

**ANNUAL MEETING  
OF THE  
GLENBARD WASTEWATER AUTHORITY**

**Agenda**

**November 3, 2022**

**Meeting 5:00 pm**

Village of Lombard  
255 E. Wilson Avenue  
Lombard, IL

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 15, 2021 Annual Meeting of the Glenbard Wastewater Authority Board.*

7.0 Annual Financial Reports FY2021 (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 CY2021 period ending December 31, 2021. Usual areas for review are: fund equity, receivables, payables, liabilities, service fee, maintenance, cash flow and flow splits.

*Motion to Accept the CY2021 Annual Financial Reports as presented by Village of Glen Ellyn Finance Director, Larry Noller and Jamie Wilkey, Lauterbach and Amen, LLP.*

8.0 Comments by GWA Full Board Chairperson –

9.0 Executive Director, Matt Streicher, and Assistant Director, Jeremy Henning, will summarize significant events from CY2022 and present information on goals and projects that are planned for CY2023.

10.0 Proposed CY2023 Budget

- Operations and Maintenance - \$4,914,985
- Capital Plan – \$12,307,769

*Motion to Approve the CY2023 Glenbard Wastewater Authority Budget in the amount of \$17,222,754.*

11.0 Other Business

12.0 Adjournment

## **SECTION 6.0**

# **CONSENT AGENDA – APPROVE MINUTES FROM NOVEMBER 15, 2021 MEETING**

**Minutes  
2021 Annual Meeting  
Glenbard Wastewater Authority  
Monday, November 15, 2021**

**1.0 Call to Order**

Glen Ellyn Village President Mark Senak called the meeting to order at 6:02 p.m.

**2.0 Pledge of Allegiance**

Glen Ellyn Village President Senak requested the Pledge of Allegiance be led by Glenbard Wastewater Authority's Gayle Lendabarker

**3.0 Roll Call**

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

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

Absent: None

Lombard Staff Present:

Scott Niehaus, Village Manager  
Carl Goldsmith, Public Works Director

Glen Ellyn Staff Present:

Mark Franz, Village Manager  
Christina Coyle, Finance Director

Glenbard Wastewater Staff Present:

Matt Streicher, Executive Director  
Tom Romza, Assistant Director/Engineer  
Gayle Lendabarker, Administrative Secretary

Lauterbach & Amen Auditors:

Brad Porter

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

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

**5.0 Public Comment**

None

## **6.0 Consent Agenda:**

A motion was made by Trustee Kalinich and seconded by Trustee Christiansen to approve the Minutes from the November 19, 2020 Annual Meeting of the Glenbard Wastewater Authority Board.

Aye (14): President Senak, Trustee Christiansen, Trustee Fasules, Trustee Gould, Trustee Kalinich, Trustee Payne, Trustee Thompson, President Giagnorio, Trustee LaVaque, Trustee Puccio, Trustee Dudek, Trustee Honig, Trustee Militello, Trustee Bachner

Absent (0): None

## **7.0 Annual Financial Reports FY2020 (Lauterbach & Amen, LLP)**

Glen Ellyn Finance Director Coyle provided an overview of the Fiscal Year 2020 Audited Financial Statements for the Glenbard Wastewater Authority for the period ending December 31, 2020. 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 2020 Operating Fund which the Executive Oversight Committee (EOC) voted to distribute back into GWA's Capital Fund.

Brad Porter, a principal with the firm of Lauterbach & Amen, LLP, provided a review of the financial status of the Glenbard Wastewater Authority for FY2020 and thanked Finance Director Coyle and her team for doing an outstanding job preparing as there were no adjusting journal entries. Mr. Porter stated the 2020 Audited Financial Statements were an Unmodified or "Clean" Audit which is the highest level that can be achieved. Mr. Porter stated the Internal Controls were audited, and there were no findings with this or the issued single audit. Mr. Porter also stated that there was no Management Letter required.

A motion was made by Trustee Puccio and seconded by Trustee Bachner, that the Annual Financial Reports for the Glenbard Wastewater Authority for the Fiscal Year ending December 31, 2020, as presented by Christina Coyle and Brad Porter, Lauterbach & Amen, LLP, be approved. The motion carried by the following vote:

Aye (14): President Mark Senak, Trustee Christiansen, Trustee Fasules, Trustee Gould, Trustee Kalinich, Trustee Payne, Trustee Thompson, President Keith Giagnorio, Trustee LaVaque, Trustee Puccio, Trustee Dudek, Trustee Honig, Trustee Militello, Trustee Bachner

Absent (0): None

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

President Senak expressed his appreciation to President Giagnorio for his support and stated how Mr. Streicher and his team, the Village of Glen Ellyn's Board and the Village of Lombard's Board has a proven record of working very well together over the years and is happy to see the cooperation continuing.

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

**9.0 Executive Director Streicher will summarize significant events from CY2021 and present information on goals and projects that are planned for CY2022**

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, 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 CY2021:

- 2,692,000,000 (2.692 Billion) gallons treated through September 2021; past 5 year average = 3,529,000,000 (3.53 Billion) gallons treated through September
- 19.96 inches of rainfall through September 2021, 5-year average = 32.43 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 go for that length is just impressive.
- 1 Lost Time Injury since 2013
- 26 Odor Complaints through September 2021:
  - ✓ 2020 Odor Complaints = 18 through September
  - ✓ 2019 Odor Complaints = 40 through September
  - ✓ 2018 Odor Complaints = 70 through September
  - ✓ 2017 Odor Complaints = 172 through September
  - ✓ Annual Average Previous to 2017 = 6

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 CY2021 Capital Projects:

- Electric Service Distribution System Rehabilitation Construction/Engineering – this project 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 2022.

- Electric Service Distribution System Rehabilitation Project Engineering – 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 – 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 has 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 – the scope of the construction engineering services was reduced due to in-house capabilities GWA has, and will again coincide with the construction.

Assistant Director Romza highlighted the Top CY2022 Capital Projects:

- Primary Clarifier Rehabilitation Construction and Engineering – much of the equipment associated with the Authority's primary clarifiers is approaching or has exceeded the end of its usual 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 – 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 – 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 – 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.

Mr. Romza explained that the total Capital projects for CY2022 is \$7,820,119.

## **10.0 Proposed CY2022 Budget**

Executive Director Streicher stated the Proposed CY2022 reflects a (-.9%) decrease to the O&M Fund for a total of \$4,663,218. Mr. Streicher highlighted several items that contributed to the decreased O&M costs namely, reductions in the Maintenance (-67.8%) as the major \$250,000 overhaul of the CHP engines was completed in CY2021, Electrical and Co-Gen Utilities (-23.4%) and IMRF Contribution (-18.6%) line items. 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 CY2022; the budget reflects a one percent

(1%) increase over CY2021 from each Village. Mr. Streicher stated that unlike the O&M Fund, the contributions from each Village is calculated differently in that 50% of the contribution is split 50/50 between the two Villages, and the remaining 50% of the contribution is split based on the same flow basis as the O&M fund.

Mr. Streicher summarized that the overall the CY2022 budget reflected a total of a (-.1%) decrease over the CY 2021 budget.

Mr. Streicher made the formal request for the GWA CY2022 budget to be approved.

Trustee Puccio made and Trustee Bachner seconded the Motion, to Approve the Glenbard Wastewater Authority approve the CY2022 Budget in the amount of \$12,483,337. The motion carried by the following vote:

Aye (14): President Mark Senak, Trustee Christiansen, Trustee Fasules, Trustee Gould, Trustee Kalinich, Trustee Payne, Trustee Thompson, President Keith Giagnorio, Trustee LaVaque, Trustee Puccio, Trustee Dudek, Trustee Honig, Trustee Militello, Trustee Bachner

Absent (0): None

#### **11.0 Other Business**

President Senak noted that some residents from the Village of Glen Ellyn are willing to issue a grant to GWA if the plant is able to convert 100% of its operations over to solar power.

#### **12.0 Adjournment**

A motion was made by Trustee Puccio and seconded by Trustee Christiansen, that the Annual Meeting of the Village of Lombard Village Board and the Village of Glen Ellyn Village Board known as the Glenbard Wastewater Authority held on Monday, November 15, 2021 be adjourned at 6:35 p.m. The motion carried by the following vote:

Aye (14): President Mark Senak, Trustee Christiansen, Trustee Fasules, Trustee Gould, Trustee Kalinich, Trustee Payne, Trustee Thompson, President Keith Giagnorio, Trustee LaVaque, Trustee Puccio, Trustee Dudek, Trustee Honig, Trustee Militello, Trustee Bachner

Absent (0): None

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:** Patrick Brankin, Assistant Finance Director  
**DATE:** June 9, 2022  
**RE:** 2021 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, 2021.

Financial highlights for the Authority's fiscal year 2021 (FY2021) 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 \$155,452. We annually adjust the partners' contributions to match expenses. Using this measure, the Village of Lombard is owed \$92,634 and Glen Ellyn is owed \$62,818 for the fiscal year ended December 31, 2021.

As of December 31, 2021, the Authority's working cash was 30.6% of operating expenses, or \$252,323 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.

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

### Other Communications

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

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

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

### Proposed Action Items:

Motion to accept the Audited Financial Statements of the Glenbard Wastewater Authority for the fiscal year ended December 31, 2021 and to forward the audit report to the full Authority Board for final approval at the next annual meeting.

Motion to allocate the 2021 operating surplus of \$155,452 to the Capital Fund.



May 31, 2022

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

We have audited the financial statements of the the business-type activities and the aggregate remaining fund information of the Glenbard Wastewater Authority, Illinois for the year ended December 31, 2021. 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 31, 2022. 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, 2021. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

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

#### *Corrected and Uncorrected Misstatements*

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

Significant Audit Findings - Continued

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 31, 2022.

*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.

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

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

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

GLENBARD WASTEWATER AUTHORITY,  
GLEN ELLYN, ILLINOIS

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MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2021



May 31, 2022

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

In planning and performing our audit of the financial statements of the Glenbard Wastewater Authority (the Authority), Illinois, for the year ended December 31, 2021, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

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

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

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

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

## CURRENT RECOMMENDATION

### 1. GASB STATEMENT NO. 87 LEASES

#### Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the Authority's financial statements for the year ended December 31, 2022

#### Recommendation

Lauterbach & Amen, LLP will work directly with the Authority to review the new lease criteria in conjunction with the Authority's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

#### Managements' Response

Management acknowledges this comment and will work with Lauterbach and Amen, LLP to implement by December 31, 2022, as required by GASB.



**FISCAL YEAR 2021 -  
LARRY NOLLER  
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, 2021

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

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## **FINANCIAL SECTION**

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

## **INDEPENDENT AUDITORS' REPORT**

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



## **INDEPENDENT AUDITORS' REPORT**

May 31, 2022

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

### **Opinions**

We have audited the accompanying financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority, Illinois, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority, Illinois, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

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

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

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

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

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

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

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

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

### **Required Supplementary Information**

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

### **Supplementary Information**

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

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

We have previously audited Glenbard Wastewater Authority's December 31, 2020 financial statements, and we expressed an unmodified audit opinions on the respective financial statements of the business-type activities, and the aggregate remaining fund information in our report dated May 17, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, 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, 2021

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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 2021 which began on January 1, 2021 and concluded on December 31, 2021. Also highlighted in this analysis are significant financial transactions and issues, comparisons to prior year activities, any relevant trend information, and changes in the Authority's financial position.

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

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

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

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

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

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

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

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

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2021

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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, 2021 decreased by \$2,949,822 or by 32.1% compared to balances at the close of the prior fiscal year. The Operating Fund experienced a decrease in cash balance of \$51,324, while the Equipment Replacement Fund's cash balance decreased by \$2,898,498. The Equipment Replacement Fund received loan proceeds from the Illinois Environmental Protection Agency (IEPA) in the amount of \$1.2 million and has incurred capital costs of \$5.7 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 2021 were \$4,055,600, an increase of \$35,767 or 0.9% 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 \$4,704,680 by \$649,080 or 13.8%. Additional budget comparison information is located in the financial section of this report.
4. Amounts due from/(to) each of the Villages as of December 31, 2021, include following components:

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

**Management's Discussion and Analysis**

**December 31, 2021**

**Financial Highlights - Continued**

	Village of Lombard	Village of Glen Ellyn	Totals
Billing Adjustment for the Fiscal Year Ended on December 31, 2021	\$ (92,634)	(62,818)	(155,452)
Billing Adjustment - July 2021 to December 2021	14,425	(14,425)	—
Cumulative Balance Due from (to) Villages	<u>(78,209)</u>	<u>(77,243)</u>	<u>(155,452)</u>

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

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 2019	FY 2020	FY 2021
Village of Lombard	59.41%	59.28%	59.94%
Village of Glen Ellyn	40.59%	40.72%	40.06%

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 \$1,388,273 as of December 31, 2021 is equivalent to a 30.6% reserve level, above the minimum 25% level by \$252,323.
3. The Authority invested significantly in capital projects during 2021. The Authority completed the Facility Improvement Project (FIP) in 2021. 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, 2021, \$20.5 million had been expended on this project.

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

**Management's Discussion and Analysis**

**December 31, 2021**

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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 2019	FY 2020	FY 2021
Current and Other Assets	\$ 9,767,599	10,049,485	8,443,969
Capital Assets	50,675,581	52,497,950	55,142,459
Total Assets	60,443,180	62,547,435	63,586,428
Deferred Outflows	169,825	82,533	53,318
Total Assets & Deferred Outflows	60,613,005	62,629,968	63,639,746
Long Term Debt	18,060,570	18,450,374	17,279,315
Other Liabilities	2,322,276	2,576,779	2,637,053
Total Liabilities	20,382,846	21,027,153	19,916,368
Deferred Inflows	424,894	818,225	1,346,275
Total Liabilities & Deferred Inflows	20,807,740	21,845,378	21,262,643
Net Investment in Capital Assets	32,218,654	49,802,689	51,618,425
Restricted	7,586,611	(9,018,099)	(9,241,322)
Total Net Position	39,805,265	40,784,590	42,377,103

The total net position of the Authority increased \$1,592,513 to \$42,377,103, an increase of 3.9% 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/(revenue) in the Operating Fund also decreased from a negative \$228,113 in 2020 to a negative \$360,627, a decrease of \$132,514. This is due to positive investment returns for IMRF which positively impacted pension expense/(revenue).

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

**Management's Discussion and Analysis**

**December 31, 2021**

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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 2019	FY 2020	FY 2021
Operating Revenues	\$ 7,779,218	7,889,975	8,216,689
Non-Operating Revenues	1,344,347	748,882	889,839
Total Revenues	9,123,565	8,638,857	9,106,528
Depreciation Expense	2,464,158	2,453,593	2,424,262
Other Operating Expenses	4,995,218	4,457,538	4,699,312
Non-Operating Expenses	97,762	748,401	390,441
Total Expenses	7,557,138	7,659,532	7,514,015
Changes in Net Position	1,566,427	979,325	1,592,513
Net Position – Beginning	38,238,838	39,805,265	40,784,590
Net Position – Ending	39,805,265	40,784,590	42,377,103

***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, 2021**

**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, 2021 compared to the previous two years is shown in the table below.

Partner	FY 2019	FY 2020	FY 2021	\$ Change from 2020 to 2021	% Change from 2020 to 2021
Village of Lombard	\$ 2,521,328	\$ 2,518,863	\$ 2,720,707	\$ 201,844	8.01%
Village of Glen Ellyn	1,722,890	1,730,062	1,818,521	88,459	5.11%
Totals	4,244,218	4,248,925	4,539,228	290,303	

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, 2021 compared to the previous two years is shown in the table below:

Revenue	FY 2019	FY 2020	FY 2021	\$ Change from 2020 to 2021	% Change from 2020 to 2021
Lombard (1)	\$ 1,933,042	\$ 1,989,294	\$ 2,021,244	\$ 31,950	1.61%
Glen Ellyn (1)	1,601,958	1,651,756	1,656,217	4,461	0.27%
Excess Contributions	449,410	181,469	353,423	171,954	94.76%
Connection Fees (2)	299,462	142,566	84,682	(57,884)	(40.60%)
Leachate Revenue (3)	215,063	159,075	118,824	(40,251)	(25.30%)
Cell Tower Revenue (4)	54,958	57,157	59,443	2,286	4.00%
FOG Revenue (5)	99,009	105,174	151,735	46,561	44.27%
Investment Income (6)	139,792	37,937	6,543	(31,394)	(82.75%)
Other Income (7)	32,060	5,050	110,616	105,566	2090.42%
Total Revenues	4,824,754	4,329,478	4,562,727	233,249	

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Management's Discussion and Analysis

December 31, 2021

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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 2020 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 2020 had greater fees than FY 2021 fees due to large development projects in 2020..
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 2021 had less precipitation than both 2020 and 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 and by 2021 had significantly increased its ability to take in additional FOG, resulting in increased revenues.
6. During 2021, overall interest rates continued to decrease. 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% and by December 2021 the monthly average interest rate was 0.056%.
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. \$18,000 related to this program was received in 2021. Additionally, in 2021 the Authority received \$61,500 from the sale of surplus energy credits and \$16,000 from the sale of capital assets.



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

**Management's Discussion and Analysis**

**December 31, 2021**

**Authority's Financial Analysis - Continued**

***Expenses***

**Operating Fund Expenses**

A comparison of Operating Fund expenses for FY 2021 compared to the previous two years is shown in the table below:

	FY 2019	FY 2020	FY 2021	2021 Percent of Total	\$ Change from 2020 to 2021	% Change from 2020 to 2021
Personnel Services (1)	\$ 1,700,843	\$ 1,738,147	\$ 1,680,985	41.45%	\$ (57,162)	(3.29%)
IMRF Pension Expense/ (Revenue) (2)	63,511	(228,113)	(360,627)	(8.89)%	(132,514)	58.09%
Contractual Services						
Maintenance (3)	521,820	446,436	696,102	17.16%	249,666	55.92%
Service Charge (3)	131,726	134,228	137,316	3.39%	3,088	2.30%
Sludge Removal (3)	193,648	217,405	225,574	5.56%	8,169	3.76%
Utilities (4)	692,316	618,717	610,330	15.05%	(8,387)	(1.36%)
Insurance	397,451	397,787	406,833	10.03%	9,046	2.27%
Other	206,622	184,036	180,803	4.46%	(3,233)	(1.76%)
Commodities	442,487	511,190	478,284	11.79%	(32,906)	(6.44%)
Totals	<u>4,350,424</u>	<u>4,019,833</u>	<u>4,055,600</u>	<u>100.00%</u>	<u>35,767</u>	

1. Personnel services include salaries for 17 full-time and 7 part-time/seasonal staff positions, overtime, Social Security and Medicare employer costs, and required retirement contributions to the Illinois Municipal Retirement Fund (IMRF) for full-time employees. Costs of employee health plan benefits are reflected in the "Insurance" category
2. The agency recognized IMRF pension revenue of \$228,113 in 2020. In 2021, the agency recognized pension revenue of \$360,627, a difference of \$132,514. This is due to a positive change in the investment market when comparing 2020 to 2021, particularly in the equity markets. This positively impacts the IMRF pension expense/(revenue).
3. In 2021, the Authority contracted with the manufacturer of its combined heat and power engines to perform a 20,000 usage hour scheduled overhaul of its engines. This overhaul resulted in a significant increase in maintenance services as compared to 2019 and 2020.

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

**Management's Discussion and Analysis**

**December 31, 2021**

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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, 2021 and 2020 each 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.

**Equipment Replacement Fund Expenses**

The Authority invested over \$5.7 million in the continued replacement and rehabilitation of various capital equipment and plant upgrades during the fiscal year ended December 31, 2021. 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.

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Nondepreciable Capital Assets	<u>\$ 19,642,970</u>	<u>21,842,431</u>	<u>6,466,349</u>
Depreciable Capital Assets	95,984,800	97,271,616	118,337,611
Less: Accumulated Depreciation	(64,952,189)	(67,297,295)	(69,661,501)
Total Net Depreciable Capital Assets	<u>31,032,611</u>	<u>29,974,321</u>	<u>48,676,110</u>
Total Net Capital Assets	<u>50,675,581</u>	<u>51,816,752</u>	<u>55,142,459</u>

For more detailed information, see Note 3.

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

**Management's Discussion and Analysis**

**December 31, 2021**

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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, 2021 is presented below.

	<u>Amount</u>
Digester Project	\$ 2,122,081
Facility Improvement Project	15,704,409
Biosolids Dewatering Project	<u>652,653</u>
	<u>18,479,143</u>

The Authority is in process of drawing down funds for the Biosolids Dewatering Project Loan Payable of 2021 and the total approved loan amount is \$2,490,750. 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, 2021**

**(with Comparative Information for December 31, 2020)**

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**See Following Page**

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

**Statement of Net Position**

**December 31, 2021**

**(with Comparative Information for December 31, 2020)**

	December 31, 2021	December 31, 2020
<b>ASSETS</b>		
Current Assets		
Restricted Cash and Investments		
Working Cash Account	\$ 1,388,273	1,439,597
Equipment Replacement Account	4,843,622	7,742,120
Receivables - Net of Allowances		
Accounts	48,133	45,912
Member Contributions	4,059	1,858
IEPA Loans	300,040	—
Prepays	113,172	98,753
Inventories	41,322	61,362
Total Current Assets	<u>6,738,621</u>	<u>9,389,602</u>
Noncurrent Assets		
Capital Assets		
Nondepreciable	6,466,349	22,523,629
Depreciable	118,337,611	97,271,616
Accumulated Depreciation	<u>(69,661,501)</u>	<u>(67,297,295)</u>
	55,142,459	52,497,950
Other Assets		
Net Pension Asset - IMRF	1,705,348	659,883
Total Noncurrent Assets	<u>56,847,807</u>	<u>53,157,833</u>
Total Assets	<u>63,586,428</u>	<u>62,547,435</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Items - IMRF	53,318	82,533
Total Assets/Deferred Outflows of Resources	<u>63,639,746</u>	<u>62,629,968</u>

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

	December 31, 2021	December 31, 2020
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ 946,199	1,521,611
Accrued Payroll	51,382	41,080
Accrued Interest Payable	82,888	28,381
Unearned Rental Revenue	25,906	24,909
Member Accounts Payable	159,511	355,281
Current Portion of Long-Term Debt	1,371,167	605,517
Total Current Liabilities	<u>2,637,053</u>	<u>2,576,779</u>
Noncurrent Liabilities		
Compensated Absences Payable	137,071	128,849
Digester Loan Payable	1,534,482	2,122,081
Facility Improvement Loan Payable	14,955,109	16,199,444
Biosolids Dewatering Loan Payable	652,653	—
Total Noncurrent Liabilities	<u>17,279,315</u>	<u>18,450,374</u>
Total Liabilities	<u>19,916,368</u>	<u>21,027,153</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Items - IMRF	1,346,275	818,225
Total Liabilities/Deferred Inflows of Resources	<u>21,262,643</u>	<u>21,845,378</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	51,618,425	49,802,689
Restricted	<u>(9,241,322)</u>	<u>(9,018,099)</u>
Total Net Position	<u>42,377,103</u>	<u>40,784,590</u>

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

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

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

**For the Fiscal Year Ended December 31, 2021**

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

	December 31, 2021	December 31, 2020
Operating Revenues		
Charges for Services	\$ 8,216,689	7,889,975
Operating Expenses		
Personnel Services	1,680,985	1,738,147
IMRF Pension Expense/(Revenue)	(360,627)	(228,113)
Contractual Services		
Maintenance	696,102	446,436
Service Charge	137,316	134,228
Sludge Removal	225,574	217,405
Utilities	610,330	618,717
Insurance	406,833	397,787
Other	180,803	184,557
Commodities	478,284	511,190
Maintenance of Capital Facilities and Equipment	6,393,681	4,351,098
Less: Capital Outlay	(5,749,969)	(3,913,914)
Depreciation	2,424,262	2,453,593
Total Operating Expenses	7,123,574	6,911,131
Operating Income	1,093,115	978,844
Nonoperating Revenues (Expenses)		
Surplus Contributions	353,423	181,469
Connection Fees	84,682	142,566
Enernoc Demand Response	17,757	19,631
Leachate Revenues	118,824	159,075
Renewable Energy Credits	61,511	—
Fats, Oil & Grease Waste Fees	151,735	105,174
Cell Tower Revenues	59,443	57,157
Other Income	31,348	46,852
Sale of Capital Assets	—	(61,433)
Investment Income	11,116	36,958
Interest Expense	(390,441)	(686,968)
	499,398	481
Change in Net Position	1,592,513	979,325
Net Position - Beginning	40,784,590	39,805,265
Net Position - Ending	42,377,103	40,784,590

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, 2021**

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

	December 31, 2021	December 31, 2020
Cash Flows from Operating Activities		
Receipts from Customers and Villages	\$ 8,796,571	9,303,999
Payments to Employees	(1,320,358)	(1,510,034)
Payments to Suppliers	(4,562,377)	(2,920,235)
	<u>2,913,836</u>	<u>4,873,730</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(5,749,969)	(4,337,395)
Interest Expense	(390,441)	(686,968)
Payment of Principal	(1,268,219)	(884,667)
Loan Proceeds	1,533,855	1,322,445
	<u>(5,874,774)</u>	<u>(4,586,585)</u>
Cash Flows from Investing Activities		
Investment Income	11,116	36,958
Net Change in Cash and Cash Equivalents	(2,949,822)	324,103
Cash and Cash Equivalents		
Beginning	9,181,717	8,857,614
Ending	<u>6,231,895</u>	<u>9,181,717</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income	1,093,115	978,844
Adjustments to Reconcile Operating Income to Net Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation Expense	2,424,262	2,453,593
Other Income	878,723	711,924
Other (Expense) - IMRF	(488,201)	(228,113)
(Increase) Decrease in Current Assets	(298,841)	702,100
Increase (Decrease) in Current Liabilities	(695,222)	255,382
Net Cash Provided by Operating Activities	<u>2,913,836</u>	<u>4,873,730</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, 2021**

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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, 2021**

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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, 2021**

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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, 2021**

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

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

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## Notes to the Financial Statements

December 31, 2021

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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 of Credit Risk, and Custodial Credit Risk**

*Deposits.* At year-end, the carrying amount of the Authority's deposits totaled \$1,488,673 and the bank balances totaled \$1,844,988. The Authority also has \$2,386,373 invested in the Illinois Funds and \$2,356,849 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, 2021**

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

**DEPOSITS AND INVESTMENTS - Continued**

**Interest Rate Risk, Credit Risk, Concentration of Credit 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 AAAF by Standard & Poor's.

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

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

For an investment, this is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2021, the Authority's investment in the Illinois Funds and IMET funds are not subject to custodial credit risk.

**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	\$ 4,383,994	374,006
Electric Service Design	331,900	15,000
Roof Replacement - Buildings E and G	55,350	12,650
Biosolids Dewatering Improvement Project	355,816	18,284
Biosolids Dewatering Improvement Project	693,595	1,391,405
	<u>5,820,655</u>	<u>1,811,345</u>

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

**Notes to the Financial Statements**

**December 31, 2021**

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

**CAPITAL ASSETS**

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

	Beginning Balances as Restated	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 943,212	—	—	943,212
Property Easement	168,607	—	—	168,607
Construction in Progress	20,730,612	5,613,460	20,989,542	5,354,530
	<u>21,842,431</u>	<u>5,613,460</u>	<u>20,989,542</u>	<u>6,466,349</u>
<b>Depreciable Capital Assets</b>				
Glenbard Plant	69,084,187	21,126,051	60,056	90,150,182
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>97,271,616</u>	<u>21,126,051</u>	<u>60,056</u>	<u>118,337,611</u>
<b>Less Accumulated Depreciation</b>				
Glenbard Plant	45,669,171	1,628,801	60,056	47,237,916
Stormwater Plant	9,451,877	258,765	—	9,710,642
North Regional Interceptor	8,263,868	299,346	—	8,563,214
South Regional Interceptor	3,912,379	237,350	—	4,149,729
	<u>67,297,295</u>	<u>2,424,262</u>	<u>60,056</u>	<u>69,661,501</u>
<b>Total Net Depreciable Capital Assets</b>	<u>29,974,321</u>	<u>18,701,789</u>	<u>—</u>	<u>48,676,110</u>
<b>Total Net Capital Assets</b>	<u>51,816,752</u>	<u>24,315,249</u>	<u>20,989,542</u>	<u>55,142,459</u>

Depreciation was allocated to the members as follows:

Village of Lombard	\$ 1,324,617
Village of Glen Ellyn	<u>1,099,645</u>
	<u>2,424,262</u>



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

**Notes to the Financial Statements**

**December 31, 2021**

**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 as Restated	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.	\$ 2,695,261	—	573,180	2,122,081
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.	15,518,246	881,202	695,039	15,704,409
Biosolids Dewatering Project Loan Payable dated March 19, 2021, due in semi-annual installments, including interest at 1.35%, through February 12, 2042.	—	652,653	—	652,653 (b)
	<u>18,213,507</u>	<u>1,533,855</u>	<u>1,268,219</u>	<u>18,479,143</u>

(a) Includes construction interest.

(b) Amounts disbursed as of the date of the audit report is \$352,613. Total approved loan amount is \$2,490,750. 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, 2021**

**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 as Restated	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 161,186	20,307	10,153	171,340	34,268
Loans Payable	18,213,507	1,533,855	1,268,219	18,479,143	1,336,899
	<u>18,374,693</u>	<u>1,554,162</u>	<u>1,278,372</u>	<u>18,650,483</u>	<u>1,371,167</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
2022	\$ 1,336,899	322,572
2023	1,364,851	302,014
2024	1,393,406	264,460
2025	1,104,076	235,287
2026	803,386	217,478
2027	817,507	203,357
2028	831,876	188,988
2029	846,497	174,367
2030	861,376	159,488
2031	876,516	144,348
2032	891,921	128,941
2033	907,599	113,265
2034	923,551	97,313
2035	939,784	81,080
2036	956,302	64,561
2037	973,111	47,753
2038	990,215	30,649
2039	1,007,617	13,244
Totals	<u>17,826,490</u>	<u>2,789,165</u>

The Biosolids Dewatering Project Loan Payable of 2021 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, 2021**

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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, 2021 and December 31, 2020:

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Net Position		
Net Investment in Capital Assets	\$ 51,618,425	49,802,689
Equipment Replacement Account (Restricted)	-10,487,215	-9,775,791
Working Cash Account (Restricted)	<u>1,245,893</u>	<u>757,692</u>
Total Net Position	<u><u>42,377,103</u></u>	<u><u>40,784,590</u></u>

Net investment in capital assets was comprised of the following as of December 31, 2021 and December 31, 2020:

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Business-Type Activities		
Capital Assets - Net of Accumulated Depreciation	\$ 55,142,459	52,497,950
Less Capital Related Debt:		
Loans Payable	<u>(3,524,034)</u>	<u>(2,695,261)</u>
Net Investment in Capital Assets	<u><u>51,618,425</u></u>	<u><u>49,802,689</u></u>

**Net Position Restatement**

Beginning balances for capital assets was restated by (\$681,198) and long-term debt was restated by \$681,198 to correct an error in the recording of construction interest for an IEPA loan payable. There is no net effect to net position.

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

**Notes to the Financial Statements**

**December 31, 2021**

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

**NET POSITION - Continued**

**Equipment Replacement Fund**

The equipment replacement account is required under the grant agreement from the U.S. Environmental Protection Agency and represents accumulated funds held for plan and equipment replacement. The activities for the years ended December 31, 2021 and December 31, 2020 are as follows:

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Beginning Balance	\$ 40,026,898	39,275,686
Revenue and Expense Results within		
Equipment Replacement Sub-Fund	(508,853)	(655,651)
Surplus Contributions	353,423	181,469
Investment Income	6,543	37,937
Service Fees Charged to Villages	3,677,461	3,641,050
Depreciation	<u>(2,424,262)</u>	<u>(2,453,593)</u>
	41,131,210	40,026,898
Less: Net Investment in Capital Assets	<u>(51,618,425)</u>	<u>(49,802,689)</u>
Restricted for Future Plant and Equipment Replacement	<u>(10,487,215)</u>	<u>(9,775,791)</u>

**Working Cash Account**

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

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

**Notes to the Financial Statements**

**December 31, 2021**

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

**NET POSITION - Continued**

**Working Cash Account - Continued**

	Village of Lombard	Village of Glen Ellyn	December 31, 2021	December 31, 2020
Operating Expenses (as Defined in Intergovernmental Agreement)	\$ 2,723,447	1,820,354	4,543,801	4,247,946
Minimum Working Capital Balance (25% of Operating Expenses)	680,862	455,088	1,135,950	1,061,987
Cash and Investments - Operating Sub-Fund			1,388,273	1,439,597
Less: Outstanding Encumbrances			—	—
Working Cash			1,388,273	1,439,597
Less: Required Working Cash			(1,135,950)	(1,061,987)
Working Cash over Minimum Requirement			252,323	377,611

Working cash balance computation:

	Village of Lombard	Village of Glen Ellyn	Totals
Amount Required	\$ (680,862)	(455,088)	(1,135,950)
Amount Available	823,001	565,272	1,388,273
Cash Reserve Excess	142,139	110,184	252,323

**Notes to the Financial Statements**

**December 31, 2021**

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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, 2021, 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, 2021

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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, 2021**

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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, 2021, the measurement date, the following employees were covered by the benefit terms:

Active Plan Members                                17          

A detailed breakdown of IMRF membership for the Village, Library, and the Authority combined is available in the Village of Glen Ellyn's annual comprehensive financial report.

*Contributions.* As set by statute, the Authority's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2021, the Authority's contribution was 8.92% of covered payroll.

*Net Pension (Asset).* The Authority's net pension (asset) was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.



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

**Notes to the Financial Statements**

**December 31, 2021**

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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.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2021, 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.

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:

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

**Notes to the Financial Statements**

**December 31, 2021**

**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.*

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.00%	2.00%
Domestic Equities	39.00%	4.50%
International Equities	15.00%	5.75%
Real Estate	10.00%	5.90%
Blended	10.00%	4.30% - 8.10%
Cash and Cash Equivalents	1.00%	1.70%

**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 (asset) to changes in the discount rate. The table below presents the net pension (asset) of the Authority calculated using the discount rate as well as what the Authority's net pension (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:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension (Asset)	\$ (614,622)	(1,705,348)	(2,583,007)

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

**Notes to the Financial Statements**

**December 31, 2021**

**NOTE 4 - OTHER INFORMATION - Continued**

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

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

**Changes in the Net Pension (Asset)**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2020	\$ 10,166,341	10,826,224	(659,883)
Changes for the Year:			
Service Cost	134,076	—	134,076
Interest on the Total Pension Liability	653,292	—	653,292
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	49,887	—	49,887
Changes of Assumptions	—	—	—
Contributions - Employer	—	127,573	(127,573)
Contributions - Employees	—	75,769	(75,769)
Net Investment Income	—	1,696,991	(1,696,991)
Benefit Payments, Including Refunds of Employee Contributions	(490,955)	(490,955)	—
Other (Net Transfer)	—	(17,613)	17,613
Net Changes	346,300	1,391,765	(1,045,465)
Balances at December 31, 2021	10,512,641	12,217,989	(1,705,348)

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

**Notes to the Financial Statements**

**December 31, 2021**

**NOTE 4 - OTHER INFORMATION - Continued**

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

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

For the year ended December 31, 2021, the Authority recognized pension revenue of \$360,627. At December 31, 2021, 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 \$	53,318	—	53,318
Change in Assumptions	—	(21,664)	(21,664)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(1,324,611)	(1,324,611)
Total Deferred Amounts Related to IMRF	<u>53,318</u>	<u>(1,346,275)</u>	<u>(1,292,957)</u>

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

Fiscal Year	Net Deferred (Inflows) of Resources
2022	\$ (274,865)
2023	(495,905)
2024	(325,503)
2025	(196,684)
2026	—
Thereafter	—
Total	<u>(1,292,957)</u>

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

**Notes to the Financial Statements**

**December 31, 2021**

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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, 2021.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

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

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

**Illinois Municipal Retirement Fund  
Schedule of Employer Contributions  
December 31, 2021**

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

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 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/(Asset)**

**December 31, 2021**

	<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	<u>(399,698)</u>
Net Change in Total Pension Liability	436,819
Total Pension Liability - Beginning	<u>8,214,126</u>
 Total Pension Liability - Ending	 <u><u>8,650,945</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 128,318
Contributions - Members	54,005
Net Investment Income	39,822
Benefit Payments, Including Refunds of Member Contributions	<u>(399,698)</u>
Other (Net Transfer)	45,862
Net Change in Plan Fiduciary Net Position	<u>(131,691)</u>
Plan Net Position - Beginning	<u>8,073,123</u>
 Plan Net Position - Ending	 <u><u>7,941,432</u></u>
 Employer's Net Pension Liability/(Asset)	 <u><u>\$ 709,513</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 91.80%
 Covered Payroll	 \$ 1,186,197
 Employer's Net Pension Liability/(Asset) 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.

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2015 through 2021. Changes in assumptions related to the demographics were made in 2014 and 2017.



2016	2017	2018	2019	2020	2021
128,961	137,350	114,501	130,468	141,607	134,076
628,935	615,459	609,697	623,086	631,258	653,292
(67,729)	(73,414)	51,409	106,951	55,840	—
(9,982)	(257,267)	221,936	—	(60,076)	49,887
(434,992)	(431,868)	(428,162)	(459,666)	(458,906)	(490,955)
245,193	(9,740)	569,381	400,839	309,723	346,300
8,650,945	8,896,138	8,886,398	9,455,779	9,856,618	10,166,341
8,896,138	8,886,398	9,455,779	9,856,618	10,166,341	10,512,641
139,480	135,586	122,242	97,218	129,454	127,573
59,117	58,474	64,375	62,987	65,444	75,769
543,260	1,413,859	(469,664)	1,484,513	1,265,793	1,696,991
(434,992)	(431,868)	(428,162)	(459,666)	(458,906)	(490,955)
(20,365)	(220,476)	163,467	(13,052)	16,674	(17,613)
286,500	955,575	(547,742)	1,172,000	1,018,459	1,391,765
7,941,432	8,227,932	9,183,507	8,635,765	9,807,765	10,826,224
8,227,932	9,183,507	8,635,765	9,807,765	10,826,224	12,217,989
668,206	(297,109)	820,014	48,853	(659,883)	(1,705,348)
92.49%	103.34%	91.33%	99.50%	106.49%	116.22%
1,294,237	1,298,110	1,236,706	1,359,696	1,335,802	1,430,193
51.63%	(22.89%)	66.31%	3.59%	(49.40%)	(119.24%)

## **OTHER SUPPLEMENTARY INFORMATION**

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

**Combining Statement of Net Position**

**December 31, 2021**

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**See Following Page**

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

**Combining Statement of Net Position  
December 31, 2021**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
<b>ASSETS</b>			
Current Assets			
Restricted Cash and Investments			
Working Cash Account	\$ 1,388,273	—	1,388,273
Equipment Replacement Account	—	4,843,622	4,843,622
Receivables - Net of Allowances			
Accounts	—	48,133	48,133
Member Contributions			
Village of Lombard	—	4,059	4,059
IEPA Loans	—	300,040	300,040
Prepays	53,826	59,346	113,172
Inventories	—	41,322	41,322
Total Current Assets	<u>1,442,099</u>	<u>5,296,522</u>	<u>6,738,621</u>
Noncurrent Assets			
Capital Assets			
Nondepreciable	—	6,466,349	6,466,349
Depreciable	—	118,337,611	118,337,611
Accumulated Depreciation	—	(69,661,501)	(69,661,501)
	<u>—</u>	<u>55,142,459</u>	<u>55,142,459</u>
Other Assets			
Net Pension Asset - IMRF	1,705,348	—	1,705,348
Total Noncurrent Assets	<u>1,705,348</u>	<u>55,142,459</u>	<u>56,847,807</u>
Total Assets	<u>3,147,447</u>	<u>60,438,981</u>	<u>63,586,428</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Items - IMRF	53,318	—	53,318
Total Assets and Deferred Outflows of Resources	<u>3,200,765</u>	<u>60,438,981</u>	<u>63,639,746</u>

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 230,424	715,775	946,199
Accrued Payroll	51,382	—	51,382
Accrued Interest Payable	—	82,888	82,888
Unearned Rental Revenue	—	25,906	25,906
Member Accounts Payable			
Village of Glen Ellyn	73,185	4,059	77,244
Village of Lombard	82,267	—	82,267
Current Portion of Long-Term Debt	34,268	1,336,899	1,371,167
Total Current Liabilities	471,526	2,165,527	2,637,053
Noncurrent Liabilities			
Compensated Absences Payable	137,071	—	137,071
Digester Loan Payable	—	1,534,482	1,534,482
Facility Improvement Loan Payable	—	14,955,109	14,955,109
Biosolids Dewatering Loan Payable	—	652,653	652,653
Total Noncurrent Liabilities	137,071	17,142,244	17,279,315
Total Liabilities	608,597	19,307,771	19,916,368
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Items - IMRF	1,346,275	—	1,346,275
Total Liabilities and Deferred Inflows of Resources	1,954,872	19,307,771	21,262,643
<b>NET POSITION</b>			
Net Investment in Capital Assets	—	51,618,425	51,618,425
Restricted	1,245,893	-10,487,215	(9,241,322)
Total Net Position	1,245,893	41,131,210	42,377,103

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

**Combining Statement of Revenues, Expenses, and Changes in Net Position  
For the Fiscal Year Ended December 31, 2021**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Operating Revenues			
Charges for Services	\$ 4,539,228	3,677,461	8,216,689
Operating Expenses			
Personnel Services	1,680,985	—	1,680,985
IMRF Pension Expense/(Revenue)	(360,627)	—	(360,627)
Contractual Services			
Maintenance	696,102	—	696,102
Service Charge	137,316	—	137,316
Sludge Removal	225,574	—	225,574
Utilities	610,330	—	610,330
Insurance	406,833	—	406,833
Other	180,803	—	180,803
Commodities	478,284	—	478,284
Maintenance of Capital Facilities and Equipment	—	6,393,681	6,393,681
Less: Capital Outlay	—	(5,749,969)	(5,749,969)
Depreciation	—	2,424,262	2,424,262
Total Operating Expenses	4,055,600	3,067,974	7,123,574
Operating Income (Loss)	483,628	609,487	1,093,115
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	353,423	353,423
Connection Fees	—	84,682	84,682
Enernoc Demand Response	—	17,757	17,757
Leachate Revenues	—	118,824	118,824
Renewable Energy Credits	—	61,511	61,511
Fats, Oil and Grease Waste Fees	—	151,735	151,735
Cell Tower Revenues	—	59,443	59,443
Other Income	—	31,348	31,348
Investment Income	4,573	6,543	11,116
Interest Expense	—	(390,441)	(390,441)
	4,573	494,825	499,398
Change in Net Position	488,201	1,104,312	1,592,513
Net Position - Beginning	757,692	40,026,898	40,784,590
Net Position - Ending	1,245,893	41,131,210	42,377,103

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

**Combining Statement of Cash Flows  
For the Fiscal Year Ended December 31, 2021**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
<b>Cash Flows from Operating Activities</b>			
Receipts from Customers and Villages	\$ 4,540,061	4,256,510	8,796,571
Payments to Employees	(1,320,358)	—	(1,320,358)
Payments to Suppliers	(3,275,600)	(1,286,777)	(4,562,377)
	<u>(55,897)</u>	<u>2,969,733</u>	<u>2,913,836</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of Capital Assets	—	(5,749,969)	(5,749,969)
Interest Expense	—	(390,441)	(390,441)
Payment of Principal	—	(1,268,219)	(1,268,219)
Loan Proceeds	—	1,533,855	1,533,855
	<u>—</u>	<u>(5,874,774)</u>	<u>(5,874,774)</u>
<b>Cash Flows from Investing Activities</b>			
Investment Income	4,573	6,543	11,116
	<u>4,573</u>	<u>6,543</u>	<u>11,116</u>
<b>Net Change in Cash and Cash Equivalents</b>	<b>(51,324)</b>	<b>(2,898,498)</b>	<b>(2,949,822)</b>
<b>Cash and Cash Equivalents</b>			
Beginning	1,439,597	7,742,120	9,181,717
	<u>1,439,597</u>	<u>7,742,120</u>	<u>9,181,717</u>
Ending	1,388,273	4,843,622	6,231,895
	<u>1,388,273</u>	<u>4,843,622</u>	<u>6,231,895</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>			
Operating Income (Loss)	483,628	609,487	1,093,115
<b>Adjustments to Reconcile Operating Income to Net Income to Net Cash</b>			
<b>Provided by (Used in) Operating Activities:</b>			
Depreciation Expense	—	2,424,262	2,424,262
Other Income	—	878,723	878,723
Other Expense (Revenue) - IMRF	(488,201)	—	(488,201)
(Increase) Decrease in Current Assets	833	(299,674)	(298,841)
Increase (Decrease) in Current Liabilities	(52,157)	(643,065)	(695,222)
	<u>(55,897)</u>	<u>2,969,733</u>	<u>2,913,836</u>
<b>Net Cash Provided by Operating Activities</b>	<b>(55,897)</b>	<b>2,969,733</b>	<b>2,913,836</b>

**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, 2021**

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

	For the Fiscal Year Ended December 31, 2021		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 4,694,680	4,539,228	(155,452)
Operating Expenses			
Personnel Services	1,827,670	1,680,985	(146,685)
IMRF Pension Expense/(Revenue)	—	(360,627)	(360,627)
Contractual Services			
Maintenance	807,104	696,102	(111,002)
Service Charge	137,316	137,316	—
Sludge Removal	195,000	225,574	30,574
Utilities	570,500	610,330	39,830
Insurance	418,000	406,833	(11,167)
Other	229,090	180,803	(48,287)
Commodities	520,000	478,284	(41,716)
Total Operating Expenses	4,704,680	4,055,600	(649,080)
Operating Income (Loss)	(10,000)	483,628	493,628
Nonoperating Revenues			
Investment Income	10,000	4,573	(5,427)
Change in Net Position	—	488,201	488,201
Net Position - Beginning		757,692	
Net Position - Ending		1,245,893	



<u>For the Fiscal Year Ended December 31, 2020</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
\$ 4,592,094	4,248,925	(343,169)
1,797,543	1,738,147	(59,396)
—	(228,113)	(228,113)
746,672	446,436	(300,236)
134,229	134,228	(1)
185,000	217,405	32,405
591,200	618,717	27,517
380,300	397,787	17,487
229,650	184,036	(45,614)
537,500	511,190	(26,310)
<u>4,602,094</u>	<u>4,019,833</u>	<u>(582,261)</u>
(10,000)	229,092	239,092
<u>10,000</u>	<u>(979)</u>	<u>(10,979)</u>
<u>—</u>	228,113	<u>228,113</u>
	<u>529,579</u>	
	<u>757,692</u>	

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

**Equipment Replacement Sub-Fund**

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

**For the Fiscal Year Ended December 31, 2021**

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

	For the Fiscal Year Ended December 31, 2021		Variance Over (Under)
	Budget	Actual	
Operating Revenues			
Charges to Villages	\$ 3,677,460	3,677,461	1
Operating Expenses			
Contractual Services			
Maintenance of Capital Facilities and Equipment	5,473,510	6,393,681	920,171
Less: Capital Outlay	—	(5,749,969)	(5,749,969)
Depreciation	—	2,424,262	2,424,262
Total Operating Expenses	5,473,510	3,067,974	(2,405,536)
Operating Income (Loss)	(1,796,050)	609,487	2,405,537
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	353,423	353,423
Connection Fees	50,000	84,682	34,682
Enernoc Demand Response	26,000	17,757	(8,243)
Leachate Revenues	117,000	118,824	1,824
Renewable Energy Credits	—	61,511	61,511
Fats, Oil & Grease Waste Fees	75,000	151,735	76,735
Cell Tower Revenues	57,000	59,443	2,443
Other Income	1,000	31,348	30,348
Investment Income	20,000	6,543	(13,457)
Interest Expense	(370,575)	(390,441)	(19,866)
Loan Proceeds	1,870,000	1,533,855	(336,145)
Digester Loan Principal	(559,115)	(573,180)	(14,065)
FIP Loan Principal	(702,042)	(695,039)	7,003
Less Items to Statement of Net Position	—	(265,636)	(265,636)
Total Nonoperating Revenues (Expenses)	584,268	494,825	(89,443)
Change in Net Position	<u>(1,211,782)</u>	1,104,312	<u>2,316,094</u>
Net Position - Beginning		<u>40,026,898</u>	
Net Position - Ending		<u>41,131,210</u>	

For the Fiscal Year Ended December 31, 2020

Budget	Actual	Variance Over (Under)
\$ 3,641,050	3,641,050	—
—	521	521
8,301,434	4,351,098	(3,950,336)
—	(3,913,914)	(3,913,914)
—	2,453,593	2,453,593
8,301,434	2,891,298	(5,410,136)
(4,660,384)	749,752	5,410,136
—	181,469	181,469
50,000	142,566	92,566
26,000	19,631	(6,369)
117,000	159,075	42,075
75,000	105,174	30,174
75,000	57,157	(17,843)
1,000	46,852	45,852
—	(61,433)	(61,433)
10,000	37,937	27,937
(747,065)	(686,968)	60,097
1,500,000	1,322,445	(177,555)
(559,115)	(559,115)	—
(325,552)	(325,552)	—
—	(437,778)	(437,778)
222,268	1,460	(220,808)
<u>(4,438,116)</u>	751,212	<u>5,189,328</u>
	<u>39,275,686</u>	
	<u>40,026,898</u>	

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

**Schedule of Comparative Flows - Last Ten Fiscal Years  
December 31, 2021 (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
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
2021	1,670,839	40.06%	2,499,757	59.94%	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, 2021 (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, 2021, not included elsewhere in the accompanying financial statements follows:

1. Total Water Flow

Participant	Glenbard Plant	
	Gallons (in 000's)	Percent
Village of Lombard	2,499,757	59.94%
Village of Glen Ellyn	1,670,839	40.06%
	<u>4,170,596</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, 2021, as follows:

	Operating Fund
Operating Revenue	
Amounts Billed Prior to Billing Adjustments	\$ 4,694,680
Other Revenues	4,573
Adjustment	<u>(155,452)</u>
Operating Revenue Applicable to Operating Expenses	<u>4,543,801</u>
Operating Expenses	
Personnel Services	1,808,559
Contractual Services	
Maintenance	696,102
Service Charge	137,316
Sludge Removal	225,574
Utilities	610,330
Insurance	406,833
Other	180,803
Commodities	<u>478,284</u>
Total Operating Expenses	<u>4,543,801</u>

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

**Schedule of Allocation Costs - Continued**  
**December 31, 2021 (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	\$ 2,723,447	59.94%
Village of Glen Ellyn	1,820,354	40.06%
	<u>4,543,801</u>	<u>100.00%</u>

C. The computation of the billing adjustment for the fiscal year ended December 31, 2021 follows:

	Village of Lombard	Village of Glen Ellyn	Totals
Charges			
Total Operating Expenses (Depreciation Excluded)	\$ 2,723,447	1,820,354	4,543,801
Equipment Replacement Reserve	2,021,245	1,656,216	3,677,461
Total Operating Charges	<u>4,744,692</u>	<u>3,476,570</u>	<u>8,221,262</u>
Amount Billed	4,834,585	3,537,556	8,372,141
Plus: Credit for Other Revenues Received	2,741	1,832	4,573
Revenues Available to Offset			
Operating Changes	<u>4,837,326</u>	<u>3,539,388</u>	<u>8,376,714</u>
Amount Due from (to) Villages	<u>(92,634)</u>	<u>(62,818)</u>	<u>(155,452)</u>

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

**Schedule of Allocation Costs - Continued**  
**December 31, 2021 (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, 2021 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, 2021 (as shown the prior page)	\$ (92,634)	(62,818)	(155,452)
Billing Adjustments:			
July 2021 to December 2021	14,425	(14,425)	—
Cumulative Balance Due from (to) Villages*	<u>(78,209)</u>	<u>(77,243)</u>	<u>(155,452)</u>

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

3. Total Revenue Billed and Received per Authority

Participant	Amount Billed	Receivable (Payable) December 31, 2021	Receivable (Payable) December 31, 2020	Amount Received
Village of Lombard	\$ 4,834,585	(78,209)	202,338	4,958,714
Village of Glen Ellyn	3,537,556	(77,243)	151,085	3,611,398
	<u>8,372,141</u>	<u>(155,452)</u>	<u>353,423</u>	<u>8,570,112</u>

# **SECTION 8.0**

**COMMENTS BY GWA  
FULL BOARD  
CHAIRPERSON -  
PRESIDENT MARK SENAK**

—

**VILLAGE OF GLEN  
ELLYN**



## **SECTION 9.0**

**GWA PRESENTATION –  
MATT STREICHER,  
EXECUTIVE DIRECTOR  
AND  
JEREMY HENNING,  
ASSISTANT DIRECTOR**

# Glenbard Wastewater Authority



Full Board Meeting Presentation  
November 3, 2022

Matt Streicher, P.E., BCEE, P.O., ENV SP  
Jeremy Henning



# Talking Points

- Executive Oversight Committee Member Introductions
- Performance Statistics
- 2022/2023 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



# 2022 Key Performance Indicators

- **~ 3,351,000,000 (3.351 Billion) Gallons Treated Through September 2022**
  - ✓ Past 5 Year Average = 3,345,000,000 (3.345 Billion) Gallons Treated Through September
- **30.66 Inches Total Rainfall Through September 2022**
  - ✓ Past 5 Year Average = 28.98 Inches Through September
- **9 Odor Complaints Through September 2022**
  - ✓ 2021 Odor Complaints = 26 Through September
  - ✓ 2020 Odor Complaints = 18 Through September
  - ✓ 2019 Odor Complaints = 40 Through September
  - ✓ 2018 Odor Complaints = 70 Through September
  - ✓ 2017 Odor Complaints = 172 Through September
- **Main Plant = No Permit Excursions**
  - ✓ Current Record – No Excursions Since 4/4/2013
- **Combined Sewer Outfall Facility = 2 Excursions**
  - ✓ Reporting Period; Mechanical Malfunction
- **0 Lost Time Injury**



# National Pollutant Discharge Elimination System Permit

- New permits issued end of January 2022, effective February 1, 2022
- Relatively same discharge limits
- Special Conditions
  - Pretreatment Requirements
  - Local Limits Study
  - Phosphorus Requirements
  - CMOM





# Top CY2022 Capital Projects



Description	Project Budget Amount	Project Actual	Assumptions / Comments
Electric Service Distribution System Rehabilitation Project Construction	\$4,758,000	\$4,832,859	This project originally had a completion date of late October 2021 but was been delayed for several reasons, mainly related to supply chain issues, and therefore was completed August 2022
Electric Service Distribution System Rehabilitation Project Engineering	\$331,900	\$331,900	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	\$2,052,700	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 was postponed to early 2022 - which ended up going past the completion date and led to liquidated damages. This is being funded by an IEPA SRF low interest loan
Biosolids Dewatering Improvements Engineering	\$374,100	\$395,700	The scope of the construction engineering services was reduced due to in-house capabilities GWA had, however, the contract increased due to the construction delay - but the costs were recovered in the form of liquidated damages
Top Large Projects	\$7,549,000	\$7,613,159	



# Top CY2023 Capital Projects



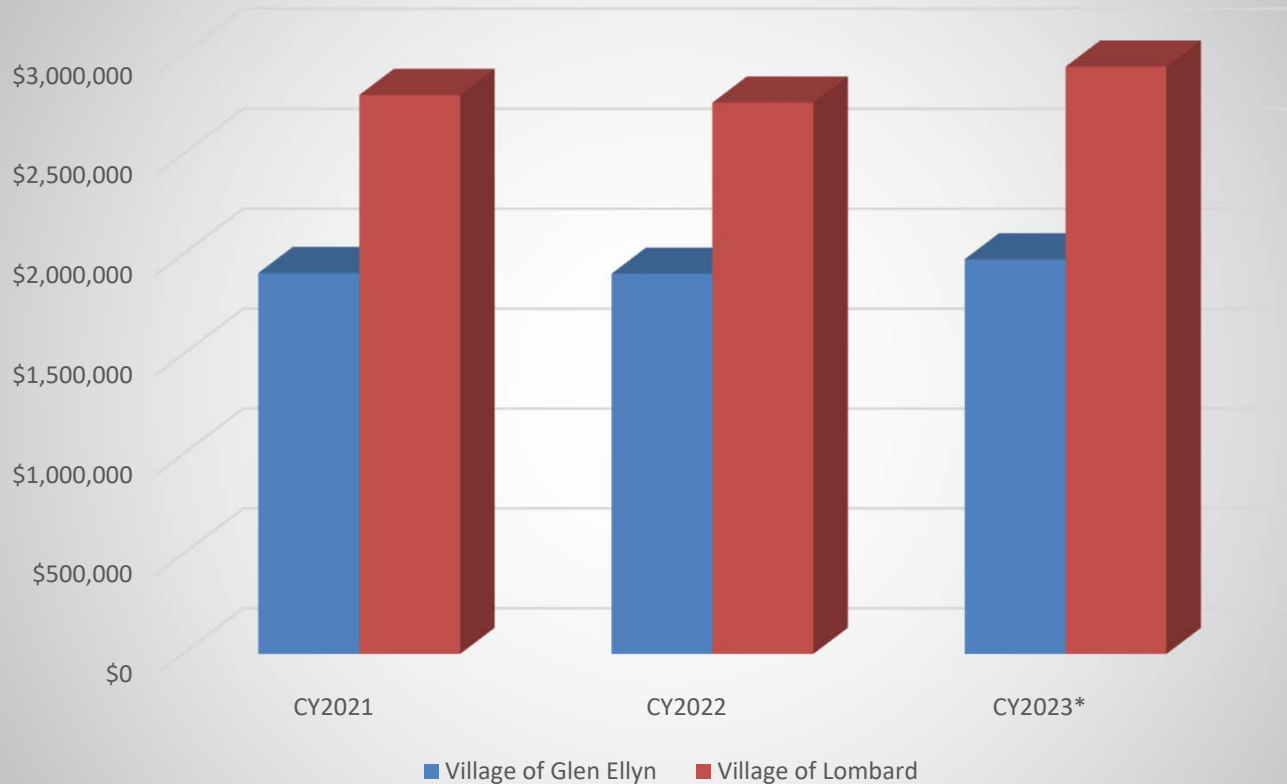
Description	Project Budget Amount	Assumptions / Comments
Primary Clarifier & Gravity Thickener Rehabilitation Construction & Engineering	\$6,600,000	Much of the equipment associated with the Authority's primary clarifiers and gravity thickener is approaching or has exceeded the end of its useful life and is in need of replacement. This project will also incorporate some odor control aspects, and is scheduled to be completely funded with a low interest IEPA SRF loan. It is anticipated this project will be bid in early 2023 and completed in 2023
Plant Wide Resurfacing (Both Main Facility & Combined Sewer Outfall Facility)	\$1,100,000	Some of the pavement located inside both of the Authority's treatment plants has not been rehabilitated in over 35 years, and is experiencing significant failures throughout both facilities. Although patch work has been done, now that the Authority foresees a decent stretch of time without underground work occurring, it is the appropriate time to repave both plants.
Plant Equipment Rehabilitation	\$570,730	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	\$325,000	This budget item consists of small capital projects that have totaled up to a substantial amount. Some of these projects include new equipment, a solar feasibility study, interior LED projects, and more.
Top Large Projects	\$8,595,730	





# Partner Allocations

## Operation & Maintenance



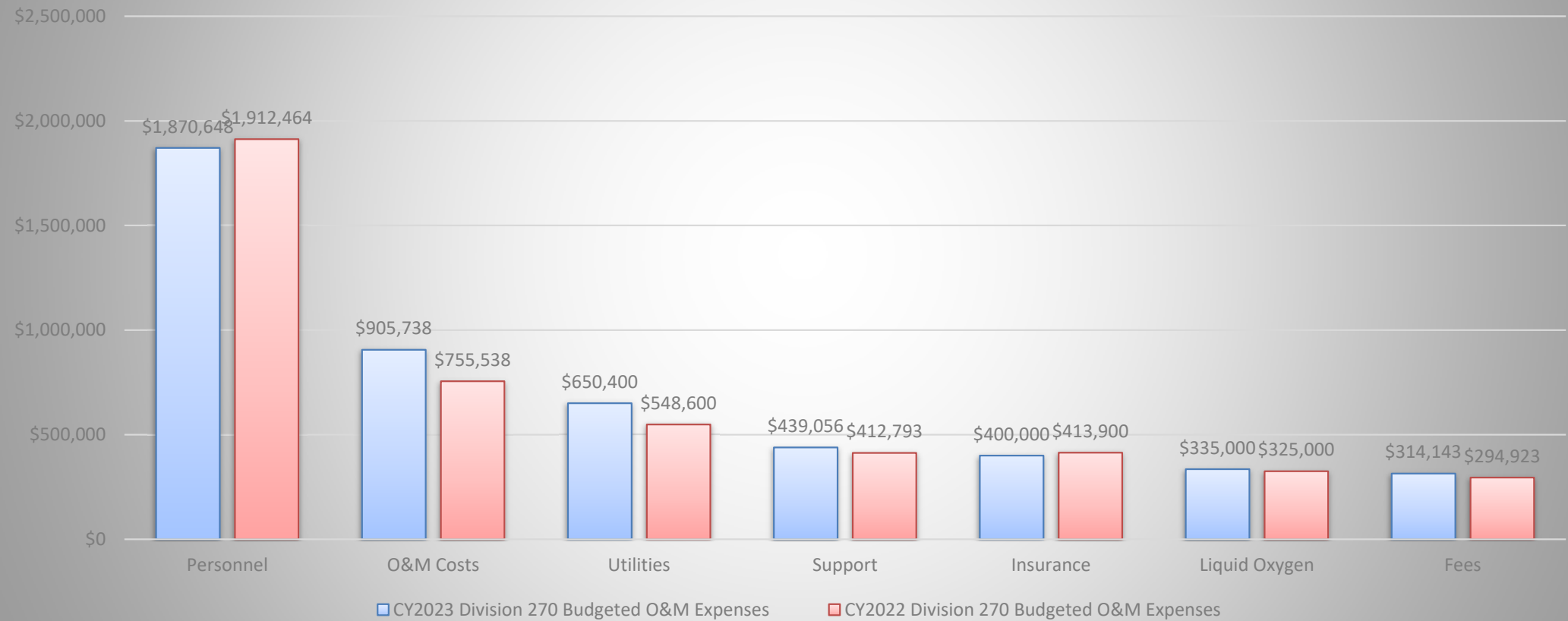
	<b>CY2021</b>	<b>CY2022</b>	<b>CY2023*</b>
<b>Village of Glen Ellyn</b>	\$1,907,748	\$1,903,992	\$1,976,316
<b>Village of Lombard</b>	\$2,796,932	\$2,759,226	\$2,938,670
<b>Total Allocations</b>	<b>\$4,704,680</b>	<b>\$4,663,218</b>	<b>\$4,914,986</b>

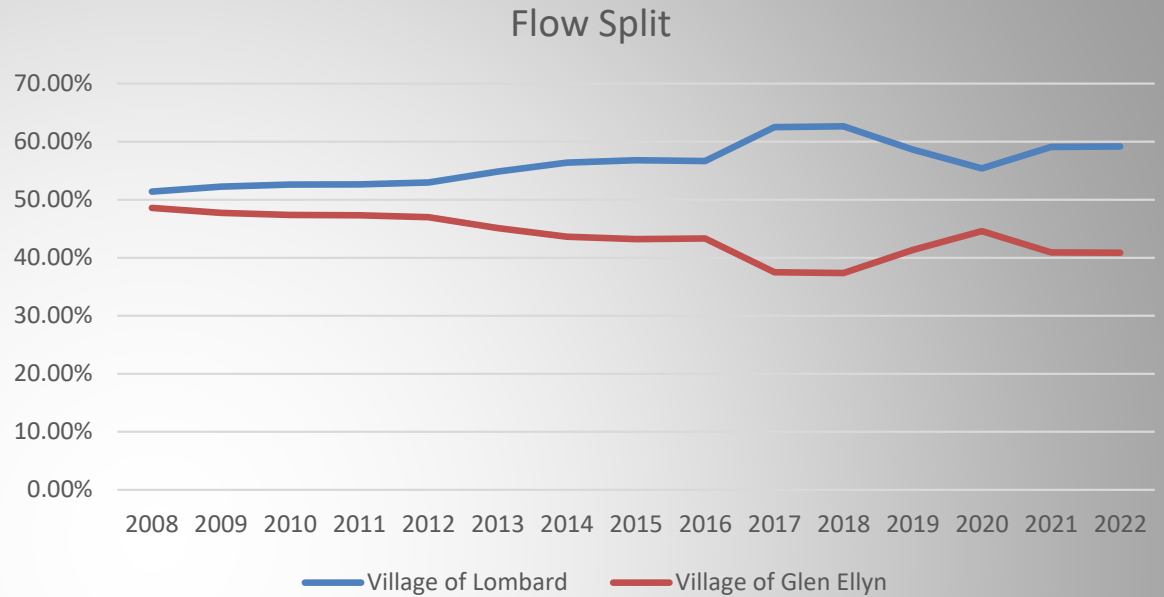
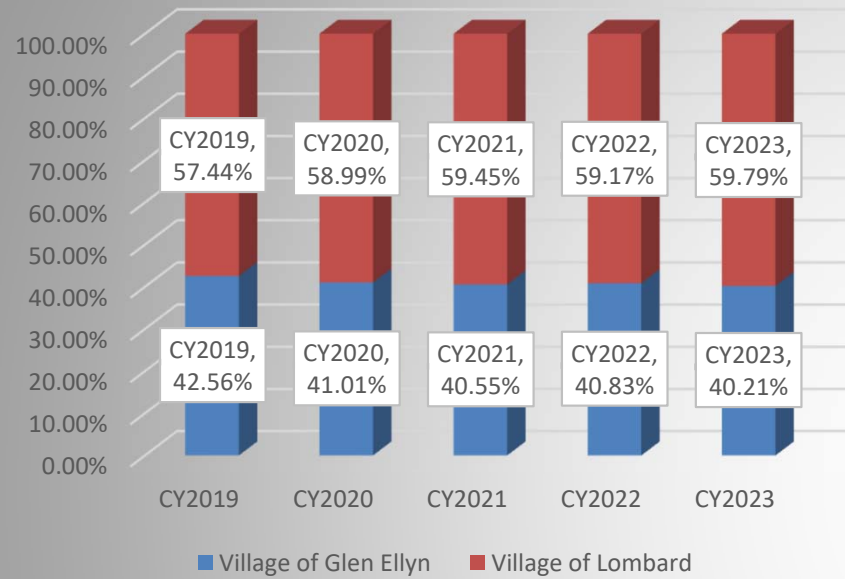
\* - Budgeted



# O&M Expense Tracking

CY2022/CY2023 Division 270 Budgeted O&M Comps



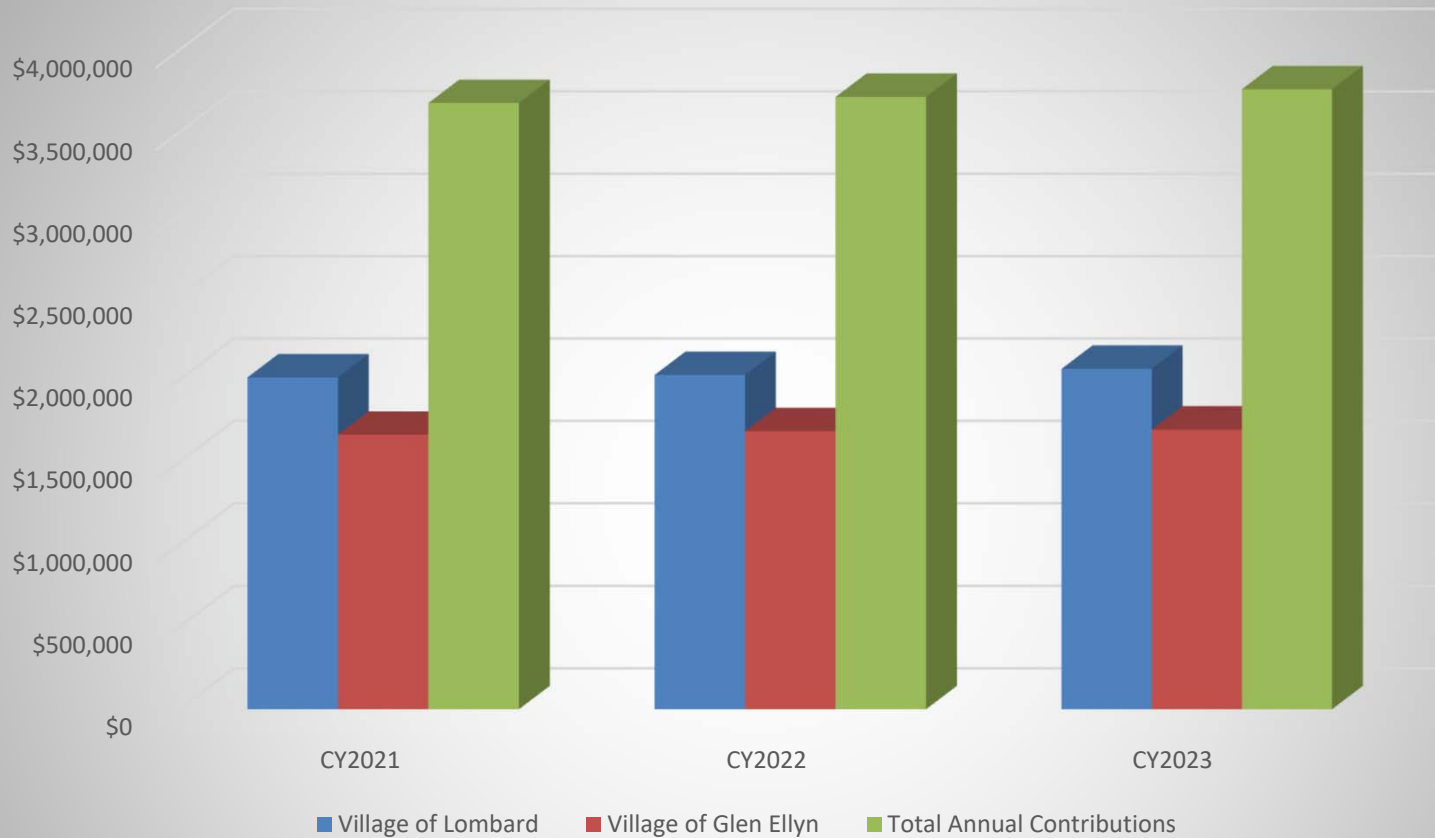


### Factors That Affect Flow Split

- 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



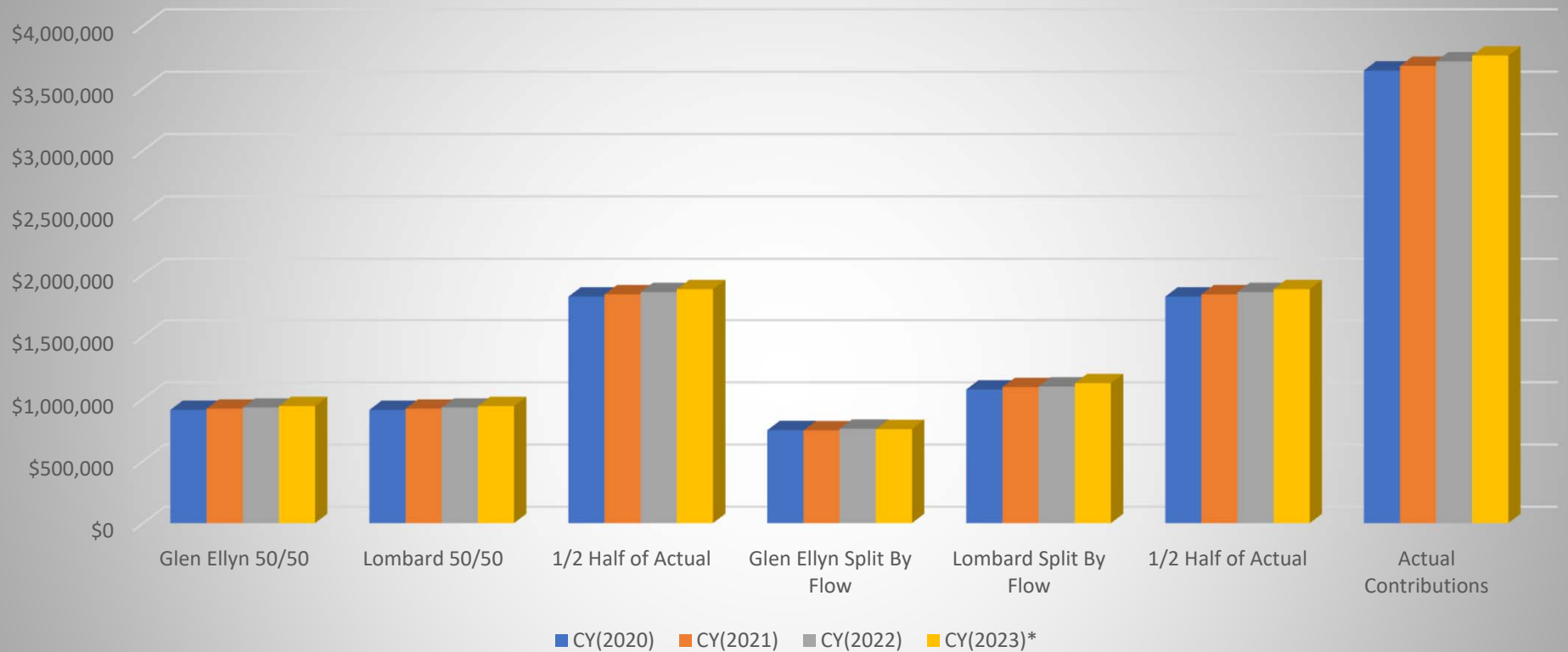
# Capital Fund 40 Contributions



	<b>CY2021</b>	<b>CY2022</b>	<b>CY2023</b>
<b>Village of Lombard</b>	\$2,012,490	\$2,027,415	\$2,064,416
<b>Village of Glen Ellyn</b>	\$1,664,970	\$1,686,820	\$1,696,247
<b>Total Annual Contributions</b>	<b>\$3,677,461</b>	<b>\$3,714,235</b>	<b>\$3,760,663</b>



# Capital Fund 40 Contribution Flow Splits



Fiscal Year	Glen Ellyn Split 50/50	Lombard Split 50/50	1/2 Half of Actual	Glen Ellyn Split By Flow	Lombard Split By Flow	% Flow Split By Partner	1/2 Half of Actual	Actual Contributions	Percentage Increase
CY(2020)	\$910,263	\$910,263	\$1,820,525	\$746,597	\$1,073,928	41.01/58.99	\$1,820,525	\$3,641,050	3%
CY(2021)	\$919,365	\$919,365	\$1,838,730	\$745,605	\$1,093,125	40.55/59.45	\$1,838,730	\$3,677,461	1%
CY(2022)	\$928,559	\$928,559	\$1,857,118	\$758,261	\$1,098,856	40.83/59.17	\$1,857,118	\$3,714,235	1%
CY(2023)*	\$940,166	\$940,166	\$1,880,332	\$756,081	\$1,124,250	40.21/59.79	\$1,880,332	\$3,760,663	1.25%

\* Budgeted



# Proposed Partner Allocations

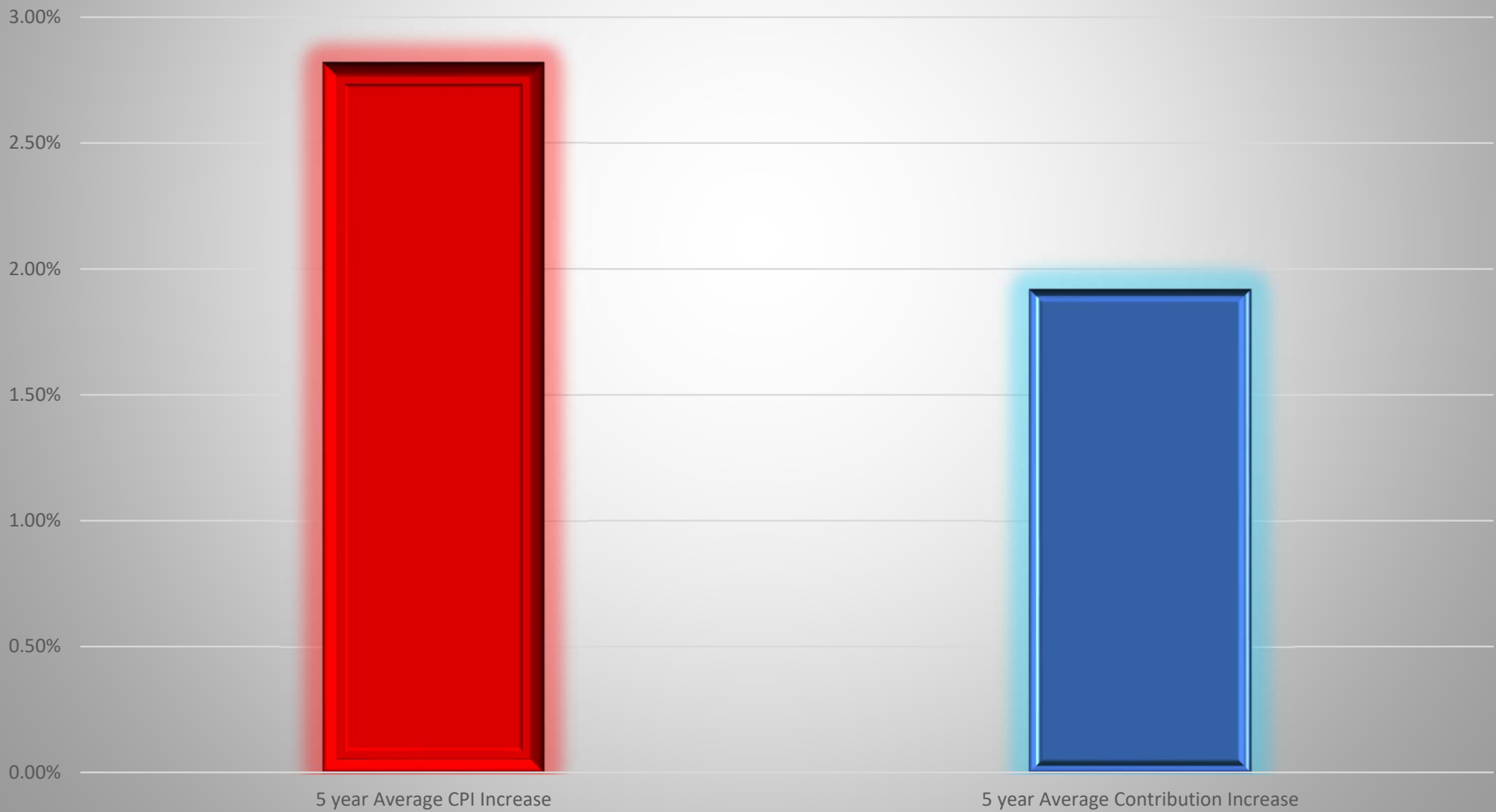
<b>PROPOSED CY2023 PARTNERS ALLOCATION</b>					
			LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund			2,932,691	1,972,295	4,904,985
	<b>TOTAL O&amp;M BUDGET</b>		<b>2,932,691</b>	<b>1,972,295</b>	<b>4,904,985</b>
	<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>		<b>2,064,416</b>	<b>1,696,247</b>	<b>3,760,663</b>
	<b>TOTAL O&amp;M AND CAPITAL BUDGETS</b>		<b>4,997,107</b>	<b>3,668,542</b>	<b>8,665,648</b>
<b>Proposed CY2023 Partners Allocation Compared to Approved Expenses Allocated to Partners CY2022:</b>					
	<b>Operation &amp; Maintenance</b>		<b>\$179,382</b>	<b>\$72,386</b>	<b>\$251,768</b>
			<b>6.5%</b>	<b>3.8%</b>	<b>5.4%</b>
	<b>Capital Improvements</b>		<b>\$37,001</b>	<b>\$9,427</b>	<b>\$46,428</b>
			<b>1.8%</b>	<b>0.6%</b>	<b>1.25%</b>
	<b>Total O&amp;M and Capital Budgets</b>		<b>\$216,382</b>	<b>\$81,813</b>	<b>\$298,195</b>
			<b>4.5%</b>	<b>2.3%</b>	<b>3.6%</b>



VS



CPI vs. GWA





# 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 \$**17,222,754.**





# **SECTION 10.0**

## **PROPOSED CY2023 BUDGET APPROVAL**



**Glenbard  
Wastewater  
Authority  
CY2023 Budget**



November 3, 2022

President Mark Senak and  
Members of the Glenbard Wastewater Authority Board  
Glen Ellyn, Illinois 60137

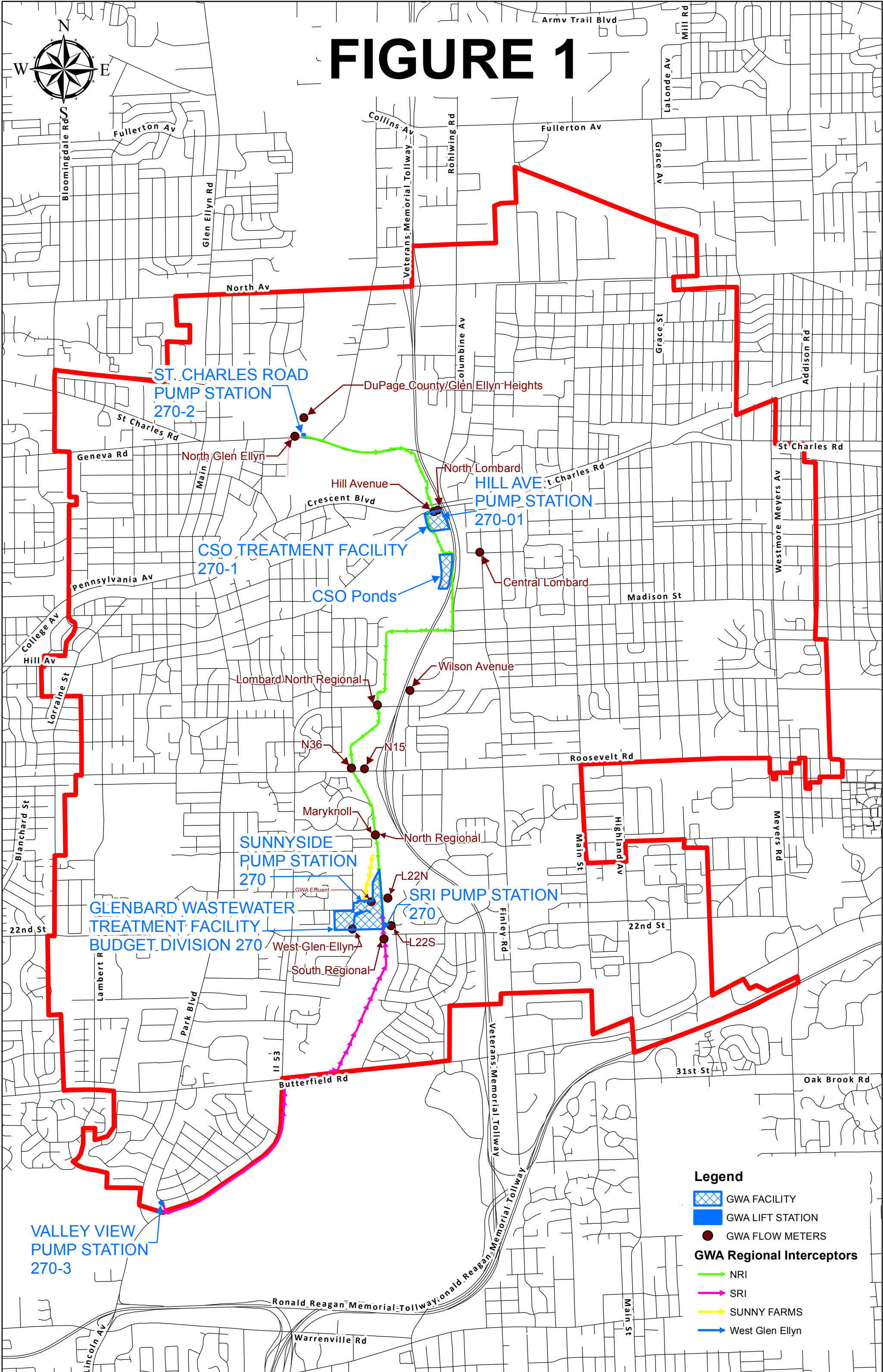
Subject: January 1, 2023 - December 31, 2023 Glenbard Wastewater Authority  
Budget (CY2023)

I am pleased to present for your review and consideration the proposed Glenbard Wastewater Authority (Authority) CY2023 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 CY2023 partner allocation shows an overall increase of \$298,195, or 3.6%, compared to the approved CY2022 budget. The budget reflects a substantial capital improvement plan with the continuation of projects recommended in the most recent Facility Planning document. The most significant 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 1.35%. 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 employees work full-time while another seven work part-time. Nine employees are certified by the Illinois Environmental Protection Agency in wastewater treatment operations, and five of those four employees hold Class I certificates, the highest certification possible within the State of Illinois. A Class I certificate holder is required to be employed at the Authority due to the volume of flow and nature of the treatment process.

## **BUDGET ORGANIZATION**

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

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

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

The following is the fund allocation of the Capital fund:

Fund 40 - Equipment Replacement Fund

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

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

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

	<b>Estimated CY2022</b>	<b>Proposed CY2023</b>
Division		
270 - Glenbard Plant	\$4,350,233	\$4,670,517
SRI L.S		
Sunnyside L.S		
270-1 - Stormwater Plant	\$ 151,737	\$ 187,918
Hill Ave. L.S		
270-2 - N. Reg. Int.	\$ 32,580	\$ 32,850
St. Charles Rd. L.S		
270-3 - S. Reg. Int.	\$ 24,720	\$ 23,700
Valley View L.S		
	-----	-----
	\$4,559,270	\$4,914,985



### Cash Reserves / Working Cash

#### CY 2022

Cash Reserves at January 1, 2022	<u>1,388,273</u>
CY22 Projected Surplus/(Deficit)	<u>97,414</u>
Projected Cash Reserves at December 31, 2022	<u>1,485,687</u>
Less: Estimated Encumbrances at December 31, 2021	<u>0</u>
Projected Working Cash at December 31, 2022	<u>1,485,687</u>
Less: CY22 Required Minimum Working Cash	<u>(1,165,805) *</u>
<b>Projected Working Cash Surplus at December 31, 2022</b>	<b><u><u>319,883</u></u></b>

### Cash Reserves / Working Cash

#### CY 2023

Projected Cash Reserves at December 31, 2022	<u>1,485,687</u>
CY23 Projected Surplus/(Deficit)	<u>0</u>
Projected Cash Reserves at December 31, 2023	<u>1,485,687</u>
Less: Estimated Encumbrances at December 31, 2022	<u>0</u>
Projected Working Cash at December 31, 2023	<u>1,485,687</u>
Less: CY2023 Required Minimum Working Cash	<u>(1,228,746) **</u>
<b>Projected Working Cash Surplus at December 31, 2023</b>	<b><u><u>256,941</u></u></b>

\* 25% of CY22 Operating Expenses of \$4,663,218

\*\* 25% of CY23 Operating Expenses of \$4,914,985

The seven most significant cost centers in the proposed CY2023 O&M budget are as follows:

1. **Personnel:** The CY2023 proposed GWA team level is at 19.00 full time equivalents (FTE). Personnel costs past years of full-time equivalent staff are shown below. SY14 figures indicate expenses for only 8 months due to transitioning to a calendar year in 2015. The figures are indicative of the efficiencies realized through the elimination of multiple shifts, automation and monitoring, and other optimization measures:

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

2. **O&M:** Expenses are budgeted in the amount of \$905,738. This includes electrical, mechanical, operational, laboratory and administrative operation and maintenance of plant equipment and the maintenance of buildings and grounds. It is imperative that the capital investment that the Villages have made in their wastewater facility be operated and maintained appropriately. These funds, coupled with

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

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

	<u>Actual</u>	
FY05	\$606,375	
FY06	\$588,400	
FY07	\$693,128	
FY08	\$1,194,869	
FY09	\$769,137	
FY10	\$873,093	
FY11	\$976,915	
FY12	\$1,163,751	
FY13	\$752,600	
FY14	\$799,084	
SY14	\$560,071	(8 Month Budget)
CY15	\$760,826	
CY16	\$1,023,100	
CY17	\$645,708	
CY18	\$672,769	
CY19	\$692,316	
CY20	\$618,717	
CY21	\$610,330	
CY22	\$709,455	(Estimated)
CY23	\$650,400	(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 CY2023 budget is proposed at a cumulative amount of \$439,056. 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 \$400,000 for Liability and Health. This number represents all insurance required for the Authority's daily business.

6. **Liquid Oxygen:** The newer process of having liquid oxygen delivered versus producing it onsite provides the Authority with

flexibility to operate the biological process with lower dissolved oxygen levels which translate into saving cost on liquid hauling. The budget amount for this line item is \$335,000.

7. **Fees:** Expenses are budgeted in the amount of \$314,143. Fees include payments for service, memberships, or regulatory fees during CY2023.

**CAPITAL FUND**

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

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

	<b>Estimated</b>	<b>Proposed</b>
	CY2022	CY2023
Fund 40 – Equip. Replacement		
Debt Payment	\$ 1,675,583	\$ 1,800,040
Project Expenses	\$ 3,867,377	\$ 9,957,729
Property Acquisition	<u>\$ 0</u>	<u>\$ 550,000</u>
Total	\$5,543,960	\$12,307,769

Proposed CY2023 capital expenses of \$12,307,769 are 122% or \$6,763,809 higher than the CY2022 estimated capital expenses of \$5,543,960. Both the Electrical Grid Rehabilitation Project (~\$4.7M) and the Biosolids Dewatering Improvements Project (~\$2.1M) had work occur in CY2022, but both projects were coming to a close early in the year. Therefore, the increase reflects that no major capital improvements projects occurred during CY2022, whereas the approximately \$6M Primary Clarifier Project is scheduled for CY2023.

**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 CY2023 a five-year average flow split of 40.21% (Glen Ellyn) and 59.79% (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 CY2023 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 CY2022</b>	<b>Proposed CY2023</b>
Village of Lombard	\$2,753,309	\$2,932,691
Village of Glen Ellyn	<u>\$1,899,909</u>	<u>\$1,972,295</u>
<b>Total</b>	<b>\$4,653,218</b>	<b>\$4,904,985</b>

The overall O&M contribution by the two Villages has increased by \$251,768 or 5.4% more than the CY2022 budget. The allocation to the Villages for the support of the O&M portion of the budget is \$4,904,985. The allocation to the Villages for support of the proposed Capital Fund is \$3,760,663.

**CONCLUSION**

The total proposed CY2023 budget and comparisons are as follows:

	<b>Budgeted CY2022</b>	<b>Proposed CY2023</b>
O&M	\$ 4,663,218	\$ 4,914,985
<u>Capital</u>	<u>\$ 7,820,119</u>	<u>\$ 12,307,769</u>
Total	\$12,483,337	\$ 17,222,754

Respectfully Submitted,



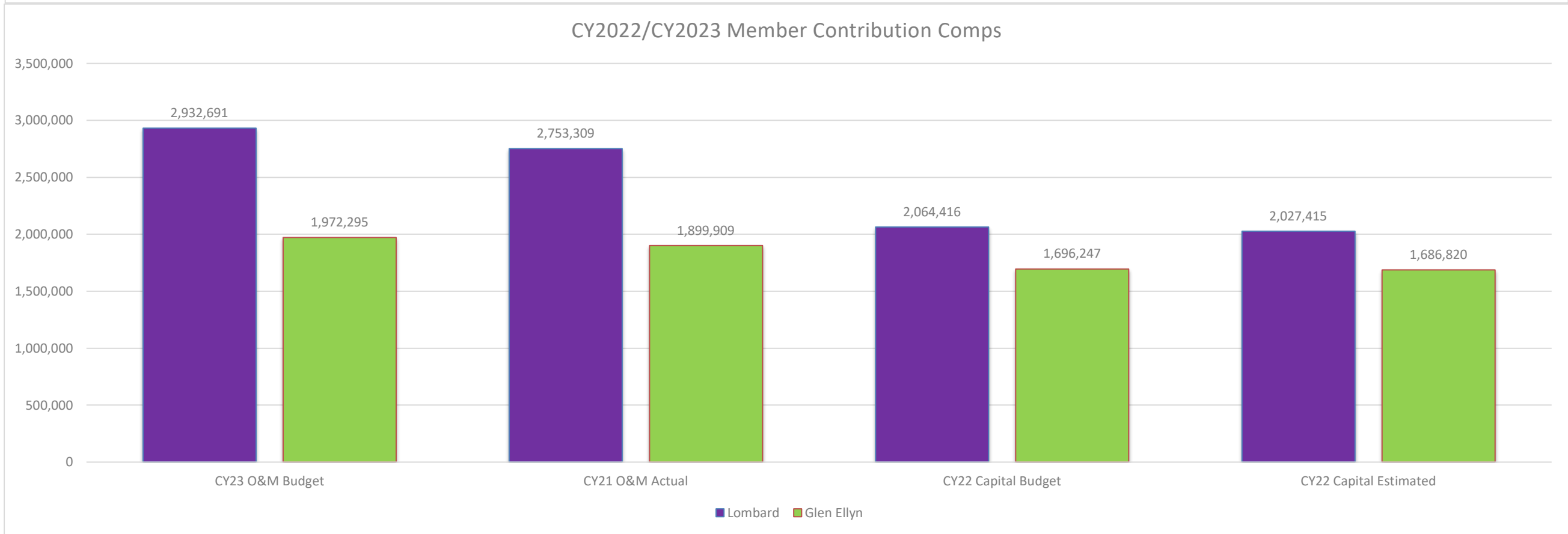
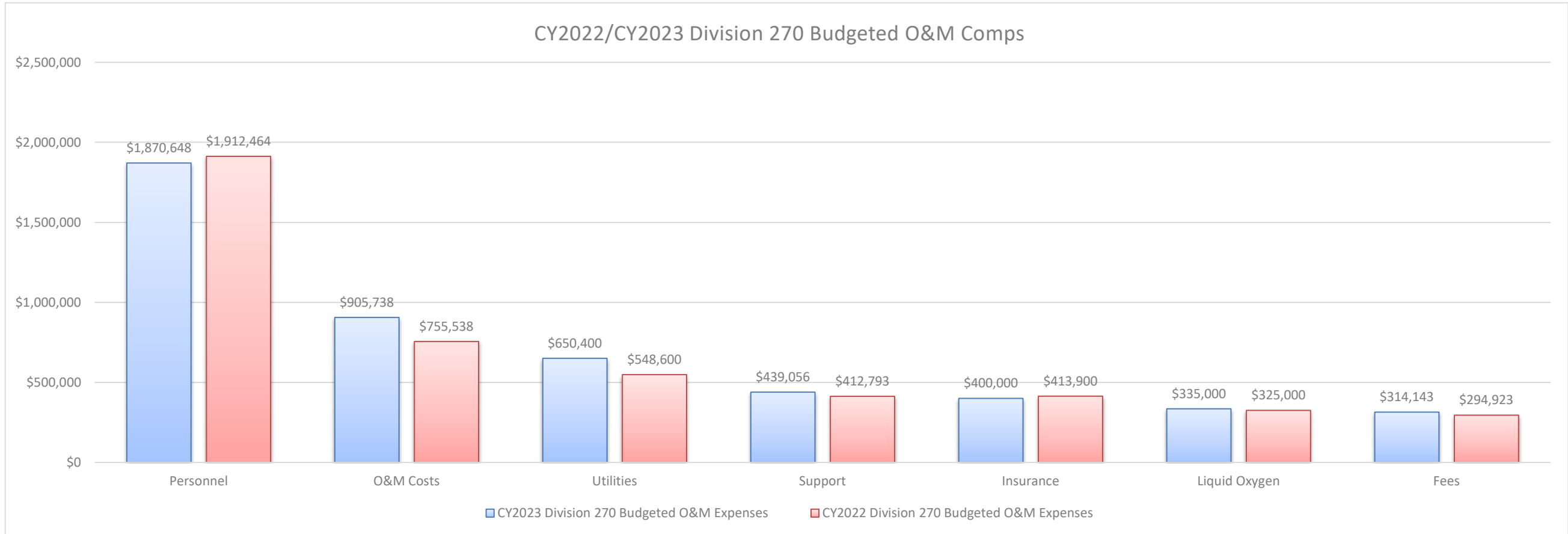
Matt Streicher, P.E. BCEE, PO, ENV SP  
Executive Director  
Glenbard Wastewater Authority

Glenbard Wastewater Authority  
 Budget CY2023  
 All Funds  
 Expense Allocation to Partners

<b>APPROVED CY2022 EXPENSES ALLOCATED TO PARTNERS</b>			
	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>TOTAL O&amp;M AND CAPITAL BUDGETS</b>	<b>4,780,724</b>	<b>3,586,729</b>	<b>8,367,453</b>
<b>ESTIMATED ACTUAL CY2022 EXPENSES ALLOCATED TO PARTNERS</b>			
	LOMBARD	GLEN ELLYN	TOTAL
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	2,574,033	1,776,200	4,350,233
270-1 -- Stormwater Plant / Hill Ave L.S.	89,783	61,954	151,737
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	19,278	13,303	32,580
270-3 -- South Reg. Int. / Valley View L.S.	14,627	10,093	24,720
<b>TOTAL O&amp;M BUDGET</b>	<b>2,697,720</b>	<b>1,861,550</b>	<b>4,559,270</b>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,027,415</b>	<b>1,686,820</b>	<b>3,714,235</b>
<b>TOTAL O&amp;M AND CAPITAL BUDGETS</b>	<b>4,725,135</b>	<b>3,548,370</b>	<b>8,273,505</b>
<b>CY2022 BUDGET OVER (UNDER)</b>	<b>(55,589)</b>	<b>(38,359)</b>	<b>(93,948)</b>
<b>PROPOSED CY2023 PARTNERS ALLOCATION</b>			
	LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund	2,932,691	1,972,295	4,904,985
<b>TOTAL O&amp;M BUDGET</b>	<b>2,932,691</b>	<b>1,972,295</b>	<b>4,904,985</b>
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>2,064,416</b>	<b>1,696,247</b>	<b>3,760,663</b>
<b>TOTAL O&amp;M AND CAPITAL BUDGETS</b>	<b>4,997,107</b>	<b>3,668,542</b>	<b>8,665,648</b>
<b>Proposed CY2023 Partners Allocation Compared to Approved Expenses Allocated to Partners CY2022:</b>			
Operation & Maintenance	\$179,382 6.5%	\$72,386 3.8%	\$251,768 5.4%
Capital Improvements	\$37,001 1.8%	\$9,427 0.6%	\$46,428 1.25%
<b>Total O&amp;M and Capital Budgets</b>	<b>\$216,382 4.5%</b>	<b>\$81,813 2.3%</b>	<b>\$298,195 3.6%</b>

<b>Glenbard Wastewater Authority</b>				
<b>Budget CY2023</b>				
<b>SUMMARY BY DIVISION</b>				
<b>Operations &amp; Maintenance</b>				
Expense Allocation to Partners	<b>Actual</b>	<b>Budgeted</b>	<b>Estimated</b>	<b>Budgeting</b>
<b>REVENUES</b>	<b>CY2021</b>	<b>CY2022</b>	<b>CY2022</b>	<b>CY2023</b>
Div. 270 -- Glenbard Wastewater Authority	4,539,228	4,653,218	4,653,218	4,904,985
<b>Interest O&amp;M Fund</b>	<b>4,573</b>	<b>10,000</b>	<b>3,466</b>	<b>10,000</b>
<b>Miscellaneous 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>Total Revenues</b>	<b>4,543,802</b>	<b>4,663,218</b>	<b>4,656,684</b>	<b>4,914,985</b>
<b>EXPENSES</b>				
	<b>Actual</b>	<b>Budgeted</b>	<b>Estimated</b>	<b>Budgeting</b>
	<b>CY2021</b>	<b>CY2022</b>	<b>CY2022</b>	<b>CY2023</b>
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	4,451,047	4,462,850	4,350,233	4,670,517
270-1 -- Stormwater Plant / Hill Ave L.S.	61,482	146,968	151,737	187,918
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	19,127	30,950	32,580	32,850
270-3 -- South Reg. Int. / Valley View L.S.	12,353	22,450	24,720	23,700
<b>Total O&amp;M Expense:</b>	<b>4,544,009</b>	<b>4,663,218</b>	<b>4,559,270</b>	<b>4,914,985</b>
<b>Village of Glen Ellyn O&amp;M Expenditures</b>	<b>1,842,596</b>	<b>1,903,992</b>	<b>1,861,550</b>	<b>1,976,316</b>
<b>Village of Lombard O&amp;M Expenditures</b>	<b>2,701,413</b>	<b>2,759,226</b>	<b>2,697,720</b>	<b>2,938,670</b>
<b>Budget (Over) Under</b>	<b>(207)</b>	<b>0</b>	<b>97,414</b>	<b>0</b>
<b>Use of Available Cash</b>				

<b>Glenbard Wastewater Authority</b>				
<b>CY2023 Total Budget</b>				
	<b>Actual</b>	<b>Budgeted</b>	<b>Estimated</b>	<b>Budgeting</b>
	<b>CY2021</b>	<b>CY2022</b>	<b>CY2022</b>	<b>CY2023</b>
<b>Operations &amp; Maintenance</b>	\$4,544,009	\$4,663,218	\$4,559,270	\$4,914,985
<b>Capital Costs</b> (Expenses & Debt Repayment)	\$3,458,416	\$7,820,119	\$5,542,960	\$12,307,769
<b>TOTAL</b>	<b>\$8,002,425</b>	<b>\$12,483,337</b>	<b>\$10,102,230</b>	<b>\$17,222,754</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 CY2023****Operations & Maintenance****Division 270****Expense Allocation to Partners****REVENUE**

		<b>Actual CY2021</b>	<b>Budgeted CY2022</b>	<b>Estimated CY2022</b>	<b>Budgeting CY2023</b>
<b>Operation/Maintenance</b>					
450010	Glen Ellyn Share - 40.21%	1,818,521	1,899,909	1,879,177	1,972,295
450015	Lombard Share - 59.79%	2,720,707	2,753,309	2,774,041	2,932,691
	Partners Allocation	4,539,228	4,653,218	4,653,218	4,904,985
	<b>Interst Income - O&amp;M Fund</b>	<b>4,573</b>	<b>10,000</b>	<b>3,466</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>4,543,802</b>	<b>4,663,218</b>	<b>4,656,684</b>	<b>4,914,985</b>

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

Flow Split for Glen Ellyn: 40.21%  
 Flow Split for Lombard: 59.79%  
 (for 5 yrs. Average ending 12/31/21)

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)

**Budget CY2023**  
**Operations and Maintenance**  
**Division 270**  
**Expense Allocation to Partners**

Footnotes

**EXPENSES**

		Actual CY2021	Budgeted CY2022	Estimated CY2022	Budgeting CY2023	% Difference CY22-CY23	\$ Difference CY22-CY23
<b>Personnel Services</b>							
510100	Salaries - Regular	1,473,629	1,530,000	1,335,927	1,530,000	0.0%	0
510110	Salaries - Part-Time Ops.	40,777	65,000	35,175	65,000	0.0%	0
510200	Salaries - Overtime	42,737	66,000	63,934	66,000	0.0%	0
510300	Salaries - Temporary/Seasonal	9,596	14,000	13,756	14,000	0.0%	0
510400	FICA	114,118	128,138	107,235	128,138	0.0%	0
510500	IMRF	127,702	109,326	92,261	67,511	-38.2%	(41,815)
	State Unemployment	0	0	0	0	0.0%	0
	<b>Total</b>	<b>1,808,559</b>	<b>1,912,464</b>	<b>1,648,288</b>	<b>1,870,648</b>	<b>-2.2%</b>	<b>(41,815)</b>
<b>Contractual Services and Commodities</b>							
520305	Employee Recognition	0	1,000	800	1,000	0.0%	0
520600	Dues/Subs./Fees	11,386	12,180	10,542	12,880	5.7%	700
520615	Recruiting/Testing	1,194	1,000	1,617	1,000	0.0%	0
520620	Employee Education	8,193	31,200	26,826	27,300	-12.5%	(3,900)
520625	Travel (Mileage)	0	300	120	300	0.0%	0
520700	Pro. Serv.-Legal Support	4,071	15,000	7,866	15,000	0.0%	0
520750	Legal Notices	285	1,000	416	1,000	0.0%	0
520775	Regulatory Fees	52,740	53,241	53,241	53,241	0.0%	0
520776	DuPage River Salt Creek Work Group Fee	33,973	35,164	35,164	36,218	3.0%	1,054
520806	Pro. Serv.-Lab Support	23,392	27,500	31,977	27,500	0.0%	0
520816	External Consulting Fees	13,331	20,000	29,548	30,000	50.0%	10,000
520825	Audit Fees / Pro. Serv. - Acct.	11,700	15,100	11,000	16,300	7.9%	1,200
520885	Insurance - Liability (MICA)	138,125	149,400	124,479	140,000	-6.3%	(9,400)
520893	Wellness/Health Incentives	600	0	0	0	0.0%	0
520895	Insurance - Health	268,108	264,500	224,931	260,000	-1.7%	(4,500)
520970	Maint. - Bldg. & Grds.	3,371	9,950	8,588	9,950	0.0%	0
520971	Bldg. & Grounds - Support	42,513	55,374	48,694	56,450	1.9%	1,076
520975	Maint. - Equipment	310,306	112,788	267,162	119,188	5.7%	6,400
520976	Maint. - Support	41,833	61,650	57,964	73,300	18.9%	11,650
520980	Maint. - Electronics	73,586	60,000	58,829	64,000	6.7%	4,000
520981	Elect. - Support	195,491	230,301	220,349	243,638	5.8%	13,337
520990	Operations - Supplies	6,778	11,100	9,990	17,100	54.1%	6,000
520991	Operations - Support	5,438	7,000	5,400	8,000	14.3%	1,000
521055	Professional Services - Other Support	537	4,000	2,000	4,000	0.0%	0
521130	Overhead Fees	137,316	139,238	139,238	145,504	4.5%	6,266
521150	Sludge Disposal - Land Applied	225,574	220,000	195,686	230,000	4.5%	10,000
521195	Telecommunications	29,695	30,600	29,233	26,400	-13.7%	(4,200)
521201	Electric Power	440,798	350,000	508,315	450,000	28.6%	100,000
521202	Natural Gas	65,021	60,000	61,142	65,000	8.3%	5,000
521203	Water	19,801	20,000	19,164	20,000	0.0%	0
521204	Self-Gen Gas	6,033	5,000	6,825	6,000	20.0%	1,000
530100	Office Expenses	9,430	16,500	13,825	14,000	-15.2%	(2,500)
530106	Operating Supplies - Lab	14,417	17,500	15,474	17,500	0.0%	0
530107	Pretreatment Expenses	436	4,500	0	45,000	900.0%	40,500
530200	Administrative Purchases	0	1,000	800	1,000	0.0%	0
530225	Safety	24,611	27,300	21,869	26,100	-4.4%	(1,200)
530440	Chemicals	118,631	150,000	127,405	196,000	30.7%	46,000
530443	Liquid Oxygen	299,409	325,000	320,939	335,000	3.1%	10,000
530445	Uniforms	4,366	5,000	4,528	5,000	0.0%	0
	<b>Total</b>	<b>2,642,488</b>	<b>2,550,386</b>	<b>2,701,945</b>	<b>2,799,869</b>	<b>9.8%</b>	<b>249,483</b>
<b>TOTAL DIVISION 270</b>		<b>4,451,047</b>	<b>4,462,850</b>	<b>4,350,233</b>	<b>4,670,517</b>	<b>4.7%</b>	<b>207,668</b>

## **CY2023 DIVISION 270 O&M FOOTNOTES**

- (1) **SALARIES (\$1,530,000):**  
This budget number includes salaries provided for seventeen (17) full-time staff members.
- (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) **SALARIES – TEMPORARY/SEASONAL:**  
This budget number includes 2 seasonal workers, 1 part-time laborer, and temporary administrative assistance for when the Executive Assistant is absent.
- (5) **EMPLOYEE EDUCATION (\$27,300):**  
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 CY23 WEFTEC will be in Chicago instead of New Orleans (every other year rotation), therefore, less costs are associated with attendance.
- (6) **PROFESSIONAL SERVICE LEGAL (\$15,000):**  
This item had a \$5,000 decrease in CY2022 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 Facility Improvements Project,

therefore, it had been lowered back down to its traditional amount starting in CY22.

(7) **DUPAGE RIVER SALT CREEK WORK GROUP (\$36,218):**

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 (\$30,000):**

This item covers the cost to hire a consulting engineer for small specific tasks required to implement equipment changes, operational changes or general consultation. In CY2021 the amount was increased by \$5,000 due to the need for assistance to fulfill all the requirements mandated in the Authority's new NPDES permit issued towards the end of CY2021, however, those need will continue into CY2023. In addition, more funds are being budgeted in this account due to the Authority only having one engineer on staff, and therefore will have greater needs for consulting engineering services.

(9) **AUDIT FEES (\$16,300):**

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 CY2022 financials.

(10) **INSURANCE LIABILITY (\$140,000):**

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 CY2023 and an excess liability policy. This Line item is a 6.3% decrease over what was in the CY2022 budget. Liability insurance consists of 2/3's Workman Comp costs and 1/3 Property insurance costs.

(11) **INSURANCE HEALTH (\$260,000):**

Health care is provided through the Village of Glen Ellyn insurance plan. This line item reflects a \$4,500 decrease from the CY2022 budget number of \$264,500.

- (12) **MAINTENANCE SUPPORT (\$73,300):**  
This line item reflects work previously budgeted in the Maintenance-Contractual line item. This represents a \$11,650 increase from the CY2022 budget number of \$61,650, \$7,100 of which is an increase on Equipment Services Support from the Village of Glen Ellyn, and the remainder is a result of material price and labor cost escalations.
- (13) **ELECTRICAL SUPPORT (\$243,638)**  
This line item reflects a 5.8% increase in CY2023 compared to CY2022 budget number of \$230,301. The increase is solely attributed to increased annual service charges from contractual services, mainly related to inflation.
- (14) **OVERHEAD FEES (\$145,504):**  
Overhead fees per the Intergovernmental Agreement (IGA) are based on the annually published CPI-U Chicago increases. This years increase was 6.6%, however, for the CY2023 budget it was reduced to 4.5% by the Village of Glen Ellyn due to the higher than average increase. 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 (\$230,000):**  
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. Due to potential force majeure circumstances, it is possible the unit price may increase due to hauling fees in general increasing.
- (16) **ELECTRIC POWER (\$450,000):**  
In CY2021 the Authority entered into a new four-year agreement with Direct Energy for a fixed fee of \$0.03958/kWh that took effect in February, 2022. Power consumption is directly impacted by wet weather conditions impacting our facilities. The Authority originally estimated this cost to be much lower (\$300,000) due to the potential electricity being produced by Combined Heat & Power (CHP) engine generators, however due the uncertainty of the co-digestion/HSW program, and its effect on the ability to generate more electricity, conservative numbers have been reinserted into the budget. Based on historical usage, the Finance Directors recommended the \$450,000 budget number for CY2023.
- (17) **NATURAL GAS (\$65,000):**  
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. This is a lightly higher cost than our previous contract, therefore, additional funds have been inserted into the budget

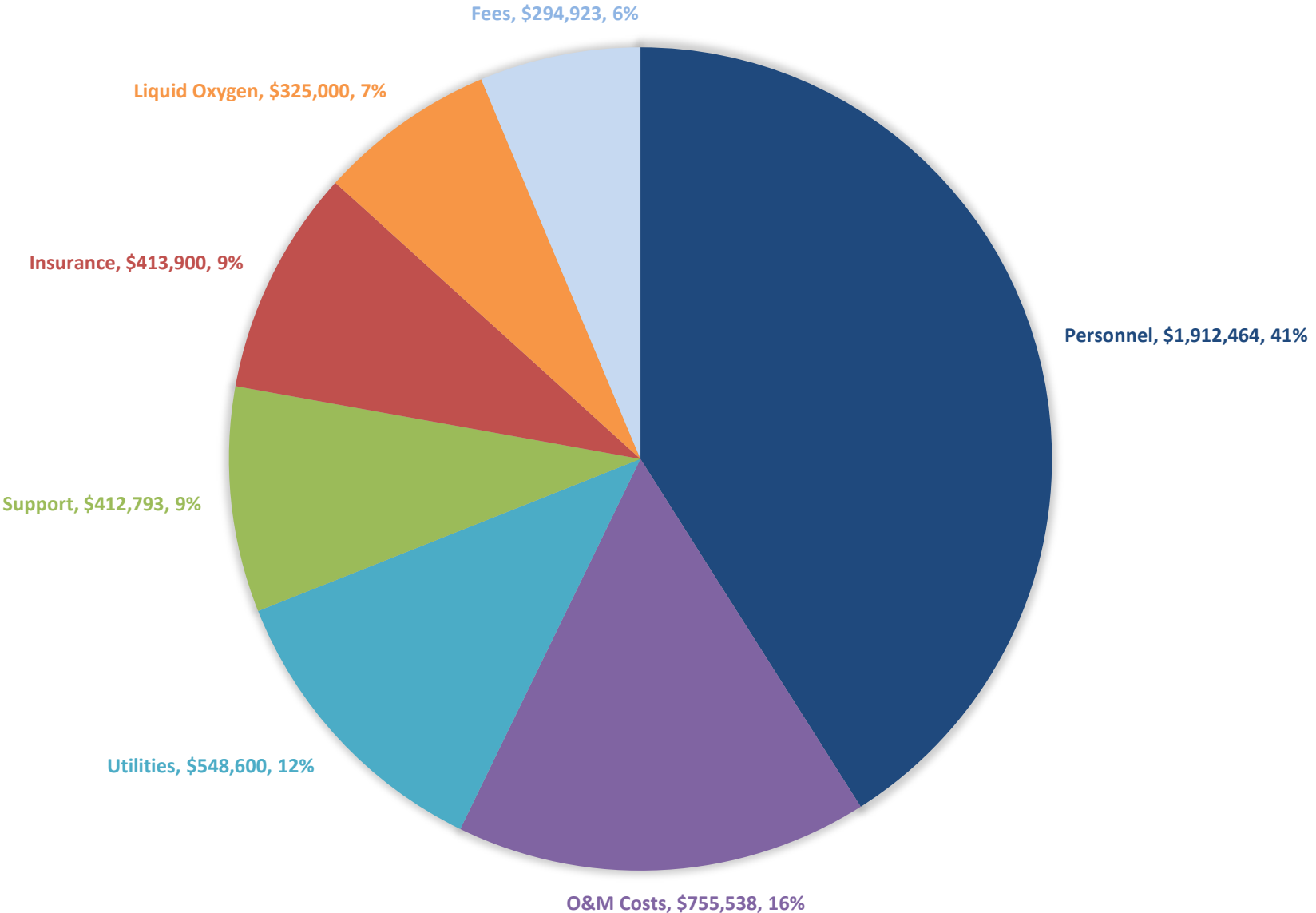
**(18) CHEMICALS (\$196,000):**

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. Due to the increased costs in both petroleum, resulting in higher shipping costs and certain chemical costs, as well as the continued increase in chlorine costs – this budget center has increased significantly. 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 (\$335,000)**

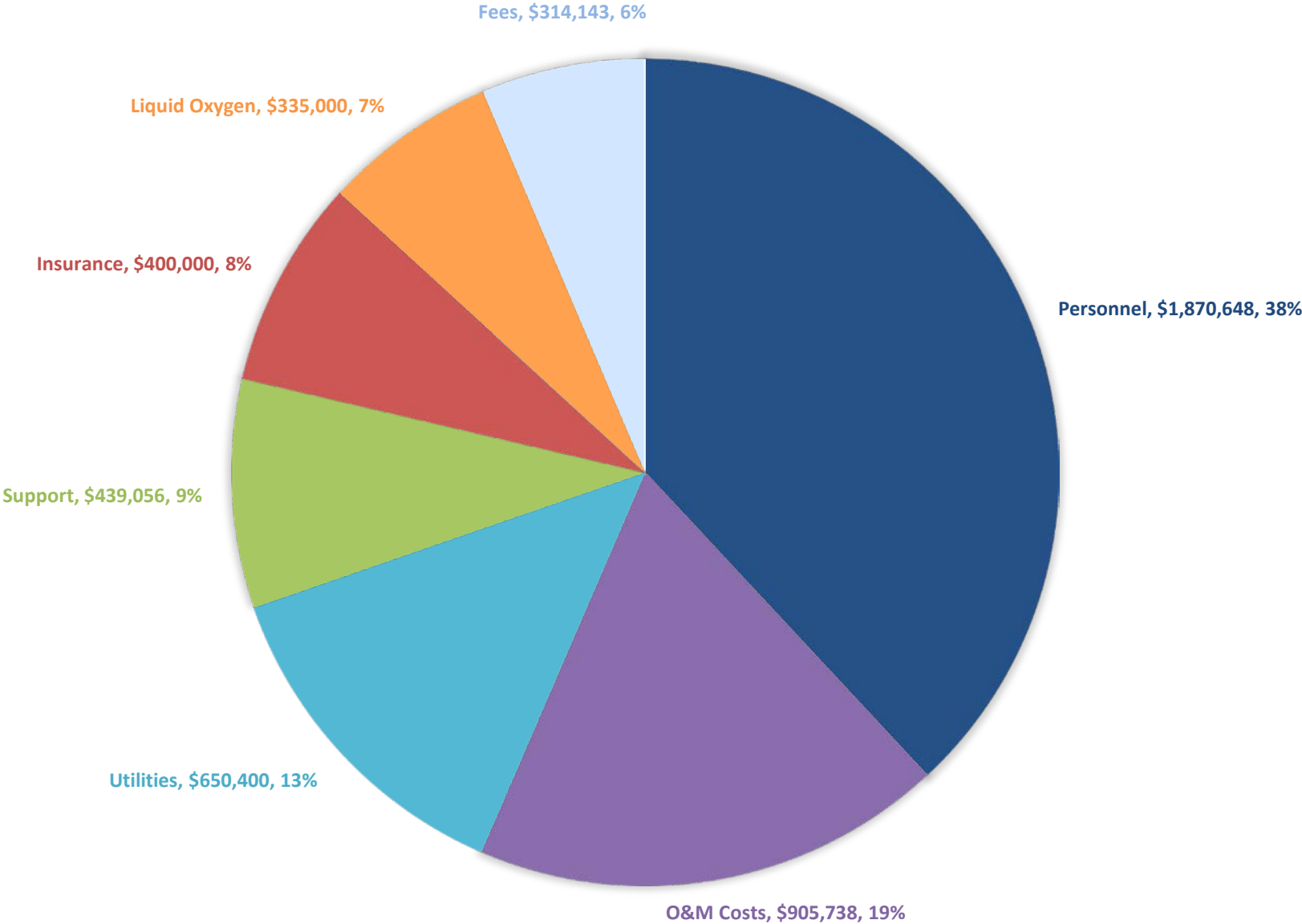
In CY2018 the Authority began to haul in pure oxygen from an outside provider. The transition to hauling it from an outside provider has allowed the Authority to start using less energy, while still operating the high purity oxygen system, and gave the ability to fine tune operations prior to converting 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 expired in CY2022 and was rebid. The unit price came in higher, however, the Authority is now able to avoid unforeseen fees attached to invoices, such as delivery charges for off-hours and fuel surcharges. Coupled with the ability to reduce usage, along with higher material prices, this budget center is predicted to remain relatively stable into CY2023.

# CY2022 O&M EXPENSES





# CY2023 O&M EXPENSES



**Glenbard Wastewater Authority  
CY2023 Personnel Budget  
Division 270 -- 510100-510500**

Item	Comments	CY22 Budgeted	CY23 Budgeting
510100	Salaries - Regular	1,530,000	1,530,000
510110	Part - Time Operations = 1.0 Full Time Equivalent	65,000	65,000
510200	Laboratory Overtime	2,000	2,000
510200	Ops. Reg. Overtime	3,000	3,000
510200	High Flow Overtime	3,000	3,000
510200	Ops. Call-In Overtime	10,000	10,000
510200	Ops. SCADA Monitoring Overtime	21,000	21,000
510200	Maint. Regular Overtime	4,000	4,000
510200	Maint. Call-In Overtime	10,000	10,000
510200	Elec. Reg. Overtime	4,000	4,000
510200	Elec. Call-In Overtime	9,000	9,000
510300	Seasonal Labor = .5 Full Time Equivalent	14,000	14,000
	Salaries Regular, PT Ops & Seasonal	1,609,000	1,609,000
	Salaries Overtime (3)	66,000	66,000
	<b>Salaries</b>	<b>1,675,000</b>	<b>1,675,000</b>
510400	FICA - 7.65%	128,138	128,138
510500	IMRF - 4.23%	109,326	67,511
	<b>Personnel Services</b>	<b>\$1,912,464</b>	<b>\$1,870,648</b>

**Glenbard Wastewater Authority  
 CY2023 Recognition/Awards Budget  
 270 520305**

Item	Recommendation	CY22 Budgeted	Total	CY23 Budgeting	Total
Recognition/Awards	Miscellaneous (Manager's Discretion)	1,000		1,000	
<b>Total</b>		1,000	<b>\$1,000</b>	1,000	<b>\$1,000</b>

**Glenbard Wastewater Authority  
CY2023 Dues/Fees/Subscriptions Budget  
270 520600**

Item	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
Dues/Fees/Subs.	Water Environment Federation - Memberships	2,000		2,000	
	WEF - Publications	0		0	
	NACWA	1,100		1,100	
	IAWA	5,000		5,000	
	International Society of Automation	130		130	
	Conservation Foundation	250		250	
	FAA Bi-Annual Renewal (\$600, CY24)	0		0	
	License Renewals-Drivers/Electrician/Engineering	1,000		1,000	
	KnowBe4 Cybersecurity	0		700	
	Julie - Locating Services	500		500	
	Newspaper Subscriptions	1,700		1,700	
	Various Memberships (Amazon, Costco, etc.)	500		500	
			<b>\$12,180</b>		<b>\$12,880</b>

**Glenbard Wastewater Authority  
CY2023 Recruit/Test Budget  
270 520615**

Item	Recommendation	CY22 Budgeted	Total	CY23 Budgeting	Total
Recruiting/Testing	Pre-Employment Screening	1,000	<u>1000</u>	1,000	<u>1000</u>

**Glenbard Wastewater Authority  
CY2023 Employee Training/Education Budget  
270 520620**

	CY22 Budgeted	CY23 Budgeting
<b>Administration</b>	<b>Employee Education - Administration</b>	
	WEFTEC -- Chicago, IL	
	3,000	1,000
	Streicher Assistant Director	
	3,000	1,000
	CSWEA. IWEA, IAWA (Meetings/Conferences)	
	5,000	5,000
	NACWA Pretreatment Conference - Staat	
	1,000	1,500
	IPSI - Illinois Public Sector Institute Training:	
	Romza - Graduated 2022	
	1,500	0
	Staat - Year 3 of 3 year training program	
	1,500	1,500
<b>Operations</b>	<b>Employee Education - Operations (5 Operators)</b>	
	WEFTEC -- Chicago, IL	
	100	200
	IPSI - Illinois Public Sector Institute Training	
	Pakosta - Year 3 of 3 year training program	
	1,500	1,500
	Operator - Year 1 of 3 year training program	
	0	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 -- Chicago, IL	
	0	200
	Facilities Maintenance Show -- 4 Maint Mech (Chicago)	
	100	200
	Maintenance Based Courses/Seminars (APWA Snow and Ice)	
	500	500
	IPSI - Illinois Public Sector Institute Training	
	0	0
	Simpson - Year 2 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
	WEFTEC -Chicago	
	0	
	IPSI - Illinois Public Sector Institute Training	
	Electrical - Year 1 of 3 year training program	
		1,500
	Dziewior iFix Fundamental Course	
	2,500	0
	Facilities Maintenance, ISA Shows -- R. Freeman, P. Dziewior & J. Solita (Chicago)	
	0	200
<b>Lab</b>	<b>Employee Education - Laboratory</b>	
	Misc Tech Seminars	
	1,000	1,000
	<b>\$31,200</b>	<b>\$27,300</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  
CY2023 Mileage Reimbursement Budget  
270 520625**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Travel	Travel for Seminars/Training				
	Manufacturing Trade Shows	0		0	
	I-Pass	300		300	
		<hr/>		<hr/>	
			<b>\$300</b>		<b>\$300</b>

**Glenbard Wastewater Authority  
CY2023 Pro. Svc. Legal Budget  
270 520700**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Pro. Svc. Legal	Contracted Legal Assistance	15,000		15,000	
		<hr/>			
<b>Total</b>			<b>\$15,000</b>		<b>\$15,000</b>



**Glenbard Wastewater Authority  
CY2023 Legal Notices  
270 520750**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Legal Notices	Chicago Tribune Daily Herald	1,000		1,000	
		<hr/> <b>\$1,000</b>		<hr/> <b>\$1,000</b>	

**Glenbard Wastewater Authority  
CY2023 Regulatory Fees  
270 520775**

Item	Recommendation	CY22 Budgeted	Total	CY23 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	
		<b>\$53,000</b>		<b>\$53,241</b>	

**Glenbard Wastewater Authority  
 CY2023 DuPage River Salt Creek Work Group Commitment  
 270 520776**

	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
GWA	Workgroup Membership Dues	35,164		36,218	

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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	<b>\$35,164</b>		<b>\$36,218</b>
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**Glenbard Wastewater Authority  
 CY2023 Prof. Svc. Lab. Budget  
 270 520806**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Cont. Lab Testing	Suburban Laboratories (Metals) Digester Testing Monthly Process Testing Monthly Sludge Fecal Testing	27,500		27,500	
			<b>\$27,500</b>		<b>\$27,500</b>

Glenbard Wastewater Authority  
CY2023 Prof. Svc. Eng. Budget  
270 520816

Item	Recommendation	CY22 Budgeted	Total	CY23 Budgeting	Total
Pro. Serv. Engr.	External Consulting Fees	20,000		30,000	
		<hr/>		<hr/>	
			<b>\$20,000</b>		<b>\$30,000</b>

**Glenbard Wastewater Authority  
 CY2023 Prof. Svc. Acct. Budget  
 270 520825**

Item	Recommendation	CY22 Budgeted	Total	CY23 Budgeting	Total
Pro. Svc. Acct.	Contracted Audit/Acct. Fees	11,700		12,500	
	Single Audit for SRF Disbursements	3,400		3,800	
		<b>\$15,100</b>		<b>\$16,300</b>	

**Glenbard Wastewater Authority  
CY2023 Insurance Liability Budget  
270 520885**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Ins.-Liability	Fees for Liability Coverage	149,350		140,000	
			<b>\$149,400</b>		<b>\$140,000</b>

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

Total Liability Insurance Amount: \$140,000 is a 6% decrease compared to the \$149,350 budgeted for CY2022

**Glenbard Wastewater Authority  
CY2023 Health Insurance Fees Budget  
270 520895**

Item	Recommendation	CY22 Budgeted	Total	CY23 Budgeting	Total
Ins. - Health	Fees for Employee Health Insurance Coverage	273,000		260,000	
		<b>\$273,000</b>		<b>\$260,000</b>	

Total Health Insurance amount reflects a 4.8% decrease increase over budgeted (\$273,500) for CY2022



**Glenbard Wastewater Authority**  
**CY2023 - Buildings and Grounds Budget**  
**Maintenance**  
**270 520970**

Description	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
GWA Building/Grounds	Janitorial Supplies for Custodians	2,500		2,500	
	Door/Lock/Misc Repairs	1,750		1,750	
	Bldg./Equipment. Painting Supplies (Non-Contract)	750		750	
	Misc. Repair Parts	2,000		2,000	
	Mulch	400		400	
	Planting Beds	300		300	
	Grass Seed	750		750	
	Topsoil	1,500		1,500	
		<b>\$9,950</b>		<b>\$9,950</b>	

**Glenbard Wastewater Authority**  
**CY2023 - Buildings and Grounds - Support Budget**  
**Maintenance**  
**270 520971**

<b>DESIGNATION</b>	<b>RECOMMENDATIONS</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Glenbard Plant	Roofing Systems Survey	0		0	
	Contractor Door/Lock Repairs	2,500		2,500	
	Spoil Removal	0		0	
	Shop Towel Service	2,500		2,500	
	Fire Extinguisher Service/Repairs	3,200		3,200	
	Elevator Service/Repairs	0		0	
	Elevator Press Tests	1,000		1,500	
	Elevator Inspections	2,500		3,000	
	Landscape Maintenance	20,624		20,625	
	Pest Control	300		300	
	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		825	
			<b>\$55,374</b>		<b>\$56,450</b>

**Glenbard Wastewater Authority  
CY2023 Equipment Maintenance Budget  
270 520975**

<b>Building</b>	<b>Designation</b>	<b>CY22 Budgeted</b>	<b>CY23 Budgeting</b>
A	Bar Screen	1,750	1,750
B	Raw Pump	2,700	2,700
C	Grit Removal	2,950	3,950
D	Primary Pump	2,400	2,350
E	Primary Scum	1,725	2,725
F	Unox	8,800	8,700
H	Screw Pump	7,750	8,750
I	Final Clarifiers	1,100	2,500
J	Pump & Metering	2,350	2,350
L	Sand Filter	1,050	1,050
N	Warehouse	100	100
P	Press	6,200	6,050
Q	Cryo.	3,100	3,100
R	Administration	2,000	2,000
S	Maint. Garage	4,250	4,750
T	Electrical Shop	700	700
U	Digester	3,150	3,450
V	Co-Gen	1,500	1,500
Y	Combined Heat and Power	39,813	39,813
Z	SRI Lift Station	3,250	3,250
	Miscellaneous	16,150	17,650
	<b>TOTAL</b>	<b>\$112,788</b>	<b>\$119,188</b>

**Glenbard Wastewater Authority**  
**CY2023 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
<b>Bldg A - Bar Screen</b>	Bar Screen PM/Repairs	1,200		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>\$1,750</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	1,000		1,000	
	Isolation Gate PM/Repair	100		100	
			<b>\$2,700</b>		<b>\$2,700</b>
<b>Bldg C - Grit</b>	Potable Water System PM/Repairs	100		100	
	Non-Potable Water System PM/Repairs	100		100	
	Grit Collection System PM/Repairs	200		200	
	Grit Pump System PM/Repairs	100		100	
	Grit Washer System PM/Repairs	750		750	
	Blower System PM/Repairs	200		200	
	Odor Control PM/Repair	1,500		2,500	
			<b>\$2,950</b>		<b>\$3,950</b>
<b>Bldg D - Primary Pump</b>	Potable Water System PM/Repairs	50		0	
	Sump Pump System PM/Repairs	250		250	

**Glenbard Wastewater Authority  
 CY2023 Equipment Maintenance Budget  
 Maintenance  
 270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
	Non-potable Water System PM/Repairs	100		100	
	Sludge Pump System PM/Repairs	1,000		1,000	
	Scum System PM/Repairs	1,000		1,000	
			<b>\$2,400</b>		<b>\$2,350</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	1,500		2,500	
			<b>\$1,725</b>		<b>\$2,725</b>
<b>Bldg F - Unox</b>	Seal Antifreeze	100		0	
	Unox System PM/Repairs	200		200	
	Mixer PM/Repairs	7,500		7,500	
	Valve Repair/Replacement	1,000		1,000	
			<b>\$8,800</b>		<b>\$8,700</b>
<b>Bldg H - Screw Pump</b>	V-Belts	750		750	
	Grease	6,000		6,500	
	Drive Oil	1,000		1,500	
		<u>1,000</u>	<b>\$7,750</b>	<u>1,500</u>	<b>\$8,750</b>
<b>Bldg I - Final Clarifiers</b>	Enclosure Insulation	100		500	
	Final Clarifier PM/Repair	500		1,500	

**Glenbard Wastewater Authority  
 CY2023 Equipment Maintenance Budget  
 Maintenance  
 270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
	Valve PM/Repair	<u>500</u>	<b>\$1,100</b>	<u>500</u>	<b>\$2,500</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	<u>250</u>	<b>\$2,350</b>	<u>250</u>	<b>\$2,350</b>
<b>Bldg L - Disc Filter</b>	Potable Water System PM/Repair	50		50	
	Non-Potable Water System PM/Repair	250		250	
	Disc Filter PM/Repair	<u>750</u>	<b>\$1,050</b>	<u>750</u>	<b>\$1,050</b>
<b>Bldg N - Warehouse</b>	Shelving Rehab	<u>100</u>	<b>\$100</b>	<u>100</u>	<b>\$100</b>
<b>Bldg P - Press</b>	Sludge Press System PM/Repair	750		750	
	FOG System PM/Repair	5,000		5,000	
	Non-Potable Water System PM/Repair	100		100	
	Polymer System PM/Repair	250		100	
	Potable Water System PM/Repair	100		100	
	Press Seal	<u>0</u>	<b>\$6,200</b>	<u>0</u>	<b>\$6,050</b>

**Glenbard Wastewater Authority**  
**CY2023 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 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  
CY2023 Equipment Maintenance Budget  
Maintenance  
270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
	Replacement PRV's	0		0	
	Emergency Repair/Parts	1,000		1,000	
		<u>1,000</u>	<b>\$3,100</b>	<u>1,000</u>	<b>\$3,100</b>
<b>Bldg R - Admin</b>	Lavatory Repair Parts	1,000		1,000	
	Laboratory Systems PM/Repair	500		500	
	Washer/Dryer Parts	500		500	
		<u>2,000</u>	<b>\$2,000</b>	<u>2,000</u>	<b>\$2,000</b>
<b>Bldg S - Maintenance Garage</b>	Welding Supplies	1,500		1,500	
	Potable Water System PM/Repair	250		250	
	Compressed Air System PM/Repair	500		500	
	Shop Tools	2,000		2,500	
		<u>2,000</u>	<b>\$4,250</b>	<u>2,500</u>	<b>\$4,750</b>
<b>Bldg T - CRAS/Electric Shop</b>	Compressed Air System PM/Repair	100		100	
	Potable Water System PM/Repair	50		50	
	Non-Potable Water System PM/Repair	150		150	
	Carbo Pumping System PM/Repair	300		300	
	Carbo Piping PM/Repair	100		100	
		<u>700</u>	<b>\$700</b>	<u>700</u>	<b>\$700</b>
<b>Bldg U - Digester</b>	Boiler Parts / Cleaning	200		500	
	Non-Potable Water System PM/Repair	150		150	



**Glenbard Wastewater Authority**  
**CY2023 Equipment Maintenance Budget**  
**Maintenance**  
**270 520975**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
	Potable Water System PM/Repair	50		50	
	Boiler PM/Repair	750		750	
	Recirculation Pump PM/Repair	750		750	
	Mixing Pump PM/Repair	500		500	
	Digester PM/Repair	250		250	
	Bio-gas System PM/Repair	250		250	
	Oil and Belts	250		250	
		<u>3,150</u>	<b>\$3,150</b>	<u>3,150</u>	<b>\$3,450</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	
		<u>1,500</u>	<b>\$1,500</b>	<u>1,500</u>	<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)	0		0	
	Recommended Spare Parts	1,000		1,000	
		<u>18,813</u>	<b>\$39,813</b>	<u>18,813</u>	<b>\$39,813</b>
<b>Bldg Z - SRI</b>	Salt/ Brine Parts (Snow)	250		250	
	Pump Parts/Seals	3,000		3,000	
		<u>3,250</u>		<u>3,250</u>	

**Glenbard Wastewater Authority  
 CY2023 Equipment Maintenance Budget  
 Maintenance  
 270 520975**

Designation	Recommendations	CY22 Budgeted	Total \$3,250	CY23 Budgeting	Total \$3,250
	<b>Miscellaneous</b>				
	Paints/Supplies	500		500	
	Replacement Tools	3,000		3,500	
	Oil Analysis	200		200	
	Batteries (Cordless Tools)	1,000		2,000	
	Hardware -- Bolts/Nuts/Drills/Taps	4,000		4,000	
	Parts Repair Shipping Costs (Freight)	250		250	
	Portable Pump Hose Replacements	200		200	
	Vacuum Hose Replacment	0		0	
	Safety Lane Vehicle Inspections	0		0	
	Hardware -- PVC Piping	1,000		1,000	
	Hardware -- Process Piping	1,000		1,000	
	Misc. Valves/Repair Clamps	1,000		1,000	
	Manhole Repair Parts	2,000		2,000	
	Unanticipated Equipment Repair Parts	2,000		2,000	
		<u>16,150</u>	<b>\$16,150</b>	<u>17,650</u>	<b>\$17,650</b>
<b>GWA Facilities</b>			<b>\$112,788</b>		<b>\$119,188</b>
	<b>TOTAL</b>				

**Glenbard Wastewater Authority**  
**CY2023 Equipment Maintenance - Support Budget**  
**270-520976**

<b>Building</b>	<b>Designation</b>	<b>CY22 Budgeted</b>	<b>CY23 Budgeting</b>
R	Administration	1,200	1,500
S	Maint. Garage	1,250	1,500
T	CRAS/Electric Shop	0	0
U	Digester	0	2,500
V	Co-Gen	0	0
	Intermediate Clarifiers	0	0
Y	Combined Heat & Power	4,000	2,000
	Miscellaneous	16,100	19,600
	Vehicle Maintenance Services	39,100	46,200
	<b>TOTAL</b>	<b>\$61,650</b>	<b>\$73,300</b>

**Glenbard Wastewater Authority  
CY2023 Equipment Maintenance - Support  
Maintenance  
270-520976**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
<b>Bldg R - Administration</b>	Washer/Dryer Chemicals	<u>1200</u>	<b>\$1,200</b>	<u>1500</u>	<b>\$1,500</b>
<b>Bldg S - Maintenance Garage</b>	Safety Klean Parts Service	0	<b>\$1,250</b>	0	<b>\$1,500</b>
	Torch Gas Cylinder Lease	750		1,000	
	Miscellaneous	<u>500</u>		<u>500</u>	
<b>Bldg T - CRAS/Electrical Shop</b>	Boiler Repairs	0	<b>\$0</b>	0	<b>\$0</b>
	Pump Repairs	0		0	
	Boiler Certification Inspections	<u>0</u>		<u>0</u>	
<b>Bldg U - Digester</b>	Boiler Repairs	0	<b>\$0</b>	2,500	<b>\$2,500</b>
	Boiler Tuneup/Inspection/Cleaning/Repairs	0		0	
	Boiler Certification Inspections	<u>0</u>		<u>0</u>	
<b>Bldg Y - CHP</b>	Support Services	<u>4,000</u>	<b>\$4,000</b>	<u>2,000</u>	<b>\$2,000</b>
<b>GWA Facilities</b>	<b>Miscellaneous Certifications/Services</b>				
	Overhead Crane Inspection/Repairs	2,000		2,500	
	State Boiler/Pressure Vessel Certifications	2,500		2,500	
	Elevator Service	1,500		2,500	

**Glenbard Wastewater Authority  
CY2023 Equipment Maintenance - Support  
Maintenance  
270-520976**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 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	3,000		3,000	
	Contracted Crane Service	2,000		2,500	
	Unanticipated Contracted Repairs	1,000		2,500	
		<u>          </u>	<b>\$16,100</b>	<u>          </u>	<b>\$19,600</b>
Equipment Services Support		<u>39,100</u>	<b>\$39,100</b>	<u>46,200</u>	<b>\$46,200</b>
	<b>TOTAL</b>		<b>\$61,650</b>		<b>\$73,300</b>

**Glenbard Wastewater Authority**  
**CY2023 Maintenance Electronics Budget Details**  
**270 520980**

	<b>Building</b>	<b>Designation</b>	<b>CY22 Budgeted</b>	<b>CY23 Budgeting</b>
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	15,000
			<b>\$60,000</b>	<b>\$64,000</b>

**Glenbard Wastewater Authority  
CY2023 Maintenance Electronics Budget Details  
270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 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  
CY2023 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
<b>Grit</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	400		400	
	HVAC Equipment PM/Repairs	300		300	
	Instrumentation PM/Repairs	500		500	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	0		0	
	<b>Grit Total</b>	<u><u>2,400</u></u>	<b>\$2,400</b>	<u><u>2,400</u></u>	<b>\$2,400</b>
<b>Primary Clarifier</b>	Control Panel PM/Repairs	0		0	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	100		100	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	0		0	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Primary Clarifier Total</b>	<u><u>500</u></u>	<b>\$500</b>	<u><u>500</u></u>	<b>\$500</b>



**Glenbard Wastewater Authority  
CY2023 Maintenance Electronics Budget Details  
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Designation	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
<b>Primary Pump</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	100		100	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Primary Pump Total</b>		<b>\$2,100</b>		<b>\$2,100</b>
<b>Unox Deck</b>	Control Panel PM/Repairs	500		500	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	1,300		1,300	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Unox Deck Total</b>		<b>\$3,800</b>		<b>\$3,800</b>

**Glenbard Wastewater Authority  
CY2023 Maintenance Electronics Budget Details  
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Designation	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
<b>ATAD</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>ATAD Total</b>	<u><u>500</u></u>	<b>\$500</b>	<u><u>500</u></u>	<b>\$500</b>
<b>Screw Pump</b>	Control Panel PM/Repairs				
	Electrical Distribution PM/Repairs	1,000		1,000	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	200		200	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	<b>Screw Pump Total</b>	<u><u>2,100</u></u>	<b>\$2,100</b>	<u><u>2,100</u></u>	<b>\$2,100</b>

**Glenbard Wastewater Authority  
CY2023 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY22 Budgeted	Total	CY23 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  
CY2023 Maintenance Electronics Budget Details  
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Designation	Recommendations	CY22 Budgeted	Total	CY23 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>	<u><u>0</u></u>	<b>\$550</b>	<u><u>0</u></u>	<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>	<u><u>0</u></u>	<b>\$1,700</b>	<u><u>0</u></u>	<b>\$1,700</b>

**Glenbard Wastewater Authority  
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Designation	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
<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>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>	

**Glenbard Wastewater Authority  
CY2023 Maintenance Electronics Budget Details  
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<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
<b>Press</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	500		500	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		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  
CY2023 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
<b>Administration</b>	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	500		500	
	Instrumentation PM/Repairs	400		400	
	LAN PM/Repairs	300		300	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	500		500	
	<b>Administration Total</b>		<b>\$2,900</b>		<b>\$2,900</b>
<b>Maintenance Garage</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	200		200	
	<b>Maintenance Garage Total</b>		<b>\$1,300</b>		<b>\$1,300</b>

**Glenbard Wastewater Authority  
CY2023 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
<b>CRAS</b>	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	800		800	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	300		300	
	<b>CRAS Total</b>	<u><u>300</u></u>	<b>\$2,200</b>	<u><u>300</u></u>	<b>\$2,200</b>
<b>Digester</b>	Control Panel PM/Repairs	300		300	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	500		500	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	<b>Digester Total</b>	<u><u>0</u></u>	<b>\$3,300</b>	<u><u>0</u></u>	<b>\$3,300</b>



**Glenbard Wastewater Authority  
CY2023 Maintenance Electronics Budget Details  
270 520980**

Designation	Recommendations	CY22 Budgeted	Total	CY23 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  
 CY2023 Maintenance Electronics Budget Details  
 270 520980**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
	wire, nuts, etc.	11,000		15,000	
	<b>Electrical Total</b>	<u>11,000</u>	<b>\$11,000</b>	<u>15,000</u>	<b>\$15,000</b>
	<b>Grand Total</b>		<u><u>\$60,000</u></u>		<u><u>\$64,000</u></u>

**Glenbard Wastewater Authority**  
**CY2023 Electrical/Electronics - Support Budget**  
**270 520981**

Designation	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
Administration	Network/Communications Consulting	10,000		10,000	
	Intellution iFIX Global Support	9,200		9,200	
	Software Support agreement Specter (Win-911)	2,100		1,200	
	Software Support Agreements Cisco Smartnet	2,500		2,500	
	Software Support Fortinet Firewall Appliance	1,200		1,200	
	Software Support Agreement CMMS Data (MVP Plant)	21,600		21,600	
	Software Support Agreement Rockwell (PLC)	1,350		1,500	
	Software Support OpWorks	4,800		4,800	
	Software Support Agreement TimeTrax (Time Clock)	150		150	
	Software Support Agreement and Battery ADS ECHO	499		499	
	Software Support BitDefender Endpoint Security (A/V)	500		1,500	
	Software Support MS Mail Hosting	1,700		1,800	
	Software Support HP Switches	1,000		1,000	
	Telephone System Support Agreement B&B Networks	2,500		2,700	
	Zoom Professional account	155		155	
	Fire/Security Alarm Systems Support Agreement Siemens	7,112		7,734	
	Fire/Security Alarm Systems Testing & Monitoring (Remote Sites)	3,150		3,500	
	Microsoft Server Select Agreement / Client Select Agreement	4,400		4,700	
	Carbonite Offsite Backup Service	1,200		1,300	
	Web Hosting & Support	1,200		1,300	
Software Support Agreement ArcGIS (ESRI)	800		800		
Pretreatment	Linko Annual Software License Fee	4,285		4,500	
Pretreatment	SWIFTCOMPLY Annual Service Fee	5,500		5,200	
Flow Metering	RJN Flow Meter Maintenance/Data Analysis	132,000		132,000	
UV	Effluent Ammonia Analyzer Service Contract	6,400		7,200	
Plant Wide	HVAC Refrigeration Repairs	5,000		5,000	
Co-Generation	Switchgear Bi-Annual PM	0		6,000	
	Protection Relay Bi-Annual Calibration	0		4,600	
		<b>\$230,301</b>		<b>\$243,638</b>	

**Glenbard Wastewater Authority  
CY2023 Operations - Supplies Budget  
270 520990**

Item	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
Operating Supplies	Operational Supplies				
	Misc. Supplies from Various Vendors	3,400		3,400	
	Yard Hose Replacements	2,500		1,500	
	Primary Clarifier Deodorizer Nozzle Replacements	1,000		1,000	
	Vacuum Hose Replacement	0		0	
	PRV Covers	4,000		4,000	
	Grit Deodorizer Nozzle Replacements	200		200	
	Belt Filter Press Replacement Belts	0		7,000	
		<b>\$11,100</b>		<b>\$17,100</b>	

**Glenbard Wastewater Authority  
CY2023 Operations - Support Budget  
270 520991**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Plant Wide	Solid Waste / Recycle Waste Disposal	7,000		8,000	
UV	Recycle Fees	0		0	
		<hr/>		<hr/>	
			<b>\$7,000</b>		<b>\$8,000</b>

**Glenbard Wastewater Authority  
CY2023 Professional Services - Other  
270 521055**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Administration	Temporary labor services are billed to this account	4,000		4,000	
		<b>\$4,000</b>		<b>\$4,000</b>	

**Glenbard Wastewater Authority  
 CY2023 Service Charge Budget  
 270 521130**

Item	Recommendation	CY22 Budgeted	Total	CY23 Budgeting	Total
Service Charge	Village of Glen Ellyn -- Overhead fees	139,238		145,504	
		<b>\$139,238</b>		<b>\$145,504</b>	

CY2023 Overhead fees at 4.5% vs the 6.6% CPI-U Chicago increase

**Glenbard Wastewater Authority  
 CY2023 Sludge Disposal - Land App. Budget  
 270 521150**

Item	Recommendation	CY22 Budgeted	Total	CY23 Budgeting	Total
Sludge Disposal	Trucking fees for Sludge Removal	220,000		230,000	
<b>Total</b>			<b>\$220,000</b>		<b>\$230,000</b>



**Glenbard Wastewater Authority  
CY2023 Telecomm Budget  
270 521195**

Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
Peerless Networks	15,000		6,000	
Security Panel (1904)				
SCADA WIN-911 on SCADA 1 & 2 (0958, 0689)				
Dedicated Elevator (1486),				
Brokered Nat. Gas Meter Reader (0407)				
St.Charles Lift Station Fire Panel Primary & Backup				
B&B Technologies SIP Trunk. 911 Service, DID's, E-Fax	0		3,300	
Cell Phone Reimbursements (Matt, Asst. Director, LSC, ERC)	2,400		2,400	
Comcast Internet - Primary ISP	3,300		4,000	
AT&T Internet - Secondary ISP (U-Verse)	1,100		1,100	
Verizon Cellular Service - Phones, tablets	5,800		6,400	
Verizon Cellular Service - RTU Radio Network	3,000		3,200	
		<b>\$30,600</b>		<b>\$26,400</b>

**Glenbard Wastewater Authority  
CY2023 Electrical Power Budget  
270 521201**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Electrical Power	Fees for Purchase of Electric Power & ComEd Delivery Services	350,000		450,000	
		<hr/>		<hr/>	
			<b>\$350,000</b>		<b>\$450,000</b>

**Glenbard Wastewater Authority  
CY2023 Natural Gas - Brokered - Budget  
270 521202**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Nat. Gas - Brokered	Fees for Direct and Brokered purchase of Natural Gas	60,000		65,000	
			<b>\$60,000</b>		<b>\$65,000</b>

**Glenbard Wastewater Authority  
CY2023 Water Budget  
270 521203**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Water	Fees for Purchase of Potable Water - Village of Glen Ellyn	20,000		20,000	
			<hr/>		
			<b>\$20,000</b>		<b>\$20,000</b>

**Glenbard Wastewater Authority  
 CY2023 Co-Gen Natural Gas Budget  
 270 521204**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Natural Gas	Fees for Purchase of Natural Gas (Co-Generation Unit)	5,000		6,000	
		<hr/> <b>\$5,000</b>		<hr/> <b>\$6,000</b>	

**Glenbard Wastewater Authority  
CY2023 Office Supplies Budget  
270 530100**

Item	Recommendation	CY22 Budgeted	Total	CY23 Budgeting	Total
Office Supplies	Supplies for Administrative Management functions (I.e. Office Supplies, Federal Express, UPS, printer/fax, copier supplies, printing)	10,000		8,000	
	Minolta Bus. Sys. Support (copy machine)	2,000		1,500	
	Postage Meter Rental/Postage	1,500		1,500	
	Coffee Machine Services/Supplies	3,000		3,000	
<b>Total</b>			<b>\$16,500</b>		<b>\$14,000</b>

**Glenbard Wastewater Authority  
CY2023 Laboratory Supplies Budget  
270 530106**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Laboratory Supplies	Laboratory Consumables and Glassware	17,500		17,500	
		<hr/>		<hr/>	
			<b>\$17,500</b>		<b>\$17,500</b>

**Glenbard Wastewater Authority  
 CY2023 Pretreatment Supplies Budget  
 270 530107**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Pretreatment Supplies	Sampling, Dyes, Test Kits, Tools	1,000		1,000	
Local Limits Evaluation	Consultant Fees for Evaluation	0		24,000	
Public Outreach	Flyers/Brochures/Artwork/Magnets	0		0	
Testing	Annual Local Limit Baseline Testing/NPDES Permit Requirement	3,500		20,000	
			<b>\$4,500</b>		<b>\$45,000</b>



**Glenbard Wastewater Authority  
 CY2023 Administrative Purchasing Budget  
 270 530200**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 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  
CY2023 Safety Budget  
270 530225**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Admin	Portable Gas Detection Meter Cal Gas	1,200		1,500	
	Portable Gas Detection Meter Repair/Replacement	2,500		1,000	
	Confined Space Equip. Repairs/Replacement	1,200		1,200	
	Safety Audit	3,500		3,500	
	Safety shoes (\$200 max. allowance)	4,600		4,600	
	Cintas (First Aid Kit Supplies)	4,300		4,300	
	Safety Supplies	6,000		6,000	
	Safety Program Consultations & Training	3,000		3,000	
	Site Safety and Signage	1,000		1,000	
	<b>Total</b>		<b>\$27,300</b>		<b>\$26,100</b>

**Glenbard Wastewater Authority  
 CY2023 Chemical Supplies Budget  
 270 530440**

Item	Recommendation	CY22 Budgeted	Total	CY23 Budgeting	Total
Treatment Costs	Polymer	100,000		85,000	
	Odor Control			5,000	
	Struvite Control			16,000	
	Acid			10,000	
	Hypochlorite			10,000	
	Etc.			20,000	
	Hydrogen Peroxide Odor System (USP Technologies)		50,000		50,000
		<b>\$150,000</b>		<b>\$196,000</b>	

**Glenbard Wastewater Authority  
CY2023 Liquid Oxygen Supply Budget  
270 530443**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Cryo	Liquid Oxygen	325,000		335,000	
			<hr/>	<hr/>	<hr/>
			<b>\$325,000</b>		<b>\$335,000</b>

**Glenbard Wastewater Authority  
CY2023 Uniforms Budget  
270 530445**

<b>Item</b>	<b>Recommendation</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
Uniforms	Uniform Replacements	5,000		5,000	
		<hr/>			
<b>Total</b>			<b>\$5,000</b>		<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 CY2023

EXPENSES

Operations & Maintenance

Division 270-1

Stormwater Plant & Hill Avenue Lift Station

	Actual CY2021	Budgeted CY2022	Estimated CY2022	Budgeting CY2023	% Difference CY22-CY23	\$ Difference CY22-CY23
<b>Operations &amp; Maintenance</b>						
520775 Regulatory Fees	20,000	20,000	0	20,000	0.0%	0
520970 Maint. - Bldgs. & Grnds. / Support	6,471	10,768	8,864	9,968	-7.4%	(800)
520975 Maint. - Equipment	1,694	5,200	1,243	6,700	28.8%	1,500
520980 Maint. - Electronics	350	2,000	1,357	2,250	12.5%	250
521201 Electric Power	20,509	38,000	40,850	38,000	0.0%	0
521202 Natural Gas	4,431	5,000	4,581	5,000	0.0%	0
521203 Water	1,042	5,000	3,600	5,000	0.0%	0
530105 Operations Supplies	137	1,000	835	1,000	0.0%	0
<b>Commodities</b>						0
530440 Chemicals	6,847	60,000	90,406	100,000	66.7%	40,000
<b>Total 270-1</b>	<b>61,482</b>	<b>146,968</b>	<b>151,737</b>	<b>187,918</b>	<b>27.9%</b>	<b>40,950</b>

**Glenbard Wastewater Authority**  
**CY2023 Budget - 270-1 - Stormwater Plant & Hill Avenue Lift Station**

Item	Recommendations	CY22 Budgeted	Total	CY23 Budgeting	Total
520775	IEPA Regulatory Fees	20,000		20,000	
			<b>\$20,000</b>		<b>\$20,000</b>
520970	Building/Grounds	Misc. Repairs	2,500		2,500
		Sidewalk Repairs	500		500
	Bldg/Grnds - Support	Door/Lock/Window Repairs	500		500
		Landscape Maintenance	5,768		5,768
		Pest Control	100		100
		Fire Extinguisher Service/Repairs	100		100
		Tru-Green Chemlawn	800		0
		Roof Inspection	0		0
		Roof Repairs	500		500
		Sidewalk Repairs	0		0
			<b>\$10,768</b>		<b>\$9,968</b>
520975	Maintenance	Unanticipated Equipment Repairs	1,000		2,500
		Hill Avenue Submersible Pump Service	1,000		1,000
		Grease/Oil/Belts	2,500		2,500
		Peristaltic Pump Replacement Hose	500		500
	Equipment - Support	Unanticipated Equipment Repairs	0		0
		RPZ Inspections	200		200
			<b>\$5,200</b>		<b>\$6,700</b>
520980	Elect. Maintenance	Control Panel PM/Repairs	200		200
		Electrical Distribution PM/Repairs	200		200
		HVAC Equipment PM/Repairs	300		300
		Instrumentation PM/Repairs	400		400
		LAN PM/Repair	0		0
		Lighting Equipment PM/Repairs	200		200
		Motor PM/Repairs	250		250



**Glenbard Wastewater Authority**  
**CY2023 Budget - 270-1 - Stormwater Plant & Hill Avenue Lift Station**

<b>Item</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>Total</b>	<b>CY23 Budgeting</b>	<b>Total</b>
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	250		500	
	Telecommunications PM/Repairs	200		200	
			<b>\$2,000</b>		<b>\$2,250</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>\$100,000</b>
		<b>Total 270-1</b>		<b>\$136,968</b>	<b>\$187,918</b>

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

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

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

**Budget CY2023**  
**Operations & Maintenance**  
**270-2**  
**NRI / St. Charles Road L.S.**

**EXPENSES**

		<b>Actual CY2021</b>	<b>Budgeted CY2022</b>	<b>Estimated CY2022</b>	<b>Budgeting CY2023</b>	<b>% Difference CY22-CY23</b>	<b>\$ Difference CY22-CY23</b>
<b>St. Charles Rd. Lift Station</b>							
520970 SC	Maint. - Bldg. & Grnds.	104	950	823	950	0.0%	0
520975 SC	Maint - Equipment	2,325	8,500	6,770	10,100	18.8%	1,600
520980 SC	Maint. - Electronics	1,912	1,500	1,298	1,800	20.0%	300
521201 SC	Electric Power	14,683	20,000	23,689	20,000	0.0%	0
<b>Total</b>		<b>19,023</b>	<b>30,950</b>	<b>32,580</b>	<b>32,850</b>	<b>6.1%</b>	<b>1,900</b>
<b>North Regional Interceptor</b>							
520970 NRI	Maint. - Piping & Grnds.	104	0	0	0	0.0%	0
<b>Total</b>		<b>104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>Total 270-2</b>		<b>19,127</b>	<b>30,950</b>	<b>32,580</b>	<b>32,850</b>	<b>6.1%</b>	<b>1,900</b>

**Glenbard Wastewater Authority  
CY2023 Budget - 270-2 NRI / St. Charles Rd. L.S.**

	Item	Recommendations	CY22 Budgeted	Total	CY23 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		2,500	
		Submersible Pumps Annual Maintenance	5,000		5,000	
		Generator Service	1,100		1,100	
				<b>\$8,500</b>		<b>\$10,100</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		500	
		Telecommunications PM/Repairs	100		100	
				<b>\$1,500</b>		<b>\$1,800</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>\$30,950</b>		<b>\$32,850</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 CY2023**  
**Operations & Maintenance**  
**270-3**

**EXPENSES**

<b>SRI / Valley View L.S.</b>		<b>Actual CY2021</b>	<b>Budgeted CY2022</b>	<b>Estimated CY2022</b>	<b>Budgeting CY2023</b>	<b>% Difference CY22-CY23</b>	<b>\$ Difference CY22-CY23</b>
<b>Valley View Lift Station</b>							
520970 VV	Bldg. & Grnds. Support	104	1,200	8,076	1,200	0.0%	0
520975 VV	Maint. - Equipment	3,828	5,750	4,153	6,500	13.0%	750
520980 VV	Maint. - Electronics	0	500	435	1,000	100.0%	500
521201 VV	Electric Power	6,831	13,000	10,669	13,000	0.0%	0
521203 VV	Water	1,486	2,000	1,387	2,000	0.0%	0
<b>Total</b>		<b>12,249</b>	<b>22,450</b>	<b>24,720</b>	<b>23,700</b>	5.6%	1,250
<b>South Regional Interceptor</b>							
520970	Maint. - Piping & Grnds.	104	0	0	0	0.0%	0
<b>Total</b>		<b>104</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.0%	0
<b>Total 270-3</b>		<b>12,353</b>	<b>22,450</b>	<b>24,720</b>	<b>23,700</b>	5.6%	1,250

**Glenbard Wastewater Authority  
CY2023 Budget - 270-3 - SRI / Valley View L.S.**

DESIGNATION	Item	Recommendation	CY22 Budgeted	Total	CY23 Budgeting	Total
<b>Valley View Lift Station</b>						
520970 VV	Bldg./Grnds - Support	Miscellaneous	1,000		1,000	
		Annual RPZ Certification	200		200	
				<b>\$1,200</b>		<b>\$1,200</b>
520975 VV	Maint. Equip.	Misc Parts/Oils (Post Warranty)	1,500		1,500	
		Generator Diesel Fuel	750		1,500	
		Pump Maintenance	2,000		2,000	
		Generator Service	1,500		1,500	
				<b>\$5,750</b>		<b>\$6,500</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		500	
		Telecommunications PM/Repairs	0		0	
				<b>\$500</b>		<b>\$1,000</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>\$22,450</b>		<b>\$23,700</b>

Capital



**GLENBARD WASTEWATER AUTHORITY FUND 40 CAPITAL PLAN**

		Footnotes																					
<b>REVENUE in Thousands \$</b>		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)	CY(2043)
		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	1392	6000			2300	4800	5000		30000	0	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		56	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Demand Response Program	2	26	26	27																			
Leachate Revenue	3	60	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
Fats Oil & Grease (FOG) / Industrial Waste Tipping Fees	4	150	100	100	100	100	100	100	100	100	100	100	100	100	100								
Cell Tower Revenue	5	64	67	71	76	80	85	90	96	101	107	114	121	128	136	144	152	162	171	182	192	204	216
Operating Surplus Transfers	6	155	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		30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Misc. Revenue	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Capital Fund Contribution - Glen Ellyn		1687	1696	1713	1735	1757	1779	1801	1823	1846	1869	1892	1916	1940	1964	1989	2014	2039	2064	2090	2116	2143	2170
Capital Fund Contribution - Lombard		2027	2064	2094	2120	2147	2174	2201	2228	2256	2284	2313	2342	2371	2401	2431	2461	2492	2523	2555	2587	2619	2652
Total Capital Fund Contribution	7	<b>3714</b>	<b>3761</b>	<b>3808</b>	<b>3855</b>	<b>3903</b>	<b>3952</b>	<b>4002</b>	<b>4052</b>	<b>4102</b>	<b>4154</b>	<b>4206</b>	<b>4258</b>	<b>4311</b>	<b>4365</b>	<b>4420</b>	<b>4475</b>	<b>4531</b>	<b>4588</b>	<b>4645</b>	<b>4703</b>	<b>4762</b>	<b>4821</b>
<b>TOTAL REVENUE</b>		5693	10147	4199	4224	6577	9130	9385	4440	34497	4554	4612	4672	4732	4794	4757	4820	4886	4952	5019	5088	5159	5231
<b>EXPENSES in Thousands \$</b>		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)	CY(2043)
		Estimated	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning
<b>Debt Service Payments:</b>																							
Ana Digester Project Debt Payment (P&I)	8	637	637	637	319																		
Final Clarifier Project Debt Payment (P&I)								293	293	293	293	293	293	293	293	293	293	293	293	293	293	293	293
Biosolids Project Debt Payment (P&I)	9	16	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142
Primary Clarifier Project Debt Payment (P&I)				343	343	343	343	343	343	343	343	343	343	343	343	343	343	343	343	343	343	343	343
Chem P Debt Payment (P&I)							147	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	305
Biological Nutrient Removal Debt Payment (P&I)										1915	1915	1915	1915	1915	1915	1915	1915	1915	1915	1915	1915	1915	1915
FIP Debt Payment Actual (P&I)	10	1022	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021
<b>Debt Service Payment Subtotal</b>		<b>1676</b>	<b>1800</b>	<b>2143</b>	<b>1825</b>	<b>1506</b>	<b>1653</b>	<b>1946</b>	<b>2251</b>	<b>2251</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>3145</b>	<b>3145</b>	<b>3145</b>
<b>Debt Service Subtotal</b>		<b>1676</b>	<b>1800</b>	<b>2143</b>	<b>1825</b>	<b>1506</b>	<b>1653</b>	<b>1946</b>	<b>2251</b>	<b>2251</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>4166</b>	<b>3145</b>	<b>3145</b>	<b>3145</b>
<b>Capital Improvements</b>																							
Property Acquisition		0	550																				
<b>Capital Improvement Projects</b>																							
Vehicle and Equipment Replacement	11	0	313	161	33	208	82	130	130	130	130	130	130	183	130	130	62	130	130	130	130	130	49
Small Capital Projects	12	516	325	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250
Infrastructure Improvements	13	56	109	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	247	0	0	133	212	259	100	80	53	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant Equipment Rehabilitation	15	229	571	1060	200	600	600	600	600	200	600	600	600	600	200	600	600	600	600	200	600	600	600
Atomospheric Vaporizer Lease	16	20	20	20	20	20	20	20	25	25	0	0	0	0	0	0	0	0	0	0	0	0	0
MCC Replacements	17	140	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	40	40	40	40	40	40	40	40	40	40	40	40	40	40	300	40	40	40	40	40	40	40
Unox Deck Replacements*	19	100	100	100	100	100	100	100	100	100	0	0	0	0	0	0	0	0	0	0	0	0	0
DuPage River Salt Creek Work Group Assmt for Watershed Projects	20	289	260	260	260																		
Electric Service Distribution System Rehabilitation Project																							
Engineering		0	0																				
Construction		500	0																				
RAS Pump Station Rehabilitation*		79	0																				
Biosolids Dewatering Improvement Project																							
Engineering		17	0																				
Construction		1392	0																				
Primary Clarifier & Gravity Thickener Improvements Project	21																						
Engineering		243	600																				
Construction		0	6,000																				
Electronic O&M Manuals	22		380																				
Bemis Road, Administrative Parking Lot Improvements, and Plant/CSO Resurfacing	23		1100																				
Facility Plan				200					200					200					200				
RAS Mag Meter Replacement*				60																			
Primary Sludge Direct Digester Feed				400																			
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														
<b>Anticipated Future Projects per the 20 Year 2013 Facility Plan.</b>																							
Biological Nutrient Removal										30000													
Project Total		3867	9958	2791	2276	7070	6391	6690	2235	31388	1260	1260	1260	1513	1210	1520	1192	1260	1460	1210	1260	1260	1179
<b>IFT/DEBT SERVICES / PROJ TOTAL</b>		<b>5543</b>	<b>12308</b>	<b>4934</b>	<b>4101</b>	<b>8576</b>	<b>8044</b>	<b>8636</b>	<b>4486</b>	<b>33639</b>	<b>5426</b>	<b>5426</b>	<b>5426</b>	<b>5679</b>	<b>5376</b>	<b>5686</b>	<b>5358</b>	<b>5426</b>	<b>5626</b>	<b>5376</b>	<b>4405</b>	<b>4405</b>	<b>4324</b>
<b>Cash on Hand 1/1</b>		<b>4844</b>	<b>4994</b>	<b>2833</b>	<b>2099</b>	<b>2222</b>	<b>222</b>	<b>1309</b>	<b>2058</b>	<													

## CY2023

### FUND 40 CAPITAL FOOTNOTES

(1) **Proceeds From Borrowing (\$6,000,000):**

This line item depicts the borrowing in CY2023 to help fund the Primary Clarifier Rehabilitation Project. The total amount being requested to borrow is estimated to be \$6,000,000. The 20-year Debt payment is scheduled to begin in CY2024.

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

In CY2018 the EOC approved the Authority to enter into a Demand Load Response program. Since we have the ability to use the backup generators to remove ourselves from the power grid, the power companies ask that we remain available to do so in the event their demand is too high for any given period. For remaining available to do so we are granted some revenue. This is a 6-year program and will end in CY2023, at which point it may be renewed.

(3) **Leachate Revenue (\$17,000):**

For many years the Authority has been accepting leachate from Waste Management. Leachate is water drained from closed landfills, and is generally inert in nature. Historically, the Authority saw a revenue of anywhere between \$100,000 upwards some years to near \$200,000. Leachate flow is heavily dependent on rainfall, so if less than average precipitation amounts are experienced, there will be a decrease in leachate revenue, and likewise for higher amounts of rainfall. Unfortunately, over the course of 2022, the Authority has realized a significant decline in the amount of leachate being brought in. This is mostly related to hauling logistics, and that Waste Management has been building direct pipelines from closed landfills to wastewater treatment plants, all of which are closer geographically to the landfills than the Authority.

(4) **Fats Oil & Grease (FOG)/Industrial Waste Tipping Fees (\$100,000)**

In CY2016 upon the completion of the Combined Heat and Power Engines and the FOG receiving station, the EOC approved the acceptance of these materials in order to generate revenue (\$0.05/gallon). The program was put on a moratorium in August 2017 during a major biological upset, but was restarted again in April 2018 after thorough research into proper methods. Historically, \$75,000 had been budgeted for revenue, but as the program has grown so has revenue, allowing this budgetary number to be increased.

**(5) Cell Tower Revenue (\$63,600):**

In CY2016 the Authority and the Village of Glen Ellyn negotiated with TowerCo to build a new tower capable of accepting up to four carriers. The new tower was built in CY2017, and added Verizon as a carrier, therefore adding our anticipated revenue from leasing the land for the cellular tower. In CY2019 TowerCo/the Village allowed for T-Mobile to also be added, increasing the revenue from about \$53,000/year to \$75,000/year. However, T-Mobile still has yet to install their equipment, so the additional revenue has not been seen. There is no anticipated date for the equipment installation either, so a conservative number was chosen for this revenue item. This could be increased if an additional carrier signs onto the tower, as there is still room for one more carrier.

**(6) Operating Surplus Transfers (\$155,452):**

The EOC approved the audit reported CY2021 O&M surplus to be transferred to the Capital Fund 40 at the June 9, 2022 meeting.

**(7) Capital Fund Contributions (\$3,760,663):**

The Capital Improvement Fund 40 relies on dedicated contributions from both communities to support GWA capital expenses. The current rate of increase for the Capital Fund is calculated at 1.25% annually. In prior years, this increase was variable, but starting in CY2018 it was targeted to be a constant 1% increase annually. In CY2022 it was realized the target needed to be higher, hence the 1.25% beginning in CY2023. Due to inflation, price material escalations, and other market factors – the contribution increase may need to be increased in the near future to account for future projects.

**(8) Anaerobic Digester Improvement Project Debt Payment (\$637,001):**

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

**(9) Biosolids Dewatering Improvements Project Debt Payment (\$142,175):**

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

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

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

**(11) Rolling Stock (\$313,00):**

GWA had budgeted to replace a F250 Pickup/Plow truck in CY2022, however, due to supply chain issues, the Authority was advised this purchase would not be possible – and is therefore deferred to CY2023. In addition, the Authority plans to replace its crane truck in CY2023, as the existing crane truck is nearing the end of its useful life, and it is a heavily used piece of equipment.

**(12) Small Capital Improvements (\$325,000):**

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

**(13) Infrastructure Improvements (\$109,000):**

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

**(14) Roof Replacements (\$0):**

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

**(15) Plant Equipment Rehabilitation (\$570,730):**

This cost center provides for various equipment rehabilitations throughout the GWA Facilities, such as work on sewers and lift stations, and rehabilitating existing equipment. Specifically, in CY2023, the Authority intends to perform some significant rehabilitation to its interceptors, as a considerable need for it was revealed in a recent study performed in CY2021

**(16) Atmospheric Vaporizer Lease (\$20,000)**

In CY2017 the Authority decommissioned its aging cryogenic plant that was used to create pure oxygen and begin hauling in liquid oxygen produced offsite. In order to meet the needs of this new process,

atmospheric vaporizers were leased, as it was determined more cost effective to lease them than purchase them.

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

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

**(18) Program Logic Controller (PLC) Replacements (\$40,000)**

Sufficient replacement funds should be established to support the rehabilitation, repair, and replacement efforts necessary to ensure the continued future reliability of the aging instrumentation and control equipment, as well as to take advantage of new technology. Based on the estimated replacement costs provided, it is recommended that the Authority budget to replace all of the identified equipment over the next ten years. In addition, it is recommended that as part of each capital improvements project that the Authority completes that the PLC's identified be incorporated into the scope of the project. The overall budgeted values should then be updated based on the improvements that have been completed at the end of each year. Typically, the capital fund would designate \$130,000 per year for this item. However, after purchasing new PLC's and having them installed in CY2021 for a cost of \$216,000, this item has been lowered to \$40,000 per year in order to begin budgeting for future years.

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

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

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

The project initiatives that the East / West Branch DuPage River & Salt Creek watersheds are providing to the IEPA are imperative to the impacts of the nutrient standards relating to point source dischargers. The work

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

**(21) Primary Clarifier Improvements Project Engineering & Construction (Phase 1 & 2) (\$600,000 and \$6,000,000)**

This project consists of three separate projects that were broken down individually in previous budgets (Primary Clarifier Improvements, Primary Grit Odor Control Improvements [Phase 1 & 2], and Gravity Thickener Improvements. These projects were combined due to an economy of scale due to their adjacent locations within the plant, and similar scope of work. Below are individual descriptions of the projects that are now combined into one:

As part of the 2018 Facility Plan, a comprehensive Odor study was performed, with one of the recommendations being to construct additional odor control measures at the preliminary treatment processes. Preliminary treatment processes are typically major sources of odor emissions for liquid stream treatment, and generally consist of raw sewage pumps, grit removal, and screening. GWA has two separate facilities for raw sewage pumping, screening, and grit removal. The majority of the raw sewage pumping and screening is contained. Additionally, the grit building had the HVAC system replaced as part of the Facilities Improvements Project. The recommendation in the Facility Plan was a two phased approach, in which the first phase would be to install primary clarifier launder covers, which essentially cover the areas of the primary tanks that emit the greatest odors. Phase two proposed to install a complex system that would draw the air out from under those covers, and treat it in a biological system that would remove the odorous components of the air. However, phase two was a multi-million-dollar effort, and due to other recent improvements, it may no longer be necessary. Therefore, at this time, the Authority is planning to move forward with phase one, which will require outside consultant engineering to assist in design, and a public bidding process for installation. If the

phase one improvements do not prove to be completely successful for mitigating odors, the Authority can evaluate moving into phase two.

Also as part of the 2018 Facility Plan, recommendations were put together to continually plan to replace existing equipment as it exceeds its recommended useful life. Although existing equipment may still be functional, as it passes the age of its recommended useful life, it is prone to failure. If failure occurs, the Authority could be at risk of violating its permit, or having to perform emergency repairs that may be more costly. In 2022, the plan calls out to rehabilitate the Gravity Sludge Thickener. Portions of the work would be performed in-house, and would consist of evaluating the purchase of a new cover, replacing the collector, the drive, and motor. A breakdown of the individual equipment costs is located in the facility plan.

Primary treatment at the GAWTF includes two circular primary sedimentation tanks which perform solids and organic removal prior to biological treatment. Effluent from these clarifiers is combined with RAS from the intermediate clarifiers and split between the carbonaceous stage of the secondary treatment process. Primary sludge is pumped from the bottom of the clarifiers to the gravity sludge thickener. Scum is skimmed from the top of the primary clarifiers and is discharged via scum pots to a Lakeside wedge wire scum screen before being disposed of in the landfill. All gates at the primary diversion structure are original to construction of the plant. Due to the age of the equipment, a capital replacement project has been developed for the primary clarifier mechanisms, primary sludge pumping equipment, associated electrical work, as well as general site work. The complexity of the design of these improvements will require an outside design consultant, and some assistance with construction engineering. Since this work would be located in the same vicinity as the Primary Grit Odor Control Improvement, these two projects would be tied together for economy of scale.

Budget CY2023  
 Glenbard Treatment Facility  
 Fund 40 Capital Plan  
 Capital Improvements Detail

	Estimated CY2022	Budgeting CY2023
PROCEEDS FROM BORROWING	1,391,855	4,000,000
INVESTMENT INCOME	20,000	20,000
CONNECTION FEES - GLEN ELLYN	25,000	25,000
CONNECTION FEES - LOMBARD	56,000	50,000
ENERNOC DEMAND RESPONSE PROGRAM	26,000	26,000
LEACHATE REVENUE	60,000	17,000
FATS OIL & GREASE (FOG) / INDUSTRIAL WASTE TIPPING FEES	150,000	100,000
CELL TOWER REVENUE	63,600	67,416
OPERATING SURPLUS TRANSFERS	155,452	50,000
PRETREATMENT FINES	0	0
RENEWABLE ENERGY CREDITS	30,000	30,000
MISCELLANEOUS REVENUE	1,000	1,000
EQUIPMENT REPLACEMENT FUND		
	GLEN ELLYN - 45.11%	1,686,820
	LOMBARD - 54.89%	1,696,247
<b>REVENUES TOTAL:</b>	<b>5,693,142</b>	<b>8,147,079</b>
<b>PRINCIPAL &amp; INTEREST:</b>		
IEPA FIP PRINCIPAL	749,300	762,470
IEPA FIP INTEREST	273,169	258,393
IEPA BIOSOLIDS PRINCIPAL	11,183	109,224
IEPA BIOSOLIDS INTEREST	4,931	32,951
IEPA DIGESTER PRINCIPAL	587,599	602,381
IEPA DIGESTER INTEREST	49,402	34,621
<b>PRINCIPAL &amp; INTEREST TOTALS:</b>	<b>1,675,583</b>	<b>1,800,040</b>
<b>CAPITAL IMPROVEMENTS</b>		
PROPERTY ACQUISITION		
	SPENT/ESTIMATED TO SPEND	0
		550,000
<b>CAPITAL IMPROVEMENT PROJECTS</b>		
VEHICLE AND EQUIPMENT REPLACEMENT	0	313,000
SMALL CAPITAL PROJECTS	516,103	325,000
INFRASTRUCTURE UPGRADES	55,500	109,000
ROOF REPLACEMENTS	247,185	0
PLANT EQUIPMENT REHABILITATION	229,000	570,730
CRYO MAINTENANCE/ATMOSPHERIC VAPORIZER PURCHASE OR LEASE	20,000	20,000
MCC REPLACEMENTS	140,000	140,000
PLC REPLACEMENTS	40,000	40,000
UNOX DECK REPLACEMENTS	100,000	100,000
DUPAGE RIVER SALT CREEK WORKGROUP ASSESSMENT	288,888	259,999
ELECTRONIC O&M MANUALS	0	380,000
ADMINISTRATION PARKING LOT AND PLANT (MAIN & CSO) RESURFACING	0	1,100,000
PRIMARY CLARIFIER & GRAVITY THICKENER REHABILITATION ENGINEERING	243,000	600,000
PRIMARY CLARIFIER & GRAVITY THICKENER REHABILITATION CONSTRUCTION	0	6,000,000
RAS PUMP STATION REHABILITATION	78,889	0
BIOSOLIDS DEWATERING EQUIPMENT REPLACEMENT ENGINEERING	17,284	0
BIOSOLIDS DEWATERING EQUIPMENT REPLACEMENT CONSTRUCTION	1,391,855	0
ELECTRIC SERVICE DISTRIBUTION SYSTEM REHABILITATION PROJECT CON. ENG	0	0
ELECTRIC SERVICE DISTRIBUTION SYSTEM REHABILITATION PROJECT	499,673	0
<b>CAPITAL IMPROVEMENTS TOTALS:</b>	<b>3,867,377</b>	<b>9,957,729</b>
<b>PRINCIPAL &amp; INTEREST / CAPITAL IMPROVEMENTS TOTALS</b>	<b>5,542,960</b>	<b>12,307,769</b>



**Glenbard Wastewater Authority  
CY2023 Small Capital Improvement  
40 580120**

Designation	Recommendations	CY22 Budgeted	CY22 Estimated	CY23 Budgeting
	Miscellaneous Office Furniture Upgrades	2,000	2,000	2,000
	Property Demolition	60,000	38,650	0
	Solar Feasibility Study	0	0	30,000
	Interior LED Lighting	0	0	30,000
	Health & Wellness- Exercise Equipment Upgrades	1,000	1,000	1,000
	Software Upgrades (OS & Application)	6,000	5,000	6,000
	Workstation Replacements SCADA & LAN	2,000	2,000	2,000
	Generator Battery Replacement	10,000	0	0
	UPS Battery Replacement	10,000	0	0
	CNC Machine	20,000	0	0
	Metal Cutting Bandsaw	15,000	15,000	0
	Final RAS Header Repair	0	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	10,000
	Screw Pump - Lower Bearing Replacement	10,000	0	10,000
	Property Boundary Landscape Clearing/Improvements	8,000	0	8,000
	Rehabilitate/Replace Instrument Air Compressor	60,000	0	60,000
	Acquired Property Fence Line	53,000	53,000	0
	UVT Study	15,000	24,000	0
	Fire Alarm System Upgrade	235,000	190,500	0
	Admin HVAC Humidity Fix	20,000	0	20,000
	UNOX LEL Monitoring Equipment Replacement	0	0	20,000
	UHF Two-Way Radio/Battery Replacement	0	0	20,000
	Arc Flash Protectice Suit/Headgear/Gloves	0	0	5,000
	FOG Feed and Digester Transfer Flow Meter Replacement	0	0	20,000
	UV System Toriodal Transformers		0	40,000
	Miscellaneous Laboratory Equipment	6,000	0	6,000
	<b>Grand Total</b>	<b>\$578,000</b>	<b>\$516,103</b>	<b>\$325,000</b>

**Glenbard Wastewater Authority  
CY2023 Infrastructure Improvement  
40 580140**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>CY22 Estimated</b>	<b>CY23 Budgeting</b>
	Campus Surveillance System Design	20,000	0	20,000
	Campus Surveillance System Installation	0	0	50,000
	Remote Sites Cellular Radio Replacement	40,500	40,500	0
	Cisco 2911 Integrated Services Router Replacement	5,000	5,000	0
	Distribution System PM/Testing Development	15,000	0	15,000
	Routine Interior Painting (see schedule)	20,000	0	24,000
	Roof Replacement Consulting	10,000	10,000	0
	<b>Grand Total</b>	<b>\$110,500</b>	<b>\$55,500</b>	<b>\$109,000</b>

**Glenbard Wastewater Authority  
CY2023 Plant Equipment Rehabilitation  
40 580150**

<b>Designation</b>	<b>Recommendations</b>	<b>CY22 Budgeted</b>	<b>CY22 Estimated</b>	<b>CY23 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.)	350,000	45,000	310,730
	Collection System Rehabilitaiton Engineering	55,000	77,000	50,000
	Digester Condensate Drain Replacement	15,000	0	0
	Digester Cleaning	0	0	70,000
	Digester Mixing Pump Rebuild	15,000	0	0
	Primary Check Valve Replacement	10,000	0	0
	Siloxane and Hydrogen Sulfide Media Replacement	100,000	82,000	100,000
	Grit Chamber Rehabilitation - Steel, Redwood, Chain & Sprockets	5,000	5,000	5,000
	Concrete Lining System	10,000	0	10,000
	Annual Lift Station Rehabilitation Funding	50,000	0	0
	<b>Grand Total</b>	<b>\$635,000</b>	<b>\$229,000</b>	<b>\$570,730</b>

**Glenbard Wastewater Authority Roof Replacement Schedule**  
**CY 2023 -- Roof Replacement Cost Based on \$34.21836288/ 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, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	1,500	Expired	2019	2022	\$ 49,353
J	Pump & Metering	1996		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	1,224	Expired	2019	2022	\$ 40,272
N	Warehouse	1998		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	2 - 3	Existing Type	2,490	Expired	2019	2022	\$ 81,927
CSO-C	Tin Shed	unknown	Leaks	unknown		Standing Metal Seam	1,024	Expired	2019	2022	\$ 33,692
B	Raw Pump	2008		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	3,575	Expired	2022	2025	\$ 132,313
U	Digesters	2005/2008		White, Thermoplastic (TPO) Fully Adhered EPDM	6 - 10	Existing Type	5,500	Expired	2022	2026	\$ 211,701
S	Maint. Shop	2008		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	6 - 10	Existing Type	6,460	Expired	2022	2027	\$ 258,598
Q	Cryo	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	5 - 10	Existing Type	2,400	2020	2022	2028	\$ 99,916
D	Pri. Diversion	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	207	2020	2022	2029	\$ 8,963
F	Unox	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	608	2020	2022	2029	\$ 26,325
H	Screw	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	1,020	2020	2022	2029	\$ 44,163
P	Truck Bay (Lower Roof)	2010		Fully adhered white, TPO		Existing Type	323	Expired	2022	2030	\$ 14,544
P	FOG Tank (Lower Roof)	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	722	2020	2022	2030	\$ 32,511
R	Admin	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	5 - 8	Existing Type	6,996	2022	2022	2031	\$ 327,624
C	Grit	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	1,227	2022	2022	2032	\$ 59,759
V	CoGen	2012	Leaks	4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	10 - 15	Existing Type	2,552	2022	2019	2032	\$ 124,291
CSO-A	A Raw Pump (South Building)	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	3,025	2022	2022	2033	\$ 153,221
CSO-B	B Grit (North Building)	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	1,600	2022	2022	2033	\$ 81,042
Y	CHP	2016		Black/White Fully adhered, TPO		Existing Type	3,948	2026	2022	2034	\$ 207,971
LS-St. Ch	St. Charles Rd LS	2011		Standing Metal Seam		Existing Type	896	2021	2022	2040	\$ 59,722
LS-VV	Valley View LS	2015		Standing Metal Seam		Existing Type	2,500	2025	2022	2040	\$ 166,635
T	CRAS / Electronics	2018		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,915	2028	2038	2048	\$ 265,908
P	Press (Upper Roof)	2018		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,750	2028	2038	2048	\$ 250,857
O	UV	2019		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	4,250	2029	2039	2049	\$ 403,195
Z	SRI	2019		Asphalt Shingle		Existing Type	1,000	2029	2039	2049	\$ 94,869
L	Filter	2020		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	2 - 3	Existing Type	12,912	2030	2019	2050	\$ 1,273,952
E	Scum	2021		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	1 - 5	Existing Type	1,050	2031	2019	2051	\$ 107,741
G	ATAD	2021		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	540	2031	2019	2051	\$ 55,410

price increase year over year 1.04  
CURRENT Budget Year 2023

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

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)	2023	\$ 29,799	\$ -	\$ 37,051	\$ 37,051	HOLD	\$ 264,000
644	2012	Crane Truck	2023	\$ 122,375	\$ -	\$ 152,158	\$ 275,000		
642	2010	Dodge Grand Caravan	2024	\$ 19,916	\$ -	\$ 26,279	\$ 26,279	2022	\$ -
646	2014	F350 Maintenance Truck	2024	\$ 62,816	\$ -	\$ 76,572	\$ 76,572	2023	\$ 313,000
647	2014	F450 Dump Truck with Plow	2024	\$ 47,052	\$ -	\$ 57,356	\$ 57,356	2024	\$ 161,000
637	2009	Bobcat Skidsteer	2025	\$ 24,018	\$ -	\$ 32,972	\$ 32,972	2025	\$ 33,000
611	2004	Volvo Semi-Tractor	2026	\$ 76,425	\$ -	\$ 118,151	\$ 118,151	2026	\$ 208,000
648	2015	Explorer (Director's Vehicle - 7 year cycle)	2026	\$ 27,659	\$ -	\$ 34,390	\$ 34,390	2027	\$ 82,000
633	2006	Godwin 8" Trailer Mounted Pump	2026	\$ 37,181	\$ -	\$ 55,249	\$ 55,249	2028	\$ 31,000
649	2015	F350 with Utilimaster Body (Electric)	2027	\$ 35,875	\$ -	\$ 45,498	\$ 45,498	2029	\$ 101,000
TBN	2017	Polaris Gem eM1400 (Dump Bed Cart)	2027	\$ 14,532	\$ -	\$ 17,714	\$ 17,714	2030	\$ 60,000
TBN	2017	Polaris Gem eM1400 (Cart)	2027	\$ 14,831	\$ -	\$ 18,079	\$ 18,079	2031	\$ -
605	2016	C-Max Hybrid (Pretreatment)	2028	\$ 24,294	\$ -	\$ 30,811	\$ 30,811	2032	\$ 241,000
625	2016	Vac-Tron Vacuum Trailer with Jetter	2029	\$ 77,497	\$ -	\$ 100,251	\$ 100,251	2033	\$ -
630	2006	Tandem Dump Trailer	2030	\$ 37,181	\$ -	\$ 59,803	\$ 59,803	2034	\$ -
627	2020	Ford Utilimaster Low Cube (Electrical - orig. 2017)	2032	\$ 46,000	\$ -	\$ 58,339	\$ 58,339	2035	\$ 62,000
610	2002	John Deere Wheel Loader	2032	\$ 86,500	\$ -	\$ 156,683	\$ 156,683	2036	\$ -
600	2017	Bobcat 250 EFI (Mounted on Crane Truck)	2032	\$ 4,570	\$ -	\$ 6,151	\$ 6,151	2037	\$ -
606	2017	Millermatic 350P w/Gun Push-Pull XR-A Aluma-Pro	2032	\$ 5,699	\$ -	\$ 7,670	\$ 7,670	2038	\$ -
620	2017	Miller TIG/Stick Dynasty 350	2032	\$ 8,946	\$ -	\$ 12,040	\$ 12,040	2039	\$ -
627	2020	Ford F-350 XL 4x2 Chassis Cab w/enclosed utility body (Electric)	2035	\$ 45,468	\$ -	\$ 61,194	\$ 61,194	2040	\$ -
612	2021	Daewoo Fork Lift	2041	\$ 32,646	\$ -	\$ 48,510	\$ 48,510	2041	\$ 49,000
	2022	Trailer	HOLD	\$ 15,000		\$ 17,575	\$ 17,575	2042	\$ -
628	1985	Bridgeport Vertical Milling Machine	HOLD	\$ 3,750	\$ -	\$ 8,280	\$ 8,280	2043	\$ -
623	1993	MEC Scissor Lift	HOLD	\$ 3,950	\$ -	\$ 7,444	\$ 7,444	2044	\$ -
617	1997	Pace Trailer (Confined Space)	HOLD	\$ 29,687	\$ -	\$ 51,686	\$ 51,686	2045	\$ -
616	2001	Ingersol-Rand Trailer Air Compressor	HOLD	\$ 15,000	\$ -	\$ 24,127	\$ 24,127	2046	\$ -
618	2003	Miller Trailblazer Welding Machine (Crane Truck)	HOLD	\$ 6,823	\$ -	\$ 10,548	\$ 10,548	2047	\$ -
632	2006	Doosan/Daewoo Fork Lift	HOLD	\$ 27,200	\$ -	\$ 39,625	\$ 39,625	2048	\$ -
635	2007	Salt Dog Salt Spreader	HOLD	\$ 3,456	\$ -	\$ 4,936	\$ 4,936	2049	\$ -
638	2009	Bobcat Skid Steer Backhoe Attachment	HOLD	\$ 6,683	\$ -	\$ 9,174	\$ 9,174	2050	\$ -
641	2009	Bobcat Skid Steer Sweeper Attachment	HOLD	\$ 2,403	\$ -	\$ 3,299	\$ 3,299	2051	\$ -
629	2013	Knuth Metal Cutting Lathe	HOLD	\$ 10,595	\$ -	\$ 13,437	\$ 13,437	2052	\$ -
619	2017	Miller Spectrum Plasma Cutting Machine	HOLD	\$ 1,725	\$ -	\$ 2,021	\$ 2,021	2053	\$ -
645	2012	Transfer Flow Fuel Tanks (Unleaded/Diesel on 643)	HOLD	\$ 2,443	\$ -	\$ 3,160	\$ 3,160	2054	\$ -
620*	1993	Miller - Shopmaster 300 Welding Generator (TIG)	HOLD	\$ 2,300	\$ -	\$ 4,334	\$ 4,334	2055	\$ -
606*		New MIG Welder	HOLD		\$ -	\$ -	\$ -	2056	\$ -
615	2001	Mersino 4" Trailer Mounted Pump	HOLD	\$ 32,730	\$ -	\$ 52,644	\$ 52,644		\$ -
621	2003	Alladin Hot Water Pressure Washer	HOLD	\$ 7,359	\$ -	\$ 11,377	\$ 11,377		\$ -

# Appendix

CY2023

GLENBARD WASTEWATER AUTHORITY EQUIPMENT REPLACEMENT FUND

FUND 40		Actual CY21 Bdgt	Approved CY22 Bdgt	Estimated CY22 Bdgt	Budgeting CY23 Bdgt
5966	<b>Equipment Replacement Flow Split - Total = Half of the Whole</b>	<b>1,838,730</b>	<b>1,857,118</b>	<b>1,857,118</b>	<b>1,880,332</b>
	* Glen Ellyn Flow Split - 40.21%	745,605	758,261	758,261	756,081
	* Lombard Flow Split - 59.79%	1,093,125	1,098,856	1,098,856	1,124,250
	<b>Equipment Replacement Split in Equity - Total = Half of the Whole</b>	<b>1,838,730</b>	<b>1,857,118</b>	<b>1,838,730</b>	<b>1,880,332</b>
	Glen Ellyn Flow Split - 50%	919,365	928,559	928,559	940,166
	Lombard Flow Split - 50%	919,365	928,559	928,559	940,166
	<b>Total</b>	<b>3,677,461</b>	<b>3,714,235</b>	<b>3,695,848</b>	<b>3,760,663</b>

				Total Contributions	Percentage by Contribution
<b>Total Glen Ellyn Equipment Replacement Fund Contribution:</b>		<b>1,664,970</b>	<b>1,686,820</b>	<b>1,686,820</b>	<b>45.11%</b>
<b>Total Lombard Equipment Replacement Fund Contribution:</b>		<b>2,012,490</b>	<b>2,027,415</b>	<b>2,027,415</b>	<b>54.90%</b>

\* Indicates Current 5 Year Avg. Flow Split for CY2023

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

Glenbard Wastewater Authority  
Equipment Replacement Fund

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

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

**Original Fund 40 FY1998 through FY2010**

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

**Intermediate Capital Funding FY2011 through FY2013**

Fiscal Year	Division 40 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(2012)	1,467,400.00	264,000.00	151,800.00	68,200.00	147,400.00	45,100.00	45,100.00	11,000.00	2,200,000.00	0%	\$ 1,067,340	\$ 1,132,660	\$ 32,290,539.00
FY(2013)	1,600,800.00	288,000.00	165,600.00	74,400.00	160,800.00	49,200.00	49,200.00	12,000.00	2,400,000.00	8%	\$ 1,160,788	\$ 1,239,212	\$ 34,690,539.00
<b>TOTALS</b>	<b>\$ 3,068,200.00</b>	<b>\$ 552,000.00</b>	<b>\$ 317,400.00</b>	<b>\$ 142,600.00</b>	<b>\$ 308,200.00</b>	<b>\$ 94,300.00</b>	<b>\$ 94,300.00</b>	<b>\$ 23,000.00</b>	<b>\$ 4,600,000.00</b>		<b>\$ 2,228,127.76</b>	<b>\$ 2,371,872.24</b>	

**Fund 40 FY2014 through CY2030**

Fiscal Year	Glen Ellyn Split 50/50	Lombard Split 50/50	Split 1/2 Half of Actual	Glen Ellyn Split By Flow	Lombard Split By Flow	% Flow Split By Partner	1/2 Half of Actual	Actual Contributions	Percentage Increase	Total Glen Ellyn	Total Lombard	Accumulated Funding
SY(2014)	490,050.00	490,050.00	980,100.00	459,666.90	520,433.10	46.90 / 53.10	980,100.00	1,960,200.00	-38%	\$ 949,716.90	\$ 1,010,483.10	\$ 39,350,739.00
CY(2015)	816,750.00	816,750.00	1,633,500.00	766,111.50	867,388.50	46.90 / 53.10	1,633,500.00	3,267,000.00	40%	\$ 1,582,861.50	\$ 1,684,138.50	\$ 42,617,739.00
CY(2016)	832,500.00	832,500.00	1,665,000.00	768,564.00	896,436.00	46.16 / 53.84	1,665,000.00	3,330,000.00	2%	\$ 1,601,064.00	\$ 1,728,936.00	\$ 45,947,739.00
CY(2017)	850,000.00	850,000.00	1,700,000.00	769,250.00	930,750.00	45.25 / 54.75	1,700,000.00	3,400,000.00	2%	\$ 1,619,250.00	\$ 1,780,750.00	\$ 49,347,739.00
CY(2018)	875,000.00	875,000.00	1,750,000.00	777,875.00	972,125.00	44.45 / 55.55	1,750,000.00	3,500,000.00	3%	\$ 1,652,875.00	\$ 1,847,125.00	\$ 52,847,739.00
CY(2019)	883,750.00	883,750.00	1,767,500.00	752,248.00	1,015,252.00	42.56 / 57.44	1,767,500.00	3,535,000.00	1.0%	\$ 1,635,998.00	\$ 1,899,002.00	\$ 56,382,739.00
CY(2020)	910,262.50	910,262.50	1,820,525.00	746,597.30	1,073,927.70	41.01/58.99	1,820,525.00	3,641,050.00	3.0%	\$ 1,656,859.80	\$ 1,984,190.20	\$ 60,023,789.00
CY(2021)	919,365.13	919,365.13	1,838,730.25	745,605.12	1,093,125.13	40.55/59.45	1,838,730.25	3,677,460.50	1.0%	\$ 1,664,970.24	\$ 2,012,490.26	\$ 63,701,249.50
CY(2022)	928,558.78	928,558.78	1,857,117.55	758,261.10	1,098,856.46	40.83/59.17	1,857,117.55	3,714,235.11	1.0%	\$ 1,686,819.87	\$ 2,027,415.23	\$ 67,415,484.61
CY(2023)*	940,165.76	940,165.76	1,880,331.52	756,081.30	1,124,250.22	40.21/59.79	1,880,331.52	3,760,663.04	1.25%	\$ 1,696,247.07	\$ 2,064,415.98	\$ 71,176,147.65
CY(2024)	951,917.83	951,917.83	1,903,835.67	761,534.27	1,142,301.40	40/60	1,903,835.67	3,807,671.33	1.25%	\$ 1,713,452.10	\$ 2,094,219.23	\$ 74,983,818.98
CY(2025)	963,816.81	963,816.81	1,927,633.61	771,053.44	1,156,580.17	40/60	1,927,633.61</					



CY(2034)	1,077,828.79	1,077,828.79	2,155,657.59	862,263.04	1,293,394.55	40/60	2,155,657.59	4,311,315.18	1.25%	\$ 1,940,091.83	\$ 2,371,223.35	\$ 115,778,970.52
CY(2035)	1,091,301.65	1,091,301.65	2,182,603.31	873,041.32	1,309,561.99	40/60	2,182,603.31	4,365,206.62	1.25%	\$ 1,964,342.98	\$ 2,400,863.64	\$ 120,144,177.14
CY(2036)	1,104,942.93	1,104,942.93	2,209,885.85	883,954.34	1,325,931.51	40/60	2,209,885.85	4,419,771.70	1.25%	\$ 1,988,897.27	\$ 2,430,874.44	\$ 124,563,948.84
CY(2037)	1,118,754.71	1,118,754.71	2,237,509.42	895,003.77	1,342,505.65	40/60	2,237,509.42	4,475,018.85	1.25%	\$ 2,013,758.48	\$ 2,461,260.37	\$ 129,038,967.68
CY(2038)	1,132,739.15	1,132,739.15	2,265,478.29	906,191.32	1,359,286.97	40/60	2,265,478.29	4,530,956.58	1.25%	\$ 2,038,930.46	\$ 2,492,026.12	\$ 133,569,924.27
CY(2039)	1,146,898.38	1,146,898.38	2,293,796.77	917,518.71	1,376,278.06	40/60	2,293,796.77	4,587,593.54	1.25%	\$ 2,064,417.09	\$ 2,523,176.45	\$ 138,157,517.81
CY(2040)	1,161,234.61	1,161,234.61	2,322,469.23	928,987.69	1,393,481.54	40/60	2,322,469.23	4,644,938.46	1.25%	\$ 2,090,222.31	\$ 2,554,716.15	\$ 142,802,456.26
CY(2041)	1,175,750.05	1,175,750.05	2,351,500.09	940,600.04	1,410,900.06	40/60	2,351,500.09	4,703,000.19	1.25%	\$ 2,116,350.09	\$ 2,586,650.10	\$ 147,505,456.45
CY(2042)	1,190,446.92	1,190,446.92	2,380,893.85	952,357.54	1,428,536.31	40/60	2,380,893.85	4,761,787.69	1.25%	\$ 2,142,804.46	\$ 2,618,983.23	\$ 152,267,244.15
CY(2043)	1,205,327.51	1,205,327.51	2,410,655.02	964,262.01	1,446,393.01	40/61	2,410,655.02	4,821,310.04	1.25%	\$ 2,169,589.52	\$ 2,651,720.52	\$ 157,088,554.18
<b>TOTALS</b>	<b>\$ 11,037,136.80</b>	<b>\$ 11,037,136.80</b>		<b>\$ 10,256,139.54</b>	<b>\$ 13,769,863.09</b>			<b>\$ 64,159,907.15</b>		<b>\$ 65,575,861.37</b>	<b>\$ 80,207,442.71</b>	

\* Indicates Actual 5 Year Flow Split

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

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

**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>
CY23*	637,001	1,020,863	142,175	1,800,039
CY24	637,001	1,020,863	142,175	1,800,039
CY25	318,501	1,020,863	142,175	1,481,539
CY26		1,020,863	142,175	1,163,038
CY27		1,020,863	142,175	1,163,038
CY28		1,020,863	142,175	1,163,038
CY29		1,020,863	142,175	1,163,038
CY30		1,020,863	142,175	1,163,038
CY31		1,020,863	142,175	1,163,038
CY32		1,020,863	142,175	1,163,038
CY33		1,020,863	142,175	1,163,038
CY34		1,020,863	142,175	1,163,038
CY35		1,020,863	142,175	1,163,038
CY36		1,020,863	142,175	1,163,038
CY37		1,020,863	142,175	1,163,038
CY38		1,020,863	142,175	1,163,038
CY39		1,020,863	142,175	1,163,038
CY40			142,175	142,175
CY41			142,175	142,175
CY42			142,175	142,175
CY43			142,175	142,175
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>3,503,506</b>	<b>18,350,361</b>		<b>23,107,803</b>

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

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

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

<u>Fiscal Year</u>	<u>Due Date</u>	<u>Beginning Balance</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Interest Rate %</u>	<u>Total Payment</u>	<u>Ending Balance</u>
FY 2011	7/29/2010	\$7,167,105.82	\$179,436.51	\$81,035.93	2.50	\$260,472.44	\$6,987,669.31
	1/29/2011	\$6,987,669.31	\$181,679.47	\$78,792.97	2.50	\$260,472.44	\$6,805,989.84
FY 2012	7/29/2011	\$6,805,989.84	\$183,950.46	\$76,521.98	2.50	\$260,472.44	\$6,622,039.38
	1/29/2012	\$6,622,039.38	\$207,577.05	\$82,721.72	2.50	\$290,298.77	\$6,414,462.33
FY 2013	7/29/2012	\$6,575,454.33	\$210,171.76	\$80,127.01	2.50	\$290,298.77	\$6,365,282.57
	1/29/2013	\$6,365,282.57	\$218,352.18	\$79,522.32	2.50	\$297,874.50	\$6,146,930.39
FY 2014	7/29/2013	\$6,146,930.39	\$221,081.58	\$76,792.92	2.50	\$297,874.50	\$5,925,848.81
	1/29/2014	\$5,925,848.81	\$223,845.10	\$74,029.40	2.50	\$297,874.50	\$5,702,003.71
SY 2014	7/29/2014	\$6,077,402.76	\$226,643.16	\$71,231.34	2.50	\$297,874.50	\$5,850,759.60
CY 2015	1/29/2015	\$5,850,759.60	\$245,366.14	\$73,134.50	2.50	\$318,500.64	\$5,605,393.46
	7/29/2015	\$5,605,393.46	\$248,433.22	\$70,067.42	2.50	\$318,500.64	\$5,356,960.24
CY 2016	1/29/2016	\$5,356,960.24	\$251,538.64	\$66,962.00	2.50	\$318,500.64	\$5,105,421.60
	7/29/2016	\$5,105,421.60	\$254,682.87	\$63,817.77	2.50	\$318,500.64	\$4,850,738.73
CY 2017	1/29/2017	\$4,850,738.73	\$257,866.41	\$60,634.23	2.50	\$318,500.64	\$4,592,872.32
	7/29/2017	\$4,592,872.32	\$261,089.74	\$57,410.90	2.50	\$318,500.64	\$4,331,782.58
CY 2018	1/29/2018	\$4,331,782.58	\$264,353.36	\$54,147.28	2.50	\$318,500.64	\$4,067,429.22
	7/29/2018	\$4,067,429.22	\$267,657.77	\$50,842.87	2.50	\$318,500.64	\$3,799,771.45
CY 2019	1/29/2019	\$3,799,771.45	\$271,003.50	\$47,497.14	2.50	\$318,500.64	\$3,528,767.95
	7/29/2019	\$3,528,767.95	\$274,391.04	\$44,109.60	2.50	\$318,500.64	\$3,254,376.91
CY 2020	1/29/2020	\$3,254,376.91	\$277,820.93	\$40,679.71	2.50	\$318,500.64	\$2,976,555.98
	7/29/2020	\$2,976,555.98	\$281,293.69	\$37,206.95	2.50	\$318,500.64	\$2,695,262.29
CY 2021	1/29/2021	\$2,695,262.29	\$284,809.86	\$33,690.78	2.50	\$318,500.64	\$2,410,452.43
	7/29/2021	\$2,410,452.43	\$288,369.98	\$30,130.66	2.50	\$318,500.64	\$2,122,082.45
CY 2022*	1/29/2022	\$2,122,082.45	\$291,974.61	\$26,526.03	2.50	\$318,500.64	\$1,830,107.84
	7/29/2022	\$1,830,107.84	\$295,624.29	\$22,876.35	2.50	\$318,500.64	\$1,534,483.55
CY 2023	1/29/2023	\$1,534,483.55	\$299,319.60	\$19,181.04	2.50	\$318,500.64	\$1,235,163.95
	7/29/2023	\$1,235,163.95	\$303,061.09	\$15,439.55	2.50	\$318,500.64	\$932,102.86
CY 2024	1/29/2024	\$932,102.86	\$306,849.35	\$11,651.29	2.50	\$318,500.64	\$625,253.51
	7/29/2024	\$625,253.51	\$310,684.97	\$7,815.67	2.50	\$318,500.64	\$314,568.54
CY2025	1/29/2025	\$314,568.54	\$314,568.54	\$3,932.10	2.50	\$318,500.64	\$0.00
<b>Totals</b>			<b>\$7,703,496.87</b>	<b>\$1,538,529.43</b>		<b>\$9,242,026.30</b>	

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

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

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

**Calendar Year 2023  
Position Classification**

<b>ADMINISTRATION</b>	<b>Salary Range</b>	<b>CY 19</b>	<b>CY 20</b>	<b>CY 21</b>	<b>CY 22</b>	<b>CY 23</b>
Executive Director	<b>S</b>	1	1	1	1	1
Assistant Executive Director	<b>Q</b>	1	1	1	1	1
Enviromental Resources Coordinator	<b>I</b>	1	1	1	1	1
Seasonal FTE = .25	<b>D</b>	1	1	1	2	2
Executive Assistant	<b>H</b>	0	0	0	0	1
Administrative Secretary	<b>F</b>	1	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>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.5</b>
<b>FTE Totals</b>		<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.5</b>	<b>4.5</b>
<b>Operations</b>						
Operations Superintendent	<b>N</b>	1	1	1	1	1
Lead Operator	<b>K</b>	N/A	N/A	N/A	N/A	1
Plant Operator I	<b>I</b>	2	2	3	1	0
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	3	2
Operator-in-Training	<b>E</b>	0	0	0	0	1
Operator PT - FTE = 0.2	<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	6.5	6.5
Total Full Time Equivalent (FTE)		18.75	18.75	18.75	19	19

Glenbard Wastewater Authority  
Draft Salary Schedule - January 1, 2023 through December 31, 2023

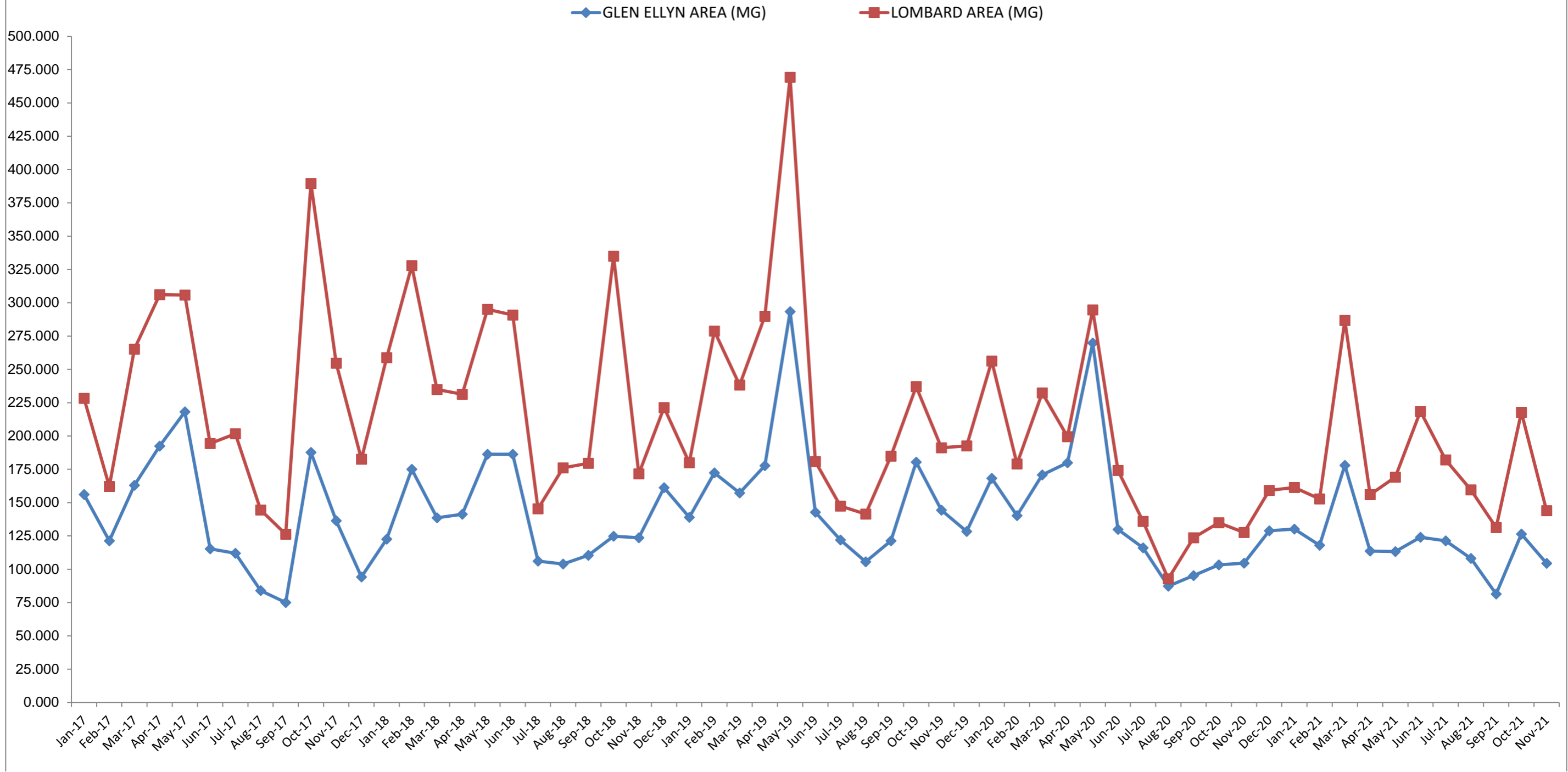
Range	Annualized			Hourly		
	Min	Mid	Max	Min	Mid	Max
A	38,408	48,377	58,323	18.47	23.26	28.04
B	40,284	50,773	61,240	19.37	24.41	29.44
C	42,318	53,350	64,382	20.35	25.65	30.95
D	44,421	55,972	67,524	21.36	26.91	32.46
E	46,659	58,821	70,983	22.43	28.28	34.13
F	49,010	61,782	74,554	23.56	29.70	35.84
G	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

***Salary schedule is draft version subject to Final CY2023 Village of Glen Ellyn Budget Approval***

**TABLE 1. TOTAL WASTEWATER FLOWS AND PERCENTAGES FOR CY2023 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-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 w o	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  T h r e e	Jan-19	318.896	138.933	43.57%	179.963	56.43%
	Feb-19	451.171	172.314	38.19%	278.857	61.81%
	Mar-19	395.588	157.321	39.77%	238.267	60.23%
	Apr-19	467.686	177.686	37.99%	290.000	62.01%
	May-19	762.655	293.351	38.46%	469.304	61.54%
	Jun-19	323.629	142.766	44.11%	180.863	55.89%
	Jul-19	269.388	121.928	45.26%	147.460	54.74%
	Aug-19	247.046	105.654	42.77%	141.392	57.23%
	Sep-19	306.237	121.314	39.61%	184.923	60.39%
	Oct-19	417.528	180.472	43.22%	237.056	56.78%
	Nov-19	335.586	144.345	43.01%	191.241	56.99%
	Dec-19	320.896	128.362	40.00%	192.534	60.00%
Y e a r  F o u r	Jan-20	424.596	168.315	39.64%	256.281	60.36%
	Feb-20	319.328	140.284	43.93%	179.044	56.07%
	Mar-20	403.218	170.790	42.36%	232.428	57.64%
	Apr-20	379.428	179.917	47.42%	199.511	52.58%
	May-20	564.516	269.806	47.79%	294.710	52.21%
	Jun-20	304.067	129.924	42.73%	174.143	57.27%
	Jul-20	251.938	116.077	46.07%	135.861	53.93%
	Aug-20	180.173	87.324	48.47%	92.849	51.53%
	Sep-20	218.823	95.204	43.51%	123.619	56.49%
	Oct-20	238.231	103.307	43.36%	134.924	56.64%
	Nov-20	232.185	104.535	45.02%	127.650	54.98%
	Dec-20	288.187	128.939	44.74%	159.248	55.26%
Y e a r  F i v e	Jan-21	291.478	130.097	44.63%	161.381	55.37%
	Feb-21	270.933	118.070	43.58%	152.863	56.42%
	Mar-21	464.632	177.941	38.30%	286.691	61.70%
	Apr-21	269.610	113.646	42.15%	155.964	57.85%
	May-21	282.372	113.224	40.10%	169.148	59.90%
	Jun-21	342.575	123.978	36.19%	218.597	63.81%
	Jul-21	303.476	121.355	39.99%	182.121	60.01%
	Aug-21	267.744	108.183	40.41%	159.561	59.59%
	Sep-21	212.671	81.360	38.26%	131.311	61.74%
	Oct-21	344.196	126.452	36.74%	217.744	63.26%
	Nov-21	248.441	104.420	42.03%	144.021	57.97%
	Dec-21	293.108	119.972	40.93%	173.136	59.07%
<b>AVERAGE</b>		<b>349.623</b>	<b>139.230</b>	<b>40.21%</b>	<b>210.394</b>	<b>59.79%</b>

# AVERAGED WASTEWATER FLOWS UTILIZED FOR BUDGET





**SECTION 11.0**

**OTHER BUSINESS**

**SECTION 12.0**

**ADJOURNMENT**