

DOWNERS GROVE SANITARY DISTRICT
FIVE YEAR FINANCIAL PLAN
FISCAL YEARS 2025-2026 TO 2029-2030

Proposed 02/11/2025

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Introduction

This five-year plan presents recommended expenditures and revenues necessary to meet the operation, maintenance, replacement, capital improvement and debt service requirements of the Downers Grove Sanitary District over the five-year period from May 1, 2025, to April 30, 2030. The plan contains separate projections for the combined General Corporate and Replacement Fund (operation, maintenance and replacement needs), the Construction Fund (Wastewater Treatment Center capital improvements), the Improvement Fund (sewer system and pump station capital improvements) and the Public Benefit Fund. A brief overview of each of these separate projections is provided below.

General Corporate Fund – The General Corporate Fund is the chief operating fund of the District. This plan treats the Replacement Fund as a designated portion of the General Corporate Fund. The balance in the Replacement Fund is maintained throughout the five-year period at the April 30, 1991, level of \$820,000. This treatment allows major replacements to be included in the operation and maintenance budget of the General Corporate Fund, allows all interest earned on the Replacement Fund to be fully utilized, and applies the balance in the Replacement Fund towards meeting the minimum recommended working balance in the General Corporate Fund.

The plan includes expenditures for the replacement and rehabilitation of the wastewater collection system, including building service repairs to help control sewer system backups and overflows. The goal is to sustain annual replacement and rehabilitation expenses at a level equal to 1.0% of the replacement value of the sewer infrastructure. Expenses include the portion of ARRA loan repayments to the Illinois Environmental Protection Agency (IEPA) associated with sewer rehabilitation work previously conducted with ARRA loan funding.

Planned replacements and major maintenance items for non-sewer fixed assets necessary for continued reliable operation are identified. The FY 2025-26 non-sewer annual replacement, rehabilitation and upgrade expenses budget for all funds represents about 330% of the FY 2023-24 annual depreciation of non-sewer fixed assets. This percentage is much higher than it historically has been due the significant number of projects being completed under the Construction and Improvement Funds as well as the significant projects planned for FY 2025-26 as identified herein.

The user rate is proposed to increase annually by \$0.50 per 1,000 gallons across the five-year plan. This results in the user rate increasing from its current level of \$2.75 per 1,000 gallons to \$3.25 per 1,000 gallons in FY 2025-26. The monthly service fee is proposed to increase from \$20.00 to \$21.00 in FY 2025-26. The monthly service fee is projected to increase by \$1.00 in FY 2026-27, \$0.50 in FY 2027-28 and \$0.25 in both FY 2028-29 and FY 2029-30. The combined user rate and monthly service fee increases starting in FY 2022-23 have been higher rate and fee increases than the District has historically implemented. Higher increases were needed due to high inflation in the cost of goods and services. Higher increases were also needed to address aging infrastructure and the recommended improvements in the Baxter & Woodman (B&W) wastewater treatment center (WWTC) and lift station code review report which was completed in FY 2022-23. The increases continue to accommodate the desired levels of sewer system replacement and rehabilitation expenditures while keeping up with inflation. The surcharge rates are proposed to be increased for an average surcharge customer by an average of 10% per year over the next five years. The surcharge rate increases are planned to gradually bring the costs per pound of biological oxygen demand (BOD) and per

pound of total suspended solids (TSS) up to match the cost of service. Other user charges such as sampling and monitoring charges will increase as the cost of providing services increases.

Construction Fund – The Construction Fund is utilized for improvements and additions at the WWTC, including purchasing of adjacent property. Improvements to the digester gas safety equipment and design of digester cover and equipment replacements are planned for FY 2025-26 through FY 2026-27. Design and construction of a chemical feed system for phosphorus removal is planned in FY 2025-26 through FY 2027-28.

The primary source of revenue for the Construction Fund has historically been sewer permit fees. Starting in FY 2025-26, additional revenue to the Construction Fund will include transfers from the General Corporate Fund. This is necessary as the cost of addressing aging infrastructure and other needs at the WWTC is expected to outpace the revenue received from sewer permit fees.

Improvement Fund – The Improvement Fund is used for sewer additions and sewer and lift station capital improvements as well as to finance special assessments extending sewers into unsewered areas, with funds repaid by the owners of properties benefited by the new sewers using vouchers. Replacement of a portion of the Wroble Lift Station force main is planned for FY 2025-26. Replacement of the Butterfield Lift Station is planned for FY 2026-27, and replacement of the College Lift Station is planned for FY 2028-29.

The primary sources of revenue to the Improvement Fund have historically been trunk and lateral sewer service charges. Starting in FY 2021-22, additional revenue to the Improvement Fund will include transfers from the General Corporate Fund. This is necessary as the cost of addressing aging infrastructure at the lift stations is outpacing the revenue received from trunk and lateral sewer service charges.

Public Benefit Fund – The public benefit fund may only be used to pay for the portion of sewer extensions or sewer special assessments which the Board of Trustees deems to be of benefit to an area larger than the immediate service area.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN
 GENERAL CORPORATE FUND
 FISCAL YEARS 2025-2026 to 2029-2030

EXHIBIT 1

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Appropriation	Projected	Projected	Projected	Projected
11. Administration												
A. Salary & Wages												
001. Trustees	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$17,098	\$18,000		\$18,000	\$18,000	\$18,000	\$18,000
002. B.O.L.I.	0	0	0	0	900	0	900		900	900	900	900
003. General Management	242,887	222,921	236,921	258,535	290,100	282,240	304,100		319,300	335,300	352,100	369,700
004. Financial Records	198,066	204,280	207,371	244,593	275,200	229,650	299,800		314,700	330,500	347,000	364,300
005. Administrative Records	25,335	26,371	25,061	29,589	31,300	46,780	58,800		61,800	64,800	68,100	71,500
006. Engineering	4,503	3,677	16,558	1,598	1,200	1,230	6,200		6,500	6,900	7,200	7,600
007. Code Enforcement	366,512	332,411	371,184	359,907	334,500	347,620	368,400		386,800	406,100	426,500	447,800
008. Safety Activities	27,658	35,868	36,076	59,934	54,900	53,930	63,400		66,600	69,900	73,400	77,100
030. Building & Grounds	1,006	1,133	6,863	5,724	8,600	1,220	6,700		7,000	7,400	7,700	8,100
085. Incentive		2,025	200	0	0	0	0		0	0	0	0
086. Vacation Buyout		5,650	0	0	0	0	0		0	0	0	0
090. Work from Home Reimbursement Allowance	4,475	4,163	75	0	0	0	0		0	0	0	0
Subtotal	\$888,440	\$856,498	\$918,308	\$977,881	\$1,014,700	\$979,768	\$1,126,300	\$1,300,000	\$1,181,600	\$1,239,800	\$1,300,900	\$1,365,000
B. Operation & Maintenance												
100. Electricity	\$3,737	\$6,023	\$4,120	\$3,301	\$8,800	\$12,600	\$9,100		\$12,900	\$13,800	\$14,300	\$14,900
101. Natural Gas	912	1,902	2,260	2,399	3,500	1,650	3,500		3,600	3,700	3,900	4,000
102. Water, Garbage, Other	767	803	473	555	1,300	690	700		800	900	1,000	1,000
110. Bank Charges	20,299	21,739	6,883	391	11,500	370	5,000		5,300	5,500	5,800	6,100
112. Communication	22,190	25,391	24,830	25,825	28,000	24,500	28,500		28,000	30,000	29,500	32,000
113. Emergency/Safety Eqpt	29,399	13,872	23,349	20,233	21,700	23,150	34,500		23,900	22,300	31,100	26,900
115. Eqpt/Eqpt Repair	88,604	89,741	97,374	204,263	297,000	239,800	151,900		162,000	172,000	186,100	152,000
116. Supplies	3,020	4,119	3,964	6,548	7,500	6,000	7,000		7,500	7,500	8,000	8,000
117. Employee/Duty Costs	4,988	5,736	19,127	12,825	23,500	17,500	18,000		15,000	14,500	15,000	15,000
118. Building & Grounds	26,947	44,148	62,918	202,844	56,200	42,400	72,500		82,500	32,000	32,000	33,500
119. Postage	3,286	4,223	6,294	6,225	9,200	7,900	10,500		11,000	11,500	12,000	12,500
120. Printing/Photography	7,125	8,142	9,487	7,209	14,500	14,200	18,000		16,000	16,500	17,500	17,500
121. User Billing Material	67,672	69,466	80,661	83,028	83,000	94,200	121,000		125,000	122,000	118,500	113,000
124. Contract Services	52,387	62,255	91,756	109,414	348,800	267,300	341,000		176,500	179,500	186,600	189,600
137. Memberships/Subscriptions	7,497	7,290	6,185	8,432	8,900	8,800	9,700		9,900	10,300	10,500	10,900
Subtotal	\$338,832	\$364,848	\$439,681	\$693,492	\$923,400	\$761,060	\$830,900	\$1,000,000	\$679,900	\$642,000	\$671,800	\$636,900
C. Vehicles												
222. Gas/Fuel	\$299	\$697	\$2,318	\$1,790	\$3,100	\$2,000	\$3,200		\$3,300	\$3,400	\$3,500	\$3,600
225. Operation/Repair	380	1,321	522	617	2,700	2,780	2,500		2,500	2,500	2,500	2,600
226. Vehicle Purchase	0	0	18,637	0	28,000	29,000	30,000		0	0	32,500	0
Subtotal	\$680	\$2,019	\$21,477	\$2,407	\$33,800	\$33,780	\$35,700	\$50,000	\$5,800	\$5,900	\$38,500	\$6,200
TOTALS	\$1,227,952	\$1,223,365	\$1,379,466	\$1,673,781	\$1,971,900	\$1,774,607	\$1,992,900	\$2,350,000	\$1,867,300	\$1,887,700	\$2,011,200	\$2,008,100

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 GENERAL CORPORATE FUND
 FISCAL YEARS 2025-2026 to 2029-2030

EXHIBIT 1

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Appropriation	Projected	Projected	Projected	Projected
12. Wastewater Treatment Center												
A. Salary & Wages												
006. Engineering	\$47,440	\$52,406	\$50,305	\$7,221	\$7,900	\$11,860	\$37,800		\$39,700	\$41,600	\$43,700	\$45,900
009. Oper. Management	100,206	100,335	110,553	115,822	122,400	116,380	124,800		131,100	137,600	144,500	151,700
010. Maintenance	526,489	578,180	679,935	683,691	695,600	602,280	739,800		776,800	815,700	856,500	899,300
020. WWTC	597,945	584,269	539,441	613,330	614,500	628,540	691,000		725,500	761,800	799,900	839,900
030. Building & Grounds	104,344	103,355	105,954	103,415	72,700	103,920	50,300		52,800	55,400	58,200	61,100
085. Incentive	200	2,000	0	0	0	0	0		0	0	0	0
086. Vacation Buyout		4,871	0	0	0	0	0		0	0	0	0
090. Work from Home Reimbursement Allowance	288	50	0	0	0	0	0		0	0	0	0
Subtotal	\$1,376,912	\$1,425,466	\$1,486,188	\$1,523,479	\$1,513,100	\$1,462,980	\$1,643,700	\$1,890,000	\$1,725,900	\$1,812,100	\$1,902,800	\$1,997,900
B. Operation & Maintenance												
100. Electricity	\$125,288	\$64,278	\$88,445	\$73,218	\$145,000	\$191,700	\$206,100		\$247,500	\$265,500	\$276,100	\$287,100
101. Natural Gas	4,991	9,708	10,944	6,877	12,500	7,600	12,000		12,500	13,000	13,500	14,000
102. Water, Garbage, Other	23,816	27,549	41,546	39,811	43,500	38,000	39,700		41,300	42,900	44,700	46,400
103. Odor Control	1,806	3,391	2,406	2,836	4,000	2,200	4,000		4,100	4,300	4,400	4,600
104. Fuel - Generators	3,423	4,799	14,460	215	14,500	7,725	11,000		11,400	11,900	12,400	12,900
112. Communication	18,515	23,948	22,516	23,026	22,500	18,500	25,500		20,500	26,500	22,500	30,500
113. Emergency/Safety Eqpt	10,391	22,289	21,124	30,342	38,200	31,500	91,700		31,100	31,600	53,100	34,200
116. Supplies	26,144	27,016	21,919	25,137	33,800	29,330	33,600		34,000	35,300	36,700	38,200
117. Employee/Duty Costs	11,348	15,759	19,060	29,766	34,500	29,000	33,500		33,000	34,000	34,500	35,500
124. Contract Services	209,816	216,110	222,594	203,485	204,300	204,234	205,100		27,300	28,100	29,000	29,800
130. NPDES Permit Fees	53,000	53,000	53,000	53,000	53,000	53,000	53,000		53,000	53,000	53,000	53,000
131. Sludge Hauling/Disposal Services	119,669	34,524	119,197	144,685	135,000	126,782	121,400		126,200	161,400	177,400	184,500
400. Chemicals	109,342	148,897	160,777	199,825	246,500	171,287	245,000		254,700	963,700	1,244,500	1,294,300
500. Eqpt/Eqpt Repair	2,178,507	872,710	651,748	1,127,619	2,032,500	1,718,992	1,713,600		2,161,800	2,644,800	2,377,500	2,019,900
800. Building & Grounds	242,897	180,314	362,934	252,971	555,300	539,897	413,000		498,000	383,300	337,700	255,000
Subtotal	\$3,138,955	\$1,704,291	\$1,812,671	\$2,212,813	\$3,575,100	\$3,169,746	\$3,208,200	\$3,850,000	\$3,556,400	\$4,699,300	\$4,717,000	\$4,339,900
C. Vehicles												
222. Gas/Fuel	\$10,798	\$22,194	\$29,898	\$18,474	\$27,000	\$26,000	\$28,000		\$29,100	\$30,300	\$31,500	\$32,800
225. Operation/Repair	5,132	6,408	6,886	3,951	7,000	7,000	7,300		7,500	7,800	8,200	8,500
226. Vehicle Purchase	0	47,647	17,403	17,768	104,800	104,500	77,000		47,500	0	34,400	53,000
Subtotal	\$15,930	\$76,248	\$54,187	\$40,192	\$138,800	\$137,500	\$112,300	\$130,000	\$84,100	\$38,100	\$74,100	\$94,300
TOTALS	\$4,531,797	\$3,206,006	\$3,353,046	\$3,776,485	\$5,227,000	\$4,770,226	\$4,964,200	\$5,870,000	\$5,366,400	\$6,549,500	\$6,693,900	\$6,432,100

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EXHIBIT 1

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 25-26 Appropriation	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
13. Laboratory												
A. Salary & Wages												
009. Oper. Management	\$78,304	\$73,366	\$64,521	\$73,050	\$73,000	\$104,850	\$79,600		\$83,600	\$87,800	\$92,200	\$96,800
040. Laboratory	164,102	173,521	170,416	204,918	225,900	180,660	236,800		248,600	261,000	274,100	287,800
085. Incentive		400	0	0	0	0	0		0	0	0	0
086. Vacation Buyout		2,438	0	0	0	0	0		0	0	0	0
090. Work from Home Reimbursement Allowance	25	0	0	0	0	0	0		0	0	0	0
Subtotal	\$242,431	\$249,725	\$234,937	\$277,968	\$298,900	\$285,510	\$316,400	\$360,000	\$332,200	\$348,800	\$366,300	\$384,600
B. Operation & Maintenance												
112. Communication		\$2,122	\$2,263	\$2,910	\$3,000	\$2,800	\$4,000		\$3,500	\$4,500	\$3,500	\$5,000
114. Chemicals	\$12,740	15,755	22,152	23,541	27,700	28,600	81,200		32,000	33,300	34,600	36,000
115. Eqpt/Eqpt Repair	12,480	39,209	13,344	19,711	52,000	53,903	16,000		46,000	66,000	31,000	46,000
116. Supplies	13,186	15,876	20,300	18,148	29,700	16,200	31,400		32,600	33,900	35,300	36,700
117. Employee/Duty Costs	2,224	1,542	2,609	5,264	8,000	6,600	7,500		7,500	7,500	8,000	8,000
122. Monitoring Equipment	2,419	4,365	5,686	547	9,700	1,644	5,500		9,700	5,500	9,700	5,500
123. Outside Lab Services	19,321	17,473	17,744	21,359	51,500	21,200	41,600		43,300	45,000	46,800	48,700
124. Contract Services				32,795	75,000	29,928	45,000		5,000	5,000	10,800	5,000
Subtotal	\$62,368	\$96,343	\$84,099	\$124,275	\$256,600	\$160,875	\$232,200	\$280,000	\$179,600	\$200,700	\$179,700	\$190,900
C. Vehicles												
222. Gas/Fuel	\$251	\$576	\$825	\$851	\$1,000	\$800	\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
225. Operation/Repair	189	884	926	947	1,000	950	1,000		1,000	1,000	1,100	1,100
226. Vehicle Purchase	0	0	22,701	0	0	0	55,000		0	0	0	0
Subtotal	\$440	\$1,461	\$24,452	\$1,798	\$2,000	\$1,750	\$57,000	\$70,000	\$2,000	\$2,000	\$2,100	\$2,100
TOTALS	\$305,239	\$347,528	\$343,488	\$404,042	\$557,500	\$448,135	\$605,600	\$710,000	\$513,800	\$551,500	\$548,100	\$577,600

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	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Appropriation	Projected	Projected	Projected	Projected
14. Collection System												
A. Salary & Wages												
006. Engineering	\$7,641	\$4,782	\$4,907	\$4,565	\$4,900	\$3,750	\$12,600		\$13,300	\$13,900	\$14,600	\$15,300
050. Sewer Maintenance	233,518	223,340	286,149	324,328	301,600	366,110	331,500		348,100	365,500	383,800	403,000
060. Inspection	168,752	224,655	183,836	207,611	235,900	178,750	229,000		240,400	252,500	265,100	278,300
070. Investigations	1,312	2,747	6,170	3,815	20,600	2,580	4,400		4,600	4,900	5,100	5,400
085. Incentive	200	1,400	0	0	0	0	0		0	0	0	0
086. Vacation Buyout		0	0	0	0	0	0		0	0	0	0
090. Work from Home Reimbursement Allowance	800	225	0	0	0	0	0		0	0	0	0
Subtotal	\$412,223	\$457,150	\$481,062	\$540,319	\$563,000	\$551,190	\$577,500	\$660,000	\$606,400	\$636,800	\$668,600	\$702,000
B. Operation & Maintenance												
112. Communication	\$8,100	\$7,718	\$6,942	\$9,923	\$9,500	\$9,500	\$12,000		\$9,000	\$12,500	\$10,500	\$13,500
113. Emer/Safety Equipment	3,580	2,301	2,606	1,577	3,000	2,200	10,600		6,300	3,400	3,500	3,700
115. Eqpt/Eqpt Repair	21,821	35,104	60,340	31,570	74,500	74,500	163,400		71,500	91,900	77,400	80,500
116. Supplies	4,786	5,821	4,158	6,363	4,700	5,274	6,200		6,400	6,600	6,900	7,200
117. Employee/Duty Costs	6,063	7,050	10,434	18,070	21,500	16,600	15,000		15,000	15,500	16,000	16,500
124. Contract Services	80,808	79,814	126,724	0	105,000	124,204	125,000		130,000	135,000	140,000	145,000
127. JULIE	16,224	15,819	11,659	15,085	16,400	20,078	16,500		16,800	17,100	17,400	17,700
128. Overhead Sewer Program	27,333	8,814	6,017	0	15,000	12,000	15,000		15,000	15,000	15,000	15,000
129. Public Sewer Blockage Program	3,559	4,803	5,307	4,456	12,000	1,600	12,000		12,000	12,000	12,000	12,000
900. Collection System Repair	1,412,771	1,824,173	1,347,041	3,448,924	3,055,100	3,181,500	2,467,100		2,661,600	2,686,600	2,711,600	2,736,600
Subtotal	\$1,585,044	\$1,991,418	\$1,581,228	\$3,535,967	\$3,316,700	\$3,447,456	\$2,842,800	\$3,410,000	\$2,943,600	\$2,995,600	\$3,010,300	\$3,047,700
C. Vehicles												
222. Gas/Fuel	\$8,436	\$14,107	\$23,851	\$18,720	\$20,000	\$22,804	\$24,000		\$25,000	\$26,000	\$27,000	\$28,000
225. Operation/Repair	6,994	10,904	16,657	11,382	15,000	7,000	15,000		15,600	16,200	16,900	17,500
226. Vehicle Purchase	26,461	30,795	0	483,212	114,500	112,579	0		500,000	100,000	180,000	90,000
Subtotal	\$41,891	\$55,807	\$40,508	\$513,313	\$149,500	\$142,383	\$39,000	\$50,000	\$540,600	\$142,200	\$223,900	\$135,500
TOTALS	\$2,039,158	\$2,504,375	\$2,102,798	\$4,589,600	\$4,029,200	\$4,141,029	\$3,459,300	\$4,120,000	\$4,090,600	\$3,774,600	\$3,902,800	\$3,885,200

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN
 GENERAL CORPORATE FUND
 FISCAL YEARS 2025-2026 to 2029-2030

EXHIBIT 1

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 25-26 Appropriation	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
15. Lift Stations												
A. Salary & Wages												
006. Engineering	\$726	\$4,955	\$467	\$1,624	\$4,900	\$660	\$9,400		\$9,800	\$10,300	\$10,800	\$11,400
009. Oper. Management	106	3,861	1,999	9,528	1,500	\$8,410	7,900		8,300	8,700	9,200	9,600
030. Building & Grounds	286	808	3,205	7,418	2,400	\$830	1,300		1,400	1,500	1,500	1,600
080. Lift Station Maint.	11,861	9,603	11,274	11,406	22,400	\$37,780	21,400		22,500	23,600	24,800	26,000
Subtotal	\$12,979	\$19,227	\$16,946	\$29,977	\$31,200	\$47,680	\$40,000	\$60,000	\$42,000	\$44,100	\$46,300	\$48,600
B. Operation & Maintenance												
100. Electricity	\$101,719	\$115,814	\$153,398	\$126,452	\$200,000	\$151,300	\$224,800		\$278,400	\$297,500	\$309,400	\$321,800
104. Fuel - Generators	3,734	4,298	6,522	3,057	4,600	4,200	4,600		4,800	5,000	5,200	5,400
112. Communication	4,390	4,425	3,675	2,895	5,000	4,300	10,000		4,500	5,500	4,500	4,500
113. Emer/Safety Eqpt.	59	514	300	14,419	2,200	1,215	3,000		3,100	3,200	18,400	3,500
116. Supplies	183	171	169	148	400	350	400		400	400	500	500
124. Contract Services				20,000	500	0	21,500		500	500	500	500
500. Eqpt/Eqpt Repair	72,416	88,694	147,566	81,819	271,600	207,370	349,700		327,500	209,600	168,600	164,800
800. Building & Grounds	15,122	80,157	16,123	76,177	143,300	72,770	144,100		94,100	84,700	70,100	66,300
Subtotal	\$197,622	\$294,073	\$327,751	\$324,967	\$627,600	\$441,506	\$758,100	\$910,000	\$713,300	\$606,400	\$577,200	\$567,300
TOTALS	\$210,601	\$313,300	\$344,697	\$354,943	\$658,800	\$489,186	\$798,100	\$970,000	\$755,300	\$650,500	\$623,500	\$615,900
17. Insurance & Employee Benefits												
E. Insurance & Payroll												
452. Liability/Property	\$199,837	\$214,321	\$226,632	\$215,709	\$242,000	\$251,524	\$284,000		\$289,000	\$298,500	\$309,500	\$319,500
455. Employee Group Coverage	451,363	518,159	532,504	534,895	587,500	556,200	655,000		688,500	739,500	765,500	805,000
460. I.M.R.F.	296,425	286,739	256,235	199,918	194,000	191,300	253,500		271,600	267,600	262,500	256,300
461. Social Security	220,546	226,100	234,779	250,071	256,500	249,700	276,500		289,600	303,700	318,600	334,100
TOTALS	\$1,168,171	\$1,245,319	\$1,250,150	\$1,200,593	\$1,280,000	\$1,248,724	\$1,469,000	\$1,690,000	\$1,538,700	\$1,609,300	\$1,656,100	\$1,714,900
GRAND TOTALS	\$9,482,918	\$8,839,892	\$8,773,644	\$11,999,442	\$13,724,400	\$12,871,907	\$13,289,100	\$15,710,000	\$14,132,100	\$15,023,100	\$15,435,600	\$15,233,800

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN
GENERAL CORPORATE FUND
FISCAL YEARS 2025-2026 to 2029-2030

EXHIBIT 1

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Appropriation	Projected	Projected	Projected	Projected
REVENUES												
User receipts	\$3,317,633	\$3,670,965	\$3,735,727	\$4,088,062	\$4,702,200	\$4,706,316	\$5,448,400	\$5,448,400	\$6,175,500	\$6,871,300	\$7,536,800	\$8,173,000
Surcharges	310,537	354,923	392,992	403,545	474,000	465,990	497,000	\$497,000	555,000	614,000	665,000	728,000
Monthly service fees	4,126,210	4,174,355	4,524,537	4,868,794	4,860,200	4,874,805	5,091,900	5,091,900	5,335,900	5,473,800	5,542,700	5,603,700
Plan review fees	230	3,585	244	0	500	0	500	500	500	500	500	500
Const inspection fees	0	548	316	0	500	0	500	500	500	500	500	500
Permit inspection fees	16,952	19,144	17,821	18,678	19,000	15,630	18,000	18,000	18,000	18,000	18,000	18,000
Interest	21,539	8,441	129,297	415,390	77,500	284,217	170,900	170,900	140,800	114,200	94,600	96,700
Sampling & monitoring charges	104,388	111,473	117,546	123,021	116,000	129,859	135,000	135,000	140,400	146,000	152,000	158,000
Real estate taxes	1,255,378	1,301,388	1,363,345	1,430,727	1,473,600	1,505,404	1,550,600	1,550,600	1,597,100	1,645,000	1,694,400	1,745,200
Television inspection fees	0	0	0	0	150	0	200	200	200	200	200	200
Replacement taxes	92,480	214,976	281,814	203,775	120,000	127,924	90,000	90,000	90,000	90,000	90,000	90,000
Lease payments	34,707	35,624	37,743	39,064	40,000	40,194	40,800	40,800	41,600	42,400	43,200	44,100
Miscellaneous	31,930	17,554	9,758	3,767	4,000	3,589	4,000	4,000	4,000	4,000	4,000	4,000
Sale of electricity		4,547	13,234	0	20,000	22,554	20,000	20,000	20,000	20,000	20,000	20,000
Sale of property		19,405	11,818	14,087	92,000	97,994	29,500	29,500	15,500	25,000	48,000	34,500
Grease waste	149,426	210,066	203,438	182,413	200,000	205,900	200,000	200,000	200,000	200,000	200,000	200,000
Interfund transfer		(275,000)	(500,000)	(800,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)
Renewable energy credits	0	0	62,619	45,773	30,000	60,339	40,000	40,000	40,000	40,000	40,000	40,000
Grants and incentives		160,259	63,427	1,082,249	0	509,881	0	0	0	0	0	0
TOTAL REVENUES	\$9,461,410	\$10,032,253	\$10,465,675	\$12,119,346	\$11,079,650	\$11,900,596	\$12,187,300	\$12,187,300	\$13,225,000	\$14,154,900	\$14,999,900	\$15,806,400
TOTAL EXPENSES	\$9,482,918	\$8,839,892	\$8,773,644	\$11,999,442	\$13,724,400	\$12,871,907	\$13,289,100	\$15,710,000	\$14,132,100	\$15,023,100	\$15,435,600	\$15,233,800
EXCESS (DEFICIT) REVENUES OVER EXPENSES	(\$21,507)	\$1,192,361	\$1,692,032	\$119,904	(\$2,644,750)	(\$971,310)	(\$1,101,800)	(\$3,522,700)	(\$907,100)	(\$868,200)	(\$435,700)	\$572,600
ENDING FUND BALANCE	\$4,216,382	\$5,408,744	\$7,100,776	\$7,220,680	\$4,575,930	\$6,249,369	\$5,147,569	\$2,726,669	\$4,240,469	\$3,372,269	\$2,936,569	\$3,509,169
DESIGNATED - REPLACEMENT FUND	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000		\$820,000	\$820,000	\$820,000	\$820,000
UNDESIGNATED	\$3,396,382	\$4,588,744	\$6,280,776	\$6,400,680	\$3,755,930	\$5,429,369	\$4,327,569		\$3,420,469	\$2,552,269	\$2,116,569	\$2,689,169
ENDING FUND BALANCE AS PERCENTAGE OF TOTAL EXPENSES	44%	61%	81%	60%	33%	49%	39%		30%	22%	19%	23%
USER RATE	\$1.80	\$1.95	\$2.05	\$2.25	\$2.75	\$2.75	\$3.25		\$3.75	\$4.25	\$4.75	\$5.25
INCREASE FROM PRIOR YEAR'S RATE	5.9%	8.3%	5.1%	9.8%	22.2%	22.2%	18.2%		15.4%	13.3%	11.8%	10.5%
MONTHLY SERVICE FEE	\$17.00	\$17.00	\$19.00	\$20.00	\$20.00	\$20.00	\$21.00		\$22.00	\$22.50	\$22.75	\$23.00
INCREASE FROM PRIOR YEAR'S FEE	0.0%	0.0%	11.8%	5.3%	0.0%	0.0%	5.0%		4.8%	2.3%	1.1%	1.1%

GENERAL CORPORATE FUND
EXPENDITURES

Summary

The annual budgets for operation, maintenance and replacement for the next five years are provided in Exhibit 1. The proposed budget amounts represent the best estimates of actual expenditures each year. Necessary contingencies for FY 2025-26 are provided in the proposed appropriation amounts for the major categories in each department. The appropriation amounts represent the legal limit on spending during the year as established in the appropriation ordinance.

Actual expenditures for FY 2024-25 are projected to be \$12,871,907, which is approximately 6% less than was budgeted. Total operation, maintenance and replacement expenditures for FY 2025-26 are budgeted at \$13,289,100 and actual expenditures are expected to be 100% of the budget. The FY 2025-26 budget is approximately 3% lower than the FY 2024-25 budget. Since FY 2015-16, the ending fund balance has been above the target level, which is 25% of the total annual expenses. The projected actual increase in expenditures in FY 2024-25 and the proposed expenditures over the next four years will bring down the surplus. The following table presents budget and actual totals for the last ten years and projected budget totals for the next five years:

<u>Fiscal Year</u>	<u>O & M Budget</u>	<u>Actual Expenditures</u>	<u>% of Actual to Budget</u>	<u>Annual Increase in Actual Expenditures</u>
2015-16	7,824,150	7,379,248	94%	-2.2%
2016-17	8,343,000	8,299,047	99%	12.5%
2017-18	8,796,200	8,295,420	94%	0.0%
2018-19	9,204,250	8,539,717	93%	2.9%
2019-20	9,429,400	8,284,836	88%	-3.0%
2020-21	10,931,950	9,482,918	87%	14.5%
2021-22	11,301,900	8,839,892	78%	-6.8%
2022-23	13,015,350	8,773,644	67%	-0.7%
2023-24	14,496,550	11,999,442	83%	36.8%
2024-25	13,724,400	12,871,907*	94%*	7.3%*
2025-26	13,289,100	13,289,100*	100%*	3.2%*
2026-27	14,132,100	14,132,100*	100%*	6.3%*
2027-28	15,023,100	15,023,100*	100%*	6.3%*
2028-29	15,435,600	15,435,600*	100%*	2.7%*
2029-30	15,233,800	15,233,800*	100%*	-1.3%*

*Projected

The increase from FY 2015-16 to FY 2016-17 represents the successful completion of new and outstanding sewer system rehabilitation and replacement projects and new equipment in the sewer televising truck. The increase from FY 2017-18 to FY 2018-19 represents an increase in the annual expenditures for sewer replacement and rehabilitation. The increase from FY 2019-20 to FY 2020-21 is due to carryover of FY 2019-20 projects as well as a combined heat and power (CHP) engine replacement. The actual expenses in FY 2020-21, FY 2021-22 and FY 2022-23 were below budget due to planned expenses being moved into future fiscal years. This was partly due to large construction projects being delayed. It was also due to the cost of goods being higher than anticipated requiring the delay of in-house projects in order

to re-budget them at the actual cost. The significant increase in actual expenses in FY 2023-24 is due to the aforementioned delayed projects being completed and the purchase of a sewer cleaning truck.

The FY 2025-26 proposed budget is 3.2% higher than the projected actual expenditures in FY 2024-25. This increase is within the increase in the urban Consumer Price Index (CPI-U) between 2023 and 2024, which was 3.5%. In general, proposed O&M expenses for the next five years will continue to be high (as the last two years also were) due to code compliance projects and equipment replacements associated with aging infrastructure, which are shown in Exhibit 2, as well as an overall increase in the cost of goods. As shown in Exhibit 2, large/major equipment replacements are planned for FY 2026-27 through FY 2029-30. The facility planning effort which is anticipated to be complete by the end of FY 2025-26 may impact whether or when these projects should be complete, and therefore they were not included in the FY 2025-26 budget. This is one of the reasons the budget for the last four years of the five-year plan is significantly higher than the proposed budget for FY 2025-26. The O&M expenses for chemical phosphorus removal, which needs to be started up by August of 2027 to meet the future limit in the District's current NPDES permit, are included in the projected expenses for FY 2027-28 through FY 2029-30.

Analysis by Type of Expenditure

I. Salaries and Wages

<u>Year</u>	<u>Salaries and Wages</u>	<u>Change</u>	<u>Full Time Equivalents</u>
FY 2020-21	2,932,985	-2.7%	36.8
FY 2021-22	3,008,065	2.6%	37.0
FY 2022-23	3,137,440	4.3%	37.6
FY 2023-24	3,349,624	6.8%	37.3
FY 2024-25	3,327,128	-0.7%	36.9
FY 2025-26	3,703,900	11.3%	39.0
FY 2026-27	3,888,100	5.0%	39.0
FY 2027-28	4,081,600	5.0%	39.0
FY 2028-29	4,284,900	5.0%	39.0
FY 2029-30	4,498,100	5.0%	39.0

Salaries and wages decreased in FY 2020-21 reflecting turnover at two higher salary positions, the general manager and sewer construction supervisor positions, due to retirement. The increase in FY 2021-22 reflects hiring of a permit technician to fill the position that was vacated by a promotion at the sewer construction supervisor position, hiring an operator due to a pending retirement, and the COVID pandemic related compensation, including the work from home allowance, vaccination incentives and a vacation buyout. The increase in FY 2021-22 due to these items was offset by the administrative supervisor position being open for a couple of months. The increase in FY 2022-23 was due to an average full-time salary adjustment of 5% plus the hiring of a mechanic in anticipation of retirement at the maintenance supervisor position and hiring of a part-time billing assistant. The increase in FY 2023-24 salaries and wages reflects a 7.7% salary adjustment for full-time employees, overlapping hires needed to address retirement at two positions, and planned vacation buyout for the retirees. The FY 2023-24 salary and wages also include an extra employee payroll to get the employee payrolls aligned with the claim ordinance schedule. Even though the average full-time salary was increased in FY 2024-25 by 4.9%, the total salary and wages were slightly less than the

previous year. This decrease in salary and wages for FY 2024-25 was due to a reduction in full-time employees from the aforementioned retirements which resulted in the sunseting of overlapping positions which had occurred in order to train new employees prior to the retirements. The District restarted the summer intern program in FY 2024-25 and intends to continue the program moving forward. One summer intern was hired in the office and was then transitioned to a part-time position.

The proposed FY 2025-26 salary and wages include vacation buyouts for two retiring employees, three new hires and the transition of a part-time office position to full-time. Two of the new hires will replace the retiring employees, one with no overlap and the other with a four-month overlap. The salary for an engineer was included to provide the District the flexibility to fill the position that was vacated in 2023, if needed. Annual salary adjustments of 5.0% at full staffing account for future increases beyond FY 2025-26.

II. O & M Expenses – Utilities

<u>Year</u>	<u>Utilities</u>	<u>Change</u>
FY 2020-21	261,230	13.6%
FY 2021-22	226,077	-13.5%
FY 2022-23	301,185	33.2%
FY 2023-24	252,611	-16.1%
FY 2024-25	403,540	59.7%
FY 2025-26	495,900	22.9%
FY 2026-27	597,000	20.4%
FY 2027-28	637,300	6.8%
FY 2028-29	662,900	4.0%
FY 2029-30	689,200	4.0%

The increase in FY 2020-21 was due to one and at times both CHP systems being out of service. The new CHP system to replace the CHP unit that failed in 2019 was placed into full-time operation in March of 2021. The decrease in FY 2021-22 is due to the both CHP systems being in service for the entire year. The increase in FY 2022-23 is partly due to garbage expenses associated with years of accumulated grit removed from the sewer system during cleaning and spent media from the biogas cleaning system, which were disposed of in 2022. The increase in FY 2022-23 is also partly due to cash received for the sale of electricity no longer being applied against the expense code. (See the revenue section herein for more details.) Electricity and natural gas rates increased significantly in 2022.

When the sale of electricity revenue code was created in FY 2022-23, the sale of electricity was only applied to the revenue code when the electric utility issued a check due to the invoice showing a credit. Otherwise, the sale of electricity was used to offset the expenses on the utility’s invoices. In FY 2024-25, all electricity sales have been coded to sale of electricity. This allows the District to more easily track the full revenue from excess electricity generation. This resulted in the full cost of utility service being applied to the expense code and thereby contributed to the significant increase in utility expenses between FY 2023-24 and 2024-25.

From FY 2021-22 through FY 2024-25, receipt of both supply and distribution electricity invoices has been inconsistent and has resulted in a few months of invoices

being paid in the fiscal year after the expenses were incurred. This in conjunction with the significant maintenance on the CHP units has resulted in unpredictable year-to-year changes in total electricity expenses. The Admin Center and WWTC electricity expenses in FY 2024-25 are projected to be over the budget, primarily due to a few months of both the supplier and the utility's invoices for FY 2023-24 not being received until FY 2024-25.

In 2024, the distribution rate on the electric utility's invoice increased by approximately 30%. This rate increased by approximately 30% again in 2025. The utility also increased their customer and meter charges by approximately 20% in 2025. Capacity charges are expected to increase by approximately 960% in 2025 and 260% in 2026. These increases are reflected in the projected actual expenses for FY 2024-25 and the proposed future expenses.

The utility switched the WWTC from a large load delivery account to a very large load delivery account when the peak usage exceeded 1,000 kW during a storm event in June 2024. The utility uses the highest peak in the last two years to determine which delivery class to place an account in. The customer charge for a very large load delivery account is \$835 more per month. This was included in the projected WWTC electricity expenses through June 2026. District operations staff intend to operate the facility to avoid exceeding 1,000 kW in the future.

After the increases noted above, electricity prices are projected to grow annually at 4%. Natural gas prices are projected to grow at 4% per year.

III. O & M Expenses – Other

<u>Year</u>	<u>O & M Expenses - Excluding Utilities</u>	<u>Change</u>
FY 2020-21	5,061,591	35.3%
FY 2021-22	4,224,898	-16.5%
FY 2022-23	3,944,245	-6.6%
FY 2023-24	6,638,903	68.3%
FY 2024-25	7,577,103	14.1%
FY 2025-26	7,376,300	-2.7%
FY 2026-27	7,475,800	1.3%
FY 2027-28	8,506,700	13.8%
FY 2028-29	8,493,100	-0.2%
FY 2029-30	8,093,500	-4.7%

The FY 2020-21 expenses are significantly higher than the previous year due to replacement of a CHP engine and a composting pilot as well as the WAS thickener project not being completed in FY 2019-20 as originally planned. The FY 2023-24 expenses include the Curtiss St lining project, construction on the outfall sewer sag repair project, higher than historic inflation rates, code compliance issues identified in the B&W report being addressed at the Wastewater Treatment Center, digester cleaning, SCADA software upgrades and generally higher than historic costs associated with replacing aging infrastructure.

The FY 2024-25 other O&M expenses are projected to finish at \$7,577,103, which is 8.5% below the budget of \$8,284,800. The FY 2024-25 expenses include a new accounting system, facility planning, a dump truck, radio enhancement for first

responders in the WWTC, overhauls on both CHPs, blower room mitigation, a large sewer lining project and pretreatment consulting.

Major planned expenses are detailed in Exhibit 2 and described in the Analysis by Department.

IV. Vehicles

<u>Year</u>	<u>Vehicle Expenses</u>	<u>Number of Vehicles</u>	<u>Change</u>
FY 2020-21	58,941	1	-58.1%
FY 2021-22	135,534	3	129.9%
FY 2022-23	140,623	3	3.8%
FY 2023-24	557,913	2	296.7%
FY 2024-25	315,413	5	-43.5%
FY 2025-26	244,000	3	-22.6%
FY 2026-27	632,500	3	159.2%
FY 2027-28	188,200	2	-70.2%
FY 2028-29	338,600	3	79.9%
FY 2029-30	238,100	4	-29.7%

Vehicle expenses fluctuate based on vehicle replacement needs. Historically, small vehicles were generally scheduled for replacement after six years of use, while larger heavy-duty vehicles have a longer service life. Small CNG vehicles were scheduled for replacement after 10 years. The planned replacement schedule, however, was affected by supply chain issues over the past five years. Ordered vehicles took much longer to arrive, and the significant savings that the District historically received through the government purchasing cooperatives are no longer available. The pricing through these programs, when vehicles are available, provides a small percentage off MSRP. In addition, vehicles were not available at the beginning of FY 2023-24, and those that were ordered later in the fiscal year did not arrive until FY 2024-25. As a result of these issues, the replacement schedules were extended to ten to twelve years.

Proposed vehicle replacements are detailed in Exhibit 2 under budget codes 11C226, 12C226, 13C226 and 14C226. Major proposed replacements include the TV truck in FY 2026-27 and the jetter in FY 2028-29.

Revenue for sale of vehicles is included in the sale of property revenue code. The exception is the large vehicles that are traded in with the purchase. This is the sewer cleaning trucks in FY 2023-24 and FY 2028-29.

V. Insurance and Employee Benefits

<u>Year</u>	<u>Ins/Emp Benefits</u>	<u>Change</u>
FY 2020-21	1,168,171	0.9%
FY 2021-22	1,245,319	6.6%
FY 2022-23	1,250,150	0.4%
FY 2023-24	1,200,593	-4.0%
FY 2024-25	1,248,724	4.0%
FY 2025-26	1,469,000	17.6%
FY 2026-27	1,538,700	4.7%
FY 2027-28	1,609,300	4.6%
FY 2028-29	1,656,100	2.9%
FY 2029-30	1,714,900	3.6%

The proposed increases in these expenditures are due to anticipated premium increases on all coverages, particularly employee group medical, workers compensation and property and liability. IMRF contributions are expected to decrease each year over the next five years due to anticipated retirement activity. Proposed IMRF and social security expenses reflect the proposed annual salary adjustments. Refer to the comments on the insurance table under Analysis by Department for additional information.

Analysis by Department

The following tables provide an analysis of proposed expenditures from the General Corporate Fund by Department.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN
GENERAL CORPORATE FUND
FISCAL YEARS 2025-2026 to 2029-2030

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 25-26 Appropriation	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
ADMINISTRATION												
SALARIES AND WAGES	\$888,440	\$856,498	\$918,308	\$977,881	\$1,014,700	\$979,768	\$1,126,300	\$1,300,000	\$1,181,600	\$1,239,800	\$1,300,900	\$1,365,000
% CHANGE FROM PRIOR YEAR	-14.1%	-3.6%	7.2%	6.5%	3.8%	0.2%	15.0%		4.9%	4.9%	4.9%	4.9%
OFFICE EXPENSES	\$338,832	\$364,848	\$439,681	\$693,492	\$923,400	\$761,060	\$830,900	\$1,000,000	\$679,900	\$642,000	\$671,800	\$636,900
% CHANGE FROM PRIOR YEAR	2.4%	7.7%	20.5%	57.7%	33.2%	9.7%	9.2%		-18.2%	-5.6%	4.6%	-5.2%
VEHICLE EXPENSES	\$680	\$2,019	\$21,477	\$2,407	\$33,800	\$33,780	\$35,700	\$50,000	\$5,800	\$5,900	\$38,500	\$6,200
% CHANGE FROM PRIOR YEAR	-79.6%	197.0%	963.9%	-88.8%	1304.2%	1303.3%	5.7%		-83.8%	1.7%	552.5%	-83.9%
TOTAL ADMINISTRATION EXPENSES	\$1,227,952	\$1,223,365	\$1,379,466	\$1,673,781	\$1,971,900	\$1,774,607	\$1,992,900	\$2,350,000	\$1,867,300	\$1,887,700	\$2,011,200	\$2,008,100
% CHANGE FROM PRIOR YEAR	-10.3%	-0.4%	12.8%	21.3%	17.8%	6.0%	12.3%		-6.3%	1.1%	6.5%	-0.2%

COMMENTS

Salaries and Wages The FY 2025-26 salary reflects hiring an additional full-time office staff member.

Office With the FY 2021-22 change in staffing at the Administrative Supervisor position, contract services for IT support were increased. The increase in office expenses in FY 2022-23 was primarily due to replacement of the Administration Center server and network infrastructure. Remodeling of the reception area and Board room, new carpeting in the main office area and installation of the old Centex Lift Station generator to provide standby power at the Administration Center were completed in FY 2023-24. Numerous failures with the existing accounting system caused unexpected expenses, including programming support and a downpayment on a new accounting system software, that resulted in the Administration Department office expenses ending over budget in FY 2023-24. Major expenses made in FY 2024-25 were new accounting system software, a new timekeeping system, replacement of the Wastewater Treatment Center server, network storage, engineering consultant expenses to start a facility plan and additional remodeling in the Administration Center. Future major expenses planned are finalizing the facility plan and Administration Center lintel replacement in FY 2025-26, remodeling the cubicles in FY 2026-27, and data server replacements in both FY 2027-28 and FY 2028-29. Refer to Exhibit 2 for details on major expenses. The annual office expenses remain higher in FY 2026-27 through FY 2029-30 even though the planned major expenses are significantly less than the previous three years. This is partly due to ongoing annual service/support fees for the accounting system and timekeeping system. Another planned major annual expense which will be added in FY25-26 and incurred moving forward is ACH auto draft fees. To meet National Automated Clearinghouse Association compliance, the District will no longer handle automatic ACH withdrawals from customers' accounts in-house. This will be done by the billing portal provider. In addition, the District intends to lease a new copy machine rather than buy one as it is more cost effective over the life of the copy machine.

Vehicles Vehicle costs reflect replacement of vehicles in FY 2022-23, FY 2024-25, FY 2025-26 and FY 2028-29 as well as fuel and normal maintenance and repairs in all years. Fuel costs significantly increased in FY 2022-23.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN
GENERAL CORPORATE FUND
FISCAL YEARS 2025-2026 to 2029-2030

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 25-26 Appropriation	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
WASTEWATER TREATMENT CENTER												
SALARIES AND WAGES	\$1,376,912	\$1,425,466	\$1,486,188	\$1,523,479	\$1,513,100	\$1,462,980	\$1,643,700	\$1,890,000	\$1,725,900	\$1,812,100	\$1,902,800	\$1,997,900
% CHANGE FROM PRIOR YEAR	7.1%	3.5%	4.3%	2.5%	-0.7%	-4.0%	12.4%		5.0%	5.0%	5.0%	5.0%
OPERATION & MAINTENANCE EXPENSES	\$3,138,955	\$1,704,291	\$1,812,671	\$2,212,813	\$3,575,100	\$3,169,746	\$3,208,200	\$3,850,000	\$3,556,400	\$4,699,300	\$4,717,000	\$4,339,900
% CHANGE FROM PRIOR YEAR	58.8%	-45.7%	6.4%	22.1%	61.6%	43.2%	1.2%		10.9%	32.1%	0.4%	-8.0%
VEHICLE EXPENSES	\$15,930	\$76,248	\$54,187	\$40,192	\$138,800	\$137,500	\$112,300	\$130,000	\$84,100	\$38,100	\$74,100	\$94,300
% CHANGE FROM PRIOR YEAR	-81.4%	378.6%	-28.9%	-25.8%	245.3%	242.1%	-18.3%		-25.1%	-54.7%	94.5%	27.3%
TOTAL PLANT EXPENSES	\$4,531,797	\$3,206,006	\$3,353,046	\$3,776,485	\$5,227,000	\$4,770,226	\$4,964,200	\$5,870,000	\$5,366,400	\$6,549,500	\$6,693,900	\$6,432,100
% CHANGE FROM PRIOR YEAR	35.3%	-29.3%	4.6%	12.6%	38.4%	26.3%	4.1%		8.1%	22.0%	2.2%	-3.9%

COMMENTS

Salaries and Wages WWTC salaries and wages reflect full staffing and projected annual salary adjustments. Two senior level employees will be retiring in 2025. Vacation buyout and new hires to replace the retirees are included. The proposed hiring of summer interns, which was halted in FY 2020-21 due to COVID, is included in FY 2025-26 and all future years.

Operation & Maintenance Planned upgrades and replacements are detailed in Exhibit 2 under codes 12B500 and 12B800.

Major operation & maintenance expenses in FY 2024-25 included SCADA software platform and PLC replacement, railings and gratings identified in the 2023 Baxter & Woodman code review report, dump truck replacement, radio enhancement in the tunnels and basements at the WWTC for first responders and mitigation of the Operations Center blower room.

Operation & maintenance expenses are planned to be higher over the next five years in comparison to FY 2021-22 through FY 2023-24 due to digester cleaning, items identified in the 2023 Baxter & Woodman code review report, consultant services for lockout tagout procedures and large equipment replacements including SCADA PLCs, the diesel storage tank, the emergency generator control panels, motor control centers (MCC), dump truck, wheel loader, buried natural gas piping, hypochlorite pumps, digester mixing systems, the Munters (i.e., filter building dehumidifier), fiberglass hypochlorite and bisulfite tanks and raw sewage discharge valves. Budgeted expenses in FY 2025-26 are lower than the following four years as the facility plan, which is scheduled to be completed in FY 2025-26, may have an impact on the execution of several of the planned replacements.

Chemical costs increased after the OSEC generator reached the end of its useful life in 2023 as the District has to purchase bulk hypochlorite now. Chemical costs and sludge hauling/disposal expenses are budgeted to increase in FY 2027-28 due to the anticipated startup of chemical phosphorus removal. A portion of these expenses is offset by the elimination of the special assessments to the DuPage River Salt Creek Workgroup (DRSCW), which currently ends after FY 2025-26. (The Nutrient Implementation Plan submitted by the DRSCW to IEPA in December 2023 recommended that the special assessments be continued and phosphorus removal be delayed for several more years. These recommendations are expected to be reflected in next year's five-year plan.)

Vehicles Vehicle costs vary based on replacement needs. Vehicle replacements are detailed in Exhibit 2 under budget code 12C226.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN
GENERAL CORPORATE FUND
FISCAL YEARS 2025-2026 to 2029-2030

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 25-26 Appropriation	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
LABORATORY												
SALARIES AND WAGES	\$242,431	\$249,725	\$234,937	\$277,968	\$298,900	\$285,510	\$316,400	\$360,000	\$332,200	\$348,800	\$366,300	\$384,600
% CHANGE FROM PRIOR YEAR	3.4%	3.0%	-5.9%	18.3%	7.5%	2.7%	10.8%		5.0%	5.0%	5.0%	5.0%
OPERATION & MAINTENANCE EXPENSES	\$62,368	\$96,343	\$84,099	\$124,275	\$256,600	\$160,875	\$232,200	\$280,000	\$179,600	\$200,700	\$179,700	\$190,900
% CHANGE FROM PRIOR YEAR	-3.6%	54.5%	-12.7%	47.8%	106.5%	29.5%	44.3%		-22.7%	11.7%	-10.5%	6.2%
VEHICLE EXPENSES	\$440	\$1,461	\$24,452	\$2,000	\$504	\$1,750	\$57,000	\$70,000	\$2,000	\$2,000	\$2,100	\$2,100
% CHANGE FROM PRIOR YEAR	-73.9%	231.6%	1574.1%	-91.8%	-74.8%	-12.5%	3157.2%		-96.5%	0.0%	5.0%	0.0%
TOTAL LABORATORY EXPENSES	\$305,239	\$347,528	\$343,488	\$404,042	\$557,500	\$448,135	\$605,600	\$710,000	\$513,800	\$551,500	\$548,100	\$577,600
% CHANGE FROM PRIOR YEAR	1.5%	13.9%	-1.2%	17.6%	38.0%	10.9%	35.1%		-15.2%	7.3%	-0.6%	5.4%

COMMENTS

Salaries and Wages Projected lab salaries and wages reflect future annual salary adjustments with the laboratory supervisor and two full-time analysts. Salary and wages decreased in FY 2022-23 due to turnover at a lab analyst position. Hiring of summer help is included starting in FY 2025-26.

Operation & Maintenance Consulting services to assist with pretreatment program updates and discharge permits for food manufacturers and zero-dischargers were started in FY 2024-25 and are expected to be completed in FY 2025-26. This work is being completed as recommended by EPA during their June 2023 inspection. Higher than normal purchases are budgeted under code 13B114 to purchase sampling kits for the special sampling being completed for the facility planning efforts. Other major expenditures during the five-year period include scheduled equipment replacements and renewal of the online analyzer service contracts. These are detailed in Exhibit 2 under codes 13B115 and 13B124.

Vehicles Normal vehicle fuel and repair costs are included for the five year period, with replacement of the lab van in FY 2025-26.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN
GENERAL CORPORATE FUND
FISCAL YEARS 2025-2026 to 2029-2030

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 25-26 Appropriation	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
COLLECTION SYSTEM												
SALARIES AND WAGES	\$412,223	\$457,150	\$481,062	\$540,319	\$563,000	\$551,190	\$577,500	\$660,000	\$606,400	\$636,800	\$668,600	\$702,000
% CHANGE FROM PRIOR YEAR	3.7%	10.9%	5.2%	12.3%	4.2%	2.0%	4.8%		5.0%	5.0%	5.0%	5.0%
OPERATION & MAINTENANCE EXPENSES	\$1,585,044	\$1,991,418	\$1,581,228	\$3,535,967	\$3,316,700	\$3,447,456	\$2,842,800	\$3,410,000	\$2,943,600	\$2,995,600	\$3,010,300	\$3,047,700
% CHANGE FROM PRIOR YEAR	24.8%	25.6%	-20.6%	123.6%	-6.2%	-2.5%	-17.5%		3.5%	1.8%	0.5%	1.2%
VEHICLE EXPENSES	\$41,891	\$55,807	\$40,508	\$513,313	\$149,500	\$142,383	\$39,000	\$50,000	\$540,600	\$142,200	\$223,900	\$135,500
% CHANGE FROM PRIOR YEAR	-16.5%	33.2%	-27.4%	1167.2%	-70.9%	-72.3%	-72.6%		1286.2%	-73.7%	57.5%	-39.5%
TOTAL COLLECTION SYSTEM EXPENSES	\$2,039,158	\$2,504,375	\$2,102,798	\$4,589,600	\$4,029,200	\$4,141,029	\$3,459,300	\$4,120,000	\$4,090,600	\$3,774,600	\$3,902,800	\$3,885,200
% CHANGE FROM PRIOR YEAR	18.7%	22.8%	-16.0%	118.3%	-12.2%	-9.8%	-16.5%		18.2%	-7.7%	3.4%	-0.5%

COMMENTS

Salaries and Wages The plan reflects full staffing and normal planned annual increases.

Operation & Maintenance Continued implementation of the Building Sanitary Service Repair Assistance Program (BSSRAP) is reflected, with the increase based on the five-year contract which was signed in FY 2022-23 and subsequent CPI adjustments. The 2023 annual increase in BSSRAP unit prices was historically high at 7.55%. The increase in collection system operation and maintenance expenses for FY 2023-24 is due to the Curtiss St lining project and the outfall repair project, which were originally budgeted in previous fiscal years, finally being constructed. The final payment for the outfall repair project is expected to be requested by the end of FY 2024-25. The District undertook a large lining project in FY 2024-25, lining part of the outfall pipe as well as sewers on Powell Ave and Odgen Ave. The FY 2024-25 expenses also include higher than historic repair expenses for the flow meters to get them all back in working condition. Lining a section of sewer on Warren Ave and replacement of a section of sewer near Rogers Street are planned for FY 2025-26. Replacement of the sewer pipe inspection software is planned for FY 2025-26. Additional details on collection system work are found in Exhibit 2 under codes 14B113, 14B115, 14B124 and 14B900.

Vehicles Vehicle costs reflect fuel and normal maintenance and repairs. Future vehicle purchases are shown in Exhibit 2 under section 14C226. FY 2026-27 includes replacement of the TV truck, and FY 2028-29 includes the replacement of the jetter truck.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN
GENERAL CORPORATE FUND
FISCAL YEARS 2025-2026 to 2029-2030

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 25-26 Appropriation	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
LIFT STATIONS												
SALARIES AND WAGES	\$12,979	\$19,227	\$16,946	\$29,977	\$31,200	\$47,680	\$40,000	\$60,000	\$42,000	\$44,100	\$46,300	\$48,600
% CHANGE FROM PRIOR YEAR	-79.3%	48.1%	-11.9%	76.9%	4.1%	59.1%	-16.1%		5.0%	5.0%	5.0%	5.0%
OPERATION & MAINTENANCE EXPENSES	\$197,622	\$294,073	\$327,751	\$324,967	\$627,600	\$441,506	\$758,100	\$910,000	\$713,300	\$606,400	\$577,200	\$567,300
% CHANGE FROM PRIOR YEAR	-39.8%	48.8%	11.5%	-0.8%	93.1%	35.9%	71.7%		-5.9%	-15.0%	-4.8%	-1.7%
TOTAL LIFT STATION EXPENSES	\$210,601	\$313,300	\$344,697	\$354,943	\$658,800	\$489,186	\$798,100	\$970,000	\$755,300	\$650,500	\$623,500	\$615,900
% CHANGE FROM PRIOR YEAR	-46.1%	48.8%	10.0%	3.0%	85.6%	37.8%	63.1%		-5.4%	-13.9%	-4.2%	-1.2%

COMMENTS

Salaries and Wages

The budget reflects salary adjustments based on the proportion of recent time spent on lift stations for engineering and maintenance staff. The higher salary for FY 2023-24 and FY 2024-25 and the continued salary through the following five years reflects the anticipated shift in staff time from the wastewater treatment center to the lift stations due to planned lift station and force main projects, which are detailed in Exhibit 2.

Operation & Maintenance

Planned expenses for the lift stations are shown in Exhibit 2 under 15B112, 15B113, 15B124, 15B500 and 15B800. Major expenses include an engineering study to plan replacement of the College Lift Station, automatic throw over switch (ATO) and motor replacements at Hobson Lift Station, suction valve replacement at the Northwest Lift Station, the arc flash study, biofilter and fence replacements at the Earlston Lift Station and fence replacement at the Wroble Lift Station.

DOWNERS GROVE SANITARY DISTRICT - FIVE YEAR FINANCIAL PLAN
 GENERAL CORPORATE FUND
 FISCAL YEARS 2025-2026 to 2029-2030

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 25-26 Appropriation	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
SUMMARY AND ANALYSIS												
EXPENSE ANALYSIS BY DEPARTMENT												
INSURANCE AND EMPLOYEE BENEFITS												
TOTAL INSURANCE/EMPLOYEE BENEFITS	\$1,168,171	\$1,245,319	\$1,250,150	\$1,200,593	\$1,280,000	\$1,248,724	\$1,469,000	\$1,690,000	\$1,538,700	\$1,609,300	\$1,656,100	\$1,714,900
% CHANGE FROM PRIOR YEAR	0.9%	6.6%	0.4%	-4.0%	6.6%	4.0%	17.6%		4.7%	4.6%	2.9%	3.6%

COMMENTS

Projected expenses for insurance and employee benefits reflect the following factors:

1. An expected increase in liability and property premiums of 13% is budgeted for FY 2025-26. Annual net increases of 5% are shown thereafter.
2. An increase of 10% for employee group medical was included for FY 2025-26 at the recommendation of the District's broker. A 4% increase was included for dental in FY 2025-26. No increase was included for vision in FY 25-26 as the current rate guaranteed through 2028. Increases of 6% for employee group medical, dental and vision are included for each year thereafter.
3. IMRF contributions are expected to decrease over the next five years mainly due to normal cost reductions impacted by upcoming retirements as well as adjustments to the unfunded actuarial accrued liability percentage rate.
4. No change is expected in the District's social security contribution rate. The overall social security expenses were calculated using the proposed annual increases in wages.

DOWNERS GROVE SANITARY DISTRICT
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE
 FISCAL YEARS 2025-26 TO 2029-30

EXHIBIT 2

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
GENERAL CORPORATE FUND					
11B115 (ADMIN-Eqpt/Eqpt Repair)					
1. Data server replacement			30,000	30,000	
2. Network-attached storage replacement				10,000	
3. Surveillance server replacement		15,000			
4. Website redesign	5,000	10,000			
Annual Totals	\$5,000	\$25,000	\$30,000	\$40,000	\$0
11B118 (ADMIN-Building & Grounds)					
1. Remodel workstations (cubicles)		50,000			
2. Lintel replacement	35,000				
3. Landscaping	5,000				
Annual Totals	\$40,000	\$50,000	\$0	\$0	\$0
11B124 (ADMIN-Contract Services)					
1. Facility Plan	170,000				
Annual Totals	\$170,000	\$0	\$0	\$0	\$0
11B137 (ADMIN-Dues/Subscriptions)					
1. National Association of Clean Water Agencies	1,200	1,250	1,250	1,300	1,350
2. Illinois Association of Wastewater Agencies	4,400	4,550	4,650	4,800	4,950
3. Midwest Biosolids Association	1,600	1,650	1,700	1,750	1,800
Annual Totals	\$7,200	\$7,450	\$7,600	\$7,850	\$8,100
11C226 (ADMIN-Vehicle Purchases)					
1. Administration vehicles	30,000			32,500	
Annual Totals	\$30,000	\$0	\$0	\$32,500	\$0
12B113 (WWTC-Emergency/Safety Eqpt)					
1. Arc Flash Study				20,300	
2. Lockout tagout procedures	62,000				
Annual Totals	\$62,000	\$0	\$0	\$20,300	\$0
12B124 (WWTC-Contract Services)					
1. DRSCW membership/stream restoration	205,100	27,300	28,100	29,000	29,800
Annual Totals	\$205,100	\$27,300	\$28,100	\$29,000	\$29,800
12B130 (WWTC-NPDES Permit Fees)					
1. Annual permit fees	53,000	53,000	53,000	53,000	53,000
Annual Totals	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000
12B131 (WWTC-Sludge Hauling/Disposal Services)					
1. Class B land application	121,400	126,200	161,400	177,400	184,500
Annual Totals	\$121,400	\$126,200	\$161,400	\$177,400	\$184,500
12B400 (WWTC-Chemicals)					
1. Phosphorus removal chemicals			698,800	969,000	1,007,700
Annual Totals	\$0	\$0	\$698,800	\$969,000	\$1,007,700

DOWNERS GROVE SANITARY DISTRICT
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE
 FISCAL YEARS 2025-26 TO 2029-30

EXHIBIT 2

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
GENERAL CORPORATE FUND CONT'D					
12B500 (WWTC-Eqpt/Eqpt Repair)					
1. Raw sewage pumping					
a. Bar screen back plate replacement			13,000		
b. Compactor overhaul	9,550		9,950	10,300	
c. Raw sewage/excess flow pump overhaul	12,000	12,500	13,000		14,300
d. Discharge valve replacement	26,000	27,050		29,300	30,500
e. Protected water expansion tank replacement			1,800		
f. Motor Control Center (MCC) replacement				12,500	286,000
2. Grit removal system					
a. Conveyor overhaul	30,150			33,900	
b. Grit classifier overhauls		16,000			
c. Grit pump overhaul	7,750	8,100	8,400		9,100
d. Grit tank protective lining			80,000		
e. MCC replacement			16,000	390,000	
f. Grit cyclone liner replacements					23,800
3. Primary treatment					
a. Scum trough repairs	21,750				
b. Sludge collector replacement	8,750	9,100	9,500	9,850	
c. Sludge collector gear reducer replacement			11,500		
d. Railing, grating and concrete repairs	60,000				
e. Sludge grinder overhaul			7,600		
f. Sludge pump replacement				33,000	23,500
4. Secondary treatment					
a. Secondary clarifier protective coatings	86,000	89,500	51,000	47,000	21,000
b. Secondary clarifier weir replacement		40,000	25,500		
c. Hoffman/PD blower rebuild/overhaul	5,500	25,000			
d. Aeration tank influent gate actuator	8,750				
e. Railing, grating, decking and concrete repairs			200,000		
f. RAS pump overhaul	16,750				
g. RAS system VFDs	15,600				
h. Fine bubble diffuser replacement			34,000		
i. MCC replacement					20,800
5. Intermediate clarifiers					
a. Protective coatings	97,500	101,000			
b. Intermediate sludge pump overhaul	8,300	8,650			
6. Sand filters					
a. Waste washwater pump overhaul	6,000	6,250			
b. Waste washwater piping and valve replacement	7,000	7,500			
c. Filter control panel replacement			10,500	11,000	11,500
d. Concrete repairs	40,000				
e. Protective coatings					16,000
7. Disinfection equipment					
a. Fiberglass tank replacements				200,000	
b. MCC replacement				11,500	235,000
c. Bisulfite pump replacements	9,750	10,150			
d. Hypochlorite feed pump VFD replacements	2,450	3,350			900
e. Hypochlorite feed pump replacements		55,750	71,750	14,600	
f. Division box concrete slab replacement		32,000			

DOWNERS GROVE SANITARY DISTRICT
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE
 FISCAL YEARS 2025-26 TO 2029-30

EXHIBIT 2

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
8. Excess flow tanks					
a. Clarifier scum trough replacement			20,000		
b. Clarifier scraper blade/roller wheel replacements		20,000			
c. Sludge collector replacement	8,450	8,750	9,050	9,450	
d. Protective Coatings - Bridge		80,000			
e. Bridge realignment investigation	20,000				
f. Railings and sidewalk			100,000		
g. Overhaul sludge pumps	8,750	9,100			
h. MCC replacement		10,500	234,000		
i. Compressor replacement					9,750
9. Sludge concentration					
a. Concentrator main gear reducers	25,000	25,750			
b. Concentrator protective coatings		40,000			
c. Concentrator sludge pump replacement	15,000		16,000		
d. WAS thickener feed pump replacement				16,500	
e. WAS thickener screw and bushing replacement				16,550	
f. TWAS pump replacement		15,500			
10. Sludge digestion					
a. Re-coat/repair covers	14,600				
b. Digester cleaning	163,000	169,000	173,000	177,000	189,000
c. Railings	16,500		20,000	18,500	
d. Replace digester mixing equipment				250,000	300,000
e. Digester mixing compressor/pump overhaul	20,000				
f. Sludge recirculation/transfer pump overhaul	5,500	5,750			
g. Replace digested sludge valve & actuator			9,000		
h. Grease grinder overhaul	5,750	6,000		6,500	6,750
i. Grease pump replacement	15,000		16,000		
11. Sludge dewatering system					
a. Belt press feed pump replacement			15,500	16,150	
b. Belt press conveyor liner replacement		12,000			
c. Belt press washwater system component replmnt			18,000		
d. Expansion tank replacement				18,000	
12. Biosolids aging and disposal					
a. Wheel loader replacement	65,000		130,000		
b. Auger rebuilds	17,300	18,000	18,700	19,450	20,250
c. Dump truck replacement				160,000	
d. Curtiss lagoon drain system repairs	15,000				
e. Drying bed valve replacement	2,800				
f. Skid steer replacement					80,000
13. Maintenance/utilities					
a. Maintenance Services Building equipment	8,750	10,500	8,300	8,500	33,000
b. Replace portable pump		9,500			
c. Main switchgear maintenance			14,250		
d. CHP Engine/Generator overhaul	60,000	189,000	131,250	135,900	30,700
e. Emergency generator control panel replacement			490,000		
f. Emergency generator diesel tank replacement		322,000			
g. SCADA PLC Upgrades	101,500	80,000			
h. Asset/maintenance management software replcmnt		40,000			
i. Yard piping repairs	45,950	47,800	49,700	51,700	53,800
i. Natural gas main replacement	50,000	50,000	50,000	50,000	
j. Main gate replacement				40,000	
k. Storage trailer	10,000				
Annual Totals	\$1,173,400	\$1,621,050	\$2,086,250	\$1,797,150	\$1,415,650

DOWNERS GROVE SANITARY DISTRICT
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE
 FISCAL YEARS 2025-26 TO 2029-30

EXHIBIT 2

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
GENERAL CORPORATE FUND CONT'D					
12B800 (WWTC-Building & Grounds)					
1. Roof repairs	44,000	25,000	56,650	22,000	15,000
2. Road / sidewalk repair	33,700	41,850	42,550	43,250	43,800
3. Window / door replacement	85,750	61,750	38,450	15,750	
4. HVAC repairs	98,000			9,950	
a. Munters dehumidifier replacement		200,000			
5. Outside stairs, railings, gratings, and fencing	10,530	7,300	7,600	7,900	8,200
6. Interior stairs			34,000		
7. Tuckpointing	25,000	20,000	20,000	20,000	20,000
8. Painting	15,000	36,400	65,000	111,750	45,000
9. Floor drain	2,500				4,500
10. Walnut tree pruning		6,650			6,900
Annual Totals	\$314,480	\$398,950	\$264,250	\$230,600	\$143,400
12C226 (WWTC-Vehicle Purchases)					
1. Operations supervisor truck					31,000
2. Maintenance supervisor truck				29,750	
3. Electric cart		20,000			22,000
4. OPS/Maintenance/Electrical trucks	77,000	27,500		4,650	
5. Lift station truck					
Annual Totals	\$77,000	\$47,500	\$0	\$34,400	\$53,000
13B115 (LAB-Eqpt/Eqpt Repair)					
1. Autosampler replacement		15,000			
2. Autoclave		15,000			
3. Incubators					9,000
4. pH/Mult-function Meter				6,000	
5. TSS Drying Oven			5,000		
6. Amtax/Phosphax/Filtrax Service Partnership			45,000		
7. Balances				9,000	6,000
8. Lab Grade Water System					15,000
Annual Totals	\$0	\$30,000	\$50,000	\$15,000	\$30,000
13B124 (LAB-Contract Services)					
1. Update Pretreatment Program	14,000				
2. Permit zero-dischargers and food manufacturers	21,300				
Annual Totals	\$35,300	\$0	\$0	\$0	\$0
13C226 (LAB-Vehicle Purchase)					
1. Lab van	55,000				
Annual Totals	\$55,000	\$0	\$0	\$0	\$0
14B113 (SEWER SYSTEM-Emer/Safety Eqpt)					
1. Confined Space Entry Lift Devices/Equipment	7,000				
Annual Totals	\$7,000	\$0	\$0	\$0	\$0
14B115 (SEWER SYSTEM-Eqpt/Eqpt Repair)					
1. Sewer pipe inspection software replacement	62,000				
2. Reel for SeeSnake camera	8,500				
3. House service inspection camera and monitor	15,000		17,500		
Annual Totals	\$85,500	\$0	\$17,500	\$0	\$0

DOWNERS GROVE SANITARY DISTRICT
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE
 FISCAL YEARS 2025-26 TO 2029-30

EXHIBIT 2

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
GENERAL CORPORATE FUND CONT'D					
14B124 (SEWER SYSTEM-Contract Services)					
1. Contract Televising	125,000	130,000	135,000	140,000	145,000
Annual Totals	\$125,000	\$130,000	\$135,000	\$140,000	\$145,000
14B900 (SEWER SYSTEM-System Repairs)					
1. Structural/O&M					
a. Main sewers	75,000	75,000	75,000	75,000	75,000
b. Manholes	50,000	50,000	50,000	50,000	50,000
c. Building sanitary services	875,000	900,000	925,000	950,000	975,000
2. Sewer replacements and rehabilitation					
a. Sewer rehab/replacement	660,500	1,350,000	1,350,000	1,350,000	1,350,000
3. I/I Program	100,000	100,000	100,000	100,000	100,000
4. Outfall pipe rehabilitation and repair/O&M	525,000	5,000	5,000	5,000	5,000
5. IEPA ARRA loan repayment	181,600	181,600	181,600	181,600	181,600
Annual Totals	\$2,467,100	\$2,661,600	\$2,686,600	\$2,711,600	\$2,736,600
14C226 (SEWER SYSTEM-Vehicle Purchases)					
1. Inspection/technician vans/trucks			100,000		90,000
2. Supervisor truck					
3. Combination vacuum/jet truck				180,000	
4. TV truck		500,000			
Annual Totals	\$0	\$500,000	\$100,000	\$180,000	\$90,000
15B112 (LIFT STATIONS-Communications)					
1. Cellular boosters for basements	6,000				
Annual Totals	\$6,000	\$0	\$0	\$0	\$0
15B113 (LIFT STATIONS-Emergency/Safety Eqpt)					
1. Arc Flash Study				15,000	
Annual Totals	\$0	\$0	\$0	\$15,000	\$0
15B124 (LIFT STATIONS-Contract Services)					
1. College LS Replacement Study	21,000				
Annual Totals	\$21,000	\$0	\$0	\$0	\$0
15B500 (LIFT STATIONS-Eqpt/Eqpt Repair)					
1. Butterfield lift station					
a. Pump overhaul	4,100				
2. Centex lift station					
3. College lift station					
a. Pump overhaul			19,600		
4. Earlston lift station					
a. Pump overhaul				32,000	
5. Hobson lift station					
a. Pump overhaul	28,800	30,000	31,200		
c. Motor replacement		103,000			
d. Switchgear PM		8,700			
e. ATO replacement	85,000				
f. Mixing system compressor replacement					9,900
6. Liberty Park lift station					
a. Pump overhaul			13,000	13,500	14,000

DOWNERS GROVE SANITARY DISTRICT
 MAJOR REPLACEMENTS AND PURCHASES BY BUDGET CODE
 FISCAL YEARS 2025-26 TO 2029-30

EXHIBIT 2

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
7. Northwest lift station					
a. Pump overhaul	10,300	13,000	11,100	11,600	
b. VFD replacement	5,600	5,800	6,000		
c. Suction valve replacements	81,000				
8. Venard lift station					
a. Pump overhaul	12,100	12,600	13,100		
9. Wroble lift station					
a. Pump overhaul	8,500				
b. Spare impeller	6,800				
10. General maintenance					
a. Portable pump replacements		13,200			
b. Portable pump overhaul		8,000	8,400		
Annual Totals	\$242,200	\$194,300	\$102,400	\$57,100	\$23,900
15B800 (LIFT STATIONS-Building & Grounds)					
1. Cathodic protection testing		2,800			3,000
2. Painting	65,000	26,000	30,000	14,000	
3. Earlston biofilter replacement	22,000				
4. Wroble elevator overhaul				25,800	
5. Roof replacements		32,000			
6. Stairs, railings, gratings repair/replacement	25,000				
7. Fence replacement			20,000	20,000	
Annual Totals	\$112,000	\$60,800	\$50,000	\$59,800	\$3,000
IMPROVEMENT FUND					
1. Future special assessments		200,000	200,000	200,000	200,000
2. IEPA loan repayment	93,200	93,200	93,200	93,200	93,200
3. Replace portion of Wroble LS forcemain	565,000				
4. Replace Butterfield LS	150,000	1,545,000			
5. Replace College LS			170,000	1,640,000	
Annual Totals	\$808,200	\$1,838,200	\$463,200	\$1,933,200	\$293,200
CONSTRUCTION FUND					
1. IEPA loan repayment	28,900	28,900	28,900	28,900	28,900
2. Digester gas safety equipment	370,000	164,000			
3. Chemical feed system - phosphorus removal	122,000	940,000	498,000		
4. Digester covers and equipment - design	130,000	495,000			
Annual Totals	\$650,900	\$1,627,900	\$526,900	\$28,900	\$28,900
GRAND TOTALS	\$6,873,780	\$9,399,250	\$7,461,000	\$8,531,800	\$6,245,750

GENERAL CORPORATE FUND
REVENUES

Summary

General Corporate Fund revenues are detailed on the last page of Exhibit 1. Actual revenues for the last five years and budgeted revenues for the next five years are presented in this exhibit. Revenues are adequate to fund the expenditure levels recommended in this plan.

Analysis by Revenue Type

The District's annual residential charge for wastewater collection and treatment includes user charges, the monthly service charge and the real estate tax levy for sewer rehabilitation, as detailed in Exhibit 3.

I. User Receipts

This plan reflects an increase in the user rate from \$2.75 to \$3.25 per 1,000 gallons of metered water consumption in FY 2025-26. User rate increases are anticipated for each of the subsequent four years at \$0.50 as shown in Exhibit 1 and Exhibit 3. User receipts during FY 2024-25 are projected at \$4,706,316. This estimate of billable flow compares with recent experience as indicated below:

<u>Fiscal Year</u>	<u>Net Billable Flow (MGD)</u>	<u>Summer Usage Adjustments (\$)</u>
2004-05	6.333	96,616
2005-06	6.645	296,891
2006-07	6.236	125,215
2007-08	6.223	183,910
2008-09	5.893	112,621
2009-10	5.913	110,369
2010-11	5.753	112,363
2011-12	5.633	107,538
2012-13	5.768	251,934
2013-14	5.537	109,116
2014-15	5.242	60,919
2015-16	5.257	68,643
2016-17	5.243	82,814
2017-18	5.291	139,711
2018-19	5.121	94,995
2019-20	4.960	76,759
2020-21	4.992	187,250
2021-22	5.067	160,930
2022-23	4.948	158,671
2023-24	4.889	191,578
2024-25	4.770*	224,710

*Projected for final three months

The downward trend in billable flow reversed in FY 2020-21, likely due to customers being at home more during the COVID pandemic and then started again in

FY 2022-23. FY 2025-26 projections of user receipts are based on a billable flow of 4.770 MGD, which represents a billable flow 2.4% less than the FY 2024-25 levels. Water supply utilities' efforts at reducing water consumption and increased use of low-flow fixtures are expected to continue to result in future reductions in billable flow. After FY 2025-26, this plan reflects a 2.0% per year reduction in billable flow consistent with target reductions established by water supply utilities, corroborated by historic trends.

II. Surcharges

Surcharge rates for discharges in excess of normal domestic waste strengths (200 mg/l BOD and 250 mg/l TSS) are proposed to increase for an average surcharge customer by an average of 10% per year over the five-year period. These increases will gradually bring the per pound cost of treating BOD and TSS closer to the per pound costs that non-surcharge customers pay.

III. Monthly Service Fees

Monthly fees are proposed to increase from \$20.00 to \$21.00 in FY 2025-26. The monthly fee is expected to increase by \$1.00 in FY 2026-27, by \$0.50 in FY 2027-28 and by \$0.25 per year in FY 2028-29 and FY 2029-30.

IV. Plan Review Fees

Plan review fees are assessed based upon the estimated construction cost of proposed sanitary sewer extensions. These fees are not expected to change over the next few years.

V. Construction Inspection Fees

Construction inspection fees represent the cost of inspections by District personnel of sanitary sewer extensions. These fees are not expected to change over the next five years.

VI. Permit Inspection Fees

The cost of inspections by District personnel of service connections and new building construction is recovered from permit inspection fees. The number of inspections is expected to remain constant.

VII. Interest

Interest is estimated based on investing three quarters the average fund balance each year at an interest rate of roughly 4% over the five-year period.

VIII. Sampling and Monitoring Charges

Sampling and monitoring charges are assessed to all users subject to surcharge or pretreatment to recover the costs to sample and analyze wastewater from these users and are projected to increase as the cost to provide these services increases.

IX. Real Estate Taxes

The real estate tax levy is included in the General Corporate Fund and is utilized for the operation, maintenance and repair of sewerage facilities. It is proposed that these levies be increased by 5% each year. The amount of future levies is limited in accordance with the tax cap limitation, reflected in budgeted increases of 3% each year over the 5-year planning period.

X. Television Inspection Fees

Television inspection fees are assessed to developers for the costs of televising new sewers prior to the expiration of the one-year warranty period.

XI. Replacement Taxes

Personal property replacement taxes received from the state, estimated at \$90,000 per year for FY 2025-26 and projected to continue at this level, will be used to fund sewer system repairs.

XII. Lease Payments

During FY 1996-97, the District signed a lease with the Village of Downers Grove for District property located on Walnut Avenue, adjacent to the Village's public works facility. The lease agreement provides for lease payments by the Village to the District.

XIII. Miscellaneous

Miscellaneous revenues include revenues from levying and collecting special assessments, fees to administer recapture agreements, and costs received for other District services. Historically, sale of miscellaneous property was coded to miscellaneous revenue. A sale of property revenue code was created in FY 2021-22, and therefore sale of property will no longer be included in miscellaneous revenue, which is why miscellaneous revenues will be budgeted lower than what has historically been collected. These revenues are estimated at \$4,000 each year.

XIV. Sale of Electricity

Electricity produced by the CHP engines in excess of what is used at the WWTC flows onto the electric utility's distribution system. The excess generation is credited on the utility invoices, offsetting distribution expenses. The utility will pay the District for any additional credit above what offsets the distribution expenses. Historically, this was

applied against the expense code for WWTC electricity. In FY 2021-22, the District's auditors recommended that revenue not be applied to expense codes as it is not a good accounting practice and any check received from the utility since then has been applied to the sale of electricity code. No revenue was posted to the sale of electricity code in FY 2023-24. The CHPs had significant downtime that year for maintenance, and the utility had significant increases in rates and fees, resulting in the excess electricity never exceeding the expenses on the utility invoices. Starting in FY 2024-25, the portion of the electricity sales which offset the distribution expenses was coded to the sale of electricity. This is reflected in the estimated future revenues for the sale of electricity.

XV. Sale of Property

Historically, sales of vehicles and cell phones were applied against the related expense code for the items being replaced. In FY 2021-22, the District's auditors recommended that revenue not be applied to expense codes as it is not good accounting practice. The sale of property revenue code was created as a result. Sale of vehicles except those that are traded in, sale of cell phones and sale of miscellaneous property are included in this revenue source. The anticipated revenues vary from year to year, following the proposed vehicle and cell phone replacements.

XVI. Grease Waste

Hauled restaurant grease trap waste continues to be accepted for treatment at the WWTC. The amount of grease waste accepted in FY 2020-21 was reduced due to only one CHP unit being in operation and also due to limitations on the amount of digester gas which can be flared. The new CHP unit was placed into operation at the end of FY 2020-21. As a result, the District increased the amount of grease waste that is accepted. This is reflected in the revenue collected for FY 2021-22 and FY 2022-23. The fee collected for this waste was increased by 20% in FY 2023-24 after having been constant for over a decade. The expected increase in revenue was not realized, however, as the accepted amount of grease was reduced during digester cleaning and CHP equipment maintenance and eliminated on the weekends. The fee was increased by 17% in FY 2024-25. Once again, due to significant downtime on the CHP equipment, the full increase is not included in the year end projection. Rather than increasing the projected total revenue collected from grease haulers to account for the rate increases from the last two years, this revenue source is estimated at \$200,000 per year for the next five years to allow for CHP maintenance and digester cleaning.

XVII. Interfund Transfer

As mentioned in the discussions herein on the Construction Fund and the Improvement Fund, the historic source of revenue for those two funds will not be sufficient to meet the needs of those funds. Annual transfers from the General Corporate Fund to cover shortages in the Construction Fund and the Improvement Fund began in FY 2021-22. The District's auditor instructed District staff to handle these transfers as negative revenue under the General Corporate Fund. Interfund transfers of \$1,150,000 are planned annually during the five-year period.

XVIII. Renewable Energy Credits

Renewable energy credits can be sold as they are generated by the new CHP equipment. The budget reflects anticipated market pricing and production.

XIX. Grants and Incentives

The grants and incentives revenue code was created under the General Corporate Fund in FY 2021-22. The Community Grant Funding for the Curtiss St lining project, which was \$1,080,000, was received in FY 2023-24. The \$509,881 grant shown in FY 2024-25 was reimbursement through the DuPage County LARPA grant program for a portion of the outfall repair project expenses.

GENERAL CORPORATE FUND
FUND BALANCE

Summary

Projected fund balance levels are presented on the last page of Exhibit 1. The projected fund balance of the consolidated General Corporate and Replacement Fund as of April 30, 2026 is \$5,147,569.

Per the District's Fund Balance/Net Assets Policy, the minimum fund balance should be maintained at 25% of annual expenses. Due to growing expenses associated with aging infrastructure, code improvements and chemical phosphorus removal, the expenses for the next four years are projected to outpace the revenue, causing the fund balance to drop below the target of 25% of annual expenses. Rate and fee increases are proposed to bring the fund balance back up to 23% of annual expenses by the end of the five-year plan. Based on conversations with the IEPA, the impending phosphorus limit is expected to be delayed. If this happens, the O&M expenses associated with chemical phosphorus removal will not be incurred and the fund balance is then not expected to drop below 25% of the annual expenses.

DOWNERS GROVE SANITARY DISTRICT
 ANNUAL RESIDENTIAL CHARGES FOR WASTEWATER COLLECTION AND TREATMENT SERVICES

EXHIBIT 3

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budgeted	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
USER CHARGES										
RATE PER 1000 GALS	\$1.80	\$1.95	\$2.05	\$2.25	\$2.75	\$3.25	\$3.75	\$4.25	\$4.75	\$5.25
AVERAGE ANNUAL USAGE	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000
ANNUAL USER CHARGES	\$172.80	\$187.20	\$196.80	\$216.00	\$264.00	\$312.00	\$360.00	\$408.00	\$456.00	\$504.00
PROPERTY TAXES										
YEAR TAXES PAID	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
MEDIAN ASSESSED VALUE	\$101,120	\$104,575	\$106,940	\$109,290	\$113,800	\$117,214	\$120,730	\$124,352	\$128,083	\$131,925
DISTRICT TAX RATE	0.0406	0.0400	0.0393	0.0403	0.0407	0.0407	0.0407	0.0407	0.0407	0.0407
ANNUAL TAXES PAID	\$41.05	\$41.83	\$42.03	\$44.04	\$46.32	\$47.71	\$49.14	\$50.61	\$52.13	\$53.69
MONTHLY SERVICE FEE										
MONTHLY SERVICE FEE	\$17.00	\$17.00	\$19.00	\$20.00	\$20.00	\$21.00	\$22.00	\$22.50	\$22.75	\$23.00
ANNUAL SERVICE FEE	\$204.00	\$204.00	\$228.00	\$240.00	\$240.00	\$252.00	\$264.00	\$270.00	\$273.00	\$276.00
TOTAL ANNUAL COST	\$417.85	\$433.03	\$466.83	\$500.04	\$550.32	\$611.71	\$673.14	\$728.61	\$781.13	\$833.69
TOTAL MONTHLY COST	\$34.82	\$36.09	\$38.90	\$41.67	\$45.86	\$50.98	\$56.09	\$60.72	\$65.09	\$69.47
ANNUAL PERCENT CHANGE	3.1%	3.6%	7.8%	7.1%	10.1%	11.2%	10.0%	8.2%	7.2%	6.7%
TEN YEAR AVERAGE ANNUAL PERCENT CHANGE	3.4%	3.7%	4.3%	4.7%	5.4%	6.1%	6.5%	6.9%	6.9%	7.2%

DOWNERS GROVE SANITARY DISTRICT
 FIVE YEAR FINANCIAL PLAN
 CONSTRUCTION FUND
 FISCAL YEARS 2025-26 TO 2029-30

EXHIBIT 4

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
REVENUES											
Sewer permit fees	\$259,377	\$359,857	\$205,716	\$109,422	\$250,000	\$126,294	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Interest	1,564	869	18,362	32,033	23,100	53,200	60,700	47,700	36,100	48,600	69,000
Interfund transfer (from General Corporate Fund)					400,000	400,000	400,000	400,000	400,000	400,000	400,000
ICECF Grant											
Total Revenues	\$260,941	\$360,726	\$224,078	\$141,455	\$673,100	\$579,494	\$710,700	\$697,700	\$686,100	\$698,600	\$719,000
EXPENSES											
IEPA loan repayment	\$28,807	\$28,807	\$28,807	\$28,807	\$28,900	\$28,807	\$28,900	\$28,900	\$28,900	\$28,900	\$28,900
Gas detection and alarming systems				39,995	444,000	360,300					
Digester gas safety equipment					335,000		370,000	164,000			
Biosolids processing/storage improvements				43,672	447,500	16,328					
Chemical feed system - phosphorus removal							122,000	940,000	498,000		
Digester covers and equipment							130,000	495,000			
Total Expenses	\$28,807	\$28,807	\$28,807	\$112,474	\$1,255,400	\$405,435	\$650,900	\$1,627,900	\$526,900	\$28,900	\$28,900
Excess (Deficiency) of Revenues over Expenses	\$232,134	\$331,919	\$195,271	\$28,980	(\$582,300)	\$174,059	\$59,800	(\$930,200)	\$159,200	\$669,700	\$690,100
Ending Fund Balance	\$1,265,043	\$1,596,962	\$1,792,233	\$1,821,213	\$1,238,913	\$1,995,272	\$2,055,072	\$1,124,872	\$1,284,072	\$1,953,772	\$2,643,872

CONSTRUCTION FUND

Summary

The Construction Fund is intended to provide funds for improvements and expansions to the WWTC. A source of revenue to the Construction Fund, sewer permit fees, is directly related to development activity within the District. As development proceeds, sewer permit fees are generated and accumulated to construct WWTC facilities. As of December 31, 2024, there are 40,964 population equivalents of hydraulic capacity remaining on the WWTC. It is not anticipated that the next incremental expansion in capacity, from 11.0 MGD to 12.0 MGD, will be needed during the next five years. Permit fees are projected to continue at historic average levels over the 5-year plan. The plan includes gas safety improvements at the WWTC as well as installation of chemical feed systems for phosphorus removal and design of digester covers and equipment replacements. The plan shows annual transfers from the General Corporate Fund to the Construction Fund starting in FY 2024-25 to ensure sufficient funds are available to complete the above-mentioned projects. The plan for the Construction Fund also envisions the continued accumulation of funds for future improvements, expansions or property acquisition adjacent to the WWTC if such property becomes available for purchase.

Revenues

1. Sewer permit fees – While collected sewer permit fees for FY 2023-24 were low and are expected to be low for FY 2024-25, these fees are expected to remain at \$250,000 per year on average.
2. Interest – Interest is estimated based on three quarters of the average fund balance each year being invested at an interest rate of 4.0%.
3. Transfers from the General Corporate Fund – Transfers from the General Corporate Fund are planned annually starting in FY 2024-25. The transfers are proposed to reimburse the Construction Fund for planned expenditures which are shown in Exhibit 4 and discussed below. While the proposed transfers are sufficient to restore the fund balance completely by the end of FY 2028-29, the annual transfer is shown to continue in FY 2029-30. This is needed to address the WWTC needs on the list of projects not included in the plan, which is found at the end of this document, and any additional projects which may be recommended by the current facility planning effort.

Expenses

1. IEPA loan repayment – Repayments to IEPA associated with ARRA-funded treatment plant projects being repaid from this fund are expected to be \$28,900 per year until the loan principal is fully repaid in 2031.
2. Gas detection and alarming systems - Gas detection and alarming systems for the bar screen building and the digester control buildings were recommended in the B&W 2023 code review report. These improvements were designed in FY 2023-24. The installation is expected to be completed in FY 2024-25.
3. Digester gas safety equipment – Installation of digester gas safety equipment throughout the WWTC where digester gas is collected and utilized was recommended in the B&W 2023 code review report. In addition, the waste gas burners have reached the end of

their useful life. In the FY 2024-25 five-year plan, the addition of digester gas safety equipment and replacement of the waste gas burners was proposed to start in FY 2024-25. This project has been delayed, however, and is shown in Exhibit 4 to start in FY 2025-26 and finish in FY 2026-27.

4. Biosolids processing/storage improvements – B&W completed a study in FY 2023-24/FY 2024-25 to recommend biosolids processing/storage improvements to improve the quality of the final biosolids product from the digester where grease is co-digested with the waste activated sludge. The recommendations include improvements to the digesters to better process the grease waste. These improvements are expected to be part of the first project scheduled in the Facility Plan, and therefore, no additional expenses are included on this line item at this time. Design of these improvements will be included in the digester project described below.
5. Chemical feed system (phosphorus removal) - A chemical feed system for the addition of phosphorus reducing chemicals is shown to be designed in FY 2025-26 and constructed in FY 2026-27 and FY 2027-28. This is currently a requirement within the WWTC's NPDES permit. It should be noted that this NPDES permit requirement is expected to be modified. The Nutrient Implementation Plan (NIP) which was submitted to the Illinois Environmental Protection Agency by the DuPage River Salt Creek Workgroup (DRSCW) in December 2023 recommended implementation of phosphorus removal be delayed. The tradeoff is that the District would continue to contribute through 2035 to special assessments for restoration projects in the streams and then install facilities to meet a lower phosphorus limit than currently shown in the NPDES permit with startup occurring in 2038 and the limit effective in 2040. Based on discussions with IEPA, the District expects the current NDPEs permit to be opened and modified to match the NIP recommendations prior to when design of the chemical feed system would need to be started.
6. Digester covers and equipment – The WWTC has five anaerobic digesters. The digester covers range in age from 35 to 43 years, which is well beyond the normal expected life for this type of equipment. The District's consulting engineer provided a budgetary estimate of approximately \$17,000,000 to replace all five covers and all associated equipment and work. This is more than the District can fund through our existing means. It is therefore expected that digester cover and equipment replacements will be part of the first project recommended by the current facility planning effort. The Facility Plan is expected to be completed by April 2026. Design of the first project could take one to two years, depending on what is included in the project. Shop drawings and fabrication of the digester covers could take up to a year. As the installation of the covers needs to be completed during warm weather and the District can only have one digester out of service at a time, the installation of all five covers could be spread over a few years. Exhibit 4 shows the design of the digester cover and equipment replacements starting in FY 2025-26, while the facility planning work is ongoing, and finishing in FY 2026-27. Due to the age of the covers, it is critical to get this work started as soon as possible. Working on the design concurrently with the facility plan should not be a conflict as the digester covers and associated equipment will be needed, regardless of any other facility plan recommendations.

Fund Balance

The balance in the construction fund is projected to be \$2,643,872 by April 30, 2030, as depicted in Exhibit 4. This balance will be reserved for future improvements and expansions to the WWTC.

DOWNERS GROVE SANITARY DISTRICT
 FIVE YEAR FINANCIAL PLAN
 IMPROVEMENT FUND
 FISCAL YEARS 2025-26 TO 2029-30

EXHIBIT 5

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
REVENUES											
Trunk and lateral sewer service charges	\$107,112	\$130,885	\$133,200	\$21,166	\$90,000	\$43,210	\$100,000	\$90,000	\$90,000	\$90,000	\$90,000
Interest	7,373	1,279	17,135	16,394	15,400	25,769	23,500	16,400	14,500	11,600	10,300
Repayments											
Special assessment vouchers								200,000	200,000	200,000	200,000
Interfund transfer (from General Corporate Fund)		275,000	500,000	800,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Total Revenues	\$114,485	\$407,164	\$650,336	\$837,559	\$855,400	\$818,979	\$873,500	\$1,056,400	\$1,054,500	\$1,051,600	\$1,050,300
EXPENSES											
Unsewered areas											
Planning	\$900	\$119	\$0	\$0	\$500	\$0	\$500	\$500	\$500	\$500	\$500
Special assessments								200,000	200,000	200,000	200,000
Lift station improvements											
Centex replacement	39,346	134,071	444,597	633,337		364,118					
Venard forcemain partial replacement			7,814	45,154	845,000	648,865					
Wroble forcemain partial replacement					26,000	36,649	565,000				
Butterfield replacement							150,000	1,545,000			
College replacement									170,000	1,640,000	
IEPA Loan Repayment	93,191	93,191	93,191	93,191	93,200	93,191	93,200	93,200	93,200	93,200	93,200
Total Expenses	\$133,437	\$227,381	\$545,602	\$771,682	\$964,700	\$1,142,823	\$808,700	\$1,838,700	\$463,700	\$1,933,700	\$293,700
Excess (Deficiency) of Revenues over Expenses	(\$18,952)	\$179,784	\$104,734	\$65,877	(\$109,300)	(\$323,844)	\$64,800	(\$782,300)	\$590,800	(\$882,100)	\$756,600
Ending Fund Balance	\$1,120,244	\$1,300,027	\$1,404,761	\$1,470,638	\$1,361,338	\$1,146,794	\$1,211,594	\$429,294	\$1,020,094	\$137,994	\$894,594

IMPROVEMENT FUND

Summary

The Improvement Fund is intended to be utilized for sewer system and lift station expansions and improvements. The historic source of revenue for this fund, trunk and lateral sewer service charges, is projected to continue at average levels over the five-year plan. As development proceeds, charges are generated and accumulated to construct additional system capacity and improvements, as needed. The unsewered area plan does not currently identify any specific capacity needs to serve remaining unsewered areas in the facility planning area. I/I removal generally provides the most cost-effective way of creating system capacity where needed. The plan includes replacements of lift stations and force mains over the next five years. Historically, the plan for the Improvement Fund envisioned the gradual accumulation of funds for future improvements or expansions. The lift station needs, however, are greater than the current revenue to the Improvement Fund can sustain. The plan shows annual transfers from the General Corporate Fund to the Improvement Fund, which started in FY 2021-22, to ensure sufficient funds are available to complete the above-mentioned projects and future sewer system and lift station projects.

Revenues

1. Trunk and lateral sewer service charges – The trunk and lateral sewer service charges are expected to be \$100,000 in FY 2025-26. These charges are projected at \$90,000 annually for the next four years thereafter. Trunk and lateral sewer service charges vary from year to year. While the amount collected in FY 2023-24 and the amount projected to be collected in FY 2024-25 are much lower than \$90,000, the five-year average still remains at approximately \$90,000.
2. Interest – Interest is estimated based on half of the average fund balance each year being invested at an interest rate of 4.0%.
3. Annual repayments from special assessments – These amounts represent reimbursements from special assessment projects for costs advanced by the improvement fund.
4. Transfers from the General Corporate Fund – Annual transfers from the General Corporate Fund were started in FY 2021-22. Transfers of \$750,000 per year are planned across the five-year plan and are needed to pay for the lift station and force main replacements.

Expenses

1. Planning for unsewered areas – The unsewered area plan depicting the locations of proposed sanitary sewers in currently unsewered areas within the District's planning area was prepared in FY 2006-07. Historically, this was updated annually by a consulting engineer. District staff started updating the plan in FY 2020-21 and have since decided that annual updates are not necessary. The minimal expense shown in this five-year plan is for assistance from the District's engineering consultant, should the need arise.

2. Special assessments in unsewered areas – The improvement fund advances funds to approved special assessment projects and is then reimbursed by the issuance of vouchers for each special assessment project. Exhibit 5 anticipates limited potential future Special Assessment project activity starting in FY 2026-27.
3. Centex Lift Station Replacement – The new lift station was placed into service in January 2024. At the time the FY 2024-25 budget was completed, final payment was expected to be made in FY 2023-24 and therefore was not included in the FY 2024-25 budget or appropriations. Due to the contractor’s slow progress on the punch list, the final payment has been delayed and is shown in Exhibit 5 in the projected actual expenses for FY 2024-25.
4. Venard Lift Station Force Main Replacement – Final payment to the contractor for this project is included in the projected actual expenses for FY 2024-25.
5. Wroble Lift Station Force Main Replacement – The budget includes anticipated costs associated with replacing a portion of the Wroble Lift Station force main that has had multiple breaks. The design will be completed in FY 2024-25, and construction is planned for FY 2025-26.
6. Butterfield Lift Station Replacement – The budget includes anticipated costs associated with replacing the Butterfield Lift Station as it reaches the end of its useful service life. Design is planned for FY 2025-26, and construction is planned for FY 2026-27.
7. College Lift Station Replacement – The budget includes anticipated costs associated with replacing the College Lift Station as it reaches the end of its useful service life. Design is planned for FY 2027-28, and construction is planned for FY 2028-29.
8. IEPA Loan Repayment – Repayments to IEPA associated with ARRA-funded collection system projects being repaid from this fund are expected to be \$93,200 per year until the loan principal is fully repaid in 2031.

Fund Balance

The balance in the improvement fund is projected to be \$894,594 on April 30, 2030. This balance will be reserved for future improvements and expansions to the sewer system and lift stations. The District’s ability to provide advance funds for sewer extensions into unsewered areas is dependent on maintaining an adequate balance in this fund.

DOWNERS GROVE SANITARY DISTRICT
 FIVE YEAR FINANCIAL PLAN
 PUBLIC BENEFIT FUND
 FISCAL YEARS 2025-26 TO 2029-30

EXHIBIT 6

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected Actual	FY 25-26 Budget	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
REVENUES											
Interest	\$480	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$480	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXPENSES											
Sewer deepening	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues over Expenses	\$480	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$37,805	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818	\$37,818

PUBLIC BENEFIT FUND

Summary

The Public Benefit Fund may only be used to pay for the portion of sewer extensions or sewer special assessments which the Board of Trustees deems to be of benefit to an area larger than the immediate service area. The projected balance in this fund as of April 30, 2025, is \$37,818.

Revenues

In 2021, money market interest rates had fallen so significantly that the interest earned by Fund 03 investments could not justify staff's bookkeeping expenses. In July of 2021, the District Treasurer transferred the Fund 03 money markets funds to Fund 01 money market funds and the same amount from Fund 01 cash to Fund 03 cash. This essentially reclassified the Fund 03 investment funds to cash. No revenue is shown in the five-year plan.

Expenses

There are no planned expenses over the duration of the five-year plan.

Fund Balance

The remaining fund balance at the end of FY 2029-30, projected to be \$37,818, will be available to fund improvements with public benefit.

When this fund is depleted, the tax cap limitation would prevent the District from adopting a tax levy for public benefit without decreasing the general corporate levy for sewer system repairs by an identical amount. As funding of any future public benefit expenditures may be made from the Improvement or General Corporate Funds, it would not be necessary to continue the Public Benefit Fund.

PROJECTS NOT INCLUDED IN THE PLAN

There are several major projects which have not been included in this financial plan. As these projects may be incorporated into the plan in a future update, they are listed below for reference. This list will be reviewed and incorporated, as appropriate, into the facility plan that is currently underway.

I. WWTC

A. Improvements/Enhancements

1. Capacity expansion from 11.0 MGD to 12.0 MGD and from 12.0 MGD to 15.0 MGD, as needed
2. Aeration tank feed flow splitter
3. Phosphorus and nitrogen removal processes
4. Secondary clarifier feed flow splitter
5. Additional sludge drying beds
6. Increase paved area for sludge treatment and storage, including a covered storage area.
7. Improved odor control facilities
8. Outfall 003 excess flow treatment optimization improvements
9. Parking lot for employees' personal vehicles

B. Replacements

1. Influent bar screens
2. Raw sewage pumps nos. 1 - 5
3. Excess clarifier sludge scraping equipment
4. OSEC generator (consider UV disinfection)
5. Motor control centers
6. Digester covers
7. Emergency generators

II. SEWER SYSTEM

- A. Permanent flow metering network (long term)
- B. Purchase of sewer grouting equipment
- C. Garage sized and designed specifically for sewer system program needs
- D. Replacement or rehabilitation of aging sewers

III. LIFT STATIONS

- A. Install odor control equipment at the Butterfield, Centex, College, Liberty Park, Northwest, Venard and Wroble lift stations.
- B. Second NWLS force main crossing under I-355

IV. ADMINISTRATION

- A. Relocate office to WWTC site.