HVAC REHABILITATION CONSTRUCTION	998,000	0
ADMINISTRATION BUILDING HVAC REHABILITATION CONSTRUCTION ENGINEERING	64,000	0
DUPAGE RIVER SALT CREEK WORKGROUP ASSESSMENT	272,305	281,000
RAS PUMP STATION REHABILITATION	0	180,000
CARBO RAS PUMP REPLACEMENT	240,000	
FACILITY IMPROVEMENTS PROJECT	2,980,000	0
FACILITY IMPROVEMENTS PROJECT CONSTRUCTION ENGINEERING	180,000	0
BIOSOLIDS DEWATERING EQUIPMENT REPLACEMENT ENGINEERING	269,700	100,000
BIOSOLIDS DEWATERING EQUIPMENT REPLACEMENT CONSTRUCTION	0	1,870,000
ELECTRIC SERVICE DISTRIBUTION SYSTEM REHABILITATION PROJECT CON. ENG	66,550	66,550
ELECTRIC SERVICE DISTRIBUTION SYSTEM REHABILITATION PROJECT	2,379,000	2,379,000
CAPITAL IMPROVEMENTS TOTALS:	8,341,316	5,473,510
PRINCIPAL & INTEREST / CAPITAL IMPROVEMENTS TOTALS	9,973,047	7,105,241

**Glenbard Wastewater Authority
CY2021 Small Capital Improvement
40 580120**

Designation	Recommendations	CY20 Budgeted	CY21 Budgeting
	Miscellaneous Office Furniture Upgrades	2,000	2,000
	Health & Wellness- Exercise Equipment Upgrades	1,000	1,000
	Software Upgrades (OS & Application)	5,000	5,000
	Workstation Replacements SCADA & LAN	5,000	2,000
	CRAS/Electronics Building Rooftop A/C Replacement	0	10,000
	Final RAS Header Repair		10,000
	Grinder Exchange Program	25,000	25,000
	Metal Stock and Metal for Various Projects	5,000	5,000
	PVC Pipe, Fittings and Valves	5,000	5,000
	PRV Covers	4,000	4,000
	Combined Heat & Power Spare Parts	10,000	10,000
	Screw Pump - Lower Bearing Replacement	10,000	10,000
	Property Boundary Landscape Clearing/Improvements	7,000	0
	UVT Study	0	20,000
	Miscellaneous Laboratory Equipment	6,000	6,000
	Grand Total	\$85,000	\$115,000

**Glenbard Wastewater Authority
CY2021 Infrastructure Improvement
40 580140**

Designation	Recommendations	CY20 Budgeted	CY21 Budgeting
	Campus Surveillance System	5,000	5,000
	Hydraulic Modeling Study	60,000	43,600
	HSW Improvements/Modifications	25,000	0
	Roof Replacement Consulting	7,000	2,000
	Grand Total	\$97,000	\$50,600

Glenbard Wastewater Authority
CY2021 Plant Equipment Rehabilitation
40 580150

Designation	Recommendations	CY20 Budgeted	CY21 Budgeting
Glenbard Plant	Moyno Pumps Spare Parts (Total of 10 Moyno Pumps)	25,000	25,000
	Annual Collection System Rehabilitation Funding (Televising, Repairs, etc.)	200,000	10,000
	Clarifier Mechanism and Bridge Painting	0	0
	Siloxane and Hydrogen Sulfide Media Replacement	50,000	50,000
	Grit Chamber Rehabilitation - Steel, Redwood, Chain & Sprockets	10,000	5,000
	Concrete Lining System	0	0
	Annual Lift Station Rehabilitation Funding	50,000	10,000
Grand Total		\$335,000	\$100,000

Glenbard Wastewater Authority Roof Replacement Schedule
CY 2021 -- Roof Replacement Cost Based on \$28/ sq. ft.

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
L	Filter	1997		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	2 - 3	Existing Type	12,912	Expired	2019	2020	\$ 361,536
E	Scum	1997		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	1 - 5	Existing Type	1,050	Expired	2019	2021	\$ 30,576
G	ATAD	1999		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	540	Expired	2019	2021	\$ 15,725
A	Bar Screen	1993		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	1,500	Expired	2019	2022	\$ 45,427
J	Pump & Metering	1996		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	1,224	Expired	2019	2022	\$ 37,069
N	Warehouse	1998		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	2 - 3	Existing Type	2,490	Expired	2019	2022	\$ 75,409
CSO-C	Tin Shed	unknown	Leaks	unknown		Standing Metal Seam	1,024	Expired	2019	2022	\$ 31,012
B	Raw Pump	2008		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	3,575	Expired	2022	2025	\$ 121,787
U	Digesters	2005/2008		White, Thermoplastic (TPO) Fully Adhered EPDM	6 - 10	Existing Type	5,500	Expired	2022	2026	\$ 194,859
S	Maint. Shop	2008		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	6 - 10	Existing Type	6,460	Expired	2022	2027	\$ 238,026
Q	Cryo	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	5 - 10	Existing Type	2,400	2020	2022	2028	\$ 91,968
D	Pri. Diversion	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	207	2020	2022	2029	\$ 8,250
F	Unox	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	608	2020	2022	2029	\$ 24,230
H	Screw	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	1,020	2020	2022	2029	\$ 40,650
P	Truck Bay (Lower Roof)	2010		Fully adhered white, TPO		Existing Type	323	Expired	2022	2030	\$ 13,387
P	FOG Tank (Lower Roof)	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	722	2020	2022	2030	\$ 29,925
R	Admin	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	5 - 8	Existing Type	6,996	2022	2022	2031	\$ 301,561
C	Grit	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	1,227	2022	2022	2032	\$ 55,005
V	CoGen	2012	Leaks	4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	10 - 15	Existing Type	2,552	2022	2019	2032	\$ 114,403
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	\$ 141,032
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	\$ 74,595
Y	CHP	2016		Black/White Fully adhered, TPO		Existing Type	3,948	2026	2022	2034	\$ 191,426
LS-St. Ch	St. Charles Rd LS	2011		Standing Metal Seam		Existing Type	896	2021	2022	2040	\$ 54,971
LS-VV	Valley View LS	2015		Standing Metal Seam		Existing Type	2,500	2025	2022	2040	\$ 153,379
T	CRAS / Electronics	2018		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,915	2038	2038	2048	\$ 244,754
P	Press (Upper Roof)	2018		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,750	2038	2038	2048	\$ 230,900
O	UV	2019		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	4,250	2039	2039	2049	\$ 371,120
Z	SRI	2019		Asphalt Shingle		Existing Type	1,000	2039	2039	2049	\$ 87,322

Year	Annual Total		
	Assessment Cost	Replacement Cost	TOTAL BUDGET
2020	\$ -	\$ 361,536	\$ 362,000
2021	\$ -	\$ 46,301	\$ 47,000
2022	\$ 3,200	\$ 188,917	\$ 193,000
2023	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -
2025	\$ -	\$ 121,787	\$ 122,000
2026	\$ -	\$ 194,859	\$ 195,000
2027	\$ -	\$ 238,026	\$ 239,000
2028	\$ -	\$ 91,968	\$ 92,000
2029	\$ -	\$ 73,130	\$ 74,000
2030	\$ 5,000	\$ 43,312	\$ 49,000
2031	\$ -	\$ 301,561	\$ 302,000
2032	\$ -	\$ 169,408	\$ 170,000
2033	\$ -	\$ 215,627	\$ 216,000
2034	\$ -	\$ 191,426	\$ 192,000
2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ 400	\$ -	\$ 1,000
2039	\$ 400	\$ -	\$ 1,000
2040	\$ -	\$ 208,350	\$ 209,000
2041	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -
2043	\$ -	\$ -	\$ -
2044	\$ -	\$ -	\$ -
2045	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -
2048	\$ -	\$ 475,654	\$ 476,000
2049	\$ -	\$ 458,442	\$ 459,000
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
627	2005	Ford Utilimaster Low Cube (Electrical - orig. 2017)	2020	\$ 29,300	\$ -	\$ 39,434	\$ 39,434	HOLD	\$ 294,000
612	1998	Daewoo Fork Lift	2021	\$ 30,000	\$ -	\$ 47,307	\$ 47,307	2020	\$ 40,000
643	2012	F250 Pick Up w/plow (Fuel Truck)	2022	\$ 29,799	\$ -	\$ 36,325	\$ 36,325	2021	\$ 48,000
610	2002	John Deere Wheel Loader	2022	\$ 86,500	\$ -	\$ 128,534	\$ 128,534	2022	\$ 165,000
644	2012	Crane Truck	2023	\$ 122,375	\$ -	\$ 152,158	\$ 152,158	2023	\$ 210,000
642	2010	Dodge Grand Caravan	2023	\$ 19,916	\$ -	\$ 25,763	\$ 25,763	2024	\$ 315,000
637	2009	Bobcat Skidsteer	2023	\$ 24,018	\$ -	\$ 31,691	\$ 31,691	2025	\$ 137,000
TBN	2017	Polaris Gem eM1400 (Dump Bed Cart)	2024	\$ 14,532	\$ -	\$ 16,693	\$ 16,693	2026	\$ 141,000
TBN	2017	Polaris Gem eM1400 (Cart)	2024	\$ 14,831	\$ -	\$ 17,036	\$ 17,036	2027	\$ -
648	2015	Explorer (Director's Vehicle - 7 year cycle)	2024	\$ 27,659	\$ -	\$ 33,055	\$ 33,055	2028	\$ -
611	2004	Volvo Semi-Tractor	2024	\$ 76,425	\$ -	\$ 113,564	\$ 113,564	2029	\$ -
646	2014	F350 Maintenance Truck	2024	\$ 62,816	\$ -	\$ 76,572	\$ 76,572	2030	\$ -
647	2014	F450 Dump Truck with Plow	2024	\$ 47,052	\$ -	\$ 57,356	\$ 57,356	2031	\$ -
625	2016	Vac-Tron Vacuum Trailer with Jetter	2025	\$ 77,497	\$ -	\$ 92,616	\$ 92,616	2032	\$ 26,000
649	2015	F350 with Utilimaster Body (Electric)	2025	\$ 35,875	\$ -	\$ 43,731	\$ 43,731	2033	\$ -
605	2016	C-Max Hybrid (Pretreatment)	2026	\$ 24,294	\$ -	\$ 29,614	\$ 29,614	2034	\$ -
630	2006	Tandem Dump Trailer	2026	\$ 37,181	\$ -	\$ 55,249	\$ 55,249	2035	\$ 62,000
633	2006	Godwin 8" Trailer Mounted Pump	2026	\$ 37,181	\$ -	\$ 55,249	\$ 55,249	2036	\$ -
600	2017	Bobcat 250 EFI (Mounted on Crane Truck)	2032	\$ 4,570	\$ -	\$ 6,151	\$ 6,151	2037	\$ -
606	2017	Millermatic 350P w/Gun Push-Pull XR-A Aluma-Pro	2032	\$ 5,699	\$ -	\$ 7,670	\$ 7,670	2038	\$ -
620	2017	Miller TIG/Stick Dynasty 350	2032	\$ 8,946	\$ -	\$ 12,040	\$ 12,040	2039	\$ -
627	2020	Ford F-350 XL 4x2 Chassis Cab w/enclosed utility body (Electric)	2035	\$ 45,468	\$ -	\$ 61,194	\$ 61,194	2040	\$ -
628	1985	Bridgeport Vertical Milling Machine	HOLD	\$ 3,750	\$ -	\$ 8,280	\$ 8,280	2041	\$ -
623	1993	MEC Scissor Lift	HOLD	\$ 3,950	\$ -	\$ 7,444	\$ 7,444	2042	\$ -
617	1997	Pace Trailer (Confined Space)	HOLD	\$ 29,687	\$ -	\$ 51,686	\$ 51,686	2043	\$ -
616	2001	Ingersol-Rand Trailer Air Compressor	HOLD	\$ 15,000	\$ -	\$ 24,127	\$ 24,127	2044	\$ -
618	2003	Miller Trailblazer Welding Machine (Crane Truck)	HOLD	\$ 6,823	\$ -	\$ 10,548	\$ 10,548	2045	\$ -
632	2006	Doosan/Daewoo Fork Lift	HOLD	\$ 27,200	\$ -	\$ 39,625	\$ 39,625	2046	\$ -
635	2007	Salt Dog Salt Spreader	HOLD	\$ 3,456	\$ -	\$ 4,936	\$ 4,936	2047	\$ -
638	2009	Bobcat Skid Steer Backhoe Attachment	HOLD	\$ 6,683	\$ -	\$ 9,174	\$ 9,174	2048	\$ -
641	2009	Bobcat Skid Steer Sweeper Attachment	HOLD	\$ 2,403	\$ -	\$ 3,299	\$ 3,299	2049	\$ -
629	2013	Knuth Metal Cutting Lathe	HOLD	\$ 10,595	\$ -	\$ 13,437	\$ 13,437	2050	\$ -
619	2017	Miller Spectrum Plasma Cutting Machine	HOLD	\$ 1,725	\$ -	\$ 2,021	\$ 2,021	2051	\$ -
645	2012	Transfer Flow Fuel Tanks (Unleaded/Diesel on 643)	HOLD	\$ 2,443	\$ -	\$ 3,160	\$ 3,160	2052	\$ -
620*	1993	Miller - Shopmaster 300 Welding Generator (TIG)	HOLD	\$ 2,300	\$ -	\$ 4,334	\$ 4,334	2053	\$ -
606*		New MIG Welder	HOLD		\$ -	\$ -	\$ -	2054	\$ -
634*	2008	Bobcat Utility Cart	HOLD	\$ 18,079	\$ -	\$ 25,315	\$ 25,315	2055	\$ -
640*	2009	Bobcat Utility Cart	HOLD	\$ 15,924	\$ -	\$ 21,860	\$ 21,860	2056	\$ -
615	2001	Mersino 4" Trailer Mounted Pump	HOLD	\$ 32,730	\$ -	\$ 52,644	\$ 52,644	2057	\$ -
621	2003	Alladin Hot Water Pressure Washer	HOLD	\$ 7,359	\$ -	\$ 11,377	\$ 11,377	2058	\$ -

Appendix

CY2021

GLENBARD WASTEWATER AUTHORITY EQUIPMENT REPLACEMENT FUND

FUND 40		Actual CY19 Bdgt	Approved CY20 Bdgt	Estimated CY20 Bdgt	Budgeting CY21 Bdgt
5966	Equipment Replacement Flow Split - Total = Half of the Whole	1,767,500	1,820,525	1,820,525	1,838,730
	* Glen Ellyn Flow Split - 40.55%	752,248	746,597	746,597	745,605
	* Lombard Flow Split - 59.45%	1,015,252	1,073,928	1,073,928	1,093,125
	Equipment Replacement Split in Equity - Total = Half of the Whole	1,767,500	1,820,525	1,820,525	1,838,730
	Glen Ellyn Flow Split - 50%	883,750	910,263	910,263	919,365
	Lombard Flow Split - 50%	883,750	910,263	910,263	919,365
	Total	3,535,000	3,641,050	3,535,000	3,677,461

				Total Contributions	Percentage by Contribution
Total Glen Ellyn Equipment Replacement Fund Contribution:		1,635,998	1,656,860	1,656,860	45.28%
Total Lombard Equipment Replacement Fund Contribution:		1,899,002	1,984,190	1,984,191	54.73%

* Indicates Current 5 Year Avg. Flow Split for CY2021

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% Lombard	IFT Transfers to Fund 28	Fund 27 NRI 2.1%		Total Budgeted Contribution	IFT Transfers to Fund 28	NRI Flowsplits	Fund 27 SRI 1.3% Glen Ellyn	IFT Transfers to Fund 28	Actual Contributions	Total to Fund 28	Fund 28 % Increase	Total Glen Ellyn	Total Lombard	Accumulated Funding
	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	566,000.00	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
TOTALS	\$ 3,105,199.13	\$ 3,219,121.00	\$ 6,324,320.13	\$ 5,938,292.00		\$ 915,231.48	\$ 842,050.00	\$ 52,634.00	\$ 107,327.00	\$ 159,961.00	\$ 149,750.00		\$ 99,134.38	\$ 88,625.00	\$ 7,498,646.99	\$ 7,018,717.00		\$ 3,256,967.51	\$ 4,241,679.48	

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
TOTALS	\$ 8,247,452.76	\$ 9,383,280.56		\$ 2,528,671.00	\$ 159,528.31	\$ 279,473.32		\$ 271,333.68	\$ 20,871,822.00		\$ 8,678,314.75	\$ 12,191,424.88	

Intermediate Capital Funding FY2011 through FY2013

Fiscal Year	Division 40 Glenbard Plant 66.7%	Division 41 Stormwater Plant 12%	Fund 42 NRI 6.9%	Fund 43 SRI 3.1%	Fund 44 St. Charles Rd L.S 6.7%	Fund 45 Valley View L.S 2%	Fund 46 SRI L.S 2%	Fund 47 Sunnyside L.S .5%	Actual Contributions	Percentage Increase	Total Glen Ellyn	Total Lombard	Accumulated Funding
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
TOTALS	\$ 3,068,200.00	\$ 552,000.00	\$ 317,400.00	\$ 142,600.00	\$ 308,200.00	\$ 94,300.00	\$ 94,300.00	\$ 23,000.00	\$ 4,600,000.00		\$ 2,228,127.76	\$ 2,371,872.24	

Fund 40 FY2014 through CY2030

Fiscal Year	Glen Ellyn Split 50/50	Lombard 50/50	Split 1/2 Half of Actual	Split By Flow	Lombard By Flow	Split By Partner	% Flow Split	1/2 Half of Actual	Actual Contributions	Percentage Increase	Total Glen Ellyn	Total Lombard	Accumulated Funding
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	742,847.02	1,114,270.53	40/60		1,857,117.55	3,714,235.11	1.0%	\$ 1,671,405.80	\$ 2,042,829.31	\$ 67,415,484.61
CY(2023)	937,844.36	937,844.36	1,875,688.73	750,275.49	1,125,413.24	40/60		1,875,688.73	3,751,377.46	1.0%	\$ 1,688,119.86	\$ 2,063,257.60	\$ 71,166,862.06
CY(2024)	947,222.81	947,222.81	1,894,445.62	757,778.25	1,136,667.37	40/60		1,894,445.62	3,788,891.23	1.0%	\$ 1,705,001.05	\$ 2,083,890.18	\$ 74,955,753.29
CY(2025)	956,695.04	956,695.04	1,913,390.07	765,356.03	1,148,034.04	40/60		1,913,390.07	3,826,780.14	1.0%	\$ 1,722,051.06	\$ 2,104,729.08	\$ 78,782,533.43
CY(2026)	966,261.99	966,261.99	1,932,523.97	773,009.59	1,159,514.38	40/60		1,932,523.97	3,865,047.94	1.0%	\$ 1,739,271.57	\$ 2,125,776.37	\$ 82,647,581.38
CY(2027)	975,924.61	975,924.61	1,951,849.21	780,739.68	1,171,109.53	40/60		1,951,849.21	3,903,698.42	1.0%	\$ 1,756,664.29	\$ 2,147,034.13	\$ 86,551,279.80
CY(2028)	985,683.85	985,683.85	1,971,367.70	788,547.08	1,182,820.62	40/60		1,971,367.70	3,942,735.41	1.0%	\$ 1,774,230.93	\$ 2,168,504.47	\$ 90,494,015.21
CY(2029)	995,540.69	995,540.69	1,991,081.38	796,432.55	1,194,648.83	40/60		1,991,081.38	3,982,162.76	1.0%	\$ 1,791,973.24	\$ 2,190,189.52	\$ 94,476,177.97
CY(2030)	1,005,496.10	1,005,496.10	2,010,992.19	804,396.88	1,206,595.32	40/60		2,010,992.19	4,021,984.39	1.0%	\$ 1,809,892.98	\$ 2,212,091.41	\$ 98,498,162.36
CY(2031)	1,015,551.06	1,015,551.06	2,031,102.12	812,440.85	1,218,661.27	40/60		2,031,102.12	4,062,204.23	1.0%	\$ 1,827,991.91	\$ 2,234,212.33	\$ 102,560,366.60
CY(2032)	1,025,706.57	1,025,706.57	2,051,413.14	820,565.26	1,230,847.88	40/60		2,051,413.14	4,102,826.28	1.0%	\$ 1,846,271.82	\$ 2,256,554.45	\$ 106,663,192.87
CY(2033)	1,035,963.63	1,035,963.63	2,071,927.27	828,770.91	1,243,156.36	40/60		2,071,927.27	4,143,854.54	1.0%	\$ 1,864,734.54	\$ 2,279,120.00	\$ 110,807,047.41
CY(2034)	1,046,323.27	1,046,323.27	2,092,646.54	837,058.62	1,255,587.93	40/60		2,092,646.54	4,185,293.08	1.0%	\$ 1,883,381.89	\$ 2,301,911.20	\$ 114,992,340.49
CY(2035)	1,056,786.50	1,056,786.50	2,113,573.01	845,429.20	1,268,143.80	40/60		2,113,573.01	4,227,146.01	1.0%	\$ 1,902,215.71	\$ 2,324,930.31	\$ 119,219,486.51

CY(2036)	1,067,354.37	1,067,354.37	2,134,708.74	853,883.50	1,280,825.24	40/60	2,134,708.74	4,269,417.48	1.0%	\$ 1,921,237.86	\$ 2,348,179.61	\$ 123,488,903.99
CY(2037)	1,078,027.91	1,078,027.91	2,156,055.82	862,422.33	1,293,633.49	40/60	2,156,055.82	4,312,111.65	1.0%	\$ 1,940,450.24	\$ 2,371,661.41	\$ 127,801,015.63
CY(2038)	1,088,808.19	1,088,808.19	2,177,616.38	871,046.55	1,306,569.83	40/60	2,177,616.38	4,355,232.77	1.0%	\$ 1,959,854.74	\$ 2,395,378.02	\$ 132,156,248.40
CY(2039)	1,099,696.27	1,099,696.27	2,199,392.55	879,757.02	1,319,635.53	40/60	2,199,392.55	4,398,785.09	1.0%	\$ 1,979,453.29	\$ 2,419,331.80	\$ 136,555,033.50
CY(2040)	1,110,693.24	1,110,693.24	2,221,386.47	888,554.59	1,332,831.88	40/60	2,221,386.47	4,442,772.94	1.0%	\$ 1,999,247.83	\$ 2,443,525.12	\$ 140,997,806.44
CY(2041)	1,121,800.17	1,121,800.17	2,243,600.34	897,440.13	1,346,160.20	40/60	2,243,600.34	4,487,200.67	1.0%	\$ 2,019,240.30	\$ 2,467,960.37	\$ 145,485,007.11
TOTALS	\$ 11,022,998.61	\$ 11,022,998.61		\$ 10,217,784.19	\$ 13,760,736.99			\$ 63,807,623.36		\$ 64,647,296.39	\$ 79,115,558.34	

* 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

Glenbard Wastewater Authority
Summary of Projected Future Debt Service Payments
As of January 1, 2021

	Digester Project	Facility Improvements Project	Total Debt Service
CY21*	637,001	995,684	1,632,685
CY22	637,001	995,684	1,632,685
CY23	637,001	995,684	1,632,685
CY24	637,001	995,684	1,632,685
CY25	318,501	995,684	1,314,185
CY26		995,684	995,684
CY27		995,684	995,684
CY28		995,684	995,684
CY29		995,684	995,684
CY30		995,684	995,684
CY31		995,684	995,684
CY32		995,684	995,684
CY33		995,684	995,684
CY34		995,684	995,684
CY35		995,684	995,684
CY36		995,684	995,684
CY37		995,684	995,684
CY38		995,684	995,684
CY39		995,684	995,684
CY40			0
CY41			0
CY42			0
CY43			0
CY44			0
CY45			0
CY46			0
CY47			0
CY48			0
CY49			0
CY50			0
CY51			0
CY52			0
CY53			0
CY54			0
CY55			0
	4,777,508	19,913,680	23,695,504

Budget CY2021
Anaerobic Digester
Loan # L17-287400

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

IEPA Loan - Payback Schedule
Interest Rate: 2.5%

<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
CY2025	1/29/2025	\$314,568.54	\$314,568.54	\$3,932.10	2.50	\$318,500.64	\$0.00
Totals			\$7,703,496.87	\$1,538,529.43		\$9,242,026.30	

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.

**Calendar Year 2021
Position Classification**

ADMINISTRATION	Salary Range	CY 17	CY 18	CY 19	CY 20	CY 21
Executive Director	S	1	1	1	1	1
Engineering, Assistant Executive Director	Q	1	1	1	1	1
Environmental Resources Coordinator	I	1	1	1	1	1
Seasonal Admin Secretary - FTE = .25		1	1	1	1	1
Administrative Secretary	F	1	1	1	1	1
FT Employee Totals		4	4	4	4	4
PT Employee Totals		1	1	1	1	1
FTE Totals		4.25	4.25	4.25	4.25	4.25
Operations						
Operations Superintendent	N	1	1	1	1	1
Plant Operator I	I	2	2	3	3	3
Plant Operator II	H	0	0	0	0	0
Plant Operator III	G	0	0	0	0	0
Plant Operator IV	F	2	2	1	1	1
Operator-in-Training	E	0	0	0	0	0
Operator PT - FTE = 1.0	E	5	5	5	5	5
Laboratory Services Coordinator	K	N/A	1	1	1	1
Wastewater Laboratory Technician	I	1	0	0	0	0
PT Laborer - FTE = .50	D	1	1	1	1	1
FT Employee Totals		6	6	6	6	6
PT Employee Totals		6	6	6	6	6
FTE Totals		7.5	7.5	7.5	7.5	7.5
MECHANICAL MAINTENANCE						
Mechanical Maintenance Superintendent	N	1	1	1	1	1
Maintenance Mechanic I	I	1	1	1	1	1
Maintenance Mechanic II	G	2	1	1	1	1
Maintenance Mechanic III	F	0	1	1	1	1
FT Employee Totals		4	4	4	4	4
PT Employee Totals		0	0	0	0	0
FTE Totals		4	4	4	4	4
ELECTRICAL MAINTENANCE						
Electrical Superintendent	N	1	1	1	1	1
Electronic Technician	J	1	1	1	1	1
Plant Electrician	J	1	1	1	1	1
FT Employee Totals		3	3	3	3	3
PT Employee Totals		0	0	0	0	0
FTE Totals		3	3	3	3	3
TOTAL OF ALL CATEGORIES						
Total Full Time Employees		17	17	17	17	17
Total PT/Seasonal Employees		7	7	7	7	7
Total Full Time Equivalent (FTE)		18.75	18.75	18.75	18.75	18.75

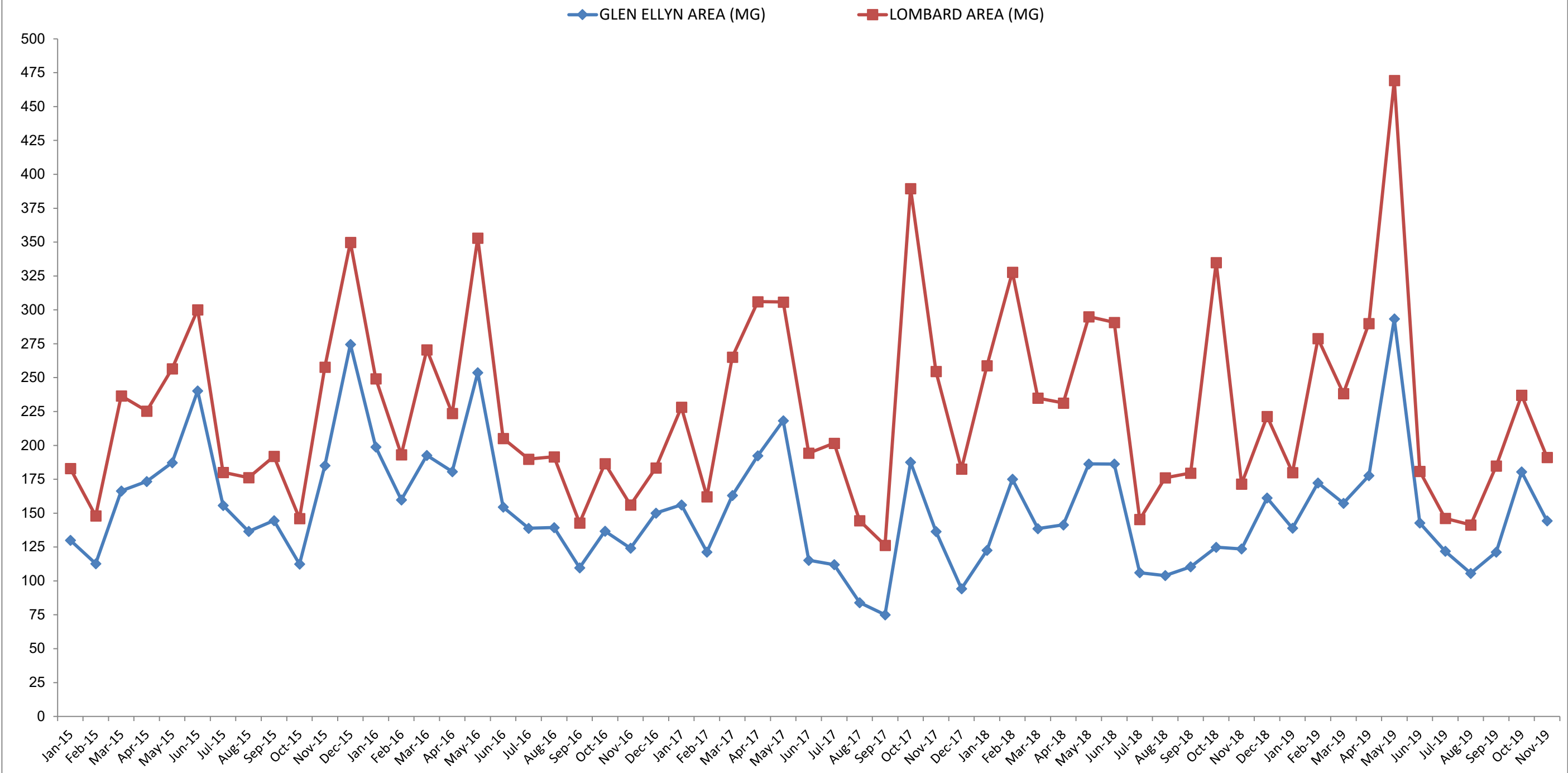
Glenbard Wastewater Authority
Salary Schedule - January 1, 2021 through December 31, 2021

Range	Annualized				Hourly		
	Min	Mid	Max		Min	Mid	Max
CY21 Salary Schedule Adjustment = 1% Increase to Salary Ranges from CY20							
A	37,877	47,709	57,518	-	18.21	22.94	27.65
B	39,728	50,072	60,394		19.10	24.07	29.04
C	41,734	52,614	63,493		20.06	25.29	30.53
D	43,807	55,200	66,592		21.06	26.54	32.02
E	46,015	58,009	70,003		22.12	27.89	33.66
F	48,333	60,929	73,525		23.24	29.29	35.35
G	50,785	63,983	77,181		24.42	30.76	37.11
H	53,327	67,194	81,038		25.64	32.30	38.96
I	55,980	70,560	85,118		26.91	33.92	40.92
J	58,744	74,038	89,331		28.24	35.60	42.95
K	61,709	77,783	93,857		29.67	37.40	45.12
L	64,831	81,662	98,494		31.17	39.26	47.35
M	68,019	85,698	103,354		32.70	41.20	49.69
N	71,430	89,978	108,526		34.34	43.26	52.18
O	75,086	94,637	114,189		36.10	45.50	54.90
P	78,831	99,319	119,807		37.90	47.75	57.60
Q	82,688	104,179	125,670		39.75	50.09	60.42
R	86,901	109,507	132,091		41.78	52.65	63.51
S	91,226	114,969	138,690		43.86	55.27	66.68

TABLE 1. TOTAL WASTEWATER FLOWS AND PERCENTAGES FOR CY2021 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-15	313.002	130.025	41.54%	182.977	58.46%
	Feb-15	260.791	112.78	43.25%	148.011	56.75%
	Mar-15	403.033	166.466	41.30%	236.567	58.70%
	Apr-15	398.814	173.456	43.49%	225.358	56.51%
	May-15	443.926	187.303	42.19%	256.623	57.81%
	Jun-15	540.440	240.244	44.45%	300.196	55.55%
	Jul-15	335.868	155.714	46.36%	180.154	53.64%
	Aug-15	312.778	136.548	43.66%	176.23	56.34%
	Sep-15	336.494	144.547	42.96%	191.947	57.04%
	Oct-15	258.499	112.427	43.49%	146.072	56.51%
	Nov-15	442.929	185.084	41.79%	257.845	58.21%
	Dec-15	624.384	274.565	43.97%	349.819	56.03%
Y e a r T w o	Jan-16	448.026	198.793	44.37%	249.233	55.63%
	Feb-16	353.109	159.869	45.27%	193.240	54.73%
	Mar-16	463.285	192.650	41.58%	270.635	58.42%
	Apr-16	404.293	180.648	44.68%	223.645	55.32%
	May-16	606.741	253.696	41.81%	353.045	58.19%
	Jun-16	359.676	154.490	42.95%	205.186	57.05%
	Jul-16	328.681	138.818	42.23%	189.863	57.77%
	Aug-16	330.953	139.356	42.11%	191.597	57.89%
	Sep-16	252.565	109.721	43.44%	142.844	56.56%
	Oct-16	323.385	136.770	42.29%	186.615	57.71%
	Nov-16	280.226	124.145	44.30%	156.081	55.70%
	Dec-16	333.522	150.090	45.00%	183.432	55.00%
Y e a r T h r e e	Jan-17	384.403	156.180	40.63%	228.223	59.37%
	Feb-17	283.491	121.309	42.79%	162.182	57.21%
	Mar-17	428.291	163.067	38.07%	265.224	61.93%
	Apr-17	498.452	192.400	38.60%	306.052	61.40%
	May-17	524.012	218.211	41.64%	305.801	58.36%
	Jun-17	309.589	115.265	37.23%	194.324	62.77%
	Jul-17	313.630	112.004	35.71%	201.626	64.29%
	Aug-17	228.498	84.021	36.77%	144.477	63.23%
	Sep-17	201.378	75.029	37.26%	126.349	62.74%
	Oct-17	577.263	187.698	32.52%	389.565	67.48%
	Nov-17	391.068	136.452	34.89%	254.616	65.11%
	Dec-17	276.902	94.246	34.04%	182.656	65.96%
Y e a r F o u r	Jan-18	381.492	122.602	32.14%	258.890	67.86%
	Feb-18	502.867	175.046	34.81%	327.821	65.19%
	Mar-18	373.514	138.570	37.10%	234.944	62.90%
	Apr-18	372.669	141.336	37.93%	231.333	62.07%
	May-18	481.336	186.327	38.71%	295.009	61.29%
	Jun-18	477.075	186.258	39.04%	290.817	60.96%
	Jul-18	251.469	106.069	42.18%	145.400	57.82%
	Aug-18	280.070	103.967	37.12%	176.103	62.88%
	Sep-18	290.026	110.434	38.08%	179.592	61.92%
	Oct-18	459.853	124.849	27.15%	335.004	72.85%
	Nov-18	295.224	123.642	41.88%	171.582	58.12%
	Dec-18	382.605	161.226	42.14%	221.379	57.86%
Y e a r F i v 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	268.093	121.928	45.48%	146.165	54.52%
	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%
AVERAGE		378.927	152.981	40.55%	225.946	59.45%

AVERAGED WASTEWATER FLOWS UTILIZED FOR BUDGET



SECTION 11.0

OTHER BUSINESS

SECTION 12.0

ADJOURNMENT