

**ANNUAL MEETING  
OF THE  
GLENBARD WASTEWATER AUTHORITY**

**Agenda**

**November 15, 2021**

**Meeting 6:00 pm**

Village of Glen Ellyn  
535 Duane Street  
Glen Ellyn, IL  
Clayton Room

- 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 19, 2020 Annual Meeting of the Glenbard Wastewater Authority Board.*

- 7.0 Annual Financial Reports FY2020 (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 CY2020 period ending December 31, 2020. Usual areas for review are: fund equity, receivables, payables, liabilities, service fee, maintenance, cash flow and flow splits.

*Motion to Accept the FY2020 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 CY2021 and present information on goals and projects that are planned for CY2022.
- 10.0 Proposed CY2022 Budget
  - Operations and Maintenance - \$4,663,218
  - Capital Plan – \$7,820,119

*Motion to Approve the CY2022 Glenbard Wastewater Authority Budget in the amount of \$12,483,337.*

- 11.0 Other Business
- 12.0 Adjournment

## **SECTION 6.0**

### **CONSENT AGENDA – APPROVE MINUTES FROM NOVEMBER 19, 2020 MEETING**

**Minutes  
2020 Annual Meeting  
Glenbard Wastewater Authority  
Thursday, November 19, 2020**

**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**

Lombard Village President Keith Giagnorio called the meeting to order at 6:02 p.m.

**2.0 Roll Call**

Present: Keith Giagnorio, Reid Foltyniewicz, Andrew Honig, Anthony Puccio, William Ware, Dan Whittington, Sharon Kuderna, Diane McGinley, Kelli Christiansen, Bill Enright, Gary Fasules, Mark Senak

Absent: Dan Militello and Craig Pryde

Lombard Staff Present:

Scott Niehaus, Village Manager  
Carl Goldsmith, Public Works Director

Glen Ellyn Staff Present:

Mark Franz, Village Manager  
Julius Hansen, Public Works Director  
Christina Coyle, Finance Director

Glenbard Wastewater Staff Present:

Matt Streicher, Executive Director  
Tom Romza, Assistant Director/Engineer  
Richard Freeman, Electric Superintendent  
Gayle Lendabarker, Administrative Secretary

Lauterbach & Amen Auditors:

Jamie Wilkey

**3.0 Pledge of Allegiance**

Lombard Village President Giagnorio requested the Pledge of Allegiance be led by Glenbard Wastewater Authority's Gayle Lendabarker

**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:**

Village of Glen Ellyn Trustee Senak advised that the Minutes from the 2019 meeting need to be amended to reflect he was not present for the opening Roll Call of the meeting and only present for the approval of the CY2020 Annual Budget as it was noted that he arrived at 6:35 p.m.

A motion was made by Trustee Ware and seconded by Trustee Christiansen to approve the Minutes from the November 12, 2019 Annual Meeting of the Glenbard Wastewater Authority Board with the corrections to the Minutes noting that Trustee Senak was not present for the Roll Call at the beginning of the meeting, but arrived late arrived at 6:35 p.m. and was present only for the Roll Call vote on approving the CY2020 Glenbard Wastewater Authority budget.

Aye (12): Keith Giagnorio, Reid Foltyniewicz, Andrew Honig, Anthony Puccio, William Ware, Dan Whittington, Diane McGinley, Kelli Christiansen, Bill Enright, Gary Fasules, Mark Senak, Steve Thompson

Absent (2): Dan Militello and Craig Pryde

## **7.0 Annual Financial Reports FY2019 (Lauterbach & Amen, LLP)**

Glen Ellyn Finance Director Coyle provided an overview of the Fiscal Year 2019 Audited Financial Statements for the Glenbard Wastewater Authority for the period ending December 31, 2019. 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 2019 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 FY2019 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 2019 Audited Financial Statements were an Unmodified or "Clean" Audit which is the highest level that can be achieved. Ms. Wilkey stated the Internal Controls were audited, and there were no findings with this or the issued single audit. Ms. Wilkey also stated that there was no Management Letter required.

A motion was made by Trustee Puccio and seconded by Trustee Fasules, that the Annual Financial Reports for the Glenbard Wastewater Authority for the Fiscal Year ending December 31, 2019, as presented by Christina Coyle and Jamie Wilkey, Lauterbach & Amen, LLP, be approved. The motion carried by the following vote:

Aye (12): Keith Giagnorio, Reid Foltyniewicz, Andrew Honig, Anthony Puccio, William Ware, Dan Whittington, Diane McGinley, Kelli Christiansen, Bill Enright, Gary Fasules, Mark Senak, Steve Thompson

Absent (2): Dan Militello and Craig Pryde

## **8.0 Comments by GWA Full Board Chairperson – President Keith Giagnorio, Village of Lombard**

President Giagnorio expressed his appreciation to President McGinley for her support as she is always pleasant to work with and is always open to suggestions, is a lot of fun, as well as having the right attitude to do this job. Mr. Giagnorio referenced Ms. Wilkey's comments about teamwork, and stated how Mr. Streicher and his team, President McGinley and the Village of Glen Ellyn's Board and the Village of Lombard's Board is one of the best teams he has ever been involved in. President Giagnorio, speaking on behalf of President McGinley, expressed his gratitude to the GWA staff for making their jobs easy, by being so prepared for the monthly meetings and professional, making the EOC Committee's job more as overseers.

President McGinley expressed her appreciation to President Giagnorio and how well everyone works together to keep everything going smoothly throughout the year.

## **9.0 Executive Director Streicher will summarize significant events from CY2020 and present information on goals and projects that are planned for CY2021**

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

Executive Director Streicher recognized and thanked the members of the Executive Oversight Committee for taking extra time out their schedules to meet monthly and provide their guidance over the past year. Executive Director Streicher reviewed the Key Performance Indicators for CY2020:

- 3,471,000,000 (3.47 billion) gallons treated through September 2020; which is 60,000,000 gallons lower than usual, due in part to a lack of precipitation.
- 28.93 inches of 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 which is tremendous record and has garnered GWA and its staff some National awards. Mr. Streicher explained that this means GWA has not violated its US EPA National Pollutant Discharge Permit that it is mandated to follow.
- Combined Sewer Outfall Facility = 0 Excursions – Last occurrence was April 15, 2018 Wet Weather Event. Executive Director explained that this facility only goes online during high rain events, and to do for that length is just as impressive.
- 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

Executive Director Streicher mentioned the 2017 process upset that created quite a strong odor around that plant and made it into the news making GWA the center of attention for a while; and noted that the number of complaints has continued to decrease each year due to the diligence and credits the efforts by staff in taking steps to mitigate odors, resulting

in the reduction of odors. Executive Director Streicher noted to the Full Board that of the 18 complaints GWA has received in 2020, ten (10) are from one individual and another four (4) are from a second. Executive Director Streicher stated that while GWA staff takes every odor complaint seriously, knowing that fourteen (14) of the complaints come from two (2) individuals can be credited to the efforts of GWA staff.

Assistant Director Romza highlighted other changes that have helped with the odor control, especially the new pumps that were installed as part of the FIP project as they are more efficient in conveying the flow to the plant more efficiently reducing the amount of time the length of time organic materials sits in the pipes generating odors. Mr. Romza highlighted a hydrogen peroxide system that injects the chemical into the flow to oxidate some of the odor causing agents in the raw sewage before they daylight into the plant. Mr. Romza stated that GWA has actually received compliments from neighbors regarding the fact that they are less odors.

Assistant Director Romza highlighted the status of the Top CY2020 Capital Projects:

- Facility Improvement Project – Anticipates the project wrapping up sometime in December, but will most likely be over budget, even though the slide shows the construction side of the project being under. Mr. Romza stated that the Engineering Services portion of the project is over budget, and that when the project is closed out with the contractor there will be a deductive amendment that will cover the additional expenses incurred by GWA for the additional engineering costs.
- Electric Service Distribution System Rehabilitation Construction/Engineering – this project was scheduled to start mid- year 2020; however, the project was delayed as grants for the project were sought. Mr. Romza stated that unfortunately, the project did not receive any of the grants, although not from a lack of effort, as it boiled down to a timing issue, wherein the organization issuing the grants opted to push back the time table for awarding the grants by four (4) months and the project could not be delayed that long, which is why the project is currently under budget.
- Biosolids Dewatering Improvements Engineering – Mr. Romza highlighted that the engineering portion of the project came in under budget due largely to the well established working relationship GWA has with the engineering company, who advised eliminating some aspects of the project that were not going to garner high returns on investment.

Assistant Director Romza highlighted the Top CY2022 Capital Projects:

- Electric Service Distribution System Rehabilitation, Project Construction and Engineering – Mr. Romza stated that while this project was originally scheduled to be done 50% in 2020 and 50% in 2021, the bulk of the work will be completed in CY2021.
- Biosolids Dewatering Improvements, Construction and Engineering – Mr. Romza stated that the bid opening for the project occurred at the end of October, with IMI being awarded the contract for the work at this morning's EOC Committee meeting, the project will be moving forward in CY2021. Mr. Romza added that Trotter Engineering was asked to remain on board to provide construction engineering oversight.

Mr. Romza explained that the total Capital projects for CY2022 is \$7,080,100, GWA will be utilizing an IEPA's SRF low interest loan to fund this project, with the payments being spread out over twenty (20) years.

## **10.0 Proposed CY2021 Budget**

Executive Director Streicher stated the Proposed CY2021 reflects a 2.2% increase to the O&M Fund for a total of \$4,704,680. Mr. Streicher highlighted the categories contributing to the increase are items which GWA does not have direct control, namely, Personnel, Insurance and Fees, which include IEPA Annual Permit Fees and DuPage River Salt Creek Work Group fees. Mr. Streicher highlighted that the reason for the increased O&M costs relates to the Combined Heat and Power (CHP) system which has two (2) large engines that are used to generate electricity for the plant, and with any engine, requires service after reaching a certain number for service hours. Mr. Streicher indicated that the engines are due for a 20,000-hour service interval overhaul at a cost of \$250,000. Mr. Streicher expressed his appreciation to the GWA staff for making strides to post-pone non-essential work in an effort to keep the increase to the O&M fund to a minimum. Mr. Streicher explained that the O&M fund allocations for each Village is based solely on percent of flow through the facility, with Lombard traditionally being close to 60% and Glen Ellyn being 40%, and is not based on population.

Mr. Streicher explained that the Capital Fund is used in the same manner as the Villages, to fund capital improvement projects or make major equipment repairs and for CY2021; the budget reflects a one percent (1%) increase over CY2020 from each Village. Mr. Streicher stated that unlike the O&M Fund, the contributions from each Village is calculated differently in that 50% of the contribution is split 50/50 between the two Villages, and the remaining 50% of the contribution is split based on the same flow basis as the O&M fund.

Mr. Streicher referred to his presentation that the percent of increase has varied for the past few years between one percent (1%) and three percent (3%). Mr. Streicher noted that some years back it ranged as high as 40% and as low as zero percent (0%). Mr. Streicher explained that is short-sighted to not have some sort of increase year after year as due to the nature of our facility operating 24/7, being a fairly large plant, and due to the age of the plant, GWA is going to be in constant need of Capital Improvements, equipment rehabilitations, and replacements. Mr. Streicher highlighted that as recent as CY2019, the Capital Fund was projecting a deficit in the Fund and there were discussions regarding increasing the contribution percentage to the Capital Fund; however, after working with the Finance Directors for both Villages, Staff was able to identify several Capital Improvement projects that will be able to utilize the IEPA's State Revolving Fund for low interest rate loans, rather than seeing a big impact in a single year, the loans allow for the costs to be spread out over twenty (20) years at a relatively low interest rate. Mr. Streicher advised that as a result the budget forecasts being able to sustain the one percent (1%) increase for the next twenty (20) years. Mr. Streicher stated that obviously any state or federal regulations that come down the line will impact the projections.

Mr. Streicher summarized that the overall the CY2021 budget reflected a 1.7% increase over the CY 2020 budget; which for a facility of our size and nature, is a fairly minimal increase; adding that the credit goes to GWA Staff in finding purchases and projects that could be deferred or eliminated from the CY2021 budget without putting the plant at risk and keeping to a minimal increase for the Villages considering the current times the world is in.

Mr. Streicher made the formal request for the GWA CY2021 budget to be approved.

President Giagnorio made and Trustee Enright seconded the Motion, to Approve the Glenbard Wastewater Authority approve the CY2021 Budget in the amount of \$11,809,922. The motion carried by the following vote:

Aye (12): Keith Giagnorio, Reid Foltyniewicz, Andrew Honig, Anthony Puccio, William Ware, Dan Whittington, Diane McGinley, Kelli Christiansen, Bill Enright, Gary Fasules, Mark Senak, Steve Thompson

Absent (2): Dan Militello and Craig Pryde

#### **11.0 Other Business**

None

#### **12.0 Adjournment**

A motion was made by Trustee Fasules and seconded by Trustee Honig, that the Annual Meeting of the Village of Lombard Village Board and the Village of Glen Ellyn Village Board known as the Glenbard Wastewater Authority held on Thursday, November 19, 2020 be adjourned at 6:35 p.m. The motion carried by the following vote:

Aye (12): Keith Giagnorio, Reid Foltyniewicz, Andrew Honig, Anthony Puccio, William Ware, Dan Whittington, Diane McGinley, Kelli Christiansen, Bill Enright, Gary Fasules, Mark Senak, Steve Thompson

Absent (2): Dan Militello and Craig Pryde

Respectfully submitted,

Gayle Lendabarker  
Administrative Secretary  
Glenbard Wastewater Authority



## **SECTION 7.0**

# **ANNUAL FINANCIAL REPORTS**

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## MEMORANDUM

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**TO:** Executive Oversight Committee  
**FROM:** Christina Coyle, Finance Director  
**DATE:** June 22, 2021  
**RE:** 2020 Audited Financial Statements

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### 2020 Audited Financial Statements

Attached is the Annual Audited Financial Statements for the Glenbard Wastewater Authority for the fiscal year that ended December 31, 2020.

Financial highlights for the Authority's fiscal year 2020 (FY2020) 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 \$353,423. We annually adjust the partners' contributions to match expenses. Using this measure, the Village of Lombard is owed \$208,885 and Glen Ellyn is owed \$144,538 for the fiscal year ended December 31, 2020.

As of December 31, 2020, the Authority's working cash was 33.9% of operating expenses, or \$377,611 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 31-32). As the year end amount is below the working cash minimum, we can distribute the entire amount. Also, at the end of 2019, the working cash minimum prohibited distributing the entire 2019 surplus. The amount not distributed was \$10,255. There is working cash available at this time to release the remaining 2019 surplus as well.

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, 2020 and to forward the audit report to the full Authority Board for final approval at the next annual meeting.

Motion to allocate the 2020 operating surplus of \$353,423 and the remaining 2019 operating surplus of \$10,255 to the Capital Fund.



May 17, 2021

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

We have audited the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority, Illinois for the year ended December 31, 2020. 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 May 17, 2021. 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, 2020. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive 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 May 17, 2021.

#### *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



May 17, 2021

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

In planning and performing our audit of the financial statements of the Glenbard Wastewater Authority, Illinois (the Authority), as of and for the year ended December 31, 2020, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit no comments or suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

A Management letter was not issued for the year ended December 31, 2020 and this information is intended solely for use by the Members of the Board of Directors, management, and others within the Authority.

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

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

**FISCAL YEAR 2020 -**

**CHRISTINA COYLE**

**AND**

**JAMIE WILKEY**

**(LAUTERBACH & AMEN,**

**LLP)**



GLENBARD WASTEWATER AUTHORITY,  
GLEN ELLYN, ILLINOIS

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ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2020

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

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## **FINANCIAL SECTION**

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Other Supplementary Information

## **INDEPENDENT AUDITORS' REPORT**

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



## **INDEPENDENT AUDITORS' REPORT**

May 17, 2021

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, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority, Illinois, as of and for the year ended December 31, 2020, 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, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority, Illinois, as of December 31, 2020, 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 are 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 December 31, 2019 financial statements, and we expressed an unmodified audit opinions on the respective financial statements of the business-type activities, and the aggregate remaining fund information in our report dated June 4, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, 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, 2020**

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This discussion and analysis of the Glenbard Wastewater Authority (the “Authority”) is designed to provide the reader an objective and easily readable analysis of the Authority’s financial activities for the fiscal year 2020 which began on January 1, 2020 and concluded on December 31, 2020. Also highlighted in this analysis are significant financial transactions and issues, comparisons to prior year activities, any relevant trend information, and changes in the Authority’s financial position.

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

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

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

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

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

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

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

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

**Management's Discussion and Analysis**

**December 31, 2020**

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

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

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

**Financial Highlights**

1. The Authority's overall cash position at December 31, 2020 increased by \$324,103 or by 3.7% compared to balances at the close of the prior fiscal year. The Operating Fund experienced an increase in cash balance of \$159,283, while the Equipment Replacement Fund's cash balance increased by \$164,820. The Equipment Replacement Fund received loan proceeds from the Illinois Environmental Protection Agency (IEPA) in the amount of \$1.3 million and has incurred capital costs of \$4.3 million. The main project undertaken is the Facility Improvement Project (FIP), which entails a series of updates to the facility. See the financial section of this report for detailed cash flow information.
2. Total Operating Fund expenses for fiscal year 2020 were \$4,019,833, a decrease of \$330,591 or (7.6%) compared to the previous fiscal year. For additional information concerning changes in operating costs compared to the prior fiscal year, the Operating Fund Expenses chart in this Management's Discussion and Analysis.
3. Total Operating Fund expenses were under the approved budget of \$4,602,094 by \$582,261 or (12.7%). Additional budget comparison information is located in the financial section of this report.
4. Amounts due from/(to) each of the Villages as of December 31, 2020, include following components:

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2020

### Financial Highlights - Continued

	Village of Lombard	Village of Glen Ellyn	Totals
Billing Adjustment for the Fiscal Year Ended on December 31, 2020	\$ (208,885)	(144,538)	(353,423)
Billing Adjustment - July 2020 to December 2020	6,547	(6,547)	—
Cumulative Balance Due from (to) Villages	(202,338)	(151,085)	(353,423)

\*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.

1. 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 2018	FY 2019	FY 2020
Village of Lombard	58.79%	59.41%	59.28%
Village of Glen Ellyn	41.21%	40.59%	40.72%

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

2. The Authority has a minimum working cash policy for its Operating Fund equal to 25% of operating expenses (see Note 3). The Authority's net working cash balance of \$1,439,597 as of December 31, 2020 is equivalent to a 33.9% reserve level, above the minimum 25% level by \$377,611.
3. The Authority invested significantly in capital projects during 2020. The Authority completed the Facility Improvement Project (FIP) in 2020. 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, 2020, \$20.2 million had been expended on this project.

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2020

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### Authority's Financial Analysis

#### *Net Position*

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

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

	FY 2018	FY 2019	FY 2020
Current and Other Assets	\$ 8,015,153	9,767,599	10,049,485
Deferred Outflows	704,968	169,825	82,533
Capital Assets	48,911,990	50,675,581	52,497,950
Total Assets & Deferred Outflows	57,632,111	60,613,005	62,629,968
Long Term Debt	16,332,685	18,060,570	18,450,374
Other Liabilities	2,935,222	2,322,276	2,576,779
Deferred Inflows	125,366	424,894	818,225
Total Liabilities & Deferred Inflows	19,393,273	20,807,740	21,845,378
Net Investment in Capital Assets	32,962,382	32,218,654	33,603,245
Restricted	5,276,456	7,586,611	7,181,345
Total Net Position	38,238,838	39,805,265	40,784,590

The total net position of the Authority increased \$979,325 to \$40,784,590, an increase of 2.5% 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. The Illinois Municipal Retirement Fund (IMRF) Pension Expense in the Operating Fund also decreased from \$63,511 in 2019 to a negative \$228,113, a decrease of \$291,624. This is due to positive investment returns for IMRF which positively impacted pension expense.

For more detailed information, see the Statement of Net Position, which can be found in the financial section of this report.

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2020

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### Authority's Financial Analysis - Continued

#### *Activities*

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

	FY 2018	FY 2019	FY 2020
Operating Revenues	\$ 7,431,990	7,779,218	7,889,975
Non-Operating Revenues	593,123	1,344,347	748,882
Total Revenues	8,025,113	9,123,565	8,638,857
Depreciation Expense	2,495,940	2,464,158	2,453,593
Other Operating Expenses	4,460,155	4,995,218	4,457,538
Non-Operating Expenses	142,141	97,762	748,401
Total Expenses	7,098,236	7,557,138	7,659,532
Changes in Net Position	926,877	1,566,427	979,325
Net Position – Beginning	37,311,961	38,238,838	39,805,265
Net Position – Ending	38,238,838	39,805,265	40,784,590

For more detailed information, see the Statement of Revenues, Expenses and Changes in Net Position, which can be found in the financial section of this report.

#### *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, 2020

### Authority's Financial Analysis - Continued

#### *Revenues - Continued*

#### Operating Fund Revenues - Continued

A comparison of Operating Fund operating revenues from charges to the Villages for the fiscal year ended December 31, 2020 compared to the previous two years is shown in the table below.

Partner	FY 2018	FY 2019	FY 2020	\$ Change from 2019 to 2020	% Change from 2019 to 2020
Village of Lombard	\$ 2,311,758	\$ 2,521,328	\$ 2,518,863	\$ (2,465)	(0.06%)
Village of Glen Ellyn	1,620,232	1,722,890	1,730,062	7,172	0.17%
Totals	3,931,990	4,244,218	4,248,925	4,707	0.11%

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

#### Equipment Replacement Fund Revenues

A comparison of Equipment Replacement Fund revenues for the fiscal year ended December 31, 2020 compared to the previous two years is shown in the table below:

Revenue	FY 2018	FY 2019	FY 2020	\$ Change from 2019 to 2020	% Change from 2019 to 2020
Lombard (1)	\$ 1,905,091	\$ 1,933,042	\$ 1,989,294	\$ 56,252	1.17%
Glen Ellyn (1)	1,594,909	1,601,958	1,651,756	49,798	1.03%
Excess Contributions (2)	159,394	449,410	181,469	(267,941)	(5.55%)
Connection Fees (3)	100,890	299,462	142,566	(156,896)	(3.25%)
Leachate Revenue (4)	139,300	215,063	159,075	(55,988)	(1.16%)
Cell Tower Revenue (5)	52,844	54,958	57,157	2,199	0.05%
FOG Revenue (6)	23,944	99,009	105,174	6,165	0.13%
Investment Income (7)	69,995	139,792	37,937	(101,855)	(2.11%)
Other Income (9)	(17,644)	32,060	5,050	(27,010)	(0.56%)
Total Revenues	4,028,723	4,824,754	4,329,478	(495,276)	(10.27%)

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

## **Management's Discussion and Analysis**

**December 31, 2020**

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### **Authority's Financial Analysis - Continued**

#### ***Revenues - Continued***

##### **Equipment Replacement Fund Revenues - Continued**

1. Each partner contributes an annual amount to be allocated for reinvestment in plant infrastructure and rehabilitation. Contributions are determined annually as a part of the budget preparation process and are allocated based on the wastewater flows contributed by each partner at the Glenbard Plant.
2. As part of the closeout of the 2019 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 2019 had greater fees than FY 2020 fees due to large development projects in 2019.
4. Leachate is the groundwater collected from around old/out of service garbage landfills. The revenue from leachate is dependent on how much leachate is received. As leachate generation is largely based off of rainfall, and as 2020 had less precipitation than 2019, the revenues for this category are lower.
5. Starting in 2016, the Authority began collecting Fats, Oils, and Grease (FOG) revenue. The Authority processes unwanted FOG from outside customers in the Authority's treatment process. This was a new revenue stream for the Authority. This process was halted at the end of FY17 as it caused an imbalance in the digester, resulting in a foul odor which disturbed neighboring subdivisions. The Authority resumed to receive FOG in 2018, however at a much reduced rate. The Authority increased its FOG treatment in 2019 and 2020 at a measured pace.
6. During 2020, overall interest rates greatly decreased. For example, the Illinois Funds, a local government investment pool administered by the State Treasurer, paid an average interest rate for the month of January 2020 of 1.685%. By December 2020, its monthly average interest rate was 0.093%.
7. 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. In 2020, the Authority received \$24,000 for the sale of surplus energy credits and \$16,000 for the sale of scrap metal. This income is offset by a loss on disposal of capital assets.

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2020

### Authority's Financial Analysis - Continued

#### *Expenses*

#### Operating Fund Expenses

A comparison of Operating Fund expenses for FY 2020 compared to the previous two years is shown in the table below:

	FY 2018	FY 2019	FY 2020	2020 Percent of Total	\$ Change from 2019 to 2020	% Change from 2019 to 2020
Personnel Services	\$ 1,583,762	\$ 1,700,843	\$ 1,738,147	43.24%	\$ 37,304	0.86%
IMRF Pension	(132,646)	63,511	(228,113)	(5.67)%	(291,624)	(6.70%)
Contractual						
Maintenance (2)	414,474	521,820	446,436	11.11%	(75,384)	(1.73%)
Service Charge	129,270	131,726	134,228	3.34%	2,502	0.06%
Sludge Removal	153,121	193,648	217,405	5.41%	23,757	0.55%
Utilities (4)	672,769	692,316	618,717	15.39%	(73,599)	(1.69%)
Insurance (5)	348,912	397,451	397,787	9.90%	336	0.01%
Other (6)	183,330	206,622	184,036	4.58%	(22,586)	(0.52%)
Commodities (7)	467,999	442,487	511,190	12.72%	68,703	1.58%
Totals	3,820,991	4,350,424	4,019,833	100.02%	(330,591)	(7.60%)

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 agency recognized IMRF pension expense of \$160,728 in 2019. In 2020, the agency recognized pension revenue of \$98,660, a difference of \$259,388. This is due to a positive change in the investment market when comparing 2019 to 2020, particularly in the equity markets. This positively impacts the IMRF pension expense.
3. In 2020, less preventive maintenance was required. This amount varies from year to year based on the number of hours equipment is operated, the total quantities of equipment in service, etc.



# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2020

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### Authority's Financial Analysis - Continued

#### *Expenses - Continued*

#### Operating Fund Expenses - Continued

4. In addition to the Authority's continuing policy to implement energy efficient measures, 2020 had less precipitation than occurred in 2019. Less precipitation resulted in lower influent flows, so there was less pumping and treatment. As there was less electrical usage needed, utility costs were reduced.
5. Chemical costs increased from \$74,036 in 2019 to \$152,204 in 2020. This increase was due to the addition of two more chemical systems at the Authority; a sodium hypochlorite system used to disinfect plant water and a hydrogen peroxide system used for odor control.

#### Equipment Replacement Fund Expenses

The Authority invested over \$4.3 million in the continued replacement and rehabilitation of various capital equipment and plant upgrades during the fiscal year ended December 31, 2020. 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 2018	FY 2019	FY 2020
Nondepreciable Capital Assets	\$ 15,677,188	19,642,970	22,523,629
Depreciable Capital Assets	95,732,343	95,984,800	97,271,616
Less: Accumulated Depreciation	(62,497,541)	(64,952,189)	(67,297,295)
Total Net Depreciable Capital Assets	33,234,802	31,032,611	29,974,321
Total Net Capital Assets	48,911,990	50,675,581	52,497,950

For more detailed information, see Note 3.

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

### **Management's Discussion and Analysis**

**December 31, 2020**

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#### **Authority's Financial Analysis - Continued**

##### ***Long-Term Debt***

A schedule of the Authority's State of Illinois EPA loan balances at December 31, 2020 is presented below.

	<u>Amount</u>
Digester Project	\$ 2,695,261
Facility Improvement Project	<u>16,199,444</u>
	<u>18,894,705</u>

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.

#### **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, 2020**

**(with Comparative Information for December 31, 2019)**

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**See Following Page**

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS****Statement of Net Position****December 31, 2020****(with Comparative Information for the Fiscal Year Ended December 31, 2019)**

	December 31, 2020	December 31, 2019
<b>ASSETS</b>		
Current Assets		
Restricted Cash and Investments		
Working Cash Account	\$ 1,439,597	1,280,314
Equipment Replacement Account	7,742,120	7,577,300
Receivables - Net of Allowances		
Accounts	45,912	41,751
Member Contributions	1,858	15,373
IEPA Loans	—	681,798
Prepays	98,753	129,741
Inventories	61,362	41,322
Total Current Assets	9,389,602	9,767,599
Noncurrent Assets		
Capital Assets		
Nondepreciable	22,523,629	19,642,970
Depreciable	97,271,616	95,984,800
Accumulated Depreciation	(67,297,295)	(64,952,189)
	52,497,950	50,675,581
Other Assets		
Net Pension Asset - IMRF	659,883	—
Total Noncurrent Assets	53,157,833	50,675,581
Total Assets	62,547,435	60,443,180
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Items - IMRF	82,533	169,825
Total Assets/Deferred Outflows of Resources	62,629,968	60,613,005

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

	December 31, 2020	December 31, 2019
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ 1,521,611	1,377,632
Accrued Payroll	41,080	91,736
Accrued Interest Payable	28,381	34,268
Unearned Rental Revenue	24,909	23,952
Member Accounts Payable	355,281	207,097
Current Portion of Long-Term Debt	605,517	587,591
Total Current Liabilities	2,576,779	2,322,276
Noncurrent Liabilities		
Compensated Absences Payable	128,849	113,905
Net Pension Liability - IMRF	—	48,853
FIP Loan Payable	16,199,444	15,202,551
Digester Loan Payable	2,122,081	2,695,261
Total Noncurrent Liabilities	18,450,374	18,060,570
Total Liabilities	21,027,153	20,382,846
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Items - IMRF	818,225	424,894
Total Liabilities/Deferred Inflows of Resources	21,845,378	20,807,740
<b>NET POSITION</b>		
Net Investment in Capital Assets	33,603,245	32,218,654
Restricted	7,181,345	7,586,611
Total Net Position	40,784,590	39,805,265

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, 2020****(with Comparative Information for the Fiscal Year Ended December 31, 2019)**

	December 31, 2020	December 31, 2019
Operating Revenues		
Charges for Services	\$ 7,889,975	7,779,218
Operating Expenses		
Personnel Services	1,738,147	1,700,843
IMRF Pension Expense	(228,113)	63,511
Contractual Services		
Maintenance	446,436	521,820
Service Charge	134,228	131,726
Sludge Removal	217,405	193,648
Utilities	618,717	692,316
Insurance	397,787	397,451
Other	184,557	206,622
Commodities	511,190	442,487
Maintenance of Capital Facilities and Equipment	4,351,098	4,884,441
Less: Capital Outlay	(3,913,914)	(4,239,647)
Depreciation	2,453,593	2,464,158
Total Operating Expenses	6,911,131	7,459,376
Operating Income	978,844	319,842
Nonoperating Revenues (Expenses)		
Surplus Contributions	181,469	449,410
Connection Fees	142,566	299,462
Enernoc Demand Response	19,631	23,494
Leachate Revenues	159,075	215,063
Fats, Oil & Grease Waste Fees	105,174	99,009
Cell Tower Revenues	57,157	54,958
Other Income	46,852	20,464
Sale of Capital Assets	(61,433)	(11,898)
Investment Income	36,958	182,487
Interest Expense	(686,968)	(85,864)
	481	1,246,585
Change in Net Position	979,325	1,566,427
Net Position - Beginning	39,805,265	38,238,838
Net Position - Ending	40,784,590	39,805,265

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, 2020****(with Comparative Information for the Fiscal Year Ended December 31, 2019)**

	December 31, 2020	December 31, 2019
Cash Flows from Operating Activities		
Receipts from Customers and Villages	\$ 9,303,999	8,922,758
Payments to Employees	(1,510,034)	(1,764,354)
Payments to Suppliers	(2,920,235)	(3,788,573)
	<u>4,873,730</u>	<u>3,369,831</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(4,337,395)	(4,239,647)
Interest Expense	(686,968)	(85,864)
Payment of Principal	(884,667)	(545,395)
Loan Proceeds	1,322,445	3,052,714
	<u>(4,586,585)</u>	<u>(1,818,192)</u>
Cash Flows from Investing Activities		
Investment Income	<u>36,958</u>	<u>182,487</u>
Net Change in Cash and Cash Equivalents	324,103	1,734,126
Cash and Cash Equivalents		
Beginning	<u>8,857,614</u>	<u>7,123,488</u>
Ending	<u><u>9,181,717</u></u>	<u><u>8,857,614</u></u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income	978,844	319,842
Adjustments to Reconcile Operating Income to Net Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation Expense	2,453,593	2,464,158
Other Income	711,924	1,161,860
Other Expense - IMRF	(228,113)	63,510
(Increase) Decrease in Current Assets	702,100	(18,320)
Increase (Decrease) in Current Liabilities	<u>255,382</u>	<u>(621,219)</u>
Net Cash Provided by Operating Activities	<u><u>4,873,730</u></u>	<u><u>3,369,831</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, 2020**

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### **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.

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.

**Notes to the Financial Statements**

**December 31, 2020**

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

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

**Measurement Focus**

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

**Basis of Accounting**

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

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

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

**Cash and Investments**

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

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.

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

## **Notes to the Financial Statements**

**December 31, 2020**

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

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

##### **Restricted Cash and Investments**

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

##### **Receivables**

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

##### **Prepays/Inventories**

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

##### **Capital Assets**

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

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

**Notes to the Financial Statements**

**December 31, 2020**

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

**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.

**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.

**Notes to the Financial Statements**

**December 31, 2020**

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

**BUDGETARY INFORMATION**

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

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

**DEPOSITS AND INVESTMENTS**

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

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

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 \$1,739,617 and the bank balances totaled \$2,001,056. The Authority also has \$3,748,279 invested in the Illinois Funds and \$3,693,821 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, 2020

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - 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, 2020, 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
Electric Service Design	\$ 375,916	4,382,084
Electric Service Design	110,288	40,112
Biosolids Dewatering Improvement Project	271,466	102,634
Facility Improvement Plan Phase I	1,047,450	38,156
Facility Improvement Plan Phase II	16,431,337	1,369,922
	<u>18,236,457</u>	<u>5,932,908</u>

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS****Notes to the Financial Statements****December 31, 2020****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
<b>Nondepreciable Capital Assets</b>				
Land	\$ 943,212	—	—	943,212
Property Easement	168,607	—	—	168,607
Construction in Progress	18,531,151	4,037,238	1,156,579	21,411,810
	<u>19,642,970</u>	<u>4,037,238</u>	<u>1,156,579</u>	<u>22,523,629</u>
<b>Depreciable Capital Assets</b>				
Glenbard Plant	67,797,371	1,456,736	169,920	69,084,187
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>95,984,800</u>	<u>1,456,736</u>	<u>169,920</u>	<u>97,271,616</u>
<b>Less Accumulated Depreciation</b>				
Glenbard Plant	44,119,279	1,658,379	108,487	45,669,171
Stormwater Plant	9,193,115	258,762	—	9,451,877
North Regional Interceptor	7,964,523	299,345	—	8,263,868
South Regional Interceptor	3,675,272	237,107	—	3,912,379
	<u>64,952,189</u>	<u>2,453,593</u>	<u>108,487</u>	<u>67,297,295</u>
<b>Total Net Depreciable Capital Assets</b>	<u>31,032,611</u>	<u>(996,857)</u>	<u>61,433</u>	<u>29,974,321</u>
<b>Total Net Capital Assets</b>	<u>50,675,581</u>	<u>3,040,381</u>	<u>1,218,012</u>	<u>52,497,950</u>

Depreciation was allocated to the members as follows:

Village of Lombard	\$ 1,340,643
Village of Glen Ellyn	<u>1,112,950</u>
	<u>2,453,593</u>

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Notes to the Financial Statements

December 31, 2020

### 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.	\$ 3,254,376	—	559,115	2,695,261
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.	15,202,551	1,322,445	325,552	16,199,444 (b)
	18,456,927	1,322,445	884,667	18,894,705

(a) Includes construction interest.

(b) Amounts disbursed as of the date of the audit report is \$16,524,996. 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, 2020****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	\$ 142,381	37,610	18,805	161,186	32,337
Net Pension Liability/(Asset) - IMRF	48,853	—	708,736	(659,883)	—
Loans Payable	18,456,927	1,322,445	884,667	18,894,705	573,180
	<u>18,648,161</u>	<u>1,360,055</u>	<u>1,612,208</u>	<u>18,396,008</u>	<u>605,517</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
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>2,695,261</u>	<u>171,246</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, 2020**

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

**NET POSITION**

**Net Position Classification**

Net position consists of the following as of December 31, 2020 and December 31, 2019:

	<u>December 31, 2020</u>	<u>December 31, 2019</u>
Net Position		
Net Investment in Capital Assets	\$ 33,603,245	32,218,654
Equipment Replacement Account (Restricted)	6,423,653	7,057,032
Working Cash Account (Restricted)	<u>757,692</u>	<u>529,579</u>
Total Net Position	<u>40,784,590</u>	<u>39,805,265</u>

Net investment in capital assets was comprised of the following as of December 31, 2020 and December 31, 2019:

	<u>December 31, 2020</u>	<u>December 31, 2019</u>
Business-Type Activities		
Capital Assets - Net of Accumulated Depreciation	\$ 52,497,950	50,675,581
Less Capital Related Debt:		
Loans Payable	<u>(18,894,705)</u>	<u>(18,456,927)</u>
Net Investment in Capital Assets	<u>33,603,245</u>	<u>32,218,654</u>

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Notes to the Financial Statements

December 31, 2020

### 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, 2020 and December 31, 2019 are as follows:

	December 31, 2020	December 31, 2019
Beginning Balance	\$ 39,275,686	37,645,748
Revenue and Expense Results within		
Equipment Replacement Sub-Fund	(655,651)	(30,106)
Surplus Contributions	181,469	449,410
Investment Income	37,937	139,792
Service Fees Charged to Villages	3,641,050	3,535,000
Depreciation	(2,453,593)	(2,464,158)
	40,026,898	39,275,686
Less: Net Investment in Capital Assets	(33,603,245)	(32,218,654)
Restricted for Future Plant and Equipment Replacement	6,423,653	7,057,032

##### 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, 2020**

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

**NET POSITION - Continued**

**Working Cash Account - Continued**

	Village of Lombard	Village of Glen Ellyn	December 31, 2020	December 31, 2019
Operating Expenses (as Defined in Intergovernmental Agreement)	\$ 2,518,283	1,729,663	4,247,946	4,286,913
Minimum Working Capital Balance (25% of Operating Expenses)	629,571	432,416	1,061,987	1,071,728
Cash and Investments - Operating Sub-Fund			1,439,597	1,280,314
Less: Outstanding Encumbrances			—	(27,117)
Working Cash			1,439,597	1,253,197
Less: Required Working Cash			(1,061,987)	(1,071,728)
Working Cash over Minimum Requirement			377,611	181,469

Working cash balance computation:

	Village of Lombard	Village of Glen Ellyn	Totals
Amount Required	\$ (629,571)	(432,416)	(1,061,987)
Amount Available	853,427	586,170	1,439,597
Cash Reserve Excess	223,856	153,754	377,611

**Notes to the Financial Statements**

**December 31, 2020**

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**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. As of December 31, 2020, the Authority's has no member reserve balance with IRMA.

**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.

**Notes to the Financial Statements**

**December 31, 2020**

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**NOTE 4 - OTHER INFORMATION - Continued**

**CONTINGENT LIABILITIES**

**Litigation**

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

**Financial Impact from COVID-19**

In March 2020, 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.

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

**Illinois Municipal Retirement Fund (IMRF)**

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

**Plan Descriptions**

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

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

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Notes to the Financial Statements

December 31, 2020

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### NOTE 4 - OTHER INFORMATION - Continued

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

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

##### Plan Descriptions - Continued

*Benefits Provided - Continued.* 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, 2020, the measurement date, the following employees were covered by the benefit terms:

Active Plan Members	<u>17</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, 2020

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### NOTE 4 - OTHER INFORMATION - Continued

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

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

##### Plan Descriptions - Continued

*Contributions.* As set by statute, the Authority's Regular Plan Members are required to contribute 4.5% 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, 2020, the Authority's contribution was 9.69% of covered payroll.

*Net Pension (Asset).* The Authority's net pension (asset) was measured as of December 31, 2020. 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, 2020, using the following actuarial methods and assumptions:

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

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.



# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Notes to the Financial Statements

December 31, 2020

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### NOTE 4 - OTHER INFORMATION - Continued

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

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

##### Plan Descriptions - Continued

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

##### Discount Rate

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

##### Discount Rate Sensitivity

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

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

**Notes to the Financial Statements**

**December 31, 2020**

**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)	390,236	(659,883)	(1,504,020)

**Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2019	\$ 9,856,618	9,807,765	48,853
Changes for the Year:			
Service Cost	141,607	—	141,607
Interest on the Total Pension Liability	631,258	—	631,258
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	55,840	—	55,840
Changes of Assumptions	(60,076)	—	(60,076)
Contributions - Employer	—	129,454	(129,454)
Contributions - Employees	—	65,444	(65,444)
Net Investment Income	—	1,265,793	(1,265,793)
Benefit Payments, Including Refunds of Employee Contributions	(458,906)	(458,906)	—
Other (Net Transfer)	—	16,674	(16,674)
Net Changes	309,723	1,018,459	(708,736)
Balances at December 31, 2020	10,166,341	10,826,224	(659,883)

**GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS****Notes to the Financial Statements****December 31, 2020****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, 2020, the Authority recognized pension revenue of \$98,659. At December 31, 2020, 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	\$ 75,065	—	75,065
Change in Assumptions	7,468	(40,711)	(33,243)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(777,514)	(777,514)
Total Deferred Amounts Related to IMRF	82,533	(818,225)	(735,692)

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 (Inflows) of Resources
2021	\$ (204,929)
2022	(94,196)
2023	(309,642)
2024	(126,925)
2025	—
Thereafter	—
Total	(735,692)

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

**Notes to the Financial Statements**

**December 31, 2020**

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**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS**

The Authority has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Authority are required to pay 100% of the current premium. However, there is minimal participation. As the Authority provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the Authority has not recorded a liability as of December 31, 2020.

## **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, 2020**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 128,318	\$ 128,318	\$ —	\$ 1,186,197	10.82%
2016	140,036	139,480	(556)	1,294,237	10.78%
2017	134,225	135,586	1,361	1,298,110	10.44%
2018	122,310	122,242	(68)	1,236,706	9.88%
2019	97,218	97,218	—	1,359,696	7.15%
2020	129,454	129,454	—	1,335,802	9.69%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	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 Changes in the Employer's Net Pension Liability****December 31, 2020**

	<u>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	(399,698)
Net Change in Total Pension Liability	436,819
Total Pension Liability - Beginning	8,214,126
Total Pension Liability - Ending	<u>8,650,945</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	(399,698)
Other (Net Transfer)	45,862
Net Change in Plan Fiduciary Net Position	(131,691)
Plan Net Position - Beginning	8,073,123
Plan Net Position - Ending	<u>7,941,432</u>
Employer's Net Pension Liability/(Asset)	<u>\$ 709,513</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.

2016	2017	2018	2019	2020
128,961	137,350	114,501	130,468	141,607
628,935	615,459	609,697	623,086	631,258
(67,729)	(73,414)	51,409	106,951	55,840
(9,982)	(257,267)	221,936	—	(60,076)
(434,992)	(431,868)	(428,162)	(459,666)	(458,906)
245,193	(9,740)	569,381	400,839	309,723
8,650,945	8,896,138	8,886,398	9,455,779	9,856,618
8,896,138	8,886,398	9,455,779	9,856,618	10,166,341
139,480	135,586	122,242	97,218	129,454
59,117	58,474	64,375	62,987	65,444
543,260	1,413,859	(469,664)	1,484,513	1,265,793
(434,992)	(431,868)	(428,162)	(459,666)	(458,906)
(20,365)	(220,476)	163,467	(13,052)	16,674
286,500	955,575	(547,742)	1,172,000	1,018,459
7,941,432	8,227,932	9,183,507	8,635,765	9,807,765
8,227,932	9,183,507	8,635,765	9,807,765	10,826,224
668,206	(297,109)	820,014	48,853	(659,883)
92.49%	103.34%	91.33%	99.50%	106.49%
1,294,237	1,298,110	1,236,706	1,359,696	1,335,802
51.63%	(22.89%)	66.31%	3.59%	(49.40%)



## **OTHER SUPPLEMENTARY INFORMATION**

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

**Combining Statement of Net Position**

**December 31, 2020**

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**See Following Page**

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

**Combining Statement of Net Position  
December 31, 2020**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
<b>ASSETS</b>			
Current Assets			
Restricted Cash and Investments			
Working Cash Account	\$ 1,439,597	—	1,439,597
Equipment Replacement Account	—	7,742,120	7,742,120
Receivables - Net of Allowances			
Accounts	1,290	44,622	45,912
Member Contributions			
Village of Lombard	—	1,858	1,858
Prepays	53,369	45,384	98,753
Inventories	—	61,362	61,362
Total Current Assets	1,494,256	7,895,346	9,389,602
Noncurrent Assets			
Capital Assets			
Nondepreciable	—	22,523,629	22,523,629
Depreciable	—	97,271,616	97,271,616
Accumulated Depreciation	—	(67,297,295)	(67,297,295)
	—	52,497,950	52,497,950
Other Assets			
Net Pension Asset - IMRF	659,883	—	659,883
Total Noncurrent Assets	659,883	52,497,950	53,157,833
Total Assets	2,154,139	60,393,296	62,547,435
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Items - IMRF	82,533	—	82,533
Total Assets and Deferred Outflows of Resources	2,236,672	60,393,296	62,629,968

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 105,066	1,416,545	1,521,611
Accrued Payroll	41,080	—	41,080
Accrued Interest Payable	—	28,381	28,381
Unearned Rental Revenue	—	24,909	24,909
Member Accounts Payable			
Village of Glen Ellyn	149,227	1,858	151,085
Village of Lombard	204,196	—	204,196
Current Portion of Long-Term Debt	32,337	573,180	605,517
Total Current Liabilities	531,906	2,044,873	2,576,779
Noncurrent Liabilities			
Compensated Absences Payable	128,849	—	128,849
FIP Loan Payable	—	16,199,444	16,199,444
Digester Loan Payable	—	2,122,081	2,122,081
Total Noncurrent Liabilities	128,849	18,321,525	18,450,374
Total Liabilities	660,755	20,366,398	21,027,153
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Items - IMRF	818,225	—	818,225
Total Liabilities and Deferred Inflows of Resources	1,478,980	20,366,398	21,845,378
<b>NET POSITION</b>			
Net Investment in Capital Assets	—	33,603,245	33,603,245
Restricted	757,692	6,423,653	7,181,345
Total Net Position	757,692	40,026,898	40,784,590

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

**Combining Statement of Revenues, Expenses, and Changes in Net Position  
For the Fiscal Year Ended December 31, 2020**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Operating Revenues			
Charges for Services	\$ 4,248,925	3,641,050	7,889,975
Operating Expenses			
Personnel Services	1,738,147	—	1,738,147
IMRF Pension Expense	(228,113)	—	(228,113)
Contractual Services			
Maintenance	446,436	—	446,436
Service Charge	134,228	—	134,228
Sludge Removal	217,405	—	217,405
Utilities	618,717	—	618,717
Insurance	397,787	—	397,787
Other	184,036	521	184,557
Commodities	511,190	—	511,190
Maintenance of Capital Facilities and Equipment	—	4,351,098	4,351,098
Less: Capital Outlay	—	(3,913,914)	(3,913,914)
Depreciation	—	2,453,593	2,453,593
Total Operating Expenses	4,019,833	2,891,298	6,911,131
Operating Income	229,092	749,752	978,844
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	181,469	181,469
Connection Fees	—	142,566	142,566
Enernoc Demand Response	—	19,631	19,631
Leachate Revenues	—	159,075	159,075
Fats, Oil & Grease Waste Fees	—	105,174	105,174
Cell Tower Revenues	—	57,157	57,157
Other Income	—	46,852	46,852
Sale of Capital Assets	—	(61,433)	(61,433)
Investment Income	(979)	37,937	36,958
Interest Expense	—	(686,968)	(686,968)
	(979)	1,460	481
Change in Net Position	228,113	751,212	979,325
Net Position - Beginning	529,579	39,275,686	39,805,265
Net Position - Ending	757,692	40,026,898	40,784,590

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

**Combining Statement of Cash Flows  
For the Fiscal Year Ended December 31, 2020**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Villages	\$ 4,279,945	5,024,054	9,303,999
Payments to Employees	(1,510,034)	—	(1,510,034)
Payments to Suppliers	(2,609,649)	(310,586)	(2,920,235)
	160,262	4,713,468	4,873,730
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	—	(4,337,395)	(4,337,395)
Interest Expense	—	(686,968)	(686,968)
Payment of Principal	—	(884,667)	(884,667)
Loan Proceeds	—	1,322,445	1,322,445
	—	(4,586,585)	(4,586,585)
Cash Flows from Investing Activities			
Investment Income	(979)	37,937	36,958
Net Change in Cash and Cash Equivalents	159,283	164,820	324,103
Cash and Cash Equivalents			
Beginning	1,280,314	7,577,300	8,857,614
Ending	1,439,597	7,742,120	9,181,717
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	229,092	749,752	978,844
Adjustments to Reconcile Operating Income to Net Income to Net Cash			
Provided by (Used in) Operating Activities:			
Depreciation Expense	—	2,453,593	2,453,593
Other Income	—	711,924	711,924
Other Expense (Revenue) - IMRF	(228,113)	—	(228,113)
(Increase) Decrease in Current Assets	31,020	671,080	702,100
Increase (Decrease) in Current Liabilities	128,263	127,119	255,382
Net Cash Provided by Operating Activities	160,262	4,713,468	4,873,730

**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, 2020**

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

	For the Fiscal Year Ended December 31, 2020		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 4,592,094	4,248,925	(343,169)
Operating Expenses			
Personnel Services	1,797,543	1,738,147	(59,396)
IMRF Pension Expense	—	(228,113)	(228,113)
Contractual Services			
Maintenance	746,672	446,436	(300,236)
Service Charge	134,229	134,228	(1)
Sludge Removal	185,000	217,405	32,405
Utilities	591,200	618,717	27,517
Insurance	380,300	397,787	17,487
Other	229,650	184,036	(45,614)
Commodities	537,500	511,190	(26,310)
Total Operating Expenses	4,602,094	4,019,833	(582,261)
Operating Income (Loss)	(10,000)	229,092	239,092
Nonoperating Revenues			
Investment Income	10,000	(979)	(10,979)
Change in Net Position	—	228,113	228,113
Net Position - Beginning		529,579	
Net Position - Ending		757,692	

For the Fiscal Year Ended December 31, 2019		
Budget	Actual	Variance Over (Under)
\$ 4,435,940	4,244,218	(191,722)
1,728,690	1,700,843	(27,847)
—	63,511	63,511
637,625	521,820	(115,805)
131,725	131,726	1
195,000	193,648	(1,352)
607,800	692,316	84,516
373,100	397,451	24,351
460,700	206,622	(254,078)
311,300	442,487	131,187
4,445,940	4,350,424	(95,516)
(10,000)	(106,206)	(96,206)
10,000	42,695	32,695
—	(63,511)	(63,511)
	593,090	
	529,579	



**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, 2020**

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

	For the Fiscal Year Ended December 31, 2020		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 3,641,050	3,641,050	—
Operating Expenses			
Contractual			
Other	—	521	(521)
Maintenance of Capital Facilities and Equipment	8,301,434	4,351,098	(3,950,336)
Less: Capital Outlay	—	(3,913,914)	(3,913,914)
Depreciation	—	2,453,593	2,453,593
Total Operating Expenses	8,301,434	2,891,298	(5,411,178)
Operating Income (Loss)	(4,660,384)	749,752	5,411,178
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	181,469	181,469
Connection Fees	50,000	142,566	92,566
Enernoc Demand Response	26,000	19,631	(6,369)
Leachate Revenues	117,000	159,075	42,075
Fats, Oil & Grease Waste Fees	75,000	105,174	30,174
Cell Tower Revenues	75,000	57,157	(17,843)
Other Income	1,000	46,852	45,852
Sale of Capital Assets	—	(61,433)	(61,433)
Investment Income	10,000	37,937	27,937
Interest Expense	(747,065)	(686,968)	60,097
Loan Proceeds	1,500,000	1,322,445	(177,555)
Digester Loan Principal	(559,115)	(559,115)	—
FIP Loan Principal	(325,552)	(325,552)	—
Less Items to Statement of Net Position	—	(437,778)	(437,778)
Total Nonoperating Revenues (Expenses)	222,268	1,460	(220,808)
Change in Net Position	<u>(4,438,116)</u>	751,212	<u>5,190,370</u>
Net Position - Beginning		<u>39,275,686</u>	
Net Position - Ending		<u>40,026,898</u>	

For the Fiscal Year Ended December 31, 2019		
Budget	Actual	Variance Over (Under)
\$ 3,535,000	3,535,000	—
—	—	—
8,266,000	4,884,441	(3,381,559)
—	(4,239,647)	(4,239,647)
—	2,464,158	2,464,158
8,266,000	3,108,952	(5,157,048)
(4,731,000)	426,048	5,157,048
—	449,410	449,410
90,000	299,462	209,462
25,000	23,494	(1,506)
120,000	215,063	95,063
50,000	99,009	49,009
53,000	54,958	1,958
1,000	20,464	19,464
—	(11,898)	(11,898)
15,000	139,792	124,792
(91,607)	(85,864)	5,743
2,500,000	3,052,714	552,714
(545,395)	(545,395)	—
—	—	—
—	(2,507,319)	(2,507,319)
2,216,998	1,203,890	(1,013,108)
<u>(2,514,002)</u>	1,629,938	<u>4,143,940</u>
	<u>37,645,748</u>	
	<u>39,275,686</u>	

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

**Consolidated Year-End Financial Report  
December 31, 2020**

CSFA #	Program Name	State	Federal	Other	Totals
532-60-0379	USEPA Drinking Water Revolving Funds	\$ 1,049,535	—	—	1,049,535
	Other Grant Programs and Activities	—	—	—	—
	All Other Costs Not Allocated	—	—	6,609,997	6,609,997
	Totals	1,049,535	—	6,609,997	7,659,532



**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**

May 17, 2021

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, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority, Illinois, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated May 17, 2021.

**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, 2020 (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
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
2020	1,770,908	40.72%	2,578,333	59.28%	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, 2020 (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, 2020, not included elsewhere in the accompanying financial statements follows:

## 1. Total Water Flow

Participant	Glenbard Plant	
	Gallons (in 000's)	Percent
Village of Lombard	2,578,333	59.28%
Village of Glen Ellyn	1,770,908	40.72%
	<u>4,349,241</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, 2020, as follows:

	Operating Fund
Operating Revenue	
Amounts Billed Prior	
to Billing Adjustments	\$ 4,592,094
Other Revenues	(979)
Adjustment	<u>(343,169)</u>
Operating Revenue Applicable	
to Operating Expenses	<u>4,247,946</u>
Operating Expenses	
Personnel Services	1,738,147
Contractual Services	
Maintenance	446,436
Service Charge	134,228
Sludge Removal	217,405
Utilities	618,717
Insurance	397,787
Other	184,036
Commodities	<u>511,190</u>
Total Operating Expenses	<u>4,247,946</u>

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

**Schedule of Allocation Costs - Continued**  
**December 31, 2020 (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	\$ 2,518,283	59.28%
Village of Glen Ellyn	1,729,663	40.72%
	<u>4,247,946</u>	<u>100.00%</u>

C. The computation of the billing adjustment for the fiscal year ended December 31, 2020 follows:

	Village of Lombard	Village of Glen Ellyn	Totals
Charges			
Total Operating Expenses (Depreciation Excluded)	\$ 2,518,283	1,729,663	4,247,946
Equipment Replacement Reserve	1,989,292	1,651,758	3,641,050
Total Operating Charges	<u>4,507,575</u>	<u>3,381,421</u>	<u>7,888,996</u>
Amount Billed	4,711,045	3,522,099	8,233,144
Plus: Credit for Other Revenues Received	5,415	3,860	9,275
Revenues Available to Offset			
Operating Changes	<u>4,716,460</u>	<u>3,525,959</u>	<u>8,242,419</u>
Amount Due from (to) Villages	<u>(208,885)</u>	<u>(144,538)</u>	<u>(353,423)</u>



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

**Schedule of Allocation Costs - Continued**  
**December 31, 2020 (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, 2020 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, 2020 (as shown the prior page)	\$ (208,885)	(144,538)	(353,423)
Billing Adjustments:			
July 2020 to December 2020	6,547	(6,547)	—
Cumulative Balance Due from (to) Villages*	(202,338)	(151,085)	(353,423)

\*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, 2020	Receivable (Payable) December 31, 2019	Amount Received
Village of Lombard	\$ 4,711,045	(38,625)	(58,152)	4,614,268
Village of Glen Ellyn	3,522,099	68,648	(133,571)	3,457,176
	8,233,144	30,023	(191,723)	8,071,444

# **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 15, 2021

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



# Talking Points

- Executive Oversight Committee Member Introductions
- Performance Statistics
- 2021/2022 Major Projects
- Operations & Maintenance Fund
- Capital Fund
- Budget Summary
- Action Requested



# Executive Oversight Committee Representatives



Mark Senak – President  
Kelli Christiansen – Trustee  
Mark Franz – Manager  
Dave Buckley – Public Works Director



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



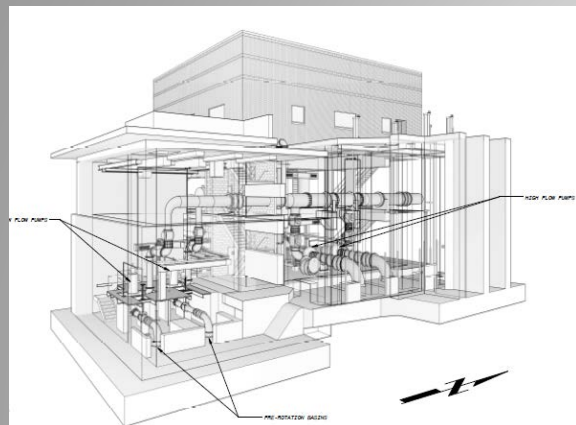
# 2021 Key Performance Indicators

- **~ 2,692,000 (2.692 Billion) Gallons Treated Through September 2021**
  - ✓ Past 5 Year Average = 3,529,000,000 (3.53 Billion) Gallons Treated Through September
- **16.96 Inches Total Rainfall Through September 2021**
  - ✓ Past 5 Year Average = 32.43 Inches Through September
- **26 Odor Complaints Through September 2020**
  - ✓ 2017 Odor Complaints = 172 Through September
  - ✓ 2018 Odor Complaints = 70 Through September
  - ✓ 2019 Odor Complaints = 40 Through September
  - ✓ 2020 Odor Complaints = 18 Through September
  - ✓ Annual Average Previous to 2017 = 6
- **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
- **1 Lost Time Injury (previous record from 2013)**





# 2021 Odor Control Improvements







# Top CY2021 Capital Projects



Description	Project Budget Amount	Project Actual (through October 2021)	Assumptions / Comments
Electric Service Distribution System Rehabilitation Project Construction	\$4,758,000	\$3,851,436	This project originally had a completion date of late October 2021 but has been delayed for several reasons, mainly related to supply chain issues, and therefore is now scheduled to be completed December 2021/January 2020
Electric Service Distribution System Rehabilitation Project Engineering	\$331,900	\$310,900	The scope of the construction engineering services was reduced due to in-house capabilities GWA has, however, it had been added onto as well for several reasons. The Contractor is providing reimbursement for some of the extra engineering fees. This contract is expected to coincide with construction, and will be completed near the end of 2021
Biosolids Dewatering Improvements Construction	\$2,085,000	\$163,643	This project was designed and bid out in 2020, with construction being awarded in Spring 2021. The project was initially scheduled to be completed by the end of 2021, however, due to equipment delays it's been postponed to early 2022 - which is still within the contract limitations. This is being funded by an IEPA SRF low interest loan
Biosolids Dewatering Improvements Engineering	\$374,100	\$345,086	The scope of the construction engineering services was reduced due to in-house capabilities GWA has, and will again coincide with the construction.
Top Large Projects	\$7,549,000	\$4,671,065	



# Top CY2022 Capital Projects



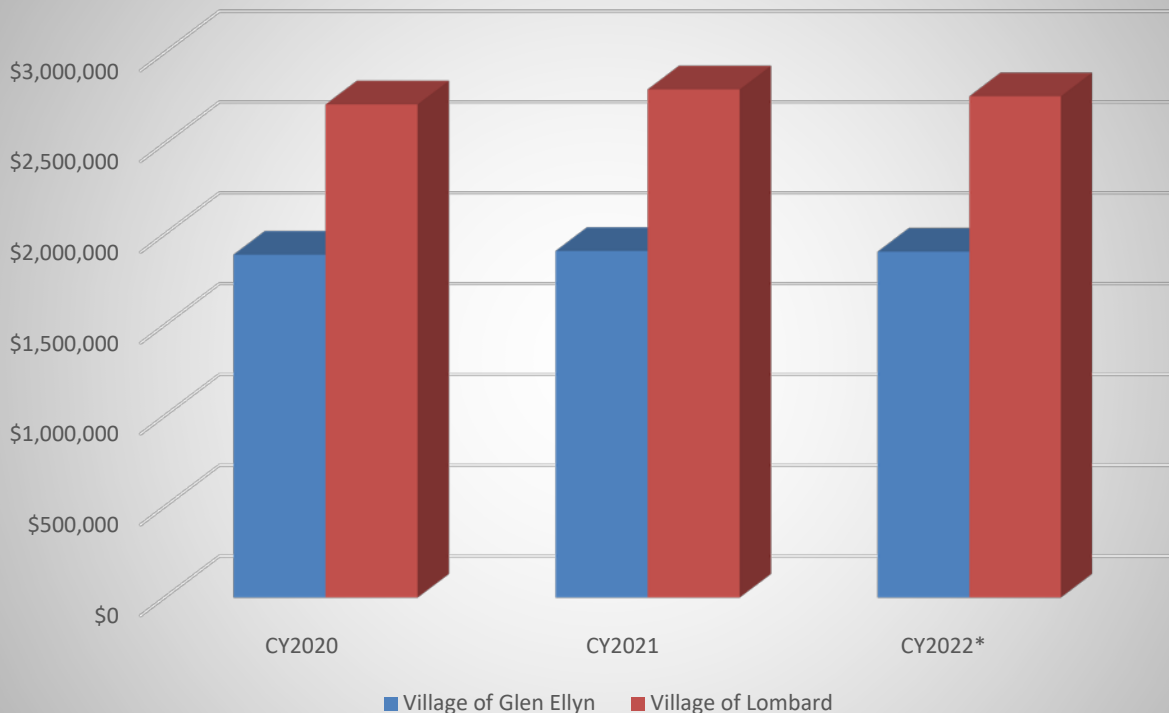
Description	Project Budget Amount	Assumptions / Comments
Primary Clarifier Rehabilitation Construction & Engineering	\$2,557,000	Much of the equipment associated with the Authority's primary clarifiers is approaching or has exceeded the end of its useful life and is in need of replacement. This project will also incorporate some odor control aspects, and is scheduled to be completely funded with a low interest IEPA SRF loan. It is anticipated this project will start mid to late 2022 and carry into 2023.
Gravity Sludge Thickener Rehabilitation	\$560,000	The equipment associated with the Gravity Thickener is approaching or has exceeded the end of its useful life and is in need of replacement. Due to the many similarities to the primary clarifier project, this will most likely be lumped in with that project, and will carry over into 2023.
Plant Equipment Rehabilitation	\$635,000	The majority of the funds are budgeted towards rehabilitating the Authority's interceptors. The interceptors have not been rehabilitated in quite some time, and based off recent studies performed, some routine maintenance is needed. This budget item also includes \$100k towards media used to clean the gas that burns in the Combined Heat and Power Units.
Small Capital Projects	\$578,000	This budget item consists of small capital projects that have totaled up to a substantial amount. Some of these projects include property demolition, new equipment, studies, and a fire alarm system upgrade.
Top Large Projects	\$4,330,000	





# Partner Allocations

## Operation & Maintenance

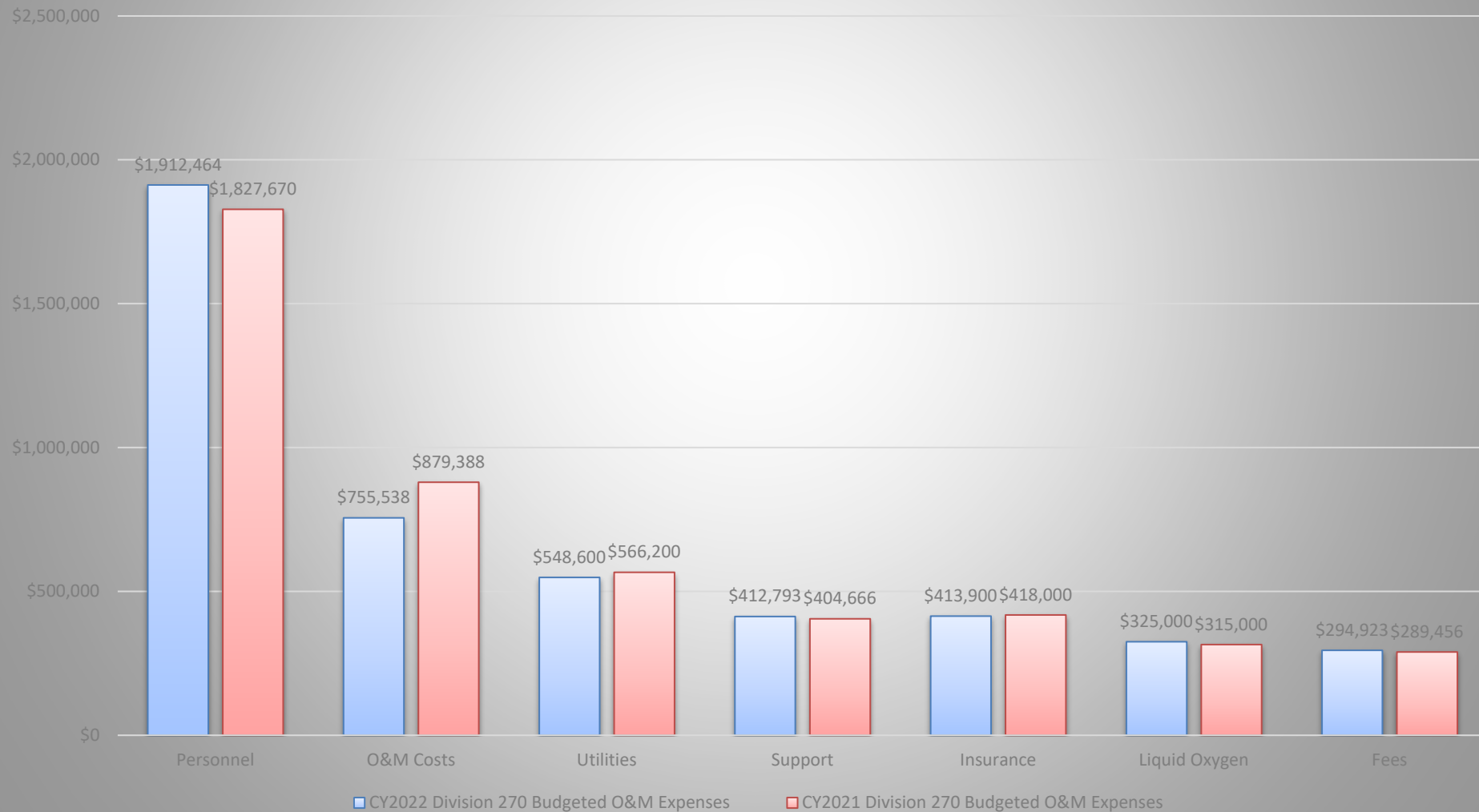


	CY2020	CY2021	CY2022*
Village of Glen Ellyn	\$1,887,319	\$1,907,748	\$1,903,992
Village of Lombard	\$2,714,775	\$2,796,932	\$2,759,226
Total Allocations	\$4,602,094	\$4,704,680	\$4,663,218
* - Budgeted			



# O&M Expense Tracking

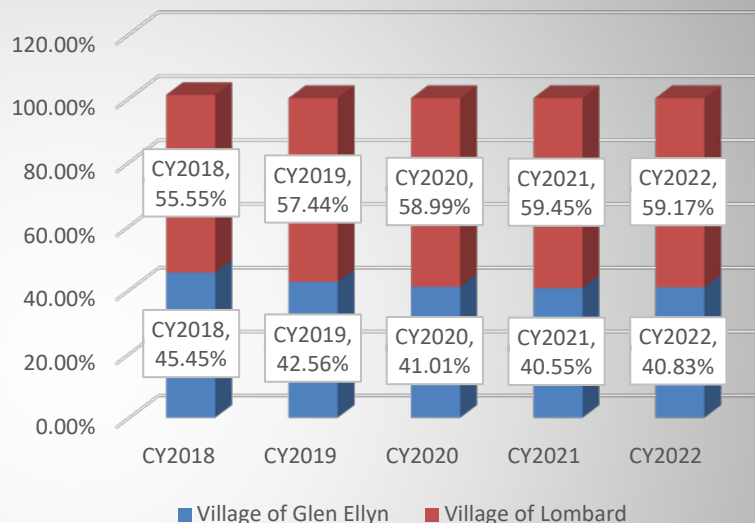
CY2021/CY2022 Division 270 Budgeted O&M Comps





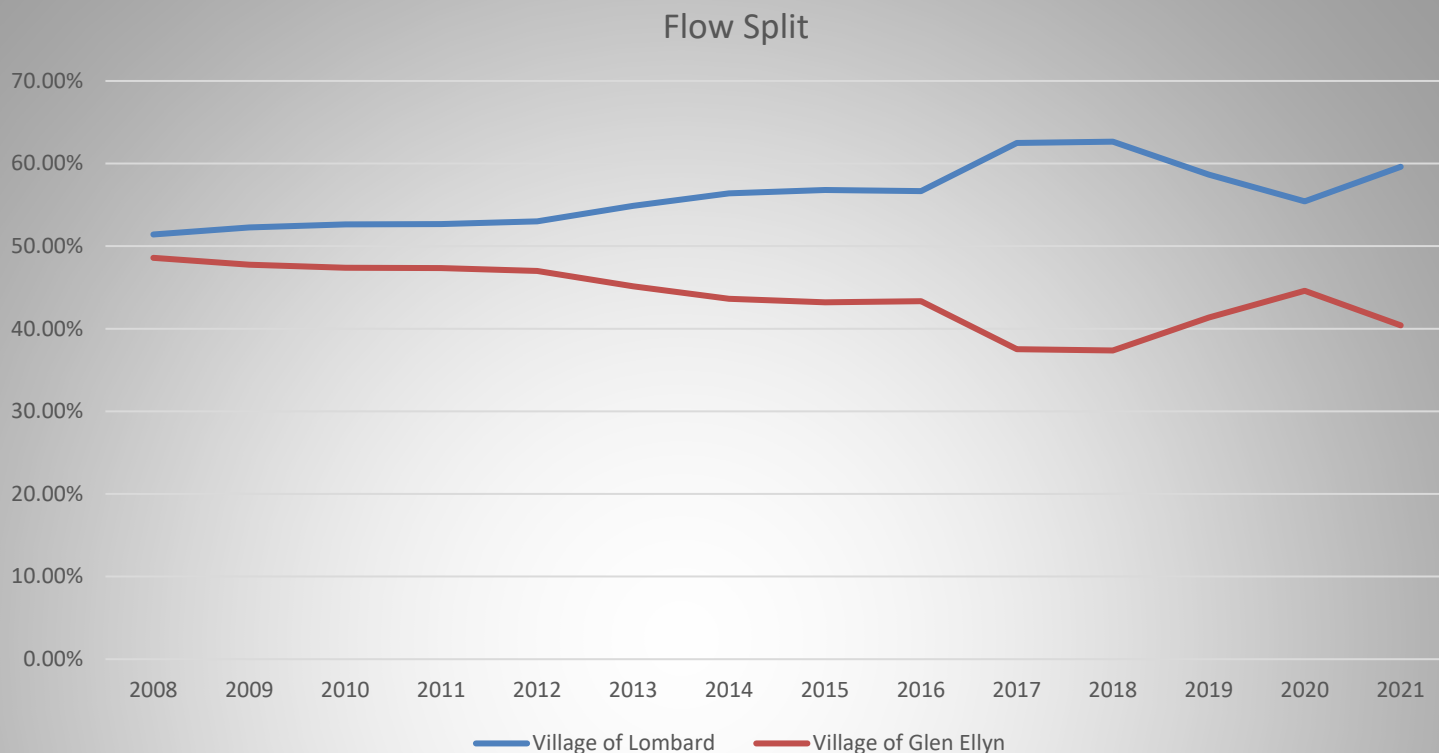
# Operation & Maintenance Flow Drives Partner Allocations

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.



	CY2018	CY2019	CY2020	CY2021	CY2022
Village of Glen Ellyn	45.45%	42.56%	41.01%	40.55%	40.83%
Village of Lombard	55.55%	57.44%	58.99%	59.45%	59.17%

		Actual CY2020	Budgeted CY2021	Estimated CY2021	Budgeting CY2021
<b>Operation/Maintenance</b>					
450010	Glen Ellyn Share - 40.55%	\$ 1,730,062	\$ 1,903,693	\$ 1,900,509	\$ 1,899,909
450015	Lombard Share - 59.45%	\$ 2,518,863	\$ 2,790,987	\$ 2,799,024	\$ 2,753,309
	Partners Allocation	\$ 4,248,925	\$ 4,694,680	\$ 4,699,533	\$ 4,653,218
	Interst Income - O&M Fund	\$ 979	\$ 10,000	\$ 1,105	\$ 10,000
	Misc. Revenue	\$ 0	\$ -	\$ -	\$ -
	IRMA Reimbursement	\$ -	\$ -	\$ -	\$ -
<b>DIVISION 270</b>		\$ 4,249,904	\$ 4,704,680	\$ 4,700,638	\$ 4,663,218

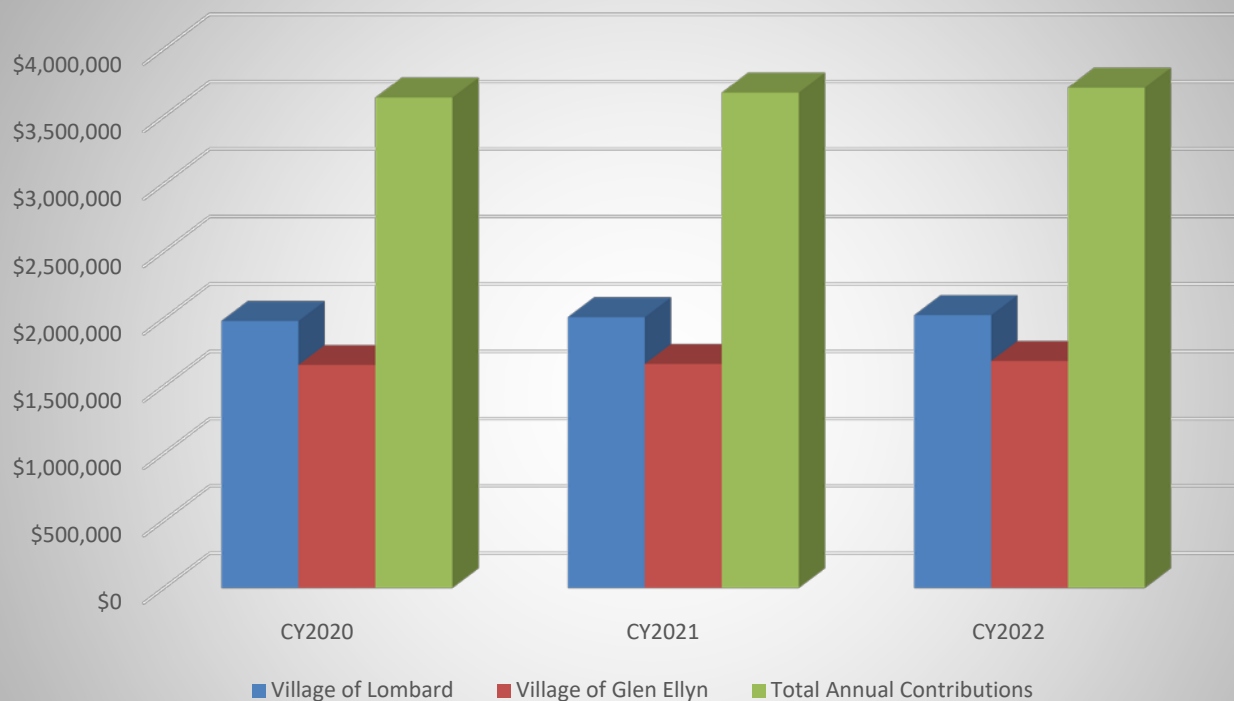


### Factors That Affect Flow Split

- 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



	CY2020	CY2021	CY2022
Village of Lombard	\$1,984,190	\$2,012,490	\$2,027,415
Village of Glen Ellyn	\$1,656,860	\$1,664,970	\$1,686,820
Total Annual Contributions	\$3,641,050	\$3,677,461	\$3,714,235







# Proposed Partner Allocations

PROPOSED CY2022 PARTNERS ALLOCATION					
			LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund			2,753,309	1,899,909	4,653,218
	<b>TOTAL O&amp;M BUDGET</b>		<b>2,753,309</b>	<b>1,899,909</b>	<b>4,653,218</b>
	<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>		<b>2,027,415</b>	<b>1,686,820</b>	<b>3,714,235</b>
	<b><i>TOTAL O&amp;M AND CAPITAL BUDGETS</i></b>		<b>4,780,724</b>	<b>3,586,729</b>	<b>8,367,453</b>
Proposed CY2022 Partners Allocation Compared					
to Approved Expenses Allocated to Partners CY2021:					
	<b>Operation &amp; Maintenance</b>		<b>(\$37,678)</b>	<b>(\$3,784)</b>	<b>(\$41,462)</b>
			<b>-1.3%</b>	<b>-0.2%</b>	<b>-0.9%</b>
	<b>Capital Improvements</b>		<b>\$14,925</b>	<b>\$21,850</b>	<b>\$36,774</b>
			<b>0.7%</b>	<b>1.3%</b>	<b>1.0%</b>
	<b><i>Total O&amp;M and Capital Budgets</i></b>		<b>(\$22,753)</b>	<b>\$18,066</b>	<b>(\$4,688)</b>
			<b>-0.5%</b>	<b>0.5%</b>	<b>-0.1%</b>



## 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  
CY2022 Budget in the amount of \$**12,483,337.**



## **SECTION 10.0**

# **PROPOSED CY2022 BUDGET APPROVAL**





**Glenbard  
Wastewater  
Authority  
CY2022 Budget**





November 15, 2021

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

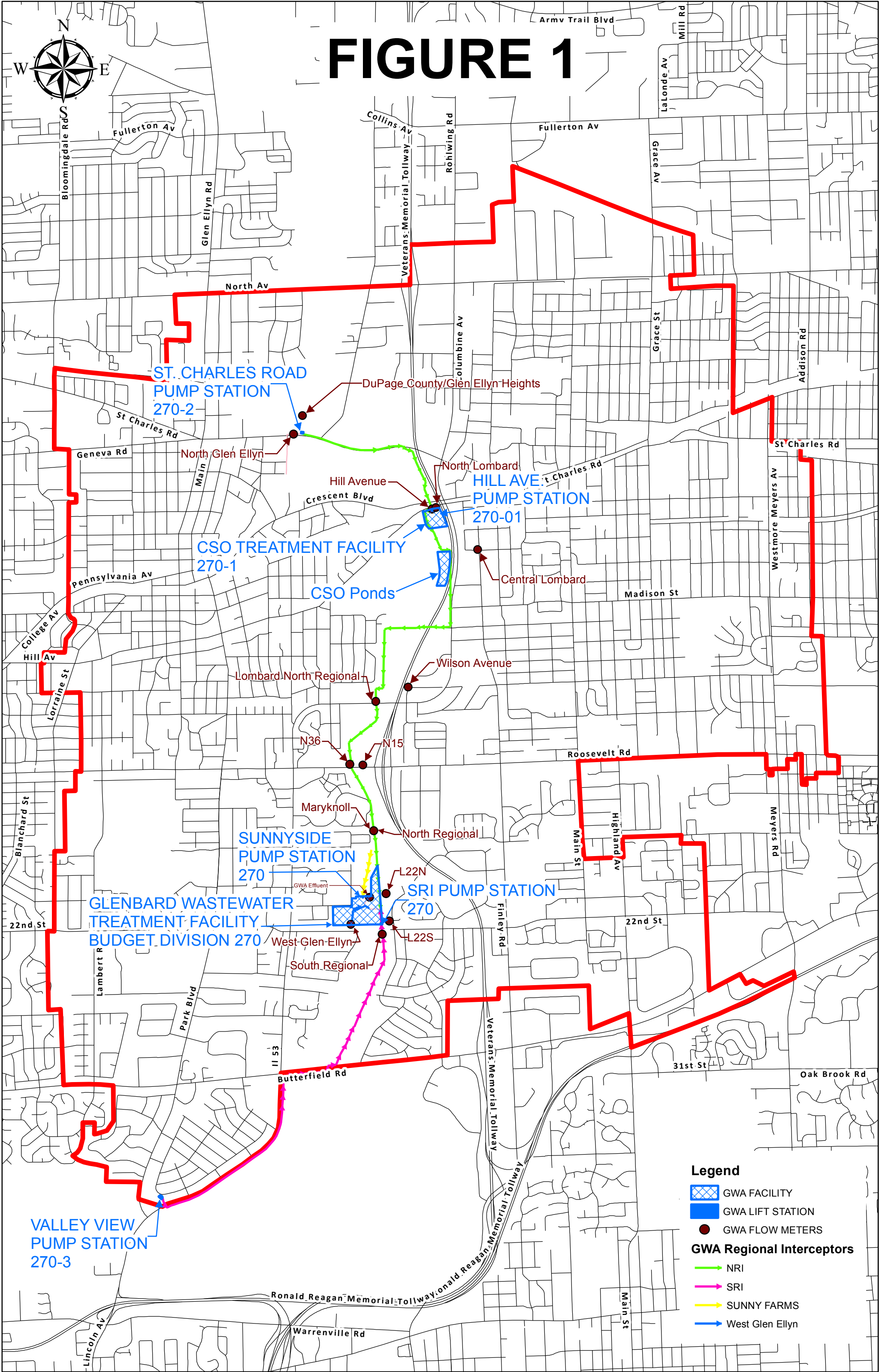
Subject: January 1, 2022 - December 31, 2022 Glenbard Wastewater Authority  
Budget (CY2022)

I am pleased to present for your review and consideration the proposed Glenbard Wastewater Authority (Authority) CY2022 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 CY2022 partner allocation shows an overall decrease of \$4,668, or 0.1%, compared to the approved CY2021 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 Primary Clarifier Improvements Project. Smaller projects include equipment rehabilitation and replacement, small capital projects, and minor infrastructure upgrades. The Primary Clarifier Improvements Project construction expenses are scheduled to be offset with a loan through the IEPA Clean Water Initiative at a low interest rate of around 1.5%. 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 1<sup>st</sup> to December 31<sup>st</sup> budget year consistent with the lead agency, the Village of Glen Ellyn. Most of the revenues for Authority operations are derived through monthly payments from the two Villages. Additional revenue is realized from connection fees collected on new structures built in the service area, landfill leachate treatment, high strength waste collection, cellular tower land lease agreements and interest income. There are two major funds: Operations and Maintenance (Fund 270) and the Capital Fund (Fund 40).

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

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

The following is the fund allocation of the Capital fund:

Fund 40 - Equipment Replacement Fund

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

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

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

	<b>Estimated CY2021</b>	<b>Proposed CY2022</b>
Division		
270 - Glenbard Plant	\$4,589,128	\$4,462,850
SRI L.S		
Sunnyside L.S		
270-1 - Stormwater Plant	\$ 103,419	\$ 146,968
Hill Ave. L.S		
270-2 - N. Reg. Int.	\$ 26,321	\$ 30,950
St. Charles Rd. L.S		
270-3 - S. Reg. Int.	\$ 16,581	\$ 22,450
Valley View L.S		
	-----	-----
	\$4,735,449	\$4,663,218

### Cash Reserves / Working Cash

#### CY 2021

Cash Reserves at January 1, 2021	<u>1,439,597</u>
CY21 Projected Surplus/(Deficit)	<u>(34,812)</u>
Projected Cash Reserves at December 31, 2021	<u>1,404,785</u>
Less: Estimated Encumbrances at December 31, 2020	<u>0</u>
Projected Working Cash at December 31, 2021	<u>1,404,785</u>
Less: CY21 Required Minimum Working Cash	<u>(1,176,170)</u> *
<b>Projected Working Cash Surplus at December 31, 2021</b>	<b><u><u>228,615</u></u></b>

### Cash Reserves / Working Cash

#### CY 2022

Projected Cash Reserves at December 31, 2021	<u>1,404,785</u>
CY22 Projected Surplus/(Deficit)	<u>0</u>
Projected Cash Reserves at December 31, 2022	<u>1,404,785</u>
Less: Estimated Encumbrances at December 31, 2021	<u>0</u>
Projected Working Cash at December 31, 2022	<u>1,404,785</u>
Less: CY22 Required Minimum Working Cash	<u>(1,167,130)</u> **
<b>Projected Working Cash Surplus at December 31, 2022</b>	<b><u><u>237,656</u></u></b>

\* 25% of CY21 Operating Expenses of \$4,704,680

\*\* 25% of CY22 Operating Expenses of \$4,668,518

The seven most significant cost centers in the proposed CY2022 O&M budget are as follows:

1. **Personnel:** The CY2022 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	\$1,738,147	18.3
CY21	\$1,827,670	\$1,858,428	18.3 (Estimated)
CY22	\$1,912,464		(Budgeted)

2. **O&M:** Expenses are budgeted in the amount of \$755,538. This includes electrical, mechanical, operational, laboratory and administrative operation and maintenance of plant equipment and the maintenance of buildings and grounds. It is imperative that the capital investment that the Villages have made in their wastewater facility be operated and maintained appropriately. These funds, coupled with those in Fund 40 allocated to Plant Equipment Rehabilitation, provide an excellent plan to operate and maintain the Glenbard Plant process

equipment. Maintenance funds cover both routine and non-routine repairs.

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

	<u>Actual</u>	
FY05	\$606,375	
FY06	\$588,400	
FY07	\$693,128	
FY08	\$1,194,869	
FY09	\$769,137	
FY10	\$873,093	
FY11	\$976,915	
FY12	\$1,163,751	
FY13	\$752,600	
FY14	\$799,084	
SY14	\$560,071	(8 Month Budget)
CY15	\$760,826	
CY16	\$1,023,100	
CY17	\$645,708	
CY18	\$672,769	
CY19	\$692,316	
CY20	\$618,717	
CY21	\$622,717	(Estimated)
CY22	\$548,600	(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 CY2022 budget is proposed at a cumulative amount of \$412,793. 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 \$132,000 per year which includes upgraded flow meters, data analysis and meter maintenance fees.

5. **Insurance:** Expenses are budgeted in the amount of \$413,900 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 \$325,000.

7. **Fees:** Expenses are budgeted in the amount of \$294,923. Fees include payments for service, memberships, or regulatory fees during CY2022.

### **CAPITAL FUND**

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

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

	<b>Estimated CY2021</b>	<b>Proposed CY2022</b>
Fund 40 – Equip. Replacement		
Debt Payment	\$ 1,631,731	\$ 1,631,731
Project Expenses	\$ 9,199,988	\$ 5,518,388
Property Acquisition	\$ 0	\$ 550,000
Total	\$10,831,720	\$ 7,700,199

Proposed CY2022 capital expenses of \$7,700,199 are 29% or \$3,131,521 lower than the CY2021 estimated capital expenses of \$10,831,720. The decrease reflects the completion of both the Electrical Grid Rehabilitation Project (~\$4.7M) and the Biosolids Dewatering Improvements Project (~\$2.1M).

### **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 CY2022 a five-year average flow split of 40.83% (Glen Ellyn) and 59.17% (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 CY2022 budget is inclusive of O&M Division 270 with expense allocation tracking for all facilities. Glen Ellyn recoups some of their operating costs through billings to DuPage County and Illinois-American Water Company.

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

	<b>Budgeted CY2021</b>	<b>Proposed CY2022</b>
Village of Lombard	\$2,790,987	\$2,753,309
Village of Glen Ellyn	<u>\$1,903,693</u>	<u>\$1,899,909</u>
<b><i>Total</i></b>	<b><i>\$4,694,680</i></b>	<b><i>\$4,653,218</i></b>

The overall O&M contribution by the two Villages has decreased by \$41,462 or 0.9% less than the CY2021 budget. The allocation to the Villages for the support of the O&M portion of the budget is \$4,653,218. The allocation to the Villages for support of the proposed Capital Fund is \$3,714,235.

### **CONCLUSION**

The total proposed CY2022 budget and comparisons are as follows:

	<b>Budgeted CY2021</b>	<b>Proposed CY2022</b>
O&M	\$ 4,704,680	\$ 4,663,218
Capital	<u>\$ 7,105,241</u>	<u>\$ 7,820,119</u>
Total	\$11,809,922	\$12,483,337

Respectfully Submitted,



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

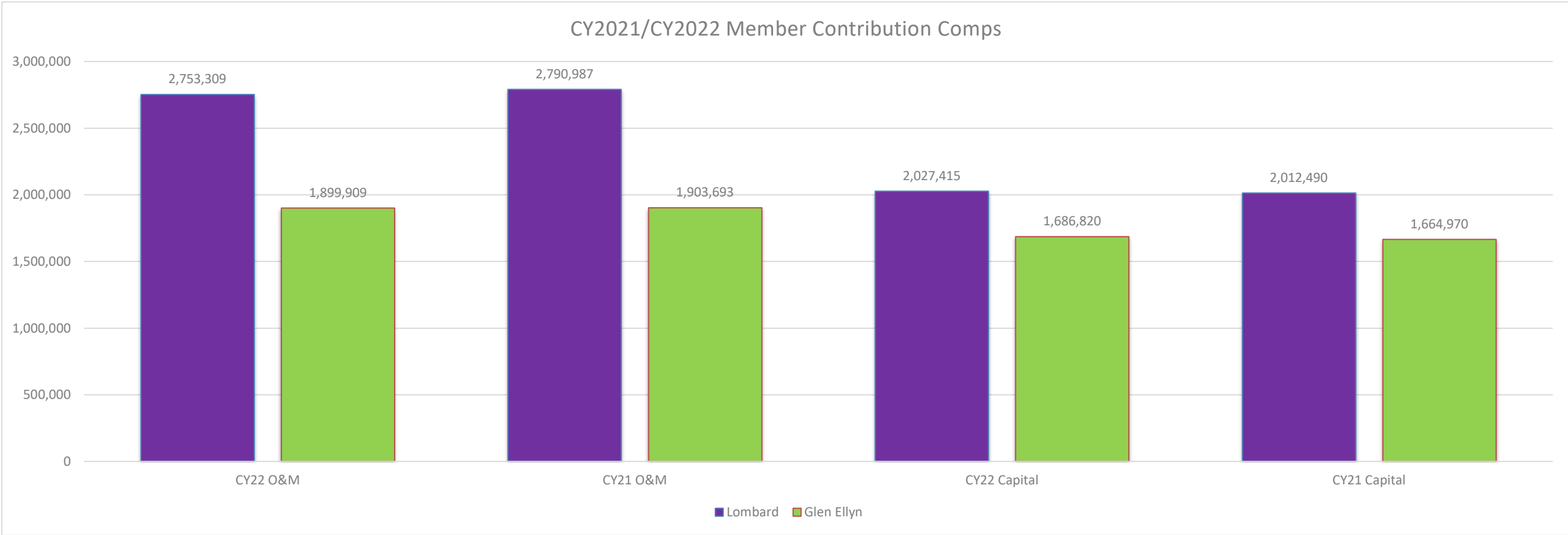
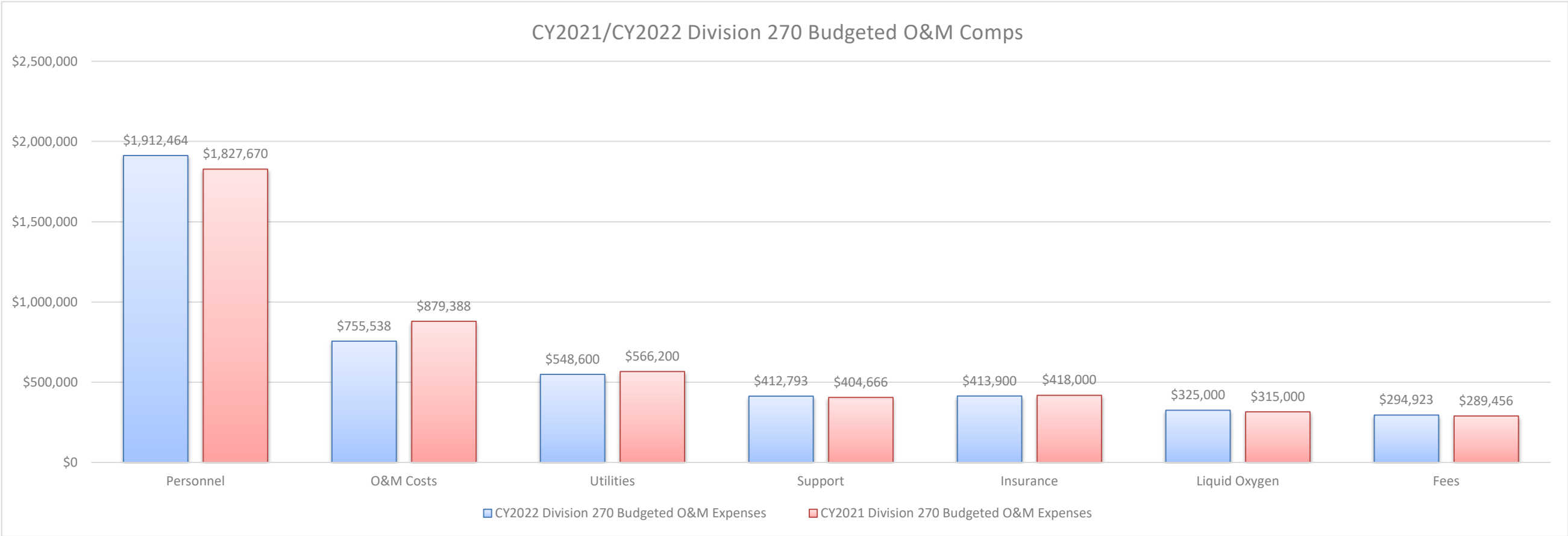
Glenbard Wastewater Authority  
Budget CY2022  
All Funds  
Expense Allocation to Partners

APPROVED CY2021 EXPENSES ALLOCATED TO PARTNERS			
	LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund	2,790,987	1,903,693	4,694,680
<b>TOTAL O&amp;M BUDGET</b>	<b>2,790,987</b>	<b>1,903,693</b>	<b>4,694,680</b>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,012,490</b>	<b>1,664,970</b>	<b>3,677,461</b>
<b><i>TOTAL O&amp;M AND CAPITAL BUDGETS</i></b>	<b>4,803,477</b>	<b>3,568,663</b>	<b>8,372,141</b>
ESTIMATED ACTUAL CY2021 EXPENSES ALLOCATED TO PARTNERS			
	LOMBARD	GLEN ELLYN	TOTAL
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	2,707,127	1,882,001	4,589,128
270-1 -- Stormwater Plant / Hill Ave L.S.	61,007	42,412	103,419
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	15,527	10,794	26,321
270-3 -- South Reg. Int. / Valley View L.S.	9,781	6,800	16,581
<b>TOTAL O&amp;M BUDGET</b>	<b>2,793,442</b>	<b>1,942,008</b>	<b>4,735,449</b>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,027,415</b>	<b>1,686,820</b>	<b>3,714,235</b>
<b><i>TOTAL O&amp;M AND CAPITAL BUDGETS</i></b>	<b>4,820,857</b>	<b>3,628,828</b>	<b>8,449,684</b>
<b>CY2021 BUDGET OVER (UNDER)</b>	<b>17,380</b>	<b>60,165</b>	<b>77,543</b>
PROPOSED CY2022 PARTNERS ALLOCATION			
	LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund	2,753,309	1,899,909	4,653,218
<b>TOTAL O&amp;M BUDGET</b>	<b>2,753,309</b>	<b>1,899,909</b>	<b>4,653,218</b>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,027,415</b>	<b>1,686,820</b>	<b>3,714,235</b>
<b><i>TOTAL O&amp;M AND CAPITAL BUDGETS</i></b>	<b>4,780,724</b>	<b>3,586,729</b>	<b>8,367,453</b>
<b>Proposed CY2022 Partners Allocation Compared to Approved Expenses Allocated to Partners CY2021:</b>			
<b>Operation &amp; Maintenance</b>	<b>(\$37,678)</b> <b>-1.3%</b>	<b>(\$3,784)</b> <b>-0.2%</b>	<b>(\$41,462)</b> <b>-0.9%</b>
<b>Capital Improvements</b>	<b>\$14,925</b> <b>0.7%</b>	<b>\$21,850</b> <b>1.3%</b>	<b>\$36,774</b> <b>1.0%</b>
<b><i>Total O&amp;M and Capital Budgets</i></b>	<b>(\$22,753)</b> <b>-0.5%</b>	<b>\$18,066</b> <b>0.5%</b>	<b>(\$4,688)</b> <b>-0.1%</b>



Glenbard Wastewater Authority Budget CY2022 Operations & Maintenance				
SUMMARY BY DIVISION				
Expense Allocation to Partners REVENUES	Actual CY2020	Budgeted CY2021	Estimated CY2021	Budgeting CY2022
Div. 270 -- Glenbard Wastewater Authority	4,248,925	4,694,680	4,699,533	4,653,218
Interest O&M Fund	979	10,000	1,105	10,000
Miscellaneous Revenue	0	0	0	0
IRMA Reimbursement	0	0	0	0
<b>Total Revenues</b>	<b>4,249,904</b>	<b>4,704,680</b>	<b>4,700,638</b>	<b>4,663,218</b>
EXPENSES	Actual CY2020	Budgeted CY2021	Estimated CY2021	Budgeting CY2022
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	4,099,373	4,515,212	4,589,128	4,462,850
270-1 -- Stormwater Plant / Hill Ave L.S.	110,172	136,968	103,419	146,968
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	24,565	30,050	26,321	30,950
270-3 -- South Reg. Int. / Valley View L.S.	13,836	22,450	16,581	22,450
<b>Total O&amp;M Expense:</b>	<b>4,247,946</b>	<b>4,704,680</b>	<b>4,735,449</b>	<b>4,663,218</b>
<b>Village of Glen Ellyn O&amp;M Expenditures</b>	<b>1,742,083</b>	<b>1,907,748</b>	<b>1,920,225</b>	<b>1,903,992</b>
<b>Village of Lombard O&amp;M Expenditures</b>	<b>2,505,863</b>	<b>2,796,932</b>	<b>2,815,225</b>	<b>2,759,226</b>
<b>Budget (Over) Under</b>	<b>1,958</b>	<b>(0)</b>	<b>(34,812)</b>	<b>0</b>
Use of Available Cash				

Glenbard Wastewater Authority CY2022 Total Budget				
	Actual CY2020	Budgeted CY2021	Estimated CY2021	Budgeting CY2022
<b>Operations &amp; Maintenance</b>	<b>\$4,247,946</b>	<b>\$4,704,680</b>	<b>\$4,735,449</b>	<b>\$4,663,218</b>
<b>Capital Costs</b> (Expenses & Debt Repayment)	<b>\$3,577,746</b>	<b>\$7,105,241</b>	<b>\$10,831,720</b>	<b>\$7,820,119</b>
<b>TOTAL</b>	<b>\$7,825,692</b>	<b>\$11,809,921</b>	<b>\$15,567,169</b>	<b>\$12,483,337</b>



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

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

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

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

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

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

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

**Budget CY2022****Operations & Maintenance****Division 270****Expense Allocation to Partners****REVENUE**

		<b>Actual CY2020</b>	<b>Budgeted CY2021</b>	<b>Estimated CY2021</b>	<b>Budgeting CY2022</b>
<b>Operation/Maintenance</b>					
450010	Glen Ellyn Share - 40.83%	1,730,062	1,903,693	1,900,509	1,899,909
450015	Lombard Share - 59.17%	2,518,863	2,790,987	2,799,024	2,753,309
	Partners Allocation	4,248,925	4,694,680	4,699,533	4,653,218
	<b>Interst Income - O&amp;M Fund</b>	<b>979</b>	<b>10,000</b>	<b>1,105</b>	<b>10,000</b>
	<b>Misc. Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>IRMA Reimbursement</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DIVISION 270</b>		<b>4,249,904</b>	<b>4,704,680</b>	<b>4,700,638</b>	<b>4,663,218</b>

NOTE: The flow splits used to calculate partner payments for CY2022 are as follows:

Flow Split for Glen Ellyn: 40.83%

Flow Split for Lombard 59.17%

(for 5 yrs. Average ending 12/31/20)

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)

Budget CY2022			Footnotes	EXPENSES				% Difference CY21-CY22	\$ Difference CY21-CY22
Operations and Maintenance				Actual CY2020	Budgeted CY2021	Estimated CY2021	Budgeting CY2022		
Division 270									
Expense Allocation to Partners									
Personnel Services									
510100	Salaries - Regular		1	1,418,133	1,440,000	1,518,460	1,530,000	6.3%	90,000
510110	Salaries - Part-Time Ops.		2	39,505	60,000	40,156	65,000	8.3%	5,000
510200	Salaries - Overtime		3	45,724	66,000	41,410	66,000	0.0%	0
510300	Salaries - Temporary/Seasonal			1,698	7,000	6,900	14,000	100.0%	7,000
510400	FICA			107,519	120,335	118,425	128,138	6.5%	7,803
510500	IMRF		4	125,567	134,335	133,077	109,326	-18.6%	(25,009)
	State Unemployment			0	0	0	0	0.0%	0
	Total			1,738,147	1,827,670	1,858,428	1,912,464	4.6%	84,794
Contractual Services and Commodities									
520305	Employee Recognition			0	1,000	1,000	1,000	0.0%	0
520600	Dues/Subs./Fees			10,529	9,900	10,900	12,180	23.0%	2,280
520615	Recruiting/Testing			0	1,000	1,200	1,000	0.0%	0
520620	Employee Education		5	7,626	24,700	20,000	31,200	26.3%	6,500
520625	Travel (Mileage)			0	750	250	300	-60.0%	(450)
520700	Pro. Serv.-Legal Support		6	15,229	20,000	6,979	15,000	-25.0%	(5,000)
520750	Legal Notices			846	500	489	1,000	100.0%	500
520775	Regulatory Fees			52,735	53,000	53,000	53,241	0.5%	241
520776	DuPage River Salt Creek Work Group Fee		7	32,984	34,140	34,139	35,164	3.0%	1,024
520806	Pro. Serv.-Lab Support			22,906	25,000	32,485	27,500	10.0%	2,500
520816	External Consulting Fees		8	8,072	20,000	19,000	20,000	0.0%	0
520825	Audit Fees / Pro. Serv. - Acct.		9	11,700	15,100	26,200	15,100	0.0%	0
520885	Insurance - Liability (MICA)		10	136,331	145,000	138,310	149,400	3.0%	4,400
520893	Wellness/Health Incentives			600	0	0	0	0.0%	0
520895	Insurance - Health		11	260,856	273,000	284,813	264,500	-3.1%	(8,500)
520970	Maint. - Bldg. & Grds.			2,291	9,950	9,000	9,950	0.0%	0
520971	Bldg. & Grounds - Support			45,972	54,674	50,000	55,374	1.3%	700
520975	Maint. - Equipment			77,404	350,388	275,000	112,788	-67.8%	(237,600)
520976	Maint. - Support		12	44,687	64,750	60,000	61,650	-4.8%	(3,100)
520980	Maint. - Electronics			61,435	60,000	73,494	60,000	0.0%	0
520981	Elect. - Support		13	181,514	217,774	216,177	230,301	5.8%	12,527
520990	Operations - Supplies			9,098	7,100	9,901	11,100	56.3%	4,000
520991	Operations - Support			5,675	7,000	6,021	7,000	0.0%	0
521055	Professional Services - Other Support			1,409	4,000	3,800	4,000	0.0%	0
521130	Overhead Fees		14	134,228	137,316	137,316	139,238	1.4%	1,922
521150	Sludge Disposal - Land Applied		15	217,405	195,000	220,502	220,000	12.8%	25,000
521195	Telecommunications			29,693	27,200	31,915	30,600	12.5%	3,400
521201	Electric Power		16	456,941	375,000	424,936	350,000	-6.7%	(25,000)
521202	Natural Gas		17	37,134	60,000	90,049	60,000	0.0%	0
521203	Water			26,716	15,000	17,740	20,000	33.3%	5,000
521204	Self-Gen Gas			2,766	6,000	4,894	5,000	-16.7%	(1,000)
530100	Office Expenses			10,040	16,500	15,800	16,500	0.0%	0
530106	Operating Supplies - Lab			17,518	16,000	16,464	17,500	9.4%	1,500
530107	Pretreatment Expenses			34	4,500	577	4,500	0.0%	0
530200	Administrative Purchases			592	1,000	800	1,000	0.0%	0
530225	Safety			23,392	21,000	26,920	27,300	30.0%	6,300
530440	Chemicals		18	107,480	90,000	99,177	150,000	66.7%	60,000
530443	Liquid Oxygen		19	302,050	315,000	307,880	325,000	3.2%	10,000
530445	Uniforms			5,338	5,000	3,574	5,000	0.0%	0
	Total			2,361,226	2,683,243	2,730,700	2,550,386	-5.0%	(132,856)
TOTAL DIVISION 270				4,099,373	4,510,912	4,589,128	4,462,850	-1.1%	(48,062)

## **CY2022 DIVISION 270 O&M FOOTNOTES**

**(1) SALARIES (\$1,530,000):**

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 (\$65,000):**

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

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

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

**(4) IMRF (\$109,326):**

This represents a \$25,009 decrease compared to the CY2021 budget number of \$134,335.

**(5) EMPLOYEE EDUCATION (\$31,200):**

The employee education budget includes costs for attendance at seminars, conferences, and other educational courses – and includes travel costs and reimbursements. In addition to encouraging staff to receive continuing education, in 2019 the Illinois Environmental Protection Agency revised the requirements for Wastewater Operators to maintain their licenses, and now require continuing education, therefore we know staff will need to attend more events in order to keep their status current. Also, in CY22 WEFTEC will be in New Orleans, therefore, more costs are associated with attendance.

**(6) PROFESSIONAL SERVICE LEGAL (\$15,000):**

This item had a \$5,000 decrease from CY2021 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, therefore, it has been lowered back down to its traditional amount for CY22.

**(7) DUPAGE RIVER SALT CREEK WORK GROUP (\$35,164):**

The increase in the work group dues is a direct correlation to the support we provide as members to keep the administrative functions in tact as the Authority continues to collaborate with the IEPA with regards to its NPDES permits. The project initiatives that the East / West Branch DuPage River & Salt Creek watersheds are providing to the IEPA are imperative to the impacts of the nutrient standards relating to point source dischargers. The work group has been recognized by the IEPA as a leader in developing remediation to stream standards particularly relating to habitat improvements. The work group believes that stream remediation is the path to healthier streams and rivers versus costly implementation of nutrient discharge limits at treatment plants for phosphorus and total nitrogen. Educating communities about chloride utilization, storm water best management practices, and the discontinued use of coal tar sealants have also been important functions provided by this group. The IEPA has granted the Authority with almost three full permit cycles (13 years) without impending NPDES limits for phosphorus, and plans to continue to negotiate at every continuing permit cycle to reach a goal of putting the nutrient requirements off until 2035.

**(8) External Consulting Fees (\$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 CY2022 the Authority anticipates needing to use external consultants for a number of small jobs or studies. The amount was increased by \$5,000 for CY2021 due to the need for assistance to fulfill all the requirements mandated in the Authority's new NPDES permit issued towards the end of CY2021, however, it's being lowered back to it's standard amount of \$20,000.

**(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 CY2021 financials.

**(10) INSURANCE LIABILITY (\$149,400):**

This item represents the annual premium cost of the Authority's coverage with Municipal Insurance Cooperative Agency (MICA), a pooled insurance program, which provides a protected self-insured plan. Included in this expense line is the annual premium payment to MICA for CY2022 and an excess liability policy. This Line item is a 3% increase over what was in the CY2021 budget. Liability insurance consists of 2/3's Workman Comp costs and 1/3 Property insurance costs.

**(11) INSURANCE HEALTH (\$264,500):**

Health care is provided through the Village of Glen Ellyn insurance plan. This line item reflects a \$8,500 decrease over the CY2021 budget number of \$273,000.

**(12) MAINTENANCE SUPPORT (\$61,650):**

This line item reflects work previously budgeted in the Maintenance-Contractual line item. This represents a \$3,100 decrease from the CY2021 budget number of \$64,750, and is a result of reduced support services for the Combined Heat and Power facility.

**(13) ELECTRICAL SUPPORT (\$230,301)**

This line item reflects an increase in CY2022 compared to CY2021 budget number of \$217,774. The increase is solely attributed to increased annual service charges related to the new computerized maintenance management system.

**(14) OVERHEAD FEES (\$139,238):**

Overhead fees per the Intergovernmental Agreement (IGA) are based on the annually published CPI-U Chicago increase of 1.4% for the CY2022 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 (\$220,000):**

Sludge disposal fees have been calculated based the bid price that was obtained in CY2021 for a 3-year contract, and estimated volume of sludge produced. Increased sludge production, coupled with a slightly higher price for hauling, has caused the budget number to increase over previous years. This cost includes the costs of hauling sludge off plant site daily in order to better mitigate odors.

**(16) ELECTRIC POWER (\$350,000):**

In CY2017 The Authority signed a four-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). In CY2021 the Authority entered into a new four-year agreement with Direct Energy for a fixed fee of \$0.03958/kWh that will take effect in February, 2022. Power consumption is directly impacted by wet weather conditions impacting our facilities. The Authority originally estimated this cost to be much lower (\$300,000) due to the potential electricity being produced by Combined Heat & Power (CHP) engine generators, however due 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 \$350,000 budget number for CY2022 was lowered from the previous years \$375,000 budget number, and is based on past trends and predicted CHP Electricity production. Due to significant changes related to the recently completed Facility Improvements Project, this number will be closely monitored once historical figures are able to be attained.

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

In CY2020 The Authority signed a three-year agreement which began in CY2021 (April 1) with Constellation Energy Services for a fixed fee of \$2.83 per dekatherm. 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 CHPs from overheating.

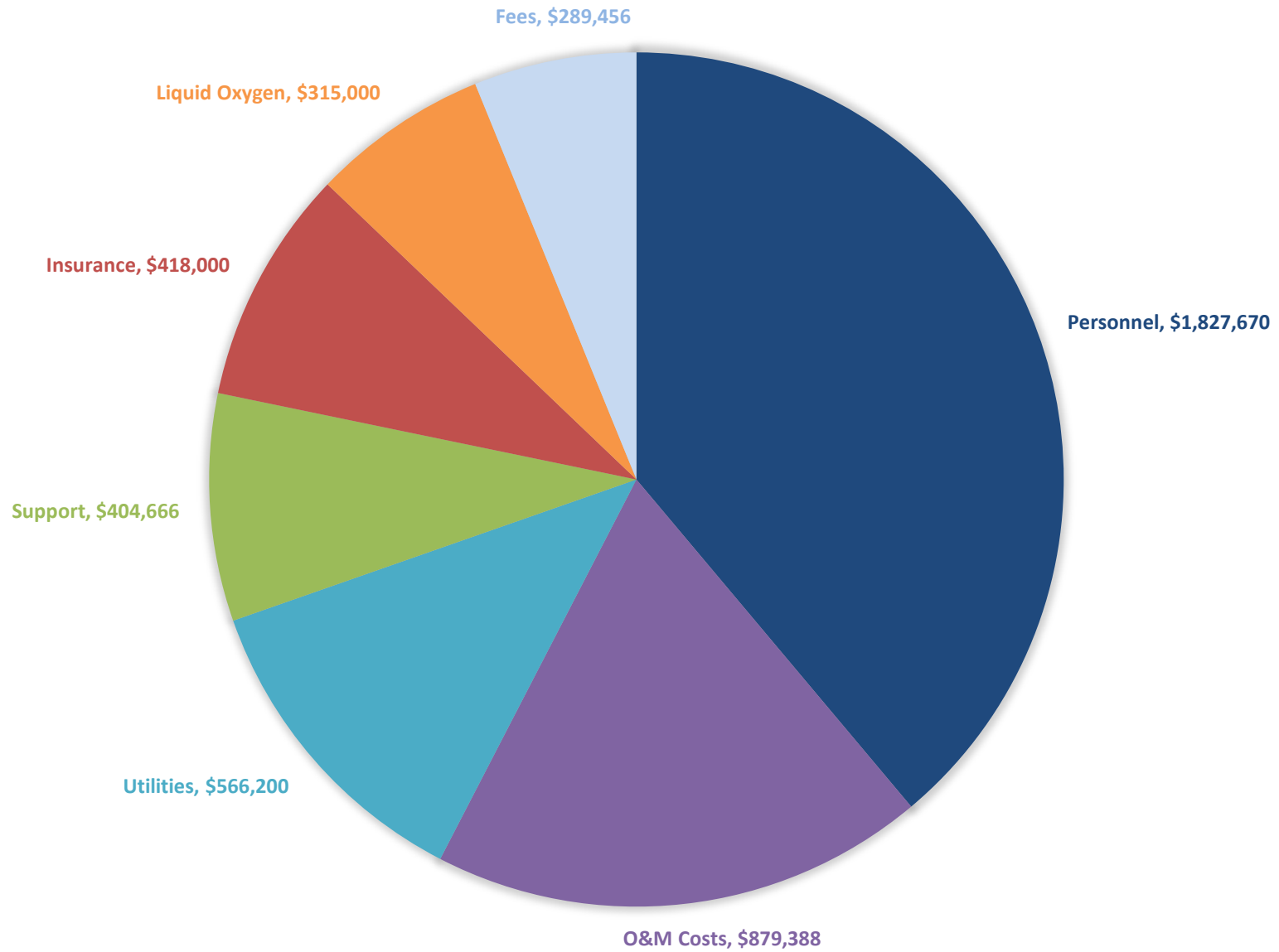
**(18) CHEMICALS (\$150,000):**

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. A Hypochlorite (bleach) system for worker safety was added as part of the 2017 Facility Improvement Project, and implemented in CY2021, which have significantly increased the budget for chemical costs. In addition, the costs for chlorine have increased considerably due to the nationwide shortage of chlorine after the COVID pandemic. The Authority also began dosing hydrogen peroxide into the influent stream in order to aid in odor mitigation efforts. The addition of the peroxide has been highly successful, but has also contributed to an increase in chemical costs.

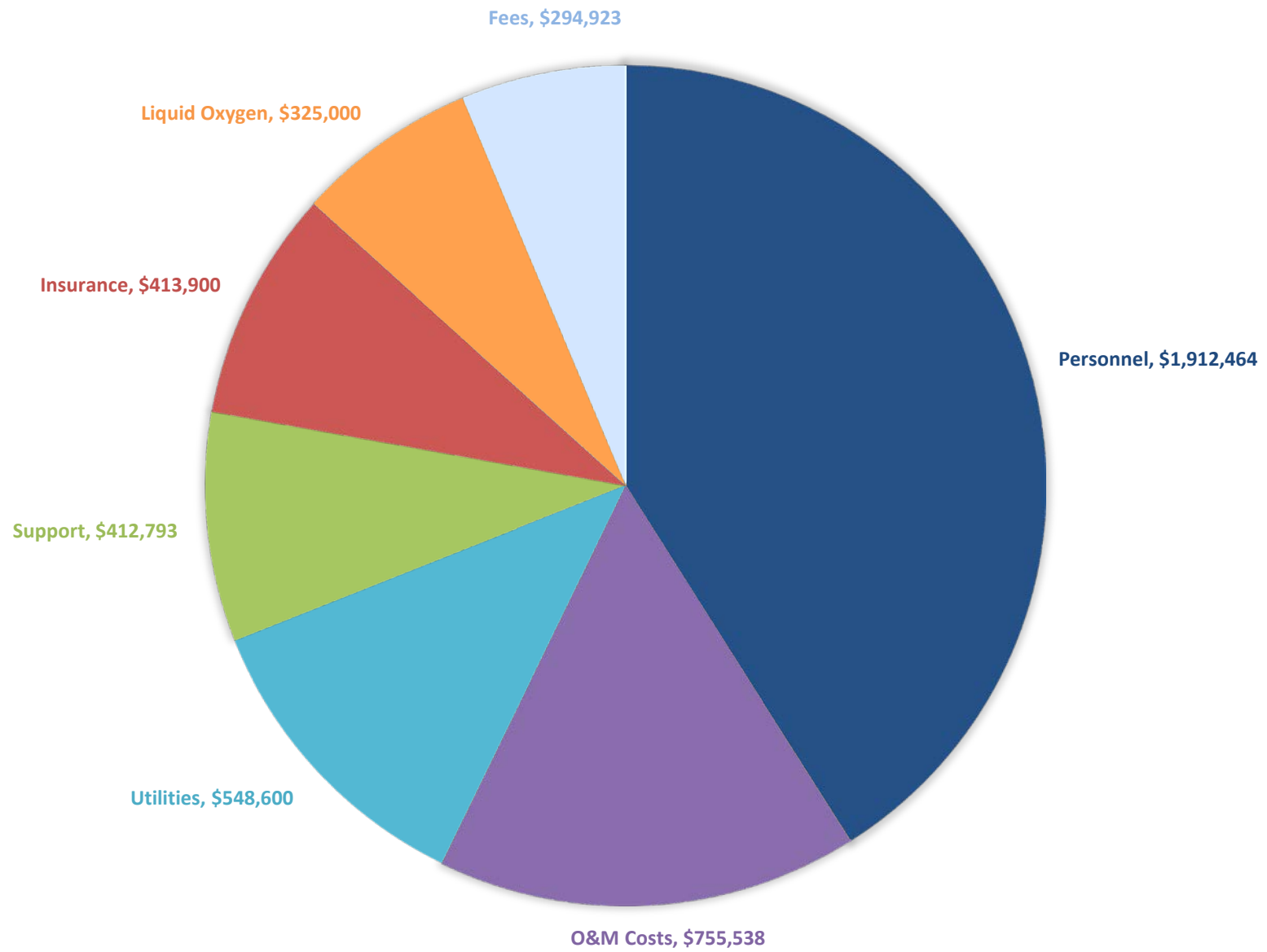
**(19) Liquid Oxygen (\$325,000)**

In CY2018 the Authority began to haul in pure oxygen from an outside provider. The transition to hauling it from an outside provider has allowed the Authority to start using less energy, while still operating the high purity oxygen system, and gave the ability to fine tune operations prior to converting to a biological nutrient removal process. Performing the transition could avoid shocks to the biological components of the overall treatment process as a result of moving directly from High Purity Oxygen (HPO) Activated Sludge process to Biological Nutrient Removal (BNR). The transition to liquid hauling also consumes less staff time since the cryogenic plant is no longer in operation. Traditionally, this number would decrease as a result of trying to refine actual numbers based on historical usage. However, the Authority's existing contract for supply of liquid oxygen is set to expire in CY2022, and it's estimated material prices have significantly increased. Therefore, coupled with the ability to reduce usage, along with higher material prices, this item has seen a slight increase over CY2021's number of \$315,000.

## CY2021 O&M EXPENSES



## CY2022 O&M EXPENSES



**Glenbard Wastewater Authority  
CY2022 Personnel Budget  
Division 270 -- 510100-510500**

	Item	Comments	CY21 Budgeted	CY22 Budgeting
510100	Salaries - Regular		1,440,000	1,530,000
510110	Part - Time Operations	= 1.0 Full Time Equivalent	60,000	65,000
510200	Laboratory Overtime		2,000	2,000
510200	Ops. Reg. Overtime		3,000	3,000
510200	High Flow Overtime		3,000	3,000
510200	Ops. Call-In Overtime		10,000	10,000
510200	Ops. SCADA Monitoring Overtime		21,000	21,000
510200	Maint. Regular Overtime		4,000	4,000
510200	Maint. Call-In Overtime		10,000	10,000
510200	Elec. Reg. Overtime		4,000	4,000
510200	Elec. Call-In Overtime		9,000	9,000
510300	Part Time Labor	= .5 Full Time Equivalent	7,000	14,000
			<hr/>	<hr/>
			Salaries Regular, PT Ops & Seasonal	1,507,000
			Salaries Overtime (3)	66,000
			<hr/>	<hr/>
			<b>Salaries</b>	<b>1,573,000</b>
				<b>1,675,000</b>
510400	FICA - 7.65%		120,335	128,138
510500	IMRF - 6.85%		134,335	109,326
			<hr/>	<hr/>
			<b>Personnel Services</b>	<b>\$1,827,670</b>
				<b>\$1,912,464</b>

**Glenbard Wastewater Authority  
CY2022 Recognition/Awards Budget  
270 520305**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Recognition/Awards	Miscellaneous (Manager's Discretion)	1,000		1,000	
<b>Total</b>		<u>1,000</u>	<u><b>\$1,000</b></u>	<u>1,000</u>	<u><b>\$1,000</b></u>

**Glenbard Wastewater Authority  
CY2022 Dues/Fees/Subscriptions Budget  
270 520600**

<b>Item</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Dues/Fees/Subs.	Water Environment Federation - Memberships	1,600		2,000	
	WEF - Publications	500		0	
	NACWA	1,100		1,100	
	IAWA	5,500		5,000	
	International Society of Automation	0		130	
	Conservation Foundation	300		250	
	License Renewals-Drivers/Electrician/Engineering	0		1,000	
	Julie - Locating Services	400		500	
	Newspaper Subscriptions	0		1,700	
	Various Memberships (Amazon, Costco, etc.)	500		500	
			<b>\$9,900</b>		<b>\$12,180</b>

**Glenbard Wastewater Authority**  
**CY2022 Recruit/Test Budget**  
**270 520615**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Recruiting/Testing	Drug Screening	1,000		1,000	
		<hr/>		<hr/>	
		1000		1000	

**Glenbard Wastewater Authority**  
**CY2022 Employee Training/Education Budget**  
**270 520620**

		<b>CY21 Budgeted</b>	<b>CY22 Budgeting</b>
<b>Administration</b>	<b>Employee Education - Administration</b>		
	WEFTEC -- New Orleans, LA		
	Streicher	1,000	3,000
	Romza	1,000	3,000
	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
	Romza - Year 3 of 3 year training program	1,500	1,500
	Staat - Year 2 of 3 year training program	1,500	1,500
<b>Operations</b>	<b>Employee Education - Operations (5 Operators)</b>		
	WEFTEC --	100	100
	IPSI - Illinois Public Sector Institute Training	0	0
	Pakosta - Year 2 of 3 year training program	1,500	1,500
	Misc Tech Seminars	2,000	2,000
	Central States WEA, IAWA State Conferences	2,000	2,000
<b>Maintenance</b>	<b>Employee Education - Maintenance</b>		
	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
	Simpson - Year 1 of 3 year training program	1,500	1,500
	Misc Tech Seminars	3,000	3,000
<b>Electrical</b>	<b>Employee Education - Electrical</b>		
	Misc Tech Seminars	2,000	2,000
	Dziewior iFix Fundamental Course	0	2,500
	Facilities Maintenance, ISA Shows -- R. Freeman, P. Dziewior & J. Solita (Chicago)	0	0
<b>Lab</b>	<b>Employee Education - Laboratory</b>		
	Misc Tech Seminars	1,000	1,000
		<b>\$24,700</b>	<b>\$31,200</b>

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  
CY2022 Mileage Reimbursement Budget  
270 520625**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Travel	Travel for Seminars/Training				
	Manufacturing Trade Shows	250		0	
	I-Pass	500		300	
		<hr/>		<hr/>	
		<b>\$750</b>		<b>\$300</b>	

**Glenbard Wastewater Authority  
CY2022 Pro. Svc. Legal Budget  
270 520700**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Pro. Svc. Legal	Contracted Legal Assistance	20,000		15,000	
<b>Total</b>			<b>\$20,000</b>		<b>\$15,000</b>

**Glenbard Wastewater Authority**  
**CY2022 Legal Notices**  
**270 520750**

Item	Recommendation	CY21 Budgeted	Total	CY22 Budgeting	Total
Legal Notices	Chicago Tribune				
	Daily Herald	500		1,000	
		<hr/>		<hr/>	
			<b>\$500</b>		<b>\$1,000</b>

**Glenbard Wastewater Authority**  
**CY2022 Regulatory Fees**  
**270 520775**

Item	Recommendation	CY21 Budgeted	Total	CY22 Budgeting	Total
Glenbard Plant	IEPA Regulatory Fees associated with the NPDES permit and sludge disposal permit as legislated by State.	53,000		53,000	
	IEPA ROSS Air Emissions Fee	0		241	
		<hr/>		<hr/>	
				<b>\$53,000</b>	<b>\$53,241</b>

**Glenbard Wastewater Authority  
CY2022 DuPage River Salt Creek Work Group Commitment  
270 520776**

Recommendation		CY21 Budgeted	Total	CY22 Budgeting	Total
GWA	Workgroup Membership Dues	34,140		35,164	

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.

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**\$34,140**

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**\$35,164**

**Glenbard Wastewater Authority**  
**CY2022 Prof. Svc. Lab. Budget**  
**270 520806**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Cont. Lab Testing	Suburban Laboratories (Metals)	25,000		27,500	
	Digester Testing				
	Monthly Process Testing				
	Monthly Sludge Fecal Testing				
			<b>\$25,000</b>		<b>\$27,500</b>

**Glenbard Wastewater Authority  
CY2022 Prof. Svc. Eng. Budget  
270 520816**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Pro. Serv. Engr.	External Consulting Fees	20,000		20,000	
		<hr/>		<hr/>	
				<b>\$20,000</b>	<b>\$20,000</b>

**Glenbard Wastewater Authority**  
**CY2022 Prof. Svc. Acct. Budget**  
**270 520825**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Pro. Svc. Acct.	Contracted Audit/Acct. Fees	11,700		11,700	
	Single Audit for SRF Disbursements	3,400		3,400	
		<hr/>		<hr/>	
		<b>\$15,100</b>		<b>\$15,100</b>	



Glenbard Wastewater Authority  
CY2022 Insurance Liability Budget  
270 520885

Item	Recommendation	CY21 Budgeted	Total	CY22 Budgeting	Total
Ins.-Liability	Fees for Liability Coverage	145,000		149,350	
			\$145,000		\$149,400

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

Total Liability Insurance Amount: \$149,350 is a 3% increase compared to the \$145,000 budgeted for CY2021

**Glenbard Wastewater Authority**  
**CY2022 Health Insurance Fees Budget**  
**270 520895**

Item	Recommendation	CY21 Budgeted	Total	CY22 Budgeting	Total
Ins. - Health	Fees for Employee Health Insurance Coverage	273,000		264,500	
		<hr/>			
		\$273,000		\$264,500	
		Total Health Insurance amount reflects a 21% increase over budgeted (\$273,000) for CY2022			

**Glenbard Wastewater Authority**  
**CY2022 - Buildings and Grounds Budget**  
**Maintenance**  
**270 520970**

Description	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
GWA Building/Grounds	Janitorial Supplies for Custodians	3,000		2,500	
	Door/Lock/Misc Repairs	1,250		1,750	
	Bldg./Equipment. Painting Supplies (Non-Contract)	750		750	
	Misc. Repair Parts	2,000		2,000	
	Mulch	400		400	
	Planting Beds	300		300	
	Grass Seed	250		750	
	Topsoil	2,000		1,500	
			<b>\$9,950</b>		<b>\$9,950</b>

**Glenbard Wastewater Authority**  
**CY2022 - Buildings and Grounds - Support Budget**  
**Maintenance**  
**270 520971**

<b>DESIGNATION</b>	<b>RECOMMENDATIONS</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Glenbard Plant	Roofing Systems Survey	0		0	
	Contractor Door/Lock Repairs	1,500		2,500	
	Spoil Removal	0		0	
	Shop Towel Service	2,400		2,500	
	Fire Extinguisher Service/Repairs	3,000		3,200	
	Elevator Service/Repairs	0		0	
	Elevator Press Tests	1,000		1,000	
	Elevator Inspections	2,500		2,500	
	Landscape Maintenance	20,624		20,624	
	Pest Control	300		300	
	Mosquito Spraying	600		0	
	Tru-Green Chemlawn - Turf/Shrub Disease Control	5,000		5,000	
	Contracted Window Repairs	1,000		1,000	
	Contracted Janitorial Service	14,000		14,000	
	Unanticipated Contracted Building/Grounds Repairs	2,000		2,000	
	Admin Window Cleaning Contract	750		750	
			<b>\$54,674</b>		<b>\$55,374</b>

**Glenbard Wastewater Authority**  
**CY2022 Equipment Maintenance Budget**  
**270 520975**

<b>Building</b>	<b>Designation</b>	<b>CY21 Budgeted</b>	<b>CY22 Budgeting</b>
A	Bar Screen	1,300	1,750
B	Raw Pump	1,700	2,700
C	Grit Removal	1,850	2,950
D	Primary Pump	1,400	2,400
E	Primary Scum	1,225	1,725
F	Unox	6,300	8,800
H	Screw Pump	7,550	7,750
I	Final Clarifiers	1,050	1,100
J	Pump & Metering	2,350	2,350
L	Sand Filter	700	1,050
N	Warehouse	100	100
P	Press	2,200	6,200
Q	Cryo.	3,100	3,100
R	Administration	1,500	2,000
S	Maint. Garage	4,000	4,250
T	Electrical Shop	2,700	700
U	Digester	3,000	3,150
V	Co-Gen	1,500	1,500
Y	Combined Heat and Power	287,813	39,813
Z	SRI Lift Station	3,250	3,250
	Miscellaneous	15,800	16,150
<b>TOTAL</b>		<b>\$350,388</b>	<b>\$112,788</b>

**Glenbard Wastewater Authority**  
**CY2022 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

Designation	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
<b>Bldg A - Bar Screen</b>	Bar Screen PM/Repairs	750		1,200	
	Rag Washer PM/Repairs	250		250	
	Isolation Gate PM/Repair	100		100	
	Potable Water System PM/Repairs	100		100	
	Non-Potable Water System PM/Repairs	100		100	
			<b>\$1,300</b>		<b>\$1,750</b>
<b>Bldg B - Raw Pump</b>	Potable Water System PM/Repair	100		100	
	Non-Potable Water System PM/Repair	1,500		1,500	
	Raw Pump PM/Repair	100		1,000	
	Isolation Gate PM/Repair	0		100	
			<b>\$1,700</b>		<b>\$2,700</b>
<b>Bldg C - Grit</b>	Potable Water System PM/Repairs	100		100	
	Non-Potable Water System PM/Repairs	100		100	
	Grit Collection System PM/Repairs	200		200	
	Grit Pump System PM/Repairs	100		100	
	Grit Washer System PM/Repairs	750		750	
	Blower System PM/Repairs	200		200	
	Odor Control PM/Repair	400		1,500	
			<b>\$1,850</b>		<b>\$2,950</b>
<b>Bldg D - Primary Pump</b>	Potable Water System PM/Repairs	50		50	
	Sump Pump System PM/Repairs	250		250	

**Glenbard Wastewater Authority**  
**CY2022 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
	Non-potable Water System PM/Repairs	100		100	
	Sludge Pump System PM/Repairs	500		1,000	
	Scum System PM/Repairs	500		1,000	
			<b>\$1,400</b>		<b>\$2,400</b>
<b>Bldg E - Primary Scum</b>	Potable Water System PM/Repairs	50		50	
	Non-Potable Water System PM/Repairs	75		75	
	Scum Compation System PM/Repairs	100		100	
	Odor Control System PM/Repairs	1,000		1,500	
			<b>\$1,225</b>		<b>\$1,725</b>
<b>Bldg F - Unox</b>	Seal Antifreeze	100		100	
	Unox System PM/Repairs	200		200	
	Mixer PM/Repairs	5,000		7,500	
	Valve Repair/Replacement	1,000		1,000	
			<b>\$6,300</b>		<b>\$8,800</b>
<b>Bldg H - Screw Pump</b>	V-Belts	750		750	
	Grease	5,800		6,000	
	Drive Oil	1,000		1,000	
			<b>\$7,550</b>		<b>\$7,750</b>
<b>Bldg I - Final Clarifiers</b>	Enclosure Insulation	50		100	
	Final Clarifier PM/Repair	500		500	

**Glenbard Wastewater Authority**  
**CY2022 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
	Valve PM/Repair	500		500	
			<b>\$1,050</b>		<b>\$1,100</b>
<b>Bldg J - Pump and Metering</b>	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	
			<b>\$2,350</b>		<b>\$2,350</b>
<b>Bldg L - Disc Filter</b>	Potable Water System PM/Repair	50		50	
	Non-Potable Water System PM/Repair	250		250	
	Disc Filter PM/Repair	400		750	
			<b>\$700</b>		<b>\$1,050</b>
<b>Bldg N - Warehouse</b>	Shelving Rehab	100		100	
			<b>\$100</b>		<b>\$100</b>
<b>Bldg P - Press</b>	Sludge Press System PM/Repair	750		750	
	FOG System PM/Repair	1,000		5,000	
	Non-Potable Water System PM/Repair	100		100	
	Polymer System PM/Repair	250		250	
	Potable Water System PM/Repair	100		100	
	Press Seal	0		0	
			<b>\$2,200</b>		<b>\$6,200</b>



**Glenbard Wastewater Authority**  
**CY2022 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
<b>Bldg Q - Cryo</b>	Oil and Filters	0		0	
	Misc. Parts	0		0	
	Instrument Air System PM/Repair	2,000		2,000	
	Potable Water System PM/Repair	100		100	

**Glenbard Wastewater Authority**  
**CY2022 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
	Replacement PRV's	0		0	
	Emergency Repair/Parts	1,000		1,000	
			<b>\$3,100</b>		<b>\$3,100</b>
<b>Bldg R - Admin</b>	Lavatory Repair Parts	750		1,000	
	Laboratory Systems PM/Repair	500		500	
	Washer/Dryer Parts	250		500	
			<b>\$1,500</b>		<b>\$2,000</b>
<b>Bldg S - Maintenance Garage</b>	Welding Supplies	2,000		1,500	
	Potable Water System PM/Repair	250		250	
	Compressed Air System PM/Repair	500		500	
	Shop Tools	1,250		2,000	
			<b>\$4,000</b>		<b>\$4,250</b>
<b>Bldg T - CRAS/Electric Shop</b>	Compressed Air System PM/Repair	100		100	
	Potable Water System PM/Repair	50		50	
	Non-Potable Water System PM/Repair	150		150	
	Carbo Pumping System PM/Repair	2,300		300	
	Carbo Piping PM/Repair	100		100	
			<b>\$2,700</b>		<b>\$700</b>
<b>Bldg U - Digester</b>	Boiler Parts / Cleaning	200		200	
	Non-Potable Water System PM/Repair	150		150	

**Glenbard Wastewater Authority**  
**CY2022 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
	Potable Water System PM/Repair	50		50	
	Boiler PM/Repair	750		750	
	Recirculation Pump PM/Repair	750		750	
	Mixing Pump PM/Repair	500		500	
	Digester PM/Repair	250		250	
	Bio-gas System PM/Repair	250		250	
	Oil and Belts	100		250	
			<b>\$3,000</b>		<b>\$3,150</b>
<b>Bldg V - Co-Gen</b>	Coolant (Completed in 2017)	0		0	
	Oil	0		0	
	Filters (Air/Oil)	1,500		1,500	
	Miscellaneous (Plugs, Coils, etc.)	0		0	
			<b>\$1,500</b>		<b>\$1,500</b>
<b>Bldg Y - CHP</b>	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)	0		0	
	20000 Hour Service Interval (1 Interval per engine)	248,000		0	
	Recommended Spare Parts	1,000		1,000	
			<b>\$287,813</b>		<b>\$39,813</b>
<b>Bldg Z - SRI</b>	Salt/ Brine Parts (Snow)	250		250	
	Pump Parts/Seals	3,000		3,000	

**Glenbard Wastewater Authority  
CY2022 Equipment Maintenance Budget  
Maintenance  
270 520975**

Designation	Recommendations	CY21 Budgeted	Total \$3,250	CY22 Budgeting	Total \$3,250
	<b>Miscellaneous</b>				
	Paints/Supplies	200		500	
	Replacement Tools	3,000		3,000	
	Oil Analysis	200		200	
	Batteries (Cordless Tools)	750		1,000	
	Hardware -- Bolts/Nuts/Drills/Taps	4,000		4,000	
	Parts Repair Shipping Costs (Freight)	250		250	
	Portable Pump Hose Replacements	200		200	
	Vacuum Hose Replacment	200		0	
	Safety Lane Vehicle Inspections	0		0	
	Hardware -- PVC Piping	1,000		1,000	
	Hardware -- Process Piping	1,000		1,000	
	Misc. Valves/Repair Clamps	1,000		1,000	
	Manhole Repair Parts	2,000		2,000	
	Unanticipated Equipment Repair Parts	2,000		2,000	
			<b>\$15,800</b>		<b>\$16,150</b>
<b>GWA Facilities</b>	<b>TOTAL</b>		<b>\$350,388</b>		<b>\$112,788</b>

**Glenbard Wastewater Authority**  
**CY2022 Equipment Maintenance - Support Budget**  
**270-520976**

<b>Building</b>	<b>Designation</b>	<b>CY21 Budgeted</b>	<b>CY22 Budgeting</b>
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	4,000
	Miscellaneous	15,600	16,100
	Vehicle Maintenance Services	38,700	39,100
	<b>TOTAL</b>	<b>\$64,750</b>	<b>\$61,650</b>

**Glenbard Wastewater Authority**  
**CY2022 Equipment Maintenance - Support**  
**Maintenance**  
**270-520976**

Designation	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
<b>Bldg R - Administration</b>	Washer/Dryer Chemicals	<u>1200</u>	<b>\$1,200</b>	<u>1200</u>	<b>\$1,200</b>
<b>Bldg S - Maintenance Garage</b>	Safety Klean Parts Service	0		0	
	Torch Gas Cylinder Lease	750		750	
	Miscellaneous	<u>500</u>	<b>\$1,250</b>	<u>500</u>	<b>\$1,250</b>
<b>Bldg T - CRAS/Electrical Shop</b>	Boiler Repairs	0		0	
	Pump Repairs	0		0	
	Boiler Certification Inspections	<u>0</u>	<b>\$0</b>	<u>0</u>	<b>\$0</b>
<b>Bldg U - Digester</b>	Boiler Repairs	0		0	
	Boiler Tuneup/Inspection/Cleaning/Repairs	0		0	
	Boiler Certification Inspections	<u>0</u>	<b>\$0</b>	<u>0</u>	<b>\$0</b>
<b>Bldg Y - CHP</b>	Support Services	<u>8,000</u>	<b>\$8,000</b>	<u>4,000</u>	<b>\$4,000</b>
<b>GWA Facilities</b>	<b>Miscellaneous Certifications/Services</b>				
	Overhead Crane Inspection/Repairs	2,000		2,000	
	State Boiler/Pressure Vessel Certifications	2,500		2,500	
	Elevator Service	1,500		1,500	

**Glenbard Wastewater Authority**  
**CY2022 Equipment Maintenance - Support**  
**Maintenance**  
**270-520976**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
	Elevator Inspections - Lombard	0		0	
	RPZ - Lombard	500		500	
	RPZ Inspections	2,000		2,000	
	Electric Powered Tool Repairs	0		0	
	Oil Recycling	1,000		1,000	
	Safety Lane Vehicle Inspections	600		600	
	Heavy Equipment Rental	2,500		3,000	
	Contracted Crane Service	2,000		2,000	
	Unanticipated Contracted Repairs	1,000		1,000	
			<b>\$15,600</b>		<b>\$16,100</b>
Equipment Services Support		38,700		39,100	
			<b>\$38,700</b>		<b>\$39,100</b>
	<b>TOTAL</b>		<b>\$64,750</b>		<b>\$61,650</b>

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

Building	Designation	CY21 Budgeted	CY22 Budgeting
A	Bar Screen	2,600	2,600
B	Raw Pumps	5,300	5,300
C	Grit	2,400	2,400
D	Primary Clarifier	500	500
E	Primary Pump	2,100	2,100
F	Unox Deck	3,800	3,800
G	ATAD	500	500
H	Screw Pump	2,100	2,100
I	Final Clarifier	1,350	1,350
J	Pump/Meter	2,300	2,300
K	Thickener	550	550
L	Sandfilter	1,700	1,700
N	Warehouse	800	800
O	UV	2,700	2,700
P	Press	3,400	3,400
Q	Cryo	1,100	1,100
R	Administration	2,900	2,900
S	Maint. Garage	1,300	1,300
T	CRAS	2,200	2,200
U	Digester	3,300	3,300
V	Co-Gen	2,800	2,800
Y	CHP	3,300	3,300
	Elec. Supplies	11,000	11,000
		<b>\$60,000</b>	<b>\$60,000</b>



**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
<b>Bar Screen</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM Repairs	500		500	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	800		800	
	SCADA System PM/Repairs	400		400	
	Telecommunications PM/Repairs	0		0	
	<b>Bar Screen Total</b>		<b>\$2,600</b>		<b>\$2,600</b>
<b>Raw Pumps</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	1,000		1,000	
	HVAC Equipment PM/Repairs	700		700	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	1,000		1,000	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	1,000		1,000	
	Telecommunications PM/Repairs	0		0	
	<b>Raw Pumps Total</b>		<b>\$5,300</b>		<b>\$5,300</b>

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

Designation	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
<b>Grit</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	400		400	
	HVAC Equipment PM/Repairs	300		300	
	Instrumentation PM/Repairs	500		500	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	0		0	
	<b>Grit Total</b>		<b>\$2,400</b>		<b>\$2,400</b>
<b>Primary Clarifier</b>	Control Panel PM/Repairs	0		0	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	100		100	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	0		0	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Primary Clarifier Total</b>		<b>\$500</b>		<b>\$500</b>

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
<b>Primary Pump</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	100		100	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Primary Pump Total</b>		<b>\$2,100</b>		<b>\$2,100</b>
<b>Unox Deck</b>	Control Panel PM/Repairs	500		500	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	1,300		1,300	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Unox Deck Total</b>		<b>\$3,800</b>		<b>\$3,800</b>

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
<b>ATAD</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>ATAD Total</b>		<b>\$500</b>		<b>\$500</b>
<b>Screw Pump</b>	Control Panel PM/Repairs				
	Electrical Distribution PM/Repairs	1,000		1,000	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	200		200	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Screw Pump Total</b>		<b>\$2,100</b>		<b>\$2,100</b>

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

Designation	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
<b>Final Clarifer</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	250		250	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	0		0	
	<b>Final Clarifier Total</b>		<b>\$1,350</b>		<b>\$1,350</b>
<b>Pump and Meter</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Pump and Metering Total</b>		<b>\$2,300</b>		<b>\$2,300</b>

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

Designation	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
<b>Thickener</b>	Control Panel PM/Repairs	0		0	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	50		50	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Thickener Total</b>		<b>\$550</b>		<b>\$550</b>
<b>Sandfilter</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	300		300	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Sandfilter Total</b>		<b>\$1,700</b>		<b>\$1,700</b>

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
<b>Warehouse</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Warehouse Total</b>		<b>\$800</b>		<b>\$800</b>
<b>UV</b>	Control Panel PM/Repairs	1,000		1,000	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	300		300	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>UV Total</b>		<b>\$2,700</b>		<b>\$2,700</b>

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

Designation	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
<b>Press</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	500		500	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Press Total</b>		<b>\$3,400</b>		<b>\$3,400</b>
<b>Cryo</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	400		400	
	Telecommunications PM/Repairs	0		0	
			<b>\$1,100</b>		<b>\$1,100</b>



**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
<b>Administration</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	500		500	
	Instrumentation PM/Repairs	400		400	
	LAN PM/Repairs	300		300	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	500		500	
	<b>Administration Total</b>		<b>\$2,900</b>		<b>\$2,900</b>
<b>Maintenance Garage</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	200		200	
	<b>Maintenance Garage Total</b>		<b>\$1,300</b>		<b>\$1,300</b>

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

Designation	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
<b>CRAS</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	800		800	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	300		300	
	<b>CRAS Total</b>		<b>\$2,200</b>		<b>\$2,200</b>
<b>Digester</b>	Control Panel PM/Repairs	300		300	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	500		500	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Digester Total</b>		<b>\$3,300</b>		<b>\$3,300</b>

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

Designation	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
<b>CHP</b>	Control Panel PM/Repairs	300		300	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	500		500	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Digester Total</b>		<b>\$3,300</b>		<b>\$3,300</b>
<b>Co-Gen</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	300		300	
	Instrumentation PM/Repairs	800		800	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	300		300	
	Safety Equipment PM/Repairs	300		300	
	SCADA System PM/Repairs	300		300	
	Telecommunications PM/Repairs	0		0	
	<b>Co-Gen Total</b>		<b>\$2,800</b>		<b>\$2,800</b>
<b>Electrical Supplies</b>	Conduit, wire, enclosures, fittings, switches, batteries, cleaning supplies, contact cleaners electronic components, Pneumatic Tubing & Fittings Thermal Overloads, fasteners, strut				

**Glenbard Wastewater Authority**  
**CY2022 Maintenance Electronics Budget Details**  
**270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
	wire, nuts, etc.	11,000		11,000	
	<b>Electrical Total</b>		<b>\$11,000</b>		<b>\$11,000</b>
	<b>Grand Total</b>		<b>\$60,000</b>		<b>\$60,000</b>

**Glenbard Wastewater Authority**  
**CY2022 Electrical/Electronics - Support Budget**  
**270 520981**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Administration	Network/Communications Consulting	10,000		10,000	
	Intellution iFIX Global Support	9,200		9,200	
	Software Support agreement Specter (Win-911)	1,200		2,100	
	Software Support Agreements Cisco Smartnet	2,200		2,500	
	Software Support Fortinet Firewall Appliance	800		1,200	
	Software Support Agreement CMMS Data (MVP Plant)	0		21,600	
	Software Support Agreement Rockwell (PLC)	1,300		1,350	
	Software Support OpWorks	5,300		4,800	
	Software Support Agreement TimeTrax (Time Clock)	200		150	
	Software Support Agreement and Battery ADS ECHO	499		499	
	Software Support Symantec (A/V)	500		500	
	Software Support MS Mail Hosting	300		1,700	
	Software Support HP Switches	750		1,000	
	Telephone System Support Agreement B&B Networks	2,750		2,500	
	Zoom Professional account	155		155	
	Fire/Security Alarm Systems Support Agreement Siemens	12,600		7,112	
	Fire/Security Alarm Systems Testing & Monitoring	3,000		3,150	
	Microsoft Server Select Agreement / Client Select Agreement	4,200		4,400	
	Carbonite Offsite Backup Service	1,100		1,200	
	Web Hosting & Support	400		1,200	
	Software Support Agreement ArcGIS (ESRI)	800		800	
Pretreatment	Linko Annual Software License Fee	4,120		4,285	
Pretreatment	SWIFTCOMPLY Annual Service Fee	4,000		5,500	
Flow Metering	RJN Flow Meter Maintenance/Data Analysis	132,000		132,000	
UV	Effluent Ammonia Analyzer Service Contract	6,100		6,400	
Plant Wide	HVAC Refrigeration Repairs	5,000		5,000	
Co-Generation	Switchgear Bi-Annual PM	6,000		0	
	Protection Relay Bi-Annual Calibration	3,300		0	
			<b>\$217,774</b>		<b>\$230,301</b>

**Glenbard Wastewater Authority  
CY2022 Operations - Supplies Budget  
270 520990**

<b>Item</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
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	
	Vacuum Hose Repalcement	0		0	
	PRV Covers	4,000		4,000	
	Grit Deodorizer Nozzle Replacements	200		200	
	Belt Filter Press Replacement Belts	0		0	
		<hr/>		<hr/>	
				<b>\$11,100</b>	<b>\$11,100</b>

Glenbard Wastewater Authority  
CY2022 Operations - Support Budget  
270 520991

Designation	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
Plant Wide	Solid Waste / Recycle Waste Disposal	7,000		7,000	
UV	Recycle Fees	0		0	
		<hr/>		<hr/>	
		\$7,000		\$7,000	

**Glenbard Wastewater Authority**  
**CY2022 Professional Services - Other**  
**270 521055**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Administration	Temporary labor services are billed to this account	4,000		4,000	
		<hr/>		<hr/>	
				<b>\$4,000</b>	<b>\$4,000</b>



**Glenbard Wastewater Authority  
CY2022 Service Charge Budget  
270 521130**

Item	Recommendation	CY21 Budgeted	Total	CY22 Budgeting	Total
Service Charge	Village of Glen Ellyn -- Overhead fees	137,316		139,238	
		<hr/>		<hr/>	
				<b>\$137,316</b>	<b>\$139,238</b>

CY2022 Overhead fees at 1.4% CPI-U Chicago increase

**Glenbard Wastewater Authority**  
**CY2022 Sludge Disposal - Land App. Budget**  
**270 521150**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Sludge Disposal	Trucking fees for Sludge Removal	185,000		220,000	
		<hr/>			
<b>Total</b>			<b>\$185,000</b>		<b>\$220,000</b>

**Glenbard Wastewater Authority  
CY2022 Telecomm Budget  
270 521195**

<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
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	
Comcast Internet - Primary ISP	2,700		3,300	
AT&T Internet - Secondary ISP (U-Verse)	1,300		1,100	
Verizon Cellular Service - Phones, tablets	5,800		5,800	
Verizon Cellular Service - RTU Radio Network	3,000		3,000	
		<b>\$27,200</b>		<b>\$30,600</b>

**Glenbard Wastewater Authority  
CY2022 Electrical Power Budget  
270 521201**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Electrical Power	Fees for Purchase of Electric Power & ComEd Delivery Services	395,000		350,000	
		<hr/>		<hr/>	
		<b>\$395,000</b>		<b>\$350,000</b>	

**Glenbard Wastewater Authority**  
**CY2022 Natural Gas - Brokered - Budget**  
**270 521202**

Item	Recommendation	CY21 Budgeted	Total	CY22 Budgeting	Total
Nat. Gas - Brokered	Fees for Direct and Brokered purchase of Natural Gas	60,000		60,000	
		<hr/>		<hr/>	
			<b>\$60,000</b>		<b>\$60,000</b>

**Glenbard Wastewater Authority  
CY2022 Water Budget  
270 521203**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Water	Fees for Purchase of Potable Water - Village of Glen Ellyn	20,000		20,000	
		<hr/>		<hr/>	
				<b>\$20,000</b>	<b>\$20,000</b>

**Glenbard Wastewater Authority  
CY2022 Co-Gen Natural Gas Budget  
270 521204**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Natural Gas	Fees for Purchase of Natural Gas (Co-Generation Unit)	6,000		5,000	
		<hr/>		<hr/>	
		<b>\$6,000</b>		<b>\$5,000</b>	

**Glenbard Wastewater Authority  
CY2022 Office Supplies Budget  
270 530100**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
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	
	<b>Total</b>				
			<b>\$16,500</b>		<b>\$16,500</b>



**Glenbard Wastewater Authority  
CY2022 Laboratory Supplies Budget  
270 530106**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Laboratory Supplies	Laboratory Consumables and Glassware	16,000		17,500	
			<b>\$16,000</b>		<b>\$17,500</b>

**Glenbard Wastewater Authority  
CY2022 Pretreatment Supplies Budget  
270 530107**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
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	
			<b>\$4,500</b>		<b>\$4,500</b>

**Glenbard Wastewater Authority**  
**CY2022 Administrative Purchasing Budget**  
**270 530200**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
Purchasing	Aerial Photography	0		0	
	Celebrating Success	500		500	
	Office Decorations	500		500	
<b>Total</b>					
			<b>\$1,000</b>		<b>\$1,000</b>

**Glenbard Wastewater Authority  
CY2022 Safety Budget  
270 530225**

<b>Item</b>	<b>Recommendation</b>	<b>CY21 Budgeted</b>	<b>Total</b>	<b>CY22 Budgeting</b>	<b>Total</b>
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 Audit	0		3,500	
	Safety shoes (\$200 max. allowance)	3,800		4,600	
	Cintas (First Aid Kit Supplies)	3,300		4,300	
	Safety Supplies	5,000		6,000	
	Safety Program Consultations & Training	3,000		3,000	
	Site Safety and Signage	1,000		1,000	
<b>Total</b>			<b>\$21,000</b>		<b>\$27,300</b>

**Glenbard Wastewater Authority**  
**CY2022 Chemical Supplies Budget**  
**270 530440**

Item	Recommendation	CY21 Budgeted	Total	CY22 Budgeting	Total
Treatment Costs	Chemicals that are utilized through daily operation: Hypochlorite, polymer, odor control, struvite control, cleaning, acid wash, soda ash, etc.	90,000		100,000	
	Hydrogen Peroxide Odor System (USP Technologies)	0		50,000	
		<hr/>		<hr/>	
				<b>\$90,000</b>	<b>\$150,000</b>

**Glenbard Wastewater Authority**  
**CY2022 Liquid Oxygen Supply Budget**  
**270 530443**

Item	Recommendation	CY21 Budgeted	Total	CY22 Budgeting	Total
Cryo	Liquid Oxygen	315,000		325,000	
			<b>\$315,000</b>		<b>\$325,000</b>

**Glenbard Wastewater Authority**  
**CY2022 Uniforms Budget**  
**270 530445**

Item		Recommendation	CY201 Budgeted	Total	CY22 Budgeting	Total
Uniforms	Uniform Replacements		5,000		5,000	
Total				<hr/> <hr/> <b>\$5,000</b>		<hr/> <hr/> <b>\$5,000</b>

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

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

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



**Budget CY2022**

**Operations & Maintenance**

**Division 270-1**

**Stormwater Plant & Hill Avenue Lift Station**

**EXPENSES**

		<b>Actual CY2020</b>	<b>Budgeted CY2021</b>	<b>Estimated CY2021</b>	<b>Budgeting CY2022</b>	<b>% Difference CY19-CY20</b>	<b>\$ Difference CY19-CY20</b>
<b>Operations &amp; Maintenance</b>							
520775	Regulatory Fees	20,000	20,000	20,000	20,000	0.0%	0
520970	Maint. - Bldgs. & Grnds. / Support	7,411	10,768	8,000	10,768	0.0%	0
520975	Maint. - Equipment	1,398	5,200	5,000	5,200	0.0%	0
520980	Maint. - Electronics	363	2,000	1,800	2,000	0.0%	0
521201	Electric Power	30,323	38,000	19,612	38,000	0.0%	0
521202	Natural Gas	2,415	5,000	5,446	5,000	0.0%	0
521203	Water	3,517	5,000	3,800	5,000	0.0%	0
530105	Operations Supplies	21	1,000	835	1,000	0.0%	0
<b>Commodities</b>							0
530440	Chemicals	44,724	50,000	38,926	60,000	20.0%	10,000
<b>Total 270-1</b>		<b>110,172</b>	<b>136,968</b>	<b>103,419</b>	<b>146,968</b>	<b>7.3%</b>	<b>10,000</b>

**Glenbard Wastewater Authority**  
**CY2022 Budget - 270-1 - Stormwater Plant & Hill Avenue Lift Station**

Item			Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
520775	IEPA Regulatory Fees			20,000		20,000	

**Glenbard Wastewater Authority**  
**CY2022 Budget - 270-1 - Stormwater Plant & Hill Avenue Lift Station**

Item		Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
		Safety Equipment PM/Repairs	0		0	
		SCADA System PM/Repairs	250		250	
		Telecommunications PM/Repairs	200		200	
				<b>\$2,000</b>		<b>\$2,000</b>
521201	Electricity			<b>\$38,000</b>		<b>\$38,000</b>
521202	Natural Gas	Building Heaters		<b>\$5,000</b>		<b>\$5,000</b>
521203	Water	Hosing, Lab, Chlor/DeChlor carrying water		<b>\$5,000</b>		<b>\$5,000</b>
530105	Operations	Replacement Tools and Yard Hose	1,000		1,000	
				<b>\$1,000</b>		<b>\$1,000</b>
530440	Chemicals	Hypochlorite / Sodium Thiosulfate		<b>\$50,000</b>		<b>\$60,000</b>
<b>Total 270-1</b>				<b>\$136,968</b>		<b>\$146,968</b>

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

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

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

**Budget CY2022**  
**Operations & Maintenance**  
**270-2**  
**NRI / St. Charles Road L.S.**

**EXPENSES**

		<b>Actual CY2020</b>	<b>Budgeted CY2021</b>	<b>Estimated CY2021</b>	<b>Budgeting CY2021</b>	<b>% Difference CY20-CY21</b>	<b>\$ Difference CY20-CY21</b>
<b>St. Charles Rd. Lift Station</b>							
520970 SC	Maint. - Bldg. & Grnds.	52	450	450	950	111.1%	500
520975 SC	Maint - Equipment	6,184	7,600	7,500	8,500	11.8%	900
520980 SC	Maint. - Electronics	0	1,500	3,277	1,500	0.0%	0
521201 SC	Electric Power	18,278	20,000	14,644	20,000	0.0%	0
<b>Total</b>		<b>24,513</b>	<b>29,550</b>	<b>25,871</b>	<b>30,950</b>	4.7%	1,400
<b>North Regional Interceptor</b>							
520970 NRI	Maint. - Piping & Grnds.	52	500	450	0	-100.0%	(500)
<b>Total</b>		<b>52</b>	<b>500</b>	<b>450</b>	<b>0</b>	-100.0%	(500)
<b>Total 270-2</b>		<b>24,565</b>	<b>30,050</b>	<b>26,321</b>	<b>30,950</b>	3.0%	900

**Glenbard Wastewater Authority  
CY2022 Budget - 270-2 NRI / St. Charles Rd. L.S.**

	Item	Recommendations	CY21 Budgeted	Total	CY22 Budgeting	Total
<b>St. Charles L.S.</b>						
520970 SC	Bldg and Grounds	Miscellaneous	150		150	
		Annual RPZ Certification	150		150	
		Annual Fire System Certification	150		150	
				<b>\$450</b>		<b>\$450</b>
520975 SC	Maint. Equip.					
		Misc Parts/Oils (Post Warranty)	1,500		1,500	
		Generator Diesel Fuel			900	
		Submersible Pumps Annual Maintenance	5,000		5,000	
		Generator Service	1,100		1,100	
				<b>\$7,600</b>		<b>\$8,500</b>
520980 SC	Maintenance Electronics	Control Panel PM/Repairs	200		200	
		Electrical Distribution PM/Repairs	100		100	
		HVAC Equipment PM/Repairs	200		200	
		Instrumentation PM/Repairs	200		200	
		Lighting Equipment PM/Repairs	100		100	
		Misc Spare Parts	200		200	
		Motor PM/Repairs	200		200	
		SCADA System PM/Repairs	200		200	
		Telecommunications PM/Repairs	100		100	
				<b>\$1,500</b>		<b>\$1,500</b>
521201 SC	Electric Power		20,000		20,000	
				<b>\$20,000</b>		<b>\$20,000</b>
<b>NRI</b>						
520970 NRI	Maint Piping and Grounds	Misc. repairs to the exposed manholes	500		500	
				<b>500</b>		<b>\$500</b>
<b>Total 270-2</b>				<b>\$30,050</b>		<b>\$30,950</b>

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

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

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

**Budget CY2022**  
**Operations & Maintenance**  
**270-3**

**EXPENSES**

SRI / Valley View L.S.		Actual CY2020	Budgeted CY2021	Estimated CY2021	Budgeting CY2022	% Difference CY20-CY21	\$ Difference CY20-CY21
<b>Valley View Lift Station</b>							
520970 VV	Bldg. & Grnds. Support	52	700	600	1,200	71.4%	500
520975 VV	Maint. - Equipment	2,797	5,750	5,500	5,750	0.0%	0
520980 VV	Maint. - Electronics	0	500	400	500	0.0%	0
521201 VV	Electric Power	9,622	13,000	7,841	13,000	0.0%	0
521203 VV	Water	1,312	2,000	1,840	2,000	0.0%	0
<b>Total</b>		<b>13,784</b>	<b>21,950</b>	<b>16,181</b>	<b>22,450</b>	2.3%	500
<b>South Regional Interceptor</b>							
520970	Maint. - Piping & Grnds.	52	500	400	0	-100.0%	(500)
<b>Total</b>		<b>52</b>	<b>500</b>	<b>400</b>	<b>0</b>	-100.0%	(500)
<b>Total 270-3</b>		<b>13,836</b>	<b>22,450</b>	<b>16,581</b>	<b>22,450</b>	0.0%	0



**Glenbard Wastewater Authority  
CY2022 Budget - 270-3 - SRI / Valley View L.S.**

DESIGNATION	Item	Recommendation	CY21 Budgeted	Total	CY22 Budgeting	Total
<b>Valley View Lift Station</b>						
520970 VV	Bldg./Grnds - Support	Miscellaneous	500		1,000	
		Annual RPZ Certification	200		200	
				<b>\$700</b>		<b>\$1,200</b>
520975 VV	Maint. Equip.					
		Misc Parts/Oils (Post Warranty)	1,500		1,500	
		Generator Diesel Fuel	750		750	
		Pump Maintenance	2,000		2,000	
		Generator Service	1,500		1,500	
				<b>\$5,750</b>		<b>\$5,750</b>
520980 VV	Maint, Electronics					
		Control Panel PM/Repairs	50		50	
		Electrical Distribution PM/Repairs	100		100	
		HVAC Equipment PM/Repairs	100		100	
		Instrumentation PM/Repairs	100		100	
		LAN PM/Repairs	0		0	
		Lighting Equipment PM/Repairs	50		50	
		Motor PM/Repairs	100		100	
		SCADA System PM/Repairs	0		0	
		Telecommunications PM/Repairs	0		0	
				<b>\$500</b>		<b>\$500</b>
521201 VV	Electricity			<b>\$13,000</b>		<b>\$13,000</b>
521203 VV	Water			<b>\$2,000</b>		<b>\$2,000</b>
				<b>\$0</b>		<b>\$0</b>
<b>Total 270-3</b>				<b>\$21,950</b>		<b>\$22,450</b>

# Capital

GLENBARD WASTEWATER AUTHORITY FUND 40 CAPITAL PLAN

REVENUE in Thousands \$	Footnotes	CY(2021)	CY(2022)	CY(2023)	CY(2024)	CY(2025)	CY(2026)	CY(2027)	CY(2028)	CY(2029)	CY(2030)	CY(2031)	CY(2032)	CY(2033)	CY(2034)	CY(2035)	CY(2036)	CY(2037)	CY(2038)	CY(2039)	CY(2040)	CY(2041)	CY(2042)
		Estimated	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning
Proceeds from Borrowing	1	3273	2100				2300	4800	5000		30000	0	0	0	0	0	0	0	0	0	0	0	0
Investment Income		20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Glen Ellyn Conn Fees		25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Lombard Conn Fees		81	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Demand Response Program	2	26	26	27	27																		
Leachate Revenue	3	160	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117
Fats Oil & Grease (FOG) / Industrial Waste Tipping Fees	4	125	75	75	75	75	75	75	75	75	75	75	75										
Cell Tower Revenue	5	60	64	67	71	76	80	85	90	96	101	107	114	121	128	136	144	152	162	171	182	192	204
Operating Surplus Transfers	6	364	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Pretreatment Fines		0	0																				
Renewable Energy Credits		48	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Misc. Revenue		25	1	1	1	1	1	1	1	1	1	1	10	10	10	10	10	10	10	10	10	10	11
Capital Fund Contribution - Glen Ellyn		1665	1687	1688	1705	1722	1739	1757	1774	1792	1810	1828	1846	1865	1883	1902	1921	1940	1960	1979	1999	2019	2039
Capital Fund Contribution - Lombard		2012	2027	2063	2084	2105	2126	2147	2169	2190	2212	2234	2257	2279	2302	2325	2348	2372	2395	2419	2444	2468	2493
Total Capital Fund Contribution	7	3677	3714	3751	3789	3827	3865	3904	3943	3982	4022	4062	4103	4144	4185	4227	4269	4312	4355	4399	4443	4487	4532
TOTAL REVENUE		7885	6247	4189	4230	4246	6588	9132	9376	4421	34466	4513	4494	4542	4590	4640	4690	4742	4794	4847	4901	4957	5014
EXPENSES in Thousands \$		CY(2021)	CY(2022)	CY(2023)	CY(2024)	CY(2025)	CY(2026)	CY(2027)	CY(2028)	CY(2029)	CY(2030)	CY(2031)	CY(2032)	CY(2033)	CY(2034)	CY(2035)	CY(2036)	CY(2037)	CY(2038)	CY(2039)	CY(2040)	CY(2041)	CY(2041)
Debt Service Payments:		Estimated	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning
Ana Digester Project Debt Payment (P&I)	8	637	637	637	637	319			293	293	293	293	293	293	293	293	293	293	293	293	293	293	293
Final Clarifier Project Debt Payment (P&I)																							
Biosolids Project Debt Payment (P&I)	9		120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120
Primary Clarifier Project Debt Payment (P&I)				134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134
Chem P Debt Payment (P&I)								147	147	147	147	147	147	147	147	147	147	147	147	147	147	147	147
CSO Plant Rehab Debt Payment (P&I)										305	305	305	305	305	305	305	305	305	305	305	305	305	305
Biological Nutrient Removal Debt Payment (P&I)												1915	1915	1915	1915	1915	1915	1915	1915	1915	1915	1915	1915
FIP Debt Payment Actual (P&I)	10	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995	995
Debt Service Payment Subtotal		1632	1752	1886	1886	1568	1249	1396	1689	1994	1994	3909	3909	3909	3909	3909	3909	3909	3909	3909	3909	2914	2914
Debt Service Subtotal		1632	1752	1886	1886	1568	1249	1396	1689	1994	1994	3909	3909	3909	3909	3909	3909	3909	3909	3909	3909	2914	2914
Capital Improvements																							
Property Acquisition - DCFPD NRI Easement Purchase		0	550	0																			
Capital Improvement Projects																							
Vehicle and Equipment Replacement	11	16	165	210	315	137	141	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130
Small Capital Projects	12	198	578	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250
Infrastructure Improvements	13	46	111	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Roof Replacements - Updated based on Repl. Schedule	14	68	209	0	0	133	212	259	100	80	53	0	0	0	0	0	0	0	0	0	0	0	0
Plant Equipment Rehabilitation	15	48	635	550	550	200	550	550	550	550	200	550	550	550	550	200	550	550	550	550	200	550	550
Atmospheric Vaporizer Lease	16	20	20	25	25	25	25	30	30	30	30	0	0	0	0	0	0	0	0	0	0	0	0
MCC Replacements	17	0	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140
PLC Replacements - Campus Wide	18	216	40	40	40	40	40	40	40	40	40	40	40	40	40	40	300	40	40	40	40	40	40
Unox Deck Replacements*	19	0	100	100	100	100	100	100	100	100	100	0	0	0	0	0	0	0	0	0	0	0	0
DuPage River Salt Creek Work Group Assmt for Watershed Projects	20	280	289	260	260	260																	
Facility Improvements Project																							
Engineering		38																					
Construction		1188																					
Electric Service Distribution System Rehabilitation Project	21																						
Engineering		60	5																				
Construction		4652	110																				
RAS Pump Station Rehabilitation*		180	0																				
Biosolids Dewatering Improvement Project																							
Engineering		104	0																				
Construction		2085	0																				
Primary Grit Odor Control Capital Improvement (Phase 1)	22																						
Engineering		0	68																				
Construction		0	383																				
Primary Grit Odor Control Capital Improvement (Phase 2)	23	0	0																				
Gravity Sludge Thickener Rehabilitation*	24	0	560																				
Primary Clarifier Improvements Project	25																						
Engineering		0	267																				
Construction		0	1,840																				
Electronic O&M Manuals				380																			
Bemis Road, Administrative Parking Lot Improvements, and Plant Resurfacing				800																			
Facility Plan					200					200					200					200			
RAS Mag Meter Replacement*					60																		
Collection System Televising						350					350					350					350		
South Sludge Lagoon Cleanout						200																	
Grit Washer #1 and Grit Blower Flow Meter Replacement*						225																	
Grit Washer #2 and Effluent Meter Replacement*						225																	
Intermediate Clarifier Rehabilitation							1200																
Intermediate Pumping Station Rehabilitation							1900																
Chemical Phosphorus Removal (1.0 mg/L)							2300																
Final Clarifier Rehabilitation								4800															
CSO Plant Rehab, Barscreen & Grit Collection System Upgrade									5000														
Carbo RAS Meter & Final Clarifier RAS Waste Pump VFD Replacement*									210														
Grit Removal Chamber #1 Replacement*										225													
Grit Removal Chamber #2 & Blower Replacement*										345													
Anticipated Future Projects per the 20 Year 2013 Facility Plan.																							
Biological Nutrient Removal											30000												
Project Total		9200	5518	2855	2040	2385	6958	6394	6650	2190	31393	1210	1210	1210	1410	1210	1470	1210	1210	1410	1210	1210	1210
IFT/DEBT SERVICES / PROJ TOTAL		10832	7820	4741	3926	3953	8207	7790	8339	4184	33387	5119	5119	5119	5319	5119	5379	5119	5119	5319	5119	4124	4124
Cash on Hand 1/1		7742	4795	3222	2669	2974	3266	1648	2989	4026	4263	5343	4736	4111	3534	2805	2326	1637	1259	934	462		

**Budget CY2022**  
**Glenbard Treatment Facility**  
**Fund 40 Capital Plan**  
**Capital Improvements Detail**

	Estimated CY2021	Budgeting CY2022
PROCEEDS FROM BORROWING	3,273,484	2,100,000
INVESTMENT INCOME	20,000	20,000
CONNECTION FEES - GLEN ELLYN	25,000	25,000
CONNECTION FEES - LOMBARD	80,878	25,000
ENERNOC DEMAND RESPONSE PROGRAM	26,000	26,000
LEACHATE REVENUE	160,000	117,000
FATS OIL & GREASE (FOG) / INDUSTRIAL WASTE TIPPING FEES	125,000	75,000
CELL TOWER REVENUE	60,000	63,600
OPERATING SURPLUS TRANSFERS	363,678	50,000
PRETREATMENT FINES	0	0
RENEWABLE ENERGY CREDITS	48,000	30,000
MISCELLANEOUS REVENUE	25,000	1,000
EQUIPMENT REPLACEMENT FUND		
	GLEN ELLYN - 45.42%	1,664,970
	LOMBARD - 54..59%	2,012,490
<b>REVENUES TOTAL:</b>	<b>7,884,500</b>	<b>6,246,835</b>
<b>PRINCIPAL &amp; INTEREST:</b>		
IEPA FIP PRINCIPAL	702,042	702,042
IEPA FIP INTEREST	292,688	292,688
IEPA DIGESTER PRINCIPAL	573,180	587,599
IEPA DIGESTER INTEREST	63,821	49,402
<b>PRINCIPAL &amp; INTEREST TOTALS:</b>	<b>1,631,731</b>	<b>1,631,731</b>
<b>CAPITAL IMPROVEMENTS</b>		
PROPERTY ACQUISITION		
SPENT/ESTIMATED TO SPEND	0	550,000
<b>CAPITAL IMPROVEMENT PROJECTS</b>		
VEHICLE AND EQUIPMENT REPLACEMENT	15,767	165,000
SMALL CAPITAL PROJECTS	198,203	578,000
INFRASTRUCTURE UPGRADES	45,600	110,500
ROOF REPLACEMENTS	68,000	209,000
PLANT EQUIPMENT REHABILITATION	48,266	635,000
CRYO MAINTENANCE/ATMOSPHERIC VAPORIZER PURCHASE OR LEASE	20,000	20,000
MCC REPLACEMENTS	0	140,000
PLC REPLACEMENTS	216,360	40,000
UNOX DECK REPLACEMENTS	0	100,000
DUPAGE RIVER SALT CREEK WORKGROUP ASSESSMENT	280,474	288,888
FIP CONSTRUCTION	1,188,484	0
FIP ENGINEERING	38,156	0
PRIMARY GRIT CONTROL ODOR CAPITAL IMPROVEMENT (PHASE 1) ENGINEERING	0	67,500
PRIMARY GRIT CONTROL ODOR CAPITAL IMPROVEMENT (PHASE 1) CONSTRUCTION	0	382,500
PRIMARY GRIT CONTROL ODOR CAPITAL IMPROVEMENT (PHASE 2)	0	0
GRAVITY SLUDGE THICKENER REHABILITATION*	0	560,000
PRIMARY CLARIFIER REHABILITATION ENGINEERING	0	267,000
PRIMARY CLARIFIER REHABILITATION CONSTRUCTION	0	1,840,000
RAS PUMP STATION REHABILITATION	180,000	0
BIOSOLIDS DEWATERING EQUIPMENT REPLACEMENT ENGINEERING	104,000	0
BIOSOLIDS DEWATERING EQUIPMENT REPLACEMENT CONSTRUCTION	2,085,000	0
ELECTRIC SERVICE DISTRIBUTION SYSTEM REHABILITATION PROJECT CON. ENG	60,000	5,000
ELECTRIC SERVICE DISTRIBUTION SYSTEM REHABILITATION PROJECT	4,651,679	110,000
<b>CAPITAL IMPROVEMENTS TOTALS:</b>	<b>9,199,988</b>	<b>5,518,388</b>
<b>PRINCIPAL &amp; INTEREST / CAPITAL IMPROVEMENTS TOTALS</b>	<b>10,831,720</b>	<b>7,700,119</b>

**Glenbard Wastewater Authority  
CY2022 Small Capital Improvement  
40 580120**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>CY21 Estimated</b>	<b>CY22 Budgeting</b>
	Miscellaneous Office Furniture Upgrades	2,000	2,000	2,000
	Property Demolition	0	0	60,000
	Health & Wellness- Exercise Equipment Upgrades	1,000	1,000	1,000
	Software Upgrades (OS & Application)	5,000	5,000	6,000
	Workstation Replacements SCADA & LAN	2,000	2,000	2,000
	CRAS/Electronics Building Rooftop A/C Replacement	10,000	8,250	0
	Generator Battery Replacement	0	0	10,000
	UPS Battery Replacement	0	0	10,000
	CNC Machine	0	0	20,000
	Metal Cutting Bandsaw	0	0	15,000
	Final RAS Header Repair	10,000	139,953	0
	Grinder Exchange Program	25,000	25,000	25,000
	Metal Stock and Metal for Various Projects	5,000	5,000	5,000
	PVC Pipe, Fittings and Valves	5,000	5,000	5,000
	Combined Heat & Power Spare Parts	10,000		10,000
	Screw Pump - Lower Bearing Replacement	10,000	0	10,000
	Property Boundary Landscape Clearing/Improvements	0	0	8,000
	Rehabilitate/Replace Instrument Air Compressor	0	0	60,000
	Acquired Property Fence Line	0	0	53,000
	UVT Study	20,000	5,000	15,000
	Fire Alarm System Upgrade	0	0	235,000
	Admin HVAC Humidity Fix	0	0	20,000
	Miscellaneous Laboratory Equipment	6,000	0	6,000
	<b>Grand Total</b>	<b>\$111,000</b>	<b>\$198,203</b>	<b>\$578,000</b>

**Glenbard Wastewater Authority  
CY2022 Infrastructure Improvement  
40 580140**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>CY21 Estimated</b>	<b>CY22 Budgeting</b>
	Campus Surveillance System Design	5,000	0	20,000
	Remote Sites Cellular Radio Replacement	0	0	40,500
	Cisco 2911 Integrated Services Router Replacement	0	0	5,000
	Distribution System PM/Testing Development	0	0	15,000
	Routine Interior Painting (see schedule)	0	0	20,000
	Hydraulic Modeling Study	43,600	43,600	0
	Roof Replacement Consulting	2,000	2,000	10,000
	<b>Grand Total</b>	<b>\$50,600</b>	<b>\$45,600</b>	<b>\$110,500</b>

**Glenbard Wastewater Authority  
CY2022 Plant Equipment Rehabilitation  
40 580150**

<b>Designation</b>	<b>Recommendations</b>	<b>CY21 Budgeted</b>	<b>CY21 Estimated</b>	<b>CY22 Budgeting</b>
Glenbard Plant	Moyno Pumps Spare Parts (Total of 10 Moyno Pumps)	25,000	20,000	25,000
	Annual Collection System Rehabilitation Funding (Televising, Repairs, etc.)	10,000	0	350,000
	Collection System Rehabilitaiton Engineering	0	0	55,000
	Digester Condensate Drain Replacement	0	0	15,000
	Digester Mixing Pump Rebuild	0	0	15,000
	Primary Check Valve Replacement	0	0	10,000
	Siloxane and Hydrogen Sulfide Media Replacement	50,000	23,266	100,000
	Grit Chamber Rehabilitation - Steel, Redwood, Chain & Sprockets	5,000	5,000	5,000
	Concrete Lining System	0	0	10,000
	Annual Lift Station Rehabilitation Funding	10,000	0	50,000
<b>Grand Total</b>		<b>\$100,000</b>	<b>\$48,266</b>	<b>\$635,000</b>

Glenbard Wastewater Authority Roof Replacement Schedule  
CY 2022 -- Roof Replacement Cost Based on \$32.902272/ 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
A	Bar Screen	1993		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	1,500	Expired	2019	2022	\$ 49,353
J	Pump & Metering	1996		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	1,224	Expired	2019	2022	\$ 40,272
N	Warehouse	1998		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	2 - 3	Existing Type	2,490	Expired	2019	2022	\$ 81,927
CSO-C	Tin Shed	unknown	Leaks	unknown		Standing Metal Seam	1,024	Expired	2019	2022	\$ 33,692
B	Raw Pump	2008		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	3,575	Expired	2022	2025	\$ 132,313
U	Digesters	2005/2008		White, Thermoplastic (TPO) Fully Adhered EPDM	6 - 10	Existing Type	5,500	Expired	2022	2026	\$ 211,701
S	Maint. Shop	2008		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	6 - 10	Existing Type	6,460	Expired	2022	2027	\$ 258,598
Q	Cryo	2010		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	5 - 10	Existing Type	2,400	2020	2022	2028	\$ 99,916
D	Pri. Diversion	2010		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	207	2020	2022	2029	\$ 8,963
F	Unox	2010		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	608	2020	2022	2029	\$ 26,325
H	Screw	2010		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	1,020	2020	2022	2029	\$ 44,163
P	Truck Bay (Lower Roof)	2010		Fully adhered white, TPO		Existing Type	323	Expired	2022	2030	\$ 14,544
P	FOG Tank (Lower Roof)	2010		4 ply, figerglass felts, Type VI in asphalt w/gravel surface		Existing Type	722	2020	2022	2030	\$ 32,511
R	Admin	2012		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	5 - 8	Existing Type	6,996	2022	2022	2031	\$ 327,624
C	Grit	2012		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	1,227	2022	2022	2032	\$ 59,759
V	CoGen	2012	Leaks	4 ply, figerglass felts, Type VI in asphalt w/gravel surface	10 - 15	Existing Type	2,552	2022	2019	2032	\$ 124,291
CSO-A	A Raw Pump (South Building)	2012		4 ply, figerglass felts, Type VI in asphalt w/gravel surface		Existing Type	3,025	2022	2022	2033	\$ 153,221
CSO-B	B Grit (North Building)	2012		4 ply, figerglass felts, Type VI in asphalt w/gravel surface		Existing Type	1,600	2022	2022	2033	\$ 81,042
Y	CHP	2016		Black/White Fully adhered, TPO		Existing Type	3,948	2026	2022	2034	\$ 207,971
LS-St. Ch	St. Charles Rd LS	2011		Standing Metal Seam		Existing Type	896	2021	2022	2040	\$ 59,722
LS-VV	Valley View LS	2015		Standing Metal Seam		Existing Type	2,500	2025	2022	2040	\$ 166,635
T	CRAS / Electronics	2018		4 ply, figerglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,915	2028	2038	2048	\$ 265,908
P	Press (Upper Roof)	2018		4 ply, figerglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,750	2028	2038	2048	\$ 250,857
O	UV	2019		4 ply, figerglass felts, Type VI in asphalt w/gravel surface		Existing Type	4,250	2029	2039	2049	\$ 403,195
Z	SRI	2019		Asphalt Shingle		Existing Type	1,000	2029	2039	2049	\$ 94,869
L	Filter	2020		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	2 - 3	Existing Type	12,912	2030	2019	2050	\$ 1,273,952
E	Scum	2021		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	1 - 5	Existing Type	1,050	2031	2019	2051	\$ 107,741
G	ATAD	2021		4 ply, figerglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	540	2031	2019	2051	\$ 55,410

price increase year over year 1.04  
CURRENT Budget Year 2022

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



**Glenbard Wastewater Authority Roof Replacement Schedule**  
**CY 2022 -- Roof Replacement Cost Based on \$1/ sq. ft.**

price increase year over year  
 CURRENT Budget Year

1.02  
 2022

Building Code	Building Description	Most Recent Paint Year	Known Issues	Est Square Footage	Scheduled Paint Year	Paint Job Estimation
A	Bar Screen	Unknown		6,400		\$ 0
J	Pump & Metering	Unknown		1,224		\$ 0
N	Warehouse	Unknown		2,490		\$ 0
CSO-C	Tin Shed	Unknown		1,024		\$ 0
B	Raw Pump	Unknown		22,000	2022	\$ 22,889
U	Digesters	Unknown		5,500		\$ 0
S	Maint. Shop	Unknown		6,460		\$ 0
Q	Cryo	Unknown		2,400		\$ 0
D	Pri. Diversion	Unknown		207		\$ 0
F	Unox	Unknown		608		\$ 0
H	Screw	Unknown		1,020		\$ 0
P	Truck Bay (Lower Roof)	Unknown		323		\$ 0
P	FOG Tank (Lower Roof)	Unknown		722		\$ 0
R	Admin	Unknown		6,996		\$ 0
C	Grit	Unknown		1,227		\$ 0
V	CoGen	Unknown		2,552		\$ 0
CSO-A	A Raw Pump (South Building)	Unknown		3,025		\$ 0
CSO-B	B Grit (North Building)	Unknown		1,600		\$ 0
Y	CHP	Unknown		3,948		\$ 0
LS-St. Ch	St. Charles Rd LS	Unknown		896		\$ 0
LS-VV	Valley View LS	Unknown		2,500		\$ 0
T	CRAS / Electronics	Unknown		2,915		\$ 0
P	Press (Upper Roof)	Unknown		2,750		\$ 0
O	UV	Unknown		4,250		\$ 0
Z	SRI	Unknown		1,000		\$ 0
L	Filter	Unknown		12,912		\$ 0
E	Scum	Unknown		1,050		\$ 0
G	ATAD	Unknown		540		\$ 0

Annual Total		
Year	Replacement Cost	TOTAL BUDGET
2020	\$ -	\$ -
2021	\$ -	\$ -
2022	\$ 22,889	\$ 23,000
2023	\$ -	\$ -
2024	\$ -	\$ -
2025	\$ -	\$ -
2026	\$ -	\$ -
2027	\$ -	\$ -
2028	\$ -	\$ -
2029	\$ -	\$ -
2030	\$ -	\$ -
2031	\$ -	\$ -
2032	\$ -	\$ -
2033	\$ -	\$ -
2034	\$ -	\$ -
2035	\$ -	\$ -
2036	\$ -	\$ -
2037	\$ -	\$ -
2038	\$ -	\$ -
2039	\$ -	\$ -
2040	\$ -	\$ -
2041	\$ -	\$ -
2042	\$ -	\$ -
2043	\$ -	\$ -
2044	\$ -	\$ -
2045	\$ -	\$ -
2046	\$ -	\$ -
2047	\$ -	\$ -
2048	\$ -	\$ -
2049	\$ -	\$ -
2050	\$ -	\$ -
2051	\$ -	\$ -
2052	\$ -	\$ -
2053	\$ -	\$ -
2054	\$ -	\$ -
2055	\$ -	\$ -
2056	\$ -	\$ -

Unit No.	Purchase Year	Unit Description	Scheduled Replacement	Purchased Price	Anticipated Sale Income	Appreciated Planned Year Purchase Cost*	Total Replacement Cost	Year	Annual Vehicle Budget
643	2012	F250 Pick Up w/plow (Fuel Truck)	2022	\$ 29,799	\$ -	\$ 36,325	\$ 36,325	HOLD	\$ 294,000
	2022	Trailer	2022	\$ 15,000		\$ 15,000	\$ 15,000		
	2022	Mini Excavator	2022	\$ 113,534		\$ 113,534	\$ 113,534		
644	2012	Crane Truck	2023	\$ 122,375	\$ -	\$ 152,158	\$ 152,158	2020	\$ -
642	2010	Dodge Grand Caravan	2023	\$ 19,916	\$ -	\$ 25,763	\$ 25,763	2021	\$ -
637	2009	Bobcat Skidsteer	2023	\$ 24,018	\$ -	\$ 31,691	\$ 31,691	2022	\$ 165,000
TBN	2017	Polaris Gem eM1400 (Dump Bed Cart)	2024	\$ 14,532	\$ -	\$ 16,693	\$ 16,693	2023	\$ 210,000
TBN	2017	Polaris Gem eM1400 (Cart)	2024	\$ 14,831	\$ -	\$ 17,036	\$ 17,036	2024	\$ 315,000
648	2015	Explorer (Director's Vehicle - 7 year cycle)	2024	\$ 27,659	\$ -	\$ 33,055	\$ 33,055	2025	\$ 137,000
611	2004	Volvo Semi-Tractor	2024	\$ 76,425	\$ -	\$ 113,564	\$ 113,564	2026	\$ 141,000
646	2014	F350 Maintenance Truck	2024	\$ 62,816	\$ -	\$ 76,572	\$ 76,572	2027	\$ 53,000
647	2014	F450 Dump Truck with Plow	2024	\$ 47,052	\$ -	\$ 57,356	\$ 57,356	2028	\$ -
625	2016	Vac-Tron Vacuum Trailer with Jetter	2025	\$ 77,497	\$ -	\$ 92,616	\$ 92,616	2029	\$ -
649	2015	F350 with Utilimaster Body (Electric)	2025	\$ 35,875	\$ -	\$ 43,731	\$ 43,731	2030	\$ -
605	2016	C-Max Hybrid (Pretreatment)	2026	\$ 24,294	\$ -	\$ 29,614	\$ 29,614	2031	\$ -
630	2006	Tandem Dump Trailer	2026	\$ 37,181	\$ -	\$ 55,249	\$ 55,249	2032	\$ 183,000
633	2006	Godwin 8" Trailer Mounted Pump	2026	\$ 37,181	\$ -	\$ 55,249	\$ 55,249	2033	\$ -
627	2020	Ford Utilimaster Low Cube (Electrical - orig. 2017)	2027	\$ 46,000	\$ -	\$ 52,840	\$ 52,840	2034	\$ -
610	2002	John Deere Wheel Loader	2032	\$ 86,500	\$ -	\$ 156,683	\$ 156,683	2035	\$ 62,000
600	2017	Bobcat 250 EFI (Mounted on Crane Truck)	2032	\$ 4,570	\$ -	\$ 6,151	\$ 6,151	2036	\$ -
606	2017	Millermatic 350P w/Gun Push-Pull XR-A Aluma-Pro	2032	\$ 5,699	\$ -	\$ 7,670	\$ 7,670	2037	\$ -
620	2017	Miller TIG/Stick Dynasty 350	2032	\$ 8,946	\$ -	\$ 12,040	\$ 12,040	2038	\$ -
627	2020	Ford F-350 XL 4x2 Chassis Cab w/enclosed utility body (Electrical)	2035	\$ 45,468	\$ -	\$ 61,194	\$ 61,194	2039	\$ -
612	2021	Daewoo Fork Lift	2041	\$ 32,646	\$ -	\$ 48,510	\$ 48,510	2040	\$ -
628	1985	Bridgeport Vertical Milling Machine	HOLD	\$ 3,750	\$ -	\$ 8,280	\$ 8,280	2041	\$ 49,000
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

**CY2022**  
**GLENBARD WASTEWATER AUTHORITY EQUIPMENT REPLACEMENT FUND**

<b>FUND 40</b>		<b>Actual CY20 Bdgt</b>	<b>Approved CY21 Bdgt</b>	<b>Estimated CY21 Bdgt</b>	<b>Budgeting CY22 Bdgt</b>
5966	<b>Equipment Replacement Flow Split - Total = Half of the Whole</b>	<b>1,820,525</b>	<b>1,838,730</b>	<b>1,838,730</b>	<b>1,857,118</b>
	* Glen Ellyn Flow Split - 40.83%	746,597	745,605	745,605	758,261
	* Lombard Flow Split - 59.17%	1,073,928	1,093,125	1,093,125	1,098,856
	<b>Equipment Replacement Split in Equity - Total = Half of the Whole</b>	<b>1,820,525</b>	<b>1,838,730</b>	<b>1,838,730</b>	<b>1,857,118</b>
	Glen Ellyn Flow Split - 50%	910,263	919,365	919,365	928,559
	Lombard Flow Split - 50%	910,263	919,365	919,365	928,559
	<b>Total</b>	<b>3,641,050</b>	<b>3,677,461</b>	<b>3,677,461</b>	<b>3,714,235</b>

				<b>Total Contributions</b>	<b>Percentage by Contribution</b>
<b>Total Glen Ellyn Equipment Replacement Fund Contribution:</b>		<b>1,656,860</b>	<b>1,664,970</b>	<b>1,664,970</b>	<b>45.42%</b>
<b>Total Lombard Equipment Replacement Fund Contribution:</b>		<b>1,984,190</b>	<b>2,012,490</b>	<b>2,012,490</b>	<b>54.59%</b>

\* Indicates Current 5 Year Avg. Flow Split for CY2022

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	Glen Ellyn By Flow	Split By Flow	Lombard By Flow	Split % Flow Split By Partner	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	758,261.10	1,098,856.46	40.83/59.17		1,857,117.55	3,714,235.11	1.0%	\$ 1,686,819.87	\$ 2,027,415.23	\$ 67,415,484.61
CY(2023)	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
CY(2042)	1,133,018.17	1,133,018.17	2,266,036.34	906,414.54	1,359,621.80	40/60	2,266,036.34	4,532,072.68	1.0%	\$ 2,039,432.71	\$ 2,492,639.97	\$ 150,017,079.80
TOTALS	\$ 11,022,998.61	\$ 11,022,998.61		\$ 10,233,198.27	\$ 13,745,322.92			\$ 63,807,623.36		\$ 64,662,710.47	\$ 79,100,144.27	

\* 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 Maintnance 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 Trasfers (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 contiues 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, 2022**

	<b>Digester Project</b>	<b>Facility Improvements Project</b>	<b>Biosolids Dewatering Improvements</b>	<b>Total Debt Service</b>
CY22*	637,001	995,684	120,000	1,752,685
CY23	637,001	995,684	120,000	1,752,685
CY24	637,001	995,684	120,000	1,752,685
CY25	318,501	995,684	120,000	1,434,185
CY26		995,684	120,000	1,115,684
CY27		995,684	120,000	1,115,684
CY28		995,684	120,000	1,115,684
CY29		995,684	120,000	1,115,684
CY30		995,684	120,000	1,115,684
CY31		995,684	120,000	1,115,684
CY32		995,684	120,000	1,115,684
CY33		995,684	120,000	1,115,684
CY34		995,684	120,000	1,115,684
CY35		995,684	120,000	1,115,684
CY36		995,684	120,000	1,115,684
CY37		995,684	120,000	1,115,684
CY38		995,684	120,000	1,115,684
CY39		995,684	120,000	1,115,684
CY40			120,000	120,000
CY41			120,000	120,000
CY42			120,000	120,000
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
	<b>4,140,507</b>	<b>18,917,996</b>		<b>24,102,819</b>

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

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



**Calendar Year 2022  
Position Classification**

<b>ADMINISTRATION</b>	<b>Salary Range</b>	<b>CY 18</b>	<b>CY 19</b>	<b>CY 20</b>	<b>CY 21</b>	<b>CY 22</b>
Executive Director	<b>S</b>	1	1	1	1	1
Engineering, Assistant Executive Director	<b>Q</b>	1	1	1	1	1
Environmental Resources Coordinator	<b>I</b>	1	1	1	1	1
Seasonal Admin Secretary - FTE = .25		1	1	1	1	1
Administrative Secretary	<b>F</b>	1	1	1	1	1
<b>FT Employee Totals</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PT Employee Totals</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>FTE Totals</b>		<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>
<b>Operations</b>						
Operations Superintendent	<b>N</b>	1	1	1	1	1
Plant Operator I	<b>I</b>	2	2	3	3	3
Plant Operator II	<b>H</b>	0	0	0	0	0
Plant Operator III	<b>G</b>	0	0	0	0	0
Plant Operator IV	<b>F</b>	2	2	1	1	1
Operator-in-Training	<b>E</b>	0	0	0	0	0
Operator PT - FTE = 1.0	<b>E</b>	5	5	5	5	5
Laboratory Services Coordinator	<b>K</b>	N/A	1	1	1	1
Wastewater Laboratory Technician	<b>I</b>	1	0	0	0	0
PT Laborer - FTE = .50	<b>D</b>	1	1	1	1	1
<b>FT Employee Totals</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>PT Employee Totals</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>FTE Totals</b>		<b>7.5</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>
<b>MECHANICAL MAINTENANCE</b>						
Mechanical Maintenance Superintendent	<b>N</b>	1	1	1	1	1
Maintenance Mechanic I	<b>I</b>	1	1	1	1	1
Maintenance Mechanic II	<b>G</b>	2	1	1	1	2
Maintenance Mechanic III	<b>F</b>	0	1	1	1	0
<b>FT Employee Totals</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PT Employee Totals</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE Totals</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>ELECTRICAL MAINTENANCE</b>						
Electrical Superintendent	<b>N</b>	1	1	1	1	1
Electronic Technician	<b>J</b>	1	1	1	1	1
Plant Electrician	<b>J</b>	1	1	1	1	1
<b>FT Employee Totals</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PT Employee Totals</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE Totals</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL OF ALL CATEGORIES</b>						
Total Full Time Employees		17	17	17	17	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

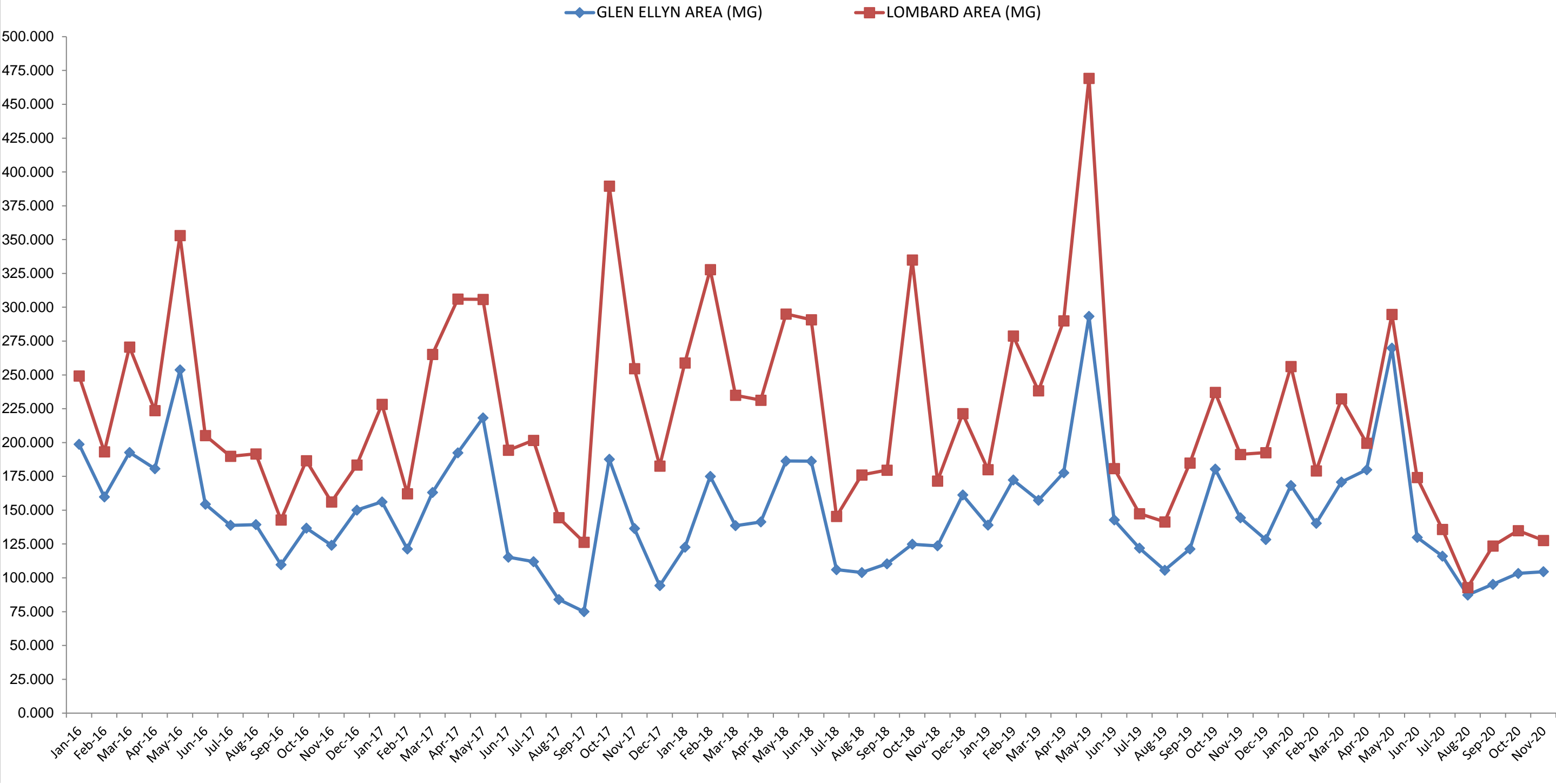
Glenbard Wastewater Authority  
Salary Schedule - January 1, 2022 through December 31, 2022

Range	Annualized			Hourly		
	Min	Mid	Max	Min	Mid	Max
CY22 Salary Schedule Adjustment = 1.4% Increase to Salary Ranges from CY21						
A	38,408	48,377	58,323	18.47	23.26	28.04
B	40,284	50,773	61,240	19.37	24.41	29.44
C	42,318	53,350	64,382	20.35	25.65	30.95
D	44,421	55,972	67,524	21.36	26.91	32.46
E	46,659	58,821	70,983	22.43	28.28	34.13
F	49,010	61,782	74,554	23.56	29.70	35.84
G	51,496	64,879	78,262	24.76	31.19	37.63
H	54,073	68,134	82,173	26.00	32.76	39.51
I	56,764	71,548	86,310	27.29	34.40	41.49
J	59,567	75,074	90,582	28.64	36.09	43.55
K	62,573	78,872	95,171	30.08	37.92	45.76
L	65,738	82,806	99,873	31.60	39.81	48.02
M	68,971	86,897	104,801	33.16	41.78	50.39
N	72,430	91,238	110,046	34.82	43.86	52.91
O	76,137	95,962	115,788	36.60	46.14	55.67
P	79,935	100,710	121,484	38.43	48.42	58.41
Q	83,846	105,638	127,430	40.31	50.79	61.26
R	88,118	111,041	133,940	42.36	53.38	64.39
S	92,504	116,579	140,632	44.47	56.05	67.61

TABLE 1. TOTAL WASTEWATER FLOWS AND PERCENTAGES FOR CY2022 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-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 w o	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  T h r e e	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 o u r	Jan-19	318.896	138.933	43.57%	179.963	56.43%
	Feb-19	451.171	172.314	38.19%	278.857	61.81%
	Mar-19	395.588	157.321	39.77%	238.267	60.23%
	Apr-19	467.686	177.686	37.99%	290.000	62.01%
	May-19	762.655	293.351	38.46%	469.304	61.54%
	Jun-19	323.629	142.766	44.11%	180.863	55.89%
	Jul-19	269.388	121.928	45.26%	147.460	54.74%
	Aug-19	247.046	105.654	42.77%	141.392	57.23%
	Sep-19	306.237	121.314	39.61%	184.923	60.39%
	Oct-19	417.528	180.472	43.22%	237.056	56.78%
	Nov-19	335.586	144.345	43.01%	191.241	56.99%
	Dec-19	320.896	128.362	40.00%	192.534	60.00%
Y e a r  F i v e	Jan-20	424.596	168.315	39.64%	256.281	60.36%
	Feb-20	319.328	140.284	43.93%	179.044	56.07%
	Mar-20	403.218	170.790	42.36%	232.428	57.64%
	Apr-20	379.428	179.917	47.42%	199.511	52.58%
	May-20	564.516	269.806	47.79%	294.710	52.21%
	Jun-20	304.067	129.924	42.73%	174.143	57.27%
	Jul-20	251.938	116.077	46.07%	135.861	53.93%
	Aug-20	180.173	87.324	48.47%	92.849	51.53%
	Sep-20	218.823	95.204	43.51%	123.619	56.49%
	Oct-20	238.231	103.307	43.36%	134.924	56.64%
	Nov-20	232.185	104.535	45.02%	127.650	54.98%
	Dec-20	288.187	128.939	44.74%	159.248	55.26%
AVERAGE		364.511	147.569	40.83%	216.942	59.17%

# AVERAGED WASTEWATER FLOWS UTILIZED FOR BUDGET



**SECTION 11.0**

**OTHER BUSINESS**

**SECTION 12.0**

**ADJOURNMENT**