



**DuPage Water
Commission**

30 YEARS OF SERVICE
Pure. Essential. Stewardship.

AGENDA – Committee of the Whole

Thursday, February 15, 2024 6:00 PM

- I. Roll Call

- II. Tentative Draft Fiscal Year 2024-2025 Budget

- III. Other

- IV. Adjournment



DuPage Water Commission

30 YEARS OF SERVICE
Pure. Essential. Stewardship.

DuPage Water Commission

Fiscal Year 2024 - 2025

Tentative Draft Budget

May 1, 2024 to April 30, 2025

March 1, 2024



MEMORANDUM

To: DWC Customers
From: Paul D. May, General Manager
Date: 3/1/2024
Subject: **FY 2024-2025 Tentative Draft Management Budget**

The Board of Commissioners is currently reviewing the tentative draft management budget for the fiscal year 2024-2025. Attached, please find the draft budget for your records as required by Section 7(k) of the Water Purchase Contract. This draft is subject to further review and adoption by the Board of Commissioners and will be formally acted on at the April DWC meeting. Please feel free to share this information with pertinent personnel in your organization.

This budget is scheduled to be adopted on April 18, 2024 at 6:30 PM. If you have questions regarding the budget, please do not hesitate to contact me at (630) 834-0100.

Proposed Rate Notice:

The proposed budget contemplates a 3.4% increase in the Chicago Water Commodity Rate; DWC intends to adjust the DWC Resale Rate accordingly, 3.4% from \$5.39 to **\$5.58 / thousand gallons** (rounded up to the nearest cent), effective May 1, 2024.

CC: Chairman and Commissioners



MEMORANDUM

To: DWC Contract Customers

From: Paul D. May, P.E., General Manager

Date: 3/1/2024

Subject: **Fiscal Year 2024-2025 Tentative Draft Management Budget – Executive Summary**

I am pleased to present the FY 2024-25 Draft Management Budget, attached. The DuPage Water Commission recognizes the critical nature of our service to the communities in DuPage County, including each business and resident within our service area. It is our mission and central purpose to ensure that essential water service is provided at all times, and that the complex assembly of mechanical and infrastructure assets are managed to provide continual reliability, and to preserve and enhance operational functionality and resiliency.

Furthermore, DWC recognizes that it is our responsibility to serve as prudent stewards for not only the water resources of our region, but for the financial resources as well. The proposed budget takes a forward-looking view to ensure a financial position adequate to fund a significant multi-year capital program, but also acknowledges the achievement of target reserve fund balances as established by our reserve fund policy. Therefore, a \$9.5M loss has been contemplated in the proposed budget based upon an assumption of stable consumption.

- **Proposed Rate:** The Budget for fiscal year 2024-2025, which extends through April 2025, reflects a 3.4% increase in the Commission's total water rate (rounded up to the nearest cent). The DWC water rate will increase \$0.19 per thousand gallons from \$5.39 to \$5.58 per thousand gallons. This increase is due to an anticipated 3.4% water rate increase from the City of Chicago from \$4.54 to \$4.70 based on the increase in the Consumer Price Index which was approximately 3.4% as of December 2023. The Chicago water rate increase is capped at 5% per City Ordinance.
- **Consumption Volume:** The Budget contemplates stable water consumption, for a projected total annual consumption of approximately 26 billion gallons. Actual water consumption is highly dependent upon summer weather conditions.
- **Debt Position:** DWC continues to operate free of debt; therefore, no debt service payments and corresponding fixed fee revenue is included in the budget.

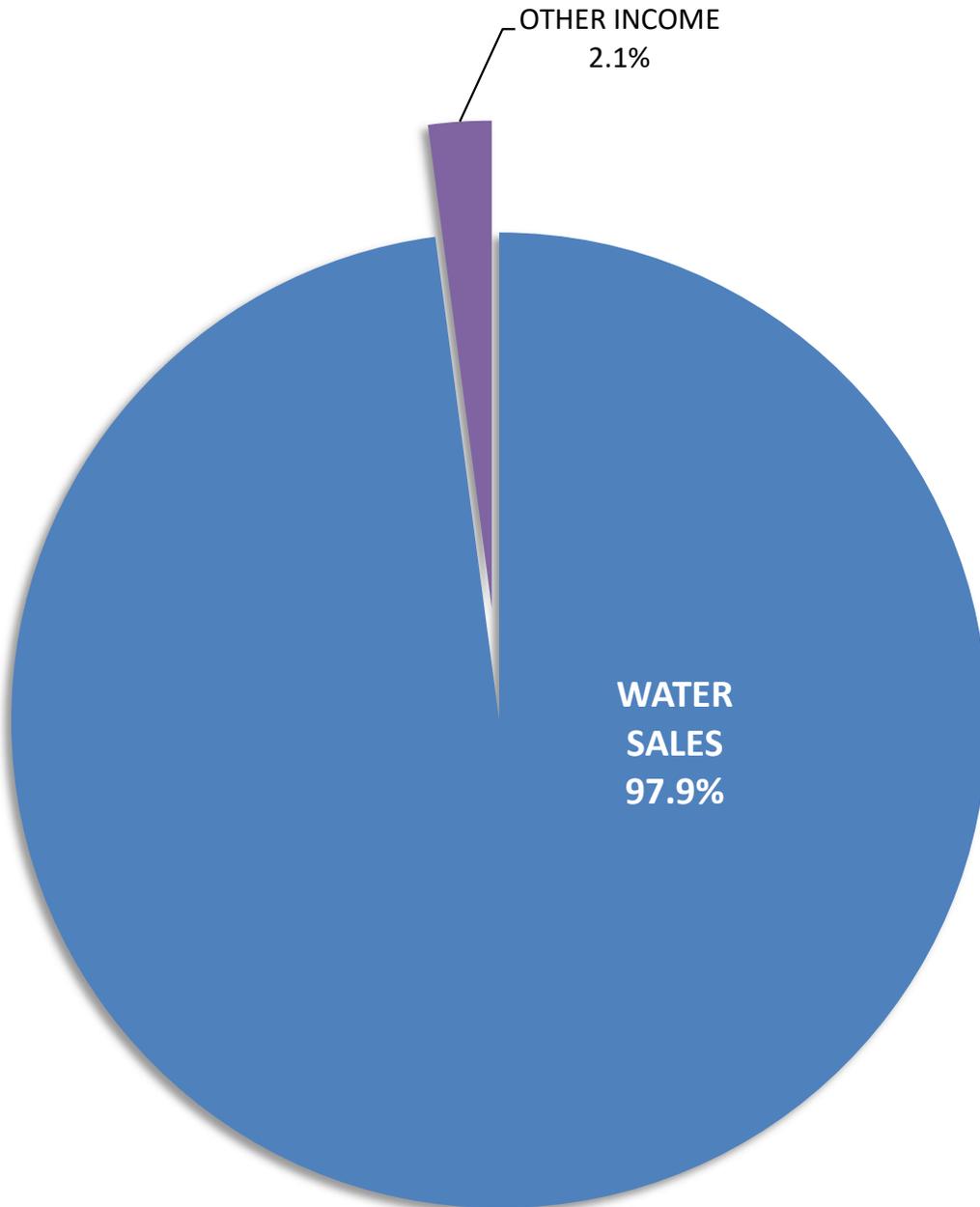
- Commodity Cost: Total commodity cost for water from the City of Chicago is budgeted at \$122M, a \$4.2M increase year-to-year. The commodity cost represents:
 - 93% of direct water distribution costs
 - 86% of total operating costs less capital investment
 - 78% of total expenditures including capital investment

- Operating Expenses: Total budgeted operating expenses (excluding construction) increase by \$5.0 million versus the previous year, from approximately \$148.1M to \$153.1M, a 3.4% year-to-year change. The main drivers are as follows:
 - \$4.2M increase in water commodity costs from the City of Chicago from \$117.9 million to \$122.1 million. This amount is based on the expectation of a 3.4% water rate increase from the City of Chicago.
 - \$313K increase in total personnel services are budgeted to increase related to wage and salary adjustments, overtime, pension and medical benefits, a 4.8% year-to-year change.
 - \$251K increase in minor capital investments, primarily due to cyclic costs associated with restocking pipe repair components including replacement pipe, sleeves, and clamps, a 65% year-to-year change.
 - \$125K increase in insurance expenses due to projected increases in property and umbrella coverage, a 12.6% year-to-year change.
 - Depreciation expenses are budgeted to remain flat from the previous fiscal year's budget.
 - Capital construction expenditures for fiscal year 2024-2025 are budgeted at \$14.7M. Capital costs are listed separately from operating accounts. The Commission has included a Five-Year Capital Improvement Plan for 2025-2039.

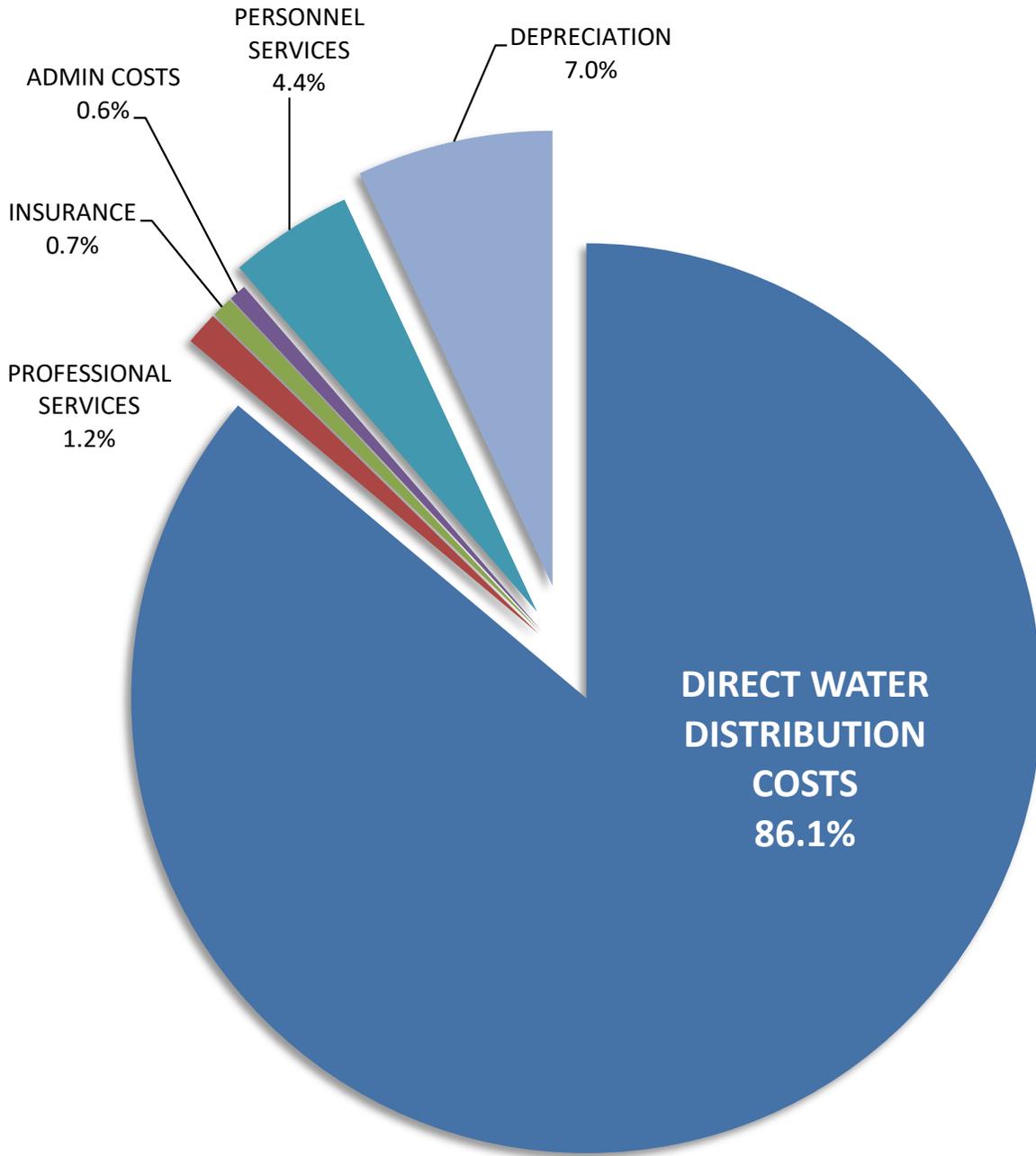
- Revenue: Total budgeted revenues are budgeted to increase by \$2.4 million versus the previous year, from \$141.2M to \$143.7M. The main drivers are as follows:
 - + \$4.8M from water sales. On May 1, 2024, the total Charter Customer's water rate will be adjusted from \$5.39 to \$5.58 per thousand gallons, yielding additional revenue of \$4.8M, a 3.5% year-to-year change from approximately \$135.9M to \$140.6M.
 - + \$2.0M in investment income is budgeted year-to-year which reflects a more positive investment environment and associated yields on reserve funds.
 - (- \$4.4M) million in revenue from subsequent customers has been budgeted year-to-year, as all subsequent customer obligations have been fully reconciled at the end of the previous 40-year contract.

- Budgeted Net Operating Loss:
 The FY 2024-25 budget contemplates revenue of \$143.7M and expenses of \$153.1M, for a budgeted loss of \$9.48M.

**DuPage Water Commission
2024-2025 Budget Projection
Revenues: \$143,657,754**



**DuPage Water Commission
2024-2025 Budget Projection
Expenses \$153,137,977**





March 1, 2024,

PAGE 1

TOTAL REVENUES AND OPERATING EXPENSES

The total DWC Customer water rate will increase on May 1, 2024 from \$5.39 to \$5.58 per thousand gallons. The operation and maintenance component of the water rate is \$5.58 per thousand gallons and the fixed cost equivalent will remain at \$0.00 per thousand gallons. The \$0.19 DWC rate increase in 2024 is primarily the result of the anticipated 3.4% increase in the commodity water rate from the City of Chicago (\$0.16 / thousand gallons from \$4.54 to \$4.70 /thousand gallons).

On June 1, 2016, the Commission stopped collecting sales tax, therefore no tax revenue is budgeted.

Total budgeted operating expenditures for the FY 2024-2025 budget are expected to increase primarily due to increases in commodity water rates, insurance costs, and professional services.

CAPITAL IMPROVEMENT EXPENDITURES

Construction projects for fiscal year 2024-2025 include:

- Generator building improvements (multi-year)
- SCADA system, cathodic protection (multi-year)
- Building remodeling & upgrades (multi-year)
- Pipeline corrosion protection program(s)
- Valve replacement & rehabilitation
- Large diameter valve / redundancy repair & replacement
- Condition Assessment repair & Maintenance project(s)
- Source Water Project

ESCROW-FUNDED CONSTRUCTION EXPENDITURES

System expansion construction projects (such as WaterLink) are funded by escrows established for each distinct project, and funded by the beneficiary party:

- WaterLink pipeline extension / system expansion (Montgomery, Oswego, & Yorkville)
- Lombard additional metering station
- Aqua Illinois / Oak Brook watermain connections

DuPAGE WATER COMMISSION
 TENTATIVE DRAFT MANAGEMENT BUDGET
 MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------|---------------------------------------|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 | 500000 | | | | | | | |
| | REVENUES | | | | | | | |
| 01 | 511000 | PAGE 3 | 138,791,967 | 135,863,321 | 140,000,000 | 140,652,566 | 3.0% | 3.5% |
| 01 | 512000 | PAGE 3 | 0 | 0 | 0 | 0 | | |
| 01 | 513000 | PAGE 3 | 3,571,443 | 4,358,145 | 4,358,145 | 0 | 0.0% | -100.0% |
| 01 | 514000 | PAGE 3 | 20,354 | 21,775 | 37,000 | 22,250 | 69.9% | 2.2% |
| 01 | 530010 | PAGE 3 | 74,289 | 0 | 40,000 | 0 | | |
| 01 | 530030 | PAGE 3 | 0 | 0 | 0 | 0 | | |
| 01 | 581000 | PAGE 3 | 2,315,864 | 989,388 | 2,989,388 | 2,982,938 | 202.1% | 201.5% |
| 01 | 590000 | PAGE 3 | 43,695 | 0 | 17,000 | 0 | | |
| 01 | 592000 | PAGE 3 | 0 | 0 | 0 | 0 | | |
| | TOTAL REVENUE | | 144,817,612 | 141,232,629 | 147,441,533 | 143,657,754 | 4.4% | 1.7% |
| 01 | 60 600000 | | | | | | | |
| | OPERATING EXPENDITURES | | | | | | | |
| 01 | 60 600000 | PAGE 5 | 0 | 0 | 0 | 0 | | |
| 01 | 60 610000 | PAGE 5 | 5,189,115 | 6,421,538 | 5,932,100 | 6,734,923 | -7.6% | 4.9% |
| 01 | 60 620000 | PAGE 7 | 1,418,358 | 1,743,600 | 1,512,400 | 1,796,180 | -13.3% | 3.0% |
| 01 | 60 640000 | PAGE 8 | 1,019,175 | 988,300 | 930,450 | 1,113,300 | -5.9% | 12.6% |
| 01 | 60 650000 | PAGE 9 | 623,256 | 858,555 | 705,100 | 854,660 | -17.9% | -0.5% |
| 01 | 60 660000 | PAGE 10 | 124,409,003 | 127,281,976 | 129,983,424 | 131,890,414 | 2.1% | 3.6% |
| 01 | 60 670000 | PAGE 11 | 0 | 0 | 0 | 0 | | |
| 01 | 60 680000 | PAGE 11 | 42,902 | 89,700 | 89,000 | 98,500 | -0.8% | 9.8% |
| 01 | 60 690000 | PAGE 12 | 9,338,180 | 10,712,000 | 9,480,000 | 10,650,000 | -11.5% | -0.6% |
| | TOTAL OPERATING EXPENDITURES | | 142,039,989 | 148,095,669 | 148,632,474 | 153,137,977 | 0.4% | 3.4% |
| 01 | 60 700000 | PAGE 13 | 0 | 0 | 0 | 0 | | |
| 01 | 80 850000 | PAGE 14 | 0 | 0 | 0 | 0 | | |
| | TOTAL EXPENDITURES | | 142,039,989 | 148,095,669 | 148,632,474 | 153,137,977 | 0.4% | 3.4% |
| | NET OPERATING ACCOUNTING TRANSACTIONS | | 2,777,623 | (6,863,040) | (1,190,941) | (9,480,223) | -82.6% | 38.1% |



March 1, 2024,

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FUND BALANCES

The Commission reports its net assets in accordance with Generally Accepted Accounting Principles (GAAP). Net Assets is categorized into three categories as follows:

Unrestricted Net Assets
Restricted Net Assets by Ordinance
Net Assets Invested in Capital, Net of Related Debt

Unrestricted Net Assets is a combination of Board designated reserve funds and the net amount of all other asset and liability accounts not accounted for as Restricted Net Assets by Ordinance or Net Assets Invested in Capital Assets, Net of Related Debt.

The Board designated reserve funds include:

The Operating Reserve fund is established to maintain a minimum balance of 180 days of operating expenses, which will be approximately \$77.5 million in the 2024-2025 budgeted fiscal year. This fund is to be used for rate stabilization, emergencies, and unscheduled costs related to the operation of the Commission.

The Capital Reserve account will accumulate and maintain a minimum amount equal to the planned amounts required in the annually approved 5-Year Capital Improvement Plan. Funds deposited in this fund shall be used to provide a ready source of funds for repair, refurbishment or acquisition of buildings, leaseholds, furniture, fixtures, and equipment necessary for the effective operation of the Commission and its programs.

The Long-Term Water Capital Reserve fund will continue to increase by at least \$2.1 million annually per the Commission Reserve Fund Policy. This fund is exclusively for the acquisition, replacement and upgrade of the Commission's water system infrastructure, and other capital assets. Such disposition could include costs associated with a source water project.

Currently there are no Restricted Net Assets required by Ordinance.

Net Assets Invested in Capital, Net of Related Debt represents the Commission's infrastructure investment net of unpaid long-term debt used for its construction. The budgeted ending balance is based upon the prior year projected ending balance plus budgeted capital spending and scheduled debt payments, less depreciation expense. The Commission currently carries no active debt instruments.

DuPAGE WATER COMMISSION
 TENTATIVE DRAFT MANAGEMENT BUDGET
 MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------|---------------------------------|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| | NET ASSETS BALANCE | | | | | | | |
| | NET CURRENT YEAR TRANSACTIONS | PAGE 1 | 2,777,623 | (6,863,040) | (1,190,941) | (9,480,223) | -82.6% | 38.1% |
| | BEGINNING NET ASSET BALANCE | | 546,719,533 | 549,497,156 | 549,497,156 | 548,306,215 | 0.0% | -0.2% |
| | ENDING NET ASSET BALANCE | | 549,497,156 | 542,634,116 | 548,306,215 | 538,825,992 | 1.0% | -0.7% |
| | NET ASSETS BALANCE ANALYSIS | | | | | | | |
| | UNRESTRICTED ASSETS | | | | | | | |
| | BOARD DESIGNATED: | | | | | | | |
| | HELD FOR EMERGENCY REPAIRS | | 0 | 0 | 0 | 0 | | |
| | OPERATING RESERVE | | 74,109,825 | 75,542,631 | 75,542,631 | 77,517,358 | 0.0% | 2.6% |
| | LONG-TERM WATER CAPITAL RESERVE | | 24,832,174 | 24,625,000 | 24,625,000 | 26,725,000 | 0.0% | 8.5% |
| | CAPITAL RESERVE | | 66,393,788 | 60,500,000 | 60,500,000 | 82,750,000 | 0.0% | 36.8% |
| | NON-BOARD DESIGNATED: | | | | | | | |
| 01 | 421400 | | 63,152,024 | 55,951,640 | 64,933,739 | 25,167,789 | 16.1% | -55.0% |
| 01 | 421000 | | 228,487,811 | 216,619,271 | 225,601,370 | 212,160,147 | 4.1% | -2.1% |
| 01 | 421000 | | 228,487,811 | 216,619,271 | 225,601,370 | 212,160,147 | 4.1% | -2.1% |
| 01 | 422000 | | 0 | 0 | 0 | 0 | | |
| 01 | 423000 | | 321,009,345 | 326,014,845 | 322,704,845 | 326,665,845 | -1.0% | 0.2% |
| | NET ASSETS BALANCE | | 549,497,156 | 542,634,116 | 548,306,215 | 538,825,992 | 1.0% | -0.7% |



March 1, 2024,

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WATER REVENUES

The Total Charter Customer water rate effective on May 1, 2024, is \$5.58 per 1,000 gallons, which is an \$0.19 increase from the prior fiscal year; primarily to adjust for the anticipated 3.4% increase in the commodity cost of water from the City of Chicago to \$4.70 / thousand gallons. Corresponding O&M revenue for fiscal year 2024-2025 is budgeted to increase based upon the water rate increase and a forecast of stable consumption. The operation and maintenance component of the water rate is \$5.58 per 1,000 gallons and the fixed cost equivalent will remain at \$0.00 per 1,000 gallons as there is no current debt outstanding. The budgeted revenue assumes no change in water consumption from the numbers budgeted in the 2023-2024 fiscal year.

The Subsequent Customer Charges (Capital Cost Recovery Charge) represents accrued charges budgeted for customers that were added after the charter customers. All Subsequent Customer Charges will have been collected by April 2024, therefore this item will appear as a revenue source in FYE 2025. Emergency Water Service charges include actual water sold to Schaumburg, along with an annual fee.

SALES TAXES

No Sales tax revenue for the fiscal year 2024-2025 is budgeted, as the Commission ceased collecting sales tax on June 1, 2016.

INVESTMENT & INTEREST INCOME

The average rate of return is budgeted at approximately 1.6% (benchmark) on all invested Commission funds. The average amount invested is estimated to be \$180 million. A small amount of interest income will be collected with the Cost Recovery Loan payments from Bartlett and the Water Quality Loan payment from Carol Stream.

OTHER INCOME/CONTRIBUTIONS

No other income is budgeted.

DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------|---------------------------------------|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 | 50000 | | | | | | | |
| | REVENUES | | | | | | | |
| 01 | 510000 | | | | | | | |
| | WATER REVENUES | | | | | | | |
| 01 | 511000 | | 138,791,967 | 135,863,321 | 140,000,000 | 140,652,566 | 3.0% | 3.5% |
| | O & M PAYMENTS | | | | | | | |
| 01 | 512000 | | 0 | 0 | 0 | 0 | | |
| | FIXED COST PAYMENTS | | | | | | | |
| 01 | 513000 | | 3,571,443 | 4,358,145 | 4,358,145 | 0 | 0.0% | -100.0% |
| | SUBSEQUENT CUSTOMER CHARGES | | | | | | | |
| 01 | 514000 | | 20,354 | 21,775 | 37,000 | 22,250 | 69.9% | 2.2% |
| | EMERGENCY WATER SERVICE | | | | | | | |
| 01 | 530010 | | 74,289 | 0 | 40,000 | 0 | | |
| | SALES TAXES ASSIGNED TO WATER REVENUE | | | | | | | |
| 01 | 530030 | | 0 | 0 | 0 | 0 | | |
| | SALES TAXES AVAILABLE FOR GENERAL USE | | | | | | | |
| 01 | 580000 | | | | | | | |
| | INVESTMENT EARNINGS | | | | | | | |
| 01 | 581000 | | 2,121,969 | 800,000 | 2,800,000 | 2,800,000 | 250.0% | 250.0% |
| | INVESTMENT INCOME | | | | | | | |
| 01 | 582000 | | 193,895 | 189,388 | 189,388 | 182,938 | 0.0% | -3.4% |
| | INTEREST INCOME | | | | | | | |
| 01 | 590000 | | 43,695 | 0 | 17,000 | 0 | | |
| | OTHER INCOME | | | | | | | |
| 01 | 592000 | | 0 | 0 | 0 | 0 | | |
| | CONTRIBUTIONS | | | | | | | |
| | TOTAL REVENUE | | 144,817,612 | 141,232,629 | 147,441,533 | 143,657,754 | 4.4% | 1.7% |



March 1, 2024,

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FIXED COST PAYMENT SCHEDULE. As required in the DWC Customer Water Purchase Contract, the schedule of fixed cost payments for the presently served Commission Customers is shown below. The costs are allocated based on historic water use for calendar years 2023 and 2024. However, fixed cost equivalent will remain at \$0.00 per 1,000 gallons as there is no outstanding Commission debt at this time.

DRAFT

DUPAGE WATER COMMISSION
 ESTIMATED CUSTOMER
 FIXED COST PAYMENT SCHEDULE
 MAY 1, 2024 TO APRIL 30, 2025

EXHIBIT 1

| CUSTOMER | 2022 & 2023 | 2022 & 2023 | REQUIRED FIXED COST PAYMENT | | | | | | | | | | | | | |
|-------------------------|-------------------------------------|------------------------------|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
| | CALENDAR YEARS USE (1000 GAL) | CALENDAR YEARS % USAGE | \$0 AMOUNT TO BE RATE FUNDED \$0 | FOR: 05/31/24 DUE: 07/10/24 | FOR: 06/30/24 DUE: 08/10/24 | FOR: 07/31/24 DUE: 09/10/24 | FOR: 08/31/24 DUE: 10/10/24 | FOR: 09/30/24 DUE: 11/10/24 | FOR: 10/31/24 DUE: 12/10/24 | FOR: 11/30/24 DUE: 01/10/25 | FOR: 12/31/24 DUE: 02/10/25 | FOR: 01/31/25 DUE: 03/10/25 | FOR: 02/28/25 DUE: 04/10/25 | FOR: 03/31/25 DUE: 05/10/25 | FOR: 04/30/25 DUE: 06/10/25 | |
| ADDISON | 2,381,213 | 4.4027% | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| BARTLETT | 2,314,323 | 4.2791% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| BENSENVILLE | 1,036,454 | 1.9164% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| BLOOMINGDALE | 1,416,631 | 2.6193% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| CAROL STREAM | 2,235,421 | 4.1332% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| CLARENDON HILLS | 480,498 | 0.8884% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DARIEN | 1,462,971 | 2.7050% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DOWNERS GROVE | 3,477,597 | 6.4299% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| ELMHURST | 2,908,049 | 5.3768% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| GLEN ELLYN | 1,660,538 | 3.0703% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| GLENDALE HTS | 1,552,908 | 2.8712% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| HINSDALE | 1,764,771 | 3.2630% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| ITASCA | 866,237 | 1.6016% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| LISLE | 1,545,190 | 2.8570% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| LOMBARD | 2,623,115 | 4.8500% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| NAPERVILLE | 11,063,063 | 20.4551% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| OAK BROOK | 1,895,631 | 3.5049% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| OAK BROOK TERRACE | 184,629 | 0.3414% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| ROSELLE | 1,132,751 | 2.0944% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| VILLA PARK | 1,093,136 | 2.0212% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| WESTMONT | 1,594,047 | 2.9473% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| WHEATON | 3,145,488 | 5.8159% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| WILLOWBROOK | 628,551 | 1.1622% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| WOOD DALE | 826,522 | 1.5282% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| WOODRIDGE | 1,869,934 | 3.4574% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| WINFIELD | 650,628 | 1.2030% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DPC-SERWF | 662,305 | 1.2246% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DPC-GLEN ELLYN HEIGHTS | 147,196 | 0.2722% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DPC-HOBSON | 32,800 | 0.0606% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DPC-STEEPLE RUN | 89,944 | 0.1663% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DPC-YORK CENTER | 89,363 | 0.1652% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DPC-NORDIC PARK (1) | 39,170 | 0.0724% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| IAWC-ARROWHEAD | 100,904 | 0.1866% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| IAWC-COUNTRY CLUB | 52,717 | 0.0975% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| IAWC-DP/LISLE | 304,100 | 0.5623% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| IAWC-LIMBRD HGHTS | 30,884 | 0.0571% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| IAWC-VALLEY VIEW | 344,706 | 0.6373% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| IAWC-LIBERTY RIDGE WEST | 159,620 | 0.2951% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| IAWC-LIBERTY RIDGE EAST | 20,181 | 0.0373% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| ARGONNE NATIONAL LAB | 200,555 | 0.3708% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| ALL CUSTOMERS TOTAL | 54,084,741 | 100.0000% | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |

(1) - NO ALLOCATION. WATER USAGE FOR 2020 & 2021 USED IN CALCULATION.

| | FY 2024-25 | FY 2023-24 | FY 2022-23 | FY 2021-22 |
|---|------------|------------|------------|------------|
| ESTIMATED O & M RATE | \$5.58 | \$5.39 | \$5.18 | \$4.97 |
| ESTIMATED FIXED COST EQUIVALENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ESTIMATED TOTAL RATE PER THOUSAND GALLONS | \$5.58 | \$5.39 | \$5.18 | \$4.97 |



March 1, 2024,

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SALARIES AND WAGES. Commission employee wages are established and evaluated according to competitive utility industry rates and general labor market considerations. Salaries and wages are budgeted to increase in fiscal year 2024-2025 based upon salary adjustments, incentive/credentialing compensation, longevity adjustments, and to accommodate for future cost of living adjustments.

BENEFITS AND TAXES. The Commission participates in the Illinois Municipal Retirement Fund (IMRF) and budgeted for an estimated combined contribution rate of 5.5% for fiscal year 2024-2025. Annually, IMRF calculates the amount of unfunded pension liability/asset for the prior calendar year and notifies the Commission after the budget has been approved. As of the December 31, 2022 actuarial valuation, the Commission's Net Pension Liability is approximately \$298,000. The Commission also budgeted an additional \$50,000 for charges related to the possibility of employees retiring in the fiscal year.

Group health and life insurance benefits are available for all full-time employees. Group health and life insurance benefits are budgeted based on actual rates for January 1, 2024, with an estimated increase for the last four months of the FY 2024-25 budget year. Additional funding is budgeted based upon the possibility of new employees enrolling in the Commission's plans and current employees increasing coverage for new spouses or growing families.

PROFESSIONAL DEVELOPMENT. Travel, training, tuition, and professional development are budgeted for courses, seminars, and procurement of professional development hours to maintain professional certifications and licenses.

OTHER PERSONNEL COSTS. These expenses are for employee recruitment and annual physical examinations required for new employees, as well as to comply with normal operating procedures relative to confined space entry qualifications, and suitability for work designations.

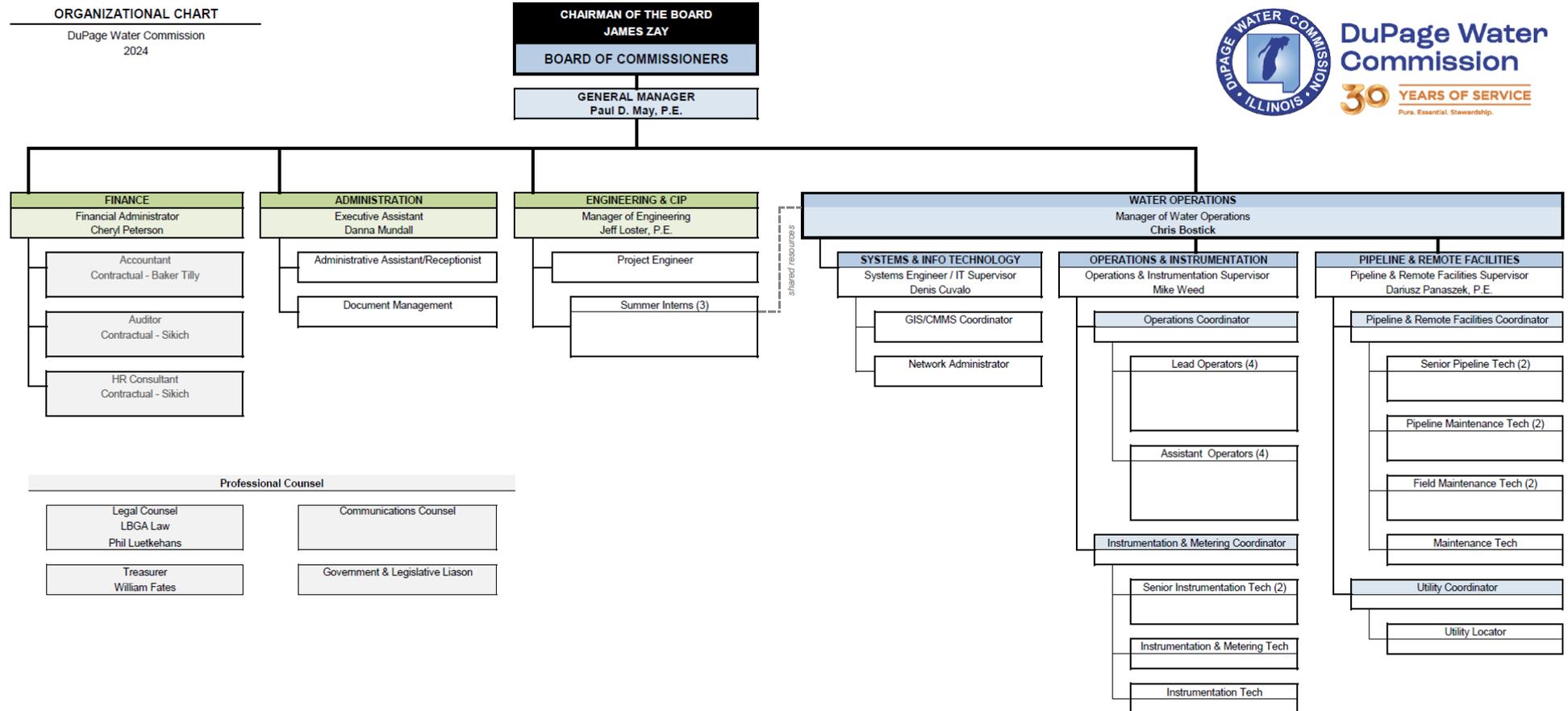
DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------------|---------------------------|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 60 600000 | OPERATING EXPENSES | | | | | | | |
| 01 60 610000 | PERSONNEL SERVICES | | | | | | | |
| 01 60 611000 | SALARIES & WAGES | | | | | | | |
| 01 60 611100 | ADMINISTRATIVE-REGULAR | | 1,662,165 | 1,990,400 | 1,900,000 | 1,931,400 | -4.5% | -3.0% |
| 01 60 611200 | OPERATIONS-REGULAR | | 1,851,322 | 2,225,000 | 2,150,000 | 2,412,000 | -3.4% | 8.4% |
| 01 60 611300 | SUMMER INTERNS | | 14,408 | 36,000 | 8,100 | 36,000 | -77.5% | 0.0% |
| 01 60 611600 | ADMINISTRATIVE - OVERTIME | | 1,219 | 7,400 | 4,000 | 7,400 | -45.9% | 0.0% |
| 01 60 611700 | OPERATIONS - OVERTIME | | 287,939 | 333,750 | 310,000 | 361,800 | -7.1% | 8.4% |
| 01 60 612000 | BENEFITS AND TAXES | | | | | | | |
| 01 60 612100 | PENSION | | 141,750 | 279,628 | 120,000 | 311,173 | -57.1% | 11.3% |
| 01 60 612200 | MEDICAL/LIFE BENEFITS | | 827,886 | 980,800 | 950,000 | 1,105,416 | -3.1% | 12.7% |
| 01 60 612300 | FEDERAL PAYROLL TAXES | | 276,100 | 351,330 | 335,000 | 363,268 | -4.6% | 3.4% |
| 01 60 612800 | STATE UNEMPLOYMENT TAXES | | 4,057 | 13,780 | 10,000 | 14,416 | -27.4% | 4.6% |
| 01 60 613000 | PROFESSIONAL DEVELOPMENT | | | | | | | |
| 01 60 613100 | TRAVEL | | 8,344 | 11,400 | 10,000 | 11,400 | -12.3% | 0.0% |
| 01 60 613200 | TRAINING | | 57,315 | 77,250 | 60,000 | 79,550 | -22.3% | 3.0% |
| 01 60 613301 | CONFERENCES | | 20,040 | 69,300 | 40,000 | 61,300 | -42.3% | -11.5% |
| 01 60 613302 | TUITION REIMBURSEMENT | | 10,000 | 20,000 | 10,000 | 15,000 | -50.0% | -25.0% |
| 01 60 619000 | OTHER PERSONNEL COSTS | | | | | | | |
| 01 60 619100 | OTHER PERSONNEL COSTS | | 26,570 | 25,500 | 25,000 | 24,800 | -2.0% | -2.7% |
| | TOTAL PERSONAL SERVICES | | 5,189,115 | 6,421,538 | 5,932,100 | 6,734,923 | -7.6% | 4.9% |



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PERSONNEL TABLE. The personnel service budget is based on a proposed personnel structure indicated below. The total proposed personnel budgeted for fiscal year 2024-2025 remains unchanged at 37.





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WATER CONSERVATION PROGRAM. The amount budgeted is \$2,000 higher from the prior year budget to provide for an expanded program.

FINANCIAL SERVICES. Investment fees and bank charges are for investment advisory services, and bank fees.

LEGAL SERVICES. The budgeted amount is for general counsel, which provides for legal services from outside counsel. Special counsel, if needed, will provide legal services for non-routine matters.

AUDIT SERVICES. The audit service budget is for the annual audit for fiscal year ending April 30, 2024 to be conducted in fiscal year 2024-2025.

CONSULTING SERVICES. Major consulting costs in budgeted in fiscal year 2024-2025 include engineering consultants (\$100,000), hydraulic modeling (\$100,000), human resources consultant (\$75,000), Infor system services (\$45,000), and network consultant (\$40,000).

CONTRACTUAL SERVICES. Major contractual services include comprehensive IT security (\$160,000), landscape maintenance at all DWC locations (\$106,000), generator service and preventive maintenance (\$85,000), network support and monitoring (\$81,000), and accounting services (\$78,000).

DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------------|--------------------------------|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 60 620000 | PROFESSIONAL SERVICES | | | | | | | |
| 01 60 621000 | WATER CONSERVATION/PROMOTIONAL | | 8,892 | 11,000 | 11,000 | 13,000 | 0.0% | 18.2% |
| 01 60 623000 | FINANCIAL SERVICES | | | | | | | |
| 01 60 623300 | INVESTMENT FEES & BANK CHARGES | | 134,812 | 138,000 | 140,000 | 150,000 | 1.4% | 8.7% |
| 01 60 625000 | LEGAL SERVICES | | | | | | | |
| 01 60 625100 | GENERAL COUNSEL | | 101,805 | 100,000 | 90,000 | 100,000 | -10.0% | 0.0% |
| 01 60 625300 | SPECIAL COUNSEL | | 14,357 | 150,000 | 140,000 | 100,000 | -6.7% | -33.3% |
| 01 60 625800 | LEGAL NOTICES | | 8,621 | 32,500 | 10,000 | 19,000 | -69.2% | -41.5% |
| 01 60 626000 | AUDIT SERVICES | | 29,900 | 33,000 | 31,400 | 34,000 | -4.8% | 3.0% |
| 01 60 628000 | CONSULTING SERVICES | | 342,391 | 378,000 | 340,000 | 493,000 | -10.1% | 30.4% |
| 01 60 629000 | CONTRACTUAL SERVICES | | 777,580 | 901,100 | 750,000 | 887,180 | -16.8% | -1.5% |
| | TOTAL PROFESSIONAL SERVICES | | 1,418,358 | 1,743,600 | 1,512,400 | 1,796,180 | -13.3% | 3.0% |



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CASUALTY INSURANCE. This covers the Commission against operating liabilities. The budget is based on known costs of current policies for the calendar year.

PROPERTY INSURANCE. This covers the Commission against damage to its physical plant. The budget is based on known costs of current policies for the calendar year.

OTHER COVERAGES. The Commission carries deductibles on its property insurance policies. The deductible per above ground incident is \$100,000. Below ground facilities carry a \$5,000 deductible per occurrence. Because it is unknown whether an incident will occur, and no known claims are currently outstanding, \$100,000 was budgeted to primarily cover any possible deductible amounts.

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DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------------|-----------------------------|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 60 640000 | INSURANCE | | | | | | | |
| 01 60 641000 | CASUALTY INSURANCE | | | | | | | |
| 01 60 641100 | GENERAL LIABILITY | | 83,437 | 164,000 | 147,600 | 169,000 | -10.0% | 3.0% |
| 01 60 641200 | PUBLIC OFFICIAL'S LIABILITY | | 19,058 | 24,300 | 19,600 | 24,300 | -19.3% | 0.0% |
| 01 60 641500 | WORKER'S COMPENSATION | | 113,244 | 145,000 | 123,250 | 145,000 | -15.0% | 0.0% |
| 01 60 641600 | UMBRELLA COVERAGE | | 44,148 | 70,000 | 60,000 | 90,000 | -14.3% | 28.6% |
| 01 60 642000 | PROPERTY INSURANCE | | | | | | | |
| 01 60 642100 | PROPERTY | | 389,155 | 455,000 | 450,000 | 550,000 | -1.1% | 20.9% |
| 01 60 642200 | AUTOMOBILE | | 19,864 | 30,000 | 30,000 | 35,000 | 0.0% | 16.7% |
| 01 60 649000 | OTHER COVERAGE | | | | | | | |
| 01 60 649100 | SELF INSURED CLAIMS | | 350,269 | 100,000 | 100,000 | 100,000 | 0.0% | 0.0% |
| | TOTAL INSURANCE | | 1,019,175 | 988,300 | 930,450 | 1,113,300 | -5.9% | 12.6% |



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OCCUPANCY COSTS. Amounts have been budgeted for natural gas service at the DuPage Pumping Station, diesel fuel for the backup generators, and communication systems charges.

ADMINISTRATION SUPPLIES. General supplies include office and computer supplies. Books and publications include the purchase of standard construction documents and services used to determine and validate rates for labor and equipment in conjunction with the Commission's quick response repair contracts.

PRINTING AND POSTAGE. Printing costs are for blue-line drawings used for construction in and around the Commission's pipeline. This item also includes the printing of letterhead and other business forms. Postage and delivery is for regular Commission mailings and delivery to vendors and consultants working with the Commission.

PROFESSIONAL DUES. Professional dues include membership fees for various Water Associations such as AWWA, AMWA, the Alliance for Water Efficiency, and other professional associations.

OFFICE EQUIPMENT REPAIRS. This item is for maintaining the Commission's office equipment and copy machines.

REPAIRS & MAINT – BUILDINGS & GROUNDS. This item is for maintaining the Commission's buildings and grounds at the DuPage Pumping Station site.

COMPUTER SOFTWARE & LICENSING. This item is for all the Commission's software purchases, upgrades, the Commission's non-SCADA software licensing, and maintenance agreements.

OTHER ADMINISTRATIVE EXPENSES. This item includes funds for various meetings, security background checks and scanning services.

DuPAGE WATER COMMISSION
 TENTATIVE DRAFT MANAGEMENT BUDGET
 MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------------|--|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 60 650000 | ADMINISTRATIVE COSTS | | | | | | | |
| 01 60 651000 | OCCUPANCY COSTS | | | | | | | |
| 01 60 651200 | GENERATOR DIESEL FUEL | | 65,460 | 112,500 | 112,500 | 112,500 | 0.0% | 0.0% |
| 01 60 651300 | NATURAL GAS | | 31,770 | 33,000 | 33,000 | 33,000 | 0.0% | 0.0% |
| 01 60 651400 | COMMUNICATION SYSTEMS | | 64,817 | 105,940 | 70,000 | 106,140 | -33.9% | 0.2% |
| 01 60 652000 | ADMINISTRATION SUPPLIES | | | | | | | |
| 01 60 652100 | OFFICE SUPPLIES | | 18,314 | 28,220 | 25,000 | 30,500 | -11.4% | 8.1% |
| 01 60 652200 | BOOKS & PUBLICATIONS | | 5,240 | 8,050 | 7,500 | 10,050 | -6.8% | 24.8% |
| 01 60 653000 | PRINTING & POSTAGE | | | | | | | |
| 01 60 653100 | PRINTING - GENERAL | | 2,839 | 15,100 | 5,000 | 15,100 | -66.9% | 0.0% |
| 01 60 653200 | POSTAGE & DELIVERY | | 1,058 | 6,400 | 6,000 | 6,400 | -6.3% | 0.0% |
| 01 60 654000 | PROFESSIONAL DUES | | 17,810 | 19,425 | 19,000 | 22,150 | -2.2% | 14.0% |
| 01 60 655000 | OFFICE EQUIPMENT REPAIRS | | 9,181 | 7,620 | 7,600 | 8,820 | -0.3% | 15.7% |
| 01 60 656000 | REPAIRS & MAINT - BLDGS & GRN | | 249,928 | 289,000 | 250,000 | 292,000 | -13.5% | 1.0% |
| 01 60 658000 | COMPUTER SOFTWARE | | 22,772 | 40,200 | 6,000 | 0 | -85.1% | -100.0% |
| 01 60 659000 | COMPUTER SOFTWARE & LICENSING | | 124,092 | 179,600 | 150,000 | 197,500 | -16.5% | 10.0% |
| 01 60 659100 | OTHER ADMINISTRATIVE EXPENSE | | 9,975 | 13,500 | 13,500 | 20,500 | 0.0% | 51.9% |
| | TOTAL ADMINISTRATIVE & MAINTENANCE COSTS | | 623,256 | 858,555 | 705,100 | 854,660 | -17.9% | -0.5% |



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WATER SUPPLY. Water costs from the City of Chicago are budgeted based upon the forecast that the Commission's water consumption will remain consistent with last fiscal year. Based upon Chicago ordinance, the annual commodity rate adjustment is based on the rate of inflation (CPI) for the 365-day period ending on the most recent January 1, but not-to-exceed 5%. The CPI for the period ending December 2023, is approximately 3.4%; therefore, the Commission is budgeting for a 3.4% increase from Chicago.

Last year, the Commission budgeted for the purchase of 26.0 billion gallons of water at a rate of 4.54 /thousand gallons. The FY 2024-25 budget once again assumes the purchase volume 26.0 billion gallons at an anticipated commodity cost of \$4.70 /thousand gallons. The 3.4% (\$0.16/ T-gal) forecast water rate adjustment by the City of Chicago is scheduled to become effective on June 1, 2024. In addition, 80% of the electrical costs and 50% of the labor and repair costs for the Lexington Pump Station, as well as major maintenance items, are included in this line item. The budget for these expenses also includes electrical supply costs and other electrical costs for the elevated tanks and the metering stations, water quality chemicals, and testing.

PUMP STATION OPERATIONS. These expenses include the maintenance and repair of water pumps, reservoirs, and the pump station building, as well as the purchase of spare parts. Additionally, costs associated with meter testing and instrumentation are included in this category. Major cost elements for fiscal year 2024-2025 include pump maintenance, electrical switchgear/breaker maintenance, and relay calibration.

PIPELINE MAINTENANCE. Repairs to the Commission's pipelines include work performed under the Quick Response contract, as well as work performed by the Commission staff. Major expenses in this category include estimated pipeline repairs (\$750,000), valve assessments (\$300,000), and manhole repairs and adjustments (\$300,000).

VEHICLES. Equipment repairs and maintenance includes the cost of gasoline fuel, oil, and repairs to the Commission's vehicles.

DuPAGE WATER COMMISSION
 TENTATIVE DRAFT MANAGEMENT BUDGET
 MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------------|--|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 60 660000 | DIRECT WATER DISTRIBUTION COSTS | | | | | | | |
| 01 60 661000 | WATER SUPPLY | | | | | | | |
| 01 60 661101 | WATER PURCHASES-CHICAGO | | 118,629,819 | 117,977,062 | 121,516,374 | 122,134,844 | 3.0% | 3.5% |
| 01 60 661102 | ELECTRIC-CHICAGO | | 1,142,482 | 2,000,000 | 2,000,000 | 2,000,000 | 0.0% | 0.0% |
| 01 60 661103 | MAINTENANCE-CHICAGO | | 541,206 | 780,000 | 600,000 | 780,000 | -23.1% | 0.0% |
| 01 60 661104 | MAJOR MAINTENANCE-CHICAGO | | 0 | 250,000 | 150,000 | 450,000 | -40.0% | 80.0% |
| 01 60 661201 | ELECTRIC - DuPAGE | | 1,290,898 | 2,750,000 | 2,750,000 | 2,750,000 | 0.0% | 0.0% |
| 02 61 661202 | ELECTRIC - METER STATION, ROV, TANK SITE | | 136,752 | 176,000 | 160,000 | 200,000 | -9.1% | 13.6% |
| 01 60 661300 | WATER CHEMICALS | | 10,403 | 57,900 | 40,000 | 57,900 | -30.9% | 0.0% |
| 01 60 661400 | WATER QUALITY TESTING | | 54,969 | 101,744 | 60,000 | 119,000 | -41.0% | 17.0% |
| 01 60 662000 | PUMP STATION OPERATIONS | | | | | | | |
| 01 60 662100 | PUMPING SERVICES | | 318,691 | 534,300 | 530,000 | 799,300 | -0.8% | 49.6% |
| 01 60 662200 | INSTRUMENTATION | | 0 | 0 | 0 | 30,500 | N/A | N/A |
| 01 60 662300 | METER TESTING & REPAIRS | | 28,496 | 40,500 | 40,500 | 71,000 | 0.0% | 75.3% |
| 01 60 662400 | SCADA | | 15,901 | 47,900 | 47,900 | 17,400 | 0.0% | -63.7% |
| 01 60 662500 | EQUIPMENT RENTAL | | 0 | 6,000 | 2,000 | 6,000 | -66.7% | 0.0% |
| 01 60 662600 | UNIFORMS | | 11,393 | 22,000 | 22,000 | 24,000 | 0.0% | 9.1% |
| 01 60 662700 | SAFETY | | 96,360 | 179,020 | 120,000 | 180,100 | -33.0% | 0.6% |
| 01 60 663000 | PIPELINE MAINTENANCE | | | | | | | |
| 01 60 663100 | PIPELINE REPAIRS | | 1,408,992 | 1,350,000 | 1,000,000 | 1,350,000 | -25.9% | 0.0% |
| 01 60 663200 | CORROSION TESTING & MITIGATION | | 185,494 | 345,000 | 300,000 | 300,000 | -13.0% | -13.0% |
| 01 60 663300 | REMOTE FACILITIES MAINTENANCE | | 350,211 | 398,600 | 398,000 | 243,000 | -0.2% | -39.0% |
| 01 60 663400 | PLAN REVIEW - PIPELINE CONFLICTS | | 40,097 | 53,000 | 40,000 | 123,000 | -24.5% | 132.1% |
| 01 60 663700 | PIPELINE SUPPLIES | | 77,740 | 104,000 | 104,000 | 120,000 | 0.0% | 15.4% |
| 01 60 664000 | MACHINERY & EQUIPMENT NON-CAP | | 20,947 | 21,150 | 21,150 | 42,250 | 0.0% | 99.8% |
| 01 60 664100 | REPAIRS & MAINT - VEHICLES | | 14,431 | 39,500 | 39,500 | 43,820 | 0.0% | 10.9% |
| 01 60 664200 | FUEL- VEHICLES | | 32,209 | 45,000 | 40,000 | 45,000 | -11.1% | 0.0% |
| 01 60 664300 | LICENSES - VEHICLES | | 1,512 | 3,300 | 2,000 | 3,300 | -39.4% | 0.0% |
| | TOTAL DIRECT WATER DISTRIBUTION COSTS | | 124,409,003 | 127,281,976 | 129,983,424 | 131,890,414 | 2.1% | 3.6% |



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BOND INTEREST COSTS. Currently the Commission has no debt outstanding; therefore, no interest expenses are budgeted in fiscal year 2024-2025.

LAND AND RIGHT-OF-WAY. The amount budgeted for leases include Cook County and Illinois State Toll Highway Authority leases for pipeline crossings

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DUPAGE WATER COMMISSION
 TENTATIVE DRAFT MANAGEMENT BUDGET
 MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------------|--------------------------------------|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 60 672000 | BOND INTEREST | | | | | | | |
| 01 60 672200 | BOND INTEREST - REV BONDS | | 0 | 0 | 0 | 0 | | |
| 01 60 672300 | NOTE INTEREST - CERTIFICATES OF DEBT | | 0 | 0 | 0 | 0 | | |
| 01 60 672400 | CAPITAL LEASE INTEREST | | 0 | 0 | 0 | 0 | | |
| | TOTAL INTEREST EXPENSES | | 0 | 0 | 0 | 0 | | |
| 01 60 680000 | LAND AND RIGHT-OF-WAY | | | | | | | |
| | LAND AND RIGHT-OF-WAY | | | | | | | |
| 01 60 681000 | LEASES | | 0 | 1,000 | 500 | 1,000 | -50.0% | 0.0% |
| 01 60 682000 | PERMITS & FEES | | 3,442 | 6,200 | 6,000 | 8,500 | -3.2% | 37.1% |
| | TOTAL LAND AND RIGHT-OF-WAY | | 3,442 | 7,200 | 6,500 | 9,500 | -9.7% | 31.9% |



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MACHINERY & EQUIPMENT PURCHASES. Machinery and equipment purchase in FY 2023-2024 include PCCP Adaptors (\$180,000), CL17 Analyzers (\$90,000), Water Quality Analytical System (\$70,000), and Replacement Pipe & Straps (\$50,000). The purpose of budgeting these expenditures in one category is to provide a computation for future depreciation and ensure conformance with GAAP accounting principles in the annual audit report. Purchases assigned to this category will be capitalized equipment for year-end audit compliance.

VEHICLE PURCHASES. The Commission is expecting to purchase one SUV, one dump truck, and one sprinter van in fiscal year 2024-2025. The vehicles will replace ones that are due for replacement based on policy, or needed for operational efficiency. The capitalized equipment budget item is for year-end audit compliance.

WATER MAIN, BUILDING, AND PUMPING EQUIPMENT DEPRECIATION. The Commission recognizes depreciation for water mains, buildings, and pumping equipment. Buildings are depreciated over a 40-year period. Pipelines are estimated to last 80 years, and pumping equipment has a 30-year life.

EQUIPMENT DEPRECIATION. Equipment is depreciated over a period of 3 – 25 years based upon the nature of each item.

VEHICLE DEPRECIATION. Vehicles are depreciated over 5 years.

DuPAGE WATER COMMISSION
 TENTATIVE DRAFT MANAGEMENT BUDGET
 MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------------|--------------------------------------|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 60 690000 | CAPITAL EQUIPMENT/DEPRECIATION | | | | | | | |
| | EQUIPMENT PURCHASES | | | | | | | |
| 01 60 685100 | COMPUTER | | 39,460 | 82,500 | 82,500 | 89,000 | 0.0% | 7.9% |
| 01 60 685200 | OFFICE FURNITURE & EQUIPMENT | | 87,263 | 29,000 | 15,000 | 0 | -48.3% | -100.0% |
| 01 60 685600 | MACHINERY & EQUIPMENT | | 44,977 | 176,000 | 100,000 | 400,000 | -43.2% | 127.3% |
| 01 60 685800 | CAPITALIZED EQUIPMENT PURCHASES | | (132,240) | (205,000) | (115,000) | (400,000) | -43.9% | 95.1% |
| | VEHICLE PURCHASES | | | | | | | |
| 01 60 686000 | VEHICLES | | 29,355 | 196,000 | 175,000 | 262,000 | -10.7% | 33.7% |
| 01 60 686800 | CAPITALIZED VEHICLES PURCHASES | | (29,355) | (196,000) | (175,000) | (262,000) | -10.7% | 33.7% |
| 01 60 692000 | DEPRECIATION - WATER MAINS | | 4,807,100 | 5,100,000 | 4,812,000 | 5,100,000 | -5.6% | 0.0% |
| 01 60 693000 | DEPRECIATION - BUILDINGS | | 2,901,764 | 3,400,000 | 2,952,000 | 3,400,000 | -13.2% | 0.0% |
| 01 60 694000 | DEPRECIATION - PUMPING EQUIPMENT | | 1,439,021 | 1,840,000 | 1,476,000 | 1,740,000 | -19.8% | -5.4% |
| 01 60 695200 | DEPRECIATION - OFFICE FURNITURE | | 71,833 | 190,000 | 96,000 | 190,000 | -49.5% | 0.0% |
| 01 60 696000 | DEPRECIATION - VEHICLE | | 118,462 | 182,000 | 144,000 | 220,000 | -20.9% | 20.9% |
| | TOTAL CAPITAL EQUIPMENT/DEPRECIATION | | 9,377,640 | 10,794,500 | 9,562,500 | 10,739,000 | -11.4% | -0.5% |
| | TOTAL OPERATING EXPENSES | | 142,039,989 | 148,095,669 | 148,632,474 | 153,137,977 | 0.4% | 3.4% |



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CONSTRUCTION EXPENDITURES. The capital projects budgeted for fiscal year 2024-2025 are listed separately and described in detail in the Five Year Capital Plan.

DRAFT

DUPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------------|------------------------------------|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 60 700000 | CONSTRUCTION EXPENDITURES | | | | | | | |
| 01 60 722100 | ADDITION OF PUMP | | 0 | 0 | 0 | 0 | | |
| 01 60 722200 | DPPS BUILDINGS REHAB & MAINTENANCE | | 372,161 | 950,000 | 290,000 | 200,000 | | |
| 01 60 722202 | DPPS VALVE REPLACEMENT | | 0 | 500,000 | 350,000 | 1,000,000 | | |
| 01 60 722300 | GENERATION BUILDING IMPROVEMENTS | | 1,548,492 | 4,800,000 | 4,500,000 | 1,100,000 | | |
| 01 60 722500 | BUILDING AUTOMATION SYSTEM | | 520,222 | 0 | 18,000 | 0 | | |
| 01 60 741000 | REMOTE FACILITIES | | 0 | 0 | 0 | 150,000 | | |
| 01 60 751000 | TRANSMISSION MAINS | | 0 | 0 | 0 | 3,000,000 | | |
| 01 60 751200 | CATHODIC PROTECTION | | 216,884 | 750,000 | 400,000 | 500,000 | | |
| 01 60 761000 | STANDPIPE IMPROVEMENTS | | (482) | 0 | 0 | 0 | | |
| 01 60 771000 | VALVE REHAB & REPLACEMENT | | 0 | 500,000 | 100,000 | 500,000 | | |
| 01 60 771200 | CONDITION ASSESSMENT | | 328,811 | 500,000 | 100,000 | 500,000 | | |
| 01 60 771700 | REPLACEMENT OF SCADA SYSTEM | | 3,082,586 | 6,800,000 | 5,000,000 | 6,400,000 | | |
| 01 60 772300 | REPLACEMENT OF CHILLERS | | 218,754 | 0 | 0 | 0 | | |
| 01 60 772500 | ALTERNATIVE WATER SOURCE | | 0 | 1,000,000 | 500,000 | 1,350,000 | | |
| 01 60 798000 | CAPITALIZED FIXED ASSETS | | (6,287,428) | (15,800,000) | (11,258,000) | (14,700,000) | -28.7% | 7.0% |
| | TOTAL CONSTRUCTION EXPENDITURES | | 0 | 0 | 0 | 0 | | |



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ESCROW FUNDED CONSTRUCTION. The capital projects budgeted in this category are to be funded through escrow accounts established by customers for specific projects.

DRAFT

DUPAGE WATER COMMISSION
 TENTATIVE DRAFT MANAGEMENT BUDGET
 MAY 1, 2024 TO APRIL 30, 2025

| ACCT # | ACCOUNT TITLE | TOTAL FROM | WATER FUND FY 22-23 ACTUAL | WATER FUND FY 23-24 BUDGET | WATER FUND FY 23-24 PROJECTED | WATER FUND FY 24-25 BUDGET | % CHANGE FY 23-24 BUDGET VS FY 23-24 BUDGET PROJECTED | % CHANGE FY 23-24 BUDGET VS FY 24-25 BUDGET |
|--------------|--------------------------------------|------------|----------------------------|----------------------------|-------------------------------|----------------------------|---|---|
| 01 80 850000 | ESCROW FUNDED CONSTRUCTION | | | | | | | |
| 01 80 851000 | METERING STATIONS | | 0 | 1,000,000 | 0 | 1,250,000 | | |
| 01 80 852001 | AQUA ILLINOIS | | 0 | 2,000,000 | 0 | 2,000,000 | | |
| 01 80 852010 | MONTGOMERY/OSWEGO/YORKVILLE | | 0 | 1,200,000 | 3,000,000 | 38,800,000 | | |
| 01 80 899000 | CONTRIBUTED/CAPITALIZED FIXED ASSETS | | 0 | (4,200,000) | (3,000,000) | (42,050,000) | | |
| | | | 0 | 0 | 0 | 0 | | |