

## **TRANSMITTAL LETTER FOR SPECIAL MEETING OF DECEMBER 11, 2014**

### **COMMITTEE ON BUDGET AND EMPLOYMENT**

Mr. David St. Pierre, Executive Director

..Title

Authority to Amend the Tentative 2015 Budget

..Body

Dear Sir:

The attached Changes to the Tentative 2015 Budget Recommendations (BF-20 budget forms) are submitted for your consideration during adoption of the Budget on December 11, 2014. Requested changes to appropriations are summarized in the table below:

<b><u>FUND</u></b>	<b><u>DEPARTMENT</u></b>	<b><u>NET CHANGE</u></b>
CORPORATE	General Administration	\$321,400
	Monitoring & Research	285,000
	Information Technology	51,200
	Law	(52,800)
	Finance	22,300
	Engineering	(26,843,600)
	Maintenance & Operations	<u>553,000</u>
	TOTAL CORPORATE FUND	<u>\$(25,663,500)</u>
CONSTRUCTION		\$0
CAPITAL IMPROVEMENTS BOND		\$26,750,000
STORMWATER MANAGEMENT		\$611,100
BOND REDEMPTION & INTEREST		\$11,353,400
RETIREMENT		\$0
RESERVE CLAIM		\$(3,300,000)

The 2015 total appropriation request is \$1,262,009,281, including these requested changes. These requested changes represent an increase of \$9,751,000 from the Tentative Budget. Compared to the 2014 total adjusted appropriation of \$1,219,656,083, this represents an increase of \$42,353,198, or 3.5 percent.

The estimated total tax levy for the 2015 Budget is \$556,917,148, a decrease of \$3,108,809 from the Tentative Budget. Compared to the 2014 total adjusted levy of \$540,250,057, this represents an increase of \$16,667,091, or 3.1 percent.

The Corporate Fund total appropriation is \$357,090,600, a decrease of \$25,663,500 from the Tentative Budget. The decrease is primarily due to the reallocation of the Community Flood Control Program, in the total amount of \$26,750,000, to the Capital Improvements Bond Fund. Compared to the 2014

Corporate Fund total adjusted appropriation of \$395,344,700, this represents a decrease of \$38,254,100, or 9.7 percent.

The Construction Fund total appropriation request remains unchanged from the Tentative Budget at \$37,910,700. Compared to the 2014 Construction Fund adjusted appropriation of \$53,306,000, this represents a decrease of \$15,395,300, or 28.9 percent.

The Capital Improvements Bond Fund total appropriation request is \$511,632,500, an increase of \$26,750,000 from the Tentative Budget. The increase is due to the reallocation of the Community Flood Control Program from the Corporate Fund. Compared to the 2014 Capital Improvements Bond Fund adjusted appropriation of \$386,208,300, this represents an increase of \$125,424,200, or 32.5 percent.

The Stormwater Management Fund total appropriation request is \$46,520,300, an increase of \$611,100 from the Tentative Budget. Compared to the 2014 Stormwater Management Fund adjusted appropriation of \$50,907,400, this represents a decrease of \$4,387,100, or 8.6 percent.

The Bond Redemption & Interest Fund total appropriation request is \$216,501,181, an increase of \$11,353,400 from the Tentative Budget. Compared to the 2014 Bond Redemption & Interest Fund adjusted appropriation of \$194,905,683, this represents an increase of \$21,595,498, or 11.1 percent.

The Retirement Fund total appropriation request remains unchanged from the Tentative Budget at \$61,654,000. Compared to the 2014 Retirement Fund adjusted appropriation of \$74,984,000, this represents a decrease of \$13,330,000, or 17.8 percent.

The Reserve Claim Fund total appropriation request is \$30,700,000, a decrease of \$3,300,000 from the Tentative Budget. Compared to the 2014 Reserve Claim Fund adjusted appropriation of \$64,000,000, this represents a decrease of \$33,300,000, or 52.0 percent. The decrease is primarily due to the payment of a large settlement in 2014.

The total number of positions requested for 2015 is 1,982, a net increase of 21 positions from 2014. This is also a net increase of seven positions from the Tentative Budget. In General Administration, three Police Officer positions were added. In the Information Technology Department three positions were added (a Business Analyst, a Senior Business Analyst, and a Project Management Office Manager) and three positions were dropped (a Computer Systems Administrator, a Computer Systems Coordinator, and a Supervising Systems Analyst). In the Law Department, an Administrative Specialist position was dropped. In the Engineering Department, Corporate Fund, an Associate Mechanical Engineer #1 position was dropped. In the Maintenance & Operations Department, a Maintenance Laborer Class A Shift position was added in the General Division, a Laborer Foreman position was added in the North Service Area, a Maintenance Laborer Class A position was added in the Calumet Service Area, and two Electrical Operator II positions and one Maintenance Laborer Class A Shift position were added in the Stickney Service Area.

Revised Tentative Budget pages 7 and 8 present changes to the appropriations and levies. Revised Tentative Budget pages 9 and 10 present account and personnel summary comparison changes. Revised Tentative Budget pages 11 and 12 present detailed summaries of the changes in revenues, expenditures, and net assets appropriable for 2015 budgeted and 2014 estimated.

The project lists for the Construction Fund, Tentative Budget pages 53 and 54, have been revised to reflect changes in the project schedule.

Revised Executive Director's Recommendations Budget pages 36, 71, 75, 78, 83 – 84, 88 – 90, 94, 97 – 99, 509, and 517 – 518 present revised budget financial schedules for the Corporate Fund, Construction Fund, Capital Improvements Bond Fund, Stormwater Management Fund, Bond Redemption & Interest Fund, and Reserve Claim Fund.

The attached BF-20 budget forms (pages 1 through 17) detail all requested changes in appropriation and staffing.

The Executive Director's Budget Recommendations and the Tentative Budget, which include all the budget related Ordinances in their entirety and the Report of the Committee on Budget and Employment adopted in Motion A, are available for review on the District's website, [www.mwrdd.org](http://www.mwrdd.org).

Requested, Eileen M. McElligott, Administrative Services Manager, BKS

Respectfully Submitted, Kari K. Steele, Chairman Committee on Budget and Employment

Disposition of this agenda item will be documented in the official Special Board Meeting Minutes of the Board of Commissioners for December 11, 2014

#### Attachments

- 1) Revised Tentative Budget pages 7 – 12, 53 – 54, dated December 2, 2014
- 2) Revised Executive Director's Recommendations Budget pages 36, 71, 75, 78, 83 – 84, 88 – 90, 94, 97 – 99, 509, and 517 – 518, dated December 2, 2014
- 3) BF-20 budget forms pages 1 – 17, dated December 2, 2014

**COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES  
2015-2013 ALL FUNDS**

<b>APPROPRIATIONS</b>	<b>2015**</b>	<b>2014 AS PASSED</b>	<b>2014 AS ADJUSTED *</b>	<b>2013 ACTUAL</b>
<b>FUND</b>				
Corporate Fund	\$ 357,090,600	\$ 395,344,700	\$ 395,344,700	\$ 383,607,900
Construction Fund	37,910,700	53,306,000	53,306,000	40,811,900
Capital Improvements Bond Fund ***	511,632,500	386,208,300	386,208,300	349,648,800
Stormwater Management Fund	46,520,300	50,907,400	50,907,400	61,251,000
Retirement Fund	61,654,000	74,984,000	74,984,000	64,761,000
Reserve Claim Fund	30,700,000	64,000,000	64,000,000	62,000,000
Bond Redemption & Interest Fund	216,501,181	194,905,714	194,905,683	192,984,390
<b>TOTAL</b>	<b>\$1,262,009,281</b>	<b>\$1,219,656,114</b>	<b>\$1,219,656,083</b>	<b>\$1,155,064,990</b>
<b>LEVIES</b>				
Corporate Fund	\$ 227,196,000	\$ 230,000,000	\$ 230,000,000	\$ 224,399,734
Construction Fund	16,500,000	17,400,000	17,400,000	11,079,300
Stormwater Management Fund	24,050,000	21,000,000	21,000,000	20,000,000
Retirement Fund	58,004,000	50,530,700	50,530,700	51,620,700
Reserve Claim Fund	5,700,000	3,000,000	3,000,000	6,170,977
Subtotal	\$ 331,450,000	\$ 321,930,700	\$ 321,930,700	\$ 313,270,711
Bond Redemption & Interest Fund:				
Capital Improvement Bonds - Series:				
July 2006 Limited Tax	\$ 16,469,689	\$ 17,588,601	\$ 17,588,601	\$ 5,158,549
August 2009 Limited Tax	35,564,767	35,564,767	35,564,767	35,564,767
July 2011 Limited Tax Series A	5,646,431	4,524,343	4,524,343	16,954,618
July 2011 Limited Tax Series B	13,894,139	13,894,139	13,894,139	13,894,139
July 2011 Unlimited Tax Series C	13,205,422	21,386,768	21,386,768	10,555,681
Estimated December 2014 Series A, B C	10,362,694	-	-	-
State Revolving Fund Bonds - Series:				
1992 T,U; 1994 R,V; 1997 AA-DD; 2001 A-C; 2004 A-H; 2007 A-D; 2009 A-I; 2012 A-F, H-P	70,134,356	65,141,799	65,136,115	59,054,005
Refunding Bonds - Series:				
May 2006 Unlimited Tax	17,958,549	17,958,549	17,958,549	17,958,549
May 2006 Limited Tax	2,631,606	2,631,606	2,631,606	2,631,606
March 2007 Unlimited Tax A	29,061,140	29,096,114	29,096,114	29,078,497
March 2007 Unlimited Tax B	4,996,749	4,996,749	4,996,749	4,996,749
March 2007 Limited Tax C	5,541,606	5,541,606	5,541,606	5,541,606
Subtotal Bond Redemption & Interest Fund	\$ 225,467,148	\$ 218,325,041	\$ 218,319,357	\$ 201,388,766
<b>TOTAL</b>	<b>\$ 556,917,148</b>	<b>\$ 540,255,741</b>	<b>\$ 540,250,057</b>	<b>\$ 514,659,477</b>

NOTES: \* As Adjusted reflects the 2013 Equalized Assessed Valuation (EAV) (\$123,419,543,828) estimated to increase 2 percent, plus any subsequent supplemental levies and/or appropriations.

\*\* 2015 reflects an estimated 3.5 percent increase in the EAV from the 2014 estimated.

\*\*\* Prior year obligations for the Capital Improvements Bond Fund are included in the Appropriation for Liabilities.

# COMPARATIVE STATEMENT OF TAX RATES 2015-2013 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

FUND		2015 **	2014	2014	2013
			AS PASSED	AS ADJUSTED *	ACTUAL
	tax rate limit				
Gross Corporate Fund	41 ¢	17.44 ¢	18.15 ¢	18.27 ¢	18.18 ¢
Construction Fund	10 ¢	1.27	1.37	1.38	0.90
Stormwater Management Fund	5 ¢	1.85	1.66	1.67	1.62
Retirement Fund		4.45	3.99	4.01	4.18
Reserve Claim Fund	½ ¢	0.44	0.24	0.24	0.50
Subtotal		25.45 ¢	25.41 ¢	25.57 ¢	25.38 ¢
Bond Redemption & Interest Fund:					
Capital Improvement Bonds - Series:					
July 2006 Limited Tax		1.26 ¢	1.39 ¢	1.40 ¢	0.42 ¢
August 2009 Limited Tax		2.73	2.81	2.83	2.88
July 2011 Limited Tax Series A		0.43	0.36	0.36	1.37
July 2011 Limited Tax Series B		1.07	1.10	1.10	1.13
July 2011 Unlimited Tax Series C		1.01	1.69	1.70	0.86
Estimated December 2014 Series A, B C		0.80	-	-	-
State Revolving Fund Bonds - Series:					
1992 T,U; 1994 R,V; 1997 AA-DD;		5.38	5.14	5.17	4.78
2001 A-C; 2004 A-H; 2007 A-D;					
2009 A-I; 2012 A-F, H-P					
Refunding Bonds - Series:					
May 2006 Unlimited Tax		1.38	1.42	1.43	1.46
May 2006 Limited Tax		0.20	0.21	0.21	0.21
March 2007 Unlimited Tax Series A		2.23	2.30	2.31	2.36
March 2007 Unlimited Tax Series B		0.38	0.39	0.40	0.40
March 2007 Limited Tax Series C		0.43	0.44	0.44	0.45
Subtotal Bond Redemption & Interest Fund		17.30 ¢	17.25 ¢	17.35 ¢	16.32 ¢
<b>TOTAL</b>		42.75 ¢	42.66 ¢	42.92 ¢	41.70 ¢

NOTES: \* As Adjusted reflects the 2013 EAV (\$123,419,543,828) estimated to increase 2 percent, plus any subsequent supplemental levies and/or appropriations.

\*\* 2015 reflects an estimated 3.5 percent increase in the EAV from the 2014 estimated.

**ACCOUNT SUMMARY COMPARISON  
2015 - 2014 ALL FUNDS**

ORGANIZATION OR FUND	Account Appropriation		Increase (Decrease) 2015 - 2014	
	2015	2014	Dollars	Percent
<b>Board of Commissioners</b>	\$ 4,116,700	\$ 4,046,900	\$ 69,800	1.7
<b>General Administration</b>	18,045,800	16,674,800	1,371,000	8.2
<b>Monitoring &amp; Research</b>	27,867,800	28,297,600	(429,800)	(1.5)
<b>Procurement &amp; Materials Management</b>	8,492,500	9,364,500	(872,000)	(9.3)
<b>Human Resources</b>	59,908,000	75,266,000	(15,358,000)	(20.4)
<b>Information Technology</b>	16,485,600	16,219,300	266,300	1.6
<b>Law</b>	7,629,900	8,223,900	(594,000)	(7.2)
<b>Finance</b>	3,485,700	3,609,100	(123,400)	(3.4)
<b>Maintenance &amp; Operations:</b>				
<b>General Division</b>	25,675,800	25,114,600	561,200	2.2
<b>North Service Area</b>	41,594,800	39,573,200	2,021,600	5.1
<b>Calumet Service Area</b>	35,365,000	33,197,900	2,167,100	6.5
<b>Stickney Service Area</b>	81,889,400	79,072,700	2,816,700	3.6
<b>TOTAL Maintenance &amp; Operations</b>	\$ 184,525,000	\$ 176,958,400	\$ 7,566,600	4.3
<b>Engineering</b>	26,533,600	56,684,200	(30,150,600)	(53.2)
<b>TOTAL Corporate Fund</b>	\$ 357,090,600	\$ 395,344,700	\$ (38,254,100)	(9.7)
<b>Construction Fund</b>	37,910,700	53,306,000	(15,395,300)	(28.9)
<b>Capital Improvements Bond Fund</b>	511,632,500	386,208,300	125,424,200	32.5
<b>TOTAL Capital Budget</b>	\$ 549,543,200	\$ 439,514,300	\$ 110,028,900	25.0
<b>Stormwater Management Fund</b>	46,520,300	50,907,400	(4,387,100)	(8.6)
<b>Bond Redemption &amp; Interest Fund</b>	216,501,181	194,905,714	21,595,467	11.1
<b>Retirement Fund</b>	61,654,000	74,984,000	(13,330,000)	(17.8)
<b>Reserve Claim Fund</b>	30,700,000	64,000,000	(33,300,000)	(52.0)
<b>GRAND TOTAL</b>	<u>\$1,262,009,281</u>	<u>\$1,219,656,114</u>	<u>\$ 42,353,167</u>	3.5

**PERSONNEL SUMMARY COMPARISON**  
**2015 - 2013 ALL FUNDS**

ORGANIZATION OR FUND	Proposed FTEs 2015	Budgeted FTEs 2014	Actual FTEs 2013	Increase (Decrease) 2015 - 2014	
				FTEs	Percent
Board of Commissioners	37	37	36	-	-
General Administration	119	113	109	6	5.3
Monitoring & Research	297	288	282	9	3.1
Procurement & Materials Management	63	62	62	1	1.6
Human Resources	74	72	58	2	2.8
Information Technology	70	70	68	-	-
Law	37	36	38	1	2.8
Finance	29	29	29	-	-
Maintenance & Operations:					
General Division	95	91	99	4	4.4
North Service Area	260	259	257	1	0.4
Calumet Service Area	201	201	197	-	-
Stickney Service Area	399	397	390	2	0.5
TOTAL Maintenance & Operations	955	948	943	7	0.7
Engineering	242	243	242	(1)	(0.4)
TOTAL Corporate Fund	1,923	1,898	1,867	25	1.3
Construction Fund	-	-	-	-	-
Capital Improvements Bond Fund	-	-	-	-	-
TOTAL Capital Budget	-	-	-	-	-
Stormwater Management Fund	59	63	49	(4)	(6.3)
Bond Redemption & Interest Fund	-	-	-	-	-
Retirement Fund	-	-	-	-	-
Reserve Claim Fund	-	-	-	-	-
GRAND TOTAL	1,982	1,961	1,916	21	1.1

**ALL FUNDS**  
**SUMMARY OF REVENUE AND EXPENDITURES**  
**2015 BUDGETED**

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
<b>REVENUE</b>								
Net Assets Appropriable	\$ 145,397.0	\$ (374,941.2)	\$ 14,265.7	\$ 23,420.3	\$ 61,654.0	\$ 215,001.2	\$ 30,300.0	\$ 115,097.0
Budget Reserve	(98,651.4)	-	-	-	-	-	-	(98,651.4)
Net Property Taxes	219,244.1	-	15,922.5	23,208.3	-	-	-	258,374.9
Personal Property Replacement Tax	20,101.6	-	7,000.0	-	-	-	-	27,101.6
Working Cash Borrowings Adjustment	(4,445.7)	-	(622.5)	(408.3)	-	-	-	(5,476.5)
Bond Sales (Present & Future)	-	793,106.7	-	-	-	-	-	793,106.7
Grants (Federal & State)	-	10,967.0	-	-	-	-	-	10,967.0
Investment Income	1,300.0	2,500.0	300.0	300.0	-	1,500.0	400.0	6,300.0
State Revolving Fund Loans	-	80,000.0	-	-	-	-	-	80,000.0
Property & Services	17,500.0	-	-	-	-	-	-	17,500.0
User Charge	51,000.0	-	300.0	-	-	-	-	51,300.0
TIF Differential Fee & Impact Fee	2,225.0	-	745.0	-	-	-	-	2,970.0
Equity Transfer	-	-	-	-	-	-	-	-
Miscellaneous	3,420.0	-	-	-	-	-	-	3,420.0
<b>TOTAL REVENUE</b>	<b>\$ 357,090.6</b>	<b>\$ 511,632.5</b>	<b>\$ 37,910.7</b>	<b>\$ 46,520.3</b>	<b>\$ 61,654.0</b>	<b>\$ 216,501.2</b>	<b>\$ 30,700.0</b>	<b>\$ 1,262,009.3</b>
<b>EXPENDITURES</b>								
Board of Commissioners	\$ 4,116.7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,116.7
General Administration	18,045.8	-	-	-	-	-	-	18,045.8
Monitoring & Research	27,867.8	-	-	-	-	-	-	27,867.8
Procurement & Materials Mgmt.	8,492.5	-	-	-	-	-	-	8,492.5
Human Resources	59,908.0	-	-	-	-	-	-	59,908.0
Information Technology	16,485.6	-	-	-	-	-	-	16,485.6
Law	7,629.9	-	-	-	-	-	-	7,629.9
Finance	3,485.7	-	-	-	-	-	-	3,485.7
Engineering	26,533.6	511,632.5	37,910.7	-	-	-	-	576,076.8
Maintenance & Operations	184,525.0	-	-	-	-	-	-	184,525.0
Stormwater Management Fund	-	-	-	46,520.3	-	-	-	46,520.3
Retirement Fund	-	-	-	-	61,654.0	-	-	61,654.0
Bond Redemption & Interest Fund	-	-	-	-	-	216,501.2	-	216,501.2
Reserve Claim Fund	-	-	-	-	-	-	30,700.0	30,700.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 357,090.6</b>	<b>\$ 511,632.5</b>	<b>\$ 37,910.7</b>	<b>\$ 46,520.3</b>	<b>\$ 61,654.0</b>	<b>\$ 216,501.2</b>	<b>\$ 30,700.0</b>	<b>\$ 1,262,009.3</b>

\* The Capital Improvements Bond Fund is budgeted on an "obligation" basis, which records expenditures in the period in which the contracts or grants are awarded.



# ALL FUNDS

## SUMMARY OF REVENUE AND EXPENDITURES

### 2014 ESTIMATED

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
<b>REVENUE</b>								
Net Assets Appropriable	\$ 163,334.0	\$ (246,076.6)	\$ 22,608.6	\$ 28,692.1	\$ 62,984.0	\$ 182,838.7	\$ 71,596.0	\$ 285,976.8
Adjustment for Receipts	3,783.0	-	(360.7)	-	-	-	-	3,422.3
Net Property Taxes	221,950.0	-	16,791.0	20,265.0	-	-	-	259,006.0
Personal Property Replacement Tax	18,608.1	-	-	-	-	-	-	18,608.1
Working Cash Borrowings Adjustment	(4,358.1)	-	(791.0)	(265.0)	-	-	-	(5,414.1)
Bond Sales (Present & Future)	-	-	-	-	-	-	-	-
Grants (Federal & State)	-	-	-	-	-	10,967.0	-	10,967.0
Investment Income	2,100.0	2,700.0	400.0	400.0	-	1,100.0	500.0	7,200.0
State Revolving Fund Loans	-	80,000.0	-	-	-	-	-	80,000.0
Property & Services	18,814.7	-	-	-	-	-	-	18,814.7
User Charge	49,362.7	-	300.0	-	-	-	-	49,662.7
TIF Differential Fee & Impact Fee	4,930.0	-	745.0	-	-	-	-	5,675.0
Equity Transfer	-	-	-	-	12,000.0	-	-	12,000.0
Miscellaneous	4,509.8	-	-	98.3	-	-	-	4,608.1
<b>TOTAL REVENUE</b>	<b>\$ 483,034.2</b>	<b>\$ (163,376.6)</b>	<b>\$ 39,692.9</b>	<b>\$ 49,190.4</b>	<b>\$ 74,984.0</b>	<b>\$ 194,905.7</b>	<b>\$ 72,096.0</b>	<b>\$ 750,526.6</b>
<b>EXPENDITURES</b>								
Board of Commissioners	\$ 3,913.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,913.5
General Administration	14,195.8	-	-	-	-	-	-	14,195.8
Monitoring & Research	26,075.8	-	-	-	-	-	-	26,075.8
Procurement & Materials Mgmt.	8,341.3	-	-	-	-	-	-	8,341.3
Human Resources	72,319.0	-	-	-	-	-	-	72,319.0
Information Technology	15,291.1	-	-	-	-	-	-	15,291.1
Law	6,895.5	-	-	-	-	-	-	6,895.5
Finance	3,337.9	-	-	-	-	-	-	3,337.9
Engineering	23,803.9	211,564.6	25,427.2	-	-	-	-	260,795.7
Maintenance & Operations	163,463.4	-	-	-	-	-	-	163,463.4
Stormwater Management Fund	-	-	-	25,770.1	-	-	-	25,770.1
Retirement Fund	-	-	-	-	74,984.0	-	-	74,984.0
Bond Redemption & Interest Fund	-	-	-	-	-	194,905.7	-	194,905.7
Reserve Claim Fund	-	-	-	-	-	-	44,710.6	44,710.6
<b>TOTAL EXPENDITURES</b>	<b>\$ 337,637.2</b>	<b>\$ 211,564.6</b>	<b>\$ 25,427.2</b>	<b>\$ 25,770.1</b>	<b>\$ 74,984.0</b>	<b>\$ 194,905.7</b>	<b>\$ 44,710.6</b>	<b>\$ 914,999.4</b>

\* The Capital Improvements Bond Fund is budgeted on an "obligation" basis, which records expenditures in the period in which the contracts or grants are awarded.

## Construction Fund Program

<b><u>Projects Under Construction</u></b>		Est.	MWRD			Award
		Construc-	2015	Dura-	Prof.	/ Est.
#	Project Name	tion Cost	Appropriation	tion (days)	Svcs.	Award Date
1	Rebuild Centrifuge Rotating Assembly and Gearbox, EWRP	12-711-21 \$ 680	\$ 170	1,442	\$ -	Jan-12
2	Distributed Control System Server Upgrade, OWRP and NBPS	11-722-21 1,053	50	729	-	May-13
3	Facility Roof Replacements and Associated Tuckpointing, SWRP and LASMA	11-961-22 2,880	777	756	-	Dec-13
4	Rehabilitation of Elevator Mechanical Systems, MOBA	J15090-042 850	340	471	-	Feb-14
5	Painting of Final Tanks, OWRP and KWRP	13-721-22 985	314	984	-	Feb-14
6	Storeroom Building Expansion, OWRP	04-015-2V 2,201	676	365	-	Mar-14
7	Painting Services, SSA	13-932-21 1,636	728	623	-	Apr-14
8	F&D Skimmer Boats, District-wide	13-611-21 266	266	334	-	May-14
9	Lining of NS 11A Main Street Leg, NSA	14-604-21 393	40	299	-	Jun-14
10	FD&I Rotating Assemblies for 95th and 125th St. Pumping Stations, CSA	14-821-21 2,290	1,724	314	-	Jun-14
11	Rehabilitation of Sludge Heat Exchangers, SWRP	12-932-21 1,593	1,400	539	-	Jul-14
12	Television Inspection and Recording of Sewer and Manholes, District-wide	13-805-2S 1,522	515	1,096	-	Sep-14
13	FD&I New Tank Drives, LWRP	14-806-21 976	300	1,096	-	Sep-14
14	F&D Primary Sludge Pump, EWRP	14-705-21 69	69	365	-	Sep-14
15	FD&I Gas Detection System, WSPS	14-922-21 133	65	181	-	Oct-14
16	Membrane Gas Holder Replacement and Digester Cleaning, EWRP	11-403-2P 4,364	2,640	720	-	Nov-14
17	Algae Research Greenhouse, OWRP	13-060-2J 490	490	90	-	Nov-14
18	F&D Replacement Pickup Truck, Fulton County	14-802-21 37	37	365	-	Nov-14
19	F&D Three Lagoon Pumps, LASMA and CALSMA	14-608-21 132	132	117	-	Dec-14
20	Rehabilitation of 95th Street Pumping Station, CSA	13-249-2J 85	40	180	-	Dec-14
21	FD&I Submersible Pump Replacement at SEPA 1, CSA	14-808-21 120	120	120	-	Dec-14
Total Projects Under Construction		\$22,755	\$10,893		\$ -	

### **Awards in 2015**

		Est.	MWRD			Est.
		Construc-	2015	Dura-	Prof.	Award
#	Project Name	tion Cost	Appropriation	tion (days)	Svcs.	Date
1	F&D Personnel Carriers, CWRP	14-601-21 \$ 143	\$ 143	343	\$ -	Jan-15
2	F&D Remote Racking Devices, OWRP, KWRP, HPWRP, and NBPS	14-704-21 120	120	90	-	Jan-15
3	Equipment for Phosphorus Removal, KWRP	14-707-21 164	164	90	-	Jan-15
4	F&D Stake Body Truck, CWRP	14-803-21 80	80	343	-	Jan-15
5	F&D Truck with Snow Plow and Salt Spreader, CWRP	14-804-21 165	165	343	-	Jan-15
6	FD&I Snow Plow, CWRP	14-807-21 35	35	343	-	Jan-15
7	F&D Turbo Blower for Process Air, HPWRP	15-701-21 175	175	313	-	Jan-15
8	Sludge Line Improvements, KWRP	15-719-21 200	100	679	-	Jan-15
9	Rehabilitate Chiller 1, EWRP	15-720-21 100	100	343	-	Jan-15
10	FD&I Crane Maintenance Platform, CWRP	15-801-21 50	50	343	-	Jan-15
11	Rehabilitation of Hydraulic Operator at TARP Gate Structure #1, CSA	15-802-21 900	700	709	-	Jan-15
12	Rehabilitation of Buildings, Fulton County	15-813-21 250	250	343	-	Jan-15
13	Rehabilitate the Valve and Actuator of Main Sewage Pump No. 8, MSPS	15-911-21 300	300	343	-	Jan-15
14	Gas Turbine Recommissioning, SWRP	15-913-21 500	500	190	-	Jan-15

**Awards in 2015 (continued)**

#	Project Name	Project Number	Est.	MWRD	Dura- tion (days)	Prof. Svc.	Est. Award Date
			Construc- tion Cost	2015 Appro- priation			
15	Electrical Equipment Replacement, EWRP	06-842-2E	\$ 1,600	\$ 1,280	425	\$ -	Jan-15
16	Stickney Effluent Reuse Line, SSA	14-107-2J	600	600	210	-	Feb-15
17	Paint and Carpet Replacement, MOB	J15090-048	435	435	55	-	Feb-15
18	Glenbrook Sewer Rehabilitation, NSA	14-061-2S	1,800	432	370	-	Feb-15
19	Return Activated Sludge Valves Replacement in South Aeration, EWRP	12-716-21	40	40	122	-	Feb-15
20	Restoration of Process Control Building, OWRP	15-711-21	1,750	1,131	367	-	Mar-15
21	Devon Instream Aeration Station Air Main Rehabilitation, OWRP	15-721-21	200	200	184	-	Mar-15
22	Rehabilitation of Main Sewage Pump Rotating Assembly, RAPS	15-906-21	245	245	274	-	Apr-15
23	F&D Replacement Parts for Sludge Heat Exchangers, SWRP	15-910-21	225	225	365	-	Apr-15
24	Recondition Various Circuit Breakers, SSA	15-914-21	200	200	212	-	Apr-15
25	Fence Line Extension and Repair, SSA	14-918-21	200	200	205	-	Apr-15
26	Guaranteed Energy Performance Contracts, District-wide	15-RFP-XX	812	812	244	-	May-15
27	Touhy Avenue Reservoir Rehabilitation, KWRP	11-793-21	160	160	92	-	May-15
28	FD&I New Boilers at 125th St. Pumping Station, CSA	14-811-21	455	455	121	-	Jun-15
29	FD&I Ammonia Probes in Aeration Batteries, SWRP	15-912-21	450	450	91	-	Jul-15
30	Parking Lot Replacement, EWRP	14-714-21	1,100	330	367	-	Aug-15
31	Rehabilitation of Bridges, NSA	14-824-2D	1,000	383	370	-	Oct-15
Total 2015 Awards			\$14,454	\$10,460		\$ -	
TOTAL 2015 PROJECTS			\$37,209	\$21,353		\$ -	

**Note: All cost figures are in thousands of dollars.**

## SUMMARY OF NET ASSETS APPROPRIABLE

at January 1, 2015

(In Millions)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
<b>CURRENT ASSETS</b>								
Cash & Investments	\$ 132.4	\$ 108.1	\$ 16.1	\$ 24.6	\$ -	\$ 94.6	\$ 27.7	\$ 403.5
Restricted Cash	-	-	-	-	-	-	-	-
Deposit with Escrow Agent	-	-	-	-	-	-	-	-
Taxes Receivable	222.3	-	16.9	20.3	48.8	212.0	2.9	523.2
Replacement Tax	29.0	-	-	-	12.9	-	-	41.9
Grants	-	-	-	-	-	-	-	-
State Revolving Fund								
Loans Receivable	-	132.7	-	-	-	-	-	132.7
Due from Other Funds	0.2	-	-	-	-	-	-	0.2
<b>Total</b>	<b>\$ 383.9</b>	<b>\$ 240.8</b>	<b>\$ 33.0</b>	<b>\$ 44.9</b>	<b>\$ 61.7</b>	<b>\$ 306.6</b>	<b>\$ 30.6</b>	<b>\$ 1,101.5</b>

### CURRENT LIABILITIES, DESIGNATIONS AND RESTRICTIONS

Unpaid Bills and								
Contingent Liabilities	\$ 48.6	\$ 615.7	\$ 2.7	\$ 1.5	\$ -	\$ -	\$ 0.3	\$ 668.8
Due to Working Cash Funds	190.0	-	16.0	20.0	-	-	-	226.0
Liabilities for Restricted Assets	-	-	-	-	-	-	-	-
Principal and Interest	-	-	-	-	-	91.6	-	91.6
<b>Total</b>	<b>\$ 238.6</b>	<b>\$ 615.7</b>	<b>\$ 18.7</b>	<b>\$ 21.5</b>	<b>\$ -</b>	<b>\$ 91.6</b>	<b>\$ 0.3</b>	<b>\$ 986.4</b>
<b>*Net Assets Appropriable</b>	<b>\$ 145.3</b>	<b>\$ (374.9)</b>	<b>\$ 14.3</b>	<b>\$ 23.4</b>	<b>\$ 61.7</b>	<b>\$ 215.0</b>	<b>\$ 30.3</b>	<b>\$ 115.1</b>
Budget Reserve	\$ (98.7)	-	-	-	-	-	-	\$ (98.7)
<b>Net Assets Appropriated</b>	<b>\$ 46.6</b>	<b>\$ (374.9)</b>	<b>\$ 14.3</b>	<b>\$ 23.4</b>	<b>\$ 61.7</b>	<b>\$ 215.0</b>	<b>\$ 30.3</b>	<b>\$ 16.4</b>
<b>Equity Transfer</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Net Assets Appropriable = Current Assets - Current Liabilities

Note: Amounts are rounded.

**ALL FUNDS**  
**SUMMARY OF REVENUE, EXPENDITURES, AND NET ASSETS APPROPRIABLE <sup>(b)</sup>**  
**2015 BUDGETED, 2014 ESTIMATED, AND 2013 ACTUAL**  
(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT <sup>(d)</sup>	BOND REDEMPTION & INTEREST <sup>(d)</sup>	RESERVE CLAIM <sup>(d)</sup>	TOTAL
<b>2015 BUDGETED</b>								
Net Assets Appropriable	\$ 145,397.0	\$ (374,941.2)	\$ 14,265.7	\$ 23,420.3	\$ 61,654.0	\$ 215,001.2	\$ 30,300.0	\$ 115,097.0
Net Assets Appropriated	\$ 46,745.6	\$ (374,941.2)	\$ 14,265.7	\$ 23,420.3	\$ 61,654.0	\$ 215,001.2	\$ 30,300.0	\$ 16,445.6
Revenue	310,345.0	886,573.7	23,645.0	23,100.0	-	1,500.0	400.0	1,245,563.7
Appropriation	\$ 357,090.6	\$ 511,632.5	\$ 37,910.7	\$ 46,520.3	\$ 61,654.0	\$ 216,501.2	\$ 30,700.0	\$ 1,262,009.3
<b>2014 ESTIMATED</b>								
Beginning Net Assets Appropriable as adjusted <sup>(c)</sup>	\$ 163,334.0	\$ (246,076.6)	\$ 22,608.6	\$ 28,692.1	\$ 62,984.0	\$ 182,838.7	\$ 71,596.0	\$ 285,976.8
Revenue <sup>(a)</sup>	315,917.2	74,700.0	17,445.0	20,498.3	12,000.0	12,067.0	500.0	453,127.5
Adjustment for 2014 receipts	3,783.0	-	(360.7)	-	-	-	-	3,422.3
Expenditures	(337,637.2)	(211,564.6)	(25,427.2)	(25,770.1)	(74,984.0)	(194,905.7)	(44,710.6)	(914,999.4)
Ending Net Assets Appropriable	\$ 145,397.0	\$ (382,941.2)	\$ 14,265.7	\$ 23,420.3	\$ -	\$ -	\$ 27,385.4	\$ (172,472.8)
<b>2013 ACTUAL</b>								
Beginning Net Assets Appropriable as adjusted <sup>(c)</sup>	\$ 192,454.5	\$ (133,464.3)	\$ 23,057.5	\$ 39,769.6	\$ 37,523.0	\$ 180,655.9	\$ 69,655.6	\$ 409,651.8
Revenue	327,717.2	46,946.5	12,857.8	19,989.1	30,000.0	12,328.4	729.9	450,568.9
Expenditures	(356,837.7)	(159,558.8)	(13,306.7)	(31,066.6)	(67,523.0)	(192,984.3)	(4,975.6)	(826,252.7)
Ending Net Assets Appropriable	\$ 163,334.0	\$ (246,076.6)	\$ 22,608.6	\$ 28,692.1	\$ -	\$ -	\$ 65,409.9	\$ 33,968.0
Adjusted NAA 1/1/2014	\$ 163,334.0		\$ 22,608.6	\$ 28,692.1				
Adjustment <sup>(a)</sup>	\$ -		\$ -	\$ -				

(a) Adjustment to NAA required due to current 2014 estimate on collection of property tax levies and PPRT. See the Balance Sheets and Appropriable Revenue statements 1/1/2014 for the Corporate (pages 83-84), Construction (pages 90-91), and Stormwater Management (pages 94-95) Funds. The adjustment is reflected in the 2014 revenues.

(b) This statement is a summary presentation of pages 72-74, separating current revenue and NAA from the revenue category.

(c) Ending NAA for one year are revised for accounting adjustments, equity transfers, and changes in the amount of designations to establish beginning net assets for the next year.

(d) Revenue for the Retirement, Reserve Claim, and Bond Redemption & Interest Funds does not include the current year tax levies, which are reflected in the next year's NAA.

**SUMMARY OF ESTIMATED ASSETS APPROPRIABLE FOR THE CORPORATE,  
CAPITAL IMPROVEMENTS BOND, RETIREMENT, CONSTRUCTION,  
STORMWATER MANAGEMENT, BOND REDEMPTION & INTEREST,  
AND RESERVE CLAIM FUNDS  
FOR THE YEAR 2015**

DESCRIPTION	FUND							TOTAL
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	
2015 Revenue	\$ 310,345,000	\$ 886,573,700	\$ 23,645,000	\$ 23,100,000	\$ -	\$ 1,500,000	\$ 400,000	\$ 1,245,563,700
Resources Available at 01/01/15	383,984,072	240,779,441	32,974,200	44,912,000	61,654,000	306,603,452	30,568,419	1,101,475,584
Total Resources	\$ 694,329,072	\$ 1,127,353,141	\$ 56,619,200	\$ 68,012,000	\$ 61,654,000	\$ 308,103,452	\$ 30,968,419	\$ 2,347,039,284
Liabilities:								
Liabilities and Designations at 01/01/15	238,587,072	615,720,641	18,708,500	21,491,700	-	91,602,271 *	268,419	986,378,603
Equity Transfer	-	-	-	-	-	-	-	-
Budget Reserve	98,651,400	-	-	-	-	-	-	98,651,400
<b>ASSETS</b>								
<b>APPROPRIABLE</b>	<u>\$ 357,090,600</u>	<u>\$ 511,632,500</u>	<u>\$ 37,910,700</u>	<u>\$ 46,520,300</u>	<u>\$ 61,654,000</u>	<u>\$ 216,501,181</u>	<u>\$ 30,700,000</u>	<u>\$ 1,262,009,281</u>

\* Future Years' Principal and Interest

# **APPROPRIATION FOR LIABILITIES - BY FUND** **JANUARY 1, 2015 AND 2014**

<b>CORPORATE FUND</b>	<b>2015</b>	<b>2014</b>
Unpaid Bills:		
Accrued Salaries & Wages	\$ 7,900,000	\$ 7,307,096
Personal Services - Other	-	1,016,738
Payroll Withholding & Miscellaneous	5,200,000	3,614,400
Contractual Services	35,487,072	23,326,042
Capital Projects	-	-
Materials & Supplies	-	1,136,480
Machinery & Equipment	-	331,457
Due to Corporate Working Cash Fund	190,000,000	190,000,000
Designated for Future Claims Liabilities	-	-
<b>Total Liabilities of Corporate Fund</b>	<b>\$ 238,587,072</b>	<b>\$ 226,732,213</b>
<b>CONSTRUCTION FUND</b>		
Unpaid Bills:		
Contracts Payable	\$ 1,964,500	\$ 2,846,782
Personal Services	487,900	449,700
Contractual Services	253,300	92,000
Materials & Supplies	2,800	500
Machinery & Equipment	-	-
Due to Construction Working Cash Fund	16,000,000	7,000,000
Designated for Future Claims Liabilities	-	-
<b>Total Liabilities of Construction Fund</b>	<b>\$ 18,708,500</b>	<b>\$ 10,388,982</b>
<b>CAPITAL IMPROVEMENTS BOND FUND</b>		
Unpaid Bills:		
Personal Services - Other	\$ 37,375,412	\$ -
Contractual Services	62,012,362	69,010,716
Contracts Payable	516,332,867	343,589,448
<b>Total Liabilities of Capital Improvements Bond Fund</b>	<b>\$ 615,720,641</b>	<b>\$ 412,600,164</b>
<b>RESERVE CLAIM FUND</b>		
Accounts Payable & Other Liabilities	\$ 268,419	\$ 7,865,695
<b>BOND REDEMPTION &amp; INTEREST FUND</b>		
Future Payment of Principal & Interest	\$ 91,602,271	\$ 111,127,658
<b>STORMWATER MANAGEMENT FUND</b>		
Contracts Payable	\$ 1,491,700	\$ 3,837,485
Due to Stormwater Working Cash Fund	19,000,000	19,000,000
<b>Total Liabilities of Stormwater Management Fund</b>	<b>\$ 20,491,700</b>	<b>\$ 22,837,485</b>
<b>TOTAL LIABILITIES JANUARY 1, 2015 AND 2014</b>	<b>\$ 985,378,603</b>	<b>\$ 791,552,197</b>

**CORPORATE FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2015 AND 2014**

		<b>ASSETS</b>			
		<b>2015</b>		<b>2014</b>	
		<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>
<b>CURRENT ASSETS</b>					
Cash & Investments	\$	132,427,342	\$ 132,427,342	\$ 134,174,197	\$ 134,174,197
Taxes Receivable		221,950,000	222,348,630	216,256,500	219,107,786
Replacement Tax		29,008,100	29,008,100	28,830,000	28,830,000
Due from Other Funds		200,000	200,000	400,000	400,000
<b>Total Current Assets</b>	<b>\$</b>	<b>383,585,442</b>	<b>\$ 383,984,072</b>	<b>\$ 379,660,697</b>	<b>\$ 382,511,983</b>
<b>LIABILITIES &amp; FUND EQUITY</b>					
<b>CURRENT LIABILITIES</b>					
Unpaid Bills:					
Accrued Salaries & Wages	\$	7,900,000	\$ 7,900,000	\$ 7,307,096	\$ 7,307,096
Personal Services - Other		-	-	1,016,738	1,016,738
Payroll Withholding & Miscellaneous		5,200,000	5,200,000	3,614,400	3,614,400
Contractual Services		35,487,072	35,487,072	23,326,042	23,326,042
Materials & Supplies		-	-	1,136,480	1,136,480
Machinery & Equipment		-	-	331,457	331,457
Due to Corporate Working Cash Fund		190,000,000	190,000,000	190,000,000	190,000,000
<b>Total Current Liabilities</b>	<b>\$</b>	<b>238,587,072</b>	<b>\$ 238,587,072</b>	<b>\$ 226,732,213</b>	<b>\$ 226,732,213</b>
<b>Total Liabilities &amp; Designations</b>			<b>\$ 238,587,072</b>		<b>\$ 226,732,213</b>
<b>ASSETS APPROPRIABLE FOR 2015 AND 2014</b>					
Net Assets Appropriable	\$	145,397,000		\$ 155,779,770	
Budget Reserve	\$	(98,651,400)		\$ (58,555,070)	
Net Assets Appropriated		46,745,600		97,224,700	
Equity Transfer		-		-	
Estimated Revenue		310,345,000		298,120,000	
<b>Total Assets Appropriable</b>	<b>\$</b>	<b>357,090,600</b>		<b>\$ 395,344,700</b>	
<b>FUND EQUITY</b>					
Undesignated	\$	144,998,370		\$ 152,928,484	
<b>Total Fund Equity</b>	<b>\$</b>	<b>144,998,370</b>		<b>\$ 152,928,484</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$</b>	<b>383,585,442</b>		<b>\$ 379,660,697</b>	



**CORPORATE FUND**  
**APPROPRIABLE REVENUE**  
**2015 - 2012**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2015 BUDGET	2014 ADJUSTED	2014 BUDGET	2013	2012
Revenue from Property Taxes					
Gross Tax Levy	\$ 227,196,000	\$ 230,000,000	\$ 230,000,000	\$ 224,100,000	\$ 237,192,700
Less Allowance for Uncollectible Taxes	(7,951,860)	(8,050,000)	(8,050,000)	(7,843,500)	(8,301,745)
Net Property Taxes	\$ 219,244,140	\$ 221,950,000	\$ 221,950,000	\$ 216,256,500	\$ 228,890,955
Revenue from Personal Property					
Replacement Tax	\$ 20,101,600	\$ 18,608,149	\$ 18,608,149	\$ 23,831,500	\$ 26,214,900
Net Tax Sources	\$ 239,345,740	\$ 240,558,149	\$ 240,558,149	\$ 240,088,000	\$ 255,105,855
Adjustment to match working cash borrowings	(4,445,740)	(4,358,149)	(4,358,149)	(4,588,000)	(4,905,855)
Working Cash Financing at 95% of Gross Tax Sources	\$ 234,900,000	\$ 236,200,000	\$ 236,200,000	\$ 235,500,000	\$ 250,200,000
Investment Income	\$ 1,300,000	\$ 2,100,000	\$ 2,300,000	\$ 3,021,483	\$ 2,538,042
Land Rentals	15,500,000	15,213,900	14,000,000	14,929,731	12,831,480
Sewer Permit Fees	750,000	919,900	700,000	699,543	633,620
Sewer Service Agreement Revenue	1,350,000	1,167,309	800,000	1,334,798	1,161,348
User Charge	51,000,000	49,362,698	40,000,000	53,501,653	77,637,606
Lockport Electricity Generation	1,000,000	1,100,000	1,000,000	939,288	2,317,218
Miscellaneous (details below)	4,545,000	9,853,389	3,120,000	10,024,120	9,077,045
Subtotal	\$ 75,445,000	\$ 79,717,196	\$ 61,920,000	\$ 84,450,616	\$ 106,196,359
Adjustment to Net Assets Available for Projected Receipts	-	3,782,954	-	7,766,617	1,706,504
Equity Transfer	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$ 310,345,000</b>	<b>\$ 319,700,150</b>	<b>\$ 298,120,000</b>	<b>\$ 327,717,233</b>	<b>\$ 358,102,863</b>
<b>Components of Miscellaneous</b>					
TIF Surplus Distribution	\$ 2,000,000	\$ 4,705,008	\$ 2,225,000	\$ 3,088,417	\$ 6,105,875
TIF Differential Fee	225,000	225,000	225,000	225,000	225,000
Land Sales	1,250,000	2,680,881	-	2,575,088	-
Fines	-	-	-	-	24,292
Claims & Damage Settlements	-	25,000	-	1,024,181	84,035
Agricultural Products	2,000	2,000	2,000	23,203	-
Water Sales	-	14,000	-	8,139	11,229
Scrap Sales	50,000	57,000	50,000	148,999	92,259
Sales of Automobiles	15,000	41,000	15,000	17,606	10,550
Interest on Taxes - Cook County Treasurer	3,000	3,500	3,000	4,829	12,748
Other	1,000,000	2,100,000	600,000	2,908,658	2,511,057
<b>Total</b>	<b>\$ 4,545,000</b>	<b>\$ 9,853,389</b>	<b>\$ 3,120,000</b>	<b>\$ 10,024,120</b>	<b>\$ 9,077,045</b>

**CAPITAL IMPROVEMENTS BOND FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2015 AND 2014**

	<b>ASSETS</b>		<b>2014</b>	
	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 108,073,288	\$ 108,073,288	\$ 359,086,988	\$ 359,086,988
Grants Receivable	-	-	-	-
State Revolving Fund Loans Receivable	132,706,153	132,706,153	152,706,153	152,706,153
<b>Total Current Assets</b>	<b>\$ 240,779,441</b>	<b>\$ 240,779,441</b>	<b>\$ 511,793,141</b>	<b>\$ 511,793,141</b>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Unpaid Bills:				
Accrued Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Personal Services - Other	37,375,412	37,375,412	-	-
Contractual Services	62,012,362	62,012,362	69,010,716	69,010,716
Contracts Payable	516,332,867	516,332,867	343,589,448	343,589,448
<b>Total Current Liabilities</b>	<b>\$ 615,720,641</b>	<b>\$ 615,720,641</b>	<b>\$ 412,600,164</b>	<b>\$ 412,600,164</b>
Designated for Future Claims Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 615,720,641</b>	<b>\$ 615,720,641</b>	<b>\$ 412,600,164</b>	<b>\$ 412,600,164</b>
<b>ASSETS APPROPRIABLE</b>				
Net Assets Appropriable	\$ (374,941,200)		\$ 99,192,977	
Net Assets Appropriated	(374,941,200)		99,192,977	
Equity Transfer to Retirement Fund	-		-	
Estimated Revenue	886,573,700		287,015,323	
<b>Total Assets Appropriable</b>	<b>\$ 511,632,500</b>		<b>\$ 386,208,300</b>	
<b>FUND EQUITY</b>	<b>\$ (374,941,200)</b>		<b>\$ 99,192,977</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 240,779,441</b>		<b>\$ 511,793,141</b>	

**CAPITAL IMPROVEMENTS BOND FUND**  
**APPROPRIABLE REVENUES**  
**2015 - 2012**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2015 BUDGET	2014 ADJUSTED	2014 BUDGET	2013	2012
Revenue from Money & Property					
Bond Sales (Present & Future)	\$ 793,106,700	\$ -	\$ 210,865,323	\$ -	\$ -
Investment Income & Miscellaneous	2,500,000	2,700,000	4,150,000	4,375,410	4,976,267
<b>Subtotal</b>	<b>\$ 795,606,700</b>	<b>\$ 2,700,000</b>	<b>\$ 215,015,323</b>	<b>\$ 4,375,410</b>	<b>\$ 4,976,267</b>
Revenue from Miscellaneous Sources					
Federal & State Grants	\$ 10,967,000	\$ -	\$ -	\$ -	\$ -
State Revolving Fund Loans	80,000,000	80,000,000	80,000,000	41,546,026	41,291,800
Miscellaneous	-	-	-	1,025,143	3,141,962
<b>Subtotal</b>	<b>\$ 90,967,000</b>	<b>\$ 80,000,000</b>	<b>\$ 80,000,000</b>	<b>\$ 42,571,169</b>	<b>\$ 44,433,762</b>
<b>Total Revenue</b>	<b>\$ 886,573,700</b>	<b>\$ 82,700,000</b>	<b>\$ 295,015,323</b>	<b>\$ 46,946,579</b>	<b>\$ 49,410,029</b>
Other Financing Sources (Uses)					
Equity Transfer To Retirement Fund	\$ -	\$ (8,000,000)	\$ (8,000,000)	\$ -	\$ -
<b>GRAND TOTAL</b>	<b>\$ 886,573,700</b>	<b>\$ 74,700,000</b>	<b>\$ 287,015,323</b>	<b>\$ 46,946,579</b>	<b>\$ 49,410,029</b>

**CONSTRUCTION FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2015 AND 2014**

<b>ASSETS</b>				
	<b>2015</b>		<b>2014</b>	
	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 16,077,980	\$ 16,077,980	\$ 24,650,143	\$ 24,650,143
Taxes Receivable	16,791,000	16,896,220	10,691,525	11,102,139
Replacement Tax	-	-	-	-
<b>Total Current Assets</b>	<b>\$ 32,868,980</b>	<b>\$ 32,974,200</b>	<b>\$ 35,341,668</b>	<b>\$ 35,752,282</b>

<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Unpaid Bills:				
Accrued Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Contracts Payable	1,964,500	1,964,500	2,846,782	2,846,782
Personal Services - Other	487,900	487,900	449,700	449,700
Contractual Services	253,300	253,300	92,000	92,000
Materials & Supplies	2,800	2,800	500	500
Machinery & Equipment	-	-	-	-
Due to:				
Construction Working Cash Fund	16,000,000	16,000,000	7,000,000	7,000,000
<b>Total Current Liabilities</b>	<b>\$ 18,708,500</b>	<b>\$ 18,708,500</b>	<b>\$ 10,388,982</b>	<b>\$ 10,388,982</b>
Designated for Future Claims Liabilities		\$ -		\$ -
<b>Total Current Liabilities and Designations</b>		<b>\$ 18,708,500</b>		<b>\$ 10,388,982</b>

<b>ASSETS APPROPRIABLE FOR 2015 AND 2014</b>				
Net Assets Appropriable	\$	14,265,700	\$	25,363,300
Net Assets Appropriated	\$	14,265,700	\$	25,363,300
Estimated Revenue		23,645,000		27,942,700
<b>Total Assets Appropriable</b>	<b>\$</b>	<b>37,910,700</b>	<b>\$</b>	<b>53,306,000</b>

<b>FUND EQUITY</b>				
Designated for Future Claim Liabilities	\$	-	\$	-
Undesignated		14,160,480		24,952,686
<b>Total Fund Equity</b>	<b>\$</b>	<b>14,160,480</b>	<b>\$</b>	<b>24,952,686</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$</b>	<b>32,868,980</b>	<b>\$</b>	<b>35,341,668</b>

**STORMWATER MANAGEMENT FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2015 AND 2014**

	<b>ASSETS</b>			
	<b>2015</b>		<b>2014</b>	
	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 24,621,816	\$ 24,621,816	\$ 33,413,475	\$ 33,413,475
Taxes Receivable	20,265,000	20,290,184	19,300,000	19,566,910
<b>Total Current Assets</b>	<b>\$ 44,886,816</b>	<b>\$ 44,912,000</b>	<b>\$ 52,713,475</b>	<b>\$ 52,980,385</b>

<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Unpaid Bills:				
Accrued Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Contracts Payable	1,491,700	1,491,700	3,837,485	3,837,485
Personal Services	-	-	-	-
Contractual Services	-	-	-	-
Materials & Supplies	-	-	-	-
Machinery & Equipment	-	-	-	-
Due to:				
Stormwater Working Cash Fund	20,000,000	20,000,000	19,000,000	19,000,000
<b>Total Current Liabilities</b>	<b>\$ 21,491,700</b>	<b>\$ 21,491,700</b>	<b>\$ 22,837,485</b>	<b>\$ 22,837,485</b>
Designated for Future Claims Liabilities		\$ -		\$ -
<b>Total Current Liabilities and Designations</b>		<b>\$ 21,491,700</b>		<b>\$ 22,837,485</b>

<b>ASSETS APPROPRIABLE FOR 2015 AND 2014</b>				
Net Assets Appropriable		\$ 23,420,300		\$ 30,142,900
Net Assets Appropriated		\$ 23,420,300		\$ 30,142,900
Estimated Revenue		23,100,000		20,764,500
<b>Total Assets Appropriable</b>		<b>\$ 46,520,300</b>		<b>\$ 50,907,400</b>

<b>FUND EQUITY</b>	\$ 23,395,116	\$ 29,875,990
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 44,886,816</b>	<b>\$ 52,713,475</b>

**BOND REDEMPTION & INTEREST FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2015 AND 2014**

**ASSETS**

	<b><u>2015</u></b>		<b><u>2014</u></b>	
	<b><u>AMOUNT</u></b>	<b><u>AVAILABLE FOR APPROPRIATION</u></b>	<b><u>AMOUNT</u></b>	<b><u>AVAILABLE FOR APPROPRIATION</u></b>
<b><u>CURRENT ASSETS</u></b>				
Cash & Investments	\$ 94,603,913	\$ 94,603,913	\$ 98,656,568	\$ 98,656,568
Restricted Cash	-	-	-	-
Deposits with Escrow Agent	-	-	-	-
Taxes Receivable	210,678,180	211,999,539	195,210,173	198,034,804
<b>Total Current Assets</b>	<b>\$ 305,282,093</b>	<b>\$ 306,603,452</b>	<b>\$ 293,866,741</b>	<b>\$ 296,691,372</b>

**LIABILITIES & FUND EQUITY**

**CURRENT LIABILITIES**

Bonds Payable	\$ 110,326,681	\$ 87,016,839
Interest Payable	106,174,500	107,888,875
Program Expense Payable	-	-
Equity Transfer	-	-
<b>Total Current Liabilities</b>	<b>\$ 216,501,181</b>	<b>\$ 194,905,714</b>

**ASSETS APPROPRIABLE FOR 2015 AND 2014**

Net Assets Appropriable	\$ 306,603,452	\$ 296,691,372
Equity Transfer to Retirement Fund	-	(3,000,000)
Estimated Revenue	1,500,000	12,342,000
Total Assets Available	\$ 308,103,452	\$ 306,033,372
Liabilities Payable from Restricted Assets	-	-
Less: Assets Available for Future Years (Principal & Interest Payments)	(91,602,271)	(111,127,658)
<b>Total Assets Appropriable</b>	<b>\$ 216,501,181</b>	<b>\$ 194,905,714</b>

**FUND EQUITY**

Undesignated	\$ 88,780,912	\$ 98,961,027
<b>TOTAL FUND EQUITY</b>	<b>\$ 88,780,912</b>	<b>\$ 98,961,027</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 305,282,093</b>	<b>\$ 293,866,741</b>

**BOND REDEMPTION & INTEREST FUND**  
**APPROPRIABLE REVENUE**  
**2015 - 2012**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2015 BUDGET	2014 ADJUSTED	2014 BUDGET	2013	2012
Revenue from Taxes					
Real Estate					
Current	\$ 212,861,373	\$ 197,233,077	\$ 197,233,077	\$ 196,434,252	\$ 163,834,798
Prior	(861,834)	801,727	801,727	(4,176,660)	1,953,143
<b>Total</b>	<b>\$ 211,999,539</b>	<b>\$ 198,034,804</b>	<b>\$ 198,034,804</b>	<b>\$ 192,257,592</b>	<b>\$ 165,787,941</b>
Revenue from Money & Property					
Investment Income	\$ 1,500,000	\$ 1,100,000	\$ 1,375,000	\$ 1,361,400	\$ 788,553
Build America Bond (BAB) Subsidy	-	10,967,000	10,967,000	10,967,000	12,012,000
Other	-	-	-	-	8,656
Revenue from Miscellaneous Sources					
Cash Available	94,603,913	98,931,536	98,656,568	104,200,614	113,837,494
Other	-	-	-	-	-
Other Financing Sources (Uses)					
Refunding (Net)	-	-	-	-	-
Transfer - in	-	-	-	-	28,000,000
Bond Premium	-	-	-	-	-
Sale of Capital Improvement Bonds	-	-	-	-	-
Bond Redemption	-	-	-	-	-
Refunding Transaction Costs	-	-	-	-	-
Gain on Swap	-	-	-	-	-
Equity Transfer To Corporate Fund	-	-	-	-	-
Equity Transfer To Retirement Fund	-	(3,000,000)	(3,000,000)	-	(30,000,000)
Equity Transfer From CIB Fund	-	-	-	-	-
Less: Amount to Be Expended After Budget Year	(91,602,271)	(111,127,658)	(111,127,658)	(115,802,216)	(104,571,414)
<b>GRAND TOTAL</b>	<b>\$ 216,501,181</b>	<b>\$ 194,905,682</b>	<b>\$ 194,905,714</b>	<b>\$ 192,984,390</b>	<b>\$ 185,863,230</b>

**RESERVE CLAIM FUND  
ESTIMATED BALANCE SHEET  
JANUARY 1, 2015 AND 2014**

<b>ASSETS</b>				
	<b>2015</b>		<b>2014</b>	
	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 27,653,831	\$ 27,653,831	\$ 64,544,263	\$ 64,544,263
Taxes Receivable	2,895,000	2,914,588	6,272,500	6,421,432
Replacement Tax	-	-	-	-
<b>Total Current Assets</b>	<b>\$ 30,548,831</b>	<b>\$ 30,568,419</b>	<b>\$ 70,816,763</b>	<b>\$ 70,965,695</b>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>ACCOUNTS PAYABLE &amp; OTHER LIABILITIES</b>	<b>\$ 268,419</b>	<b>\$ 268,419</b>	<b>\$ 7,865,695</b>	<b>\$ 7,865,695</b>
<b>ASSETS APPROPRIABLE FOR 2015 AND 2014</b>				
Net Assets Appropriable		\$ 30,300,000		\$ 63,100,000
Equity Transfer from Capital Improvements Bond Fund		-		-
Estimated Revenue		400,000		900,000
<b>Total Assets Appropriable</b>		<b>\$ 30,700,000</b>		<b>\$ 64,000,000</b>
<b>FUND EQUITY</b>	<b>\$ 30,280,412</b>		<b>\$ 62,951,068</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 30,548,831</b>		<b>\$ 70,816,763</b>	

**RESERVE CLAIM FUND  
APPROPRIABLE REVENUE  
2015 - 2012**

<b>REVENUE DESCRIPTION</b>	<b>ESTIMATED</b>			<b>ACTUAL</b>	
	<b>2015 BUDGET</b>	<b>2014 ADJUSTED</b>	<b>2014 BUDGET</b>	<b>2013</b>	<b>2012</b>
Revenue from Taxes					
Real Estate - Current	\$ 2,925,000	\$ 6,102,193	\$ 6,337,500	\$ 6,444,338	\$ 3,283,543
Real Estate - Prior	(10,412)	83,932	83,932	(34,327)	(69,253)
Replacement Tax	-	-	-	-	3,029,233
<b>SUBTOTAL</b>	<b>\$ 2,914,588</b>	<b>\$ 6,186,125</b>	<b>\$ 6,421,432</b>	<b>\$ 6,410,011</b>	<b>\$ 6,243,523</b>
Equity Transfer from Capital Improvements					
Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income & Miscellaneous	400,000	500,000	900,000	729,915	849,709
<b>GRAND TOTAL</b>	<b>\$ 3,314,588</b>	<b>\$ 6,686,125</b>	<b>\$ 7,321,432</b>	<b>\$ 7,139,926</b>	<b>\$ 7,093,232</b>



# BOND REDEMPTION & INTEREST FUND

## Appropriation for Payment of Outstanding Bonds During the Year 2015

BOND ISSUE	RATES OF INTEREST	JANUARY 1, 2015		JULY 1, 2015		TOTAL PAYABLE
		INTEREST PAYABLE	PRINCIPAL PAYABLE	INTEREST PAYABLE	PRINCIPAL PAYABLE	
Capital Improvements Bonds - Series:						
July 2006 Limited Tax	5.0	\$ 2,489,000	(1) \$ -	\$ 2,489,000	(2) \$ 11,995,000	(2) \$ 16,973,000
August 2009 Limited Tax	5.72	17,160,000	(1) -	17,160,000	(2) -	(2) 34,320,000
July 2011 Limited Tax Series A	0.891 to 2.229	95,496	(1) -	95,496	(2) 4,175,000	(2) 4,365,992
July 2011 Limited Tax Series B	5.0	6,703,922	(1) -	6,703,922	(2) -	(2) 13,407,844
July 2011 Unlimited Tax Series C	3.0 to 5.0	1,869,116	(1) -	1,869,116	(2) 16,900,000	(2) 20,638,232
Dec. 2014 Unlimited Tax Series A	-	-	-	-	4,777,800	- 4,777,800 (3)
Dec. 2014 Alt Rev Tax Unltd Series B	-	-	-	-	3,190,100	- 3,190,100 (3)
Dec. 2014 Limited Tax Series C	-	-	-	-	3,385,500	- 3,385,500 (3)
State Revolving Fund Bonds - Series:						
92Q SRF L 170874	2.50	10,141	811,294	-	-	821,435
94R SRF L 170820	2.50	61,043	788,831	51,182	798,692	1,699,748
92S SRF L 170875	2.50	16,825	443,097	11,286	448,635	919,843
92T SRF L 170876	2.50	36,985	577,136	29,770	584,351	1,228,242
92U SRF L 170877	2.50	49,639	641,466	41,621	649,485	1,382,211
94V SRF L 171150	2.50	102,038	976,566	89,830	988,773	2,157,207
97AA SRF L 170822	2.506	191,063	1,440,827	173,010	1,458,881	3,263,781
97BB SRF L 171151	2.535	45,956	281,654	42,386	285,224	655,220
97CC SRF L 172031	2.535	205,012	985,838	192,516	998,334	2,381,700
97DD SRF L 171152	2.905	118,772	400,753	112,951	406,573	1,039,049
01A SRF L 172126	2.57	408,922	1,489,414	389,783	1,508,553	3,796,672
01B SRF L 172127	2.50	442,612	1,484,962	424,050	1,503,525	3,855,149
01C SRF L 172128	2.50	421,784	1,275,361	405,842	1,291,303	3,394,290
04A SRF L 172485	2.50	186,245	488,517	180,138	494,623	1,349,523
04B SRF L 172488	2.50	254,552	667,684	246,206	676,030	1,844,472
04C SRF L 172493	2.50	23,046	63,279	22,255	64,070	172,650
04D SRF L 172494	2.50	22,101	60,683	21,342	61,442	165,568
04E SRF L 172495	2.50	73,701	184,940	71,389	187,252	517,282
04F SRF L 172496	0.00	-	99,368	-	99,367	198,735
04G SRF L 172611	2.50	35,903	98,582	34,671	99,814	268,970
04H SRF L 172849	2.50	535,039	1,233,683	519,618	1,249,104	3,537,444
07A SRF L 172625	2.50	442,742	942,487	430,961	954,268	2,770,458
07B SRF L 172850	2.50	303,459	621,677	295,689	629,448	1,850,273
07C SRF L 172770	0.00	-	1,666,667	-	1,666,667	3,333,334
07D SRF L 172763	2.50	100,985	214,971	98,297	217,658	631,911
09A SRF L173074	1.25	269,129	1,070,325	262,440	1,077,014	2,678,908
09B SRF L 173064	0.00	-	191,445	-	191,445	382,890
09C SRF L 173063	0.00	-	55,979	-	55,979	111,958
09D SRF L174588	2.30	324,530	597,935	317,668	604,796	1,844,929
09E SRF L 173005	1.25	217,052	922,446	211,286	928,212	2,278,996
09F SRF L 174557	1.25	365,798	1,456,347	356,696	1,465,449	3,644,290
09G SRF L173075	1.25	177,173	683,359	172,902	687,631	1,721,065
09H SRF L 173800	0.00	-	17,042	-	17,041	34,083
09I SRF L 174675	1.25	58,650	256,931	57,044	258,537	631,162
12A SRF L 174710	2.295	130,846	79,554	74,656	135,745	420,801
12B SRF L 174712	2.295	68,256	102,595	60,185	110,665	341,701
Refunding Bonds - Series:						
May 2006 Unlimited	5.035	8,665,000	(1) -	8,665,000	(2) -	(2) 17,330,000
May 2006 Limited	5.035	1,269,750	(1) -	1,269,750	(2) -	(2) 2,539,500
March 2007 Unlimited Series A	4.0 to 5.0	4,201,375	(1) -	4,201,375	(2) 19,675,000	(2) 28,077,750
March 2007 Unlimited Series B	4.0 to 5.0	2,410,932	(1) -	2,410,931	(2) -	(2) 4,821,863
March 2007 Limited Series C	4.0 to 5.0	2,673,825	(1) -	2,673,825	(2) -	(2) 5,347,650
TOTAL		\$ 53,238,415	\$ 23,373,695	\$ 52,936,085	\$ 86,952,986	\$ 216,501,181

(1) Interest Payable June 1, 2015.

(2) Interest and Principal Payable December 1, 2015.

(3) December Bond Sale Estimated

# BOND REDEMPTION AND INTEREST FUND

## 2015 Tax Levy for Payment of Outstanding Bonds

BOND ISSUE	ISSUE DATED	INTEREST PAYMENT DATES	INTEREST	PRINCIPAL	RESERVE FOR UNCOLLECTED TAX (A)	GROSS LEVY
<b>Capital Improvement Bonds - Series:</b>						
July 2006 Limited Tax	07-01-06	6/1/15- 12/1/15	\$ 4,378,250	\$ 11,515,000	\$ 576,439	\$ 16,469,689
August 2009 Limited Tax	08-26-09	6/1/15- 12/1/15	34,320,000	-	1,244,767	35,564,767
July 2011 Lim Tax Series A	07-21-11	6/1/15- 12/1/15	118,806	5,330,000	197,625	5,646,431
July 2011 Lim Tax Series B	07-21-11	6/1/15- 12/1/15	13,407,844	-	486,295	13,894,139
July 2011 Unlim Tax Series C	07-21-11	6/1/15- 12/1/15	2,893,232	9,850,000	462,190	13,205,422
Estimated Dec. 2014 Series	TBD	TBD	-	10,000,000	362,694	10,362,694
<b>State Revolving Funds Bonds - Series:</b>						
92T SRF L170876	01-02-97	7/1/15- 1/1/16	22,652	1,205,589	44,548	1,272,789
92U SRF L170877	07-01-00	7/1/15- 1/1/16	42,241	1,339,969	50,132	1,432,342
94R SRF L170820	07-01-99	7/1/15- 1/1/16	51,945	1,647,802	61,649	1,761,396
94V SRF L171150	01-01-03	7/1/15- 1/1/16	117,243	2,039,963	78,241	2,235,447
97AA SRF L170822	01-08-99	7/1/15- 1/1/16	253,701	3,010,079	118,375	3,382,155
97BB SRF L171151	10-24-00	7/1/15- 1/1/16	66,512	588,708	23,764	678,984
97CC SRF L172031	04-27-02	7/1/15- 1/1/16	321,120	2,060,580	86,383	2,468,083
97DD SRF L171152	08-01-03	7/1/15- 1/1/16	196,030	843,018	37,686	1,076,734
01A SRF L172126	01-15-04	7/1/15- 1/1/16	681,641	3,115,030	137,703	3,934,374
01B SRF L172127	01-15-05	7/1/15- 1/1/16	753,187	3,101,961	139,824	3,994,972
01C SRF L172128	06-27-08	7/1/15- 1/1/16	730,168	2,664,122	123,109	3,517,399
04A SRF L172485	06-30-08	7/1/15- 1/1/16	329,053	1,020,470	48,946	1,398,469
04B SRF L172488	06-30-08	7/1/15- 1/1/16	449,736	1,394,736	66,898	1,911,370
04C SRF L172493	06-05-07	7/1/15- 1/1/16	40,465	132,185	6,262	178,912
04D SRF L172494	06-05-07	7/1/15- 1/1/16	38,805	126,762	6,005	171,572
04E SRF L172495	06-30-08	7/1/15- 1/1/16	130,958	386,324	18,762	536,044
04F SRF L172496	12-01-09	7/1/15- 1/1/16	-	198,734	7,208	205,942
04G SRF L172611	06-05-07	7/1/15- 1/1/16	63,040	205,929	9,755	278,724
04H SRF L172849	02-27-09	7/1/15- 1/1/16	960,383	2,577,060	128,301	3,665,744
07A SRF L172625	06-16-10	7/1/15- 1/1/16	801,681	1,968,776	100,483	2,870,940
07B SRF L172850	07-01-10	7/1/15- 1/1/16	551,642	1,298,631	67,108	1,917,381
07C SRF L172770	02-01-11	7/1/15- 1/1/16	-	3,333,333	120,898	3,454,231
07D SRF L172763	06-09-10	7/1/15- 1/1/16	182,855	449,056	22,919	654,830
09A SRF L173074	07-01-13	7/1/15- 1/1/16	491,054	2,187,853	97,162	2,776,069
09B SRF L173064	10-27-09	7/1/15- 1/1/16	-	382,890	13,887	396,777
09C SRF L173063	08-26-11	7/1/15- 1/1/16	-	111,957	4,061	116,018
09D SRF L174558	07-01-14	7/1/15- 1/1/16	600,317	1,244,612	66,915	1,911,844
09E SRF L173005	08-26-11	7/1/15- 1/1/16	393,421	1,885,575	82,658	2,361,654
09F SRF L174557	06-09-10	7/1/15- 1/1/16	667,367	2,976,923	132,176	3,776,466
09G SRF L173075	06-09-10	7/1/15- 1/1/16	324,208	1,396,857	62,422	1,783,487
09H SRF L173800	06-09-10	7/1/15- 1/1/16	-	34,083	1,236	35,319
09I SRF L174675	06-21-11	7/1/15- 1/1/16	105,969	525,193	22,892	654,054
12A SRF L174710	07-01-14	7/1/15- 1/1/16	141,450	279,351	15,262	436,063
12B SRF L174712	07-01-14	7/1/15- 1/1/16	113,963	227,737	12,393	354,093
12C SRF L174621	07-01-15	7/1/15- 1/1/16	710,000	-	25,751	735,751
12D SRF L174988	07-01-14	7/1/15- 1/1/16	1,820,000	-	66,010	1,886,010
12E SRF L174709	07-01-14	7/1/15- 1/1/16	310,000	-	11,244	321,244
12F SRF L174989	07-01-14	7/1/15- 1/1/16	3,435,000	-	124,585	3,559,585
12H SRF L174924	07-01-14	7/1/15- 1/1/16	1,550,000	-	56,218	1,606,218
12I SRF L174559	07-01-14	7/1/15- 1/1/16	275,000	-	9,974	284,974
12J SRF L175172	07-01-14	7/1/15- 1/1/16	145,000	-	-	150,259

## BOND REDEMPTION AND INTEREST FUND

### 2015 Tax Levy for Payment of Outstanding Bonds (continued)

BOND ISSUE	ISSUE DATED	INTEREST PAYMENT DATES	INTEREST	PRINCIPAL	RESERVE FOR UNCOLLECTED TAX (A)	GROSS LEVY
<b>State Revolving Funds Bonds - Series:</b>						
12K SRF L175925	07-01-15	7/1/15- 1/1/16	775,000	-	28,109	803,109
12L SRF L175161	07-01-15	7/1/15- 1/1/16	1,760,000	-	63,834	1,823,834
12M SRF L175168	07-01-15	7/1/15- 1/1/16	520,000	-	18,860	538,860
12N SRF L175164	07-01-15	7/1/15- 1/1/16	150,000	-	5,440	155,440
12O SRF L175166	07-01-14	7/1/15- 1/1/16	255,000	-	9,249	264,249
12P SRF L175223	07-01-15	7/1/15- 1/1/16	390,000	-	14,145	404,145
<b>Refunding Bonds - Series:</b>						
May 2006 Unlimited Tax	05-01-06	6/1/15- 12/1/15	17,330,000	-	628,549	17,958,549
May 2006 Limited Tax	05-01-06	6/1/15- 12/1/15	2,539,500	-	92,106	2,631,606
March 2007 Unlimited Tax A	03-21-07	6/1/15- 12/1/15	7,459,000	20,585,000	1,017,140	29,061,140
March 2007 Unlimited Tax B	03-21-07	6/1/15- 12/1/15	4,821,863	-	174,886	4,996,749
March 2007 Limited Tax C	03-21-07	6/1/15- 12/1/15	5,347,650	-	193,956	5,541,606
<b>TOTAL</b>			<b>\$ 114,333,952</b>	<b>\$ 103,241,848</b>	<b>\$ 7,886,089</b>	<b>\$ 225,467,148</b>

(A) Reserve at 3.5%

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
1 of 1

Fund: 101      Department Number: 15000      Department Name: General Administration

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item Name</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>No.</i>	<i>TO \$ Amount</i>	<i>No.</i>	<i>Plus/(Minus) \$ Amount</i>	<i>Explanation</i>
18	128	601010	Salaries of Regular Employees		\$9,649,800		\$9,871,300		\$221,500	The increase is due to the position changes detailed below.
18	128	601060	Compensation Plan Adjustments		\$834,900		\$834,800		(\$100)	The decrease is due to the position changes detailed below.
18	128	601170	Payments for Professional Services		\$620,000		\$603,600		(\$16,400)	The decrease is due to a determination that auditing services will not be utilized in 2015.
18	128	612390	Administration Building Mc Pav Operation		\$720,000		\$750,000		\$30,000	The increase is due to a revised estimate for the common area maintenance at the MOBA.
18	128	612490	Contractual Services, N.O.C.		\$255,000		\$381,400		\$126,400	The increase is for funding of the drug take-back program if sponsorship is not provided by the Drug Enforcement Agency (\$100,000) and to provide full funding of the 2015 portion of the records storage agreement, 14-RFP-22 (\$22,800).
18	128	612680	Repairs to Buildings		\$330,000		\$241,900		(\$88,100)	The decrease is due primarily to expected completion of the MOBA bathroom stalls renovation in 2014 (\$40,000), use of in-house trades for the MOB Roof Drain project (\$30,000), and reassignment of kitchen equipment replacement to a more appropriate commitment item (\$13,600).
18	128	612800	Repairs to Office Furniture & Equipment		\$85,000		\$99,600		\$14,600	The increase is due to adequately fund the Print Shop copier maintenance agreement.
19	129	623070	Electrical Parts and Supplies		\$15,000		\$17,500		\$2,500	The increase is due to budget reassignment among hardware types.
19	129	623090	Plumbing Accessories and Supplies		\$20,000		\$17,500		(\$2,500)	The increase is due to budget reassignment among hardware types.
19	129	623520	Office, Printing and Photographic Supplies, Equipment, and Furniture		\$125,000		\$144,900		\$19,900	The increase is to provide adequate funding of contract 14-425-12 for specialty paper.
19	129	623990	Materials and Supplies, N.O.C.		\$55,500		\$69,100		\$13,600	The increase is due to reassignment of kitchen equipment replacement to a more appropriate commitment item.
---	131	084	Police Officer (NR2483)	11		10		(1)		A crosshatch #1 was added to eliminate the position upon vacancy.
---	---	084	Police Officer #1 (NR2483)	0		1		1		A crosshatch #1 was added to eliminate the position upon vacancy.
---	131	085	Police Officer (NR2483)	23		22		(1)		A crosshatch #1 was added to eliminate the position upon vacancy.
---	---	085	Police Officer #1 (NR2483)	0		1		1		A crosshatch #1 was added to eliminate the position upon vacancy.
---	---	086	Police Officer (NR2483)	0		3		3		Three positions were added to provide relief at all District locations.

**GENERAL ADMINISTRATION BUDGET TOTAL:**

\$17,724,400

\$18,045,800

\$321,400

November 2014 (BF-20)

Department Head (Recommended)

Budget Officer (Reviewed)

Executive Director (Approved)

Date

Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

**Department Page Number:**  
**1 of 1**

**Fund: 101      Department Number: 16000      Department Name: Monitoring & Research**


**THE FOLLOWING CHANGES ARE RECOMMENDED:**

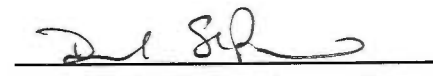
<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>TO \$ Amount</i>	<i>No.</i>	<i>Plus/(Minus) \$ Amount</i>	<i>Explanation</i>
20	149	601170	Payments for Professional Services		\$102,300	\$202,300		\$100,000	The increase is due to the need in Fulton County for assistance with the evaluation and field installation of nutrient reduction practices (\$35,000), the execution and oversight of field work during high workload periods (\$30,000), and for collaboration with local college and university researchers (\$35,000).
20	149	612490	Contractual Services, N.O.C.		\$303,100	\$398,100		\$95,000	The increase is due to the need in Fulton County for contractual services for analyses by a commercial lab that cannot be done by the District lab due to special instrument requirements (\$25,000) and for the installation of nutrient management practices, such as drainage tiles, bioreactors, cover crops, and irrigation systems (\$70,000).
20	149	623530	Farming Supplies		\$4,000	\$34,000		\$30,000	The increase is due to the need in Fulton County for materials for crop planting and field equipment.
21	150	634970	Testing and Laboratory Equipment		\$360,000	\$420,000		\$60,000	The increase is due to the need in Fulton County for sampling equipment.

**MONITORING & RESEARCH BUDGET TOTAL:**      **\$27,582,800**      **\$27,867,800**      **\$285,000**

November 2014 (BF-20)

  
Department Head (Recommended)  
*11-21-14*

  
Budget Officer (Reviewed)

  
Executive Director (Approved)

*12/2/14*  
Date

*2*  
Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
1 of 1

Fund: 101

Department Number: 27000

Department Name: Information Technology

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>TO \$ Amount</i>	<i>Plus/(Minus) \$ Amount</i>	<i>Explanation</i>
30	202	601010	Salaries of Regular Employees		\$7,746,600	\$7,732,800	(\$13,800)	The decrease is due to the position changes detailed below.
30	202	623800	Computer Software		\$187,800	\$252,800	\$65,000	The increase is needed to purchase additional Microsoft licenses to extend email capabilities to all District employees.
---	206	293	Supervising Systems Analyst (HP19)	1	0		(1)	One position was dropped.
---	205	286	Computer Systems Administrator (HP17)	3	2		(1)	One position was dropped.
---	205	286	Computer Systems Coordinator (HP15)	1	0		(1)	One position was dropped.
---	---	275	Project Management Office Manager (HP19)	0	1		1	One position with a new job title was added.
---	---	275	Senior Business Analyst (HP17)	0	1		1	One position with a new job title was added.
---	---	275	Business Analyst (HP15)	0	1		1	One position with a new job title was added.

**INFORMATION TECHNOLOGY BUDGET TOTAL:**

\$16,434,400

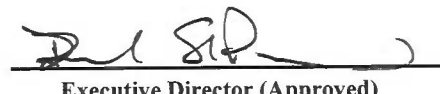
\$16,485,600

\$51,200

November 2014 (BF-20)

  
Department Head (Recommended)

  
Budget Officer (Reviewed)

  
Executive Director (Approved)

12/2/14  
Date

3  
Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

**Department Page Number:**  
1 of 1

**Fund: 101      Department Number: 30000      Department Name: Law**

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

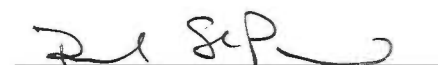
<i>Budget</i>										
<i>Tentative</i>	<i>ED Rec.</i>		<i>Position Title</i>		<i>FROM</i>		<i>TO</i>		<i>Plus/(Minus)</i>	
<i>Page</i>	<i>Page</i>	<i>Code</i>	<i>or Line Item Name</i>	<i>No.</i>	<i>\$ Amount</i>	<i>No.</i>	<i>\$ Amount</i>	<i>No.</i>	<i>\$ Amount</i>	<i>Explanation</i>
32	219	601010	Salaries of Regular Employees		\$4,567,700		\$4,514,800		(\$52,900)	The decrease is due to the position drop detailed below.
32	219	601060	Compensation Plan Adjustments		\$44,600		\$44,700		\$100	The increase is due to the position changes detailed below.
---	221	362	Senior Attorney (HP18)	3		2		(1)		One position was transferred to Section 372.
---	222	372	Senior Attorney (HP18)	2		2		0		One position was transferred to Section 324, and one position was transferred from Section 362.
---	220	324	Senior Attorney (HP18)	1		1		0		One position was transferred to Section 342, and one position was transferred from Section 372.
---	221	342	Senior Attorney (HP18)	1		2		1		One position was transferred from Section 324.
---	221	342	Legal Assistant (HP13)	1		0		(1)		One position was transferred to Section 362.
---	221	362	Legal Assistant (HP13)	1		2		1		One position was transferred from Section 342.
---	222	332	Administrative Specialist (HP11)	1		0		(1)		One position was transferred to Section 323.
---	222	372	Administrative Specialist (HP11)	1		0		(1)		One position was transferred to Section 323.
---	220	323	Administrative Specialist (HP11)	1		2		1		One position was transferred from Section 332 and one from Section 372. One vacant position was dropped (a Senior Administrative Specialist position was added to the 2014 Budget with the condition that an Administrative Specialist position be dropped when a vacancy occurred).

**LAW BUDGET TOTAL:**      \$7,682,700      \$7,629,900      (\$52,800)

November 2014 (BF-20)

  
Department Head (Recommended)

  
Budget Officer (Reviewed)

  
Executive Director (Approved)

  
Date

  
Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
1 of 1

Fund: 101      Department Number: 40000      Department Name: Finance

THE FOLLOWING CHANGES ARE RECOMMENDED:

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>TO \$ Amount</i>	<i>No.</i>	<i>Plus/(Minus) \$ Amount</i>	<i>Explanation</i>
33	231	601170	Payments for Professional Services		\$288,600	\$310,900		\$22,300	The increase is due to the carryover request for Contract 14-RFP-20, Auditing Services for Engineering Contracts with Crowe Horwath LLP.

**FINANCE BUDGET TOTAL:**      \$3,463,400      \$3,485,700      \$22,300

November 2014 (BF-20)

  
Department Head (Recommended)

  
Budget Officer (Reviewed)

  
Executive Director (Approved)

12/2/14  
Date

5  
Page



**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
1 of 1

Fund: 101      Department Number: 50000      Department Name: Engineering

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>TO \$ Amount</i>	<i>Plus/(Minus) \$ Amount</i>	<i>Explanation</i>
48	327	601010	Salaries of Regular Employees		\$24,912,300	\$24,818,600	(\$93,700)	The decrease is due to the position drop detailed below.
48	327	601060	Compensation Plan Adjustments		\$239,000	\$239,100	\$100	The increase is due to the position changes detailed below.
48	327	601170	Payments for Professional Services		\$1,329,800	\$575,500	(\$754,300)	The decrease is due to the reallocation of the Community Flood Control Program funding to the Capital Improvements Bond Fund (\$750,000) and a lower bid for Contract 14-816-1S, Sewer Flow Metering Services (\$4,300).
48	327	612330	Rental Charges		\$0	\$4,300	\$4,300	The increase is to fund the annual lease for two Geographical Positioning System field surveying devices.
49	328	645690	Capital Projects, N.O.C.		\$26,000,000	\$0	(\$26,000,000)	The decrease is due to the reallocation of the Community Flood Control Program funding to the Capital Improvements Bond Fund.
52	335	556	Senior Mechanical Engineer (HP17)	3		2	(1)	One position was transferred to Section 545.
50	332	545	Senior Mechanical Engineer (HP17)	3		4	1	One position was transferred from Section 556.
50	332	545	Associate Mechanical Engineer #1 (HP15)	1		0	(1)	The crosshatch #1 was effected when the position became vacant.
52	335	556	Assistant Mechanical Engineer (HP14)	2		1	(1)	One position was transferred to Section 545.
50	332	545	Assistant Mechanical Engineer (HP14)	0		1	1	One position was transferred from Section 556.

**ENGINEERING BUDGET TOTAL:**      \$53,377,200      \$26,533,600      (\$26,843,600)

November 2014 (BF-20)

*Catherine H. O'Connor*

Department Head (Recommended)

*Deputy Salinas*

Budget Officer (Reviewed)

*Dr. SP*

Executive Director (Approved)

*12/2/14*

Date

*6*

Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
1 of 4

Fund: 101      Department Number: 66000      Department Name: Maintenance & Operations - General Division

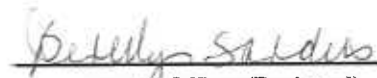
**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget</i>		<i>Code</i>	<i>Position Title or Line Item Name</i>	<i>FROM</i>		<i>TO</i>		<i>Plus/(Minus)</i>		<i>Explanation</i>
<i>Tentative Page</i>	<i>ED Rec. Page</i>			<i>No.</i>	<i>\$ Amount</i>	<i>No.</i>	<i>\$ Amount</i>	<i>No.</i>	<i>\$ Amount</i>	
40	255	601010	Salaries of Regular Employees		\$8,864,600		\$9,194,000		\$329,400	The increase is due to the position changes detailed below.
---	---	611	Managing Engineer (HP20)	0		1		1		One position was transferred from the North Service Area, Section 781.
39	260	679	Laborer Foreman (NR8331)	5		6		1		One position was transferred from Section 639 in the Stormwater Management Fund.
39	260	679	Maintenance Laborer Class A Shift (NR8650)	13		14		1		One position was added.

**GENERAL DIVISION BUDGET TOTAL:**      \$25,346,400      \$25,675,800      \$329,400

November 2014 (BF-20)

  
Department Head (Recommended)

  
Budget Officer (Reviewed)

  
Executive Director (Approved)

12/2/14  
Date

7  
Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
2 of 4

Fund: 101

Department Number: 67000

Department Name: Maintenance & Operations - North Service Area

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget</i>		<i>Code</i>	<i>Position Title or Line Item</i>	<i>No.</i>	<i>FROM</i>		<i>TO</i>		<i>Plus/(Minus)</i>		
<i>Tentative Page</i>	<i>ED Rec. Page</i>				<i>\$ Amount</i>		<i>\$ Amount</i>		<i>\$ Amount</i>	<i>\$ Amount</i>	
40	272	601010	Salaries of Regular Employees		\$23,628,300		\$23,707,000		\$78,700		The increase is due to the position changes detailed below.
40	272	601060	Compensation Plan Adjustments		\$1,013,200		\$1,013,300		\$100		The increase is due to the position changes detailed below.
40	272	612240	Testing and Inspection Services		\$40,500		\$36,500		(\$4,000)		The decrease is due to the decision to perform steam trap surveys by in-house trades.
40	272	612410	Governmental Service Charges		\$2,960,300		\$3,062,500		\$102,200		The increase is due to the higher reimbursements to the Fox River Water Reclamation District for treating the discharge from the Fresh Express food processing plant.
40	272	612520	Waste Material Disposal Charges		\$643,200		\$535,000		(\$108,200)		The decrease is due to the favorable bid on Contract 14-613-11, Scavenger Services throughout the North Service Area and the reprioritization of needs.
40	272	612650	Repairs to Process Facilities		\$823,300		\$833,300		\$10,000		The increase is due to the higher estimate for emergency services for generators at the O'Brien WRP, which is based on the most recent three-year expenditure average.
40	272	612760	Repairs to Material Handling and Farming Equipment		\$15,000		\$14,000		(\$1,000)		The decrease is due to the reprioritization of needs.
40	272	623070	Electrical Parts and Supplies		\$350,000		\$351,000		\$1,000		The increase is due to the need for additional electrical parts and supplies at the Egan WRP.
	278	781	Managing Engineer (HP20)	1		1		0			One position was transferred to the General Division, Section 611, and one position was transferred from the Stickney Service Area, Section 932.
---	280	794	Assistant Master Mechanic (HP16)	1		0		(1)			One position was transferred to Section 724.
---	275	724	Assistant Master Mechanic (HP16)	3		4		1			One position was transferred from Section 794.
---	275	743	Engineering Technician IV (HP12)	1		0		(1)			One position was transferred to Section 724.
---	275	724	Engineering Technician IV (HP12)	1		1		0			One position was transferred to Section 731, and one position was transferred from Section 743.
---	---	731	Engineering Technician IV (HP12)	0		1		1			One position was transferred from Section 724.
---	---	785	Laborer Foreman (NR8331)	0		1		1			One position was added.
---	279	783	Maintenance Laborer Class A Shift #1 (NR8650)	1		0		(1)			The crosshatch #1 was removed from one position.
---	279	783	Maintenance Laborer Class A Shift (NR8650)	3		4		1			The crosshatch #1 was removed from one position.

**NORTH SERVICE AREA BUDGET TOTAL:**

\$41,516,000

\$41,594,800

\$78,800

November 2014 (BF-20)

*MP8*

Department Head (Recommended)

*Benny Sandoz*

Budget Officer (Reviewed)

*De R*

Executive Director (Approved)

*12/2/14*

Date

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Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
3 of 4

Fund: 101

Department Number: 68000

Department Name: Maintenance & Operations - Calumet Service Area

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>TO \$ Amount</i>	<i>No.</i>	<i>Plus/(Minus) \$ Amount</i>	<i>Explanation</i>
42	290	601010	Salaries of Regular Employees		\$17,637,800	\$17,708,200		\$70,400	The increase is due to the position change detailed below.
---	295	843	Maintenance Laborer Class A (NR8651)	7		8	1		One position was added.
---	295	843	Maintenance Laborer Class B #1 (NR8652)	1		0	(1)		A crosshatch #1 was removed from one position.
---	295	843	Maintenance Laborer Class B (NR8652)	9		10	1		A crosshatch #1 was removed from one position.

**CALUMET SERVICE AREA BUDGET TOTAL:**      \$35,294,600      \$35,365,000      \$70,400

November 2014 (BF-20)

*mpe*

Department Head (Recommended)

*Billy S. Adams*

Budget Officer (Reviewed)

*Di SR*

Executive Director (Approved)

*12/2/14*

Date

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Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
4 of 4

Fund: 101

Department Number: 69000

Department Name: Maintenance & Operations - Stickney Service Area

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>TO \$ Amount</i>	<i>Plus/(Minus) \$ Amount</i>	<i>Explanation</i>
45	305	601010	Salaries of Regular Employees		\$36,018,800	\$36,093,200	\$74,400	The increase is due to the position changes detailed below.
45	305	601170	Payments for Professional Services		\$20,000	\$120,000	\$100,000	The increase is due to the annual software service license agreement and incorporation of the SWRP and CWRP databases into a single multi-plant environment.
45	305	612600	Repairs to Collection Facilities		\$2,031,900	\$2,001,900	(\$30,000)	The decrease is due to the reprioritization of needs.
46	306	623130	Buildings, Grounds, Paving Materials, and Supplies		\$100,000	\$130,000	\$30,000	The increase is due additional funding for the crushed stone contract (\$15,000) and miscellaneous building materials for remodeling projects (\$15,000).
46	306	623560	Processing Chemicals		\$6,000,000	\$5,900,000	(\$100,000)	The decrease is due to the delayed need for sodium hydroxide (\$60,000) and magnesium chloride (\$40,000) until the fourth quarter of 2015.
---	312	932	Managing Engineer (HP20)	1		0	(1)	One position was transferred to the North Service Area, Section 781.
---	309	923	Electrical Operator II (NR6233)	9		11	2	Two positions were added in order to allocate staff more appropriately and reduce the demand for overtime.
---	312	932	Maintenance Laborer Class A Shift (NR8650)	14		15	1	One position was added.

**STICKNEY SERVICE AREA BUDGET TOTAL:**      \$81,815,000      \$81,889,400      \$74,400

November 2014 (BF-20)

**MAINTENANCE & OPERATIONS**

**BUDGET TOTAL:**      \$183,972,000      \$184,525,000      \$553,000

mpk  
Department Head (Recommended)

Deputy Saldes  
Budget Officer (Reviewed)

Di Siro  
Executive Director (Approved)

12/2/14  
Date

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Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
1 of 3

Fund: 201

Department Number: 50000

Fund Name: Construction

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>TO \$ Amount</i>	<i>Plus/(Minus) \$ Amount</i>	<i>No.</i>	<i>Explanation</i>
55	395	601170	Payments for Professional Services		\$3,522,800	\$3,759,600	\$236,800		The increase is due to a carryforward for bio-phosphorus testing (\$65,000), due to a late 2014 award, and a greater carryforward estimate for the renewable energy project (\$171,800).
55	395	601410	Personal Services Exp for Prelim Engineering Rpts & Studies		\$448,100	\$542,800	\$94,700		The increase is due to a greater carryforward estimate for Contract 14-817-2P, Evaluation of Aeration Systems, CWRP, OWRP, SWRP, due to delays in finalizing the agreement.
55	395	601420	Personal Services Exp for Constr Drawings, Specs, & Cost Est		\$2,389,000	\$3,489,000	\$1,100,000		The increase is due to greater carryforward estimates for consulting services relating to Contracts 14-250-3P, Digester Gas Utilization Facility, CWRP (\$700,000) and 11-240-3P, Organic Waste Receiving and Processing Facility, CWRP (\$400,000), due to delays in finalizing the agreements.
55	395	601440	Personal Svcs for Post-Award Engr for Construction Projects		\$182,000	\$192,000	\$10,000		The increase is due to a greater carryforward estimate for Contract 07-857-2S, Civil Engineering Consulting Support Services, because of lower billings in 2014.
55	395	623270	Mechanical Repair Parts		\$2,900,000	\$2,623,600	(\$276,400)		The decrease is due to a reduced carryforward estimate for Contract 14-821-21, FD&I Rotating Assemblies for 95th and 125th Street Pumping Stations, CSA, as work is progressing faster than anticipated.
55	395	634600	Equipment for Collection Facilities		\$345,000	\$0	(\$345,000)		The decrease is due to a reduction for Contract 15-713-21, FD&I 350 kW Natural Gas Generator, OWRP, as a result of reassessing prioritized needs.
55	395	634620	Equipment for Waterway Facilities		\$367,500	\$119,500	(\$248,000)		The decrease is due to a scope change from three pumps to one pump for Contract 14-808-21, FD&I Submersible Pumps Replacement at SEPA1, CSA.
55	395	634650	Equipment for Process Facilities		\$925,000	\$1,045,000	\$120,000		The increase is due to a carryforward for Contract 14-704-21, F&D Remote Racking Devices, NSA, as award will likely not occur until 2015.
55	395	634790	Marine Equipment		\$0	\$266,000	\$266,000		The increase is due to a carryforward for Contract 13-611-21, F&D Trash Collection Boats, SWRP, due to unexpected difficulties in producing the boat within the U.S. The vendor has indicated that delivery of the boats will not occur until mid-January 2015.
<b>CONSTRUCTION FUND BUDGET TOTAL:</b>					<u>\$37,910,700</u>	<u>\$37,910,700</u>	<u>\$0</u>		

November 2014 (BF-20)

  
Department Head (Recommended)

  
Budget Officer (Reviewed)

  
Executive Director (Approved)

  
Date

  
Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

**Department Page Number:**  
2 of 3

**Fund: 201      Department Number: 50000      Fund Name: Construction**

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>TO \$ Amount</i>	<i>Plus/(Minus) \$ Amount</i>	<i>Explanation</i>
56	396	634860	Vehicle Equipment		\$970,000	\$1,429,400	\$459,400	The increase is due to carryforwards for the following contracts: 14-601-21, Personnel Carriers, CWRP (\$142,500), 14-802-21, F&D Replacement Pickup Truck, Fulton County (\$36,900), 14-803-21, Replacement Stake Body Truck, CWRP (\$80,000), 14-804-21, F&D Truck with Snow Plow and Salt Spreader, CWRP (\$165,000), and 14-807-21, FD&I Snow Plow, CWRP (\$35,000).
56	396	634990	Machinery and Equipment, N.O.C.		\$1,108,000	\$746,000	(\$362,000)	The decrease is due to a reduction for Contract 15-707-21, Equipment for Phosphorus Removal, KWRP (\$494,000), as a result of reassessing prioritized needs, offset by an increase to Contract 14-608-21, F&D Three Lagoon Pumps and Loading Devices, LASMA, CALSMA (\$132,000), as this will be a late 2015 award for which a carryforward will be required.
56	396	645600	Collection Facilities Structures		\$650,000	\$740,000	\$90,000	The increase is due to carryforwards for Contract 14-604-21, Lining of NS 11A Main Street Leg, NSA (\$40,000) and Job Order Contract J66632021, Louver Installation at DS-M105E (\$50,000), as neither will likely conclude prior to year-end.
56	396	645650	Process Facilities Structures		\$2,893,500	\$3,890,500	\$997,000	The increase is due to carryforwards for Job Order Contract J67785003, Carpet and Blinds Replacement, KWRP (\$45,000), due to a late 2014 award, and for Job Order Contract J69932005.A, Imhoff Scum Removal, SWRP (\$952,000).
56	396	645680	Buildings		\$4,060,800	\$3,573,100	(\$487,700)	The decrease is due to a reduction for Contract 15-RFP-XX, Guaranteed Energy Performance Contracts, District-wide (\$188,000), as a result of reassessing prioritized needs, and a reduced carryforward estimate for Contract 04-015-2V, Storeroom Building Expansion, OWRP (\$790,000), offset by an increase for the addition of funding for an algae research greenhouse at OWRP (\$490,300).
56	396	645690	Capital Projects, N.O.C.		\$2,250,000	\$1,830,800	(\$419,200)	The decrease is due to the deferral of Contract 15-603-21, Waterways Telemetry Communication Pilot Study, SSA (\$200,000) and the reduction for Contract 15-711-21, Restoration of Process Control Building, OWRP (\$219,200), as a result of reprioritizing needs.

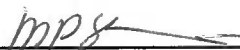
**CONSTRUCTION FUND BUDGET TOTAL:**

\$37,910,700

\$37,910,700

\$0

November 2014 (BF-20)

  
\_\_\_\_\_  
Department Head (Recommended)

  
\_\_\_\_\_  
Budget Officer (Reviewed)

  
\_\_\_\_\_  
Executive Director (Approved)

12/2/14  
\_\_\_\_\_  
Date

12  
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Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
3 of 3

Fund: 201      Department Number: 50000      Fund Name: Construction

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>TO \$ Amount</i>	<i>Plus/(Minus) \$ Amount</i>	<i>Explanation</i>
56	396	645700	Preservation of Collection Facility Structures		\$2,433,000	\$1,064,200	(\$1,368,800)	The decrease is due to a decreased estimate for the 2015 portion of Contract 14-061-2S, Glenbrook Sewer Rehabilitation, NSA.
56	396	645750	Preservation of Process Facility Structures		\$7,743,800	\$7,995,800	\$252,000	The increase is due to a greater carryforward estimate for Contract 11-403-2P, Membrane Gas Holder Replacement and Digester Cleaning, EWRP, which is expected to be awarded in December and therefore, will not have expenditures in 2014.
56	396	645780	Preservation of Buildings		\$1,232,400	\$1,272,400	\$40,000	The increase is to fund Job Order Contract 13-249-2J, Rehabilitation of 95th Street Pumping Station, CSA.
56	396	645790	Preservation of Capital Projects, N.O.C.		\$488,800	\$330,000	(\$158,800)	The decrease is due to a reallocation of cost between years for Contract 14-714-21, Parking Lot Replacement, EWRP.
<b>CONSTRUCTION FUND BUDGET TOTAL:</b>					<u>\$37,910,700</u>	<u>\$37,910,700</u>	<u>\$0</u>	

November 2014 (BF-20)

  
Department Head (Recommended)

  
Budget Officer (Reviewed)

  
Executive Director (Approved)

12/2/14  
Date

13  
Page



**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
1 of 1

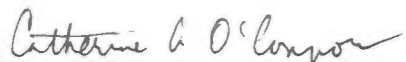
Fund: 401      Department Number: 50000      Fund Name: Capital Improvements Bond

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item Name</i>	<i>FROM No. \$ Amount</i>	<i>TO No. \$ Amount</i>	<i>Plus/(Minus) No. \$ Amount</i>	<i>Explanation</i>
60	462	601170	Payments for Professional Services	\$950,000	\$1,700,000	\$750,000	The increase is due to the reallocation of funds for the Community Flood Control Program from the Corporate Fund to the Capital Improvements Bond Fund.
60	462	645690	Capital Projects, N.O.C.	\$8,750,000	\$34,750,000	\$26,000,000	The increase is due to the reallocation of funds for the Community Flood Control Program from the Corporate Fund to the Capital Improvements Bond Fund.

**CAPITAL IMPROVEMENTS BOND FUND BUDGET TOTAL:**      \$484,882,500      \$511,632,500      \$26,750,000


November 2014 (BF-20)



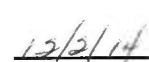
Department Head (Recommended)



Budget Officer (Reviewed)



Executive Director (Approved)



Date



Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
1 of 2

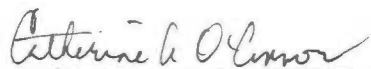
Fund: 501      Department Number: 50000      Fund Name: Stormwater Management

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

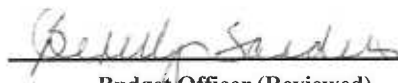
<i>Budget</i>		<i>Code</i>	<i>Position Title or Line Item Name</i>	<i>FROM</i>		<i>TO</i>		<i>Plus/(Minus)</i>		<i>Explanation</i>
<i>Tentative Page</i>	<i>ED Rec. Page</i>			<i>No.</i>	<i>\$ Amount</i>	<i>No.</i>	<i>\$ Amount</i>	<i>No.</i>	<i>\$ Amount</i>	
62	499	601010	Salaries of Regular Employees		\$5,449,700		\$5,370,900		(\$78,800)	The decrease is due to the position change detailed below.
62	499	601060	Compensation Plan Adjustments		\$153,800		\$153,700		(\$100)	The decrease is due to the position change detailed below.
62	499	601170	Payments for Professional Services		\$350,000		\$275,000		(\$75,000)	The decrease is due to the reduced estimate for legal services related to land acquisitions.
62	499	601410	Personal Services Exp for Prelim Engineering Rpts & Studies		\$10,159,800		\$9,226,400		(\$933,400)	The decrease is due to a decreased request for the 2015 portion of professional services Contract 12-055-5C, Flood Control Project on the West Fork of the North Branch of the Chicago River, offset by the reallocation of funding for five Stormwater Management Phase II projects.
62	499	601420	Personal Services Exp for Constr Drawings, Specs, & Cost Est		\$1,337,800		\$2,246,800		\$909,000	The increase is due to the carryover of balances for professional services contracts for streambank stabilization, flood control, and reservoir expansion projects (\$581,300) and the addition of funding for Contract 14-113-5F, Stormwater Retrofits for Real-Time Controls and Rainwater Harvesting System at Dearborn Homes (\$327,700).
62	499	601440	Personal Svcs for Post-Award Engr for Construction Projects		\$500,000		\$508,000		\$8,000	The increase is due to an increased allowance for post-award engineering services for construction projects.
62	499	612490	Contractual Services, N.O.C.		\$11,497,000		\$12,159,000		\$662,000	The increase is due to the addition of funding for the intergovernmental agreements with the Village of Westchester for the Mayfair Reservoir Expansion (\$1,380,000) and the Village of Willow Springs for Ravine Avenue Watershed Improvements (\$95,000) and increased estimates for the Des Plaines Relief Storm Sewer (\$700,000), Glenwood Relief Sewer (\$600,000), and Glenview East of Harms Road (\$370,000) intergovernmental agreements. Additionally, estimates were reduced for the Stormwater Management Ordinance Consultant Enforcement (\$500,000) and the Glenwood Floodwall at Arquilla Park (\$1,483,000) and Northlake ADCR-7B (\$500,000) intergovernmental agreements.

**STORMWATER MANAGEMENT FUND BUDGET TOTAL:**      \$45,909,200      \$46,520,300      \$611,100

November 2014 (BF-20)



Department Head (Recommended)



Budget Officer (Reviewed)



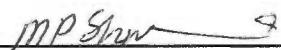
Executive Director (Approved)



Date



Page



Department Head (Recommended)

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

**Department Page Number:**  
2 of 2

**Fund: 501      Department Number: 50000      Fund Name: Stormwater Management**

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item Name</i>	<i>No.</i>	<i>FROM \$ Amount</i>	<i>No.</i>	<i>TO \$ Amount</i>	<i>No.</i>	<i>Plus/(Minus) \$ Amount</i>	<i>Explanation</i>
63	500	645620	Waterway Facilities Structures		\$4,510,800		\$4,772,300		\$261,500	The increase is due to the addition of funding for the carryover balance for Contract 09-365-5F, Heritage Park Flood Control Facility (\$891,500), offset by a reduced estimate for Contract 10-883-AF, Flood Control/Streambank Stabilization project on Tinley Creek in Crestwood, Illinois, based on the engineer's 98% estimate (\$630,000).
63	500	645690	Capital Projects, N.O.C.		\$1,500,000		\$600,000		(\$900,000)	The decrease is due to a reduced estimate for mitigation fees.
63	500	645720	Preservation of Waterway Facility Structures		\$2,795,400		\$4,063,300		\$1,267,900	The increase is due to higher than anticipated bid award amounts for Contracts 11-889-5F, Streambank Stabilization Projects for Higgins Creek and McDonald Creek and 10-885-AF, Streambank Stabilization of I&M Canal Tributary D.
63	500	656010	Land		\$1,000,000		\$0		(\$1,000,000)	The decrease is due to the reduced estimate for land acquisitions; additional funding is available in the Capital Improvements Bond Fund.
63	500	667020	Equity Transfer		\$2,500,000		\$3,190,000		\$690,000	The increase is due to the need for additional funding for reimbursement of debt service to the Bond Redemption and Interest Fund for stormwater management capital projects.
63	500	667340	Payments for Easements		\$450,000		\$250,000		(\$200,000)	The decrease is due to the reduced estimate for easement payments.
---	502	639	Laborer Foreman #1 (NR8331)	1		0		(1)		The crosshatch #1 was removed from the position, and it was subsequently transferred to Section 679 in the General Division of the Maintenance & Operations Department in the Corporate Fund.

**STORMWATER MANAGEMENT FUND BUDGET TOTAL:**      \$45,909,200      \$46,520,300      \$611,100

November 2014 (BF-20)

*Athenia G. O'Connor*

Department Head (Recommended)

*Patricia S. ...*

Budget Officer (Reviewed)

*De 8/R*

Executive Director (Approved)

*12/2/14*

Date

*16*

Page

*M P Sh*

Department Head (Recommended)

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE TENTATIVE 2015 BUDGET RECOMMENDATIONS**

**Department Page Number:**  
1 of 1

Fund: 901

Department Number: 30000


Fund Name: Reserve Claim


**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item Name</i>	<i>FROM No. \$ Amount</i>	<i>TO No. \$ Amount</i>	<i>Plus/(Minus) No. \$ Amount</i>	<i>Explanation</i>
64	506	667220	General Claims & Emerg Repair & Replacement Costs > \$10,000	\$24,000,000	\$20,700,000	(\$3,300,000)	Decrease due to updated estimate of expenditures.

**RESERVE CLAIM FUND BUDGET TOTAL:**      \$34,000,000      \$30,700,000      (\$3,300,000)

November 2014 (BF-20)

  
Department Head (Recommended)

  
Budget Officer (Reviewed)

  
Executive Director (Approved)

12/2/14  
Date

17  
Page

## **TRANSMITTAL LETTER FOR BOARD MEETING OF DECEMBER 18, 2014**

### **COMMITTEE ON BUDGET AND EMPLOYMENT**

Mr. David St. Pierre, Executive Director

..Title

Authority to Amend the Adopted 2015 Budget

..Body

Dear Sir:

The attached Changes to the Adopted 2015 Budget (BF-21 budget forms) are submitted for your consideration as amendments to the 2015 Adopted Budget at the Board Meeting of December 18, 2014. Requested changes to appropriations are summarized below:

<b><u>FUND</u></b>	<b><u>DEPARTMENT</u></b>	<b><u>NET CHANGE</u></b>
CORPORATE	General Administration	\$0
	Maintenance & Operations	<u>0</u>
	TOTAL CORPORATE FUND	<u>\$0</u>
CAPITAL IMPROVEMENTS BOND		\$(58,560,000)
STORMWATER MANAGEMENT		\$0

The 2015 total appropriation request is \$1,203,449,281, including these requested changes. These requested changes represent a decrease of \$58,560,000 from the Adopted Budget. Compared to the 2014 total adjusted appropriation of \$1,219,656,083, this represents a decrease of \$16,206,802, or 1.3 percent.

The estimated total tax levy for the 2015 Budget is \$556,917,148, unchanged from the Adopted Budget. Compared to the 2014 total adjusted levy of \$540,250,057, this represents an increase of \$16,667,091, or 3.1 percent.

The Capital Improvements Bond Fund appropriation request is \$453,072,500, a decrease of \$58,560,000 from the Adopted Budget. The decrease is due to reductions for Contract 11-240-3P, Organic Waste Receiving and Processing Facility, CWRP (\$28,350,000) and Contract 11-189-3P, Digester Gas Utilization Facilities, SWRP (\$52,500,000) as external parties will incur the construction costs of the facilities, offset by changes in the project schedule (an increase of \$20,790,000) and bond issuance costs for the December 2014 bond sale (\$1,500,000).

The Corporate Fund, Construction Fund, Stormwater Management Fund, Bond Redemption and Interest Fund, Retirement Fund, and Reserve Claim Fund appropriation request totals are unchanged from the Adopted Budget.

The total number of positions requested for 2015 is 1,982, unchanged from the Adopted Budget. This is an increase of 21 positions from 2014.

Revised Tentative Budget page 9 shows account summary comparison changes. Revised Tentative Budget pages 11 – 12 show detailed summaries of the changes in revenues and expenditures for 2015 budgeted.

The project lists for the Capital Improvements Bond Fund Program and the Stormwater Management Capital Improvements Bond Fund Program in the Tentative Budget (pages 57 – 59) and the project list for the Stormwater Management Fund Program in the Executive Director's Budget Recommendations (page 472), have been revised to reflect changes in the project schedules.

Revised Executive Director's Budget Recommendations, pages 71 and 88 – 89, present revised budget financial schedules.

Revised Tentative Budget pages 7 – 8, and Revised Executive Director's Budget Recommendation pages 37, 509, and 517 present revised budget financial schedules to reflect 2015 levy, and other schedule changes resulting from the December 15, 2014 sale of bonds.

The attached BF-21 forms (pages 1 through 4) detail all requested changes in appropriation and staffing. The staffing changes are the removal of #1 to a Police Officer position, and the transfer of a Police Officer position within General Administration.

The financial schedules for the Final Adopted and Amended budget will be revised to adjust the departmental appropriations to include allocation of the general salary adjustment for non-represented employees approved at the budget adoption on December 11, 2014.

The Executive Director's Budget Recommendations and the Tentative Budget, which include all the budget-related Ordinances in their entirety, and the Report of the Committee on Budget and Employment, adopted in Motion A, are available for review on the District's website, [www.mwrd.org](http://www.mwrd.org).

Requested, Eileen M. McElligott, Administrative Services Manager, BKS  
Respectfully Submitted, Kari K. Steele, Chairman Committee on Budget and Employment  
Disposition of this agenda item will be documented in the official Special Board Meeting Minutes of the Board of Commissioners for December 18, 2014

#### Attachments

- 1) Revised Tentative Budget pages 9, 11 – 12, and 57 – 59 dated December 11, 2014
- 2) Revised Executive Director's Budget Recommendations pages 71, 88 – 89, and 472 dated December 11, 2014
- 3) Revised Tentative Budget pages 7 – 8 dated December 15, 2015
- 4) Revised Executive Director's Budget Recommendations pages 37, 509, and 517 dated December 15, 2014
- 5) BF-21 pages 1 – 4, dated December 11, 2014

**COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES  
2015-2013 ALL FUNDS**

<b>APPROPRIATIONS</b>	<b>2015**</b>	<b>2014 AS PASSED</b>	<b>2014 AS ADJUSTED *</b>	<b>2013 ACTUAL</b>
<b>FUND</b>				
Corporate Fund	\$ 357,090,600	\$ 395,344,700	\$ 395,344,700	\$ 383,607,900
Construction Fund	37,910,700	53,306,000	53,306,000	40,811,900
Capital Improvements Bond Fund ***	453,072,500	386,208,300	386,208,300	349,648,800
Stormwater Management Fund	46,520,300	50,907,400	50,907,400	61,251,000
Retirement Fund	61,654,000	74,984,000	74,984,000	64,761,000
Reserve Claim Fund	30,700,000	64,000,000	64,000,000	62,000,000
Bond Redemption & Interest Fund	216,501,181	194,905,714	194,905,683	192,984,390
<b>TOTAL</b>	<b>\$ 1,203,449,281</b>	<b>\$ 1,219,656,114</b>	<b>\$ 1,219,656,083</b>	<b>\$ 1,155,064,990</b>
<b>LEVIES</b>				
Corporate Fund	\$ 227,196,000	\$ 230,000,000	\$ 230,000,000	\$ 224,399,734
Construction Fund	16,500,000	17,400,000	17,400,000	11,079,300
Stormwater Management Fund	24,050,000	21,000,000	21,000,000	20,000,000
Retirement Fund	58,004,000	50,530,700	50,530,700	51,620,700
Reserve Claim Fund	5,700,000	3,000,000	3,000,000	6,170,977
Subtotal	\$ 331,450,000	\$ 321,930,700	\$ 321,930,700	\$ 313,270,711
Bond Redemption & Interest Fund:				
Capital Improvement Bonds - Series:				
July 2006 Limited Tax	\$ 12,529,275	\$ 17,588,601	\$ 17,588,601	\$ 5,158,549
August 2009 Limited Tax	35,564,767	35,564,767	35,564,767	35,564,767
July 2011 Limited Tax Series A	5,646,431	4,524,343	4,524,343	16,954,618
July 2011 Limited Tax Series B	13,894,139	13,894,139	13,894,139	13,894,139
July 2011 Unlimited Tax Series C	13,205,422	21,386,768	21,386,768	10,555,681
2014 Unlimited Series A	5,181,347	-	-	-
2014 Alt Rev Unlimited Tax Series B	3,391,347	-	-	-
2014 Limited Tax Series C	5,052,021	-	-	-
State Revolving Fund Bonds - Series:				
1992 T,U; 1994 R,V; 1997 AA-DD; 2001 A-C; 2004 A-H; 2007 A-D; 2009 A-I; 2012 A-F, H-P	70,134,356	65,141,799	65,136,115	59,054,005
Refunding Bonds - Series:				
May 2006 Unlimited Tax	17,958,549	17,958,549	17,958,549	17,958,549
May 2006 Limited Tax	2,631,606	2,631,606	2,631,606	2,631,606
March 2007 Unlimited Tax A	29,061,140	29,096,114	29,096,114	29,078,497
March 2007 Unlimited Tax B	4,996,749	4,996,749	4,996,749	4,996,749
March 2007 Limited Tax C	5,541,606	5,541,606	5,541,606	5,541,606
2014 Limited Tax D	3,940,052	-	-	-
Subtotal Bond Redemption & Interest Fund	\$ 228,728,807	\$ 218,325,041	\$ 218,319,357	\$ 201,388,766
<b>TOTAL</b>	<b>\$ 560,178,807</b>	<b>\$ 540,255,741</b>	<b>\$ 540,250,057</b>	<b>\$ 514,659,477</b>

NOTES: \* As Adjusted reflects the 2013 Equalized Assessed Valuation (EAV) (\$123,419,543,828) estimated to increase 2 percent, plus any subsequent supplemental levies and/or appropriations.

\*\* 2015 reflects an estimated 3.5 percent increase in the EAV from the 2014 estimated.

\*\*\* Prior year obligations for the Capital Improvements Bond Fund are included in the Appropriation for Liabilities.

# COMPARATIVE STATEMENT OF TAX RATES 2015-2013 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

FUND		2015 **	2014	2014	2013
			AS PASSED	AS ADJUSTED *	ACTUAL
	tax rate limit				
Corporate Fund	41 ¢	17.44 ¢	18.15 ¢	18.27 ¢	18.18 ¢
Construction Fund	10 ¢	1.27	1.37	1.38	0.90
Stormwater Management Fund	5 ¢	1.85	1.66	1.67	1.62
Retirement Fund		4.45	3.99	4.01	4.18
Reserve Claim Fund	½ ¢	0.44	0.24	0.24	0.50
Subtotal		25.45 ¢	25.41 ¢	25.57 ¢	25.38 ¢
Bond Redemption & Interest Fund:					
Capital Improvement Bonds - Series:					
July 2006 Limited Tax		0.96 ¢	1.39 ¢	1.40 ¢	0.42 ¢
August 2009 Limited Tax		2.73	2.81	2.83	2.88
July 2011 Limited Tax Series A		0.43	0.36	0.36	1.37
July 2011 Limited Tax Series B		1.07	1.10	1.10	1.13
July 2011 Unlimited Tax Series C		1.01	1.69	1.70	0.86
2014 Unlimited Series A		0.40	-	-	-
2014 Alt Rev Unlimited Tax Series B		1.01	-	-	-
2014 Limited Tax Series C		0.40	-	-	-
State Revolving Fund Bonds - Series:					
1992 T,U; 1994 R,V; 1997 AA-DD;		5.38	5.14	5.17	4.78
2001 A-C; 2004 A-H; 2007 A-D;					
2009 A-I; 2012 A-F, H-P					
Refunding Bonds - Series:					
May 2006 Unlimited Tax		1.38	1.42	1.43	1.46
May 2006 Limited Tax		0.20	0.21	0.21	0.21
March 2007 Unlimited Tax Series A		2.23	2.30	2.31	2.36
March 2007 Unlimited Tax Series B		0.38	0.39	0.40	0.40
March 2007 Limited Tax Series C		0.43	0.44	0.44	0.45
2014 Limited Tax D		0.30	-	-	-
Subtotal Bond Redemption & Interest Fund		18.31 ¢	17.25 ¢	17.35 ¢	16.32 ¢
<b>TOTAL</b>		<b>43.76 ¢</b>	<b>42.66 ¢</b>	<b>42.92 ¢</b>	<b>41.70 ¢</b>

NOTES: \* As Adjusted reflects the 2013 EAV (\$123,419,543,828) estimated to increase 2 percent, plus any subsequent supplemental levies and/or appropriations.

\*\* 2015 reflects an estimated 3.5 percent increase in the EAV from the 2014 estimated.



**ACCOUNT SUMMARY COMPARISON  
2015 - 2014 ALL FUNDS**

ORGANIZATION OR FUND	Account Appropriation		Increase (Decrease) 2015 - 2014	
	2015	2014	Dollars	Percent
<b>Board of Commissioners</b>	\$ 4,116,700	\$ 4,046,900	\$ 69,800	1.7
<b>General Administration</b>	18,045,800	16,674,800	1,371,000	8.2
<b>Monitoring &amp; Research</b>	27,867,800	28,297,600	(429,800)	(1.5)
<b>Procurement &amp; Materials Management</b>	8,492,500	9,364,500	(872,000)	(9.3)
<b>Human Resources</b>	59,908,000	75,266,000	(15,358,000)	(20.4)
<b>Information Technology</b>	16,485,600	16,219,300	266,300	1.6
<b>Law</b>	7,629,900	8,223,900	(594,000)	(7.2)
<b>Finance</b>	3,485,700	3,609,100	(123,400)	(3.4)
<b>Maintenance &amp; Operations:</b>				
<b>General Division</b>	25,675,800	25,114,600	561,200	2.2
<b>North Service Area</b>	41,594,800	39,573,200	2,021,600	5.1
<b>Calumet Service Area</b>	35,365,000	33,197,900	2,167,100	6.5
<b>Stickney Service Area</b>	81,889,400	79,072,700	2,816,700	3.6
<b>TOTAL Maintenance &amp; Operations</b>	\$ 184,525,000	\$ 176,958,400	\$ 7,566,600	4.3
<b>Engineering</b>	26,533,600	56,684,200	(30,150,600)	(53.2)
<b>TOTAL Corporate Fund</b>	\$ 357,090,600	\$ 395,344,700	\$ (38,254,100)	(9.7)
<b>Construction Fund</b>	37,910,700	53,306,000	(15,395,300)	(28.9)
<b>Capital Improvements Bond Fund</b>	453,072,500	386,208,300	66,864,200	17.3
<b>TOTAL Capital Budget</b>	\$ 490,983,200	\$ 439,514,300	\$ 51,468,900	11.7
<b>Stormwater Management Fund</b>	46,520,300	50,907,400	(4,387,100)	(8.6)
<b>Bond Redemption &amp; Interest Fund</b>	216,501,181	194,905,714	21,595,467	11.1
<b>Retirement Fund</b>	61,654,000	74,984,000	(13,330,000)	(17.8)
<b>Reserve Claim Fund</b>	30,700,000	64,000,000	(33,300,000)	(52.0)
<b>GRAND TOTAL</b>	<u>\$1,203,449,281</u>	<u>\$1,219,656,114</u>	<u>\$ (16,206,833)</u>	<u>(1.3)</u>

**ALL FUNDS**  
**SUMMARY OF REVENUE AND EXPENDITURES**  
**2015 BUDGETED**

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
<b>REVENUE</b>								
Net Assets Appropriable	\$ 145,397.0	\$ (374,941.2)	\$ 14,265.7	\$ 23,420.3	\$ 61,654.0	\$ 215,001.2	\$ 30,300.0	\$ 115,097.0
Budget Reserve	(98,651.4)	-	-	-	-	-	-	(98,651.4)
Net Property Taxes	219,244.1	-	15,922.5	23,208.3	-	-	-	258,374.9
Personal Property Replacement Tax	20,101.6	-	7,000.0	-	-	-	-	27,101.6
Working Cash Borrowings Adjustment	(4,445.7)	-	(622.5)	(408.3)	-	-	-	(5,476.5)
Bond Sales (Present & Future)	-	734,546.7	-	-	-	-	-	734,546.7
Grants (Federal & State)	-	10,967.0	-	-	-	-	-	10,967.0
Investment Income	1,300.0	2,500.0	300.0	300.0	-	1,500.0	400.0	6,300.0
State Revolving Fund Loans	-	80,000.0	-	-	-	-	-	80,000.0
Property & Services	17,500.0	-	-	-	-	-	-	17,500.0
User Charge	51,000.0	-	300.0	-	-	-	-	51,300.0
TIF Differential Fee & Impact Fee	2,225.0	-	745.0	-	-	-	-	2,970.0
Equity Transfer	-	-	-	-	-	-	-	-
Miscellaneous	3,420.0	-	-	-	-	-	-	3,420.0
<b>TOTAL REVENUE</b>	<b>\$ 357,090.6</b>	<b>\$ 453,072.5</b>	<b>\$ 37,910.7</b>	<b>\$ 46,520.3</b>	<b>\$ 61,654.0</b>	<b>\$ 216,501.2</b>	<b>\$ 30,700.0</b>	<b>\$ 1,203,449.3</b>
<b>EXPENDITURES</b>								
Board of Commissioners	\$ 4,116.7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,116.7
General Administration	18,045.8	-	-	-	-	-	-	18,045.8
Monitoring & Research	27,867.8	-	-	-	-	-	-	27,867.8
Procurement & Materials Mgmt.	8,492.5	-	-	-	-	-	-	8,492.5
Human Resources	59,908.0	-	-	-	-	-	-	59,908.0
Information Technology	16,485.6	-	-	-	-	-	-	16,485.6
Law	7,629.9	-	-	-	-	-	-	7,629.9
Finance	3,485.7	-	-	-	-	-	-	3,485.7
Engineering	26,533.6	453,072.5	37,910.7	-	-	-	-	517,516.8
Maintenance & Operations	184,525.0	-	-	-	-	-	-	184,525.0
Stormwater Management Fund	-	-	-	46,520.3	-	-	-	46,520.3
Retirement Fund	-	-	-	-	61,654.0	-	-	61,654.0
Bond Redemption & Interest Fund	-	-	-	-	-	216,501.2	-	216,501.2
Reserve Claim Fund	-	-	-	-	-	-	30,700.0	30,700.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 357,090.6</b>	<b>\$ 453,072.5</b>	<b>\$ 37,910.7</b>	<b>\$ 46,520.3</b>	<b>\$ 61,654.0</b>	<b>\$ 216,501.2</b>	<b>\$ 30,700.0</b>	<b>\$ 1,203,449.3</b>

\* The Capital Improvements Bond Fund is budgeted on an "obligation" basis, which records expenditures in the period in which the contracts or grants are awarded.

**ALL FUNDS**  
**SUMMARY OF REVENUE AND EXPENDITURES**  
**2014 ESTIMATED**

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
<b>REVENUE</b>								
Net Assets Appropriable	\$ 163,334.0	\$ (246,076.6)	\$ 22,608.6	\$ 28,692.1	\$ 62,984.0	\$ 182,838.7	\$ 71,596.0	\$ 285,976.8
Adjustment for Receipts	3,783.0	-	(360.7)	(300.0)	-	-	-	3,122.3
Net Property Taxes	221,950.0	-	16,791.0	20,265.0	-	-	-	259,006.0
Personal Property Replacement Tax	18,608.1	-	-	-	-	-	-	18,608.1
Working Cash Borrowings Adjustment	(4,358.1)	-	(791.0)	(265.0)	-	-	-	(5,414.1)
Bond Sales (Present & Future)	-	-	-	-	-	-	-	-
Grants (Federal & State)	-	-	-	-	-	10,967.0	-	10,967.0
Investment Income	2,100.0	2,700.0	400.0	400.0	-	1,100.0	500.0	7,200.0
State Revolving Fund Loans	-	80,000.0	-	-	-	-	-	80,000.0
Property & Services	18,814.7	-	-	-	-	-	-	18,814.7
User Charge	49,362.7	-	300.0	-	-	-	-	49,662.7
TIF Differential Fee & Impact Fee	4,930.0	-	745.0	-	-	-	-	5,675.0
Equity Transfer	-	-	-	-	12,000.0	-	-	12,000.0
Miscellaneous	4,509.8	-	-	98.3	-	-	-	4,608.1
<b>TOTAL REVENUE</b>	<b>\$ 483,034.2</b>	<b>\$ (163,376.6)</b>	<b>\$ 39,692.9</b>	<b>\$ 48,890.4</b>	<b>\$ 74,984.0</b>	<b>\$ 194,905.7</b>	<b>\$ 72,096.0</b>	<b>\$ 750,226.6</b>
<b>EXPENDITURES</b>								
Board of Commissioners	\$ 3,913.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,913.5
General Administration	14,195.8	-	-	-	-	-	-	14,195.8
Monitoring & Research	26,075.8	-	-	-	-	-	-	26,075.8
Procurement & Materials Mgmt.	8,341.3	-	-	-	-	-	-	8,341.3
Human Resources	72,319.0	-	-	-	-	-	-	72,319.0
Information Technology	15,291.1	-	-	-	-	-	-	15,291.1
Law	6,895.5	-	-	-	-	-	-	6,895.5
Finance	3,337.9	-	-	-	-	-	-	3,337.9
Engineering	23,803.9	211,564.6	25,427.2	-	-	-	-	260,795.7
Maintenance & Operations	163,463.4	-	-	-	-	-	-	163,463.4
Stormwater Management Fund	-	-	-	25,470.1	-	-	-	25,470.1
Retirement Fund	-	-	-	-	74,984.0	-	-	74,984.0
Bond Redemption & Interest Fund	-	-	-	-	-	194,905.7	-	194,905.7
Reserve Claim Fund	-	-	-	-	-	-	44,710.6	44,710.6
<b>TOTAL EXPENDITURES</b>	<b>\$ 337,637.2</b>	<b>\$ 211,564.6</b>	<b>\$ 25,427.2</b>	<b>\$ 25,470.1</b>	<b>\$ 74,984.0</b>	<b>\$ 194,905.7</b>	<b>\$ 44,710.6</b>	<b>\$ 914,699.4</b>

\* The Capital Improvements Bond Fund is budgeted on an "obligation" basis, which records expenditures in the period in which the contracts or grants are awarded.

## ESTIMATED TAX RATE

Estimated tax rate to be levied for each \$100.00 of assessed valuation as equalized to finance the appropriations of the Metropolitan Water Reclamation District of Greater Chicago is as follows:

Upon all taxable property within the territorial limits of the Metropolitan Water Reclamation District of Greater Chicago as said territorial limits exist on January 1, 2015.

Gross Corporate Fund.....	17.44 ¢
Construction Fund.....	1.27
Stormwater Management Fund.....	1.85
Retirement Fund.....	4.45
Reserve Claim Fund.....	<u>0.44</u>

Subtotal..... 25.45 ¢

### Bond Redemption & Interest Fund:

#### Capital Improvement Bonds - Series:

July 2006 Limited Tax.....	0.96 ¢
August 2009 Limited Tax.....	2.73
July 2011 Limited Tax Series A.....	0.43
July 2011 Limited Tax Series B.....	1.07
July 2011 Unlimited Tax Series C.....	1.01
2014 Unlimited Series A.....	0.40
2014 Alt Rev Unlimited Tax Series B.....	1.01
2014 Limited Tax Series C.....	0.40

#### State Revolving Fund Bonds - Series:

1992 T,U; 1994 R,V; 1997 AA-DD; 2001 A-C; 2004 A-H; 2007 A-D; 2009 A-I; 2012 A-F, H-P .....	5.38 ¢
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#### Refunding Bonds - Series:

May 2006 Unlimited Tax.....	1.38 ¢
May 2006 Limited Tax.....	0.20
March 2007 Unlimited Tax A.....	2.23
March 2007 Unlimited Tax B.....	0.38
March 2007 Limited Tax C.....	0.43
2014 Limited Tax Series D.....	0.30

Subtotal Bond Redemption & Interest Fund..... 18.31 ¢

**TOTAL ESTIMATED TAX RATE - 2015..... 43.76 ¢**

## Capital Improvements Bond Fund Program

### Awards in 2015

#	Project Name	Project Number	Est. Construction Cost	Duration (days)	Prof. Svcs.	Land Cost	Est. Award Date
1	Calumet TARP Screens, CWRP	13-246-3M	\$ 9,800	730	\$ -	\$ -	Feb-15
2	TARP Pump #8 Rehabilitation, MSPS	02-111-3M	4,500	300	-	-	Mar-15
3	Installation of Sidestream Nitrogen Removal System, EWRP	13-409-3P	3,500	180	-	-	Mar-15
4	D799 Switchgear Replacement, SWRP	09-182-3E	7,500	730	-	-	Apr-15
5	<b>McCook Reservoir Des Plaines Inflow Tunnel</b>	13-106-4F	155,000	850	-	-	Jun-15
6	Digester Gas Utilization Facilities, SWRP	11-189-3P	-	1,095	-	-	Jun-15
7	Organic Waste Receiving and Processing Facility, CWRP	11-240-3P	-	540	-	-	Jul-15
8	Calumet Intercepting Sewer 19F Rehabilitation, CSA	11-239-3S	12,000	620	-	-	Aug-15
9	Digester Gas Utilization Facilities, CWRP	14-250-3P	13,000	540	-	-	Aug-15
10	Salt Creek Intercepting Sewer 2 Rehabilitation, SSA	06-155-3S	41,000	1,000	-	-	Sep-15
11	Safety Railing around Tanks, NSA, CSA, SSA	14-823-3D	4,000	400	-	-	Oct-15
12	A/B and C/D Service Tunnel and Connecting Tunnel Rehabilitation - Phase II, SWRP	04-132-3D	10,000	913	-	-	Nov-15
Total 2015 Awards			\$ 260,300		\$ -	\$ -	

### Projects Under Development

#	Project Name	Project Number	Est. Construction Cost	Duration (days)	Prof. Svcs.	Land Cost	Est. Award Date
13	Drop Shaft 5 Inspection and Rehabilitation, NSA	14-372-3S	\$ 2,700	260	\$ -	\$ -	Jun-16
14	39th Street Conduit Rehabilitation - Phase II, SSA	01-103-AS	24,700	770	-	-	Jun-16
15	North Shore 1 Rehabilitation, NSA	10-047-3S	20,000	650	-	-	Dec-16
16	Upper Des Plaines Intercepting Sewer 11D, Ext. C Rehabilitation, NSA	11-404-3S	5,500	450	-	-	Feb-17
17	Odor Control Facilities, CWRP	14-262-3M	20,000	730	-	-	Mar-17
18	Upper Des Plaines Intercepting Sewer 11D Rehabilitation, NSA	12-369-3S	5,500	450	-	-	Aug-17
19	Phosphorus Recovery System, CWRP	12-245-3P	10,000	900	-	-	Jan-18
20	Upper Des Plaines Intercepting Sewer 14B Rehabilitation, NSA	06-360-3S	6,700	360	-	-	Mar-18
21	Wet Weather Relief Program	14-115-3F	500,000	1,825	-	-	Mar-18
22	Odor Control Facilities, SWRP	14-114-3M	20,000	730	-	-	Mar-18

**Projects Under Development (continued)**

#	Project Name	Project Number	Est. Construction Cost	Duration (days)	Prof. Svcs.	Land Cost	Est. Award Date
23	Biosolids Processing Facility, CWRP	14-264-3P	48,000	365	-	-	Mar-19
24	Odor Control Facilities, NSA	14-827-3M	20,000	730	-	-	Mar-19
Total Future Awards			\$ 683,100		\$ -	\$ -	
Cumulative 2015 and Future Awards			\$ 943,400		\$ -	\$ -	

**Bold Type Indicates Unlimited Bond Projects**

**Note: All cost figures are in thousands of dollars; inflation factor is 0 percent.**

**Method of Financing**

State Revolving Fund Loans	General Obligation Bonds	Total	
\$ 164,800	\$ -	\$ 164,800	Tunnel and Reservoir Plan
77,500	-	77,500	Water Reclamation Plant
64,500	-	64,500	Expansion and Improvements
524,700	-	524,700	Solids Management
96,200	15,700	111,900	Collection Facilities
\$ 927,700	\$ 15,700	\$ 943,400	Replacement of Facilities

## Stormwater Management Capital Improvements Bond Fund Program

<b><u>Awards in 2015</u></b>		Project	Est. Construc- tion Cost	Dura- tion (days)	Prof. Svcs.	Land Cost	Est. Award Date
#	Project Name	Number					
1	Flood Control Project for Upper Salt Creek	10-884-AF	\$ 1,451	370	\$ -	\$ -	Jan-15
2	Streambank Stabilization Project on Oak Lawn Creek	10-237-3F	4,375	365	-	-	Jan-15
3	Streambank Stabilization Project on Melvina Ditch	13-248-3F	8,000	425	-	-	Feb-15
4	Streambank Stabilization Project along Calumet Union Drainage Ditch	10-882-BF	1,839	370	-	-	Feb-15
5	Streambank Stabilization Project along Midlothian Creek	10-882-CJ	307	370	-	-	Feb-15
6 *	Streambank Stabilization Projects for Addison Creek	14-108-3F	450	366	-	-	Mar-15
7	Streambank Stabilization Project on Tinley Creek in Orland Park, IL	10-882-AF	3,806	370	-	-	Apr-15
8	Flood Control Project on the East Branch of Cherry Creek in Flossmoor, IL	10-883-CF	3,410	370	-	-	Apr-15
9	Streambank Stabilization Projects for the Middle Fork and West Fork of the North Branch of the Chicago River	11-052-3F	2,496	540	-	-	Apr-15
10	Flood Control Project at Arrowhead Lake in the City of Palos Heights, IL	10-883-BF	509	370	-	-	May-15
11	Flood Control Project for Deer Creek	10-884-BF	3,440	370	-	-	May-15
12	Flood Control Project on Farmers and Prairie Creeks	12-056-3F	14,595	660	-	-	Jun-15
13	Flood Control Project for the Melvina Ditch Watershed	14-263-3F	10,000	365	-	-	Jul-15
14	Flood Control Project on the Des Plaines River in Lyons	13-199-3F	9,800	365	-	-	Nov-15
Total 2015 Awards			\$ 64,478		\$ -	\$ -	

<b><u>Projects Under Development</u></b>		Project	Est. Construc- tion Cost	Dura- tion (days)	Prof. Svcs.	Land Cost	Est. Award Date
#	Project Name	Number					
15	Buffalo Creek Reservoir Expansion	13-370-3F	\$ 15,000	548	\$ -	\$ -	Jan-16
16	Flood Control Project for the West Fork of the North Branch of the Chicago River	12-055-3F	25,000	730	-	-	Jun-16
17	Addison Creek Reservoir	11-186-3F	104,327	1,825	-	-	Apr-17
18	Addison Creek Channel Improvements	11-187-3F	29,595	730	-	-	Jan-19
Total Future Awards			\$ 173,922		\$ -	\$ -	
Cumulative 2015 and Future Awards			\$ 238,400		\$ -	\$ -	

\*This project is funded by the Capital Improvements Bond Fund and the Stormwater Management Fund.  
Refer to Section VI Stormwater Management Fund for more information about the Stormwater Management  
Capital Improvement Program.

**Note: All cost figures are in thousands of dollars; inflation factor is 0 percent.**

### **Method of Financing**

State			
Revolving			
Fund	Alternate		
<u>Loans</u>	<u>Bonds</u>	<u>Grants</u>	<u>Total</u>
\$ 154,888	\$ 73,512	\$ 10,000	\$238,400

**ALL FUNDS**  
**SUMMARY OF REVENUE, EXPENDITURES, AND NET ASSETS APPROPRIABLE (b)**  
**2015 BUDGETED, 2014 ESTIMATED, AND 2013 ACTUAL**  
(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT (d)	BOND REDEMPTION & INTEREST (d)	RESERVE CLAIM (d)	TOTAL
<b>2015 BUDGETED</b>								
Net Assets Appropriable	\$ 145,397.0	\$ (374,941.2)	\$ 14,265.7	\$ 23,420.3	\$ 61,654.0	\$ 215,001.2	\$ 30,300.0	\$ 115,097.0
Net Assets Appropriated	\$ 46,745.6	\$ (374,941.2)	\$ 14,265.7	\$ 23,420.3	\$ 61,654.0	\$ 215,001.2	\$ 30,300.0	\$ 16,445.6
Revenue	310,345.0	828,013.7	23,645.0	23,100.0	-	1,500.0	400.0	1,187,003.7
Appropriation	\$ 357,090.6	\$ 453,072.5	\$ 37,910.7	\$ 46,520.3	\$ 61,654.0	\$ 216,501.2	\$ 30,700.0	\$ 1,203,449.3
<b>2014 ESTIMATED</b>								
Beginning Net Assets Appropriable as adjusted (c)	\$ 163,334.0	\$ (246,076.6)	\$ 22,608.6	\$ 28,692.1	\$ 62,984.0	\$ 182,838.7	\$ 71,596.0	\$ 285,976.8
Revenue (a)	315,917.2	74,700.0	17,445.0	20,498.3	12,000.0	12,067.0	500.0	453,127.5
Adjustment for 2014 receipts	3,783.0	-	(360.7)	(300.0)	-	-	-	3,122.3
Expenditures	(337,637.2)	(211,564.6)	(25,427.2)	(25,470.1)	(74,984.0)	(194,905.7)	(44,710.6)	(914,699.4)
Ending Net Assets Appropriable	\$ 145,397.0	\$ (382,941.2)	\$ 14,265.7	\$ 23,420.3	\$ -	\$ -	\$ 27,385.4	\$ (172,472.8)
<b>2013 ACTUAL</b>								
Beginning Net Assets Appropriable as adjusted (c)	\$ 192,454.5	\$ (133,464.3)	\$ 23,057.5	\$ 39,769.6	\$ 37,523.0	\$ 180,655.9	\$ 69,655.6	\$ 409,651.8
Revenue	327,717.2	46,946.5	12,857.8	19,989.1	30,000.0	12,328.4	729.9	450,568.9
Expenditures	(356,837.7)	(159,558.8)	(13,306.7)	(31,066.6)	(67,523.0)	(192,984.3)	(4,975.6)	(826,252.7)
Ending Net Assets Appropriable	\$ 163,334.0	\$ (246,076.6)	\$ 22,608.6	\$ 28,692.1	\$ -	\$ -	\$ 65,409.9	\$ 33,968.0
Adjusted NAA 1/1/2014	\$ 167,117.0		\$ 22,247.9	\$ 28,392.1				
Adjustment (a)	\$ 3,783.0		\$ (360.7)	\$ (300.0)				

(a) Adjustment to NAA required due to current 2014 estimate on collection of property tax levies and PPRT. See the Balance Sheets and Appropriable Revenue statements 1/1/2014 for the Corporate (pages 83-84), Construction (pages 90-91), and Stormwater Management (pages 94-95) Funds. The adjustment is reflected in the 2014 revenues.

(b) This statement is a summary presentation of pages 72-74, separating current revenue and NAA from the revenue category.

(c) Ending NAA for one year are revised for accounting adjustments, equity transfers, and changes in the amount of designations to establish beginning net assets for the next year.

(d) Revenue for the Retirement, Reserve Claim, and Bond Redemption & Interest Funds does not include the current year tax levies, which are reflected in the next year's NAA.



**CAPITAL IMPROVEMENTS BOND FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2015 AND 2014**

	<b>ASSETS</b>		<b>2014</b>	
	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>	<b>AMOUNT</b>	<b>AVAILABLE FOR APPROPRIATION</b>
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 108,073,288	\$ 108,073,288	\$ 359,086,988	\$ 359,086,988
Grants Receivable	-	-	-	-
State Revolving Fund Loans Receivable	132,706,153	132,706,153	152,706,153	152,706,153
<b>Total Current Assets</b>	<b>\$ 240,779,441</b>	<b>\$ 240,779,441</b>	<b>\$ 511,793,141</b>	<b>\$ 511,793,141</b>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Unpaid Bills:				
Accrued Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Personal Services - Other	37,375,412	37,375,412	-	-
Contractual Services	62,012,362	62,012,362	69,010,716	69,010,716
Contracts Payable	516,332,867	516,332,867	343,589,448	343,589,448
<b>Total Current Liabilities</b>	<b>\$ 615,720,641</b>	<b>\$ 615,720,641</b>	<b>\$ 412,600,164</b>	<b>\$ 412,600,164</b>
Designated for Future Claims Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 615,720,641</b>	<b>\$ 615,720,641</b>	<b>\$ 412,600,164</b>	<b>\$ 412,600,164</b>
<b>ASSETS APPROPRIABLE</b>				
Net Assets Appropriable	\$ (374,941,200)		\$ 99,192,977	
Net Assets Appropriated	(374,941,200)		99,192,977	
Equity Transfer to Retirement Fund	-		-	
Estimated Revenue	828,013,700		287,015,323	
<b>Total Assets Appropriable</b>	<b>\$ 453,072,500</b>		<b>\$ 386,208,300</b>	
<b>FUND EQUITY</b>	<b>\$ (374,941,200)</b>		<b>\$ 99,192,977</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 240,779,441</b>		<b>\$ 511,793,141</b>	

**CAPITAL IMPROVEMENTS BOND FUND**  
**APPROPRIABLE REVENUES**  
**2015 - 2012**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2015 BUDGET	2014 ADJUSTED	2014 BUDGET	2013	2012
Revenue from Money & Property					
Bond Sales (Present & Future)	\$ 734,546,700	\$ -	\$ 210,865,323	\$ -	\$ -
Investment Income & Miscellaneous	2,500,000	2,700,000	4,150,000	4,375,410	4,976,267
<b>Subtotal</b>	<b>\$ 737,046,700</b>	<b>\$ 2,700,000</b>	<b>\$ 215,015,323</b>	<b>\$ 4,375,410</b>	<b>\$ 4,976,267</b>
Revenue from Miscellaneous Sources					
Federal & State Grants	\$ 10,967,000	\$ -	\$ -	\$ -	\$ -
State Revolving Fund Loans	80,000,000	80,000,000	80,000,000	41,546,026	41,291,800
Miscellaneous	-	-	-	1,025,143	3,141,962
<b>Subtotal</b>	<b>\$ 90,967,000</b>	<b>\$ 80,000,000</b>	<b>\$ 80,000,000</b>	<b>\$ 42,571,169</b>	<b>\$ 44,433,762</b>
<b>Total Revenue</b>	<b>\$ 828,013,700</b>	<b>\$ 82,700,000</b>	<b>\$ 295,015,323</b>	<b>\$ 46,946,579</b>	<b>\$ 49,410,029</b>
Other Financing Sources (Uses)					
Equity Transfer To Retirement Fund	\$ -	\$ (8,000,000)	\$ (8,000,000)	\$ -	\$ -
<b>GRAND TOTAL</b>	<b>\$ 828,013,700</b>	<b>\$ 74,700,000</b>	<b>\$ 287,015,323</b>	<b>\$ 46,946,579</b>	<b>\$ 49,410,029</b>

## Stormwater Management Fund Program

<b><u>Awards in 2015</u></b>		Project	Est. Constr- uction Cost	MWRD 2015 Appro- priation	Dura- tion (days)	Est. Award Date
#	Project Name	Number				
1 *	Streambank Stabilization Projects for Addison Creek	14-108-3F	\$ 400	\$ 300	366	Mar-15
2	Flood Control/Streambank Stabilization Project on Tinley Creek in Crestwood, IL	10-883-AF	3,809	3,096	370	Jun-15
Total 2015 Awards			<u>\$ 4,209</u>	<u>\$ 3,396</u>		

<b><u>Projects Under Development</u></b>		Project	Est. Constr- uction Cost	Cumulative Const. Cost	Dura- tion (days)	Est. Award Date
#	Project Name	Number				
	Stormwater Management Phase II Projects	Various	\$ 20,000	\$ 24,209		TBD
Total Future Awards			<u>\$ 20,000</u>			
Cumulative 2015 and Future Awards			<u>\$ 24,209</u>	<u>\$ 24,209</u>		

\*This project is funded by the Capital Improvements Bond Fund and the Stormwater Management Fund. Refer to Section V Capital Budget for more information about Stormwater Management projects funded by alternative bonds.

**Note: All cost figures are in thousands of dollars; inflation factor is 0 percent.**

# BOND REDEMPTION & INTEREST FUND

## Appropriation for Payment of Outstanding Bonds During the Year 2015

BOND ISSUE	RATES OF INTEREST	JANUARY 1, 2015		JULY 1, 2015		TOTAL PAYABLE
		INTEREST PAYABLE	PRINCIPAL PAYABLE	INTEREST PAYABLE	PRINCIPAL PAYABLE	
Capital Improvements Bonds - Series:						
July 2006 Limited Tax	5.0	\$ 2,489,000	(1) \$ -	\$ 2,489,000	(2) \$ 11,995,000	(2) \$ 16,973,000
August 2009 Limited Tax	5.72	17,160,000	(1) -	17,160,000	(2) -	(2) 34,320,000
July 2011 Limited Tax Series A	0.891 to 2.229	95,496	(1) -	95,496	(2) 4,175,000	(2) 4,365,992
July 2011 Limited Tax Series B	5.0	6,703,922	(1) -	6,703,922	(2) -	(2) 13,407,844
July 2011 Unlimited Tax Series C	3.0 to 5.0	1,869,116	(1) -	1,869,116	(2) 16,900,000	(2) 20,638,232
2014 Unlimited Tax Series A	-	-	-	-	4,777,800	- 4,777,800
2014 Alt Rev Tax Unltd Series B	-	-	-	-	3,190,100	- 3,190,100
2014 Limited Tax Series C	-	-	-	-	3,385,500	- 3,385,500
State Revolving Fund Bonds - Series:						
92Q SRF L 170874	2.50	10,141	811,294	-	-	821,435
94R SRF L 170820	2.50	61,043	788,831	51,182	798,692	1,699,748
92S SRF L 170875	2.50	16,825	443,097	11,286	448,635	919,843
92T SRF L 170876	2.50	36,985	577,136	29,770	584,351	1,228,242
92U SRF L 170877	2.50	49,639	641,466	41,621	649,485	1,382,211
94V SRF L 171150	2.50	102,038	976,566	89,830	988,773	2,157,207
97AA SRF L 170822	2.506	191,063	1,440,827	173,010	1,458,881	3,263,781
97BB SRF L 171151	2.535	45,956	281,654	42,386	285,224	655,220
97CC SRF L 172031	2.535	205,012	985,838	192,516	998,334	2,381,700
97DD SRF L 171152	2.905	118,772	400,753	112,951	406,573	1,039,049
01A SRF L 172126	2.57	408,922	1,489,414	389,783	1,508,553	3,796,672
01B SRF L 172127	2.50	442,612	1,484,962	424,050	1,503,525	3,855,149
01C SRF L 172128	2.50	421,784	1,275,361	405,842	1,291,303	3,394,290
04A SRF L 172485	2.50	186,245	488,517	180,138	494,623	1,349,523
04B SRF L 172488	2.50	254,552	667,684	246,206	676,030	1,844,472
04C SRF L 172493	2.50	23,046	63,279	22,255	64,070	172,650
04D SRF L 172494	2.50	22,101	60,683	21,342	61,442	165,568
04E SRF L 172495	2.50	73,701	184,940	71,389	187,252	517,282
04F SRF L 172496	0.00	-	99,368	-	99,367	198,735
04G SRF L 172611	2.50	35,903	98,582	34,671	99,814	268,970
04H SRF L 172849	2.50	535,039	1,233,683	519,618	1,249,104	3,537,444
07A SRF L 172625	2.50	442,742	942,487	430,961	954,268	2,770,458
07B SRF L 172850	2.50	303,459	621,677	295,689	629,448	1,850,273
07C SRF L 172770	0.00	-	1,666,667	-	1,666,667	3,333,334
07D SRF L 172763	2.50	100,985	214,971	98,297	217,658	631,911
09A SRF L173074	1.25	269,129	1,070,325	262,440	1,077,014	2,678,908
09B SRF L 173064	0.00	-	191,445	-	191,445	382,890
09C SRF L 173063	0.00	-	55,979	-	55,979	111,958
09D SRF L174588	2.30	324,530	597,935	317,668	604,796	1,844,929
09E SRF L 173005	1.25	217,052	922,446	211,286	928,212	2,278,996
09F SRF L 174557	1.25	365,798	1,456,347	356,696	1,465,449	3,644,290
09G SRF L173075	1.25	177,173	683,359	172,902	687,631	1,721,065
09H SRF L 173800	0.00	-	17,042	-	17,041	34,083
09I SRF L 174675	1.25	58,650	256,931	57,044	258,537	631,162
12A SRF L 174710	2.295	130,846	79,554	74,656	135,745	420,801
12B SRF L 174712	2.295	68,256	102,595	60,185	110,665	341,701
Refunding Bonds - Series:						
May 2006 Unlimited	5.035	8,665,000	(1) -	8,665,000	(2) -	(2) 17,330,000
May 2006 Limited	5.035	1,269,750	(1) -	1,269,750	(2) -	(2) 2,539,500
March 2007 Unlimited Series A	4.0 to 5.0	4,201,375	(1) -	4,201,375	(2) 19,675,000	(2) 28,077,750
March 2007 Unlimited Series B	4.0 to 5.0	2,410,932	(1) -	2,410,931	(2) -	(2) 4,821,863
March 2007 Limited Series C	4.0 to 5.0	2,673,825	(1) -	2,673,825	(2) -	(2) 5,347,650
TOTAL		\$ 53,238,415	\$ 23,373,695	\$ 52,936,085	\$ 86,952,986	\$ 216,501,181

(1) Interest Payable June 1, 2015.

(2) Interest and Principal Payable December 1, 2015.

# BOND REDEMPTION AND INTEREST FUND

## 2015 Tax Levy for Payment of Outstanding Bonds

BOND ISSUE	ISSUE DATED	INTEREST PAYMENT DATES	INTEREST	PRINCIPAL	RESERVE FOR UNCOLLECTED TAX (A)	GROSS LEVY
<b>Capital Improvement Bonds - Series:</b>						
July 2006 Limited Tax	07-01-06	6/1/15- 12/1/15	\$ 575,750	\$ 11,515,000	\$ 438,525	\$ 12,529,275
August 2009 Limited Tax	08-26-09	6/1/15- 12/1/15	34,320,000	-	1,244,767	35,564,767
July 2011 Limited Tax Series	07-21-11	6/1/15- 12/1/15	118,806	5,330,000	197,625	5,646,431
July 2011 Limited Tax Series I	07-21-11	6/1/15- 12/1/15	13,407,844	-	486,295	13,894,139
July 2011 Unlim Tax Series C	07-21-11	6/1/15- 12/1/15	2,893,232	9,850,000	462,190	13,205,422
2014 Unlim Tax Series A	01-06-15	6/1/15- 12/1/15	5,000,000	-	181,347	5,181,347
2014 Alt Rev Unlim Tax Serie	01-06-15	6/1/15- 12/1/15	2,352,650	920,000	118,697	3,391,347
2014 Limited Tax Series C	01-06-15	6/1/15- 12/1/15	3,715,200	1,160,000	176,821	5,052,021
<b>State Revolving Funds Bonds - Series:</b>						
92T SRF L170876	01-02-97	7/1/15- 1/1/16	22,652	1,205,589	44,548	1,272,789
92U SRF L170877	07-01-00	7/1/15- 1/1/16	42,241	1,339,969	50,132	1,432,342
94R SRF L170820	07-01-99	7/1/15- 1/1/16	51,945	1,647,802	61,649	1,761,396
94V SRF L171150	01-01-03	7/1/15- 1/1/16	117,243	2,039,963	78,241	2,235,447
97AA SRF L170822	01-08-99	7/1/15- 1/1/16	253,701	3,010,079	118,375	3,382,155
97BB SRF L171151	10-24-00	7/1/15- 1/1/16	66,512	588,708	23,764	678,984
97CC SRF L172031	04-27-02	7/1/15- 1/1/16	321,120	2,060,580	86,383	2,468,083
97DD SRF L171152	08-01-03	7/1/15- 1/1/16	196,030	843,018	37,686	1,076,734
01A SRF L172126	01-15-04	7/1/15- 1/1/16	681,641	3,115,030	137,703	3,934,374
01B SRF L172127	01-15-05	7/1/15- 1/1/16	753,187	3,101,961	139,824	3,994,972
01C SRF L172128	06-27-08	7/1/15- 1/1/16	730,168	2,664,122	123,109	3,517,399
04A SRF L172485	06-30-08	7/1/15- 1/1/16	329,053	1,020,470	48,946	1,398,469
04B SRF L172488	06-30-08	7/1/15- 1/1/16	449,736	1,394,736	66,898	1,911,370
04C SRF L172493	06-05-07	7/1/15- 1/1/16	40,465	132,185	6,262	178,912
04D SRF L172494	06-05-07	7/1/15- 1/1/16	38,805	126,762	6,005	171,572
04E SRF L172495	06-30-08	7/1/15- 1/1/16	130,958	386,324	18,762	536,044
04F SRF L172496	12-01-09	7/1/15- 1/1/16	-	198,734	7,208	205,942
04G SRF L172611	06-05-07	7/1/15- 1/1/16	63,040	205,929	9,755	278,724
04H SRF L172849	02-27-09	7/1/15- 1/1/16	960,383	2,577,060	128,301	3,665,744
07A SRF L172625	06-16-10	7/1/15- 1/1/16	801,681	1,968,776	100,483	2,870,940
07B SRF L172850	07-01-10	7/1/15- 1/1/16	551,642	1,298,631	67,108	1,917,381
07C SRF L172770	02-01-11	7/1/15- 1/1/16	-	3,333,333	120,898	3,454,231
07D SRF L172763	06-09-10	7/1/15- 1/1/16	182,855	449,056	22,919	654,830
09A SRF L173074	07-01-13	7/1/15- 1/1/16	491,054	2,187,853	97,162	2,776,069
09B SRF L173064	10-27-09	7/1/15- 1/1/16	-	382,890	13,887	396,777
09C SRF L173063	08-26-11	7/1/15- 1/1/16	-	111,957	4,061	116,018
09D SRF L174558	07-01-14	7/1/15- 1/1/16	600,317	1,244,612	66,915	1,911,844
09E SRF L173005	08-26-11	7/1/15- 1/1/16	393,421	1,885,575	82,658	2,361,654
09F SRF L174557	06-09-10	7/1/15- 1/1/16	667,367	2,976,923	132,176	3,776,466
09G SRF L173075	06-09-10	7/1/15- 1/1/16	324,208	1,396,857	62,422	1,783,487
09H SRF L173800	06-09-10	7/1/15- 1/1/16	-	34,083	1,236	35,319
09I SRF L174675	06-21-11	7/1/15- 1/1/16	105,969	525,193	22,892	654,054
12A SRF L174710	07-01-14	7/1/15- 1/1/16	141,450	279,351	15,262	436,063
12B SRF L174712	07-01-14	7/1/15- 1/1/16	113,963	227,737	12,393	354,093
12C SRF L174621	07-01-15	7/1/15- 1/1/16	710,000	-	25,751	735,751
12D SRF L174988	07-01-14	7/1/15- 1/1/16	1,820,000	-	66,010	1,886,010
12E SRF L174709	07-01-14	7/1/15- 1/1/16	310,000	-	11,244	321,244
12F SRF L174989	07-01-14	7/1/15- 1/1/16	3,435,000	-	124,585	3,559,585
12H SRF L174924	07-01-14	7/1/15- 1/1/16	1,550,000	-	56,218	1,606,218
12I SRF L174559	07-01-14	7/1/15- 1/1/16	275,000	-	9,974	284,974
12J SRF L175172	07-01-14	7/1/15- 1/1/16	145,000	-	-	150,259

# BOND REDEMPTION AND INTEREST FUND

## 2015 Tax Levy for Payment of Outstanding Bonds (continued)

BOND ISSUE	ISSUE DATED	INTEREST PAYMENT DATES	INTEREST	PRINCIPAL	RESERVE FOR UNCOLLECTED TAX (A)	GROSS LEVY
<b>State Revolving Funds Bonds - Series:</b>						
12K SRF L175925	07-01-15	7/1/15- 1/1/16	775,000	-	28,109	803,109
12L SRF L175161	07-01-15	7/1/15- 1/1/16	1,760,000	-	63,834	1,823,834
12M SRF L175168	07-01-15	7/1/15- 1/1/16	520,000	-	18,860	538,860
12N SRF L175164	07-01-15	7/1/15- 1/1/16	150,000	-	5,440	155,440
12O SRF L175166	07-01-14	7/1/15- 1/1/16	255,000	-	9,249	264,249
12P SRF L175223	07-01-15	7/1/15- 1/1/16	390,000	-	14,145	404,145
<b>Refunding Bonds - Series:</b>						
May 2006 Unlimited Tax	05-01-06	6/1/15- 12/1/15	17,330,000	-	628,549	17,958,549
May 2006 Limited Tax	05-01-06	6/1/15- 12/1/15	2,539,500	-	92,106	2,631,606
March 2007 Unlimited Tax A	03-21-07	6/1/15- 12/1/15	7,459,000	20,585,000	1,017,140	29,061,140
March 2007 Unlimited Tax B	03-21-07	6/1/15- 12/1/15	4,821,863	-	174,886	4,996,749
March 2007 Limited Tax C	03-21-07	6/1/15- 12/1/15	5,347,650	-	193,956	5,541,606
2014 Limited Tax Series D	01-06-15	6/1/15- 12/1/15	3,532,150	270,000	137,902	3,940,052
<b>TOTAL</b>			<b>\$ 125,131,452</b>	<b>\$ 95,591,848</b>	<b>\$ 8,000,248</b>	<b>\$ 228,728,807</b>

(A) Reserve at 3.5%

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE ADOPTED 2015 BUDGET RECOMMENDATIONS**

**Department Page Number:**  
1 of 1


**Fund: 101      Department Number: 15000      Fund Name: General Administration**


**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget</i> <i>Tentative</i> <i>Page</i>	<i>ED Rec.</i> <i>Page</i>	<i>Code</i>	<i>Position Title</i> <i>or Line Item Name</i>	<i>FROM</i> <i>No.</i> <i>\$ Amount</i>	<i>TO</i> <i>No.</i> <i>\$ Amount</i>	<i>Plus/(Minus)</i> <i>No.</i> <i>\$ Amount</i>	<i>Explanation</i>
---	131	083	Police Officer (NR2483)	10	9	(1)	One position was transferred to Section 086.
---	---	086	Police Officer (NR2483)	3	4	1	One position was transferred from Section 083.
---	---	085	Police Officer #1 (NR2483)	1	0	(1)	The crosshatch #1 was removed.
---	131	085	Police Officer (NR2483)	22	23	1	The crosshatch #1 was removed.

**GENERAL ADMINISTRATION BUDGET TOTAL:**      \$18,045,800      \$18,045,800      \$0

December 2014 (BF-21)

  
Department Head (Recommended)

  
Budget Officer (Reviewed)

  
Executive Director (Approved)

12/11/14  
Date

1  
Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE ADOPTED 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
1 of 1

Fund: 101      Department Number: 66000      Department Name: Maintenance & Operations - General Division

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

Budget		Code	Position Title or Line Item Name	FROM		TO		Plus/(Minus)		Explanation
Tentative Page	ED Rec. Page			No.	\$ Amount	No.	\$ Amount	No.	\$ Amount	
37	255	612520	Waste Material Disposal Charges		\$13,000,000		\$12,800,000		(\$200,000)	The decrease is due to the three new lagoon pumps procured in 2014. The pumps will be operated by in-house staff to load dewatered biosolids into trucks for transport, reducing the demand for contractual services.
37	255	612600	Repairs to Collection Facilities		\$547,100		\$747,100		\$200,000	The increase is due to the manhole repair contract that is necessary for repairs to the various District manholes maintained by the Collection System Unit.

**GENERAL DIVISION BUDGET TOTAL:**      \$25,675,800      \$25,675,800      \$0

December 2014 (BF-21)

**MAINTENANCE & OPERATIONS  
BUDGET TOTAL:**      \$184,525,000      \$184,525,000      \$0

  
Department Head (Recommended)

  
Budget Officer (Reviewed)

  
Executive Director (Approved)

12/11/14  
Date

2  
Page



**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE ADOPTED 2015 BUDGET RECOMMENDATIONS**

Department Page Number:  
1 of 1

Fund: 401      Department Number: 50000      Fund Name: Capital Improvements Bond

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget</i>										
<i>Tentative</i>	<i>ED Rec.</i>		<i>Position Title</i>		<i>FROM</i>		<i>TO</i>		<i>Plus/(Minus)</i>	
<i>Page</i>	<i>Page</i>	<i>Code</i>	<i>or Line Item Name</i>	<i>No.</i>	<i>\$ Amount</i>	<i>No.</i>	<i>\$ Amount</i>	<i>No.</i>	<i>\$ Amount</i>	<i>Explanation</i>
60	462	645600	Collection Facilities Structures		\$1,000,000		\$11,290,000		\$10,290,000	The increase is for the addition of Contract 13-246-3M, Calumet TARP Screens, CWRP. The award was delayed due to bid due date extensions.
60	462	645650	Process Facilities Structures		\$122,250,000		\$37,200,000		(\$85,050,000)	The decrease is due to the contractors covering the costs of Contracts 11-240-3P, Organic Waste Receiving and Processing Facility, CWRP (\$28,350,000) and 11-189-3P, Digester Gas Utilization Facilities, SWRP (\$52,500,000), and a change to reflect the appropriate Commitment Item for Contract 14-823-3D, Safety Railing around Tanks, NSA, CSA, SSA (\$4,200,000).
60	462	645750	Preservation of Process Facility Structures		\$2,500,000		\$17,200,000		\$14,700,000	The increase is due to the addition of Contract 04-132-3D, A/B & C/D Service Tunnel and Connecting Tunnel Rehabilitation - Phase II, SWRP (\$10,500,000) and a change to reflect the appropriate Commitment Item for Contract 14-823-3D, Safety Railing around Tanks, NSA, CSA, SSA (\$4,200,000).
61	463	767300	Bond Issuance Costs		\$0		\$1,500,000		\$1,500,000	The increase is due to the costs associated with the December 2014 bond sale.

**CAPITAL IMPROVEMENTS BOND FUND BUDGET TOTAL:**      \$511,632,500      \$453,072,500      (\$58,560,000)

December 2014 (BF-21)



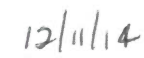
Department Head (Recommended)



Budget Officer (Reviewed)



Executive Director (Approved)



Date



Page

**METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO  
CHANGES TO THE ADOPTED 2015 BUDGET RECOMMENDATIONS**

**Department Page Number:**

**1 of 1**

**Fund: 501**

**Department Number: 50000**

**Fund Name: Stormwater Management**

**THE FOLLOWING CHANGES ARE RECOMMENDED:**

<i>Budget Tentative Page</i>	<i>ED Rec. Page</i>	<i>Code</i>	<i>Position Title or Line Item Name</i>	<i>FROM No. \$ Amount</i>	<i>TO No. \$ Amount</i>	<i>Plus/(Minus) No. \$ Amount</i>	<i>Explanation</i>
62	499	601410	Personal Services Exp for Prelim Engineering Rpts & Studies	\$9,226,400	\$10,348,400	\$1,122,000	The increase is due to increased estimates for five Stormwater Management Phase II projects (\$2,537,800), offset by decreased estimates for Contracts 13-809-5C, Implementation of the Watershed Management Ordinance (\$47,100) and 11-186-5C, Preliminary Engineering for Addison Creek Reservoir, due to a time extension of the agreement (\$1,368,700).
62	499	601440	Personal Svcs for Post-Award Engr for Construction Projects	\$508,000	\$358,000	(\$150,000)	The decrease is due to the reduced allowance for post-award engineering services for construction projects. Additional funding is available in the Capital Improvements Bond Fund.
62	499	612490	Contractual Services, N.O.C.	\$12,159,000	\$11,759,000	(\$400,000)	The decrease is due to the reduced estimate for the Stormwater Management Ordinance Consultant Enforcement.
63	500	645620	Waterway Facilities Structures	\$4,772,300	\$4,352,300	(\$420,000)	The decrease is due to the reduced estimate for Contract 10-883-AF, Flood Control/Streambank Stabilization project on Tinley Creek in Crestwood, Illinois.
63	500	645690	Capital Projects, N.O.C.	\$600,000	\$448,000	(\$152,000)	The decrease is due to the reduced estimate for mitigation fees.


**STORMWATER MANAGEMENT FUND BUDGET TOTAL:**

\$46,520,300

\$46,520,300

\$0

December 2014 (BF-21)



**Department Head (Recommended)**



**Budget Officer (Reviewed)**



**Executive Director (Approved)**

12/11/14

**Date**

4

**Page**



**Department Head (Recommended)**

And an amount of Estimated Expenditures for the Purpose of the Metropolitan Water Reclamation District Retirement Fund of \$61,654,000.

*Section 9.* That the appropriation herein of the amounts for the payment of “unpaid bills” or “contractual liabilities,” or to defray the expense of any project or purpose, shall not be construed as an approval or an admission of liability by the Board of Commissioners of any said bills or contractual liabilities, or of any project or purpose mentioned herein but shall be regarded only as the provision of a fund or funds, for the payment thereof when

said bills or contractual liabilities have been found to be valid and legal obligations against the Metropolitan Water Reclamation District of Greater Chicago and when properly vouchered and audited by the Department of Finance, or when any project or purpose is approved and authorized by the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago, as the case may be.

*Section 10.* This ordinance shall take effect January 1, 2015.

Approved as to Form and Legality:

*Head Assistant Attorney*

*General Counsel*

Approved:

*Acting President,  
Board of Commissioners of the  
Metropolitan Water Reclamation District  
of Greater Chicago*