

**ANNUAL MEETING
OF THE
GLENBARD WASTEWATER AUTHORITY**

**Agenda
November 17, 2025**

Meeting 6:00 pm

Village of Glen Ellyn Civic Center
535 Duane Street
Glen Ellyn, IL

- 1.0 Call to Order
- 2.0 Pledge of Allegiance
- 3.0 Roll Call
- 4.0 Public Comment
- 5.0 Consent Agenda

Motion to Approve the Minutes from November 21, 2024, Annual Meeting of the Glenbard Wastewater Authority Board.

- 6.0 Annual Financial Reports FY2024 (Lauterbach & Amen, LLP)

Jamie Wilkey, a Partner in the firm Lauterbach & Amen, LLP, will briefly review the financial status of the Authority for the CY2024 period ending December 31, 2024. Usual areas for review are: fund equity, receivables, payables, liabilities, service fee, maintenance, cash flow and flow splits.

Motion to Accept the CY2024 Annual Financial Reports as presented by Village of Glen Ellyn Finance Director, Patrick Brankin and Jamie Wilkey, Lauterbach and Amen, LLP.

- 7.0 Comments by GWA Full Board Chairperson
- 8.0 Executive Director, Matt Streicher, and Assistant Executive Director, Ron Dulceak, will summarize significant events from CY2025, present information on goals and projects that are planned for CY2026, and cover highlights of the proposed CY2026 Budget below:
 - Operations and Maintenance – \$5,868,922
 - Capital Plan – \$10,071,333

Motion to Approve the CY2026 Glenbard Wastewater Authority Budget in the amount of \$15,940,255.

- 9.0 East Branch DuPage River Trail Discussion
- 10.0 Other Business
- 11.0 Adjournment

SECTION 5.0

CONSENT AGENDA

MINUTES –
NOVEMBER 21, 2024
MEETING

**Minutes
2024 Annual Meeting
Glenbard Wastewater Authority
Thursday, November 21, 2024**

1.0 Call to Order

Lombard Village President Keith Giagnorio called the meeting to order at 5:00 p.m.

2.0 Pledge of Allegiance

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

3.0 Roll Call

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

Mr. Keith Giagnorio, Village President, Mr. Anthony Puccio, Trustee, Mr. Bernie Dudek, Trustee, Mr. Bob Bachner, Trustee.

Absent: Village of Glen Ellyn:
Trustee Kelley Kalinich
Village Clerk Caren Crosby

Village of Lombard:
Trustee Brian LaVaque
Village Clerk Elizabeth Brezinski
Trustee Dan Militello arrived after Roll Call at 5:16 p.m. and prior to the vote on the CY2025 Annual Budget approval

Note: Each Village has a Vacant Trustee seat.

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

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

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

Others:
Jamie Wilkey – Lauterbach & Amen

4.0 Annual Financial Reports FY2023 (Lauterbach & Amen, LLP)

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

Jamie Wilkey, a partner with the firm of Lauterbach & Amen, LLP, provided a review of the financial status of the Glenbard Wastewater Authority for CY2023 and thanked the Village of Glen Ellyn's Finance Director, Patrick Brankin, and his team for doing an outstanding job preparing, as there were no adjusting journal entries. Ms. Wilkey stated the 2023 Audited Financial Statements were an "Unmodified" or "Clean" Audit which, is the highest level that can be achieved. Ms. Wilkey stated the Internal Controls were audited, and there were no findings with this or the issued single audit. Ms. Wilkey also stated that there was no Management Letter required.

Finance Director Brankin, highlighted that the O&M Surplus, in the amount of \$274,790, which, as in past years, was distributed to GWA's Capital Improvement Fund.

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

Aye (9): President Simon, Trustee Christiansen, Trustee Fasules, Trustee Gould, Trustee Thompson, President Giagnorio, Trustee Puccio, Trustee Dudek, Trustee Bachner.

Absent (3): Trustee Kalinich – Village of Glen Ellyn
Trustee LaVaque – Village of Lombard
Trustee Militello – Village of Lombard
Note: Each Village has a Vacant Trustee seat

5.0 Introduction of Board Members and the GWA Team

President Giagnorio and Mr. Streicher discussed that this item will be removed from future agendas, as it pertained to the previous meeting format from years past when meals were served.

6.0 Public Comment

None

7.0 Consent Agenda:

Mr. Streicher advised that there is a need to add a motion to amend the Minutes for the following corrections to the Minutes from the November 13, 2023 Full Board meeting:

-Village Clerk Elizabeth Brezinski listed as in attendance as part of the elected officials, as well as under the Village Staff attendees. She should be listed only in the elected officials attendee list.

-Spelling of Trustee Kalinich's last name was incorrect in two locations... page 2 last paragraph and on Page 6 of the Minutes under 12.0 Adjournment.

-Trustee Fasules was listed as present under "Present" on the Minutes and the listed as "Absent". Trustee Fasules was absent from the November 13, 2023 meeting.

A motion was made by President Giagnorio and seconded by Trustee Bachner to amend and approve the Minutes from the November 13, 2023 Annual Meeting of the Glenbard Wastewater Authority Board.

Aye (9): President Simon, Trustee Christiansen, Trustee Fasules, Trustee Gould, Trustee Thompson, President Giagnorio, Trustee Puccio, Trustee Dudek, Trustee Bachner

Absent (3): Trustee Kalinich – Village of Glen Ellyn
Trustee LaVaque – Village of Lombard
Trustee Militello – Village of Lombard
Note: Each Village has a Vacant Trustee seat

8.0 Comments by GWA Full Board Chairperson

President Giagnorio, stated that this would be his last GWA Full Board meeting as his term as Village of Lombard's President ends in April 2025. President Giagnorio noted that it is amazing to him how many residents in both communities, do not know what or where GWA is and the services it provides and learning about GWA, has been very educational not only for him, but everyone at the meeting; and, is proud of the fact that every year the leaders from both communities come together and have such a business-friendly relationship.

Mr. Niehaus shared a time with President Giagnorio that demonstrated the cooperation between the two Villages from 2017, when there was a case of serious odor issues at GWA and President Giagnorio, President McGinley, then Village of Glen Ellyn president, Mr. Franz and himself were meeting with a group of Glen Ellyn residents in a resident's home, who were pushing hard; it was important for the Glen Ellyn residents to see that both Villages were listening to their complaints and trying to find a solution; rather than the Village of Lombard leadership just saying "it is a Glen Ellyn resident, therefore, it is a Glen Ellyn problem".

9.0 Executive Director Streicher summarized significant events from CY2024 and presented information on goals and projects that are planned for CY2025

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 who were in attendance, Executive Assistant, 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 CY2024:

- 3,191,000,000 (3.191 Billion) gallons treated through October 2024; past 5 year average = 3,630,200,000 (3.6302 Billion) gallons treated through September
- 24.27 inches of rainfall through October 2024, 5-year average = 32.62 inches through October;
- 0 Lost Time Injury since 2013
- 23 Odor Complaints through October 2024 – Mr. Streicher noted that approximately 20 of the complaints were made by the same resident.
 - ✓ 2023 Odor Complaints = 10 through October
 - ✓ 2022 Odor Complaints = 9 through September
 - ✓ 2021 Odor Complaints = 26 through September
 - ✓ 2020 Odor Complaints = 18 through September
 - ✓ 2019 Odor Complaints = 40 through September
- Main Plant = No Permit Excursions; Current Record – No Excursions since 4/4/2013 which is tremendous record and has garnered GWA and its staff some National awards. Mr. Streicher explained that this means GWA has not violated its US EPA National Pollutant Discharge Permit that it is mandated to follow.
- Combined Sewer Outfall Facility = 0 Excursions – Last occurrence was 9/12/2022. Executive Director explained that this facility only goes online during high rain events, and to go for that length is impressive.

Executive Director Streicher highlighted the status of the Top CY2024 Capital Projects:

- Administrative Parking Lot/Bemis Road Improvements - Completed
- Phase 2 North Regional Interceptor Rehabilitation – Project was put out to bid and awarded in 2024; start of the project has been delayed due to permitting issues; hopeful for completion by end of 2024.
- Primary Clarifier & Gravity Thickener Rehabilitation Construction & Engineering – Bond was approved and issued in 2023; contract was put out to bid and awarded; start has been delayed due to equipment lead times; will break ground in summer 2025.
- Facility Plan Study – Goal was to update construction costs of planned projects and to develop construction/process plans for 2030 project to be able to meet IEPA mandated removal phosphorus requirements by 2035.

Executive Director Streicher highlighted the Top CY2025 Capital Projects:

- Heavy Interceptor Cleaning
- Collection System Televising
- Intermediate Pump Station and Clarifier Rehabilitation Design – projects that need to be completed prior to the nutrient removal mandates.
- Small Capital Projects
- Large Capital Projects

10.0 Proposed CY2025 Budget

Executive Director Streicher stated the Proposed CY2025 reflects a 5.12% increase to the O&M Fund for a total of \$5,512,426. Mr. Streicher highlighted areas that contributed to the increased O&M costs namely, 12% to Contract Operational line items, 70% to Personnel line items, 5% to Operating Supplies, 10% to Support line items and 3% to Utility 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 CY2025; the budget reflects a 2.50% increase over CY2024 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 calculations as the O&M fund.

Mr. Streicher summarized that overall, the CY2025 budget reflected a total of a (4.0%) increase over the CY2024 budget.

Mr. Streicher made the formal request for the GWA CY2025 budget to be approved.

Trustee Christiansen made and Trustee Puccio seconded the Motion, to Approve the Glenbard Wastewater Authority CY2025 Budget in the amount of \$17,119,392. The motion carried by the following vote:

Aye (10): President Simon, Trustee Christiansen, Trustee Fasules, Trustee Gould, Trustee Thompson, President Giagnorio, Trustee Puccio, Trustee Dudek, Trustee Militello, Trustee Bachner

Absent (2): Trustee Kalinich – Village of Glen Ellyn,
Trustee LaVaque – Village of Lombard,
Note: Each Village has a Vacant Trustee seat

11.0 Other Business

Mr. Franz expressed his appreciation to President Giagnorio for his twelve (12) years of guidance and support while serving on GWA's EOC Committee and Full Board.

12.0 Adjournment

A motion was made by Trustee Bachner 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 Full Board, held on Thursday, November 21, 2024, be adjourned at 5:45 p.m. The motion carried by the following vote:

Aye (10): President Simon, Trustee Christiansen, Trustee Fasules, Trustee Gould, Trustee Thompson, President Giagnorio, Trustee Puccio, Trustee Dudek, Trustee Militello, Trustee Bachner

Absent (2): Trustee Kalinich – Village of Glen Ellyn
Trustee LaVaque – Village of Lombard
Note: Each Village has a Vacant Trustee seat

Respectfully submitted,

Gayle Lendabarker
Administrative Secretary
Glenbard Wastewater Authority

SECTION 6.0

ANNUAL FINANCIAL REPORTS FISCAL YEAR 2024

MEMORANDUM

TO: Executive Oversight Committee
FROM: Patrick Brankin, Finance Director
DATE: June 26, 2025
RE: 2024 Audited Financial Statements



2024 Audited Financial Statements

Attached are the Annual Audited Financial Statements for the Glenbard Wastewater Authority for the fiscal year ended December 31, 2024.

Financial highlights for the Authority's fiscal year 2024 (FY2024) are presented on pages 6-7 of the report. A complete narrative summary of the Authority's operations and financial position is found in Management's Discussion and Analysis on pages 4-14. I will present highlights of the financial report during the EOC meeting and a representative from our auditing firm Lauterbach & Amen, LLP, will present the auditor's opinion.

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

Operating Fund Surplus

The Operating Fund Surplus before the long-term pension adjustment was \$453,432. We annually adjust the partners' contributions to match expenses. Using this measure, the Village of Lombard is owed \$270,549 and Glen Ellyn is owed \$182,883 for the fiscal year ended December 31, 2024.

As of December 31, 2024, the Authority's working cash was 35.0% of operating expenses, or \$487,920 above the minimum 25% as set in the current intergovernmental agreement. A complete schedule detailing the working cash calculation may be found in the notes to the financial statements (page 33-34). As the excess working cash amount exceeds the operating surplus amount, we can distribute the entire surplus.

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, 2024 and to forward the audit report to the full Authority Board for final approval at the next annual meeting.

Motion to allocate the 2024 operating surplus of \$453,432 to the Capital Fund.



MEMO

To: Glenbard Wastewater Authority, Village of Glen Ellyn and Village of Lombard Board of Directors and Trustees

From: Jamie L. Wilkey, Partner, Lauterbach & Amen

Date: November 11, 2025

Subject: Presentation of 2024 Annual Audit Results

We have completed the annual audit of the Authority's financial statements for the fiscal year ended December 31, 2024. We are pleased to report that the Authority received a clean (unmodified) opinion, which means the financial statements are presented fairly in all material respects, in accordance with generally accepted accounting principles (GAAP). We want to thank the finance team at the Village of Glen Ellyn, as well as the team at the Authority for their outstanding work in preparing for the audit and the resulting clean audit opinion.

Purpose of the Audit

In Illinois, local governments are required under state statute to obtain an independent annual audit to ensure accountability and transparency in the use of public funds. The audit provides assurance to the Board, ratepayers and other stakeholders that the Authority's financial statements can be relied upon for decision-making and public reporting.

Highlights

- **Opinion:** Clean (unmodified) audit opinion.
- **Internal Controls:** No findings deemed deficiencies or material weaknesses were identified.
- **Management Letter:** No recommendations were necessary this year, other than noting a couple of upcoming GASB pronouncements that will take effect in future reporting periods.
- **Management's Discussion & Analysis (MD&A):** The MD&A section at the front of the report provides a useful summary of the year's financial activities, trends, and key operational highlights. We encourage Board members to review this section, as it offers a high-level overview in plain language before the more detailed financial statements.

Summary

Overall, the audit results reflect the Authority's continued commitment to sound financial management and effective oversight. We appreciate the cooperation of management and staff during the audit process and commend them for maintaining accurate records and strong financial policies.

GLENBARD WASTEWATER AUTHORITY,
GLEN ELLYN, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

945 Bemis Rd
Glen Ellyn, IL 60137
Phone: 630.547.5215
www.gbww.org



June 17, 2025

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, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

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

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES**

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that are essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit their ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to the Authority's financial statements for the year ended December 31, 2025.

2. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the Authority's financial statements for the year ended December 31, 2026.



June 17, 2025

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

We have audited the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority (the Authority), Illinois for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 17, 2025. 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, 2024, except for the implementation of GASB Statement No. 101, *Compensated Absences*. 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 are noted below.

Management's estimates of the:

- Depreciation/amortization expense on capital assets is based on estimated useful lives of the underlying capital assets
- Compensated absences are based on management assumptions and estimates related to benefit time usage
- Net pension related accounts are based on estimated assumptions used by the actuary

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

Difficulties Encountered in Performing the Audit

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

Significant Audit Findings - Continued

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 17, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Other Matters - Continued

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

Restrictions on Use

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

GLENBARD WASTEWATER AUTHORITY,
GLEN ELLYN, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

945 Bemis Rd
Glen Ellyn, IL 60137
Phone: 630.547.5215
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GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

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FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITOR'S REPORT

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



INDEPENDENT AUDITOR'S REPORT

June 17, 2025

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

Opinions

We have audited the accompanying financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority (the Authority), Illinois, as of and for the year ended December 31, 2024, 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, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

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 2024 which began on January 1, 2024 and concluded on December 31, 2024. 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, 2024

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, 2024 increased by \$6,782,565 or by 74.0% compared to balances at the close of the prior fiscal year. The Operating Fund and Equipment Replacement Fund experienced an increase in cash balance of \$245,532 and \$6,537,033, receptively. See the financial section of this report for detailed cash flow information.
2. Total Operating Fund expenses for fiscal year 2024 were \$5,220,254, an increase of \$589,841 or 12.7% 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 \$5,244,233 by \$23,979 or 0.5%. 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, 2024, include following components:

	Village of Lombard	Village of Glen Ellyn	Totals
Billing Adjustment for the Fiscal Year Ended on December 31, 2024	\$ (268,488)	(184,944)	(453,432)
Billing Adjustment - July 2024 to December 2024	(2,061)	2,061	—
Cumulative Balance Due from (to) Villages*	(270,549)	(182,883)	(453,432)

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

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

Financial Highlights - Continued

5. The percentage of wastewater flow contributed by each of the partners to the Glenbard Plant for 2024 compared to the previous two years is shown below:

	FY2022	FY2023	FY2024
Village of Lombard	59.23%	58.72%	58.90%
Village of Glen Ellyn	40.77%	41.28%	41.10%

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

6. 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 \$1,713,209 as of December 31, 2024 is equivalent to a 35.0% reserve level, above the minimum 25% level by \$487,920.
7. The Authority's investment in capital projects was more significant in 2024 than in the prior year. The primary capital expenditures in 2024 were the purchase of real property adjacent to the Authority's Glenbard Plant location, and the reconstruction of the administration building's parking lot at the Glenbard Plant. As of December 31, 2024, approximately \$465,000 and \$533,000 had been expended on these projects, respectively.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

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.

	FY2022	FY2023	FY2024
Current and Other Assets	\$ 8,298,088	10,027,318	16,760,968
Capital Assets	54,195,048	51,302,010	49,835,490
Total Assets	62,493,136	61,329,328	66,596,458
Deferred Outflows	839,317	568,638	245,439
Total Assets & Deferred Outflows	63,332,453	61,897,966	66,841,897
Long Term Debt	17,730,437	15,824,967	20,559,862
Other Liabilities	2,273,036	2,490,204	2,528,342
Total Liabilities	20,003,473	18,315,171	23,088,204
Deferred Inflows	391,905	353,380	306,203
Total Liabilities & Deferred Inflows	20,395,378	18,668,551	23,394,407
Net Investment in Capital Assets	35,594,239	34,177,988	28,043,506
Restricted	7,342,836	9,051,427	15,403,984
Total Net Position	42,937,075	43,229,415	43,447,490

The total net position of the Authority increased \$218,075 to \$43,447,490, an increase of 0.5% from the prior fiscal year, due to the contribution by the Villages of the previous year operating surplus to the Equipment Replacement Fund as well as other revenue streams such as investment income and fats, oil, and grease waste fees which far exceeded both their budgeted amount as well as prior year amounts. These revenues were partially offset by the Authority's realized pension expense of \$386,633 in 2024, compared to pension revenue of \$65,586 in the prior year.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

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.

	FY2022	FY2023	FY2024
Operating Revenues	\$ 7,991,500	8,390,859	8,588,471
Non-Operating Revenues	810,657	1,365,276	1,495,154
Total Revenues	8,802,157	9,756,135	10,083,625
Depreciation/Amortization Expense	3,364,022	3,294,248	3,312,566
Other Operating Expenses	4,765,584	5,748,735	5,980,861
Non-Operating Expenses	346,393	420,812	572,123
Total Expenses	8,475,999	9,463,795	9,865,550
Changes in Net Position	326,158	292,340	218,075
Net Position – Beginning	42,610,917	42,937,075	43,229,415
Net Position – Ending	42,937,075	43,229,415	43,447,490

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/amortization 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, 2024

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, 2024 compared to the previous two years is shown in the table below.

Partner	FY2022	FY2023	FY2024	\$ Change from 2023 to 2024	% Change from 2023 to 2024
Village of Lombard	\$ 2,533,385	\$ 2,719,071	\$ 2,816,019	\$ 96,948	3.57%
Village of Glen Ellyn	1,743,880	1,911,125	1,964,781	53,656	2.81%
Totals	4,277,265	4,630,196	4,780,800	150,604	

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, 2024 compared to the previous two years is shown in the table below:

Revenue	FY2022	FY2023	FY2024	\$ Change from 2023 to 2024	% Change from 2023 to 2024
Lombard (1)	\$ 2,026,714	\$ 2,043,721	\$ 2,073,839	\$ 30,118	1.47%
Glen Ellyn (1)	1,687,521	1,716,942	1,733,832	16,890	0.98%
Excess Contributions (2)	155,452	375,953	274,791	(101,162)	(26.91%)
Connection Fees (3)	83,089	214,873	67,967	(146,906)	(68.37%)
Leachate Revenue (4)	59,851	10,850	9,800	(1,050)	(9.68%)
FOG Revenue (5)	185,065	178,361	238,176	59,815	33.54%
Investment Income (6)	88,551	315,450	601,190	285,740	90.58%
Other Income (7)	178,831	139,531	182,870	43,339	31.06%
Total Revenues	4,465,074	4,995,681	5,182,465	186,784	

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

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 2023 fiscal year, both Villages contributed their portion of the operating surplus in the Operating Fund to the Equipment Replacement Fund.
3. The Authority receives connection fee revenues as new properties are connected to the sewer systems in either Village through either construction or annexation. This revenue will fluctuate from year to year depending on the number and size of properties connected to the sewer systems.
4. Leachate is the groundwater collected from around old/out of service garbage landfills. The revenue from leachate is dependent on how much leachate is received, which varies based on precipitation and other factors. The primary cause of the decrease in this revenue from 2022 to 2023 and 2024 was the opening of additional wastewater treatment facilities in the area which accept leachate. The Authority anticipates that leachate revenue will remain at this decreased amount in future years.
5. Starting in 2016, the Authority began collecting Fats, Oils, and Grease (FOG) revenue. The Authority processes unwanted FOG from outside customers in the Authority's treatment process. This was a new revenue stream for the Authority. This process was halted at the end of FY17 as it caused an imbalance in the digester, resulting in a foul odor which disturbed neighboring subdivisions. The Authority resumed receiving FOG in 2018, however at a much reduced rate. The Authority has significantly increased its ability to take in additional FOG over the past several years, a trend which has continued into 2024.
6. Interest rates rebounded during 2022 and peaked during 2023. While rates declined slightly during 2024, the Authority held more invested funds as it prepared to undertake significant capital projects. This increase in investments contributed to the increase in investment income in 2024 compared to prior years.
7. The Authority receives a variety of miscellaneous revenues, including which the Authority receives from selling energy generated using the combined heat and power engines. \$127,000 related to this program was received in 2024, compared to \$72,000 received in 2023.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

Authority's Financial Analysis - Continued

Expenses

Operating Fund Expenses

A comparison of Operating Fund expenses for FY 2024 compared to the previous two years is shown in the table below:

	FY2022	FY2023	FY2024	2024 Percent of Total	\$ Change from 2023 to 2024	% Change from 2023 to 2024
Personnel Services (1)	\$ 1,648,880	\$ 1,772,947	\$ 1,712,304	32.80%	\$ (60,643)	(3.42%)
IMRF Pension Expense/ (Revenue) (2)	142,713	(65,586)	386,633	7.41%	452,219	(689.51%)
Contractual Services						
Maintenance	496,329	720,191	745,959	14.29%	25,768	3.58%
Service Charge	139,238	145,500	136,100	2.61%	(9,400)	(6.46%)
Sludge Removal (3)	222,029	211,814	387,492	7.42%	175,678	82.94%
Utilities (4)	482,279	537,013	604,297	11.58%	67,284	12.53%
Insurance	372,044	377,679	367,886	7.05%	(9,793)	(2.59%)
Other	214,588	225,414	199,460	3.82%	(25,954)	(11.51%)
Commodities (5)	628,446	705,441	669,525	12.83%	(35,916)	(5.09%)
Amortization	—	—	10,598	0.20%	10,598	—%
Totals	4,346,546	4,630,413	5,220,254	100.00%	589,841	

1. Personnel services include salaries for 17 full-time and 8 part-time/seasonal staff positions, overtime, Social Security and Medicare employer costs, and required retirement contributions to the Illinois Municipal Retirement Fund (IMRF) for full-time employees. Costs of employee health plan benefits are reflected in the "Insurance" category.
2. The Authority recognized IMRF pension revenue of \$65,586 in 2023. In 2024, the Authority recognized pension expense of \$386,633, an increase of \$452,219. This is due to a negative change in the investment market when comparing 2023 to 2024, particularly in the equity markets. This negatively impacts the IMRF pension expense/(revenue).
3. The Authority is facing increased contractual costs for sludge removal, with the 2024 rate being approximately 70% higher per cubic yard of sludge removed than the 2023 rate.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

Authority's Financial Analysis - Continued

Expenses - Continued

Operating Fund Expenses - Continued

4. 2022 saw a decrease in utility costs as compared to the prior years. In addition to the Authority's continuing policy to implement energy efficient measures, the Authority began receiving carbon mitigation credits as a result of the Climate and Equitable Jobs Act passed by the State of Illinois. These credits, along with reduced energy demand as a result of the Authority's combined heat and power engines, resulted in significantly lower utility expenses in 2022. These credits were not repeated in 2023, leading to a modest increase in utilities expenses. Another driver of utility costs, particularly electric power, is actual wastewater flow processed by the Authority. In 2024, the Authority treated approximately 3.75 billion gallons compared to 3.4 billion gallons in 2023, which contributed to higher utility expenses in 2024.
5. In 2023, the Authority was mandated by its National Pollution Discharge Elimination System (NPDES) Permit to perform a local limits study. This requirement contributed to the increase in commodities in 2023 compared to 2024.

Equipment Replacement Fund Expenses

The Authority invested approximately \$1.4 million in the continued replacement and rehabilitation of various capital equipment, plant upgrades, and land and related improvements during the fiscal year ended December 31, 2024. The major projects completed during the year were the purchase of real property adjacent to the Authority's Glenbard Plant location, and the reconstruction of the administration building's parking lot at the Glenbard Plant.

Capital Assets

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

	FY 2022	FY2023	FY2024
Nondepreciable Capital Assets	\$ 1,579,461	1,380,869	2,745,804
Depreciable/Amortizable Capital Assets	124,970,828	120,131,219	118,587,299
Less: Accumulated Depreciation/Amortization	(72,355,241)	(70,210,078)	(71,497,613)
Total Net Depreciable Capital Assets	52,615,587	49,921,141	47,089,686
Total Net Capital Assets	54,195,048	51,302,010	49,835,490

For more detailed information, see Note 3.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

Authority's Financial Analysis - Continued

Long-Term Debt

A schedule of the Authority's State of Illinois EPA loan and lease payable balances at December 31, 2024 is presented below.

	<u>Amount</u>
Digester Project	\$ 314,567
Facility Improvement Project	13,416,767
Biosolids Dewatering Project	1,860,617
Intergovernmental Loan Payable	6,175,097
Lease Payable - AirGas	<u>24,936</u>
	<u>21,791,984</u>

For more detailed information, see Note 3.

Contacting the Authority's Financial Management

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

BASIC FINANCIAL STATEMENTS

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Statement of Net Position

December 31, 2024

(with Comparative Information for December 31, 2023)

See Following Page

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Statement of Net Position

December 31, 2024

(with Comparative Information for December 31, 2023)

	December 31, 2024	December 31, 2023
ASSETS		
Current Assets		
Restricted Cash and Investments		
Working Cash Account	\$ 1,713,209	1,467,677
Equipment Replacement Account	14,238,081	7,701,048
Receivables - Net of Allowances		
Accounts	138,877	146,859
Member Contributions - Village of Glen Ellyn	550	11,412
Leases Receivable	475,902	522,969
Prepays	94,549	107,080
Inventories	99,800	70,273
Total Current Assets	16,760,968	10,027,318
Noncurrent Assets		
Capital Assets		
Nondepreciable	2,745,804	1,380,869
Depreciable	118,587,299	120,131,219
Accumulated Depreciation/Amortization	(71,497,613)	(70,210,078)
Total Noncurrent Assets	49,835,490	51,302,010
Total Assets	66,596,458	61,329,328
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - IMRF	245,439	568,638
Total Assets and Deferred Outflows of Resources	66,841,897	61,897,966

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

	December 31, 2024	December 31, 2023
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 452,527	480,395
Accrued Payroll	72,776	81,475
Accrued Interest Payable	61,681	71,531
Unearned Rental Revenue	29,140	28,020
Member Accounts Payable - Village of Glen Ellyn	183,433	85,383
Member Accounts Payable - Village of Lombard	270,549	200,819
Current Portion of Long-Term Debt	1,458,236	1,542,581
Total Current Liabilities	2,528,342	2,490,204
Noncurrent Liabilities		
Compensated Absences Payable	128,070	141,786
Net Pension Liability - IMRF	66,027	66,294
Digester Loan Payable	—	314,567
Facility Improvement Loan Payable	12,627,258	13,416,767
Biosolids Dewatering Loan Payable	1,762,551	1,860,617
Intergovernmental Loans Payable	5,968,513	—
Lease Payable	7,443	24,936
Total Noncurrent Liabilities	20,559,862	15,824,967
Total Liabilities	23,088,204	18,315,171
DEFERRED INFLOWS OF RESOURCES		
Deferred Items - IMRF	2,811	6,647
Deferred Lease Revenue	303,392	346,733
Total Deferred Inflows of Resources	306,203	353,380
Total Liabilities and Deferred Inflows of Resources	23,394,407	18,668,551
NET POSITION		
Net Investment in Capital Assets	28,043,506	34,177,988
Restricted	15,403,984	9,051,427
Total Net Position	43,447,490	43,229,415

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, 2024****(with Comparative Information for the Fiscal Year Ended December 31, 2023)**

	December 31, 2024	December 31, 2023
Operating Revenues		
Charges for Services	\$ 8,588,471	8,390,859
Operating Expenses		
Personnel Services	1,712,304	1,772,947
IMRF Pension Expense/(Revenue)	386,633	(65,586)
Contractual Services		
Maintenance	745,959	720,191
Service Charge	136,100	145,500
Sludge Removal	387,492	211,814
Utilities	604,297	537,013
Insurance	367,886	377,679
Other	199,460	225,414
Commodities	669,525	705,441
Maintenance of Capital Facilities and Equipment	2,203,326	1,629,575
Less: Capital Outlay	(1,432,121)	(511,253)
Depreciation/Amortization	3,312,566	3,294,248
Total Operating Expenses	9,293,427	9,042,983
Operating (Loss)	(704,956)	(652,124)
Nonoperating Revenues (Expenses)		
Surplus Contributions	274,791	375,953
Connection Fees	67,967	214,873
Enernoc Demand Response	4,411	1,869
Leachate Revenues	9,800	10,850
Renewable Energy Credits	127,303	72,151
Fats, Oil & Grease Waste Fees	238,176	178,361
Lease Revenue	42,220	42,264
Other Income	37,532	82,953
Disposal of Capital Assets	(128,189)	(110,043)
Investment Income	692,954	386,002
Interest Expense	(443,934)	(310,769)
	923,031	944,464
Change in Net Position	218,075	292,340
Net Position - Beginning	43,229,415	42,937,075
Net Position - Ending	43,447,490	43,229,415

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, 2024****(with Comparative Information for the Fiscal Year Ended December 31, 2023)**

	December 31, 2024	December 31, 2023
Cash Flows from Operating Activities		
Receipts from Customers and Villages	\$ 9,439,586	9,438,333
Payments to Employees	(2,098,937)	(1,707,361)
Payments to Suppliers	(3,500,831)	(4,025,589)
	<u>3,839,818</u>	<u>3,705,383</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(1,974,235)	(511,253)
Interest Expense	(443,934)	(310,769)
Payment of Principal	(1,833,719)	(1,476,787)
Debt Proceeds	6,501,681	—
	<u>2,249,793</u>	<u>(2,298,809)</u>
Cash Flows from Investing Activities		
Investment Income	<u>692,954</u>	<u>386,002</u>
Net Change in Cash and Cash Equivalents	6,782,565	1,792,576
Cash and Cash Equivalents		
Beginning	<u>9,168,725</u>	<u>7,376,149</u>
Ending	<u><u>15,951,290</u></u>	<u><u>9,168,725</u></u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income	(704,956)	(652,124)
Adjustments to Reconcile Operating Income to Net Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation/Amortization Expense	3,312,566	3,294,248
Other Income	802,200	979,274
Other (Expense) - IMRF	319,096	(130,038)
(Increase) Decrease in Current Assets	48,915	68,200
Increase (Decrease) in Current Liabilities	<u>61,997</u>	<u>145,823</u>
Net Cash Provided by Operating Activities	<u><u>3,839,818</u></u>	<u><u>3,705,383</u></u>

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

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

REPORTING ENTITY

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

BASIS OF PRESENTATION

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

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

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

Basis of Accounting

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

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

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION

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.

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION - 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/inventories in both the government-wide and fund financial statements. Prepaids/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/amortization has been provided using the straight-line method over the following estimated useful lives of the assets:

Buildings and Improvements	10 - 45 Years
Machinery and Equipment	10 - 15 Years
Vehicles	7 Years
Land Improvements	7 - 20 Years
Lease Asset - Software	5 Years
Subscription Asset - Software	3 Years

Deferred Outflows/Inflows of Resources

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

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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 are payable to the employee upon termination of employment and, therefore, are accrued through year-end. Long-term accumulated sick leave and part time employees paid time off are not reimbursable upon termination of employment and, therefore, are 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/amortization, 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.

Use of Estimates

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

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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/amortization 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, the Illinois Funds, the Illinois Metropolitan Investment Fund investment pools, and the Illinois Public Reserves Investment Management Trust.

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.

The Illinois Public Reserves Investment Management Trust (IPRIME) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in IPRIME is voluntary. IPRIME is not registered with the SEC as an Investment Company. Investments in IPRIME are valued at the share price, the price for which the investment could be sold.

Deposits. At year-end, the carrying amount of the Authority's deposits totaled \$33,024 and the bank balances totaled \$382,431. The Authority also has \$6,391,185 invested in the Illinois Funds, \$3,286,024 in IMET and \$6,241,057 in IPRIME 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, IMET, and IPRIME have an average maturity of less than one year.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - 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 AAmmf by Fitch, IPRIME is rated AAAM by Standard & Poor's, and there is no rating available for the Authority's investment in IMET.

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

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

For an investment, this is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2024, the Authority's investment in the Illinois Funds, IMET funds, and IPRIME 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
Primary Clarifier Rehabilitation	\$ 40,528	330,272
Interceptor Rehabilitation	119,098	72,902
Interceptor Rehabilitation	—	517,565
	159,626	920,739

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

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

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 981,863	465,805	—	1,447,668
Property Easement	168,607	—	—	168,607
Construction in Progress	230,399	899,130	—	1,129,529
	<u>1,380,869</u>	<u>1,364,935</u>	<u>—</u>	<u>2,745,804</u>
Depreciable/Amortizable Capital Assets				
Building and Improvements	62,909,084	—	417,000	62,492,084
Machinery and Equipment	39,428,718	—	1,736,220	37,692,498
Vehicles	373,410	—	—	373,410
Land Improvements	17,349,588	532,991	—	17,882,579
Lease Asset - Airgas	70,419	—	—	70,419
Subscription Asset - Software	—	76,309	—	76,309
	<u>120,131,219</u>	<u>609,300</u>	<u>2,153,220</u>	<u>118,587,299</u>
Less Accumulated Depreciation/Amortization				
Building and Improvements	28,253,018	2,073,547	288,811	30,037,754
Machinery and Equipment	25,408,485	998,696	1,736,220	24,670,961
Vehicles	292,157	20,558	—	312,715
Land Improvements	16,231,764	195,079	—	16,426,843
Lease Asset - Airgas	24,654	14,088	—	38,742
Subscription Asset - Software	—	10,598	—	10,598
	<u>70,210,078</u>	<u>3,312,566</u>	<u>2,025,031</u>	<u>71,497,613</u>
Total Net Depreciable Capital Assets	<u>49,921,141</u>	<u>(2,703,266)</u>	<u>128,189</u>	<u>47,089,686</u>
Total Net Capital Assets	<u>51,302,010</u>	<u>(1,338,331)</u>	<u>128,189</u>	<u>49,835,490</u>

Depreciation/amortization was allocated to the members as follows:

Village of Lombard	\$ 1,803,692
Village of Glen Ellyn	<u>1,508,874</u>
	<u><u>3,312,566</u></u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LEASES RECEIVABLE

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

Lease	Start Date	End Date	Payments	Interest Range
AT&T	June 1, 2012	June 1, 2031	Varies per Year	4.00%
Verizon	June 1, 2016	June 1, 2031	Varies per Year	4.00%

There were no variable or other payments not previously included in the measurement of the leases receivable recognized in the current year.

During the fiscal year, the Authority recognized \$43,341 of lease revenue.

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

Fiscal Year	Principal	Interest
2025	\$ 51,670	19,036
2026	56,564	16,969
2027	61,768	14,707
2028	67,298	12,236
2029	73,172	9,544
2030	79,407	6,617
2031	86,023	3,441
	<u>475,902</u>	<u>82,550</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Notes to the Financial Statements****December 31, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT****Loans Payable**

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

Issue	Beginning Balances	Issuances	Retirements	Ending Balances (a)
Anaerobic Digester Loan Payable dated October 10, 2007, due in annual installments of \$637,002, including interest at 2.500%, through July 31, 2024.	\$ 932,101	—	617,534	314,567
Facility Improvement Project Loan Payable dated September 23, 2016, due in annual installments of \$425,208, including interest at 1.750%, through October 10, 2039.	14,192,639	—	775,872	13,416,767
Biosolids Dewatering Project Loan Payable dated March 19, 2021, due in semi-annual installments, including interest at 1.35%, through February 12, 2042.	1,957,372	—	96,755	1,860,617
	17,082,112	—	1,490,161	15,591,951

(a) Includes construction interest.

Intergovernmental Loans Payable

The Authority has entered into a loan agreement with the Village of Glen Ellyn to provide financing for improvements to the wastewater treatment facilities. Intergovernmental loans currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Intergovernmental Loan of 2024, due in annual installments of \$315,000 to \$460,000 plus interest at 4.00% - 5.00% through January 1, 2044.	\$ —	6,501,681	326,584	6,175,097

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Notes to the Financial Statements****December 31, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT - Continued****Lease Payable**

The Authority has the following lease outstanding at year end:

Lease	Start Date	End Date	Payments	Interest Rate
2022 AirGas	April 15, 2022	May 15, 2026	\$1,500 Monthly	3.00%

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

Fiscal Year	Principal	Interest
2025	\$ 17,493	509
2026	7,443	56
	<u>24,936</u>	<u>565</u>

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 177,231	17,146	34,290	160,087	32,017
Net Pension Liability - IMRF	66,294	—	267	66,027	—
Loans Payable	17,082,112	—	1,490,161	15,591,951	1,202,142
Intergovernmental Loans Payable	—	6,501,681	326,584	6,175,097	206,584
Lease Payable	41,910	—	16,974	24,936	17,493
	<u>17,367,547</u>	<u>6,518,827</u>	<u>1,868,276</u>	<u>22,018,098</u>	<u>1,458,236</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Notes to the Financial Statements****December 31, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT - Continued****Debt Service Requirements to Maturity**

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

Fiscal Year	Loans Payable		Intergovernmental Loans Payable	
	Principal	Interest	Principal	Interest
2025	\$ 1,202,142	260,075	206,584	281,025
2026	902,780	240,938	216,584	271,275
2027	918,248	225,470	226,584	261,025
2028	933,981	209,737	236,584	250,275
2029	949,985	193,733	251,584	239,025
2030	966,267	177,452	261,584	227,025
2031	982,827	160,891	271,584	214,525
2032	999,672	144,044	286,584	201,525
2033	1,016,810	126,909	301,584	187,775
2034	1,034,241	109,477	316,584	173,275
2035	1,051,973	91,745	331,584	158,025
2036	1,070,011	73,707	346,584	142,025
2037	1,088,360	55,358	361,584	125,275
2038	1,107,026	36,694	381,584	107,775
2039	1,126,010	17,706	401,584	89,275
2040	119,996	2,858	416,584	69,775
2041	121,622	1,236	436,584	53,575
2042	—	—	451,584	36,575
2043	—	—	471,585	18,975
Totals	15,591,951	2,128,030	6,175,097	3,108,025

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION

Net Position Classification

Net position consists of the following as of December 31, 2024 and December 31, 2023:

	December 31, 2024	December 31, 2023
Net Position		
Net Investment in Capital Assets	\$ 28,043,506	34,177,988
Equipment Replacement Account (Restricted)	14,359,482	7,622,120
Working Cash Account (Restricted)	1,044,502	1,429,307
Total Net Position	43,447,490	43,229,415

Net investment in capital assets was comprised of the following as of December 31, 2024 and December 31, 2023:

	December 31, 2024	December 31, 2023
Business-Type Activities		
Capital Assets - Net of Accumulated Depreciation/Amortization	\$ 49,835,490	51,302,010
Less Capital Related Debt:		
Loans Payable	(15,591,951)	(17,082,112)
Intergovernmental Loans Payable	(6,175,097)	—
Lease Payable	(24,936)	(41,910)
Net Investment in Capital Assets	28,043,506	34,177,988

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION - Continued

Equipment Replacement Fund

The equipment replacement account is required under the grant agreement from the U.S. Environmental Protection Agency and represents accumulated funds held for plant and equipment replacement. The activities for the years ended December 31, 2024 and December 31, 2023 are as follows:

	December 31, 2024	December 31, 2023
Beginning Balance	\$ 41,800,108	41,637,809
Revenue and Expense Results within		
Equipment Replacement Sub-Fund	(844,515)	(995,519)
Surplus Contributions	274,791	375,953
Investment Income	601,190	315,450
Service Fees Charged to Villages	3,807,671	3,760,663
Depreciation	(3,301,968)	(3,294,248)
	42,337,277	41,800,108
Less: Net Investment in Capital Assets	(28,043,506)	(34,177,988)
Restricted for Future Plant and Equipment Replacement	14,293,771	7,622,120

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/amortization 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/amortization 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, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION - Continued

Working Cash Account - Continued

	Village of Lombard	Village of Glen Ellyn	December 31, 2024	December 31, 2023
Operating Expenses (as Defined in Intergovernmental Agreement)	\$ 2,886,913	2,014,245	4,901,158	4,760,452
Minimum Working Capital Balance (25% of Operating Expenses)	721,728	503,561	1,225,290	1,190,113
Cash and Investments - Operating Sub-Fund			1,713,209	1,467,677
Less: Outstanding Encumbrances			—	(173)
Working Cash			1,713,209	1,467,504
Less: Required Working Cash			(1,225,290)	(1,190,113)
Working Cash over Minimum Requirement			487,920	277,391

Working cash balance computation:

	Village of Lombard	Village of Glen Ellyn	Totals
Amount Required	\$ (721,728)	(503,561)	(1,225,290)
Amount Available	1,009,125	704,084	1,713,209
Cash Reserve Excess	287,397	200,523	487,920

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.

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Municipal Insurance Cooperative Association

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

Intergovernmental Personnel Benefit Cooperative (IPBC)

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

CONTINGENT LIABILITIES

Litigation

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

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions

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

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

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

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

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

Plan Membership. As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Active Plan Members	<u>16</u>
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A detailed breakdown of IMRF membership for the Village, Library, and the Authority combined is available in the Village of Glen Ellyn's annual comprehensive financial report.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Contributions. As set by statute, the Authority's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2024, the Authority's contribution was 4.54% of covered payroll.

Net Pension Liability. The Authority's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

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

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

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, 2024

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	24.50%	5.20%
Domestic Equities	34.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	11.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

Discount Rate

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 988,960	66,027	(689,188)

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Notes to the Financial Statements****December 31, 2024****NOTE 4 - OTHER INFORMATION - Continued****EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 11,343,853	11,277,559	66,294
Changes for the Year:			
Service Cost	124,277	—	124,277
Interest on the Total Pension Liability	586,595	—	586,595
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	53,102	—	53,102
Changes of Assumptions	—	—	—
Contributions - Employer	—	67,537	(67,537)
Contributions - Employees	—	66,779	(66,779)
Net Investment Income	—	821,220	(821,220)
Benefit Payments, Including Refunds of Employee Contributions	(474,987)	(474,987)	—
Other (Net Transfer)	—	(191,295)	191,295
Net Changes	288,987	289,254	(267)
Balances at December 31, 2024	11,632,840	11,566,813	66,027

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024, the Authority recognized pension expense of \$386,633. At December 31, 2024, 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 \$	57,617	—	57,617
Change in Assumptions	—	(2,811)	(2,811)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	187,822	—	187,822
Total Deferred Amounts Related to IMRF	245,439	(2,811)	242,628

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 135,551
2026	262,790
2027	(107,819)
2028	(47,894)
2029	—
Thereafter	—
Total	242,628

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024.

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 - Last Ten Fiscal Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Measurement Years
Illinois Municipal Retirement Fund

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 128,318	\$ 128,318	\$ —	\$ 1,186,197	10.82%
2016	140,036	139,480	(556)	1,294,237	10.78%
2017	134,225	135,586	1,361	1,298,110	10.44%
2018	122,310	122,242	(68)	1,236,706	9.88%
2019	97,218	97,218	—	1,359,696	7.15%
2020	129,454	129,454	—	1,335,802	9.69%
2021	127,573	127,573	—	1,430,195	8.92%
2022	96,606	96,606	—	1,410,310	6.85%
2023	63,295	64,044	749	1,496,334	4.28%
2024	67,537	67,537	—	1,487,589	4.54%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years

December 31, 2024

	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 123,338	128,961	137,350
Interest	605,696	628,935	615,459
Differences Between Expected and Actual Experience	97,561	(67,729)	(73,414)
Change of Assumptions	9,922	(9,982)	(257,267)
Benefit Payments, Including Refunds of Member Contributions	(399,698)	(434,992)	(431,868)
Net Change in Total Pension Liability	436,819	245,193	(9,740)
Total Pension Liability - Beginning	8,214,126	8,650,945	8,896,138
Total Pension Liability - Ending	8,650,945	8,896,138	8,886,398
Plan Fiduciary Net Position			
Contributions - Employer	\$ 128,318	139,480	135,586
Contributions - Members	54,005	59,117	58,474
Net Investment Income	39,822	543,260	1,413,859
Benefit Payments, Including Refunds of Member Contributions	(399,698)	(434,992)	(431,868)
Other (Net Transfer)	45,862	(20,365)	(220,476)
Net Change in Plan Fiduciary Net Position	(131,691)	286,500	955,575
Plan Net Position - Beginning	8,073,123	7,941,432	8,227,932
Plan Net Position - Ending	7,941,432	8,227,932	9,183,507
Employer's Net Pension Liability/(Asset)	\$ 709,513	668,206	(297,109)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.80%	92.49%	103.34%
Covered Payroll	\$ 1,186,197	1,294,237	1,298,110
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	59.81%	51.63%	(22.89%)

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

2018	2019	2020	2021	2022	2023	2024
114,501	130,468	141,607	134,076	123,045	128,057	124,277
609,697	623,086	631,258	653,292	775,898	597,009	586,595
51,409	106,951	55,840	—	—	87,856	—
221,936	—	(60,076)	49,887	169,766	(10,199)	53,102
(428,162)	(459,666)	(458,906)	(490,955)	(526,457)	(513,763)	(474,987)
569,381	400,839	309,723	346,300	542,252	288,960	288,987
8,886,398	9,455,779	9,856,618	10,166,341	10,512,641	11,054,893	11,343,853
9,455,779	9,856,618	10,166,341	10,512,641	11,054,893	11,343,853	11,632,840
122,242	97,218	129,454	127,573	96,606	64,044	67,537
64,375	62,987	65,444	75,769	63,546	68,106	66,779
(469,664)	1,484,513	1,265,793	1,696,991	(1,327,637)	923,846	821,220
(428,162)	(459,666)	(458,906)	(490,955)	(526,457)	(513,763)	(474,987)
163,467	(13,052)	16,674	(17,613)	59,019	152,260	(191,295)
(547,742)	1,172,000	1,018,459	1,391,765	(1,634,923)	694,493	289,254
9,183,507	8,635,765	9,807,765	10,826,224	12,217,989	10,583,066	11,277,559
8,635,765	9,807,765	10,826,224	12,217,989	10,583,066	11,277,559	11,566,813
820,014	48,853	(659,883)	(1,705,348)	471,827	66,294	66,027
91.33%	99.50%	106.49%	116.22%	95.73%	99.42%	99.43%
1,236,706	1,359,696	1,335,802	1,430,193	1,410,310	1,496,334	1,487,589
66.31%	3.59%	(49.40%)	(119.24%)	33.46%	4.43%	4.44%

OTHER SUPPLEMENTARY INFORMATION

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Combining Statement of Net Position

December 31, 2024

See Following Page

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Net Position
December 31, 2024**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
ASSETS			
Current Assets			
Restricted Cash and Investments			
Working Cash Account	\$ 1,713,209	—	1,713,209
Equipment Replacement Account	—	14,238,081	14,238,081
Receivables - Net of Allowances			
Accounts	120,255	18,622	138,877
Member Contributions			
Village of Glen Ellyn	—	550	550
Leases Receivable	—	475,902	475,902
Prepays	51,216	43,333	94,549
Inventories	—	99,800	99,800
Total Current Assets	1,884,680	14,876,288	16,760,968
Noncurrent Assets			
Capital Assets			
Nondepreciable	—	2,745,804	2,745,804
Depreciable	76,309	118,510,990	118,587,299
Accumulated Depreciation/Amortization	(10,598)	(71,487,015)	(71,497,613)
Total Noncurrent Assets	65,711	49,769,779	49,835,490
Total Assets	1,950,391	64,646,067	66,596,458
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	245,439	—	245,439
Total Assets and Deferred Outflows of Resources	2,195,830	64,646,067	66,841,897

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 330,484	122,043	452,527
Accrued Payroll	72,776	—	72,776
Accrued Interest Payable	—	61,681	61,681
Unearned Rental Revenue	—	29,140	29,140
Member Accounts Payable			
Village of Glen Ellyn	183,433	—	183,433
Village of Lombard	269,999	550	270,549
Current Portion of Long-Term Debt	32,017	1,426,219	1,458,236
Total Current Liabilities	888,709	1,639,633	2,528,342
Noncurrent Liabilities			
Compensated Absences Payable	128,070	—	128,070
Net Pension Liability - IMRF	66,027	—	66,027
Lease Payable	—	7,443	7,443
Intergovernmental Loans Payable	—	5,968,513	5,968,513
Facility Improvement Loan Payable	—	12,627,258	12,627,258
Biosolids Dewatering Loan Payable	—	1,762,551	1,762,551
Total Noncurrent Liabilities	194,097	20,365,765	20,559,862
Total Liabilities	1,082,806	22,005,398	23,088,204
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	2,811	—	2,811
Deferred Lease Revenue	—	303,392	303,392
Total Deferred Inflows of Resources	2,811	303,392	306,203
Total Liabilities and Deferred Inflows of Resources	1,085,617	22,308,790	23,394,407
NET POSITION			
Net Investment in Capital Assets	65,711	27,977,795	28,043,506
Restricted	1,044,502	14,359,482	15,403,984
Total Net Position	1,110,213	42,337,277	43,447,490

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended December 31, 2024**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Operating Revenues			
Charges for Services	\$ 4,780,800	3,807,671	8,588,471
Operating Expenses			
Personnel Services	1,712,304	—	1,712,304
IMRF Pension Expense/(Revenue)	386,633	—	386,633
Contractual Services			
Maintenance	745,959	—	745,959
Service Charge	136,100	—	136,100
Sludge Removal	387,492	—	387,492
Utilities	604,297	—	604,297
Insurance	367,886	—	367,886
Other	199,460	—	199,460
Commodities	669,525	—	669,525
Maintenance of Capital Facilities and Equipment	—	2,203,326	2,203,326
Less: Capital Outlay	—	(1,432,121)	(1,432,121)
Depreciation/Amortization	10,598	3,301,968	3,312,566
Total Operating Expenses	5,220,254	4,073,173	9,293,427
Operating (Loss)	(439,454)	(265,502)	(704,956)
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	274,791	274,791
Connection Fees	—	67,967	67,967
Enernoc Demand Response	—	4,411	4,411
Leachate Revenues	—	9,800	9,800
Renewable Energy Credits	—	127,303	127,303
Fats, Oil and Grease Waste Fees	—	238,176	238,176
Lease Revenue	—	42,220	42,220
Other Income	28,596	8,936	37,532
Disposal of Capital Assets	—	(128,189)	(128,189)
Investment Income	91,764	601,190	692,954
Interest Expense	—	(443,934)	(443,934)
	120,360	802,671	923,031
Change in Net Position	(319,094)	537,169	218,075
Net Position - Beginning	1,429,307	41,800,108	43,229,415
Net Position - Ending	1,110,213	42,337,277	43,447,490

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Cash Flows
For the Fiscal Year Ended December 31, 2024**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Villages	\$ 4,821,927	4,617,659	9,439,586
Payments to Employees	(2,098,937)	—	(2,098,937)
Payments to Suppliers	(2,492,913)	(1,007,918)	(3,500,831)
	230,077	3,609,741	3,839,818
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(76,309)	(1,897,926)	(1,974,235)
Interest Expense	—	(443,934)	(443,934)
Payment of Principal	—	(1,833,719)	(1,833,719)
Debt Proceeds	—	6,501,681	6,501,681
	(76,309)	2,326,102	2,249,793
Cash Flows from Investing Activities			
Investment Income	91,764	601,190	692,954
Net Change in Cash and Cash Equivalents	245,532	6,537,033	6,782,565
Cash and Cash Equivalents			
Beginning	1,467,677	7,701,048	9,168,725
Ending	1,713,209	14,238,081	15,951,290
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(439,454)	(265,502)	(704,956)
Adjustments to Reconcile Operating Income to Net Income to Net Cash			
Provided by (Used in) Operating Activities:			
Depreciation Expense/Amortization	10,598	3,301,968	3,312,566
Other Income	28,596	773,604	802,200
Other Expense (Revenue) - IMRF	319,096	—	319,096
(Increase) Decrease in Current Assets	12,531	36,384	48,915
Increase (Decrease) in Current Liabilities	298,710	(236,713)	61,997
Net Cash Provided by Operating Activities	230,077	3,609,741	3,839,818

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, 2024

(with Comparative Information for the Fiscal Year Ended December 31, 2023)

	For the Fiscal Year Ended December 31, 2024		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 5,234,233	4,780,800	(453,433)
Operating Expenses			
Personnel Services	1,958,435	1,712,304	(246,131)
IMRF Pension Expense	—	386,633	386,633
Contractual Services			
Maintenance	680,907	745,959	65,052
Service Charge	136,161	136,100	(61)
Sludge Removal	385,000	387,492	2,492
Utilities	708,900	604,297	(104,603)
Insurance	395,900	367,886	(28,014)
Other	254,530	199,460	(55,070)
Commodities	724,400	669,525	(54,875)
Amortization	—	10,598	10,598
Total Operating Expenses	5,244,233	5,220,254	(23,979)
Operating Income (Loss)	(10,000)	(439,454)	(429,454)
Nonoperating Revenues			
Other Income	—	28,596	28,596
Investment Income	10,000	91,764	81,764
	10,000	120,360	110,360
Change in Net Position	—	(319,094)	(319,094)
Net Position - Beginning		1,429,307	
Net Position - Ending		1,110,213	

For the Fiscal Year Ended December 31, 2023		
Budget	Actual	Variance Over (Under)
\$ 4,904,985	4,630,196	(274,789)
1,870,648	1,772,947	(97,701)
—	(65,586)	(65,586)
632,094	720,191	88,097
145,504	145,500	(4)
230,000	211,814	(18,186)
650,400	537,013	(113,387)
400,000	377,679	(22,321)
245,739	225,414	(20,325)
740,600	705,441	(35,159)
—	—	—
4,914,985	4,630,413	(284,572)
(10,000)	(217)	9,783
—	59,706	59,706
10,000	70,552	60,552
10,000	130,258	120,258
—	130,041	130,041
	1,299,266	
	1,429,307	

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, 2024

(with Comparative Information for the Fiscal Year Ended December 31, 2023)

	For the Fiscal Year Ended December 31, 2024		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 3,807,671	3,807,671	—
Operating Expenses			
Personnel Services	—	—	—
Maintenance of Capital Facilities and Equipment	10,816,998	2,203,326	(8,613,672)
Less: Capital Outlay	550,000	(1,432,121)	(1,982,121)
Depreciation	96,755	3,301,968	3,205,213
Total Operating Expenses	11,463,753	4,073,173	(7,390,580)
Operating Income (Loss)	(7,656,082)	(265,502)	7,390,580
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	274,791	274,791
Connection Fees	75,000	67,967	(7,033)
Enernoc Demand Response	8,000	4,411	(3,589)
Leachate Revenues	5,000	9,800	4,800
Renewable Energy Credits	30,000	127,303	97,303
Fats, Oil & Grease Waste Fees	150,000	238,176	88,176
Lease Revenue	71,461	42,220	(29,241)
Other Income	1,000	8,936	7,936
Disposal of Capital Assets	—	(128,189)	(128,189)
Investment Income	125,000	601,190	476,190
Interest Expense	(169,752)	(443,934)	(274,182)
Loan Proceeds	6,000,000	—	(6,000,000)
Biosolids Loan Principal	—	(96,755)	(96,755)
Digester Loan Principal	(617,534)	(617,534)	—
FIP Loan Principal	(775,872)	(775,872)	—
Intergovernmental Loan Payable	—	(6,501,681)	(6,501,681)
Less Items to Statement of Net Position	—	7,991,842	7,991,842
Total Nonoperating Revenues (Expenses)	4,902,303	802,671	(4,099,632)
Change in Net Position	<u>(2,753,779)</u>	537,169	<u>3,290,948</u>
Net Position - Beginning		<u>41,800,108</u>	
Net Position - Ending		<u><u>42,337,277</u></u>	

For the Fiscal Year Ended December 31, 2023		
Budget	Actual	Variance Over (Under)
\$ 3,760,663	3,760,663	—
380,000	—	(380,000)
9,577,729	1,629,575	(7,948,154)
550,000	(511,253)	(1,061,253)
—	3,294,248	3,294,248
10,507,729	4,412,570	(6,095,159)
(6,747,066)	(651,907)	6,095,159
—	375,953	375,953
75,000	214,873	139,873
26,000	1,869	(24,131)
17,000	10,850	(6,150)
30,000	72,151	42,151
100,000	178,361	78,361
67,416	42,264	(25,152)
51,000	23,247	(27,753)
—	(110,043)	(110,043)
20,000	315,450	295,450
(325,965)	(310,769)	15,196
6,000,000	—	(6,000,000)
(109,224)	(95,463)	13,761
(602,381)	(602,381)	—
(762,470)	(762,470)	—
—	—	—
—	1,460,314	1,460,314
4,586,376	814,206	(3,772,170)
<u>(2,160,690)</u>	162,299	<u>2,322,989</u>
	<u>41,637,809</u>	
	<u>41,800,108</u>	

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Schedule of Comparative Flows Used For Allocation of Costs - Last Ten Fiscal Years
December 31, 2024 (Unaudited)**

Fiscal Year	Glenbard			
	Glen Ellyn		Lombard	
	Gallons (in 000's)	Percent	Gallons (in 000's)	Percent
2015	1,939,993	45.25%	2,347,125	54.75%
2016	1,890,348	44.39%	2,368,065	55.61%
2017	1,916,548	42.65%	2,576,590	57.35%
2018	1,873,111	41.21%	2,672,566	58.79%
2019	1,835,852	40.59%	2,686,639	59.41%
2020	1,770,908	40.72%	2,578,333	59.28%
2021	1,670,839	40.06%	2,499,757	59.94%
2022	1,673,524	40.77%	2,431,178	59.23%
2023	1,646,934	41.28%	2,343,191	58.72%
2024	1,598,152	41.10%	2,290,548	58.90%

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Schedule of Allocation Costs

December 31, 2024 (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, 2024, not included elsewhere in the accompanying financial statements follows:

1. Total Water Flow

Participant	Glenbard Plant	
	Gallons (in 000's)	Percent
Village of Lombard	2,290,548	58.90%
Village of Glen Ellyn	1,598,152	41.10%
	<u>3,888,700</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, 2024, as follows:

	Operating Fund
Operating Revenue	
Amounts Billed Prior to Billing Adjustments	\$ 5,234,233
Other Revenues	120,360
Adjustment	<u>(453,435)</u>
Operating Revenue Applicable to Operating Expenses	<u>4,901,158</u>
Operating Expenses	
Personnel Services	1,712,304
IMRF Employer Contribution	67,537
Contractual Services	
Maintenance	745,959
Service Charge	136,100
Sludge Removal	387,492
Utilities	604,297
Insurance	367,886
Other	199,460
Commodities	669,525
Amortization	<u>10,598</u>
Total Operating Expenses	<u>4,901,158</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Schedule of Allocation Costs - Continued**
December 31, 2024 (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	\$ 2,886,913	58.90%
Village of Glen Ellyn	2,014,245	41.10%
	<u>4,901,158</u>	<u>100.00%</u>

C. The computation of the billing adjustment for the fiscal year ended December 31, 2024 follows:

	Village of Lombard	Village of Glen Ellyn	Totals
Charges			
Total Operating Expenses	\$ 2,886,913	2,014,245	4,901,158
Equipment Replacement Reserve	2,073,839	1,733,832	3,807,671
Total Operating Charges	<u>4,960,752</u>	<u>3,748,077</u>	<u>8,708,829</u>
Amount Billed	5,158,347	3,883,556	9,041,903
Plus: Credit for Other Revenues Received	<u>70,893</u>	<u>49,465</u>	<u>120,358</u>
Revenues Available to Offset			
Operating Changes	<u>5,229,240</u>	<u>3,933,021</u>	<u>9,162,261</u>
Amount Due from (to) Villages	<u>(268,488)</u>	<u>(184,944)</u>	<u>(453,432)</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Schedule of Allocation Costs - Continued

December 31, 2024 (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, 2024 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, 2024 (as shown on the prior page)	\$ (268,488)	(184,944)	(453,432)
Billing Adjustments:			
July 2024 to December 2024	(2,061)	2,061	—
Cumulative Balance Due from (to) Villages*	(270,549)	(182,883)	(453,432)

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

3. Total Revenue Billed and Received per Village

Participant	Amount Billed	Receivable (Payable) December 31, 2024	Receivable (Payable) December 31, 2023	Amount Received
Village of Lombard	\$ 5,158,347	(270,549)	(200,819)	5,088,617
Village of Glen Ellyn	3,883,556	(182,883)	(73,972)	3,774,645
	9,041,903	(453,432)	(274,791)	8,863,262

SECTION 7.0

**COMMENTS BY GWA
FULL BOARD
CHAIRPERSON -
PRESIDENT JIM BURKET**

—

**VILLAGE OF GLEN
ELLYN**

SECTION .0

GWA PRESENTATION –

**MATT STREICHER,
EXECUTIVE DIRECTOR –**

**APPROVAL GWA CY2026
ANNUAL BUDGET**

Glenbard Wastewater Authority



Full Board Meeting Presentation

November 17, 2025

Matt Streicher

Ron Dulceak



Talking Points

- Executive Oversight Committee Member Introductions
- Performance Statistics
- 2025/2026 Major Projects
- Operations & Maintenance Fund
- Capital Fund
- Budget Summary
- Action Requested

Executive Oversight Committee Representatives



Jim Burket – President
Kelli Christiansen – Trustee
Mark Franz – Manager
John Hubsy – Public Works Director



Anthony Puccio - President
Bob Bachner – Trustee
Scott Niehaus – Manager
Carl Goldsmith – Public Works Director

2025 Key Performance Indicators

- **~ 3,173,000,000 (3.173 Billion) Gallons Treated Through October 2025**
 - ✓ Past 5 Year Average = 3,457,200,000 (3.4572 Billion) Gallons Treated Through October
- **29.57 Inches Total Rainfall Through October 2025**
 - ✓ Past 5 Year Average = 28.191 Inches Through October
- **16 Odor Complaints Through October 2025**
 - ✓ 2024 Odor Complaints = 23 Through October
 - ✓ 2023 Odor Complaints = 10 Through October
 - ✓ 2022 Odor Complaints = 8 Through October
 - ✓ 2021 Odor Complaints = 30 Through October
 - ✓ 2020 Odor Complaints = 25 Through October
- **Main Plant = No Permit Excursions**
 - ✓ Current Record – No Excursions Since 4/4/2013
- **Combined Sewer Outfall Facility = 0 Excursions**
 - ✓ No Excursions Since 9/12/2022
- **0 Lost Time Injury**

Top CY2025 Capital Projects



Description	Project Budget Amount	Project Actual	Assumptions / Comments
Heavy Interceptor Cleaning	\$650,000	\$555,203	The Authority inspects its sewers every 5 years. Upon the last inspection, heavy sediment build up was noted in some areas of the North Regional Interceptor. This is a costly endeavor due to the sewer being 66" in diameter in those locations, and there is a significant length between manholes, limited the amount of contractors who can perform the work.
Collection System Televising	\$650,000	\$291,834	Per the approved Illinois EPA Capacity, Management, Operations, and Maintenance (CMOM) plan, the Authority is required to televise its collection system every 5 years.
Primary Clarifier & Gravity Thickener Rehabilitation Construction & Engineering	\$6,600,000	\$6,027,271	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 the Authority's first ever project funded by a bond issuance. Although this project was bid and awarded in early 2024, it will not be completed until early 2026.
Final Clarifier Rehabilitation Design	\$915,000	\$416,400	The Authority's recent Facility Planning Studies have indicated the Final Clarifiers are approaching the end of their useful life. Plans for rehabilitating and improving the clarifiers have begun in 2025.
Intermediate Pump Station and Clarifier Rehabilitation Design	\$200,000	\$199,285	The Authority's recent Facility Planning Studies have indicated the Intermediate pump station and clarifiers are beyond their useful life. This work has been postponed several years due to the known possibility of this part of the process being repurposed within 5-7 years, however, this is a critical part of the process and needs to be able to function. A feasibility study will be performed on what needs to be replaced and what could be repurposed, with the intention to construct only enough to keep the process working without issue until it is repurposed.

Top CY2026 Capital Projects



Description	Project Budget Amount	Assumptions / Comments
Vehicle and Equipment Replacements	\$509,000	Purchase of new vehicles and rolling equipment
Primary Clarifier & Gravity Thickener Rehabilitation Construction & Engineering	\$5,971,000	Much of the equipment associated with the Authority's primary clarifiers and gravity thickener is approaching or has exceeded the end of its useful life and is in need of replacement. This project will also incorporate some odor control aspects and is the Authority's first ever project funded by a bond issuance. Although this project was bid and awarded in early 2024, it will not be completed until early 2026.
Final Clarifier Rehabilitation Construction	\$2,000,000	The Authority's recent Facility Planning Studies have indicated the Final Clarifiers are approaching the end of their useful life. Plans for rehabilitating and improving the clarifiers will begin in 2025.
Intermediate Pump Station and Clarifier Rehabilitation Construction	\$1,000,000	The Authority's recent Facility Planning Studies have indicated the Intermediate pump station and clarifiers are beyond their useful life. This work has been postponed several years due to the known possibility of this part of the process being repurposed within 5-7 years, however, this is a critical part of the process and needs to be able to function. Therefore, a feasibility study will be performed on what needs to be replaced and what could be repurposed, with the intention to construct only enough to keep the process working without issue until it is repurposed.
Small Capital Projects	\$615,000	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	\$10,095,000	



Bonding Projects



Current

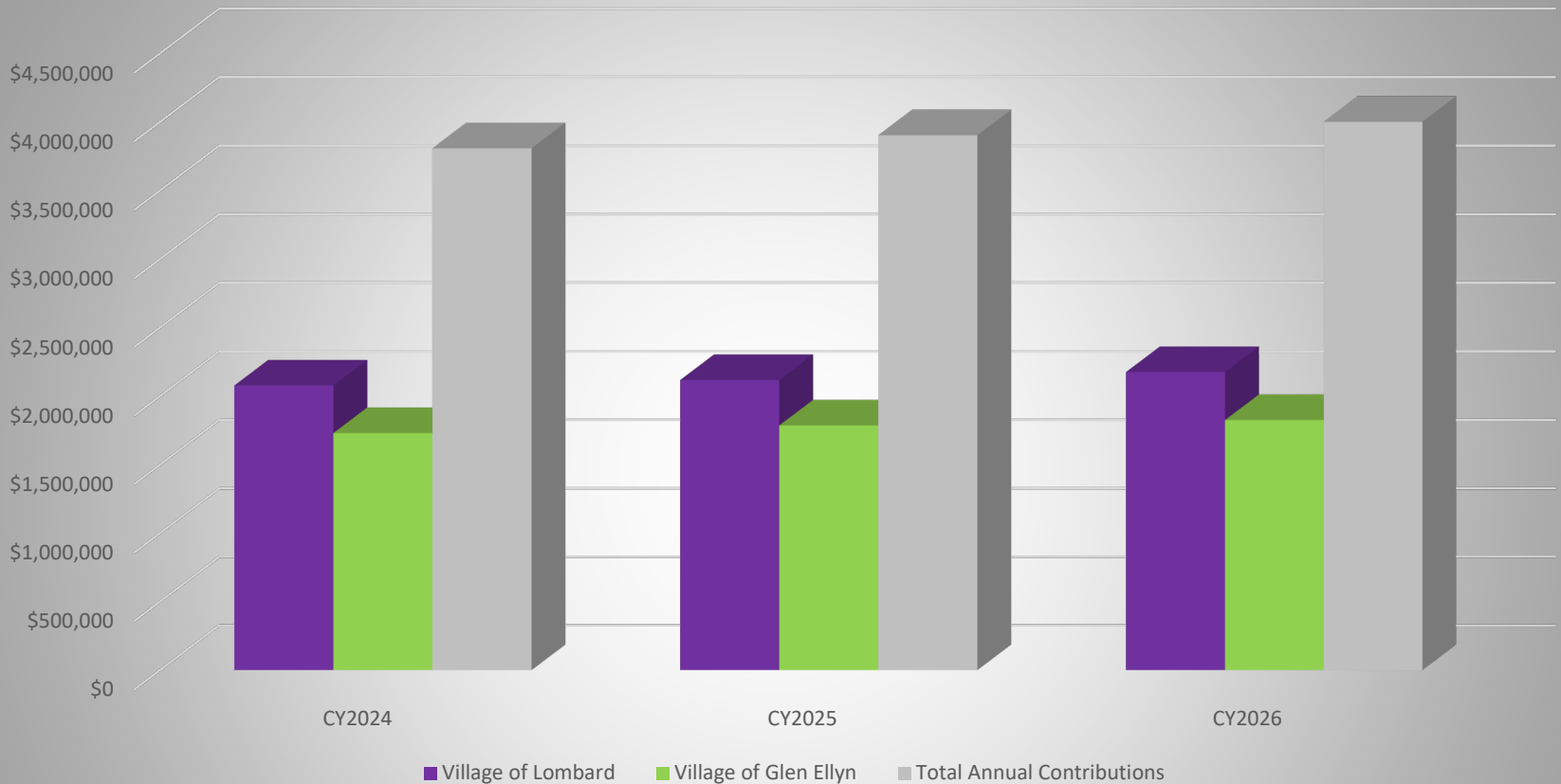
- Primary Clarifier and Gravity Thickener Improvements
 - Issued by Village of Glen Ellyn
 - Village of Lombard Payment Half of Savings
 - ~\$6.5M Bond
 - Spent ~\$2,924,241.61 through 10/31/2025

Proposed

- Final Clarifier Improvements
 - Requesting Glen Ellyn Issue Again
 - Lombard to Pay Half of Savings
 - ~\$8.2M Bond
 - Expected 2026, potentially 2027



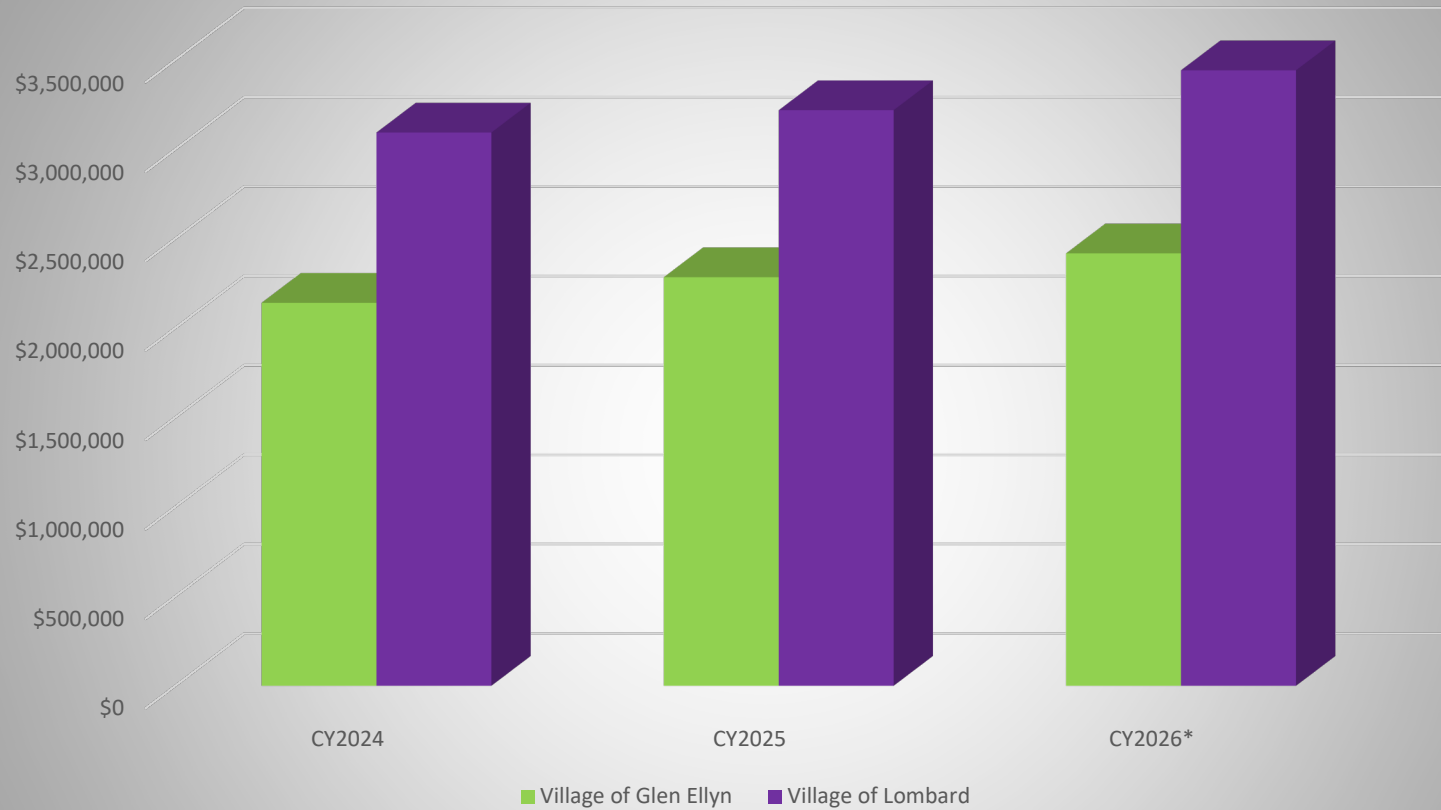
Capital Fund 40 Contributions



	CY2024	CY2025	CY2026
Village of Lombard	\$2,077,085	\$2,117,108	\$2,175,036
Village of Glen Ellyn	\$1,730,587	\$1,785,755	\$1,825,398
Total Annual Contributions	\$3,807,672	\$3,902,863	\$4,000,435

Partner Allocations

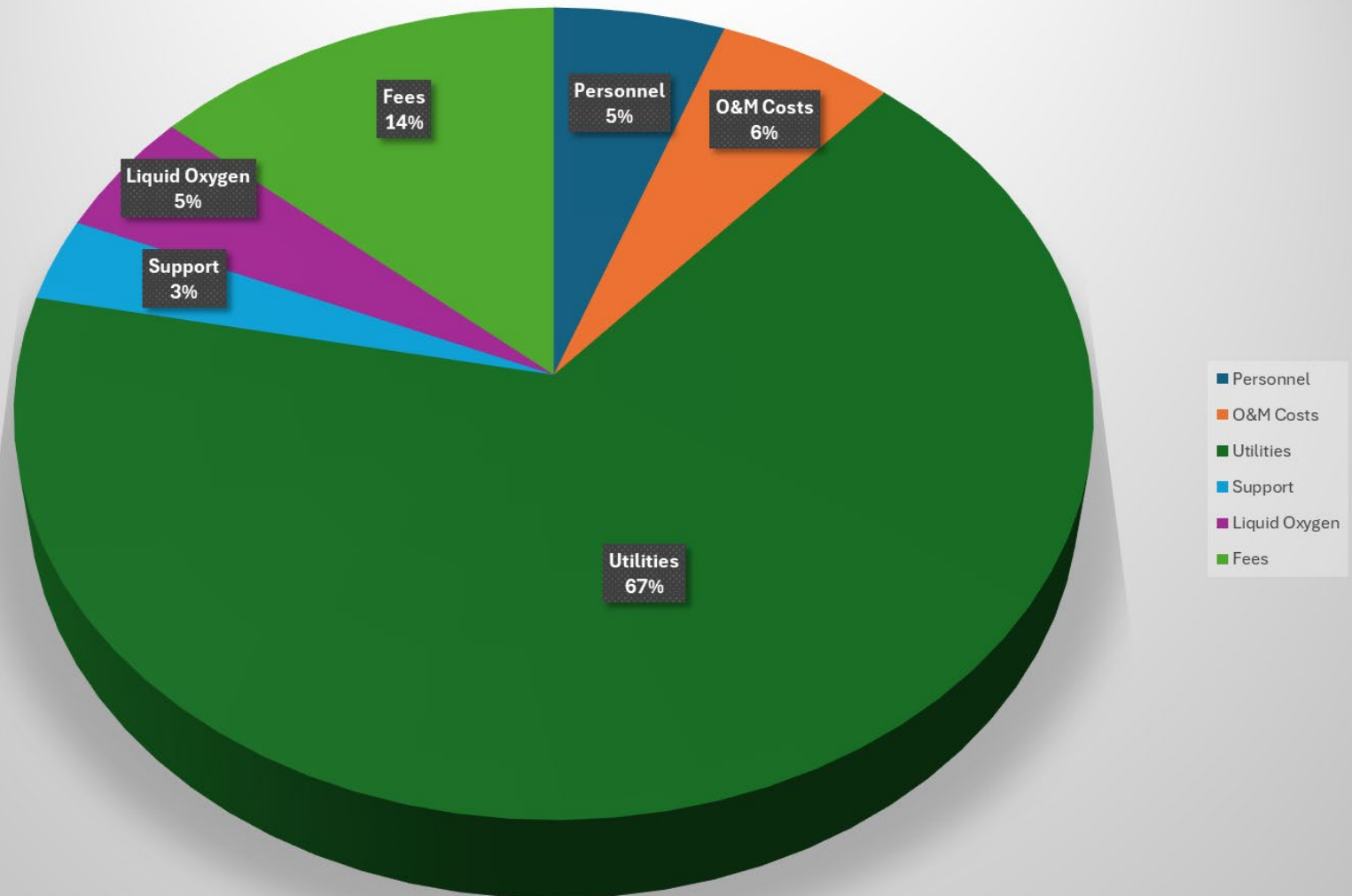
Operation & Maintenance



	CY2024	CY2025	CY2026*
Village of Glen Ellyn	\$2,140,801	\$2,284,057	\$2,417,391
Village of Lombard	\$3,093,432	\$3,218,369	\$3,441,531
Total Allocations	\$5,234,233	\$5,502,426	\$5,858,922
* - Budgeted			

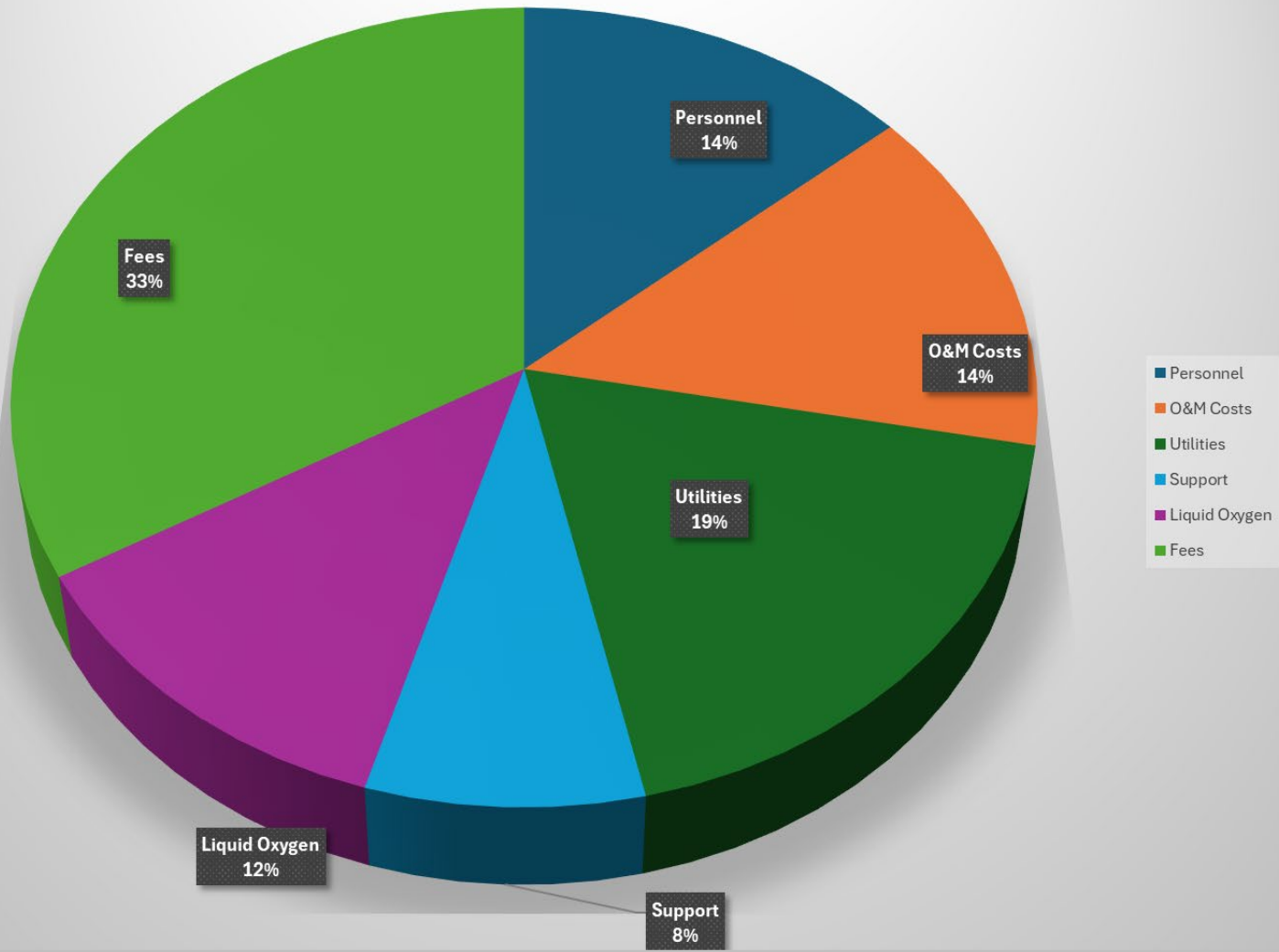
Significant Contributors to O&M Increase

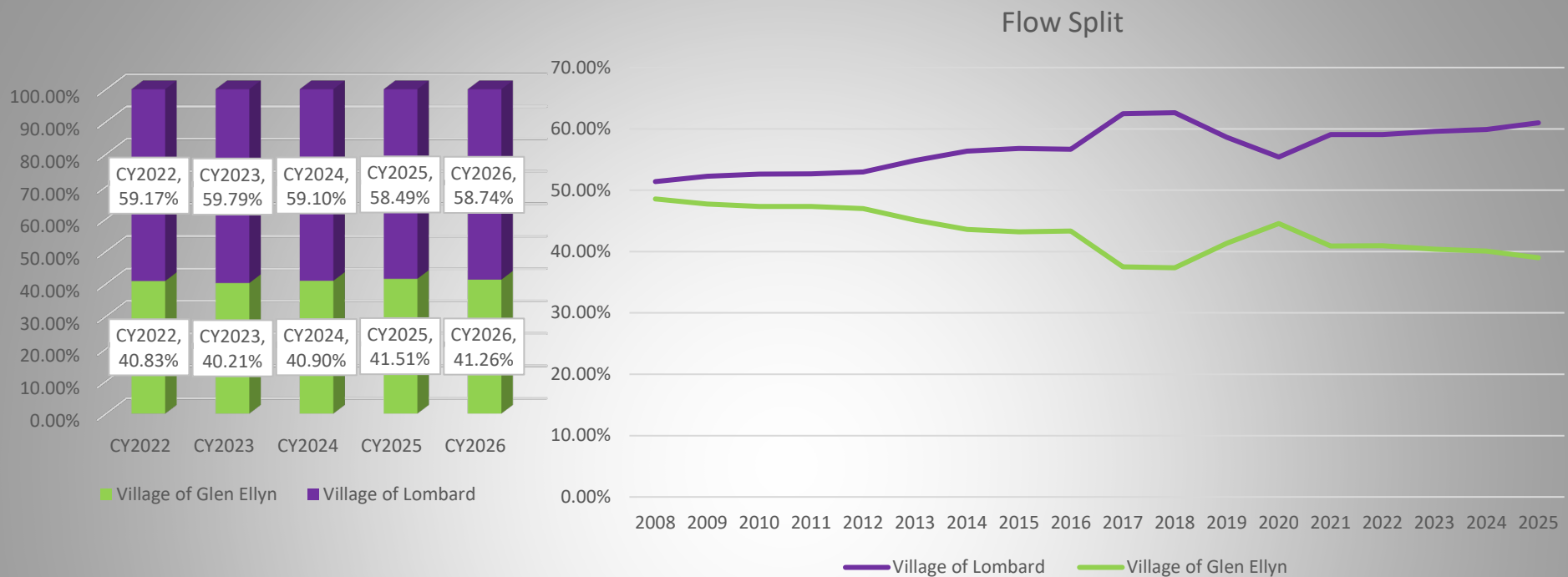
Increases with New Electric Supply



If Electric Supply Rates Stayed the Same....

Increases with same Electric Supply Rate





Factors That Affect Flow Split

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

Proposed Partner Allocations

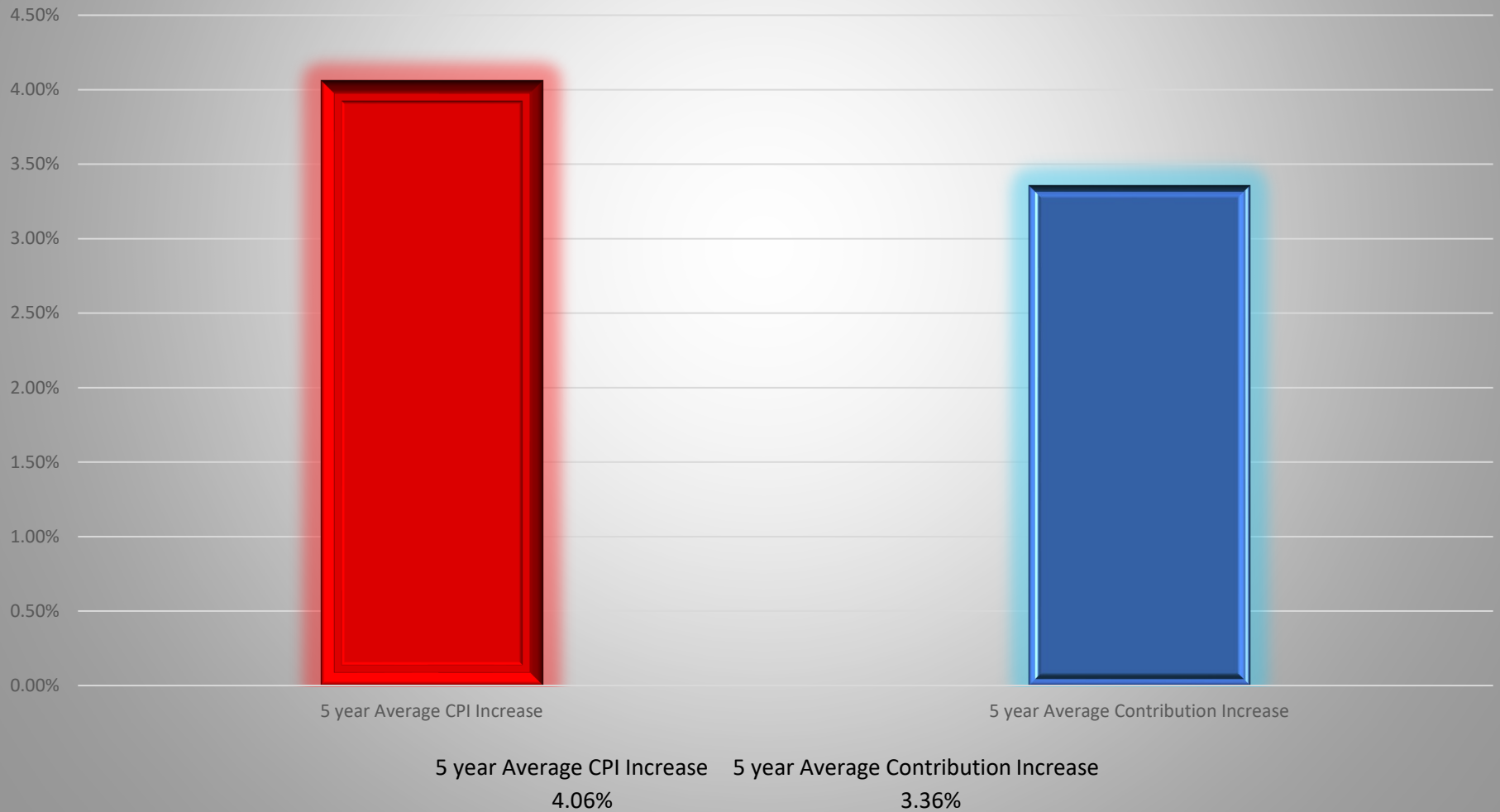
PROPOSED CY2026 PARTNERS ALLOCATION						
				LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund				3,441,531	2,417,391	5,858,922
		TOTAL O&M BUDGET		3,441,531	2,417,391	5,858,922
		CAPITAL EQUIPMENT REPLACEMENT FUND		2,175,036	1,825,398	4,000,435
		TOTAL O&M AND CAPITAL BUDGETS		5,616,567	4,242,790	9,859,357
Proposed CY2026 Partners Allocation Compared						
to Approved Expenses Allocated to Partners CY2025:						
		Operation & Maintenance		\$223,162	\$133,334	\$356,496
				6.93%	5.84%	6.48%
		Capital Improvements		\$57,928	\$39,643	\$97,572
				2.74%	2.22%	2.50%
		Total O&M and Capital Budgets		\$281,090	\$172,978	\$454,068
				5.3%	4.3%	4.8%



VS



CPI vs. GWA



Other Local Plants

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



*Operates Two Facilities

** Levies Taxes

***Privately Operated

Awards & Recognition

- **NACWA Platinum Performance Award, May 2025**

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



- **WEF, WRF, NACWA, WR, and USWA - Utility of the Future Recognition, Expires October 2026**

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



Action Requested This Evening

The Glenbard Wastewater Authority Staff and the EOC kindly requests the Board of Directors of the Glenbard Wastewater Authority to approve the proposed CY2026 Budget in the amount of \$**15,940,255.**





Glenbard Wastewater Authority

CY2026 Budget



November 10, 2026

President Jim Burket and
Members of the Glenbard Wastewater Authority Board
Glen Ellyn, Illinois 60137

Subject: January 1, 2026 - December 31, 2026, Glenbard Wastewater Authority
Budget (CY2026)

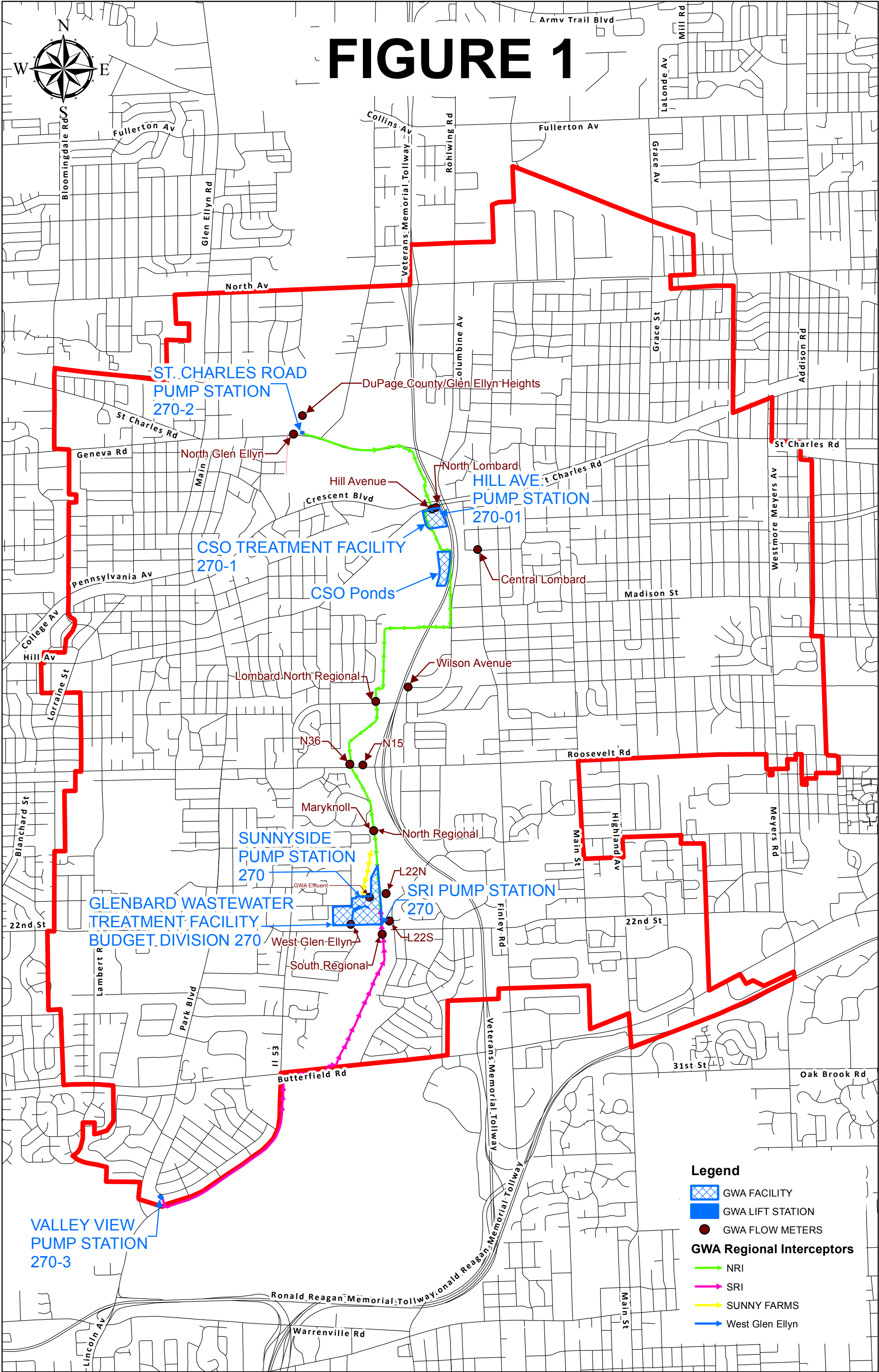
I am pleased to present for your review and consideration the proposed Glenbard Wastewater Authority (Authority) CY2026 Budget. The Glenbard Team, with the help of the Village Managers, Public Works Directors, and Finance Directors developed the proposed budget that is being recommended for approval to the Glenbard Wastewater Authority Board. The proposed CY2026 partner allocation shows an overall increase of \$454,068, or 4.8%, compared to the approved CY2025 budget. The budget reflects a substantial capital improvement plan with the continuation of projects recommended in the most recent Facility Planning document. The most significant sized project is the continuation of the construction of the Primary Clarifier Improvements Project, and start of construction of the Final Clarifier Improvements Project. Smaller projects include intermediate pump station and clarifier rehabilitation, other equipment rehabilitation and replacement, small capital projects, and minor infrastructure upgrades. Both sets of Clarifier Improvements Project construction expenses are being funded with bond proceeds. 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. Figure 1 shows the FPA map with the individual components of the Authority.

FACILITIES -- The Glenbard Wastewater Authority was created in 1977 by an intergovernmental agreement between the Village of Lombard and the Village of

FIGURE 1



Legend

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

Glen Ellyn for the purpose of jointly constructing and operating advanced wastewater treatment facilities. The new facilities opened in 1982 and operate 24 hours per day 365 days per year.

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

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

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

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

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

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

AUTHORITY ORGANIZATION

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

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

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

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

BUDGET ORGANIZATION

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

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

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

The following is the fund allocation of the Capital fund:

Fund 40 - Equipment Replacement Fund

OPERATION AND MAINTENANCE (O&M) DIVISION

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

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

	Estimated CY2025	Proposed CY2026
Division		
270 - Glenbard Plant	\$4,746,326	\$5,594,154
SRI L.S		
Sunnyside L.S		
270-1 - Stormwater Plant	\$ 166,152	\$ 208,713
Hill Ave. L.S		
270-2 - N. Reg. Int.	\$ 28,575	\$ 32,850
St. Charles Rd. L.S		
270-3 - S. Reg. Int.	\$ 11,233	\$ 23,700
Valley View L.S		
	-----	-----
	\$5,019,205	\$5,512,426

Cash Reserves / Working Cash

CY 2025

Cash Reserves at January 1, 2025	<u>1,713,209</u>
CY22 Projected Surplus/(Deficit)	<u>667,354</u>
Projected Cash Reserves at December 31, 2025	<u>2,380,563</u>
Less: Estimated Encumbrances at December 31, 2025	<u>0</u>
Projected Working Cash at December 31, 2025	<u>2,380,563</u>
Less: CY25 Required Minimum Working Cash	<u>(1,311,058) *</u>
Projected Working Cash Surplus at December 31, 2025	<u><u>1,069,505</u></u>

Cash Reserves / Working Cash

CY 2026

Projected Cash Reserves at December 31, 2025	<u>2,380,563</u>
CY26 Projected Surplus/(Deficit)	<u>0</u>
Projected Cash Reserves at December 31, 2026	<u>2,380,563</u>
Less: Estimated Encumbrances at December 31, 2026	<u>0</u>
Projected Working Cash at December 31, 2026	<u>2,380,563</u>
Less: CY2026 Required Minimum Working Cash	<u>(1,467,231) **</u>
Projected Working Cash Surplus at December 31, 2026	<u><u>913,333</u></u>

* 25% of CY25 Operating Expenses of \$5,244,233

** 25% of CY26 Operating Expenses of \$5,868,922

The seven most significant cost centers in the proposed CY2026 O&M budget are as follows:

1. **Personnel:** The CY2026 proposed GWA team level is at 19.00 full time equivalents (FTE). Personnel costs past years of full-time equivalent staff are shown below. SY14 figures indicate expenses for only 8 months due to transitioning to a calendar year in 2015. The figures are indicative of the efficiencies realized through the elimination of multiple shifts, automation and monitoring, and other optimization measures:

	<u>Budget</u>	<u>Actual</u>	<u>FTE</u>
FY98	\$1,433,080	\$1,212,197	27.5
FY99	\$1,286,970	\$ 981,950	25.0
FY00	\$1,074,863	\$ 837,826	20.0
FY01	\$ 897,041	\$ 720,472	18.3
FY02	\$ 882,500	\$ 806,680	17.9
FY03	\$ 936,000	\$ 919,780	17.0
FY04	\$ 979,600	\$ 974,996	16.8
FY05	\$1,065,500	\$1,120,334	15.9
FY06	\$1,163,100	\$1,127,850	15.9
FY07	\$1,219,100	\$1,140,272	15.9
FY08	\$1,254,550	\$1,112,348	14.9
FY09	\$1,197,300	\$1,102,174	14.3
FY10	\$1,235,100	\$1,188,486	15.8
FY11	\$1,328,200	\$1,308,850	15.8
FY12	\$1,372,900	\$1,314,985	15.8
FY13	\$1,368,150	\$1,306,959	15.8
FY14	\$1,410,000	\$1,373,903	15.8
SY14	\$1,066,800	\$1,012,932	17.8
CY15	\$1,555,700	\$1,545,123	17.8
CY16	\$1,619,400	\$1,570,642	18.8
CY17	\$1,647,000	\$1,583,225	18.8
CY18	\$1,612,000	\$1,583,762	18.8
CY19	\$1,728,690	\$1,700,842	18.8
CY20	\$1,797,543	\$1,738,147	18.75
CY21	\$1,827,670	\$1,808,559	18.75
CY22	\$1,912,464	\$1,648,288	19.00
CY23	\$1,870,648	\$1,824,735	19.00
CY24	\$1,958,435	\$1,918,711	19.00 (Estimated)
CY25	\$2,139,964	\$1,8884,899	20.00 (Estimated)
CY26	\$2,164,404		19.00 (Budgeted)

2. **O&M:** Expenses are budgeted in the amount of \$1,089,768. This includes electrical, mechanical, operational, laboratory and administrative operation and maintenance of plant equipment and the maintenance of buildings and grounds. It is imperative that the capital

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

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

	<u>Actual</u>	
FY05	\$606,375	
FY06	\$588,400	
FY07	\$693,128	
FY08	\$1,194,869	
FY09	\$769,137	
FY10	\$873,093	
FY11	\$976,915	
FY12	\$1,163,751	
FY13	\$752,600	
FY14	\$799,084	
SY14	\$560,071	(8 Month Budget)
CY15	\$760,826	
CY16	\$1,023,100	
CY17	\$645,708	
CY18	\$672,769	
CY19	\$692,316	
CY20	\$618,717	
CY21	\$610,330	
CY22	\$522,580	
CY23	\$650,400	
CY24	\$459,839	
CY25	\$722,559	(Estimated)
CY26	\$953,720	(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 CY2026 budget is proposed at a cumulative amount of \$483,552. 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 \$153,000 per year which includes upgraded flow meters, data analysis and meter maintenance fees.

5. **Insurance:** Expenses are budgeted in the amount of \$423,900 for Liability and Health. This number represents all insurance required for the Authority's daily business.
6. **Liquid Oxygen:** The newer process of having liquid oxygen delivered versus producing it onsite provides the Authority with flexibility to operate the biological process with lower dissolved oxygen levels which translate into saving cost on liquid hauling. The budget amount for this line item is \$395,850.
7. **Fees:** Expenses are budgeted in the amount of \$360,728. Fees include payments for service, memberships, or regulatory fees during CY2026.

CAPITAL FUND

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

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

	Estimated CY2025	Proposed CY2026
Fund 40 – Equip. Replacement		
Debt Payment	\$ 1,949,828	\$ 1,631,577
Project Expenses	\$ 7,052,328	\$ 7,839,756
Property Acquisition	\$ 0	\$ 600,000
Total	\$ 9,002,156	\$10,071,333

Proposed CY2026 capital expenses of \$10,071,333 are 12% higher than the CY2025 estimated capital expenses of \$5,950,082. In addition to the continuation of a couple large projects from CY2025 to CY2026, several other projects are scheduled to begin in CY2026.

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 CY2026 a five-year average flow split of 41.26% (Glen Ellyn) and 58.74% (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 CY2026 budget is inclusive of O&M Division 270 with expense allocation tracking for all facilities. Glen Ellyn recoups some of their operating costs through billings to DuPage County and Illinois-American Water Company.

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

	Budgeted CY2025	Proposed CY2026
Village of Lombard	\$3,218,369	\$3,441,531
Village of Glen Ellyn	<u>\$2,284,057</u>	<u>\$2,417,391</u>
<i>Total</i>	<i>\$5,502,426</i>	<i>\$5,858,922</i>

The overall O&M contribution by the two Villages has increased by \$356,496 or 6.48% more than the CY2025 budget. The allocation to the Villages for the support of the O&M portion of the budget is \$5,858,922. The allocation to the Villages for support of the proposed Capital Fund is \$4,000,435.

CONCLUSION

The total proposed CY2026 budget and comparisons are as follows:

	Budgeted CY2025	Proposed CY2026
O&M	\$ 5,512,426	\$ 5,868,922
<u>Capital</u>	<u>\$ 11,606,697</u>	<u>\$ 10,071,333</u>
Total	\$ 17,119,392	\$ 15,940,255

Respectfully Submitted,



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

Glenbard Wastewater Authority
Budget CY2026
All Funds
Expense Allocation to Partners

APPROVED CY2025 EXPENSES ALLOCATED TO PARTNERS			
	LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund	3,218,369	2,284,057	5,502,426
TOTAL O&M BUDGET	3,218,369	2,284,057	5,502,426
CAPITAL EQUIPMENT REPLACEMENT FUND	2,117,108	1,785,755	3,902,863
TOTAL O&M AND CAPITAL BUDGETS	5,335,477	4,069,812	9,405,289
ESTIMATED ACTUAL CY2025 EXPENSES ALLOCATED TO PARTNERS			
	LOMBARD	GLEN ELLYN	TOTAL
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	2,776,126	1,970,200	4,746,326
270-1 -- Stormwater Plant / Hill Ave L.S.	97,182	68,970	166,152
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	16,713	11,861	28,575
270-3 -- South Reg. Int. / Valley View L.S.	6,570	4,663	11,233
TOTAL O&M BUDGET	2,896,592	2,055,694	4,952,285
CAPITAL EQUIPMENT REPLACEMENT FUND	2,117,108	1,785,755	3,902,863
TOTAL O&M AND CAPITAL BUDGETS	5,013,700	3,841,449	8,855,148
CY2025 BUDGET OVER (UNDER)	(321,777)	(228,363)	(550,140)
PROPOSED CY2026 PARTNERS ALLOCATION			
	LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund	3,441,531	2,417,391	5,858,922
TOTAL O&M BUDGET	3,441,531	2,417,391	5,858,922
CAPITAL EQUIPMENT REPLACEMENT FUND	2,175,036	1,825,398	4,000,435
TOTAL O&M AND CAPITAL BUDGETS	5,616,567	4,242,790	9,859,357
Proposed CY2026 Partners Allocation Compared to Approved Expenses Allocated to Partners CY2025:			
Operation & Maintenance	\$223,162 6.93%	\$133,334 5.84%	\$356,496 6.48%
Capital Improvements	\$57,928 2.74%	\$39,643 2.22%	\$97,572 2.50%
Total O&M and Capital Budgets	\$281,090 5.3%	\$172,978 4.3%	\$454,068 4.8%

Glenbard Wastewater Authority Budget CY2025 Operations & Maintenance				
SUMMARY BY DIVISION				
Expense Allocation to Partners REVENUES	Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026
Div. 270 -- Glenbard Wastewater Authority	5,234,233	5,502,426	5,502,426	5,858,922
Interest O&M Fund	91,762	10,000	83,425	10,000
Miscellaneous Revenue	27,256	0	33,788	0
IRMA Reimbursement	1,340	0	0	0
Total Revenues	5,354,591	5,512,426	5,619,639	5,868,922
EXPENSES	Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	4,645,803	4,995,765	4,746,326	5,594,154
270-1 -- Stormwater Plant / Hill Ave L.S.	118,578	191,918	166,152	208,718
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	40,792	32,850	28,575	42,850
270-3 -- South Reg. Int. / Valley View L.S.	22,053	23,700	11,233	23,200
Total O&M Expense:	4,827,227	5,244,233	4,952,285	5,868,922
Village of Glen Ellyn O&M Expenditures	1,974,336	2,176,881	2,055,694	2,421,517
Village of Lombard O&M Expenditures	2,852,891	3,067,352	2,896,592	3,447,405
Budget (Over) Under	527,364	268,193	667,354	0
Use of Available Cash				

Glenbard Wastewater Authority CY2026 Total Budget				
	Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026
Operations & Maintenance	\$4,827,227	\$5,512,426	\$4,952,285	\$5,868,922
Capital Costs (Expenses & Debt Repayment)	\$4,833,359	\$11,606,967	\$9,002,155	\$10,071,333
TOTAL	\$9,660,585	\$17,119,392	\$13,954,440	\$15,940,255

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

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

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

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

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

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

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

Budget CY2026**Operations & Maintenance****Division 270****Expense Allocation to Partners****REVENUE**

		Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026
Operation/Maintenance					
450010	Glen Ellyn Share - 41.26%	2,177,985	2,284,057	2,287,079	2,417,391
450015	Lombard Share - 58.74%	3,056,248	3,218,369	3,215,347	3,441,531
	Partners Allocation	5,234,233	5,502,426	5,502,426	5,858,922
	Interst Income - O&M Fund	91,762	10,000	83,425	10,000
	Misc. Revenue	27,256	0	33,788	0
	IRMA Reimbursement	1,340	0	0	0
DIVISION 270		5,354,591	5,512,426	5,619,639	5,868,922

NOTE: The flow splits used to calculate partner payments for CY2026 are as follows:

Flow Split for Glen Ellyn: 41.26%

Flow Split for Lombard 58.74%

(for 5 yrs. Average ending 12/31/24)

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

Flow Split for Glen Ellyn: 41.51%

Flow Split for Lombard 58.49%

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

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

Flow Split for Glen Ellyn: 40.90%

Flow Split for Lombard 59.10%

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

Budget CY2025
Operations and Maintenance
Division 270
Expense Allocation to Partners

Footnotes

EXPENSES

		Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026	% Difference CY24-CY25	\$ Difference CY24-CY25
Personnel Services							
510100	Salaries - Regular	1,506,893	1,750,000	1,528,730	1,750,000	0.0%	0
510110	Salaries - Part-Time Ops.	67,956	65,000	70,787	75,000	15.4%	10,000
510200	Salaries - Overtime	36,382	66,000	59,810	66,000	0.0%	0
510300	Salaries - Temporary/Seasonal	0	19,000	4,032	22,000	15.8%	3,000
510400	FICA	118,726	145,350	123,693	146,345	0.7%	995
510500	IMRF	67,480	94,614	80,108	102,059	7.9%	7,446
520630	State Unemployment	0	0	17,739	0	0.0%	0
	Total	1,797,436	2,139,964	1,884,899	2,161,404	1.0%	21,440
Contractual Services and Commodities							
520301	Tuition Assistance	0	0	0	0	0.0%	0
520305	Employee Recognition	1,000	1,000	0	1,000	0.0%	0
520600	Dues/Subs./Fees	18,133	14,334	14,917	19,060	33.0%	4,726
520615	Recruiting/Testing	1,591	1,000	4,500	1,000	0.0%	0
520620	Employee Education	13,840	31,700	17,876	38,700	22.1%	7,000
520625	Travel (Mileage)	66	300	80	300	0.0%	0
520700	Pro. Serv.-Legal Support	13,821	15,000	10,808	15,000	0.0%	0
520750	Legal Notices	478	1,000	667	1,000	0.0%	0
520775	Regulatory Fees	52,740	53,241	0	53,241	0.0%	0
520776	DuPage River Salt Creek Work Group Fee	37,305	38,424	38,426	39,577	3.0%	1,153
520806	Pro. Serv.-Lab Support	16,518	30,500	25,000	30,500	0.0%	0
520816	External Consulting Fees	9,628	30,000	29,059	30,000	0.0%	0
520825	Audit Fees / Pro. Serv. - Acct.	13,800	17,900	11,400	18,750	4.7%	850
520885	Insurance - Liability (MICA)	127,101	143,900	139,606	151,000	4.9%	7,100
520895	Insurance - Health	241,922	304,300	220,505	272,900	-10.3%	(31,400)
520970	Maint. - Bldg. & Grds.	10,855	9,950	7,028	13,740	38.1%	3,790
520971	Bldg. & Grounds - Support	39,484	61,540	33,617	35,340	-42.6%	(26,200)
520975	Maint. - Equipment	127,692	128,138	187,725	136,988	6.9%	8,850
520976	Maint. - Support	114,925	68,650	13,042	81,750	19.1%	13,100
520980	Maint. - Electronics	74,604	70,000	66,396	73,000	4.3%	3,000
520981	Elect. - Support	327,740	268,177	259,986	294,994	10.0%	26,817
520990	Operations - Supplies	17,878	23,700	21,542	26,400	11.4%	2,700
520991	Operations - Support	6,617	12,000	6,850	12,000	0.0%	0
521055	Professional Services - Other Support	35,477	4,000	0	2,000	-50.0%	(2,000)
521130	Overhead Fees	136,100	134,900	134,900	180,100	33.5%	45,200
521150	Sludge Disposal - Land Applied	374,249	400,540	369,412	400,540	0.0%	0
521195	Telecommunications	27,045	29,900	28,155	29,220	-2.3%	(680)
521201	Electric Power	270,455	450,000	475,000	675,000	50.0%	225,000
521202	Natural Gas	70,421	110,000	112,000	110,000	0.0%	0
521203	Water	18,675	15,000	14,582	20,000	33.3%	5,000
521204	Self-Gen Gas	5,600	8,000	6,496	7,000	-12.5%	(1,000)
530100	Office Expenses	12,038	14,200	10,658	13,200	-7.0%	(1,000)
530106	Operating Supplies - Lab	19,077	19,500	22,607	19,500	0.0%	0
530107	Pretreatment Expenses	8,638	8,500	5,648	8,500	0.0%	0
530200	Administrative Purchases	316	1,000	512	1,000	0.0%	0
530225	Safety	30,011	31,700	32,500	30,650	-3.3%	(1,050)
530440	Chemicals	166,040	189,000	142,159	187,950	-0.6%	(1,050)
530443	Liquid Oxygen	403,239	377,000	389,770	395,850	5.0%	18,850
530445	Uniforms	3,244	6,000	8,000	6,000	0.0%	0
	Total	2,848,367	3,123,994	2,861,427	3,432,750	9.9%	308,756
TOTAL DIVISION 270		4,645,803	5,263,958	4,746,326	5,594,154	6.3%	330,196

CY2026 DIVISION 270 O&M FOOTNOTES

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

This budget number includes salaries provided for seventeen (17) full-time staff members. In CY2025, this number is included an additional full-time staff member for 75% of the year, as the Authority hired an additional Maintenance Mechanic prior to the announced retirement of the Authority's Maintenance Mechanic I in January 2026. This reflects staff salary with a 2.9% range adjustment and a 1.1% merit increase.

(2) SALARIES - PART-TIME OPERATORS (\$75,000):

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

(3) SALARIES – OVERTIME (\$66,000):

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

(4) SALARIES – TEMPORARY/SEASONAL (\$22,000):

This budget number includes 2 seasonal workers

(5) EMPLOYEE EDUCATION (\$38,700):

The employee education budget includes costs for attendance at seminars, conferences, and other educational courses – and includes travel costs and reimbursements. In addition to encouraging staff to receive continuing education, in 2019 the Illinois Environmental Protection Agency revised the requirements for Wastewater Operators to maintain their licenses, and now require continuing education, therefore we know staff will need to attend more events in order to keep their status current. Also, with many newer staff members, additional funds have been added to this budget to ensure proper education.

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

This item is used for legal needs regarding projects and contract reviews, lease agreements, access, and all other legal consultation. This item was increased for CY2021 due to the anticipated need for additional legal services in relation to the Facility Improvements Project, therefore, it had been lowered back down to its traditional amount starting in CY22.

(7) DUPAGE RIVER SALT CREEK WORK GROUP (\$39,577):

The increase in the work group dues is a direct correlation to the support we provide as members to keep the administrative functions in tact as the Authority continues to collaborate with the IEPA with regards to its NPDES permits. The project initiatives that the East / West Branch DuPage River & Salt Creek watersheds are providing to the IEPA are imperative to the impacts of the nutrient standards relating to point source dischargers. The work group has been recognized by the IEPA as a leader in developing remediation to stream standards particularly relating to habitat improvements. The work group believes that stream remediation is the path to healthier streams and rivers versus costly implementation of nutrient discharge limits at treatment plants for phosphorus and total nitrogen. Educating communities about chloride utilization, storm water best management practices, and the discontinued use of coal tar sealants have also been important functions provided by this group. The IEPA has granted the Authority with almost three full permit cycles (14 years) without impending NPDES limits for phosphorus, and plans to continue to negotiate at every continuing permit cycle to reach a goal of putting the nutrient requirements off until 2035.

(8) EXTERNAL CONSULTING FEES (\$30,000):

This item covers the cost to hire a consulting engineer for small specific tasks required to implement equipment changes, operational changes or general consultation. In CY2021 the amount was increased by \$5,000 due to the need for assistance to fulfill all the requirements mandated in the Authority's new NPDES permit issued towards the end of CY2021, however, those need will continue into CY2024. In addition, more funds are being budgeted in this account due to the Authority only having one engineer on staff, who is also the Director, and therefore will have greater needs for consulting engineering services.

(9) AUDIT FEES (\$18,750):

The Audit fees for the Authority cover the cost of the Village of Glen Ellyn as the "Operating Agency" to hire a third-party financial firm to provide an audit of the CY2024 financials. The Authority entered into a two year price lock with it's auditors for the CY2024 and CY2025 audits.

(10) INSURANCE LIABILITY (\$151,043):

This item represents the annual premium cost of the Authority's coverage with Municipal Insurance Cooperative Agency (MICA), a pooled insurance program, which provides a protected self-insured plan. Included in this expense line is the annual premium payment to MICA for CY2025 and an excess liability policy. This Line item is a 5% increase what was in the CY2024 budget. Liability insurance consists of 2/3's Workman Comp costs and 1/3 Property insurance costs.

(11) INSURANCE HEALTH (\$272,900):

Health care is provided through the Village of Glen Ellyn insurance plan. This line item reflects a \$31,400 decrease over the CY2025 budget number of \$304,300. When budgeted for CY2025, the Authority had several vacant positions and was aware of pending retirements, and therefore, this number was budgeted conservatively in the event the new employees selected more expensive insurance plans.

(12) MAINTENANCE SUPPORT (\$81,250):

This line item reflects work previously budgeted in the Maintenance-Contractual line item. This represents a \$13,100 increase from the CY2025 budget number of \$68,650. The Authority is seeing a \$13,300 increase in Equipment Services Support from the Village of Glen Ellyn based on historical costs. To attempt to offset some of these additional costs, some items were reduced from this budget for CY2026.

(13) ELECTRICAL SUPPORT (\$294,994)

This line item reflects a 10% increase in CY2026 compared to CY2025 budget number of \$268,177. In addition to some additional subscription/license fees, the Authority continues to see year-over-year increases in annual software and technology fees, and more services moving to the cloud. Much of the increase was due to the Authority's 3rd party flow monitoring services, as required by the intergovernmental agreement, increasing by \$11,400.

(14) OVERHEAD FEES (\$180,100):

Overhead fees per the Intergovernmental Agreement (IGA) are calculated by the lead agency, Village of Glen Ellyn, and based on the amount of time Village staff spends on Authority related matters for human resources, finance, and oversight from the Public Works Director. In addition, beginning in CY2026, Janitorial services will be provided by the Village of Glen Ellyn, and will be incorporated into these costs. The Authority did see decreases in contractual services due to no longer budgeting for contracted janitorial services.

(15) SLUDGE DISPOSAL FEES (\$400,540):

In CY2024 the Authority saw significant increase in costs due to an Illinois Bill that passed requiring prevailing wages for biosolids hauling/spreading. Due to the uncertainty of the market, the Executive Oversight Committee approved a one-year extension with the existing hauler at a mutually agreed upon price. In late CY2024, the Authority had a bid opening for the CY2025-2027 Sludge Hauling contract and saw a 4% increase in the price, but it is locked in through the end of CY2027. This budgeted number reflects the new contract amount, and includes the costs of hauling sludge off plant site daily to better mitigate odors.

(16) ELECTRIC POWER (\$675,000):

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. The rate for this 4-year term was a historically low rate. With that agreement expiring in February 2026, the Authority went through a procurement process in CY2025 and locked in a new rate of \$0.05943/kWh. While this rate was the lowest during the procurement process throughout the year, it is still over 50% higher than the

existing rate, resulting in a significant increase in one of the Authority's highest cost centers.

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

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

(18) CHEMICALS (\$187,950):

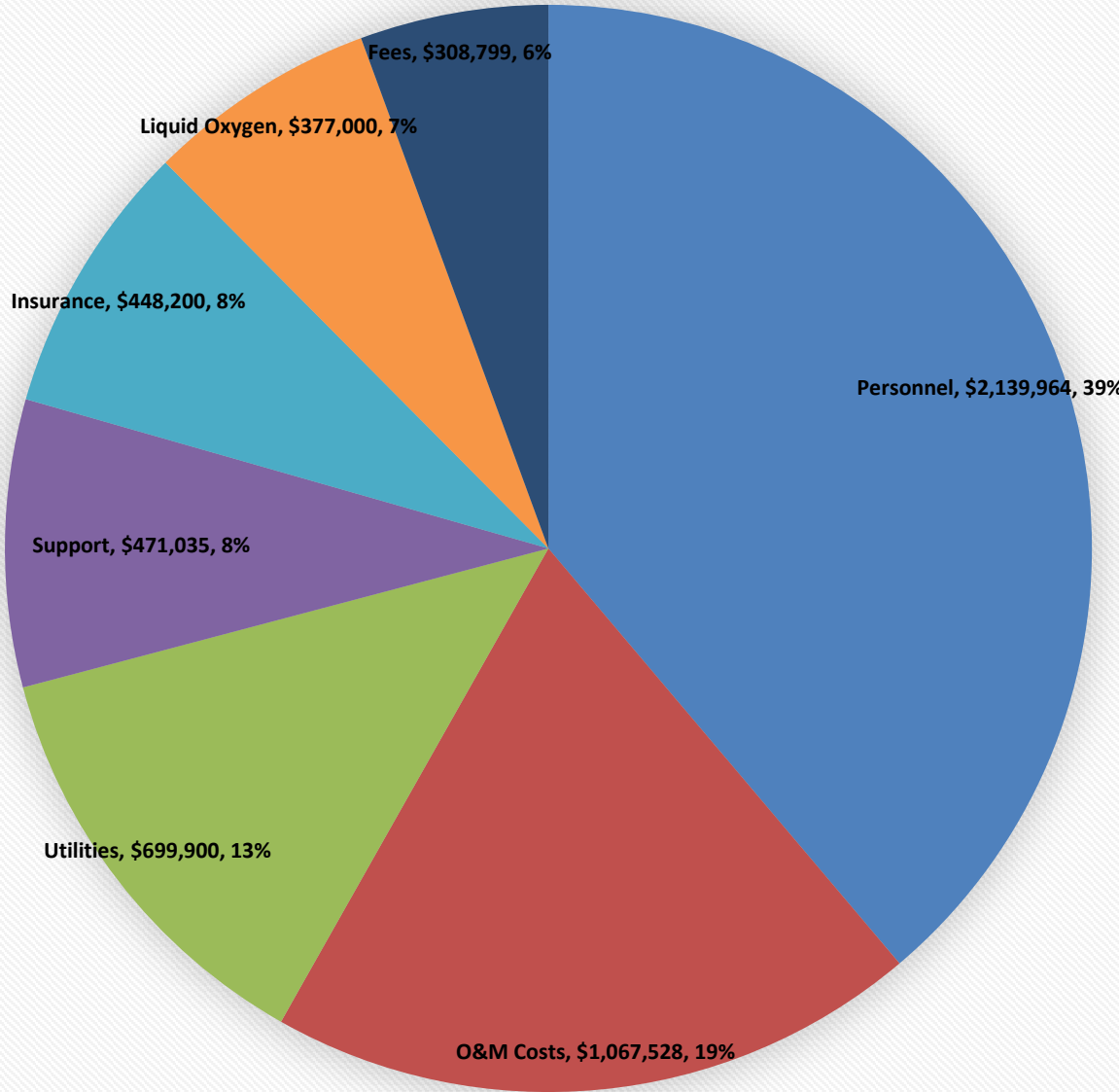
Chemicals used in the daily operation of the plant are included in this section at expected levels consistent with our recent history. Different chemicals are used for sludge dewatering, odor control, acid wash, and mineral deposition throughout the plant.

(19) LIQUID OXYGEN (\$395,850)

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.

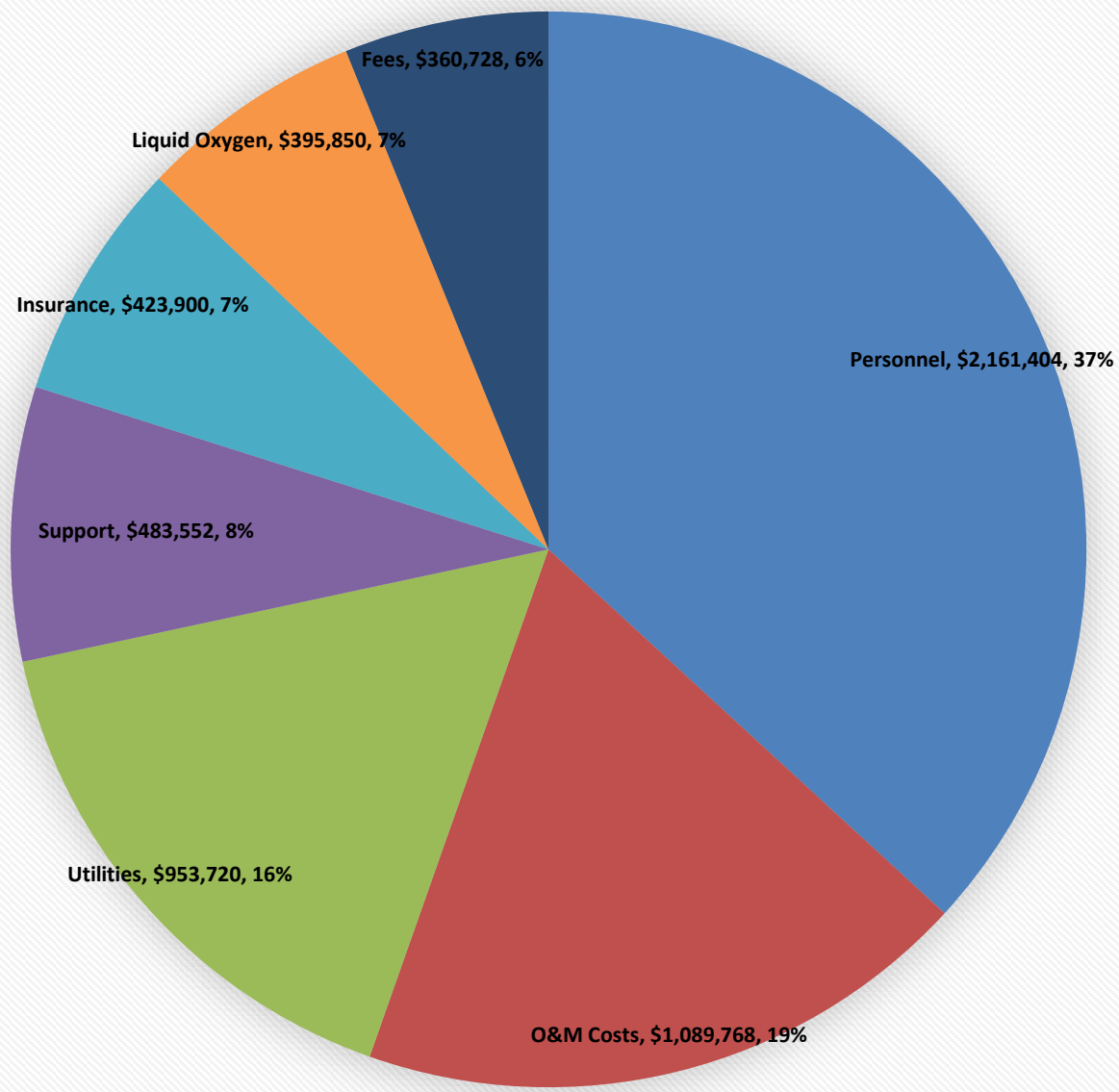
	CY2026 Division 270 Budgeted	CY2024 Division 270 Actual	CY2025 Division 270 Budgeted	CY2025 Division 270
	O&M Expenses	O&M Expenses	O&M Expenses	Estimated O&M Expenses
Personnel	\$2,161,404	\$1,797,436	\$2,139,964	\$1,884,899
O&M Costs	\$1,089,768	\$947,053	\$1,067,528	\$983,150
Utilities	\$953,720	\$459,838	\$699,900	\$722,559
Support	\$483,552	\$562,930	\$471,035	\$363,095
Insurance	\$423,900	\$369,023	\$448,200	\$360,111
Liquid Oxygen	\$395,850	\$403,239	\$377,000	\$389,770
Fees	\$360,728	\$287,707	\$308,799	\$248,702
	\$5,868,922	\$4,827,227	\$5,512,426	\$4,952,285
	CY26 O&M Budget	CY25 O&M Estimated	CY26 Capital Budget	CY25 Capital Estimated
Lombard	3,441,531	3,215,347	2,175,036	2,117,108
Glen Ellyn	2,417,391	2,287,079	1,825,398	1,785,755

CY2025 O&M Expenses



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

CY2026 O&M Expenses



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

**Glenbard Wastewater Authority
CY2026 Personnel Budget
Division 270 -- 510100-510500**

Item		Comments	CY25 Budgeted	CY26 Budgeting
510100	Salaries - Regular		1,750,000	1,750,000
510110	Part - Time Operations	= 1.0 Full Time Equivalent	65,000	75,000
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	19,000	22,000
			Salaries Regular, PT Ops & Seasonal	1,834,000
			Salaries Overtime (3)	66,000
			Salaries	1,900,000
				1,913,000
510400	FICA - 7.65%		133,799	146,345
510500	IMRF - 5.62%		75,636	102,059
			Personnel Services	\$2,109,435
				\$2,161,404

Glenbard Wastewater Authority
CY2026 Tuition Budget
270 520301

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Tuition Assistance	Tuition Assistance	0		0	
Total			\$0		\$0

Glenbard Wastewater Authority
CY2026 Recognition/Awards Budget
270 520305

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Recognition/Awards	Miscellaneous (Manager's Discretion)	1,000		1,000	
Total			\$1,000		\$1,000

Glenbard Wastewater Authority
CY2026 Dues/Fees/Subscriptions Budget
270 520600

Item	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Dues/Fees/Subs.	Water Environment Federation - Memberships	2,000		2,500	
	WEF - Publications	0		0	
	NACWA	1,100		1,100	
	IAWA	5,100		5,100	
	Midwest Biosolids Association	500		500	
	ISAWWA	0		0	
	SHRM Membership (Gayle)	244		250	
	International Society of Automation	140		140	
	Conservation Foundation	250		250	
	FAA Bi-Annual Renewal (\$600, CY24)	600		600	
	American Chemical Society (ACS)	0		95	
	License Renewals-Drivers/Electrician/Engineering	1,000		1,000	
	Julie - Locating Services	500		500	
	APPA	0		500	
	WaterReuse Association	0		5,000	
	CDL Training Subscription	0		600	
	Newspaper Subscriptions	2,400		425	
	Various Memberships (Amazon, Costco, etc.)	500		500	
			\$14,334		\$19,060

Glenbard Wastewater Authority
CY2026 Recruit/Test Budget
270 520615

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Recruiting/Testing	Pre-Employment Screening	1,000		1,000	
		1000		1000	

Glenbard Wastewater Authority
CY2026 Employee Training/Education Budget
270 520620

		CY25 Budgeted	CY26 Budgeting
Administration	Employee Education - Administration		
	WEFTEC -- New Orleans, LA		
	Streicher	1,000	2,500
	Assistant Director	1,000	2,500
	CSWEA. IWEA, IAWA (Meetings/Conferences)	5,000	5,000
	NACWA Pretreatment Conference - Martinez	3,000	3,000
	IPSI - Illinois Public Sector Institute Training (or MAPSI):		
	Assistant Director - Year 1 of 3 year training program	1,500	2,000
Operations	Employee Education - Operations (5 Operators)		
	WEFTEC -- New Orleans, LA	0	0
	IPSI - Illinois Public Sector Institute Training		
	Operator - Year 1 of 3 year training program	0	2,000
	Operator - Year 1 of 3 year training program	2,000	2,000
	Misc Tech Seminars	2,000	2,000
	Central States WEA, IAWA State Conferences	4,000	4,000
Maintenance	Employee Education - Maintenance		
	WEFTEC -- New Orleans, LA	0	0
	Facilities Maintenance Show -- 4 Maint Mech (Chicago)	200	200
	Maintenance Based Courses/Seminars (APWA Snow and Ice)	500	500
	IPSI - Illinois Public Sector Institute Training	0	0
	McCabe - Year 1 of 3 year training program	2,000	2,000
	Misc Tech Seminars	3,000	3,000
Electrical	Employee Education - Electrical		
	IPSI - Illinois Public Sector Institute Training		
	Electrical - Year 3 of 3 year training program Joe Solita - Spring	2,000	2,000
	Rockwell Powerflex 750 Series Maintenance & Troubleshooting (1 in 26, 1 in 27)	0	3,000
	Facilities Maintenance, ISA Shows -- R. Freeman, Electrician & J. Solita (Chicago)	500	500
Lab	Employee Education - Laboratory		
	Misc Tech Seminars	1,000	1,000
	NACWA Recognition Conference	1000	1,500
		\$29,700	\$38,700

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

Glenbard Wastewater Authority
CY2026 Mileage Reimbursement Budget
270 520625

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Travel	Travel for Seminars/Training				
	Manufacturing Trade Shows	0		0	
	I-Pass	300		300	
		\$300		\$300	

**Glenbard Wastewater Authority
CY2026 Pro. Svc. Legal Budget
270 520700**

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Pro. Svc. Legal	Contracted Legal Assistance	15,000		15,000	
Total			\$15,000		\$15,000

Glenbard Wastewater Authority
CY2026 Legal Notices
270 520750

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Legal Notices	Chicago Tribune				
	Daily Herald	1,000		1,000	
			\$1,000		\$1,000

Glenbard Wastewater Authority
CY2026 Regulatory Fees
270 520775

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Glenbard Plant	IEPA Regulatory Fees associated with the NPDES permit and sludge disposal permit as legislated by State.	53,000		53,000	
	IEPA ROSS Air Emissions Fee	241		241	
				\$53,241	\$53,241

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

Recommendation		CY24 Budgeted	Total	CY25 Budgeting	Total
GWA	Workgroup Membership Dues	38,424		39,577	
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.					
			\$38,424		\$39,577

Glenbard Wastewater Authority
CY2026 Prof. Svc. Lab. Budget
270 520806

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Cont. Lab Testing	Contract Laboratories (Metals)	27,500		27,500	
	Digester Testing				
	Monthly Process Testing				
	Monthly Sludge Fecal Testing				
	NPDES Biomonitoring Testing	3,000		3,000	
			\$30,500		\$30,500

**Glenbard Wastewater Authority
CY2026 Prof. Svc. Eng. Budget
270 520816**

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Pro. Serv. Engr.	External Consulting Fees	30,000		30,000	
		\$30,000		\$30,000	

Glenbard Wastewater Authority
CY2026 Prof. Svc. Acct. Budget
270 520825

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Pro. Svc. Acct.	Contracted Audit/Acct. Fees	13,400		14,000	
	Workpaper Preparation				
	Single Audit for SRF Disbursements	4,500		4,750	
		\$17,900		\$18,750	

Glenbard Wastewater Authority
CY2026 Insurance Liability Budget
270 520885

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Ins.-Liability	Fees for Liability Coverage	143,850		151,043	
			\$143,900		\$151,000

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

Total Liability Insurance Amount: \$143,900 is a 5% increase over budgeted amount of \$143,850 for CY2025

Glenbard Wastewater Authority
CY2026 Health Insurance Fees Budget
270 520895

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Ins. - Health	Fees for Employee Health Insurance Coverage	304,300		272,900	
			\$304,300		\$272,900

Total Health Insurance amount reflects 10.32% decrease over the budgeted amount of \$304,300 for CY2025

Glenbard Wastewater Authority
CY2026 - Buildings and Grounds Budget
Maintenance
270 520970

Description	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
GWA Building/Grounds	Janitorial Supplies for Custodians	2,500		11,440	
	Door/Lock/Misc Repairs	1,750		500	
	Bldg./Equipment. Painting Supplies (Non-Contract)	750		750	
	Misc. Repair Parts	2,000		0	
	Mulch	400		0	
	Planting Beds	300		300	
	Grass Seed	750		750	
	Topsoil	1,500		0	
		\$9,950		\$13,740	

Glenbard Wastewater Authority
CY2026 - Buildings and Grounds - Support Budget
Maintenance
270 520971

DESIGNATION	RECOMMENDATIONS	CY25 Budgeted	Total	CY26 Budgeting	Total
Glenbard Plant	Roofing Systems Survey	0		0	
	Contractor Door/Lock Repairs	2,500		1,000	
	Fire Extinguisher Service/Repairs	3,000		4,000	
	Elevator Press Tests	1,500		1,500	
	Elevator Inspections	3,000		3,000	
	Landscape Maintenance	20,640		20,640	
	One-time Landscape/Shrub Cleanup	8,000		0	
	Pest Control	1,800		1,000	
	Tru-Green Chemlawn - Turf/Shrub Disease Control	5,000		0	
	Contracted Window Repairs	1,000		1,000	
	Contracted Janitorial Service	9,500		0	
	Unanticipated Contracted Building/Grounds Repairs	2,000		2,000	
	Admin Window Cleaning Contract	1,100		1,200	
			\$59,040		\$35,340

Glenbard Wastewater Authority
CY2026 Equipment Maintenance Budget
270 520975

Building	Designation	CY25 Budgeted	CY26 Budgeting
A	Bar Screen	4,400	4,400
B	Raw Pump	2,700	2,700
C	Grit Removal	3,950	3,950
D	Primary Pump	2,350	2,350
E	Primary Scum	425	425
F	Unox	8,700	8,700
H	Screw Pump	9,600	9,600
I	Final Clarifiers	3,000	3,000
J	Pump & Metering	2,350	3,150
L	Sand Filter	1,800	1,800
N	Warehouse	100	400
P	Press	6,050	6,050
Q	Cryo.	3,100	3,100
R	Administration	2,000	2,000
S	Maint. Garage	4,750	4,750
T	Electrical Shop	700	900
U	Digester	3,950	3,950
V	Co-Gen	7,500	1,800
Y	Combined Heat and Power	39,813	52,813
Z	SRI Lift Station	3,250	3,250
	Miscellaneous	17,650	17,900
TOTAL		\$128,138	\$136,988

Glenbard Wastewater Authority
CY2026 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Bldg A - Bar Screen	Bar Screen PM/Repairs	1,200		1,200	
	Rag Washer PM/Repairs	3,000		3,000	
	Isolation Gate PM/Repair	100		100	
	Potable Water System PM/Repairs	0		0	
	Non-Potable Water System PM/Repairs	100		100	
			\$4,400		\$4,400
Bldg B - Raw Pump	Potable Water System PM/Repair	100		100	
	Non-Potable Water System PM/Repair	1,500		1,500	
	Raw Pump PM/Repair	1,000		1,000	
	Isolation Gate PM/Repair	100		100	
			\$2,700		\$2,700
Bldg C - Grit	Potable Water System PM/Repairs	100		100	
	Non-Potable Water System PM/Repairs	100		100	
	Grit Collection System PM/Repairs	200		200	
	Grit Pump System PM/Repairs	100		100	
	Grit Washer System PM/Repairs	750		750	
	Blower System PM/Repairs	200		200	
	Odor Control PM/Repair	2,500		2,500	
			\$3,950		\$3,950
Bldg D - Primary Pump	Potable Water System PM/Repairs	0		0	
	Sump Pump System PM/Repairs	250		250	

Glenbard Wastewater Authority
CY2026 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
	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	
			\$2,350		\$2,350
Bldg E - Primary Scum	Potable Water System PM/Repairs	100		100	
	Non-Potable Water System PM/Repairs	75		75	
	Scum Compaction System PM/Repairs	250		250	
	Odor Control System PM/Repairs	0		0	
			\$425		\$425
Bldg F - Unox	Seal Antifreeze	0		0	
	Unox System PM/Repairs	200		200	
	Mixer PM/Repairs	7,500		7,500	
	Valve Repair/Replacement	1,000		1,000	
			\$8,700		\$8,700
Bldg H - Screw Pump	V-Belts	1,600		1,600	
	Grease	6,500		6,500	
	Drive Oil	1,500		1,500	
			\$9,600		\$9,600
Bldg I - Final Clarifiers	Enclosure Insulation	500		500	
	Final Clarifier PM/Repair	2,000		2,000	

Glenbard Wastewater Authority
CY2026 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
	Valve PM/Repair	<u>500</u>	\$3,000	<u>500</u>	\$3,000
Bldg J - Pump and Metering	Sludge Pumping System PM/Repair	1,500		1,500	
	Odor Control System PM/Repair	0		800	
	Potable Water System PM/Repair	100		100	
	Nitro Waste System PM/Repair	500		500	
	Non-Potable Water System PM/Repair	<u>250</u>	\$2,350	<u>250</u>	\$3,150
Bldg L - Disc Filter	Potable Water System PM/Repair	50		50	
	Non-Potable Water System PM/Repair	250		250	
	Disc Filter PM/Repair	<u>1,500</u>	\$1,800	<u>1,500</u>	\$1,800
Bldg N - Warehouse	Shelving Rehab/Org Bins	<u>100</u>	\$100	<u>400</u>	\$400
Bldg P - Press	Sludge Press System PM/Repair	750		750	
	FOG System PM/Repair	5,000		5,000	
	Non-Potable Water System PM/Repair	100		100	
	Polymer System PM/Repair	100		100	
	Potable Water System PM/Repair	100		100	
	Press Seal	<u>0</u>	\$6,050	<u>0</u>	\$6,050

Glenbard Wastewater Authority
CY2026 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Bldg Q - Cryo	Oil and Filters	0		0	
	Misc. Parts	0		0	
	Instrument Air System PM/Repair	2,000		2,000	
	Potable Water System PM/Repair	100		100	

Glenbard Wastewater Authority
CY2026 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
	Replacement PRV's	0		0	
	Emergency Repair/Parts	1,000		1,000	
			\$3,100		\$3,100
Bldg R - Admin	Lavatory Repair Parts	1,000		1,000	
	Laboratory Systems PM/Repair	500		500	
	Washer/Dryer Parts	500		500	
			\$2,000		\$2,000
Bldg S - Maintenance Garage	Welding Supplies	1,500		1,500	
	Potable Water System PM/Repair	250		250	
	Compressed Air System PM/Repair	500		500	
	Shop Tools (lathe,mill,power,hand,trucks)	2,500		2,500	
			\$4,750		\$4,750
Bldg T - CRAS/Electric Shop	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		500	
	Carbo Piping PM/Repair	100		100	
			\$700		\$900
Bldg U - Digester	Boiler Parts / Cleaning	1,000		1,000	
	Non-Potable Water System PM/Repair	150		150	

Glenbard Wastewater Authority
CY2026 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
	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>2,500</u>	\$3,950	<u>2,500</u>	\$3,950
Bldg V - Co-Gen	Coolant (Completed in 2017)	0		0	
	Oil	6,000		0	
	Filters (Air/Oil)	1,500		1,500	
	Miscellaneous (Plugs, Coils, etc.)	0		300	
		<u>7,500</u>	\$7,500	<u>1,800</u>	\$1,800
Bldg Y - CHP	500 Hour Service Interval (23 Intervals per engine)	18,000		18,000	
	1200 Hour Service Interval (7 Intervals per engine)	20,813		20,813	
	7500 Hour Service Interval (0 Interval per engine)	0		0	
	12000 Hour Service Interval (0 Interval per engine)	0		12,000	
	Recommended Spare Parts	1,000		2,000	
		<u>39,813</u>	\$39,813	<u>32,813</u>	\$52,813
Bldg Z - SRI	Salt/ Brine Parts (Snow)	250		250	
	Pump Parts/Seals	3,000		3,000	
		<u>3,250</u>	\$3,250	<u>3,250</u>	\$3,250

Glenbard Wastewater Authority
CY2026 Equipment Maintenance Budget
Maintenance
270 520975

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
	Miscellaneous				
	Paints/Supplies	500		500	
	Replacement Tools	3,500		3,500	
	Oil Analysis	200		250	
	Batteries (Cordless Tools)	2,000		1,700	
	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		2,500	
			\$17,650		\$17,900
GWA Facilities	TOTAL		\$128,138		\$136,988

Glenbard Wastewater Authority
CY2026 Equipment Maintenance - Support Budget
270-520976

Building	Designation	CY25 Budgeted	CY26 Budgeting
R	Administration	1,500	500
S	Maint. Garage	1,000	3,300
T	CRAS/Electric Shop	0	0
U	Digester	2,500	2,500
V	Co-Gen	0	0
	Intermediate Clarifiers	0	0
Y	Combined Heat & Power	2,000	2,000
	Miscellaneous	17,550	16,050
	Vehicle Maintenance Services	44,100	57,400
	TOTAL	\$68,650	\$81,750

**Glenbard Wastewater Authority
CY2026 Equipment Maintenance - Support
Maintenance
270-520976**

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
Bldg R - Administration	Washer/Dryer Chemicals	<u>1500</u>	\$1,500	<u>500</u>	\$500
Bldg S - Maintenance Garage	Shop Towel Services	0		2,400	
	Torch Gas Cylinder Lease	750		650	
	Miscellaneous	<u>250</u>	\$1,000	<u>250</u>	\$3,300
Bldg T - CRAS/Electrical Shop	Boiler Repairs	0		0	
	Pump Repairs	0		0	
	Boiler Certification Inspections	<u>0</u>	\$0	<u>0</u>	\$0
Bldg U - Digester	Boiler Repairs	2,500		2,500	
	Boiler Tuneup/Inspection/Cleaning/Repairs	0		0	
	Boiler Certification Inspections	<u>0</u>	\$2,500	<u>0</u>	\$2,500
Bldg Y - CHP	Support Services	<u>2,000</u>	\$2,000	<u>2,000</u>	\$2,000
GWA Facilities	Miscellaneous Certifications/Services				
	Overhead Crane Inspection/Repairs	2,000		3,000	
	State Boiler/Pressure Vessel Certifications	2,500		2,500	

Glenbard Wastewater Authority
CY2026 Equipment Maintenance - Support
Maintenance
270-520976

Designation	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
	Elevator Service	2,500		0	
	RPZ - Lombard	200		200	
	RPZ Inspections	750		750	
	Electric Powered Tool Repairs	0		0	
	Oil Recycling	1,000		1,000	
	Safety Lane Vehicle Inspections	600		600	
	Heavy Equipment Rental	3,000		3,000	
	Contracted Crane Service	2,500		2,500	
	Unanticipated Contracted Repairs	2,500		2,500	
			\$17,550		\$16,050
Equipment Services Support		44,100		57,400	
			\$44,100		\$57,400
	TOTAL		\$68,650		\$81,750

Glenbard Wastewater Authority
CY2026 Maintenance Electrical Budget Details
270 520980

Building	Designation	CY25 Budgeted	CY26 Budgeting
A	Bar Screen	2,600	2,600
B	Raw Pumps	5,300	5,300
C	Grit	2,400	2,400
D	Primary Clarifier	500	500
E	Primary Pump	2,100	2,100
F	Unox Deck	3,800	3,800
G	ATAD	500	500
H	Screw Pump	2,100	2,100
I	Final Clarifier	1,350	1,350
J	Pump/Meter	2,300	2,300
K	Thickener	550	550
L	Sandfilter	2,700	2,700
N	Warehouse	800	800
O	UV	2,700	2,700
P	Press	4,400	4,400
Q	Cryo	1,100	1,100
R	Administration	2,900	2,900
S	Maint. Garage	1,300	1,300
T	CRAS	2,200	2,200
U	Digester	3,300	3,300
V	Co-Gen	2,800	2,800
Y	CHP	4,300	4,300
	Elec. Supplies	18,000	21,000
		\$70,000	\$73,000

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Bar Screen	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM Repairs	500		500	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	800		800	
	SCADA System PM/Repairs	400		400	
	Telecommunications PM/Repairs	0		0	
	Bar Screen Total		\$2,600		\$2,600
Raw Pumps	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	
	Raw Pumps Total		\$5,300		\$5,300

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Grit	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	400		400	
	HVAC Equipment PM/Repairs	300		300	
	Instrumentation PM/Repairs	500		500	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	0		0	
	Grit Total		\$2,400		\$2,400
Primary Clarifier	Control Panel PM/Repairs	0		0	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	100		100	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	0		0	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	Primary Clarifier Total		\$500		\$500

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Primary Pump	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	100		100	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	Primary Pump Total		\$2,100		\$2,100
Unox Deck	Control Panel PM/Repairs	500		500	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	1,300		1,300	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	Unox Deck Total		\$3,800		\$3,800

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
ATAD	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	ATAD Total		\$500		\$500
Screw Pump	Control Panel PM/Repairs				
	Electrical Distribution PM/Repairs	1,000		1,000	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	200		200	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	Screw Pump Total		\$2,100		\$2,100

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Final Clarifer	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	0		0	
	Instrumentation PM/Repairs	250		250	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	0		0	
	Final Clarifier Total		\$1,350		\$1,350
Pump and Meter	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	Pump and Metering Total		\$2,300		\$2,300

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Thickener	Control Panel PM/Repairs	0		0	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	50		50	
	Motor PM/Repairs	100		100	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	Thickener Total		\$550		\$550
Sandfilter	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	1,300		1,300	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	Sandfilter Total		\$2,700		\$2,700

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Warehouse	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	0		0	
	Warehouse Total		\$800		\$800
UV	Control Panel PM/Repairs	1,000		1,000	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	300		300	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	UV Total		\$2,700		\$2,700

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Press	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	500		500	
	HVAC Equipment PM/Repairs	500		500	
	Instrumentation PM/Repairs	1,000		1,000	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	1,200		1,200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	Press Total		\$4,400		\$4,400
Cryo	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	0		0	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	0		0	
	SCADA System PM/Repairs	400		400	
	Telecommunications PM/Repairs	0		0	
			\$1,100		\$1,100

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Administration	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	
	Administration Total		\$2,900		\$2,900
Maintenance Garage	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	200		200	
	HVAC Equipment PM/Repairs	200		200	
	Instrumentation PM/Repairs	0		0	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	100		100	
	SCADA System PM/Repairs	0		0	
	Telecommunications PM/Repairs	200		200	
	Maintenance Garage Total		\$1,300		\$1,300

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
CRAS	Control Panel PM/Repairs	100		100	
	Electrical Distribution PM/Repairs	100		100	
	HVAC Equipment PM/Repairs	100		100	
	Instrumentation PM/Repairs	800		800	
	LAN PM/Repairs	100		100	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	200		200	
	Safety Equipment PM/Repairs	200		200	
	SCADA System PM/Repairs	200		200	
	Telecommunications PM/Repairs	300		300	
	CRAS Total		\$2,200		\$2,200
Digester	Control Panel PM/Repairs	300		300	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	500		500	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	Digester Total		\$3,300		\$3,300

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
CHP	Control Panel PM/Repairs	300		300	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	400		400	
	Instrumentation PM/Repairs	1,500		1,500	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	500		500	
	Safety Equipment PM/Repairs	500		500	
	SCADA System PM/Repairs	500		500	
	Telecommunications PM/Repairs	0		0	
	Digester Total		\$4,300		\$4,300
Co-Gen	Control Panel PM/Repairs	200		200	
	Electrical Distribution PM/Repairs	300		300	
	HVAC Equipment PM/Repairs	300		300	
	Instrumentation PM/Repairs	800		800	
	LAN PM/Repairs	200		200	
	Lighting Equipment PM/Repairs	100		100	
	Motor PM/Repairs	300		300	
	Safety Equipment PM/Repairs	300		300	
	SCADA System PM/Repairs	300		300	
	Telecommunications PM/Repairs	0		0	
	Co-Gen Total		\$2,800		\$2,800
Electrical Supplies	Conduit, wire, enclosures, fittings, switches, batteries, cleaning supplies, contact cleaners electronic components, Pneumatic Tubing & Fittings Thermal Overloads, fasteners, strut				

Glenbard Wastewater Authority
CY2026 Maintenance Electronics Budget Details
270 520980

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
	wire, nuts, etc.	18,000		21,000	
	Electrical Total		\$18,000		\$21,000
	Grand Total		\$70,000		\$73,000

Glenbard Wastewater Authority
CY2026 Electrical/Electronics - Support Budget
270 520981

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Administration	Network/Communications Consulting	12,000		20,000	
	Intellution iFIX Global Support	11,000		11,400	
	Ignition Support			3,000	
	IT/SCADA Disaster Recovery	5,000		5,000	
	Software Support agreement Specter (Win-911)	2,200		3,200	
	Software Support Agreements Cisco Smartnet	4,000		4,200	
	Software Support Fortinet Firewall Appliance	1,300		2,300	
	Network Monitoring PRTG	0		4,700	
	Remote Access - LogMel	0		1,000	
	Software Support Agreement CMMS Data (MVP Plant)	0		0	
	Software Support Agreement Rockwell (PLC-Tech Connect)	1,700		1,600	
	Software Support OpWorks	5,400		5,600	
	Software Support Agreement TimeTrax (Time Clock)	150		150	
	KnowBe4 Cybersecurity	2,700		2,900	
	Software Support Agreement and Battery ADS ECHO	499		499	
	Software Support ThreatDown Endpoint Security (A/V)	3,000		4,700	
	Software Support MS Mail Hosting & Exchange Online Protection	2,200		0	
	Software Support HP Switches	1,100		1,200	
	Dell Server Warranty Renewal	2,700		3,000	
	Adobe Acrobat subscriptions	2,500		1,200	
	Microsoft Office 365 Subscription Based	5,000		5,400	
	Visio Subscriptions	0		1,000	
	Barracuda Email Filtering	0		300	
	Telephone System Support Agreement B&B Networks	2,800		4,000	
	Zoom Professional account	155		170	
	Fire/Security Alarm Systems Support Agreement Siemens	12,773		13,475	
	Fire/Security Alarm Systems Testing & Monitoring (Remote Sites)	3,500		3,000	
	Microsoft Server Select Agreement / Client Select Agreement	4,900		5,100	
	iDrive Offsite Backup Service	750		500	
	Yodeck Media Board	250		200	
	Web Hosting & Support	1,300		1,300	
	Software Support Agreement ArcGIS (ESRI)	800		900	
Pretreatment	Linko Annual Software License Fee	6,000		6,600	
Pretreatment	SWIFTCOMPLY Annual Service Fee	5,200		5,500	
Flow Metering	RJN Flow Meter Maintenance/Data Analysis	141,600		153,000	
UV	Effluent Ammonia Analyzer Service Contract	8,700		8,900	
Plant Wide	HVAC Refrigeration Repairs	7,500		10,000	
Co-Generation	Switchgear Bi-Annual PM	6,500		0	
	Protection Relay Bi-Annual Calibration	3,000		0	
			\$268,177		\$294,994

**Glenbard Wastewater Authority
CY2026 Operations - Supplies Budget
270 520990**

Item	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Operating Supplies	Operational Supplies				
	Misc. Supplies from Various Vendors	5,000		6,000	
	Yard Hose Replacements	1,000		1,000	
	Primary Clarifier Deodorizer Nozzle Replacements	0		0	
	Vacuum Hose Replacement	1,500		0	
	PRV Covers	7,000		10,000	
	Grit Deodorizer Nozzle Replacements	200		400	
	Belt Filter Press Replacement Belts	9,000		9,000	
				\$23,700	\$26,400

Glenbard Wastewater Authority
CY2026 Operations - Support Budget
270 520991

Designation		Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Plant Wide		Solid Waste / Recycle Waste Disposal	8,000		8,000	
Misc Ops Support			4,000		4,000	
UV		Recycle Fees	0		0	
			\$12,000		\$12,000	

Glenbard Wastewater Authority
CY2026 Professional Services - Other
270 521055

Designation	Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Administration	Temporary labor services are billed to this account	4,000		2,000	
		\$4,000		\$2,000	

**Glenbard Wastewater Authority
CY2026 Service Charge Budget
270 521130**

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Service Charge	Village of Glen Ellyn -- Overhead fees	134,900		180,100	
		\$134,900		\$180,100	

CY2026 Overhead fees were calculated by Glen Ellyn Finance

Next Tri-Annual Review due in CY2026

Glenbard Wastewater Authority
CY2026 Sludge Disposal - Land App. Budget
270 521150

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Sludge Disposal	Trucking fees for Sludge Removal	400,540		400,540	
		Total	\$400,540		\$400,540

**Glenbard Wastewater Authority
CY2026 Telecomm Budget
270 521195**

Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
Peerless Networks	3,100		1,300	
Security Panel (1904)				
Dedicated Elevator (1486),				
B&B Technologies SIP Trunk. 911 Service, DID's, E-Fax	4,000		4,100	
Cell Phone Reimbursements (Matt, Asst. Director, Maint Super, ERC)	1,800		1,800	
Comcast Internet - Primary ISP	4,900		5,100	
AT&T Internet - Secondary ISP (U-Verse)	1,200		1,320	
Verizon Cellular Service - Phones, tablets	11,400		12,000	
Verizon Cellular Service - RTU Radio Network	3,500		3,600	
		\$29,900		\$29,220

**Glenbard Wastewater Authority
CY2026 Electrical Power Budget
270 521201**

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Electrical Power	Fees for Purchase of Electric Power & ComEd Delivery Services	450,000		675,000	
		\$450,000		\$675,000	

**Glenbard Wastewater Authority
CY2026 Natural Gas - Brokered - Budget
270 521202**

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Nat. Gas - Brokered	Fees for Direct and Brokered purchase of Natural Gas	110,000		110,000	
			\$110,000		\$110,000

**Glenbard Wastewater Authority
CY2026 Water Budget
270 521203**

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Water	Fees for Purchase of Potable Water - Village of Glen Ellyn	15,000		20,000	
			\$15,000		\$20,000

Glenbard Wastewater Authority
CY2026 Co-Gen Natural Gas Budget
270 521204

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Natural Gas	Fees for Purchase of Natural Gas (Co-Generation Unit)	8,000		7,000	
		\$8,000		\$7,000	

**Glenbard Wastewater Authority
CY2026 Office Supplies Budget
270 530100**

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Office Supplies	Supplies for Administrative Management functions (I.e. Office Supplies, Federal Express, UPS, printing)	8,000		8,000	
	Minolta Bus. Sys. Support (copy machine)	1,200		1,200	
	Postage Meter Rental/Postage	2,000		1,000	
	Coffee Machine Services/Supplies	3,000		3,000	
	Total		\$14,200		\$13,200

Glenbard Wastewater Authority
CY2026 Laboratory Supplies Budget
270 530106

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Laboratory Supplies	Laboratory Consumables and Glassware	19,500		19,500	
			\$19,500		\$19,500

**Glenbard Wastewater Authority
CY2026 Pretreatment Supplies Budget
270 530107**

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Pretreatment Supplies	Sampling, Dyes, Test Kits, Tools	1,500		1,500	
Local Limits Evaluation	Consultant Fees for Evaluation	0		0	
Public Outreach	Flyers/Brochures/Artwork/Magnets	1,000		1,000	
Various Professional Lab Services		1,500		1,500	
Initial PFAS Survey Tools		1,000		1,000	
Testing	Annual Local Limit Baseline Testing/NPDES				
	Permit Requirement	3,500		3,500	
			\$8,500		\$8,500

**Glenbard Wastewater Authority
CY2026 Administrative Purchasing Budget
270 530200**

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Purchasing	Aerial Photography	0		0	
	Celebrating Success	500		500	
	Office Decorations	500		500	
Total					
			\$1,000		\$1,000

Glenbard Wastewater Authority
CY2026 Safety Budget
270 530225

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Admin	Portable Gas Detection Meter Cal Gas	2,000		2,700	
	Portable Gas Detection Meter Repair/Replacement	1,200		1,400	
	Confined Space Equip. Repairs/Replacement	1,200		1,200	
	AED - Units for St. Chas. CSO & VVLS	6,000		6,000	
	Hard Hat/Suspension Replacements	3,000		0	
	Safety shoes (\$200 max. allowance)	4,600		5,000	
	Cintas (First Aid Kit Supplies)	3,700		4,350	
	Safety Supplies	6,000		6,000	
	Safety Program Consultations & Training	3,000		3,000	
	Site Safety and Signage	1,000		1,000	
Total			\$31,700		\$30,650

**Glenbard Wastewater Authority
CY2026 Chemical Supplies Budget
270 530440**

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Treatment Costs	Polymer	85,000		89,250	
	Odor Control	5,000		3,000	
	Struvite Control	24,000		24,000	
	Acid	10,000		4,500	
	Hypochlorite	0		0	
	Etc.	10,000		10,000	
	Hydrogen Peroxide Odor System (USP Technologies)	55,000		57,200	
				\$189,000	\$187,950

Glenbard Wastewater Authority
CY2026 Liquid Oxygen Supply Budget
270 530443

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Cryo	Liquid Oxygen	377,000		395,850	
			\$377,000		\$395,850

Glenbard Wastewater Authority
CY2026 Uniforms Budget
270 530445

Item	Recommendation	CY25 Budgeted	Total	CY26 Budgeting	Total
Uniforms	Uniform Replacements	6,000		6,000	
Total			\$6,000		\$6,000

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

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

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

Budget CY2026

Operations & Maintenance

Division 270-1

Stormwater Plant & Hill Avenue Lift Station

EXPENSES

		Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026	% Difference CY25-CY26	\$ Difference CY25-CY26
Operations & Maintenance							
520775	Regulatory Fees	20,000	20,000	20,000	20,000	0.0%	0
520970	Maint. - Bldgs. & Grnds. / Support	7,148	9,968	13,792	10,768	8.0%	800
520975	Maint. - Equipment	23,140	6,700	596	6,700	0.0%	0
520980	Maint. - Electronics	0	2,250	1,800	2,250	0.0%	0
521201	Electric Power	30,415	38,000	42,000	57,000	50.0%	19,000
521202	Natural Gas	3,560	9,000	6,271	8,000	-11.1%	(1,000)
521203	Water	2,400	5,000	3,236	3,000	-40.0%	(2,000)
530105	Operations Supplies	188	1,000	830	1,000	0.0%	0
Commodities							
530440	Chemicals	31,727	100,000	77,627	100,000	0.0%	0
Total 270-1		118,578	191,918	166,152	208,718	8.8%	16,800

Glenbard Wastewater Authority
CY2026 Budget - 270-1 - Stormwater Plant & Hill Avenue Lift Station

Item		Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
520775	IEPA Regulatory Fees		20,000		20,000	
				\$20,000		\$20,000
520970	Building/Grounds	Misc. Repairs	2,500		2,500	
		Sidewalk Repairs	500		500	
	Bldg/Grnds - Support	Door/Lock/Window Repairs	500		500	
		Landscape Maintenance	5,768		5,768	
		Pest Control	100		900	
		Fire Extinguisher Service/Repairs	100		100	
		Tru-Green Chemlawn	0		0	
		Roof Inspection	0		0	
		Roof Repairs	500		500	
		Sidewalk Repairs	0		0	
				\$9,968		\$10,768
520975	Maintenance	Unanticipated Equipment Repairs	2,500		2,500	
		Hill Avenue Submersible Pump Service	1,000		1,000	
		Grease/Oil/Belts	2,500		2,500	
		Peristaltic Pump Replacement Hose	500		500	
	Equipment - Support	Unanticipated Equipment Repairs	0		0	
		RPZ Inspections	200		200	
				\$6,700		\$6,700
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
CY2026 Budget - 270-1 - Stormwater Plant & Hill Avenue Lift Station

Item		Recommendations	CY25 Budgeted	Total	CY26 Budgeting	Total
		Safety Equipment PM/Repairs	0		0	
		SCADA System PM/Repairs	500		500	
		Telecommunications PM/Repairs	200		200	
				\$2,250		\$2,250
521201	Electricity			\$38,000		\$57,000
521202	Natural Gas	Building Heaters		\$9,000		\$8,000
521203	Water	Hosing, Lab, Chlor/DeChlor carrying water		\$5,000		\$3,000
530105	Operations	Replacement Tools and Yard Hose	1,000		1,000	
				\$1,000		\$1,000
530440	Chemicals	Hypochlorite / Sodium Thiosulfate		\$100,000		\$100,000
		Total 270-1		\$191,918		\$208,718

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 CY2026

EXPENSES

Operations & Maintenance

270-2

NRI / St. Charles Road L.S.

**Actual
CY2024**

**Budgeted
CY2025**

**Estimated
CY2025**

**Budgeting
CY2026**

**% Difference
CY25-CY26**

**\$ Difference
CY25-CY26**

St. Charles Rd. Lift Station							
520970 SC	Maint. - Bldg. & Grnds.	0	950	3,956	950	0.0%	0
520975 SC	Maint - Equipment	4,476	10,100	619	10,100	0.0%	0
520980 SC	Maint. - Electronics	15,440	1,800	0	1,800	0.0%	0
521201 SC	Electric Power	20,877	20,000	24,000	30,000	50.0%	10,000
Total		40,792	32,850	28,575	42,850	30.4%	10,000
North Regional Interceptor							
520970 NRI	Maint. - Piping & Grnds.	0	0	0	0	0.0%	0
Total		0	0	0	0	0.0%	0
Total 270-2		40,792	32,850	28,575	42,850	30.4%	10,000

**Glenbard Wastewater Authority
CY2025 Budget - 270-2 NRI / St. Charles Rd. L.S.**

	Item	Recommendations	CY24 Budgeted	Total	CY25 Budgeting	Total
St. Charles L.S.						
520970 SC	Bldg and Grounds	Miscellaneous	150		150	
		Annual RPZ Certification	150		150	
		Annual Fire System Certification	150		150	
				\$450		\$450
520975 SC	Maint. Equip.	Misc Parts/Oils (Post Warranty)	1,500		1,500	
		Generator Diesel Fuel	2,500		2,500	
		Submersible Pumps Annual Maintenance	5,000		5,000	
		Generator Service	1,100		1,100	
				\$10,100		\$10,100
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	500		500	
		Telecommunications PM/Repairs	100		100	
				\$1,800		\$1,800
521201 SC	Electric Power		20,000		30,000	
				\$20,000		\$30,000
NRI						
520970 NRI	Maint Piping and Grounds	Misc. repairs to the exposed manholes	500		500	
				500		\$500
Total 270-2				\$32,850		\$42,850

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

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

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

Budget CY2026
Operations & Maintenance
270-3

EXPENSES

SRI / Valley View L.S.		Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026	% Difference CY25-CY26	\$ Difference CY25-CY26
Valley View Lift Station							
520970 VV	Bldg. & Grnds. Support	1,200	1,200	0	1,200	0.0%	0
520975 VV	Maint. - Equipment	10,463	6,500	347	6,500	0.0%	0
520980 VV	Maint. - Electronics	0	1,000	66	1,000	0.0%	0
521201 VV	Electric Power	9,500	13,000	9,847	13,000	0.0%	0
521203 VV	Water	890	2,000	973	1,500	-25.0%	(500)
Total		22,053	23,700	11,233	23,200	-2.1%	(500)
South Regional Interceptor							
520970	Maint. - Piping & Grnds.	0	0	0	0	0.0%	0
Total		0	0	0	0	0.0%	0
Total 270-3		22,053	23,700	11,233	23,200	-2.1%	(500)

Glenbard Wastewater Authority
CY2026 Budget - 270-3 - SRI / Valley View L.S.

DESIGNATION	Item	Recommendation	CY24 Budgeted	Total	CY25 Budgeting	Total
Valley View Lift Station						
520970 VV	Bldg./Grnds - Support	Miscellaneous	1,000		1,000	
		Annual RPZ Certification	200		200	
				\$1,200		\$1,200
520975 VV	Maint. Equip.	Misc Parts/Oils (Post Warranty)	1,500		1,500	
		Generator Diesel Fuel	1,500		1,500	
		Pump Maintenance	2,000		2,000	
		Generator Service	1,500		1,500	
				\$6,500		\$6,500
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	500		500	
		Telecommunications PM/Repairs	0		0	
				\$1,000		\$1,000
521201 VV	Electricity			\$13,000		\$13,000
521203 VV	Water			\$2,000		\$1,100
				\$0		\$0
Total 270-3				\$23,700		\$22,800

Capital

GLENBARD WASTEWATER AUTHORITY FUND 40 CAPITAL PLAN

REVENUE in Thousands \$	Footnotes	CY(2025)	CY(2026)	CY(2027)	CY(2028)	CY(2029)	CY(2030)	CY(2031)	CY(2032)	CY(2033)	CY(2034)	CY(2035)	CY(2036)	CY(2037)	CY(2038)	CY(2039)	CY(2040)	CY(2041)	CY(2042)	CY(2043)	CY(2044)	CY(2045)	CY(2045)
		Estimated	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning
Proceeds from Borrowing	1	0	8200			7907	8000	3400	2400	17067	17067	17067	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		50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Demand Response Program	2	8	8	8	8	8	8																
Leachate Revenue	3	8	5																				
Fats Oil & Grease (FOG) / Industrial Waste Tipping Fees	4	215	150	175	175	175	200	200	200	225	250	250	250	250	250	250	275	275	275	275	275	275	275
Cell Tower Revenue	5	72	76	81	86	91	96	102	108	115	122	129	137	145	154	163	173	183	194	206	218	231	245
Operating Surplus Transfers	6	453	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		100	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
Capital Fund Contribution - Glen Ellyn		1786	1825	1845	1891	1939	1987	2012	2037	2063	2088	2114	2141	2168	2195	2222	2250	2278	2307	2335	2365	2394	2424
Capital Fund Contribution - Lombard		2117	2175	2255	2312	2369	2429	2459	2490	2521	2552	2584	2617	2649	2682	2716	2750	2784	2819	2854	2890	2926	2963
Total Capital Fund Contribution	7	3903	4000	4100	4203	4308	4416	4471	4527	4583	4641	4699	4757	4817	4877	4938	5000	5062	5126	5190	5255	5320	5387
TOTAL REVENUE		4855	12616	4540	4648	12665	12896	8349	7411	22166	22255	22321	5320	5388	5457	5527	5624	5696	5771	5846	5924	6002	6083
EXPENSES in Thousands \$		CY(2025)	CY(2026)	CY(2027)	CY(2028)	CY(2029)	CY(2030)	CY(2031)	CY(2032)	CY(2033)	CY(2034)	CY(2035)	CY(2036)	CY(2037)	CY(2038)	CY(2039)	CY(2040)	CY(2041)	CY(2042)	CY(2043)	CY(2044)	CY(2044)	CY(2044)
Debt Service Payments:		Estimated	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning
Ana Digester Project Debt Payment (P&I)		319	0																				
Final Clarifier Project Debt Payment (P&I) BONDED @5%				655	655	655	655	655	655	655	655	655	655	655	655	655	655	655	655	655	655	655	655
Biosolids Project Debt Payment (P&I)	8	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123
Primary Clarifier Project Debt Payment (P&I - as scheduled)	9	488	488	488	487	491	489	486	488	489	490	490	489	487	489	491	486	490	488	491			
CSO Plant Rehab Debt Payment (P&I) IEPA LOAN @2%							482	482	482	482	482	482	482	482	482	482	482	482	482	482	482	482	482
Biological Nutrient Removal Debt Payment (P&I) IEPA LOAN @2%													4000	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000
FIP Debt Payment Actual (P&I)	10	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021					
Debt Service Payment Subtotal		1950	1632	2287	2286	2290	2770	2767	2769	2770	2771	2771	6770	6768	6770	6772	6767	5750	5625	5628	5137	5137	5137
Debt Service Subtotal		1950	1632	2287	2286	2290	2770	2767	2769	2770	2771	2771	6770	6768	6770	6772	6767	5750	5625	5628	5137	5137	5137
Capital Improvements																							
Property Acquisition		0	600	650																			
Capital Improvement Projects																							
Vehicle and Equipment Replacement	11	71	509	350	357	218	295	0	183	0	0	166	0	0	254	0	445	183	0	0	0	0	0
Small Capital Projects	12	120	615	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250
Infrastructure Improvements	13	24	135	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	0	0	259	100	80	53	328	185	235	208	302	0	0	0	0	227	0	0	0	0	0	0
Plant Equipment Rehabilitation	15	1446	554	600	600	600	200	600	600	600	600	200	600	600	600	600	200	600	600	600	600	600	600
Atomospheric Vaporizer Lease	16	18	20	20	25	25	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCC Replacements	17	0	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	141
PLC Replacements - Campus Wide		0	0	0	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	0	0	0	0
DuPage River Salt Creek Work Group Assmt for Watershed Projects	18	260	325	335	345	355	424																
Primary Clarifier & Gravity Thickener Improvements Project	19																						
Engineering		300	112																				
Construction		4000	2009																				
Facility Plan						300					350					400					450		
Collection System Televising	20	368	0				386					406					426					447	
Intermediate Pumping Station and Clarifier Rehabilitation	21																						
Engineering		133	117																				
Construction		0	1,000	1,000																			
Final Clarifier Rehabilitation	22																						
Engineering		312	304	200																			
Construction		0	2,000	6200																			
CSO Plant Rehab, Barscreen & Grit Collection System Upgrade																							
Engineering					907																		
Construction						7000																	
Anticipated Future Projects per the 20 Year 2024 Facility Plan.																							
Biological Nutrient Removal	23																						
Engineering				2000	1000	1000	1000	400	400	400	400	400											
Construction							3000	3000	2000	16667	16667	16667											
Project Total		7052	7840	11454	3824	10068	5873	4818	3858	18392	18715	18631	1390	1090	1344	1490	1788	1273	1090	1090	1540	1537	1091
IFT/DEBT SERVICES / PROJ TOTAL		9002	10071	14391	6110	12358	8643	7585	6627	21162	21486	21401	8160	7858	8114	8262	8555	7023	6715	6718	6677	6674	6228
Cash on Hand 1/1		14238	10091	12636	2786	1324	1631	5884	6648	7432	8436	9206	10125	7286	4816	2159	(576)	(3508)	(3508)	(4835)	(5706)	(6459)	(7131)
Gain/Loss FY		(4147)	2545	(9850)	(1462)	307	4253	764	784	1004	770	920	(2839)	(2470)	(2658)	(2735)	(2932)	(1327)	(944)	(871)	(753)	(672)	(145)
Cash on Hand 12/31		10091	12636	2786	1324	1631	5884	6648	7432	8436	9206	10125	7286	4816	2159	(576)	(3508)	(4835)	(4452)	(5706)	(6459)	(7131)	(7276)

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

CY2026
FUND 40
CAPITAL FOOTNOTES

(1) CY2026 Proceeds From Borrowing (\$8,200,000):

This line item depicts the borrowing in CY2026 to help fund the Final Clarifier Rehabilitation Project. The Authority will be requesting that the Village of Glen Ellyn obtain a bond with the proceeds being transferred to the Authority. It is possible that the bond proceeds may not be needed until CY2027, however, there remains a chance the project could start in 2026. The 20-year Debt payment is scheduled to begin in 2027.

(2) Demand Load Response Program (\$8,000)

In CY2025 the Authority re-entered into a Demand Load Response program. Since we can 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 receive revenue from the utility.

(3) Leachate Revenue (\$5,000):

For many years the Authority has been accepting leachate from Waste Management. Leachate is water drained from closed landfills and is generally inert in nature. Historically, the Authority saw 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 higher amounts of rainfall. Unfortunately, over the course of 2022, the Authority realized a significant decline in the amount of leachate being brought in. This was mostly related to hauling logistics, and that Waste Management built direct pipelines from closed landfills to wastewater treatment plants, all of which are closer geographically to the landfills than the Authority. The Authority still receives leachate from Waste Management from time to time, accounting for a small amount of revenue

(4) Fats Oil & Grease (FOG)/Industrial Waste Tipping Fees (\$150,000):

In CY2016 upon the completion of the Combined Heat and Power Engines and the FOG receiving station, the EOC approved the acceptance of these materials to generate revenue. The program was put on a moratorium in August 2017 during a major biological upset but was restarted again in April 2018 after thorough research into proper methods. This program continues to grow, and the Authority routinely increases the price it charges to receive materials based on inflation; however,

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

(5) Cell Tower Revenue (\$76,405):

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 CY2025, T-Mobile was also approved to be added to the tower, and therefore, the Authority expects to see increased revenue from the additional carrier.

(6) Operating Surplus Transfers (\$453,432):

The EOC approved the audit reported CY2024 O&M surplus to be transferred to the Capital Fund 40 at the September 8, 2025 meeting.

(7) Capital Fund Contributions (\$4,000,435):

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

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

This is the principal and interest payment for the IEPA Loan utilized for the 2021 Biosolids Dewatering Improvements Project. The amount of the loan was \$2,490,750 to be paid back over twenty years at an interest rate of 1.35%, however, only \$2,085,000 of the approved loan amount was used. Repayments started early in 2023 and will sunset in 2043.

(9) Primary Clarifier Project Debt Payment (\$487,859)

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

(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. Repayments for this loan will sunset in 2040.

(11) Rolling Stock (\$509,000):

The CY2026 budget designates the Authority replacing two pieces of equipment; a 2004 Volvo Semi-Tractor that is used to haul sludge, and a Polaris Gem eM1400 utility cart.

(12) Small Capital Improvements (\$614,740):

This cost center provides for small capital improvements, such as miscellaneous equipment, property demolition, small projects, materials and small projects. Some of the larger costing small capital improvements for CY2026 are demolishing the vacant home that the Authority purchased in late CY2024 (\$60,000), new peristaltic pumps (\$30,000), server replacements (\$100,000), battery backup replacements (\$30,000), tank drainage investigations/solutions (\$100,000), reporting and data analytics software installation, migration, and deployment (\$50,000), streambank stabilization improvements (\$100,000), and asphalt removal/replacement (\$30,000).

(13) Infrastructure Improvements (\$135,000):

This cost center provides various infrastructure improvements throughout the GWA Facilities, which includes interior painting, electronic security, various roof repairs, and other projects around plant-site to maintain functionality.

(14) Roof Replacements (\$0):

This year GWA will be taking a hiatus on roofing replacements at the Glenbard Plant while plans for future needs are being evaluated.

(15) Plant Equipment Rehabilitation (\$553,700):

This cost center provides for various equipment rehabilitations throughout the GWA Facilities, such as work on sewers and lift stations, and rehabilitating existing equipment. Some of the larger costs in this cost center for CY2026 are gas scrubbing media replacement (\$95,000), replacement of equipment related to the aeration deck (\$100,000), the combined heat and power engine 40,000 hour service interval (\$100,000), and a potential need to upgrade/replace the elevator (\$150,000).

(16) Atmospheric Vaporizer Lease (\$20,400)

In CY2017 the Authority decommissioned its aging cryogenic plant that was used to create pure oxygen and began hauling in liquid oxygen produced offsite. To meet the needs of this new process, atmospheric vaporizers were leased, as it was determined to be 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) DuPage River Salt Creek Work Group (\$325,146):

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 workgroup has been recognized by the IEPA as a leader in developing remediation to stream standards particularly relating to habitat improvements. The workgroup 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 had granted the Authority the first of two potential permit cycles (10) years without impending National Discharge Elimination System (NPDES) limits for phosphorus. If the Authority fails to support the assessed fees as agreed to per the commitment agreement with the DRSCWG, a phosphorus limit as low as .1 mg/L may be implemented versus a 1.0 mg/L. In CY2021, the EOC approved entering an additional 3 years of this special assessment from the workgroup to continue avoiding regulations related to phosphorus, and it is expected that approval will be sought again from the EOC to enter into additional years of the special assessment so that the phosphorus limit may be deferred until 2040, allowing the Authority to construct facilities to allow for the treatment of phosphorus

(19) Primary Clarifier Improvements Project Engineering & Construction (\$111,600 & \$2,009,070)

This project consists of two major components: Primary Clarifier Improvements and Gravity Thickener Improvements. These components were combined into a single project due to an economy of scale due to their adjacent locations within the plant, similar scope of work and the fact that all the equipment has now exceeded its life expectancy. This project was bid out and awarded in spring of 2024, however, due to extensive lead times, construction did not start until late summer of 2025. While much of the project is being constructed in CY2025, final completion and payments are expected in early CY2026. What is shown in the budget is the best estimate of how payments expect to be divided between CY2025 and CY2026

(20) Collection System Televising (\$650,000)

The Authority's IEPA approved capacity maintenance and operations management (CMOM) plan requires that the Authority televise its entire collection system every 5 years. This was completed in CY2025 and is scheduled to take place again in CY2030

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

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

(22) Final Clarifier Rehabilitation (\$915,000)

The 2018 Facility Plan recommended the design and rehabilitation of the Authority's Final Clarifiers beginning in CY2025. The equipment relating to this process is near to the end of its life expectancy and will need to be rehabilitated. This project will consist of replacing the final clarifier

mechanisms, gates, and other associated equipment. The estimated construction cost for this project was updated with the 2024 Facility Planning Study. Design for this project was awarded in CY2025 with construction expecting to begin in CY2026. This project is to be funded using bond proceeds.

(23) Biological Nutrient Removal (\$7,000,000 Design / Engineering, \$58,000,000 Construction.

Through participation with the DuPage River Salt Creek Workgroup, the Authority has been able to avoid getting a phosphorus limit in its National Discharge Elimination System (NPDES) permit. This limit would have incurred a large capital project, but also significant increase in operations and maintenance costs, due to the complexities in treating phosphorus and the increased amount of sludge produced. By deferring this project for years out, the Authority has been able to benefit by saving tens of millions of dollars. The workgroup has negotiated for the plants in the DuPage River/Salt Creek watershed to be required to treat for phosphorus by 2038, with a 2-year demonstration period, leading to the implementation of a limit in the Authority's NPDES permit. This project will be the most complex and biggest project since the majority of the Authority was constructed in 1978, and will essentially replace the entire biological treatment process that is currently used.

Budget CY2026
Glenbard Treatment Facility
Fund 40 Capital Plan
Capital Improvements Detail

	Estimated CY2025	Budgeting CY2026
PROCEEDS FROM BORROWING	0	8,200,000
INVESTMENT INCOME	20,000	20,000
CONNECTION FEES - GLEN ELLYN	25,000	25,000
CONNECTION FEES - LOMBARD	50,000	50,000
ENERNOC DEMAND RESPONSE PROGRAM	8,000	8,000
LEACHATE REVENUE	8,000	5,000
FATS OIL & GREASE (FOG) / INDUSTRIAL WASTE TIPPING FEES	215,000	150,000
CELL TOWER REVENUE	72,080	76,405
OPERATING SURPLUS TRANSFERS	453,432	50,000
PRETREATMENT FINES	0	0
RENEWABLE ENERGY CREDITS	100,000	30,000
MISCELLANEOUS REVENUE	1,000	1,000
EQUIPMENT REPLACEMENT FUND		
	GLEN ELLYN - 45.63%	1,785,755
	LOMBARD - 54.37%	2,117,108
REVENUES TOTAL:	4,855,375	12,615,839
PRINCIPAL & INTEREST:		
IEPA FIP PRINCIPAL	789,509	803,386
IEPA FIP INTEREST	231,354	217,478
IEPA BIOSOLIDS PRINCIPAL	98,066	99,394
IEPA BIOSOLIDS INTEREST	24,788	23,460
IEPA DIGESTER PRINCIPAL	314,569	0
IEPA DIGESTER INTEREST	3,932	0
PRIMARY CLARIFIER BOND PRINCIPAL	195,000	205,000
PRIMARY CLARIFIER BOND INTEREST	281,025	271,275
PRIMARY CLARIFIER BOND "OTHER"	11,584	11,584
PRINCIPAL & INTEREST TOTALS:	1,949,828	1,631,577
CAPITAL IMPROVEMENTS		
PROPERTY ACQUISITION		
	SPENT/ESTIMATED TO SPEND	600,000
CAPITAL IMPROVEMENT PROJECTS		
VEHICLE AND EQUIPMENT REPLACEMENT	71,000	509,000
SMALL CAPITAL PROJECTS	120,482	614,740
INFRASTRUCTURE UPGRADES	23,500	135,000
ROOF REPLACEMENTS	0	0
PLANT EQUIPMENT REHABILITATION	1,446,213	553,700
CRYO MAINTENANCE/ATMOSPHERIC VAPORIZER PURCHASE OR LEASE	18,000	20,400
MCC REPLACEMENTS	0	140,000
PLC REPLACEMENTS	0	0
UNOX DECK REPLACEMENTS	0	0
DUPAGE RIVER SALT CREEK WORKGROUP ASSESSMENT	259,999	325,146
COLLECTION SYSTEM TELEVISIONING	367,834	0
PRIMARY CLARIFIER & GRAVITY THICKENER REHABILITATION ENGINEERING	300,000	111,600
PRIMARY CLARIFIER & GRAVITY THICKENER REHABILITATION CONSTRUCTION	4,000,000	2,009,070
FINAL CLARIFIER REHABILITATION ENGINEERING	312,300	304,100
FINAL CLARIFIER REHABILITATION CONSTRUCTION		2,000,000
INTERMEDIATE PUMP STATION AND CLARIFIER REHABILITATION ENGINEERING	133,000	117,000
INTERMEDIATE PUMP STATION AND CLARIFIER REHABILITATION CONSTRUCTION	0	1,000,000
CAPITAL IMPROVEMENTS TOTALS:	7,052,328	7,839,756
PRINCIPAL & INTEREST / CAPITAL IMPROVEMENTS TOTALS	9,002,155	10,071,333

**Glenbard Wastewater Authority
CY2026 Small Capital Improvement
40 580120**

Designation	Recommendations	CY25 Budgeted	CY25 Estimated	CY26 Budgeting
	Miscellaneous Office Furniture Upgrades	2,000	1,500	2,000
	Property Demolition	0		60,000
	Interior LED Lighting	10,000	0	10,000
	Watson Marlow Chemical Feed Pump replacement (x3)		10,000	30,000
	CRAS Wasting pump replacement/upgrade		7,170	0
	Health & Wellness- Exercise Equipment Upgrades	1,000	1,000	1,000
	Software Upgrades (OS & Application)	10,000	100	5,000
	Workstation Replacements SCADA & LAN	10,000	6,042	0
	Server Replacements (SCADA1&2, Virtual Host)	0	0	100,000
	Laptop/Tablet for Laboratory	0	0	2,500
	Tablet Replacements for Maint. Super & Env. Resource Coord.	0	0	5,000
	Tri-annual Backup Generator Battery Replacement (last in CY25)	0	7,459	0
	Tri-annual UPS Battery Replacement (last in CY25)	0	4,941	0
	Website ADA Compliance	0	0	7,500
	SCADA/LAN UPS Replacement	0	0	30,000
	Metal Stock and Metal for Various Projects	5,000	1,400	3,000
	Flare Improvements	5,000		0
	Dumpster Mover			7,000
	East Clearwell Drainage Investigation/Solution	0	0	100,000
	Reporting & Data Analytics	50,000	50,000	50,000
	SCADA iFIX Software Upgrade/Server Hardware/Software Upgrades	0	0	0
	Pipe, Fittings and Valves	5,000	5,000	5,000
	Sustainability Committee Projects	10,000	1,670	5,000
	Streambank Improvements			100,000
	Pollinator Garden Establishment (year 3)	2,240		2,240
	Document Digitizing		0	10,000
	Admin Building Landscape Project	15,000	14,200	0
	Asphalt Removal/Replacement with Concrete @Road near pad	15,000		30,000
	Dewatering Building Curb Extension	0		4,000
	Open House Costs	2,500	0	2,500
	Quazite hand-hole cover (FOG area)	0	0	5,000
	Admin Humidity Issues	20,000	0	20,000
	RVSS Replacement (High Flow Pump #2)	0	0	8,000
	Vega Level Sensors	10,000	10,000	10,000
	MSA LEL Sensors	0	0	0
	Grand Total	\$172,740	\$120,482	\$614,740

**Glenbard Wastewater Authority
CY2026 Infrastructure Improvement
40 580140**

Designation	Recommendations	CY25 Budgeted	CY25 Estimated	CY26 Budgeting
	Campus Surveillance System Installation	5,000	2,000	5,000
	Electronic Security Access	10,000		10,000
	Valve actuator for Thickened Waste Discharge Line	0	0	10,000
	IDOT Relocation Engineering Assistance	20,000		10,000
	Davit Arm Crane System for Filter Backwash Pumps			5,000
	Various Roof Repairs	0	0	30,000
	Annual Tuckpointing	15,000	6,500	15,000
	Routine Interior Painting (see schedule)	21,000	15,000	50,000
	Roof Replacement Consulting	0	0	0
	Grand Total	\$71,000	\$23,500	\$135,000

**Glenbard Wastewater Authority
CY2026 Plant Equipment Rehabilitation
40 580150**

Designation	Recommendations	CY25 Budgeted	CY25 Estimated	CY26 Budgeting
Glenbard Plant	Moyno Pumps Spare Parts (Total of 10 Moyno Pumps)	25,000	20,000	20,000
	Concrete Containment Berm rehab for Hypo/Thio tanks			8,000
	Vogelsang Macerator Spare Parts		5,788	2,200
	Vaughn Pump impeller conversion kits (replaces obsolete parts)			8,000
	Annual Collection System Rehabilitation Funding (Televising, Repairs, etc.)	0	545,065	0
	Flow Meter Repairs/Replacements	0	0	15,000
	Interceptor Heavy Cleaning (Construction & Engineering)	650,000	537,750	0
	Digester Cleaning	250,000	137,500	0
	Siloxane and Hydrogen Sulfide Media Replacement	90,000	90,000	95,000
	Muffin Monster Grinder Replacements	25,000	0	15,500
	Washer Replacement	5,000	0	5,000
	Electric Valve Operator	6,000	5,364	0
	Grit Chamber Rehabilitation - Steel, Redwood, Chain & Sprockets	15,000	0	15,000
	New Doors at SRI building	0		8,000
	UNOX Deck Replacements	0	0	100,000
	New Doors at CSO Hypo/Thio Rooms	15,000	19,705	0
	Disc Filter Backwash Spare Pump	30,000	21,834	0
	Co-Gen Tie Breaker Refurbishment & Reconditioned Spare	75,000	63,207	
	CHP 40,000 hour service			100,000
	Elevator Control Panel Upgrade/Replacement	150,000	0	150,000
	Miscellaneous Laboratory Equipment	32,000		12,000
Grand Total		\$1,368,000	\$1,446,213	\$553,700

Glenbard Wastewater Authority Roof Replacement Schedule
CY 2026 -- Roof Replacement Cost Based on \$38.4910045426483/ 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
U	Digesters	2005		White, Thermoplastic (TPO) Fully Adhered EPDM	6 - 10	Existing Type	5,500	Expired	2025	2035	\$ 301,316
B	Raw Pump	2008		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	3,575	Expired	2025	2025	\$ 132,313
S	Maint. Shop	2008		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	6 - 10	Existing Type	6,460	Expired	2025	2027	\$ 258,598
Q	Cryo	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	5 - 10	Existing Type	2,400	Expired	2025	2028	\$ 99,916
D	Pri. Diversion	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	207	Expired	2025	2029	\$ 8,963
F	Unox	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	608	Expired	2025	2029	\$ 26,325
H	Screw	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	1,020	Expired	2025	2029	\$ 44,163
P	Truck Bay (Lower Roof)	2010		Fully adhered white, TPO		Existing Type	323	Expired	2025	2030	\$ 14,544
P	FOG Tank (Lower Roof)	2010		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	722	Expired	2025	2030	\$ 32,511
LS-St. Ch	St. Charles Rd LS	2011		Standing Metal Seam		Existing Type	896	Expired	2025	2040	\$ 59,722
R	Admin	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	5 - 8	Existing Type	6,996	Expired	2025	2031	\$ 327,624
C	Grit	2012		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	12 - 15	Existing Type	1,227	Expired	2025	2032	\$ 59,759
V	CoGen	2012	Leaks	4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	10 - 15	Existing Type	2,552	Expired	2025	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	Expired	2025	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	Expired	2025	2033	\$ 81,042
LS-VV	Valley View LS	2015		Standing Metal Seam		Existing Type	2,500	Expired	2025	2040	\$ 166,635
Y	CHP	2016		Black/White Fully adhered, TPO		Existing Type	3,948	Expired	2025	2034	\$ 207,971
T	CRAS / Electronics	2018		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,915	Expired	2025	2048	\$ 265,908
P	Press (Upper Roof)	2018		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,750	Expired	2025	2048	\$ 250,857
O	UV	2019		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	4,250	Expired	2025	2049	\$ 403,195
Z	SRI	2019		Asphalt Shingle		Existing Type	1,000	Expired	2025	2049	\$ 94,869
L	Filter	2020		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	2 - 3	Existing Type	12,912	Expired	2025	2050	\$ 1,273,952
E	Scum	2021		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	1 - 5	Existing Type	1,050	Expired	2025	2051	\$ 107,741
G	ATAD	2021		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface	3 - 5	Existing Type	540	Expired	2025	2051	\$ 55,410
A	Bar Screen	2022		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	1,500	Expired	2025	2052	\$ 160,073
J	Pump & Metering	2022		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	1,224	Expired	2025	2052	\$ 130,619
N	Warehouse	2022		4 ply, fiberglass felts, Type VI in asphalt w/gravel surface		Existing Type	2,490	Expired	2025	2052	\$ 265,721
CSO-C	Tin Shed	2022		unknown		Standing Metal Seam	1,024	Expired	2025	2052	\$ 109,276

price increase year over year
CURRENT Budget Year

1.04
2026

Year	Annual Total		TOTAL BUDGET
	Assessment Cost	Replacement Cost	
2020	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -
2025	\$ 5,600	\$ 132,313	\$ 138,000
2026	\$ -	\$ -	\$ -
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	\$ -	\$ 301,316	\$ 302,000
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
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	\$ -	\$ 665,689	\$ 666,000
2053	\$ -	\$ -	\$ -
2054	\$ -	\$ -	\$ -
2055	\$ -	\$ -	\$ -
2056	\$ -	\$ -	\$ -

Glenbard Wastewater Authority Painting Schedule
CY 2026 -- Painting Cost Based on \$1.26247696/ sq. ft.

price increase year over year 1.06
 CURRENT Budget Year 2026

Building Code	Building Description	Most Recent Paint Year	Known Issues	Est Square Footage	Scheduled Paint Year	Paint Job Estimation
A	Bar Screen	Unknown		6,400	2025	\$ 8,565
J	Pump & Metering	Unknown		1,224		\$ 0
N	Warehouse	Unknown		2,490		\$ 0
CSO-C	Tin Shed	Unknown		1,024		\$ 0
B	Raw Pump	Unknown		22,000	2026	\$ 31,207
U	Digesters	Unknown		5,500		\$ 0
S	Maint. Shop	Unknown		6,460	2025	\$ 8,645
Q	Cryo	Unknown		2,400		\$ 0
D	Pri. Diversion	Unknown		207	2027	\$ 311
F	Unox	Unknown		608		\$ 0
H	Screw	Unknown		1,020		\$ 0
P	Truck Bay (Lower Roof)	Unknown		323		\$ 0
P	FOG Tank (Lower Roof)	Unknown		722		\$ 0
R	Admin	Unknown		6,996		\$ 0
C	Grit	Unknown		1,227	2025	\$ 1,642
V	CoGen	Unknown		2,552		\$ 0
CSO-A	A Raw Pump (South Building)	Unknown		3,025		\$ 0
CSO-B	B Grit (North Building)	Unknown		1,600		\$ 0
Y	CHP	Unknown		3,948		\$ 0
LS-St. Ch	St. Charles Rd LS	Unknown		896		\$ 0
LS-VV	Valley View LS	Unknown		2,500		\$ 0
T	CRAS / Electronics	Unknown		2,915	2027	\$ 4,383
P	Press (Upper Roof)	Unknown		2,750		\$ 0
O	UV	Unknown		4,250	2027	\$ 6,390
Z	SRI	Unknown		1,000		\$ 0
L	Filter	Unknown		12,912	2026	\$ 18,316
E	Scum	Unknown		1,050	2025	\$ 1,405
G	ATAD	Unknown		540		\$ 0

Annual Total		
Year	Replacement Cost	TOTAL BUDGET
2020	\$ -	\$ -
2021	\$ -	\$ -
2022	\$ -	\$ -
2023	\$ -	\$ -
2024	\$ -	\$ -
2025	\$ 20,257	\$ 21,000
2026	\$ 49,523	\$ 50,000
2027	\$ 11,085	\$ 12,000
2028	\$ -	\$ -
2029	\$ -	\$ -
2030	\$ -	\$ -
2031	\$ -	\$ -
2032	\$ -	\$ -
2033	\$ -	\$ -
2034	\$ -	\$ -
2035	\$ -	\$ -
2036	\$ -	\$ -
2037	\$ -	\$ -
2038	\$ -	\$ -
2039	\$ -	\$ -
2040	\$ -	\$ -
2041	\$ -	\$ -
2042	\$ -	\$ -
2043	\$ -	\$ -
2044	\$ -	\$ -
2045	\$ -	\$ -
2046	\$ -	\$ -
2047	\$ -	\$ -
2048	\$ -	\$ -
2049	\$ -	\$ -
2050	\$ -	\$ -
2051	\$ -	\$ -
2052	\$ -	\$ -
2053	\$ -	\$ -
2054	\$ -	\$ -
2055	\$ -	\$ -
2056	\$ -	\$ -

Unit No.	Purchase Year	Unit Description	Scheduled Replacement	Purchased Price	Anticipated Sale Income	Appreciated Planned Year Purchase Cost*	Total Replacement Cost	Year	Annual Vehicle Budget
642	2010	Dodge Grand Caravan	2025	\$ 19,916	\$ 2,000	\$ 72,544	\$ 70,544	HOLD	\$ 2,463,000
611	2004	Volvo Semi-Tractor	2026	\$ 76,425	\$ 30,000	\$ 508,884	\$ 478,884		
TBN	2017	Polaris Gem eM1400 (Dump Bed Cart)	2026	\$ 14,532	\$ 2,000	\$ 31,562	\$ 29,562	2022	\$ -
647	2014	F450 Dump Truck with Plow	2027	\$ 47,052	\$ 10,000	\$ 144,252	\$ 134,252	2023	\$ -
TBN	2017	Polaris Gem eM1400 (Cart)	2027	\$ 14,831	\$ 2,000	\$ 35,110	\$ 33,110	2024	\$ -
646	2014	F350 Maintenance Truck	2027	\$ 62,816	\$ 10,000	\$ 192,582	\$ 182,582	2025	\$ 71,000
649	2015	F350 with Utilimaster Body (Electric)	2028	\$ 35,875	\$ 12,000	\$ 109,986	\$ 97,986	2026	\$ 509,000
648	2015	Explorer (Director's Vehicle - 7 year cycle)	2028	\$ 27,659	\$ 2,000	\$ 84,797	\$ 82,797	2027	\$ 350,000
637	2009	Bobcat Skidsteer	2028	\$ 24,018	\$ 15,000	\$ 123,492	\$ 108,492	2028	\$ 357,000
605	2016	C-Max Hybrid (Pretreatment)	2028	\$ 24,294	\$ 1,000	\$ 68,331	\$ 67,331	2029	\$ 218,000
625	2016	Vac-Tron Vacuum Trailer with Jetter	2029	\$ 77,497	\$ 20,000	\$ 237,591	\$ 217,591	2030	\$ 295,000
633	2006	Godwin 8" Trailer Mounted Pump	2030	\$ 37,181	\$ -	\$ 294,142	\$ 294,142	2031	\$ -
627	2020	Ford Utilimaster Low Cube (Electrical - orig. 2017)	2032	\$ 46,000	\$ -	\$ 129,383	\$ 129,383	2032	\$ 183,000
606	2017	Millermatic 350P w/Gun Push-Pull XR-A Aluma-Pro	2032	\$ 5,699	\$ -	\$ 20,759	\$ 20,759	2033	\$ -
620	2017	Miller TIG/Stick Dynasty 350	2032	\$ 8,946	\$ -	\$ 32,586	\$ 32,586	2034	\$ -
627	2020	Ford F-350 XL 4x2 Chassis Cab w/enclosed utility body (Electric)	2035	\$ 45,468	\$ -	\$ 165,616	\$ 165,616	2035	\$ 166,000
643	2025	F250 Pick Up w/plow (Fuel Truck)	2038	\$ 47,515	\$ 10,000	\$ 145,672	\$ 135,672	2036	\$ -
642	2025	Ford Escape Hybrid	2038	\$ 39,960	\$ 5,000	\$ 122,508	\$ 117,508	2037	\$ -
644	2024	Crane Truck	2040	\$ 335,533	\$ 55,000	\$ 500,000	\$ 445,000	2038	\$ 254,000
612	2021	Daewoo Fork Lift	2041	\$ 32,646	\$ -	\$ 182,962	\$ 182,962	2039	\$ -
600	2017	Bobcat 250 EFI (Mounted on Crane Truck)	HOLD	\$ 4,570	\$ -	\$ 23,497	\$ 23,497	2040	\$ 445,000
630	2006	Tandem Dump Trailer	HOLD	\$ 37,181	\$ -	\$ 493,306	\$ 493,306	2041	\$ 183,000
610	2002	John Deere Wheel Loader	HOLD	\$ 86,500	\$ -	\$ 1,620,008	\$ 1,620,008	2042	\$ -
	2022	Trailer	HOLD	\$ 15,000		\$ 19,792	\$ 19,792	2043	\$ -
628	1985	Bridgeport Vertical Milling Machine	HOLD	\$ 3,750	\$ -	\$ 10,295	\$ 10,295	2044	\$ -
623	1993	MEC Scissor Lift	HOLD	\$ 3,950	\$ -	\$ 9,256	\$ 9,256	2045	\$ -
617	1997	Pace Trailer (Confined Space)	HOLD	\$ 29,687	\$ -	\$ 64,265	\$ 64,265	2046	\$ -
616	2001	Ingersol-Rand Trailer Air Compressor	HOLD	\$ 15,000	\$ -	\$ 29,998	\$ 29,998	2047	\$ -
618	2003	Miller Trailblazer Welding Machine (Crane Truck)	HOLD	\$ 6,823	\$ -	\$ 13,115	\$ 13,115	2048	\$ -
632	2006	Doosan/Daewoo Fork Lift	HOLD	\$ 27,200	\$ -	\$ 49,269	\$ 49,269	2049	\$ -
635	2007	Salt Dog Salt Spreader	HOLD	\$ 3,456	\$ -	\$ 6,137	\$ 6,137	2050	\$ -
638	2009	Bobcat Skid Steer Backhoe Attachment	HOLD	\$ 6,683	\$ -	\$ 11,407	\$ 11,407	2051	\$ -
641	2009	Bobcat Skid Steer Sweeper Attachment	HOLD	\$ 2,403	\$ -	\$ 4,102	\$ 4,102	2052	\$ -
629	2013	Knuth Metal Cutting Lathe	HOLD	\$ 10,595	\$ -	\$ 16,707	\$ 16,707	2053	\$ -
619	2017	Miller Spectrum Plasma Cutting Machine	HOLD	\$ 1,725	\$ -	\$ 2,513	\$ 2,513	2054	\$ -
645	2012	Transfer Flow Fuel Tanks (Unleaded/Diesel on 643)	HOLD	\$ 2,443	\$ -	\$ 3,929	\$ 3,929	2055	\$ -
620*	1993	Miller - Shopmaster 300 Welding Generator (TIG)	HOLD	\$ 2,300	\$ -	\$ 5,389	\$ 5,389	2056	\$ -
606*		New MIG Welder	HOLD		\$ -	\$ -	\$ -		\$ -
615	2001	Mersino 4" Trailer Mounted Pump	HOLD	\$ 32,730	\$ -	\$ 65,456	\$ 65,456		\$ -
621	2003	Alladin Hot Water Pressure Washer	HOLD	\$ 7,359	\$ -	\$ 14,146	\$ 14,146		

CY2026

GLENBARD WASTEWATER AUTHORITY EQUIPMENT REPLACEMENT FUND

FUND 40		Actual CY24 Bdgt	Approved CY25 Bdgt	Estimated CY25 Bdgt	Budgeting CY26 Bdgt
5966	Equipment Replacement Flow Split - Total = Half of the Whole	1,903,836	1,951,432	1,951,432	2,000,217
	* Glen Ellyn Flow Split - 41.26%	778,669	810,039	810,039	825,290
	* Lombard Flow Split - 58.74%	1,125,167	1,141,392	1,141,392	1,174,928
	Equipment Replacement Split in Equity - Total = Half of the Whole	1,903,836	1,951,432	1,951,432	2,000,217
	Glen Ellyn Flow Split - 50%	951,918	975,716	975,716	1,000,109
	Lombard Flow Split - 50%	951,918	975,716	975,716	1,000,109
	Total	3,807,671	3,902,863	3,902,863	4,000,435

				Total Contributions	Percentage by Contribution
Total Glen Ellyn Equipment Replacement Fund Contribution:	1,730,587	1,785,755	1,785,755	1,825,398	45.63%
Total Lombard Equipment Replacement Fund Contribution:	2,077,085	2,117,108	2,117,108	2,175,036	54.37%

* Indicates Current 5 Year Avg. Flow Split for CY2025

Appendix

Original Fund 27 & 28 FY1986 through FY1997

Glenbard Wastewater Authority
Equipment Replacement Fund

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

Fiscal Year	Fund 27 Glenbard 84.6%		Total Budgeted Contribution	IFT Transfers to Fund 28	Glenbard Flowsplits	Fund 27 Stormwater 12%		IFT Transfers to Fund 28	Fund 27 NRI 2.1%		Total Budgeted Contribution	IFT Transfers to Fund 28	NRI Flowsplits	Fund 27 SRI 1.3% Glen Ellyn	IFT Transfers to Fund 28	Actual Contributions	Total to Fund 28	Fund 28 % Increase	Total Glen Ellyn	Total Lombard	Accumulated Funding
	Glen Ellyn	Lombard				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
TOTALS	\$ 3,105,199.13	\$ 3,219,121.00	\$ 6,324,320.13	\$ 5,938,292.00		\$ 915,231.48	\$ 842,050.00		\$ 52,634.00	\$ 107,327.00	\$ 159,961.00	\$ 149,750.00		\$ 99,134.38	\$ 88,625.00	\$ 7,498,646.99	\$ 7,018,717.00		\$ 3,256,967.51	\$ 4,241,679.48	

Original Fund 40 FY1998 through FY2010

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

Intermediate Capital Funding FY2011 through FY2013

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

Fund 40 FY2014 through CY2045

Fiscal Year	Glen Ellyn Split 50/50	Lombard Split 50/50	Split 1/2 Half of Actual	Glen Ellyn By Flow	Lombard By Flow	% Flow Split By Partner	1/2 Half of Actual	Actual Contributions	Percentage Increase	Total Glen Ellyn	Total Lombard	Accumulated Funding
FY(2014)	675,000.00	675,000.00	1,350,000.00	642,600.00	707,400.00	47.60 / 52.40	1,350,000.00	2,700,000.00	11%	\$ 1,317,600.00	\$ 1,382,400.00	\$ 37,390,539.00
SY(2014)	490,050.00	490,050.00	980,100.00	459,666.90	520,433.10	46.90 / 53.10	980,100.00	1,960,200.00	-38%	\$ 949,716.90	\$ 1,010,483.10	\$ 39,350,739.00
CY(2015)	816,750.00	816,750.00	1,633,500.00	766,111.50	867,388.50	46.90 / 53.10	1,633,500.00	3,267,000.00	40%	\$ 1,582,861.50	\$ 1,684,138.50	\$ 42,617,739.00
CY(2016)	832,500.00	832,500.00	1,665,000.00	768,564.00	896,436.00	46.16 / 53.84	1,665,000.00	3,330,000.00	2%	\$ 1,601,064.00	\$ 1,728,936.00	\$ 45,947,739.00
CY(2017)	850,000.00	850,000.00	1,700,000.00	769,250.00	930,750.00	45.25 / 54.75	1,700,000.00	3,400,000.00	2%	\$ 1,619,250.00	\$ 1,780,750.00	\$ 49,347,739.00
CY(2018)	875,000.00	875,000.00	1,750,000.00	777,875.00	972,125.00	44.45 / 55.55	1,750,000.00	3,500,000.00	3%	\$ 1,652,875.00	\$ 1,847,125.00	\$ 52,847,739.00
CY(2019)	883,750.00	883,750.00	1,767,500.00	752,248.00	1,015,252.00	42.56 / 57.44	1,767,500.00	3,535,000.00	1.0%	\$ 1,635,998.00	\$ 1,899,002.00	\$ 56,382,739.00
CY(2020)	910,262.50	910,262.50	1,820,525.00	746,597.30	1,073,927.70	41.01/58.99	1,820,525.00	3,641,050.00	3.0%	\$ 1,656,859.80	\$ 1,984,190.20	\$ 60,023,789.00
CY(2021)	919,365.13	919,365.13	1,838,730.25	745,605.12	1,093,125.13	40.55/59.45	1,838,730.25	3,677,460.50	1.0%	\$ 1,664,970.24	\$ 2,012,490.26	\$ 63,701,249.50
CY(2022)	928,558.78	928,558.78	1,857,117.55	758,261.10	1,098,856.46	40.83/59.17	1,857,117.55	3,714,235.11	1.0%	\$ 1,686,819.87	\$ 2,027,415.23	\$ 67,415,484.61
CY(2023)	940,165.76	940,165.76	1,880,331.52	756,081.30	1,124,250.22	40.21/59.79	1,880,331.52	3,760,663.04	1.25%	\$ 1,696,247.07	\$ 2,064,415.98	\$ 71,176,147.65
CY(2024)	951,917.83	951,917.83	1,903,835.67	778,668.79	1,125,166.88	40.90/59.10	1,903,835.67	3,807,671.33	1.25%	\$ 1,730,586.62	\$ 2,077,084.71	\$ 74,983,818.98
CY(2025)	975,715.78	975,715.78	1,951,431.56	810,039.24	1,141,392.32	41.51/58.49	1,951,431.56	3,902,863.12	2.50%	\$ 1,785,755.02	\$ 2,117,108.10	\$ 78,886,682.10
CY(2026)*	1,000,108.67	1,000,108.67	2,000,217.35	825,289.68	1,174,927.67	41.26/58.74	2,000,217.35	4,000,434.69	2.50%	\$ 1,825,398.35	\$ 2,175,036.34	\$ 82,887,116.79
CY(2027)	1,025,111.39	1,025,111.39	2,050,222.78	820,089.11	1,230,133.67	40/60	2,050,222.78	4,100,445.56	2.50%	\$ 1,845,200.50	\$ 2,255,245.06	\$ 86,987,562.35
CY(2028)	1,050,739.17	1,050,739.17	2,101,478.35	840,591.34	1,260,887.01	40/60	2,101,478.35	4,202,956.70	2.50%	\$ 1,891,330.51	\$ 2,311,626.18	\$ 91,190,519.05
CY(2029)	1,077,007.65	1,077,007.65	2,154,015.31	861,606.12	1,292,409.19	40/60	2,154,015.31	4,308,030.62	2.50%	\$ 1,938,613.78	\$ 2,369,416.84	\$ 95,498,549.67
CY(2030)	1,103,932.85	1,103,932.85	2,207,865.69	883,146.28	1,324,719.41	40/60	2,207,865.69	4,415,731.38	2.50%	\$ 1,987,079.12	\$ 2,428,652.26	\$ 99,914,281.05
CY(2031)	1,117,732.01	1,117,732.01	2,235,464.01	894,185.60	1,341,278.41	40/60	2,235,464.01	4,470,928.02	1.25%	\$ 2,011,917.61	\$ 2,459,010.41	\$ 104,385,209.07
CY(2032)	1,131,703.66	1,131,703.66	2,263,407.31	905,362.92	1,358,044.39	40/60	2,263,407.31	4,526,814.62	1.25%	\$ 2,037,066.58	\$ 2,489,748.04	\$ 108,912,023.70
CY(2033)	1,145,849.95	1,145,849.95	2,291,699.90	916,679.96	1,375,019.94	40/60	2,291,699.90	4,583,399.81	1.25%	\$ 2,062,529.91	\$ 2,520,869.89	\$ 113,495,423.50

CY(2034)	1,160,173.08	1,160,173.08	2,320,346.15	928,138.46	1,392,207.69	40/60	2,320,346.15	4,640,692.31	1.25%	\$ 2,088,311.54	\$ 2,552,380.77	\$ 118,136,115.81
CY(2035)	1,174,675.24	1,174,675.24	2,349,350.48	939,740.19	1,409,610.29	40/60	2,349,350.48	4,698,700.96	1.25%	\$ 2,114,415.43	\$ 2,584,285.53	\$ 122,834,816.77
CY(2036)	1,189,358.68	1,189,358.68	2,378,717.36	951,486.94	1,427,230.42	40/60	2,378,717.36	4,757,434.72	1.25%	\$ 2,140,845.62	\$ 2,616,589.10	\$ 127,592,251.49
CY(2037)	1,204,225.66	1,204,225.66	2,408,451.33	963,380.53	1,445,070.80	40/60	2,408,451.33	4,816,902.66	1.25%	\$ 2,167,606.19	\$ 2,649,296.46	\$ 132,409,154.15
CY(2038)	1,219,278.48	1,219,278.48	2,438,556.97	975,422.79	1,463,134.18	40/60	2,438,556.97	4,877,113.94	1.25%	\$ 2,194,701.27	\$ 2,682,412.67	\$ 137,286,268.08
CY(2039)	1,234,519.47	1,234,519.47	2,469,038.93	987,615.57	1,481,423.36	40/60	2,469,038.93	4,938,077.86	1.25%	\$ 2,222,135.04	\$ 2,715,942.82	\$ 142,224,345.95
CY(2040)	1,249,950.96	1,249,950.96	2,499,901.92	999,960.77	1,499,941.15	40/60	2,499,901.92	4,999,803.84	1.25%	\$ 2,249,911.73	\$ 2,749,892.11	\$ 147,224,149.78
CY(2041)	1,265,575.35	1,265,575.35	2,531,150.69	1,012,460.28	1,518,690.42	40/60	2,531,150.69	5,062,301.38	1.25%	\$ 2,278,035.62	\$ 2,784,265.76	\$ 152,286,451.17
CY(2042)	1,281,395.04	1,281,395.04	2,562,790.08	1,025,116.03	1,537,674.05	40/60	2,562,790.08	5,125,580.15	1.25%	\$ 2,306,511.07	\$ 2,819,069.08	\$ 157,412,031.32
CY(2043)	1,297,412.48	1,297,412.48	2,594,824.95	1,037,929.98	1,556,894.97	40/60	2,594,824.95	5,189,649.90	1.25%	\$ 2,335,342.46	\$ 2,854,307.45	\$ 162,601,681.22
CY(2044)	1,313,630.13	1,313,630.13	2,627,260.26	1,050,904.11	1,576,356.16	40/60	2,627,260.26	5,254,520.53	1.25%	\$ 2,364,534.24	\$ 2,889,986.29	\$ 167,856,201.75
CY(2045)	1,330,050.51	1,330,050.51	2,660,101.02	1,064,040.41	1,596,060.61	40/60	2,660,101.02	5,320,202.03	1.25%	\$ 2,394,090.91	\$ 2,926,111.12	\$ 173,176,403.78
CY(2046)	1,346,676.14	1,346,676.14	2,693,352.28	1,077,340.91	1,616,011.37	40/60	2,693,352.28	5,386,704.56	1.25%	\$ 2,424,017.05	\$ 2,962,687.51	\$ 178,563,108.34
TOTALS	\$ 11,049,035.77	\$ 11,049,035.77		\$ 10,356,857.92	\$ 13,741,430.97			\$ 65,223,742.05		\$ 67,799,112.86	\$ 82,765,185.92	

* Indicates Actual 5 Year Flow Split

Comments Pertaining to the Historical Value of the Equipment Replacement Fund

~ As a condition of Grant funding, the United States Environmental Protection Agency required that an equipment replacement fund be established. The purpose of the replacement fund is to be sure adequate funds are in place to replace equipment and make improvements as they are needed.

~ The 1985 Fred P. Johnson and Associates study recommended that a seven percent (7%) Sinking Fund be set up for equipment replacement. That meant that the fund would grow by seven percent (7%) each year. The Johnson study projected the Sinking Fund through FY 1991.

~ In FY1986 the O&M Sinking Fund was established with contributions being made to Fund 27, Glenbard Wastewater Authority Operations and Maintnance Fund.

~ In 1988 a new Fund was created based off of the Johnson Study recommendations. This was Fund 28, Glenbard Wastewater Authority Capital Equipment Replacement Fund. Fund 27 was the depository for Fund 28 with Inter Fund Trasfers (IFT's) being the vehicle to transfer needed funds into Fund 28. The Equipment Replacement Fund spreadsheet illustrates the deposits, transfers, splits and accumulations of the money.

~ In FY1992, after analyzing likely FY1992 - FY1997 equipment replacement needs, Glenbard Staff and the Executive Oversight Committee concluded that a five percent (5%) sinking fund will be adequate. It took four fiscal years between FY1992 and FY1996 to return to the contribution level of 1991. The Sinking Fund is shown as growing by five percent (5%) from FY1992 - FY1999.

~ A Facility Plan developed in FY(1998) caused the Glenbard Staff and the Executive Oversight Committee to commit to increasing the Sinking Fund to the Fred Johnson calculated values by FY2004.

~ The Sinking Fund was re-evaluated during the FY2007 budget discussions with Village Managers and Finance Directors when it was decided to no longer follow the recommended seven percent (7%) annual increase, but to evaluate the contribution on an annual basis. The Managers agreed to return to the seven percent (7%) annual increase in FY2008.

~ The Sinking Fund was again evaluated during budget planning for FY2008 when the decision by Village Managers and Finance Directors moved the Authority away from dedicated annual contributions, but to evaluate the contribution annually. At this time Village Managers and Finance Directors agreed to reduce the annual contribution to the Sinking Fund. It took three fiscal years between FY2008 and FY2010 to return to the contribution level of FY2007.

~ FY2011 was the first year that the EOC agreed to change the budget format without an executed IGA. The change to the percentages regarding how the Regional Treatment System was constructed did nothing more than devalue the Glenbard Plant to create arbitrary funds and increase value in others.

~ FY 2013 is the third year the budget has been formatted without a supporting IGA. Both Village presidents agreed at the December 2011 EOC meeting that this would be the last budget formatted without a supporting IGA. If an agreeable funding mechanism cannot be achieved by November 2012 the budget will revert back to the 1998 IGA supporting the FY10 budget format.

~ Beginning with the FY2013 Facility Plan the Capital Equipment Replacement Fund shall be funded with a mandatory ten percent (10%) increase from fiscal year to fiscal year through the 10 year plan as agreed to by the EOC. The increase to the Fund for FY2014 is actually eleven percent (11%). With this figure the period between FY2000 & FY2014 averages seven percent (7%) contribution.

~ FY2014 The Capital Equipment Replacement Fund 40 is utilizing a unique revenue split approved by both partners. The revenue split shall divide the agreed contribution in half, of which the first half shall be split 50% between partners. The second half of the agreed contribution will be split by the flow utilized to calculate the partners payments. A single Capital Fund (40) shall be used to expense all projects with the approval of the Executive Oversight Committee.

~ SY2014, contribution which was originally the FY2015 contribution was scheduled to be \$2,970,000 based on a 12 month fiscal year. With the change to a calendar year format FY2015 was modified to a Stub Year (SY) due to the 8 month budget. The scheduled contribution for capital improvements for FY2015 of \$2,970,000 was reduced by 33% or 829,800 for a total contribution of \$1,960,200. This is shown as a 38% reduction on the schedule above. The following year CY2015 the contribution contiues as scheduled indicating a \$1,306,800 or 40% increase over SY2014.

~ CY2016 The Capital Equipment Replacement Fund 40 continues utilizing the unique revenue split approved by both partners. The revenue split shall divide the agreed contribution in half, of which the first half shall be split 50% between partners. The second half of the agreed contribution will be split by the flow utilized to calculate the partners payments. A single Capital Fund (40) shall be used to expense all projects with the approval of the Executive Oversight Committee.

~ CY2019 Proposed 1% increase has been requested

~ CY2023 Proposed 1.25% increase has been requested

Glenbard Wastewater Authority
Summary of Projected Future Debt Service Payments
As of January 1, 2026

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

LOAN IS FULLY PAID

Budget CY2026
Anaerobic Digester
Loan # L17-287400

IEPA Loan - Payback Schedule
Interest Rate: 2.5%

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

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

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

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

Ref	Due Date	Principal	Interest	Total Payment	Ending
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	\$106,989.01	\$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	432,563.13	\$77,867.84	\$510,431.67	8,466,617 .50
23	4/10/2031	\$436,348.77	\$74,082.90	\$510,431.67	\$8,030,268.73
24	10/10/2031	\$440,166.82	\$70,264.85	\$510,431.67	\$7,590,101.91
25	4/10/2032	\$444,018.28	\$66,413.39	\$510,431.67	\$7,146,083.63
26	10/10/2032	\$447,903.44	\$62,528.23	\$510,431.67	\$6,698,180.19
27	4/10/2033	\$451,822.59	\$58,609.08	\$510,431.67	\$6,246,357.60
28	10/10/2033	\$455,776.04	\$54,655.63	\$510,431.67	\$5,790,581.56
29	4/10/2034	\$459,764.08	\$50,667.59	\$510,431.67	\$5,330,817.48
30	10 /10/2034	\$463,787.02	\$46,644.65	\$510,431.67	\$4,867,030.46
31	4/10/2035	\$467,845.15	\$42,586.52	\$510,431.67	\$4,399,185.31
32	10/10/2035	4 71,938.80	\$38,492.87	\$510,431.67	\$3,927,246.51
33	4/10/2036	\$476,068.26	\$34,363.41	\$510,431.67	\$3,451,178.25
34	10/10/2036	\$480,233.86	\$30,197.81	\$510,431.67	\$2,970,944.39
35	4/10/2037	\$484,435.91	\$25,995.76	\$510,431.67	\$2,486,508.48
36	10/10/2037	\$488,674.72	\$21,756.95	\$510,431.67	\$1,997,833.76
37	4/10/2038	\$492,950.62	\$17,481.05	\$510,431.67	\$1,504,883.14
38	10/10/2038	\$497,263.94	\$13,167.73	\$510,431.67	\$1,007,619.20
39	4/10/2039	\$501,615.00	\$8,816.67	\$510,431.67	\$506,004.20
40	10/10/2039	\$506,004.20	\$4,427.47	\$510,431.67	\$0.00

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

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

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

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

	Period Ending	Principal	Coupon	Interest	Other	Debt Service	Annual Debt Service
	06/13/2024						
CY2024	01/01/2025	315,000	5.000%	163,226.25	11,584.04	489,810.29	489,810.29
	07/01/2025			140,512.50		140,512.50	
CY2025	01/01/2026	195,000	5.000%	140,512.50	11,584.04	347,096.54	487,609.04
	07/01/2026			135,637.50		135,637.50	
CY2026*	01/01/2027	205,000	5.000%	135,637.50	11,584.04	352,221.54	487,859.04
	07/01/2027			130,512.50		130,512.50	
CY2027	01/01/2028	215,000	5.000%	130,512.50	11,584.04	357,096.54	487,609.04
	07/01/2028			125,137.50		125,137.50	
CY2028	01/01/2029	225,000	5.000%	125,137.50	11,584.04	361,721.54	486,859.04
	07/01/2029			119,512.50		119,512.50	
CY2029	01/01/2030	240,000	5.000%	119,512.50	11,584.04	371,096.54	490,609.04
	07/01/2030			113,512.50		113,512.50	
CY2030	01/01/2031	250,000	5.000%	113,512.50	11,584.04	375,096.54	488,609.04
	07/01/2031			107,262.50		107,262.50	
CY2031	01/01/2032	260,000	5.000%	107,262.50	11,584.04	378,846.54	486,109.04
	07/01/2032			100,762.50		100,762.50	
CY2032	01/01/2033	275,000	5.000%	100,762.50	11,584.04	387,346.54	488,109.04
	07/01/2033			93,887.50		93,887.50	
CY2033	01/01/2034	290,000	5.000%	93,887.50	11,584.04	395,471.54	489,359.04
	07/01/2034			86,637.50		86,637.50	
CY2034	01/01/2035	305,000	5.000%	86,637.50	11,584.04	403,221.54	489,859.04
	07/01/2035			79,012.50		79,012.50	
CY2035	01/01/2036	320,000	5.000%	79,012.50	11,584.04	410,596.54	489,609.04
	07/01/2036			71,012.50		71,012.50	
CY2036	01/01/2037	335,000	5.000%	71,012.50	11,584.04	417,596.54	488,609.04
	07/01/2037			62,637.50		62,637.50	
CY2037	01/01/2038	350,000	5.000%	62,637.50	11,584.04	424,221.54	486,859.04
	07/01/2038			53,887.50		53,887.50	
CY2038	01/01/2039	370,000	5.000%	53,887.50	11,584.04	435,471.54	489,359.04
	07/01/2039			44,637.50		44,637.50	
CY2039	01/01/2040	390,000	5.000%	44,637.50	11,584.04	446,221.54	490,859.04
	07/01/2040			34,887.50		34,887.50	
CY2040	01/01/2041	405,000	4.000%	34,887.50	11,584.04	451,471.54	486,359.04
	07/01/2041			26,787.50		26,787.50	
CY2041	01/01/2042	425,000	4.000%	26,787.50	11,584.04	463,371.54	490,159.04
	07/01/2042			18,287.50		18,287.50	
CY2042	01/01/2043	440,000	4.000%	18,287.50	11,584.04	469,871.54	488,159.04
	07/01/2043			9,487.50		9,487.50	
CY2043	01/01/2044	460,000	4.125%	9,487.50	11,583.97	481,071.47	490,558.97
		6,270,000.00		3,271,251.25	231,680.73	9,772,931.98	9,772,931.98

**Calendar Year 2026
Position Classification**

ADMINISTRATION	Salary Range	CY 22	CY 23	CY 24	CY 25	CY 26
Executive Director	V	1	1	1	1	1
Assistant Executive Director	S	1	1	1	1	1
Enviromental Resources Coordinator	J	1	1	1	1	1
Seasonal FTE = .25	D	1	2	2	2	2
Executive Assistant	H	0	0	1	1	1
FT Employee Totals		4	4	4	4	4
PT Employee Totals		1	0	0.5	0.5	0.5
FTE Totals		4.25	4.5	4.5	4.5	4.5
Operations						
Operations Superintendent	O	1	1	1	1	1
Lead Operator	K	N/A	N/A	1	1	1
Plant Operator I	I	3	1	0	0	0
Plant Operator II	H	0	0	0	0	1
Plant Operator III	G	0	0	0	2	0
Plant Operator IV	F	1	3	2	1	0
Operator-in-Training	E	0	0	1	0	2
Operator PT - FTE = 0.2	E	5	5	5	5	5
Laboratory Services Coordinator	K	1	1	1	1	1
PT Laborer - FTE = .50	D	1	1	1	1	1
FT Employee Totals		6	6	6	6	6
PT Employee Totals		6	6	6	1.5	1.5
FTE Totals		7.5	7.5	7.5	7.5	7.5
MECHANICAL MAINTENANCE						
Mechanical Maintenance Superintendent	O	1	1	1	1	1
Maintenance Mechanic I	I	1	1	1	2	1
Maintenance Mechanic II	G	1	1	2	1	1
Maintenance Mechanic III	F	1	1	0	1	1
FT Employee Totals		4	4	4	5	4
PT Employee Totals		0	0	0	0	0
FTE Totals		4	4	4	5	4
ELECTRICAL MAINTENANCE						
Electrical Superintendent	O	1	1	1	1	1
Plant Electrician	J	2	2	2	2	2
FT Employee Totals		3	3	3	3	3
PT Employee Totals		0	0	0	0	0
FTE Totals		3	3	3	3	3
TOTAL OF ALL CATEGORIES						
Total Full Time Employees		17	17	17	18	17
Total PT/Seasonal Employees		7	6.5	6.5	2	2
Total Full Time Equivalent (FTE)		18.75	19	19	20	19

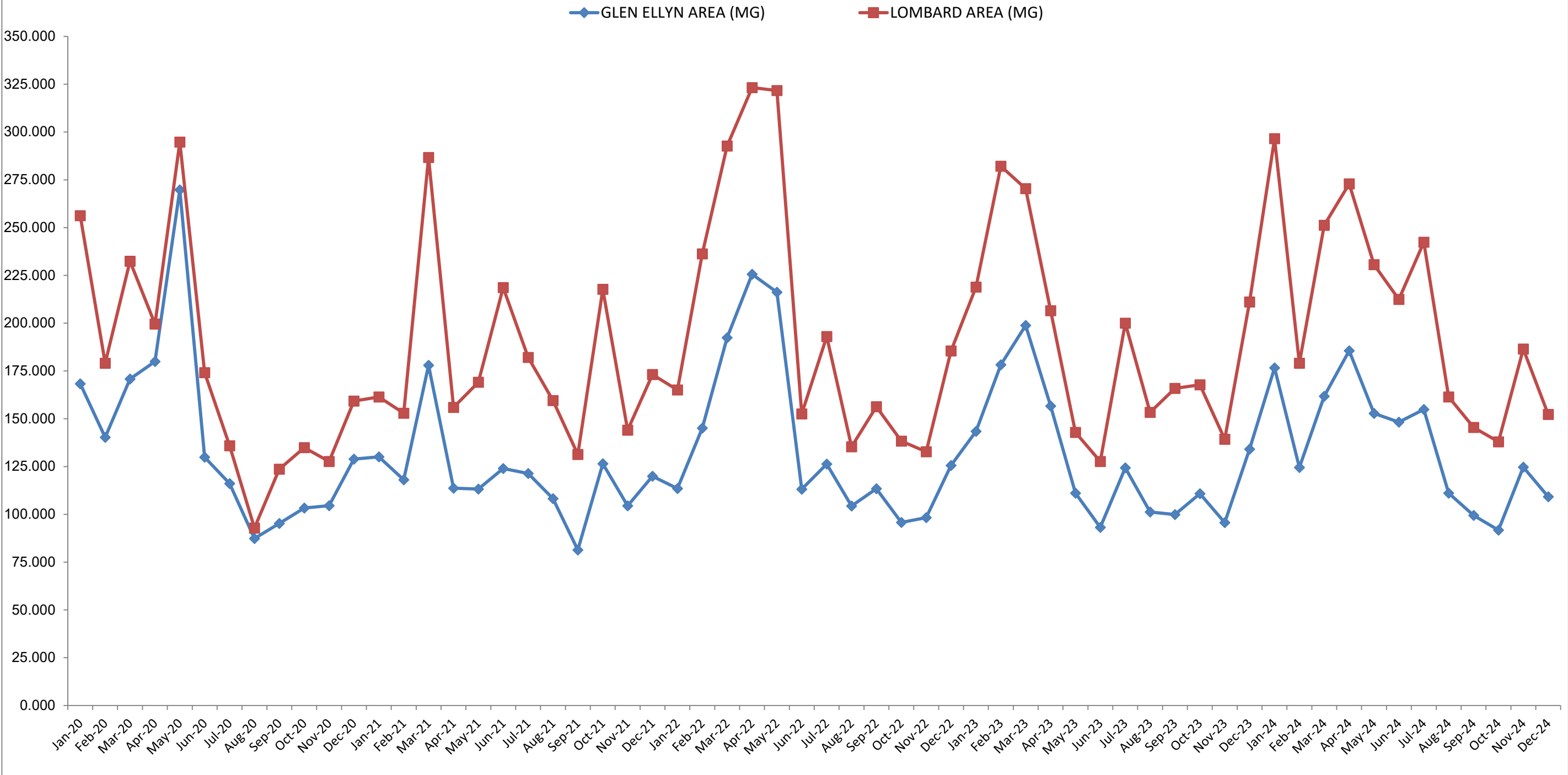
Glenbard Wastewater Authority
Salary Schedule - January 1, 2026 through December 31, 2026

Range	Annualized			Hourly		
	Min	Mid	Max	Min	Mid	Max
CY26 Salary Schedule Adjustment = 2.9% Increase to Salary Ranges from CY25						
Salary schedule is draft version subject to Final CY2026 Village of Glen Ellyn Budget Approval						
A	\$47,033	\$56,439	\$65,846	\$22.6119	\$27.1343	\$31.6567
B	\$49,362	\$59,235	\$69,107	\$23.7319	\$28.4783	\$33.2247
C	\$51,868	\$62,241	\$72,615	\$24.9365	\$29.9238	\$34.9111
D	\$54,417	\$65,301	\$76,184	\$26.1622	\$31.3946	\$36.6270
E	\$57,187	\$68,624	\$80,061	\$27.4935	\$32.9923	\$38.4910
F	\$60,066	\$72,079	\$84,092	\$28.8778	\$34.6533	\$40.4288
G	\$63,077	\$75,692	\$88,307	\$30.3252	\$36.3903	\$42.4554
H	\$66,241	\$79,490	\$92,738	\$31.8468	\$38.2162	\$44.5855
I	\$69,560	\$83,472	\$97,383	\$33.4424	\$40.1305	\$46.8187
J	\$72,989	\$87,586	\$102,184	\$35.0906	\$42.1088	\$49.1269
K	\$76,681	\$92,017	\$107,353	\$36.8659	\$44.2390	\$51.6122
L	\$80,505	\$96,606	\$112,707	\$38.7044	\$46.4453	\$54.1861
M	\$84,483	\$101,380	\$118,276	\$40.6169	\$48.7403	\$56.8637
N	\$88,703	\$106,443	\$124,184	\$42.6456	\$51.1747	\$59.7038
O	\$93,296	\$111,956	\$130,615	\$44.8540	\$53.8248	\$62.7955
P	\$97,912	\$117,494	\$137,076	\$47.0728	\$56.4874	\$65.9020
Q	\$102,703	\$123,243	\$143,784	\$49.3764	\$59.2516	\$69.1269
R	\$107,956	\$129,547	\$151,138	\$51.9017	\$62.2820	\$72.6623
S	\$113,340	\$136,008	\$158,676	\$54.4904	\$65.3885	\$76.2866
T	\$118,944	\$142,733	\$166,522	\$57.1848	\$68.6218	\$80.0588
U	\$124,966	\$149,960	\$174,953	\$60.0800	\$72.0960	\$84.1120
V	\$131,120	\$157,344	\$183,568	\$63.0386	\$75.6463	\$88.2540

TABLE 1. TOTAL WASTEWATER FLOWS AND PERCENTAGES FOR CY2026 BUDGET

	MONTH	TOTAL FLOW MILLION GALS (MG)	GLEN ELLYN FLOW (MG)	PERCENT OF TOTAL	LOMBARD FLOW (MG)	PERCENT OF TOTAL
Year One	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%
Year Two	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%
Year Three	Jan-22	278.662	113.542	40.75%	165.120	59.25%
	Feb-22	381.380	145.074	38.04%	236.306	61.96%
	Mar-22	485.094	192.400	39.66%	292.694	60.34%
	Apr-22	548.888	225.633	41.11%	323.255	58.89%
	May-22	537.910	216.234	40.20%	321.676	59.80%
	Jun-22	265.705	113.170	42.59%	152.535	57.41%
	Jul-22	319.326	126.267	39.54%	193.059	60.46%
	Aug-22	239.691	104.337	43.53%	135.354	56.47%
	Sep-22	269.738	113.431	42.05%	156.307	57.95%
	Oct-22	234.091	95.787	40.92%	138.304	59.08%
	Nov-22	231.022	98.295	42.55%	132.727	57.45%
	Dec-22	311.054	125.560	40.37%	185.494	59.63%
Year Four	Jan-23	362.313	143.422	39.59%	218.891	60.41%
	Feb-23	460.295	178.206	38.72%	282.089	61.28%
	Mar-23	469.200	198.845	42.38%	270.355	57.62%
	Apr-23	363.238	156.669	43.13%	206.569	56.87%
	May-23	253.971	111.070	43.73%	142.901	56.27%
	Jun-23	220.788	93.147	42.19%	127.641	57.81%
	Jul-23	324.372	124.351	38.34%	200.021	61.66%
	Aug-23	254.535	101.216	39.77%	153.319	60.23%
	Sep-23	265.743	99.846	37.57%	165.897	62.43%
	Oct-23	278.592	110.842	39.79%	167.750	60.21%
	Nov-23	235.024	95.692	40.72%	139.332	59.28%
	Dec-23	345.180	134.069	38.84%	211.111	61.16%
Year Five	Jan-24	473.150	176.628	37.33%	296.522	62.67%
	Feb-24	303.536	124.506	41.02%	179.030	58.98%
	Mar-24	412.971	161.777	39.17%	251.194	60.83%
	Apr-24	458.534	185.614	40.48%	272.920	59.52%
	May-24	383.377	152.785	39.85%	230.592	60.15%
	Jun-24	360.652	148.244	41.10%	212.408	58.90%
	Jul-24	397.241	154.839	38.98%	242.402	61.02%
	Aug-24	272.517	111.081	40.76%	161.436	59.24%
	Sep-24	244.939	99.446	40.60%	145.493	59.40%
	Oct-24	229.671	91.751	39.95%	137.920	60.05%
	Nov-24	311.154	124.697	40.08%	186.457	59.92%
	Dec-24	261.435	109.167	41.76%	152.268	58.24%
AVERAGE		324.015	133.179	41.26%	190.836	58.74%

AVERAGED WASTEWATER FLOWS UTILIZED FOR BUDGET



SECTION.0

EAST BRANCH DUPAGE RIVER TRAIL DISCUSSION

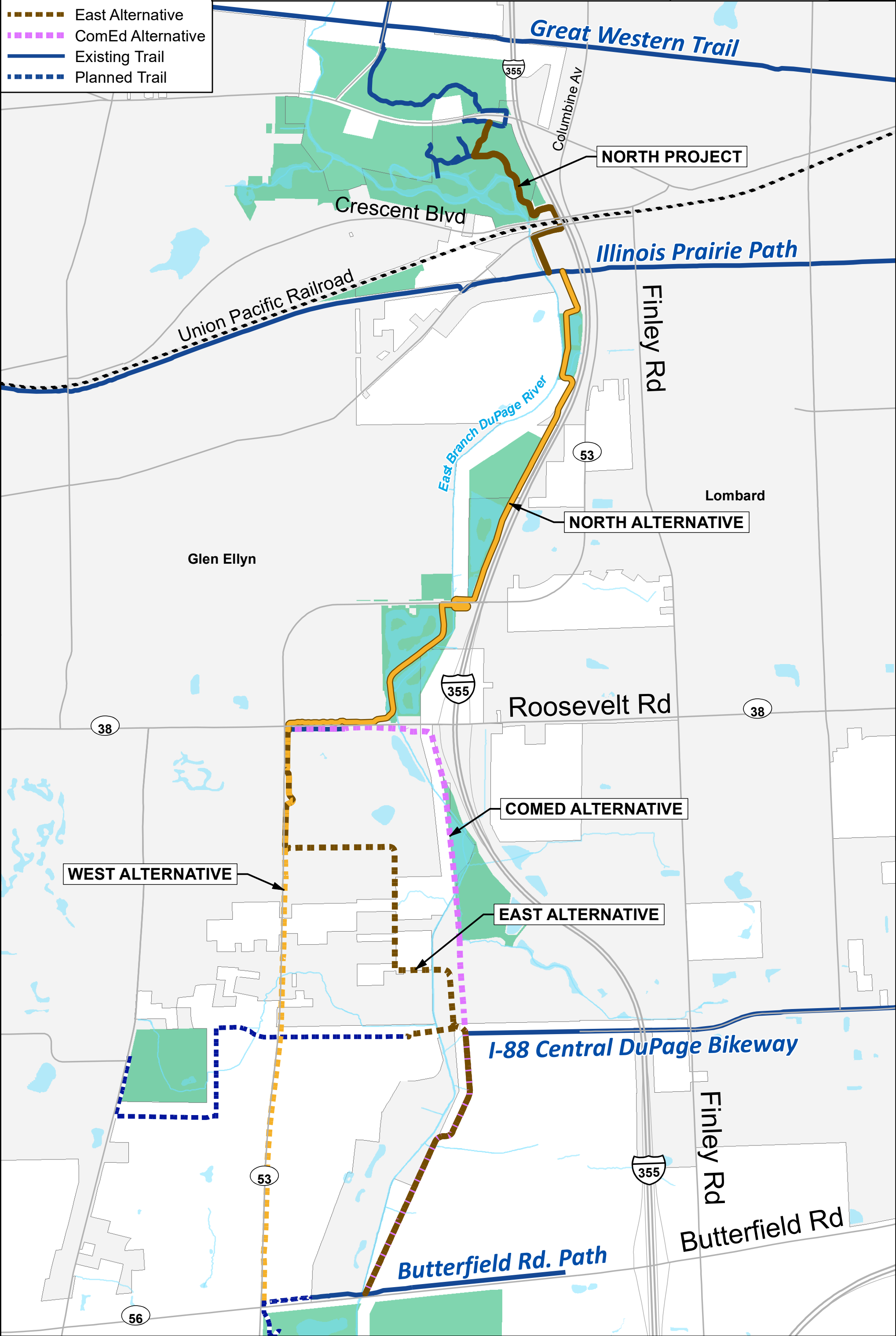
- North Project
- North Alternative
- West Alternative
- East Alternative
- ComEd Alternative
- Existing Trail
- Planned Trail

**EAST BRANCH DUPAGE RIVER TRAIL
FROM ST. CHARLES RD TO IL 56
ALTERNATIVE EVALUATION LOCATION MAP**

00.250.5

Miles

NORTH



SECTION 11.0

ADJOURNMENT