

# COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES

## 2026-2024 ALL FUNDS

APPROPRIATIONS	2026 **	2025 AS PASSED	2025 AS ADJUSTED *	2024 ACTUAL
<b>FUND</b>				
Corporate Fund	\$ 530,820,200	\$ 523,694,700	\$ 523,694,700	\$ 497,258,600
Construction Fund	74,711,400	83,143,600	83,143,600	74,598,800
Capital Improvements Bond Fund ***	694,977,900	546,102,500	532,997,200	308,278,600
Stormwater Management Fund	96,748,200	134,723,100	134,723,100	131,517,700
Retirement Fund	100,776,000	118,736,000	118,736,000	129,207,295
Reserve Claim Fund	48,273,800	53,586,800	53,586,800	52,315,900
Bond Redemption & Interest Fund	248,020,300	234,620,974	247,726,274	235,755,740
<b>TOTAL</b>	<b>\$ 1,794,327,800</b>	<b>\$ 1,694,607,674</b>	<b>\$ 1,694,607,674</b>	<b>\$ 1,428,932,635</b>
<b>TAX LEVIES</b>				
Corporate Fund	\$ 321,709,200	\$ 310,544,000	\$ 310,544,000	\$ 299,539,093
Construction Fund	7,000,000	7,000,000	7,000,000	7,000,000
Stormwater Management Fund	67,500,000	62,500,000	62,500,000	57,500,000
Retirement Fund	77,214,000	74,398,700	74,398,700	72,726,700
Reserve Claim Fund	6,000,000	7,500,000	7,500,000	7,500,000
Levy Adjustment PA 102-0519	—	—	—	10,072,253
Subtotal	<b>\$ 479,423,200</b>	<b>\$ 461,942,700</b>	<b>\$ 461,942,700</b>	<b>\$ 454,338,046</b>
Bond Redemption & Interest Fund:				
Capital Improvement Bonds - Series:				
2016 Qualified Energy Conservation Limited Tax Series F	\$ 165,803	\$ 165,804	\$ 165,804	\$ 165,803
2009 Limited Tax Series	35,564,767	35,564,767	35,564,767	35,564,767
2014 Limited Tax Series C	—	13,400,778	—	—
2016 Alternate Revenue Unlimited Tax Series E ****	3,755,959	3,754,146	3,754,146	3,754,146
Alternate Revenue Abatement ****	—	—	—	(3,754,146)
2016 Unlimited Tax Series C	1,554,404	1,554,405	1,554,405	1,554,404
2016 Limited Tax Series D	2,915,803	2,916,062	2,916,062	2,916,062
2021 Limited Tax Series A	7,970,000	5,446,684	5,446,684	5,446,684
2021 Unlimited Tax Series B	1,554,404	1,554,404	1,554,404	1,554,404
2024 Limited Tax Series A	16,435,492	—	13,124,611	6,562,306
2024 Unlimited Tax Series B	940,415	—	940,415	470,207
State Revolving Fund Bonds - Series: Various	99,184,496	99,031,573	99,031,573	99,441,315
State Revolving Fund Stormwater Abatement ****	—	—	—	(2,732,124)
Refunding Bonds - Series:				
2007 Unlimited Tax Series B	4,996,749	4,996,749	4,996,749	4,996,749
2007 Limited Tax Series C	5,686,010	7,954,832	7,954,832	8,230,725
2016 Unlimited Tax Series A	40,520,207	40,632,384	40,632,384	40,739,896
2016 Limited Tax Series B	6,012,176	6,125,389	6,125,389	6,232,642
2021 Limited Tax Series C	7,296,891	12,492,747	12,492,746	23,321,503
2021 Unlimited Tax Series D	1,634,974	1,634,975	1,634,974	1,634,974
2021 Unlimited Taxable Series E	9,013,480	7,152,431	6,151,287	2,109,836
2021 Alternate Revenue Unlimited Taxable Series F ****	902,092	3,387,604	3,213,438	2,741,176
2024 Limited Tax Series C	17,885,233	—	12,662,435	5,755,273
2024 Unlimited Tax Series D	9,818,912	—	1,207,513	1,147,138
2024 Alternate Revenue Unlimited Tax Series E ****	2,436,788	—	359,067	341,114
Alternate Revenue Abatement ****	—	—	—	(3,082,290)
Subtotal Bond Redemption & Interest Fund	<b>\$ 276,245,055</b>	<b>\$ 247,765,734</b>	<b>\$ 261,483,685</b>	<b>\$ 245,112,564</b>
<b>TOTAL</b>	<b>\$ 755,668,255</b>	<b>\$ 709,708,434</b>	<b>\$ 723,426,385</b>	<b>\$ 699,450,610</b>
Abatement after the budget year ****	(9,826,963)	(9,873,875)	(10,058,776)	
<b>Total (after planned abatement)</b>	<b>\$ 745,841,292</b>	<b>\$ 699,834,559</b>	<b>\$ 713,367,609</b>	

NOTES: \* As Adjusted reflects the 2024 EAV (\$205,447,558,453) estimated to increase 3.5 percent, plus any subsequent supplemental levies.  
 \*\* 2026 reflects an estimated 3.5 percent increase in EAV from the 2025 estimate.  
 \*\*\* Prior year obligations for the Capital Improvements Bond Fund are included in the Appropriation for Liabilities.  
 \*\*\*\* As part of the plan of financing, it is intended and anticipated that tax revenues deposited in the Stormwater Management Fund be transferred to the Bond Redemption & Interest Fund and used to abate taxes levied for this issue.

# COMPARATIVE STATEMENT OF TAX RATES

## 2026-2024 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

FUND		2026 **	2025 AS PASSED	2025 AS ADJUSTED *	2024 ACTUAL
	tax rate limit				
Corporate Fund	41¢	14.62 ¢	14.81 ¢	14.60 ¢	14.58 ¢
Construction Fund	10¢	0.32	0.33	0.33	0.34
Stormwater Management Fund	5¢	3.07	2.98	2.94	2.80
Retirement Fund		3.51	3.55	3.50	3.54
Reserve Claim Fund	½ ¢	0.27	0.36	0.35	0.37
Levy Adjustment PA 102-0519		—	—	—	0.49
Subtotal		21.79 ¢	22.03 ¢	21.72 ¢	22.12 ¢
Bond Redemption & Interest Fund:					
Capital Improvement Bonds - Series:					
2016 Qualified Energy Conservation Limited Tax Series F		0.01 ¢	0.01 ¢	0.01 ¢	0.01 ¢
2009 Limited Tax Series		1.62	1.70	1.67	1.70
2014 Limited Tax Series C		—	0.64	—	—
2016 Alternate Revenue Unlimited Tax Series E ***		0.17	0.18	0.18	0.20
Alternate Revenue Abatement ***		—	—	—	(0.20)
2016 Unlimited Tax Series C		0.07	0.07	0.07	0.10
2016 Limited Tax Series D		0.13	0.14	0.14	0.10
2021 Limited Tax Series A		0.36	0.26	0.26	0.30
2021 Unlimited Tax Series B		0.07	0.07	0.07	0.10
2024 Limited Tax Series A		0.75	—	0.62	0.30
2024 Unlimited Tax Series B		0.04	—	0.04	—
State Revolving Fund Bonds - Series:					
Various		4.51	4.72	4.66	4.70
Refunding Bonds - Series:					
2007 Unlimited Tax Series B		0.23	0.24	0.23	0.20
2007 Limited Tax Series C		0.26	0.38	0.37	0.40
2016 Unlimited Tax Series A		1.84	1.94	1.91	2.00
2016 Limited Tax Series B		0.27	0.29	0.29	0.30
2021 Limited Tax Series C		0.33	0.60	0.59	1.10
2021 Unlimited Tax Series D		0.07	0.08	0.08	0.10
2021 Unlimited Taxable Series E		0.41	0.34	0.29	0.10
2021 Alternate Revenue Unlimited Taxable Series F ***		0.04	0.16	0.15	0.10
2024 Limited Tax Series C		0.81	—	0.60	0.30
2024 Unlimited Tax Series D		0.45	—	0.06	0.10
2024 Alternate Revenue Unlimited Tax Series E		0.11	—	0.02	—
Alternate Revenue Abatement ***		—	—	—	(0.10)
Subtotal Bond Redemption & Interest Fund		12.55 ¢	11.82 ¢	12.31 ¢	11.91 ¢
<b>TOTAL</b>		<b>34.34 ¢</b>	<b>33.85 ¢</b>	<b>34.03 ¢</b>	<b>34.03 ¢</b>

NOTES: \* As Adjusted reflects the 2024 EAV (\$205,447,558,453) estimated to increase 3.5 percent, plus any subsequent supplemental levies.

\*\* 2026 reflects an estimated 3.5 percent increase in EAV from the 2025 estimate.

\*\*\* As part of the plan of financing, it is intended and anticipated that tax revenues deposited in the Stormwater Management Fund be transferred to the Bond Redemption & Interest Fund and used to abate taxes levied for this issue.

## ACCOUNT SUMMARY COMPARISON

### 2026 - 2025 ALL FUNDS

ORGANIZATION OR FUND	Account Appropriation		Increase (Decrease) 2026-2025	
	2026	2025 Adjusted	Dollars	Percent
<b>Board of Commissioners</b>	\$ 6,250,200	\$ 6,037,800	\$ 212,400	3.5
<b>General Administration</b>	25,456,800	24,424,500	1,032,300	4.2
<b>Monitoring &amp; Research</b>	37,111,700	35,349,900	1,761,800	5.0
<b>Procurement &amp; Materials Management</b>	11,853,800	11,707,000	146,800	1.3
<b>Human Resources</b>	74,193,300	70,636,600	3,556,700	5.0
<b>Information Technology</b>	22,780,200	26,904,700	(4,124,500)	(15.3)
<b>Law</b>	9,088,900	8,865,000	223,900	2.5
<b>Finance</b>	4,444,100	4,526,100	(82,000)	(1.8)
<b>Maintenance &amp; Operations:</b>				
<b>General Division</b>	18,266,700	16,954,800	1,311,900	7.7
<b>North Service Area</b>	61,653,400	60,661,500	991,900	1.6
<b>Calumet Service Area</b>	73,511,400	73,448,500	62,900	0.1
<b>Stickney Service Area</b>	148,234,300	143,633,800	4,600,500	3.2
<b>TOTAL Maintenance &amp; Operations</b>	\$ 301,665,800	\$ 294,698,600	\$ 6,967,200	2.4
<b>Engineering</b>	37,975,400	40,544,500	(2,569,100)	(6.3)
<b>TOTAL Corporate Fund</b>	\$ 530,820,200	\$ 523,694,700	\$ 7,125,500	1.4
<b>Construction Fund</b>	74,711,400	83,143,600	(8,432,200)	(10.1)
<b>Capital Improvements Bond Fund</b>	694,977,900	546,102,500	148,875,400	27.3
<b>TOTAL Capital Budget</b>	\$ 769,689,300	\$ 629,246,100	\$ 140,443,200	22.3
<b>Stormwater Management Fund</b>	96,748,200	134,723,100	(37,974,900)	(28.2)
<b>Bond Redemption &amp; Interest Fund</b>	248,020,300	234,620,974	13,399,326	5.7
<b>Retirement Fund</b>	100,776,000	118,736,000	(17,960,000)	(15.1)
<b>Reserve Claim Fund</b>	48,273,800	53,586,800	(5,313,000)	(9.9)
<b>GRAND TOTAL</b>	<u>\$1,794,327,800</u>	<u>\$1,694,607,674</u>	<u>\$ 99,720,126</u>	5.9

# PERSONNEL SUMMARY COMPARISON

## 2026 - 2024 ALL FUNDS

ORGANIZATION OR FUND	Proposed FTEs 2026	Budgeted FTEs 2025	Actual FTEs 2024	Increase (Decrease) 2026-2025	
				FTEs	Percent
Board of Commissioners	37	37	35	—	—
General Administration	132	134	128	(2)	(1.5)
Monitoring & Research	285	289	282	(4)	(1.4)
Procurement & Materials Management	56	56	53	—	—
Human Resources	76	77	91	(1)	(1.3)
Information Technology	73	73	72	—	—
Law	37	38	38	(1)	(2.6)
Finance	27	27	27	—	—
Maintenance & Operations:					
General Division	102	101	100	1	1.0
North Service Area	243	243	240	—	—
Calumet Service Area	198	196	196	2	1.0
Stickney Service Area	383	382	380	1	0.3
TOTAL Maintenance & Operations	926	922	916	4	0.4
Engineering	206	197	190	9	4.6
TOTAL Corporate Fund	1,855	1,850	1,832	5	0.3
Construction Fund	—	—	—	—	—
Capital Improvements Bond Fund	—	—	—	—	—
TOTAL Capital Budget	—	—	—	—	—
Stormwater Management Fund	102	102	99	—	—
Bond Redemption & Interest Fund	—	—	—	—	—
Retirement Fund	—	—	—	—	—
Reserve Claim Fund	—	—	—	—	—
GRAND TOTAL	1,957	1,952	1,931	5	0.3

**ALL FUNDS****SUMMARY OF REVENUE, EXPENDITURES, AND NET ASSETS APPROPRIABLE (b)  
2026 BUDGETED, 2025 ESTIMATED, AND 2024 ACTUAL**

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT (d)	BOND REDEMPTION & INTEREST (d)	RESERVE CLAIM (d)	TOTAL
<b>2026 BUDGETED</b>								
Net Assets Appropriable (b)	\$ 144,631.5	\$ 36,233.3	\$ 57,083.4	\$ 22,105.5	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 614,671.7
Net Assets Appropriated	\$ 72,188.5	\$ 36,233.3	\$ 57,083.4	\$ 22,105.5	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 542,228.7
Revenue	458,631.7	658,744.6	17,628.0	74,642.7	28,981.3	11,803.8	1,667.0	1,252,099.1
Appropriation	\$ 530,820.2	\$ 694,977.9	\$ 74,711.4	\$ 96,748.2	\$ 100,776.0	\$ 248,020.3	\$ 48,273.8	\$ 1,794,327.8
<b>2025 ESTIMATED</b>								
Beginning Net Assets Appropriable as adjusted (c)	\$ 213,178.6	\$ 359,594.3	\$ 56,880.3	\$ 51,372.5	\$ 88,736.0	\$ 219,174.3	\$ 55,186.5	\$ 1,044,122.5
Revenue	427,464.6	83,582.0	26,148.0	59,347.8	30,000.0	15,446.7	2,790.4	644,779.5
Adjustment for 2025 receipts (a)	(18,023.0)	—	105.0	(3,887.5)	—	—	—	(21,805.5)
Expenditures	(477,988.7)	(169,807.3)	(26,049.9)	(84,727.3)	(118,736.0)	(234,621.0)	(17,500.0)	(1,129,430.2)
Ending Net Assets Appropriable	\$ 144,631.5	\$ 273,369.0	\$ 57,083.4	\$ 22,105.5	\$ —	\$ —	\$ 40,476.9	\$ 537,666.3
<b>2024 ACTUAL</b>								
Beginning Net Assets Appropriable as adjusted (c)	\$ 282,144.5	\$ 98,770.4	\$ 33,641.2	\$ 58,551.8	\$ 86,440.0	\$ 218,339.8	\$ 53,653.7	\$ 831,541.4
Revenue	386,841.2	371,558.2	46,349.3	78,631.7	42,767.3	17,415.9	2,167.7	945,731.3
Expenditures	(455,807.0)	(110,734.3)	(23,110.2)	(85,811.0)	(129,207.3)	(235,755.7)	(7,451.5)	(1,047,877.0)
Ending Net Assets Appropriable	\$ 213,178.6	\$ 359,594.3	\$ 56,880.3	\$ 51,372.5	\$ —	\$ —	\$ 48,369.9	\$ 729,395.6
Adjusted NAA 1/1/2025	\$ 195,155.6		\$ 56,985.3	\$ 47,485.0				
Adjustment (a)	\$ (18,023.0)		\$ 105.0	\$ (3,887.5)				

(a) Adjustment to NAA required due to current 2025 estimate on collection of property tax levies and PPRT. See the Balance Sheets and Appropriable Revenue statements 01/01/2025 for the Corporate (pages 86 - 87), Construction (pages 94 - 95), and Stormwater Management (pages 97 - 98) Funds. The adjustment is reflected in the 2025 revenues.

(b) This statement is a summary presentation of pages 74 - 76, separating current revenue and NAA from the revenue category. 2026 Net Assets Appropriable includes prior year uncollected property taxes.

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

# ALL FUNDS

## SUMMARY OF REVENUE AND EXPENDITURES

### 2026 BUDGETED

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
<b>REVENUE</b>								
Net Assets Appropriable (a)	\$ 144,631.5	\$ 36,233.3	\$ 57,083.4	\$ 22,105.5	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 614,671.7
2024 Levy Adjustment to Retirement Fund	(10,000.0)	—	—	—	10,000.0	—	—	—
Budget Reserve	(62,443.0)	—	—	—	—	—	—	(62,443.0)
Net Property Taxes	310,449.4	—	6,755.0	65,137.5	—	—	—	382,341.9
Personal Property Replacement Tax	28,518.7	—	9,700.0	—	18,981.3	—	—	57,200.0
Working Cash Borrowings Adjustment	(4,849.4)	—	(105.0)	(1,012.5)	—	—	—	(5,966.9)
Bond Sales (Present & Future)	—	582,953.6	—	—	—	—	—	582,953.6
Grants (Federal & State)	2,700.0	12,000.0	—	12,620.6	—	—	—	27,320.6
Investment Income	10,447.0	16,791.0	1,266.0	1,603.9	—	2,097.0	1,667.0	33,871.9
State Revolving Fund Loans	—	50,000.0	—	—	—	—	—	50,000.0
Property & Services	36,490.0	—	—	1,000.0	—	—	—	37,490.0
User Charge	38,000.0	—	—	—	—	—	—	38,000.0
TIF Differential Fee & Impact Fee	26,000.0	—	—	—	—	—	—	26,000.0
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,706.8)	—	9,706.8	—	—
Reimbursement for Labor Costs incurred on Capital Projects	5,000.0	—	—	—	—	—	—	5,000.0
Equity Transfer	—	(5,000.0)	—	5,000.0	—	—	—	—
Miscellaneous	5,876.0	2,000.0	12.0	—	—	—	—	7,888.0
<b>TOTAL REVENUE</b>	<b>\$ 530,820.2</b>	<b>\$ 694,977.9</b>	<b>\$ 74,711.4</b>	<b>\$ 96,748.2</b>	<b>\$ 100,776.0</b>	<b>\$ 248,020.3</b>	<b>\$ 48,273.8</b>	<b>\$ 1,794,327.8</b>
<b>EXPENDITURES</b>								
Board of Commissioners	\$ 6,250.2	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 6,250.2
General Administration	25,456.8	—	—	—	—	—	—	25,456.8
Monitoring & Research	37,111.7	—	—	—	—	—	—	37,111.7
Procurement & Materials Mgmt.	11,853.8	—	—	—	—	—	—	11,853.8
Human Resources	74,193.3	—	—	—	—	—	—	74,193.3
Information Technology	22,780.2	—	—	—	—	—	—	22,780.2
Law	9,088.9	—	—	—	—	—	—	9,088.9
Finance	4,444.1	—	—	—	—	—	—	4,444.1
Engineering	37,975.4	694,977.9	74,711.4	—	—	—	—	807,664.7
Maintenance & Operations	301,665.8	—	—	—	—	—	—	301,665.8
Stormwater Management Fund	—	—	—	96,748.2	—	—	—	96,748.2
Retirement Fund	—	—	—	—	100,776.0	—	—	100,776.0
Bond Redemption & Interest Fund	—	—	—	—	—	248,020.3	—	248,020.3
Reserve Claim Fund	—	—	—	—	—	—	48,273.8	48,273.8
<b>TOTAL EXPENDITURES</b>	<b>\$ 530,820.2</b>	<b>\$ 694,977.9</b>	<b>\$ 74,711.4</b>	<b>\$ 96,748.2</b>	<b>\$ 100,776.0</b>	<b>\$ 248,020.3</b>	<b>\$ 48,273.8</b>	<b>\$ 1,794,327.8</b>

(a) 2026 Net Assets Appropriable includes prior year uncollected property taxes.

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

# ALL FUNDS

## SUMMARY OF REVENUE AND EXPENDITURES

### 2025 ESTIMATED

(In Thousands)

	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
<b>REVENUE</b>								
Net Assets Appropriable	\$ 213,178.6	\$ 359,594.3	\$ 56,880.3	\$ 51,372.5	\$ 88,736.0	\$ 219,174.3	\$ 55,186.5	\$ 1,044,122.5
Reserve for Transfer to Retirement Fund	(21,643.0)	—	—	—	21,643.0	—	—	—
2023 Levy Adjustment to Retirement Fund	(8,357.0)	—	—	—	8,357.0	—	—	—
Adjustment for Receipts	(18,023.0)	—	105.0	(3,887.5)	—	—	—	(21,805.5)
Net Property Taxes	299,675.0	—	6,755.0	60,312.5	—	—	—	366,742.5
Personal Property Replacement Tax	30,995.3	—	16,600.0	—	—	—	—	47,595.3
Working Cash Borrowings Adjustment	(6,170.3)	—	(105.0)	(937.5)	—	—	—	(7,212.8)
Bond Sales (Present & Future)	—	—	—	—	—	—	—	—
Reimbursements	—	—	—	545.0	—	—	—	545.0
Grants (Federal & State)	787.8	12,000.0	—	5,600.0	—	—	—	18,387.8
Investment Income	11,260.0	19,582.0	2,888.0	2,161.5	—	6,213.0	2,790.0	44,894.5
State Revolving Fund Loans	—	50,000.0	—	—	—	—	—	50,000.0
Property & Services	32,000.0	—	—	900.0	—	—	—	32,900.0
User Charge	48,000.0	—	—	—	—	—	—	48,000.0
TIF Differential Fee & Impact Fee	35,500.0	—	—	—	—	—	—	35,500.0
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,233.7)	—	9,233.7	—	—
Equity Transfer to Bond & Interest Fund	—	—	—	—	—	—	—	—
Miscellaneous	5,416.8	2,000.0	10.0	—	—	—	0.4	7,427.2
<b>TOTAL REVENUE</b>	<b>\$ 622,620.2</b>	<b>\$ 443,176.3</b>	<b>\$ 83,133.3</b>	<b>\$ 106,832.8</b>	<b>\$ 118,736.0</b>	<b>\$ 234,621.0</b>	<b>\$ 57,976.9</b>	<b>\$ 1,667,096.5</b>
<b>EXPENDITURES</b>								
Board of Commissioners	\$ 5,160.0	—	—	—	—	—	—	\$ 5,160.0
General Administration	21,815.2	—	—	—	—	—	—	21,815.2
Monitoring & Research	33,004.6	—	—	—	—	—	—	33,004.6
Procurement & Materials Mgmt.	10,042.4	—	—	—	—	—	—	10,042.4
Human Resources	77,354.9	—	—	—	—	—	—	77,354.9
Information Technology	23,885.3	—	—	—	—	—	—	23,885.3
Law	7,673.0	—	—	—	—	—	—	7,673.0
Finance	4,134.0	—	—	—	—	—	—	4,134.0
Engineering	31,610.7	169,807.3	26,049.9	—	—	—	—	227,467.9
Maintenance & Operations	263,308.6	—	—	—	—	—	—	263,308.6
Stormwater Management Fund	—	—	—	84,727.3	—	—	—	84,727.3
Retirement Fund	—	—	—	—	118,736.0	—	—	118,736.0
Bond Redemption & Interest Fund	—	—	—	—	—	234,621.0	—	234,621.0
Reserve Claim Fund	—	—	—	—	—	—	17,500.0	17,500.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 477,988.7</b>	<b>\$ 169,807.3</b>	<b>\$ 26,049.9</b>	<b>\$ 84,727.3</b>	<b>\$ 118,736.0</b>	<b>\$ 234,621.0</b>	<b>\$ 17,500.0</b>	<b>\$ 1,129,430.2</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.

**CORPORATE FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2026 AND 2025**

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 172,926,984	\$ 172,926,984	\$ 291,643,233	\$ 291,643,233
Taxes Receivable	299,674,960	299,674,960	289,053,205	289,053,205
Prior Years Taxes Receivable	13,937,300	13,937,300	2,700,497	2,700,497
Replacement Tax	—	—	47,445,300	47,445,300
<b>Total Current Assets</b>	<b>\$ 486,539,244</b>	<b>\$ 486,539,244</b>	<b>\$ 630,842,235</b>	<b>\$ 630,842,235</b>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Unpaid Bills:				
Accrued Salaries & Wages	\$ 10,408,000	\$ 10,408,000	\$ 8,505,700	\$ 8,505,700
Security & Bid Deposits	4,500,000	4,500,000	4,507,300	4,507,300
Payroll Withholding & Miscellaneous	700,000	700,000	613,900	613,900
Contractual Services	32,795,000	32,795,000	28,795,000	28,795,000
Due to Corporate Working Cash Fund	293,504,700	293,504,700	329,600,000	329,600,000
<b>Total Current Liabilities</b>	<b>\$ 341,907,700</b>	<b>\$ 341,907,700</b>	<b>\$ 372,021,900</b>	<b>\$ 372,021,900</b>
<b>Total Liabilities</b>		<b>\$ 341,907,700</b>		<b>\$ 372,021,900</b>
<b>ASSETS APPROPRIABLE FOR 2026 &amp; 2025</b>				
Net Assets Appropriable		\$ 144,631,544		\$ 258,820,335
Reserve for Transfer to Retirement Fund		—		(21,643,025)
Levy Adjustment (PA 102-0519) to Retirement Fund		(10,000,000)		(8,356,975)
Budget Reserve		(62,443,044)		(143,937,835)
Net Assets Appropriated		\$ 72,188,500		\$ 84,882,500
Estimated Revenue		453,631,700		438,812,200
Reimbursement for Labor Costs Incurred on Capital Projects		5,000,000		—
<b>Total Assets Appropriable</b>		<b>\$ 530,820,200</b>		<b>\$ 523,694,700</b>
<b>FUND EQUITY</b>				
Undesignated	\$ 144,631,544		\$ 258,820,335	
<b>Total Fund Equity</b>	<b>\$ 144,631,544</b>		<b>\$ 258,820,335</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 486,539,244</b>		<b>\$ 630,842,235</b>	



# CORPORATE FUND

## APPROPRIABLE REVENUE

### 2026 - 2023

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Property Taxes					
Gross Tax Levy	\$ 321,709,200	\$ 310,544,000	\$ 310,544,000	\$ 299,537,000	\$ 292,900,000
Less Allowance for Uncollectible Taxes	(11,259,822)	(10,869,040)	(10,869,040)	(10,483,795)	(10,251,500)
Net Property Taxes	\$ 310,449,378	\$ 299,674,960	\$ 299,674,960	\$ 289,053,205	\$ 282,648,500
Personal Property Replacement Tax *	\$ —	\$ 30,995,300	\$ 30,995,300	\$ 47,445,300	\$ 56,925,400
Net Tax Sources	\$ 310,449,378	\$ 330,670,260	\$ 330,670,260	\$ 336,498,505	\$ 339,573,900
Adjustment to match working cash borrowings	(4,849,378)	(6,170,260)	(6,170,260)	(6,898,505)	(7,273,900)
Working Cash Financing at 95% of Gross Tax Sources	\$ 305,600,000	\$ 324,500,000	\$ 324,500,000	\$ 329,600,000	\$ 332,300,000
Personal Property Replacement Tax *	\$ 28,518,700	\$ —	\$ —	\$ —	\$ —
Investment Income	\$ 10,447,000	\$ 11,260,000	\$ 14,000,000	\$ 15,653,526	\$ 12,595,264
Land Rentals	32,884,000	32,000,000	31,500,000	30,964,396	31,004,738
Federal & State Grants	2,700,000	787,800	1,908,200	285,985	117,635
Sewer Service Agreement Revenue	2,245,000	2,300,000	2,250,000	2,411,657	2,357,574
User Charge	38,000,000	48,000,000	37,000,000	43,207,712	38,536,900
TIF Surplus Distribution	26,000,000	35,500,000	22,000,000	12,086,273	12,272,711
Lockport Electrical Energy Generation	1,511,000	766,800	1,329,000	159,258	645,618
Miscellaneous (details below)	5,726,000	2,350,000	4,325,000	4,445,759	2,157,493
Subtotal	\$ 119,513,000	\$ 132,964,600	\$ 114,312,200	\$ 109,214,566	\$ 99,687,933
Adjustment to Net Assets Available for Projected Receipts	—	(18,023,000)	—	(9,206,065)	93,842,358
Reimbursement for Labor Costs incurred on Capital Projects	5,000,000	—	—	—	—
<b>GRAND TOTAL</b>	<b>\$ 458,631,700</b>	<b>\$ 439,441,600</b>	<b>\$ 438,812,200</b>	<b>\$ 429,608,501</b>	<b>\$ 525,830,291</b>
<hr/>					
Resource Recovery	\$ 300,000	\$ 300,000	\$ 300,000	\$ 524,620	\$ 356,789
Land Sales	3,606,000	—	—	1,475,000	—
Claims & Damage Settlements	100,000	100,000	—	86,958	48,129
Scrap Sales	100,000	100,000	100,000	112,567	143,144
Sales of Automobiles	270,000	200,000	425,000	71,551	1,001
Interest on Taxes - Cook County Treasurer	20,000	50,000	—	529,183	134,544
Other	1,330,000	1,600,000	3,500,000	1,645,881	1,473,886
<b>Total</b>	<b>\$ 5,726,000</b>	<b>\$ 2,350,000</b>	<b>\$ 4,325,000</b>	<b>\$ 4,445,760</b>	<b>\$ 2,157,493</b>

\*NOTE: Beginning in 2026, Personal Property Replacement Tax will be allocated in the budget year, with the priority being first to the Retirement Fund, followed by the Construction Fund, and then the Corporate Fund. In 2025 and prior years, the revenue was recorded as collected against the prior year's tax estimate or budgeted receivable.

**CAPITAL IMPROVEMENTS BOND FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2026 AND 2025**

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 445,962,300	\$ 445,962,300	\$ 530,798,661	\$ 530,798,661
Grants Receivable	800,000	800,000	696,000	696,000
State Revolving Fund Loans Receivable	14,000,000	14,000,000	3,204,800	3,204,800
<b>Total Current Assets</b>	<u>\$ 460,762,300</u>	<u>\$ 460,762,300</u>	<u>\$ 534,699,461</u>	<u>\$ 534,699,461</u>
	<b>LIABILITIES &amp; FUND EQUITY</b>			
<b>CURRENT LIABILITIES</b>				
Unpaid Bills:				
Contractual Services	\$ 13,000,000	\$ 13,000,000	\$ 10,500,000	\$ 10,500,000
Contracts Payable	225,000,000	225,000,000	171,511,612	171,511,612
<b>Total Current Liabilities</b>	<u>\$ 238,000,000</u>	<u>\$ 238,000,000</u>	<u>\$ 182,011,612</u>	<u>\$ 182,011,612</u>
Designated for Future Claims Liabilities	186,529,000	186,529,000	178,830,680	178,830,680
<b>Total Liabilities &amp; Designations</b>	<u>\$ 424,529,000</u>	<u>\$ 424,529,000</u>	<u>\$ 360,842,292</u>	<u>\$ 360,842,292</u>
<b>ASSETS APPROPRIABLE</b>				
Net Assets Appropriable		<u>\$ 36,233,300</u>		<u>\$ 173,857,169</u>
Net Assets Appropriated		\$ 36,233,300		\$ 173,857,169
Estimated Revenue		280,791,000		78,727,000
Bond Sales - Future		382,953,600		293,518,331
Reimbursement for Labor Costs incurred on Capital Projects		—		—
Equity Transfer to Stormwater Management Fund		(5,000,000)		—
<b>Total Assets Appropriable</b>		<u>\$ 694,977,900</u>		<u>\$ 546,102,500</u>
<b>FUND EQUITY</b>	<u>\$ 36,233,300</u>		<u>\$ 173,857,169</u>	
<b>Total Liabilities &amp; Fund Equity</b>	<u>\$ 460,762,300</u>		<u>\$ 534,699,461</u>	

# **CAPITAL IMPROVEMENTS BOND FUND**

## **APPROPRIABLE REVENUE**

### **2026 - 2023**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Money & Property					
Bond Sales (Present & Future)	\$ 200,000,000	\$ —	\$ —	\$ 300,814,675	\$ —
Investment Income	16,791,000	19,582,000	14,727,000	8,761,258	6,396,968
<b>Subtotal</b>	<b>\$ 216,791,000</b>	<b>\$ 19,582,000</b>	<b>\$ 14,727,000</b>	<b>\$ 309,575,933</b>	<b>\$ 6,396,968</b>
Revenue from Miscellaneous Sources					
Federal & State Grants	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 13,149,439	\$ 19,579,085
State Revolving Fund Loans	50,000,000	50,000,000	50,000,000	46,661,800	34,716,300
Miscellaneous	2,000,000	2,000,000	2,000,000	2,171,004	2,779,649
<b>Subtotal</b>	<b>\$ 64,000,000</b>	<b>\$ 64,000,000</b>	<b>\$ 64,000,000</b>	<b>\$ 61,982,242</b>	<b>\$ 57,075,034</b>
<b>Total Revenue</b>	<b>\$ 280,791,000</b>	<b>\$ 83,582,000</b>	<b>\$ 78,727,000</b>	<b>\$ 371,558,176</b>	<b>\$ 63,472,002</b>
Other Financing Sources (Uses)					
Bond Sales - Future	\$ 382,953,600	\$ —	\$ 293,518,331	\$ —	\$ —
Reserve for Future Projects	—	—	—	(38,898,944)	—
Reimbursement for Labor Costs incurred on Capital Projects	—	—	—	—	—
Equity Transfer to Stormwater Management Fund	(5,000,000)	—	—	—	—
<b>GRAND TOTAL</b>	<b>\$ 658,744,600</b>	<b>\$ 83,582,000</b>	<b>\$ 372,245,331</b>	<b>\$ 332,659,232</b>	<b>\$ 63,472,002</b>

# CONSTRUCTION FUND

## ESTIMATED BALANCE SHEET

### JANUARY 1, 2026 AND 2025

		ASSETS			
		2026		2025	
		AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>					
Cash & Investments		\$ 59,239,800	\$ 59,239,800	\$ 42,797,400	\$ 42,797,400
Taxes Receivable		6,755,000	6,755,000	6,755,000	6,825,000
Prior Years Taxes Receivable		438,551	438,551	176,235	176,235
Replacement Tax		—	—	16,600,000	16,600,000
<b>Total Current Assets</b>		<b>\$ 66,433,351</b>	<b>\$ 66,433,351</b>	<b>\$ 66,328,635</b>	<b>\$ 66,398,635</b>
		<b>LIABILITIES &amp; FUND EQUITY</b>			
<b>CURRENT LIABILITIES</b>					
Unpaid Bills:					
Contracts Payable		\$ 1,100,000	\$ 1,100,000	\$ 1,182,000	\$ 1,182,000
Contractual Services		1,599,969	1,599,969	871,035	871,035
Due to:					
Construction Working Cash Fund		6,650,000	6,650,000	6,650,000	6,650,000
<b>Total Current Liabilities</b>		<b>\$ 9,349,969</b>	<b>\$ 9,349,969</b>	<b>\$ 8,703,035</b>	<b>\$ 8,703,035</b>
<b>Total Liabilities</b>			<b>\$ 9,349,969</b>		<b>\$ 8,703,035</b>
<b>ASSETS APPROPRIABLE FOR 2026 AND 2025</b>					
Net Assets Appropriable			<b>\$ 57,083,382</b>		<b>\$ 57,695,600</b>
Net Assets Appropriated			<b>\$ 57,083,382</b>		<b>\$ 57,695,600</b>
Estimated Revenue			17,628,018		25,448,000
<b>Total Assets Appropriable</b>			<b>\$ 74,711,400</b>		<b>\$ 83,143,600</b>
<b>FUND EQUITY</b>					
Undesignated		57,083,382		57,625,600	
<b>Total Fund Equity</b>		<b>\$ 57,083,382</b>		<b>\$ 57,625,600</b>	
<b>Total Liabilities &amp; Fund Equity</b>		<b>\$ 66,433,351</b>		<b>\$ 66,328,635</b>	

# STORMWATER MANAGEMENT FUND

## ESTIMATED BALANCE SHEET

### JANUARY 1, 2026 AND 2025

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 37,605,500	\$ 37,605,500	\$ 72,919,003	\$ 72,919,003
Taxes Receivable	60,312,500	60,312,500	55,487,500	56,062,500
Prior Years Taxes Receivable	2,675,198	2,675,198	386,597	386,597
<b>Total Current Assets</b>	<b>\$ 100,593,198</b>	<b>\$ 100,593,198</b>	<b>\$ 128,793,100</b>	<b>\$ 129,368,100</b>
	<b>LIABILITIES &amp; FUND EQUITY</b>			
<b>CURRENT LIABILITIES</b>				
Unpaid Bills:				
Accrued Salaries & Wages	\$ —	\$ —	\$ —	\$ —
Contracts Payable	3,500,000	3,500,000	1,260,000	1,260,000
Vouchers Payable	15,612,686	15,612,686	8,745,000	8,745,000
Due to:				
Stormwater Working Cash Fund	59,375,000	59,375,000	54,625,000	54,625,000
<b>Total Current Liabilities</b>	<b>\$ 78,487,686</b>	<b>\$ 78,487,686</b>	<b>\$ 64,630,000</b>	<b>\$ 64,630,000</b>
Designated for Future Claims Liabilities		\$ —		\$ —
<b>Total Current Liabilities and Designations</b>		<b>\$ 78,487,686</b>		<b>\$ 64,630,000</b>
<b>ASSETS APPROPRIABLE FOR 2026 &amp; 2025</b>				
Net Assets Appropriable		\$ 22,105,512		\$ 64,738,100
Net Assets Appropriated		\$ 22,105,512		\$ 64,738,100
Equity Transfer to Bond and Interest Fund		(9,706,800)		(9,529,000)
Equity Transfer In from Capital Improvements Bond Fund		5,000,000		—
Estimated Revenue		79,349,488		79,514,000
<b>Total Assets Appropriable</b>		<b>\$ 96,748,200</b>		<b>\$ 134,723,100</b>
<b>FUND EQUITY</b>	\$ 22,105,512		\$ 64,163,100	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 100,593,198</b>		<b>\$ 128,793,100</b>	

**STORMWATER MANAGEMENT FUND FINANCING****2026 - 2021**

	ESTIMATED			ACTUAL			
	2026 (1)	2025 REVISED	2025 ORIGINAL	2024	2023	2022	2021
<b>BORROWINGS</b>							
Working Cash Loans	\$ 64,125,000	\$ 31,200,000	\$ 59,375,000	\$ 31,200,000	\$ 31,200,000	\$ 31,200,000	\$ 26,500,000
<b>Total Borrowings</b>	<b>\$ 64,125,000</b>	<b>\$ 31,200,000</b>	<b>\$ 59,375,000</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 26,500,000</b>
<b>REPAYMENTS</b>							
Working Cash Loans Repaid							
Current	\$ 31,200,000	\$ 31,200,000	\$ 31,200,000	\$ 31,200,000	\$ 31,200,000	\$ 26,500,000	\$ 26,500,000
Prior Year	—	—	—	—	—	—	—
<b>Total Repayments</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 31,200,000</b>	<b>\$ 26,500,000</b>	<b>\$ 26,500,000</b>

**(1) FINANCING LIMITATION****2026**

(In Millions)

Property Tax Levy	\$ 67.5
Personal Property Replacement Tax	—
<b>Total</b>	<b>\$ 67.5</b>
* Borrowing Limitation	95.0 %
<b>Total Available for Financing</b>	<b>\$ 64.1</b>

\* Statutory limitation is 100%

**STORMWATER MANAGEMENT FUND****APPROPRIABLE REVENUE****2026 - 2023**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Property Taxes					
Gross Tax Levy	\$ 67,500,000	\$ 62,500,000	\$ 62,500,000	\$ 57,500,000	\$ 52,500,000
Less: Allowance for Uncollectible Taxes	(2,362,500)	(2,187,500)	(2,187,500)	(2,012,500)	(1,837,500)
Net Property Taxes	\$ 65,137,500	\$ 60,312,500	\$ 60,312,500	\$ 55,487,500	\$ 50,662,500
Adjustment to Match Working Cash Borrowings	(1,012,500)	(937,500)	(937,500)	(862,500)	(787,500)
Working Cash Financing at 95% of Gross Tax Sources	\$ 64,125,000	\$ 59,375,000	\$ 59,375,000	\$ 54,625,000	\$ 49,875,000
Revenue from Money & Property					
Investment Income	\$ 1,603,888	\$ 2,161,500	\$ 2,114,000	\$ 3,934,936	\$ 3,189,141
Sewer Permit Fees	1,000,000	900,000	1,000,000	876,690	798,680
Miscellaneous	—	—	—	545,926	26,345
Reimbursements	—	545,000	—	20,000,000	7,200,000
Grants	12,620,600	5,600,000	17,025,000	11,768,781	2,350,000
Subtotal	\$ 15,224,488	\$ 9,206,500	\$ 20,139,000	\$ 37,126,333	\$ 13,564,166
Adjustment to Net Assets Available for Projected Receipts	\$ —	\$ (3,887,500)	\$ —	\$ (3,589,651)	\$ 18,068,449
Equity Transfer to Bond Redemption & Interest Fund	(9,706,800)	(9,233,700)	(9,529,000)	(9,530,000)	(9,530,800)
Equity Transfer In from Capital Improvements Bond Fund	5,000,000	—	—	—	—
<b>Total</b>	<b>\$ 74,642,688</b>	<b>\$ 55,460,300</b>	<b>\$ 69,985,000</b>	<b>\$ 78,631,682</b>	<b>\$ 71,976,815</b>

**RESERVE CLAIM FUND**  
**ESTIMATED BALANCE SHEET**  
**JANUARY 1, 2026 AND 2025**

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
<b>CURRENT ASSETS</b>				
Cash & Investments	\$ 40,476,924	\$ 40,476,924	\$ 44,717,976	\$ 44,717,976
Taxes Receivable	7,237,500	7,237,500	7,237,500	7,312,500
Prior Years Taxes Receivable	342,376	342,376	61,324	61,324
<b>Total Current Assets</b>	<b>\$ 48,056,800</b>	<b>\$ 48,056,800</b>	<b>\$ 52,016,800</b>	<b>\$ 52,091,800</b>
	<b>LIABILITIES &amp; FUND EQUITY</b>			
<b>ACCOUNTS PAYABLE &amp; OTHER LIABILITIES</b>	\$ 1,450,000	\$ 1,450,000	\$ 1,150,000	\$ 1,150,000
<b>ASSETS APPROPRIABLE FOR 2026 AND 2025</b>				
Net Assets Appropriable		\$ 46,606,800		\$ 50,941,800
Equity Transfer to Bond and Interest Fund		—		—
Estimated Revenue		1,667,000		2,645,000
<b>Total Assets Appropriable</b>		<b>\$ 48,273,800</b>		<b>\$ 53,586,800</b>
<b>FUNDEQUITY</b>	\$ 46,606,800		\$ 50,866,800	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 48,056,800</b>		<b>\$ 52,016,800</b>	

**Construction Fund Program****Awards in 2026**

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
HVAC Improvements to UV Building and Switchgear Building, OWRP	22-093-2M	\$ 2,747	\$ 2,002	483	Jan 2026
Raw Sewage Discharge Pipe Support Modifications for Pumps 1-3, KWRP, Rebid	22-377-2DR	8,730	6,514	693	Jan 2026
Rehabilitate Aeration Blowers, SWRP	24-908-21	3,800	1,700	1,044	Jan 2026
Roof Replacement and Rehabilitation, Various Locations	25-612-21	4,100	4,000	708	Jan 2026
Furnish, Deliver, and Install Grit Screw Conveyors, CWRP	25-821-21	10,800	5,790	1,074	Jan 2026
Medium Voltage Drive OEM Rehabilitation, Various Locations	26-623-21	1,100	800	699	Jan 2026
Furnish, Deliver, and Install 480V Power Feeds to Aeration Batteries A, B, and C, CWRP	J68823-001	1,000	500	699	Jan 2026
Utility Tunnel Waterproofing, HPWRP	26-721-21	250	250	211	Feb 2026
Exhaust Fan System Replacements, NSA	J67795-016	300	300	333	Feb 2026
Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Bar Screens	23-IGA-35	2,938	1,236	284	Mar 2026
Rehabilitate Two Electric Motors, SWRP and KWRP	25-643-21	1,000	800	640	Mar 2026
Pump and Blower Building Floor Modifications, CWRP	J68843-032	672	332	152	Mar 2026
SEPA No. 3 Paver Walkway Improvement, CSA	25-635-22	200	200	152	Apr 2026
Remove and Replace Pavement, Various Locations	25-651-21	3,450	2,744	639	Apr 2026
Restoration of Egan WRP Permeable Paver Parking Lot	25-721-21	150	150	121	Apr 2026
Land Grading and Surface Rehabilitation, CSA	26-840-21	705	705	90	Apr 2026
Permeable Pavement Restoration, SWRP	26-921-21	200	200	274	Apr 2026
Walters Road Pumping Station Wet Well Rehabilitation, NSA	J67743-013	150	150	274	Apr 2026
Roof Replacement of Building 29, CWRP	J68843-033	408	408	60	Apr 2026
Roof Replacement and Rehabilitation, Various Locations	26-999-21	5,000	5,000	244	May 2026
Underground Storage Tank Improvements, Various Locations	22-602-21	1,500	400	578	Jun 2026
Rehabilitation of Sludge Lines between the Digesters and Post Buildings, SWRP	25-193-2S	3,000	1,000	300	Jun 2026
Elevator Modernization and Rehabilitation, CWRP and MSPS	26-614-21	2,150	650	548	Jun 2026
Rehabilitation of Lockport Controlling Works Gate No. 2, SSA	26-629-21	130	130	213	Jun 2026
Modify Air Vent Elevation, DS-M13, SSA	J66679-002	350	350	213	Jun 2026
Calumet Union Ditch Wing Wall and Bank Restoration, CSA	25-680-21	350	175	548	Jul 2026
Fire Suppression System for Generators, LPH	26-607-21	425	425	183	Jul 2026
Furnish, Deliver, and Install GeoPool Dewatering System, CSA	26-850-21	1,365	1,365	61	Jul 2026
Total 2026 Awards		\$ 56,969	\$ 38,275		



**Projects Under Construction**

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
Biogas Combined Heat and Power System, EWRP	20-415-2S	\$ 10,696	\$ 5,169	849	Jan 2024
Biosolids Management Strategy, SWRP	23-RFP-19	1,500	550	1,268	Jul 2024
Replacement of Telemetry, Various Locations	20-861-2E	3,154	929	548	Sep 2024
Mechanical Process Improvements, Various Locations	24-601-21	17,859	8,500	1,105	Nov 2024
Centrifuge Rehabilitation, SWRP	24-902-21	3,900	1,300	1,095	Dec 2024
Bathroom and Office Renovation, SWRP	J16121-009	548	137	415	Apr 2025
Building Management System Improvements, CWRP and EWRP	25-629-21	3,092	2,422	888	Jun 2025
Centrifuge Improvements, SWRP	22-903-22	5,450	2,550	897	Jul 2025
Truck Scale Replacement, Various Locations	24-695-22	809	779	730	Jul 2025
Furnish, Deliver, and Install One Chiller, Main Office Building	25-404-21	602	602	455	Oct 2025
Lockport Powerhouse Tailrace Barrier	25-605-21	204	204	227	Oct 2025
Sludge Pump Improvements, Various Locations	25-624-21	6,850	5,860	588	Oct 2025
Specialized Railroad Car Rehabilitation, SSA	25-922-22	2,001	1,400	743	Dec 2025
		\$ 56,665	\$ 30,402		

**Projects Under Development**

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Gate Control Equipment Upgrade at TARP Control Structures, KWRP, NSA	06-358-2M	\$ 3,000	\$ —	553	Jan 2027
6th Street Construction and Utility Tunnel Rehabilitation and Various Roof Replacements, CWRP	19-257-2D	5,000	—	323	Jan 2027
Rehabilitation of Gap Dam at Thornton Reservoir, CSA	25-281-2H	500	—	352	Jan 2027
Building Splash Guard, LPH	26-610-21	2,000	—	364	Jan 2027
Furnish, Deliver, and Install New Digital Governors, LPH	26-628-21	4,887	—	517	Jan 2027
Low-Water Crossing Removal, LPH	27-615-21	800	—	333	Jan 2027
Furnish, Deliver, and Install Grinder at the Palos Hills Pumping Station, CSA	27-828-21	250	—	364	Jan 2027
Lighting Improvements, CSA	J68823-003	500	—	334	Jan 2027
Odor Control System Rehabilitation, HPWRP	27-722-21	1,500	—	333	Feb 2027
Fox River Water Reclamation District (FRWRD) Plantwide Electrical Improvements	23-IGA-36	8,643	—	1,022	Mar 2027
Expand Building Automation System, Main Office Building	27-405-21	1,500	—	670	Mar 2027
Remove and Replace Pavement, Various Locations	27-651-21	2,000	—	274	Apr 2027
Storage Shed Rehabilitation and Expansion, KWRP	J67783-048	300	—	244	May 2027
Furnish, Deliver, and Install Turbo Blowers, EWRP and KWRP	23-704-21	5,000	—	549	Jun 2027
Transformer Fire Barrier, LPH	J66634-004	175	—	213	Jun 2027
Edelweiss Slope Restoration, CSA	J66679-006	200	—	183	Jul 2027
Replace Epoxy Floor, KWRP	J67785-010	290	—	108	Jul 2027

**Projects Under Development (continued)**

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Furnish, Deliver, and Install AC Drives for South Post-Digestion Centrifuges, SWRP	25-925-21	\$ 1,050	\$ —	488	Aug 2027
Railroad Track Improvements, SSA	20-907-21	3,900	—	427	Oct 2027
Elevator Upgrades, KWRP and OWRP	21-701-21	4,600	—	1,157	Oct 2027
Replace Coarse Screens, OWRP	22-702-21	9,000	—	792	Oct 2027
Replace Gas Monitoring Systems, Various Locations	23-635-21	5,000	—	1,157	Oct 2027
Rehabilitation of Gates and Actuators for Wheel Gates G3 and G4, MSPS	23-903-21	4,200	—	1,157	Oct 2027
Lockport Turbine Generator Rehabilitation, SSA	25-601-21	3,500	—	1,157	Oct 2027
Trash Rake Improvements, MSPS	25-923-21	2,500	—	792	Oct 2027
Primary Tank Improvements, SWRP	25-924-21	2,000	—	1,157	Oct 2027
Fox River Water Reclamation District (FRWRD) Structure 32 New Raw/WAS Pump Station	25-IGA-19	2,806	—	452	Oct 2027
Fox River Water Reclamation District (FRWRD) Structure 10 New Ferric Chloride System	25-IGA-20	1,276	—	453	Oct 2027
Digester Rehabilitation, HPWRP	19-541-2P	6,000	—	506	Nov 2027
Furnish, Deliver, and Install Protective Relays, LPH	25-621-21	550	—	518	Jul 2028
Rehabilitation of the Overhead Bridge Crane in the Discharge Valve Chamber, MSPS	21-903-21	1,600	—	791	Oct 2028
Discharge Valve Rehabilitation on Main Sewage Pumps 1-4, SWRP	25-921-21	1,000	—	426	Oct 2028
Total Future Awards		\$ 85,526			
Cumulative 2026 Awards, Projects Under Construction, and Future Awards		\$ 199,160			

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

## Capital Improvements Bond Fund Program

### Awards in 2026

Project Name	Project Number	Est. Construction Cost	Duration (days)	Est. Award Date
Battery E Activated Sludge Facility, OWRP	21-092-3P	\$ 325,005	1,475	Jan 2026
Electrical Power Distribution and Phosphorus Removal Improvements, KWRP	23-379-3E	23,483	1,212	Jan 2026
Rebuild of Dewatering Facility, CWRP	24-268-3P	65,000	941	Jan 2026
Rehabilitation of Service Tunnel Expansion Joints and Replacement of Road E, KWRP	24-384-3D	7,006	909	Jan 2026
TARP Mechanical Equipment Improvements, CWRP	26-822-31	20,000	1,094	Jan 2026
Upper Des Plaines Intercepting Sewer 11D Rehabilitation, NSA	12-369-3S	17,000	492	Feb 2026
Electrical Improvements at Aerated Grit, Central Heat, Pump and Blower, and Southwest Coarse Screens, SWRP	19-156-3E	12,750	492	Mar 2026
Aeration Blower Improvements, SWRP	24-901-31	12,250	1,401	Mar 2026
HVAC Improvements at the Egan & Kirie Water Reclamation Plants	25-730-21	19,554	975	Mar 2026
Upper Des Plaines Dropshafts 1/1A and 5 Rehabilitation and Calumet Dropshaft 34 Modification, NSA and CSA	23-378-3SR	26,500	459	Apr 2026
Low Voltage Switchgear Replacement, MSPS	19-154-3E	25,000	682	May 2026
TARP Control System Replacement, CSA, NSA, SSA	19-856-3E	25,000	503	Jun 2026
Kirie - Egan Solids Pipeline Rehabilitation Section No. 2, NSA	23-417-3S	12,500	565	Jun 2026
<b>McCook Reservoir Stage 1 Highwall STA 1113+10 TO 1115+30 Stabilization, SSA</b>	<b>25-191-4F</b>	1,500	494	Jun 2026
Install Pipe Casing and Utilities Under Railroad Tracks to Dewatering Facility, CWRP	24-269-3P	13,200	443	Sep 2026
North Side Sludge Pipeline Replacement - Section 2, OWRP	24-098-3S	2,000	352	Nov 2026
Rehabilitation of Pump and Blower House, CWRP	19-255-3D	25,000	692	Dec 2026
Replacement of TARP Coarse Screen Hoist and Installation of Low-Level Interceptor Screen, CWRP	24-278-3M	6,000	445	Dec 2026
Total 2026 Awards		\$ 638,748		

**Projects Under Construction**

Projects under construction in the Capital Improvements Bond Fund were appropriated in prior years using the full encumbrance (obligation) method of budgetary accounting. The construction contract award amount and the full project duration are provided in this table.

Project Name	Project Number	Est. Construction Cost	Duration (days)	Award Date
Mainstream TARP Pumps Rehabilitation at the Stickney Water Reclamation Plant	18-144-3M	\$ 23,720	2,459	Apr 2021
Central Boiler Facility and Electrical Updates, Hanover Park Water Reclamation Plant, Rebid	19-542-3MR	14,448	1,628	Nov 2021
Rehabilitation of Steel Spandrel Beams of Pump and Blower House, O'Brien Water Reclamation Plant	15-069-3D	22,535	1,470	Apr 2022
North Side Sludge Pipeline Replacement - Section 1, NSA, Rebid	07-027-3SR	27,920	1,559	Jun 2022
Boilers 3, 4, 5, and MCC Replacement, Stickney Water Reclamation Plant, Rebid	19-155-3MR	21,888	1,517	May 2023
Upper Des Plaines Intercepting Sewer 14B Rehabilitation, NSA, Rebid	06-360-3SR	36,328	1,015	Jun 2023
Phosphorus Removal Modifications to Battery D, O'Brien Water Reclamation Plant	21-091-3P	15,511	1,018	Jun 2023
Digester Rehabilitation and Gas Piping Replacement - Phase II, Stickney Water Reclamation Plant	18-148-3P	52,435	2,304	Nov 2023
North Shore 1 Rehabilitation, NSA	10-047-3S	45,424	1,022	Jan 2024
Rehabilitation of Elevated Deck and Boat Dock at North Branch Pumping Station, NSA	22-094-3D	22,588	1,253	Mar 2024
39th Street Conduit Rehabilitation - Phase II, SSA	01-103-AS	41,109	771	Oct 2024
<b>Furnish and Install Odor Control System at Thornton Reservoir</b>	<b>17-273-4P</b>	3,065	563	Oct 2024
Salt Creek Intercepting Sewer No. 3 Rehabilitation, SSA	20-161-3S	19,988	662	Nov 2024
Battery A Improvements and Battery B Installation of Mechanical Mixers, SWRP	08-174-3D	56,449	1,022	Dec 2024
Chemical Phosphorus Removal, OWRP	20-087-3P	14,226	700	Apr 2025
HVAC Improvements at Various Locations	24-638-22	25,824	1,340	May 2025
Chemical Addition Backup System, KWRP	19-375-3P	5,398	349	Jul 2025
Kirie - Egan Solids Pipeline Rehabilitation Section No. 1, NSA	23-416-2S	7,275	530	Jul 2025
Furnish and Deliver Mechanical Dewatering Centrifuges, CWRP	25-282-3P	6,119	1,081	Sep 2025
Total Projects Under Construction		\$ 462,250		

**Projects Under Development**

Project Name	Project Number	Est. Construction Cost	Duration (days)	Est. Award Date
West Side Aerated Grit Facility Aerated Grit Tanks 1 and 8 Installation and Blower Modifications, SWRP	25-192-3P	\$ 9,000	341	Jan 2027
West Side Intercepting Sewer No. 2 Rehabilitation, SSA	20-162-3S	3,000	492	Mar 2027
Switchgear and Motor Control Center Replacement, CWRP	19-258-3E	23,000	632	Apr 2027
Calumet Intercepting Sewer No. 13 Rehabilitation, CSA	23-264-3S	14,500	562	Jun 2027
North and South Guard Valve Chambers Shotcrete Lining Rehabilitation, MSPS	24-176-3H	3,000	702	Aug 2027
Coarse Screen System Replacement, NBPS and OWRP	25-007-3M	15,000	354	Aug 2027
Southwest Side Intercepting Sewer No. 15, 16, and 17B Rehabilitation, SSA	23-173-3S	12,000	564	Nov 2027
Kirie - Egan Solids Pipeline Rehabilitation Section No. 3, NSA	23-418-3S	13,500	564	Nov 2027
Switchgear Replacement at HPWRP and Motor Control Center Replacement at Upper DuPage Reservoir, NSA	19-543-3E	9,750	682	Mar 2028
Additional Grit Removal Tank and Construction of New Plant Entrance, LWRP	19-717-3P	6,000	553	Mar 2028
Phosphorus Removal, EWRP	19-415-3P	30,000	452	Apr 2028
Gloria Alitto Majewski Reservoir Rehabilitation, NSA	22-376-3P	25,000	699	Apr 2028
Install Lagoon and Upgrade Drainage and Riser System at Fisher Farm, HPWRP	24-545-3P	13,300	1,453	Jun 2028
Harms Road Intercepting Sewer Extension No. 1 Rehabilitation, NSA	23-096-3S	9,000	562	Aug 2028
Gravity Belt Thickener Installation and Building Rehabilitation, CWRP	22-263-3P	20,000	352	Sep 2028
West Side Intercepting Sewer No. 3-D Rehabilitation, SSA	24-174-3S	19,000	562	Oct 2028
Replacement of Stop Logs and Guide, EWRP	24-422-3M	6,100	954	Nov 2028
Kirie - Egan Solids Pipeline Rehabilitation Section No. 4, NSA	23-419-3S	12,500	564	May 2029
Replacement of Devon Avenue Instream Aeration Station, NSA	24-099-3P	13,000	942	May 2029
Convert WASSTRIP Tanks to Waste Activated Sludge Thickening Tanks and Install Sludge Screen, SWRP	24-178-3P	15,000	1,467	Nov 2029
Calumet Intercepting Sewer Nos. 2, 3, 4, and 10 Rehabilitation, CSA	24-267-3S	30,000	562	Nov 2029
Reline Lagoon 6, CWRP	24-271-3P	20,000	942	Jan 2030
Utility Tunnel Expansion Joint Rehabilitation and Paving Replacement at Road A, EWRP	24-421-3D	5,500	711	May 2030
Calumet Intercepting Sewer No. 17K, 19C Relief and 18H Ext. B Rehabilitation, CSA	23-265-3S	6,500	564	Jun 2030
Lemont Intercepting Sewer No. 4 Rehabilitation, CSA	23-266-3S	11,000	564	Jun 2030
Full-Floor Aeration Installation in Battery D, OWRP	24-001-3P	5,000	942	Nov 2030
Replacement of Gravity Belt Thickeners, EWRP	24-420-3P	10,000	942	Nov 2030
Total Future Awards		\$ 359,650		
Cumulative 2026 and Future Awards		\$ 998,398		

Note: All cost figures are in thousands of dollars.

**Bold type indicates projects to be financed by "Unlimited Tax Bonds."**

## Stormwater Management Fund Program

### Awards in 2026

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey	18-249-AF	\$ 9,849	\$ 2,500	453	Jan 2026
Central Area Sewer Separation Project in La Grange Park	25-IGA-03	4,000	1,544	560	Feb 2026
School District 103 Green Infrastructure Project in Lyons	25-IGA-12	386	386	110	Mar 2026
Acquisition of Flood-Prone Property in Markham	25-IGA-22	450	450	100	Mar 2026
Green Alley Paving in Cicero	25-IGA-07	486	486	100	Apr 2026
Green Alley Project 3 in Forest Park	25-IGA-09	337	337	100	Apr 2026
Village Hall Green Parking Lot Improvements in Glenview	25-IGA-10	499	499	130	Apr 2026
North Village Hall Green Parking Lot in La Grange Park	25-IGA-11	80	80	100	Apr 2026
Green Alley Program 2 in Markham	25-IGA-13	392	392	100	Apr 2026
Green Infrastructure Alley Improvements 3 in Maywood	25-IGA-14	440	440	100	Apr 2026
Green Alleys Project in Oak Park	25-IGA-15	450	450	100	Apr 2026
Village Hall Permeable Parking Lot in River Forest	25-IGA-16	160	160	100	Apr 2026
Village Hall Green Parking Lot in River Grove	25-IGA-17	568	568	100	Apr 2026
Green Alley Reconstruction Project 3 in Westchester	25-IGA-18	393	393	100	Apr 2026
Flood Control Project on Prairie Creek, NSA	12-056-5F	33,941	2,000	715	May 2026
Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood	21-IGA-18	5,500	1,500	602	May 2026
Total 2026 Awards		\$ 57,931	\$ 12,185		

### Projects Under Construction

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
* Lyons and McCook Levee Improvements Project	13-199-3F	\$ 2,852	\$ 2,400	3,089	Sep 2018
Groveland Avenue Levee Improvements in Riverside, SSA	18-IGA-20	4,907	1,454	3,237	Dec 2018
Acquisition of Flood-Prone Properties in Lyons, SSA	21-IGA-24	5,500	1,700	1,904	Oct 2022
* Addison Creek Channel Improvements, SSA	11-187-3F	72,407	4,339	1,054	Jul 2023
Green Infrastructure at Chicago Public Schools - Space to Grow Program Phase III	24-IGA-02	12,946	5,300	825	Jun 2024
Acquisition of Flood-Prone Properties and Construction of Stormwater Storage in Lyons Township	23-IGA-43	2,500	1,972	663	Jan 2025
Flood Control Project on Willow Road at McDonald Creek Tributary A in Prospect Heights, Illinois	20-IGA-23	1,800	900	528	Mar 2025
IDOT 55th Street Relief Sewer - West Phase II in Countryside	24-IGA-21	1,622	250	270	Apr 2025
Thorn Ditch Flood Mitigation Project in South Holland	24-IGA-05	5,860	4,000	512	Jul 2025
Suburban Green Schoolyard Pilot Project 1 in Burnham	24-279-5F	2,125	1,925	180	Aug 2025
Stormwater Storage at Community High School District 218 Administration Sports Field and Storm Sewer Improvements in Oak Lawn	23-IGA-11	6,500	3,750	394	Sep 2025

**Projects Under Construction (continued)**

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
LeMoyne Street and Maypole Avenue Underground Storage Projects in Chicago	24-IGA-19	\$ 6,000	\$ 5,500	261	Sep 2025
157th Street and Spring Creek Flood Mitigation in Orland Township	24-IGA-24	150	105	200	Sep 2025
Streambank Stabilization Project along Tinley Creek	19-IGA-22	3,800	3,700	152	Oct 2025
Citation Lake Stormwater Improvements in Northfield Township	23-IGA-44	3,000	2,650	390	Dec 2025
34th Street Rehabilitation Project in Berwyn	25-IGA-05	384	192	225	Dec 2025
Total Projects Under Construction		\$ 132,353	\$ 40,137		

**Projects Under Development**

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Upsizing of IDOT Storm Sewer Under Harlem Ave from 63rd St to Archer Ave in Summit and Chicago	25-IGA-21	\$ 1,880	\$ —	90	Jan 2027
Flood Control Project on Central Road from the Des Plaines River to Glenwood Lane, NSA	14-065-5F	29,000	—	883	Feb 2027
Flood Control Project in the Worth Woods Subdivision in Worth	14-256-5F	2,500	—	389	Feb 2027
Flood Control Project for the Washington Street Area in Blue Island	21-IGA-28	5,700	—	197	Feb 2027
Flood Control Projects for Combined Sewer Areas in the Little Calumet River Watershed	25-283-5F	15,000	—	352	Mar 2027
71st Street Ditch Regional Flood Mitigation in the Vicinity of Bedford Park	21-166-5F	40,120	—	213	Apr 2027
Roberts Road Drainage Improvements in Palos Hills, Illinois	23-IGA-12	3,500	—	331	Apr 2027
I-290 Frontage Road Sewer and Outfall in Maywood	24-IGA-23	5,707	—	295	May 2027
Riparian Area Improvements at Multiple Locations in Cook County	25-800-5F	4,000	—	282	May 2027
Total Future Awards		\$ 107,407			
Cumulative Projects Under Construction, 2026 Awards, and Future Awards		\$ 297,691			

\* 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 alternate revenue bonds.

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

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF200005  
Budget Year 2026  
Change Request Type BF-20  
Fund 101 - Corporate Fund  
Fund Center 15000 - General Administration  
Publish Date 11/28/2025 4:52:11 PM  
Justification Changes to the Tentative 2026 Budget Recommendations  
Approved By Irene Green

## Operating Budget Details

	2026 Budget
601060 - Overtime	(12,000)
<i>Decrease is due to reduced overtime for the Police Section due to successful filling of vacant positions.</i>	
612820 - Computer Software Maintenance	12,000
<i>Increase will allow for ongoing technical assistance for the Questica Budget platform.</i>	
634810 - Computer Equipment	(96,200)
<i>Decrease is due to a change in the anticipated project award.</i>	
<b>101 - Corporate Fund Total:</b>	<u>(96,200)</u>
<b>General Administration Total:</b>	<u>(96,200)</u>



# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026POS0052  
Budget Year 2026  
Change Request Type Position Add, Drop, and Cross Hatch Requests  
Change Request Stage Budget Officer - Publish [Position Add, Drop, and Cross Hatch Requests]  
Fund 101 - Corporate Fund  
Fund Center 15000 - General Administration  
Publish Date 11/28/2025 5:27:20 PM  
Justification Changes to the Tentative 2026 Budget Recommendations - Add one Deputy Executive Director and Drop one Deputy Director of Engineering in Section 051 (Executive Section)

## Operating Budget Details

	Position	2026 Budget
601010 - Salaries of Regular Employees	Deputy Director of Engineering	(229,200)
601010 - Salaries of Regular Employees	Deputy Executive Director	322,200
601070 - Social Security and Medicare Contributions	Deputy Director of Engineering	(3,300)
601070 - Social Security and Medicare Contributions	Deputy Executive Director	4,700
601270 - General Salary Adjustments	Deputy Executive Director	6,400
601270 - General Salary Adjustments	Deputy Director of Engineering	(4,600)
101 - Corporate Fund Total:		96,200
General Administration Total:		96,200

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF200007  
Budget Year 2026  
Change Request Type BF-20  
Fund 101 - Corporate Fund  
Fund Center 25000 - Human Resources  
Publish Date 11/28/2025 6:39:12 PM  
Justification Changes to the Tentative 2026 Budget Recommendations  
Approved By Irene Green

## Operating Budget Details

612290 - Insurance Premiums

*Decrease is due to reduction in property premium rates.*

**2026  
Budget**

(20,400)

**101 - Corporate Fund Total:** (20,400)

**Human Resources Total:** (20,400)

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026POS0053  
 Budget Year 2026  
 Change Request Type Position Add, Drop, and Cross Hatch Requests  
 Change Request Stage Budget Officer - Publish [Position Add, Drop, and Cross Hatch Requests]  
 Fund 101 - Corporate Fund  
 Fund Center 25000 - Human Resources  
 Publish Date 11/28/2025 5:27:21 PM  
 Justification Changes to the Tentative 2026 Budget Recommendations - Add two interns to be assigned to the Environmental Justice Section

Operating Budget Details	Position	2026 Budget
601070 - Social Security and Medicare Contributions	Intern	1,300
601070 - Social Security and Medicare Contributions	Intern	1,300
601300 - Pers Svcs N.O.C.	Intern	17,100
601300 - Pers Svcs N.O.C.	Intern	17,100
<b>101 - Corporate Fund Total:</b>		<b>36,800</b>
<b>Human Resources Total:</b>		<b>36,800</b>

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF200001  
Budget Year 2026  
Change Request Type BF-20  
Fund 101 - Corporate Fund  
Fund Center 50000 - Engineering  
Publish Date 11/28/2025 8:39:15 PM  
Justification Changes to the Tentative 2026 Budget Recommendations  
Approved By Irene Green

## Operating Budget Details

## 2026 Budget

601050 - Compensation Plan Adjustments (32,100)  
*Decrease is due to the revised estimate for retirements.*  
612430 - Payments for Professional Services 32,100  
*Increase is due to the revised schedule for 24-895-1C, DUFLOW Water Quality Modeling for Chicago Area Waterway System/Lake Michigan Discretionary Diversion.*

**101 - Corporate Fund Total:** 0

**Engineering Total:** 0

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026POS0049  
 Budget Year 2026  
 Change Request Type Position Add, Drop, and Cross Hatch Requests  
 Change Request Stage Budget Officer - Publish [Position Add, Drop, and Cross Hatch Requests]  
 Fund 101 - Corporate Fund  
 Fund Center 50000 - Engineering  
 Publish Date 11/28/2025 5:27:12 PM  
 Justification Changes to the Tentative 2026 Budget Recommendations - Retitle PCN 30003784 from Senior Administrative Specialist to Administrative Specialist in Section 505 (Budget & Administrative Section)

## Operating Budget Details

	Position	2026 Budget
601010 - Salaries of Regular Employees	Senior Administrative Specialist	(85,800)
601010 - Salaries of Regular Employees	Administrative Specialist	69,900
601070 - Social Security and Medicare Contributions	Administrative Specialist	1,000
601070 - Social Security and Medicare Contributions	Senior Administrative Specialist	(1,200)
601270 - General Salary Adjustments	Senior Administrative Specialist	(1,700)
601270 - General Salary Adjustments	Administrative Specialist	1,400
<b>101 - Corporate Fund Total:</b>		<u>(16,400)</u>
<b>Engineering Total:</b>		<u>(16,400)</u>

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF200004  
 Budget Year 2026  
 Change Request Type BF-20  
 Fund 101 - Corporate Fund  
 Fund Center 67000 - M&O North Area  
 Publish Date 11/28/2025 4:54:33 PM  
 Justification Changes to the Tentative 2026 Budget Recommendations  
 Approved By Irene Green

## Operating Budget Details

## 2026 Budget

612650 - Repairs Proc Facil 252,600  
*Increase is due to weather delays for 23-684-22, Equipment Painting & Rehabilitation at Various Locations (\$152,600) and delayed award of 25-RFP-07, Professional Services to Furnish, Deliver, and Deploy a Technology Platform Using Real-Time Advanced Analytics for Aeration Optimization at the Terrence J. O'Brien Water Reclamation Plant (\$100,000).*

623270 - Mech Repair Parts (56,200)  
*Decrease is due to a change in strategy for overhauling grit cyclones using Westech equipment at the Egan WRP.*

623560 - Processing Chemicals (196,400)  
*Decrease is due to a favorable bid for 26-632-11, Furnishing and Delivering Sodium Hypochlorite.*

<b>101 - Corporate Fund Total:</b>	<u>0</u>
<b>M&amp;O North Area Total:</b>	<u>0</u>

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF200008  
Budget Year 2026  
Change Request Type BF-20  
Fund 101 - Corporate Fund  
Fund Center 68000 - M&O Calumet Area  
Publish Date 11/28/2025 6:27:02 PM  
Justification Changes to the Tentative 2026 Budget Recommendations  
Approved By Irene Green

## Operating Budget Details

	2026 Budget
623560 - Processing Chemicals	(18,900)
<i>Decrease is due to the favorable pricing for 25-630-11, Furnishing and Delivering Ferric Chloride.</i>	
<b>101 - Corporate Fund Total:</b>	<u>(18,900)</u>
<b>M&amp;O Calumet Area Total:</b>	<u>(18,900)</u>

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026POS0050  
 Budget Year 2026  
 Change Request Type Position Add, Drop, and Cross Hatch Requests  
 Change Request Stage Budget Officer - Publish [Position Add, Drop, and Cross Hatch Requests]  
 Fund 101 - Corporate Fund  
 Fund Center 68000 - M&O Calumet Area  
 Publish Date 11/28/2025 5:27:14 PM  
 Justification Changes to the Tentative 2026 Budget Recommendations - Drop vacant PCN 31006754, Assistant Civil Engineer in Section 821 (Administrative Unit)

## Operating Budget Details

	Position	2026 Budget
601010 - Salaries of Regular Employees	Assistant Civil Engineer	(20,500)
601010 - Salaries of Regular Employees	Assistant Civil Engineer	(51,100)
601010 - Salaries of Regular Employees	Assistant Civil Engineer	(30,700)
601070 - Social Security and Medicare Contributions	Assistant Civil Engineer	(300)
601070 - Social Security and Medicare Contributions	Assistant Civil Engineer	(700)
601070 - Social Security and Medicare Contributions	Assistant Civil Engineer	(400)
601270 - General Salary Adjustments	Assistant Civil Engineer	(400)
601270 - General Salary Adjustments	Assistant Civil Engineer	(1,000)
601270 - General Salary Adjustments	Assistant Civil Engineer	(600)
<b>101 - Corporate Fund Total:</b>		<u>(105,700)</u>
<b>M&amp;O Calumet Area Total:</b>		<u>(105,700)</u>



# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026POS0051  
 Budget Year 2026  
 Change Request Type Position Add, Drop, and Cross Hatch Requests  
 Change Request Stage Budget Officer - Publish [Position Add, Drop, and Cross Hatch Requests]  
 Fund 101 - Corporate Fund  
 Fund Center 68000 - M&O Calumet Area  
 Publish Date 11/28/2025 5:27:15 PM  
 Justification Changes to the Tentative 2026 Budget Recommendations - Add a CH#1 PCN for an Electrical Mechanic in Section 824 (Administrative Unit)

Operating Budget Details	Position	2026 Budget
601010 - Salaries of Regular Employees	Electrical Mechanic	30,700
601010 - Salaries of Regular Employees	Electrical Mechanic	30,700
601010 - Salaries of Regular Employees	Electrical Mechanic	61,500
601070 - Social Security and Medicare Contributions	Electrical Mechanic	400
601070 - Social Security and Medicare Contributions	Electrical Mechanic	400
601070 - Social Security and Medicare Contributions	Electrical Mechanic	900
<b>101 - Corporate Fund Total:</b>		<u>124,600</u>
<b>M&amp;O Calumet Area Total:</b>		<u>124,600</u>

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF200003  
 Budget Year 2026  
 Change Request Type BF-20  
 Fund 201 - Construction Fund  
 Fund Center 50000 - Engineering  
 Publish Date 11/28/2025 4:54:33 PM  
 Justification Changes to the Tentative 2026 Budget Recommendations  
 Approved By Irene Green

## Capital Budget Details

## 2026 Budget

612400 - Intergovernmental Agreements	(1,272,000)
<i>Decrease is due to the revised schedules for 23-IGA-35, Fox River Water Reclamation District Albin D. Pagorski WRP Bar Screens (\$1,200,000) and 21-863-2C, Master Plan for Salt Creek at Fullersburg Woods (\$72,000).</i>	
612450 - Professional Eng Services for Const Projects	264,200
<i>Increase is due to the revised schedule for 20-415-2S, Biogas Combined Heat and Power System, Egan WRP.</i>	
645650 - Proc Facil Struct	1,082,500
<i>Increase is due to the revised schedule for 18-254-3P, Chemical Phosphorus Removal Facility, Calumet WRP (\$410,500) and the carryforward of 20-415-2S, Biogas Combined Heat and Power System, Egan WRP (\$672,000).</i>	
645680 - Buildings	301,000
<i>Increase is due to the revised schedule for 25-404-21, Furnish, Deliver, and Install One Chiller, Main Office Building.</i>	
645700 - Preservation Collectn Fclty Structures	625,900
<i>Increase is due to the revised schedule for 20-861-2E, Replacement of Telemetry, Various Locations.</i>	

**201 - Construction Fund Total:** 1,001,600

**Engineering Total:** 1,001,600

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF200002  
Budget Year 2026  
Change Request Type BF-20  
Fund 401 - Capital Improvements Bond Fund  
Fund Center 50000 - Engineering  
Publish Date 11/28/2025 4:54:31 PM  
Justification Changes to the Tentative 2026 Budget Recommendations  
Approved By Irene Green

## Capital Budget Details

## 2026 Budget

612450 - Professional Eng Services for Const Projects 450,000  
*Increase is due to the revised schedules for 24-893-3C, Consultant Services for Detailed Specification Expertise (\$100,000) and 24-894-3C, Consultant Services for Schedule Delay Analysis (\$350,000).*

787720 - Reimbursement for Labor Costs Incurred on Capital Projects 5,000,000  
*Increase is due to the reallocation of reimbursement for labor costs incurred on capital projects to a more appropriate expense commitment item.*

**401 - Capital Improvements Bond Fund Total:** 5,450,000

**Engineering Total:** 5,450,000

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF200006  
 Budget Year 2026  
 Change Request Type BF-20  
 Fund 501 - Stormwater Management Fund  
 Fund Center 50000 - Engineering  
 Publish Date 11/28/2025 4:54:34 PM  
 Justification Changes to the Tentative 2026 Budget Recommendations  
 Approved By Irene Green

## Capital Budget Details

## 2026 Budget

612400 - Intergovernmental Agreements	4,877,800
<i>Increase is due to the revised schedules for various intergovernmental agreements.</i>	
612430 - Payments for Professional Services	138,300
<i>Increase is due to the revised schedules for legal counsel contracts (\$117,000) and 23-889-5F, Wetland Specialist Services for Watershed Management Ordinance Permits (\$21,300).</i>	
612440 - Preliminary Engineering Reports and Studies	500,000
<i>Increase is due to the revised estimates for 25-800-5F, Riparian Area Improvements at Multiple Locations in Cook County (\$750,000), the revised schedule for 18-848-5F, Stormwater Program Manager Separate Sewer Area (\$49,600), offset by the revised estimate for stormwater preliminary engineering projects (\$299,600).</i>	
612450 - Professional Eng Services for Const Projects	424,700
<i>Increase is due to the revised schedule for various professional engineering services for construction projects, offset by the revised schedule for 22-874-5F, Stormwater Design Task Order Consulting Services.</i>	
667330 - Right-of-Way Properties	8,700,000
<i>Increase is due to the revised schedule for 14-065-5F, Flood Control Project on Central Road from the Des Plaines River to Glenwood Lane, NSA.</i>	

**501 - Stormwater Management Fund Total:** 14,640,800

**Engineering Total:** 14,640,800

# METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026POS0047  
 Budget Year 2026  
 Change Request Type Position Add, Drop, and Cross Hatch Requests  
 Change Request Stage Budget Officer - Publish [Position Add, Drop, and Cross Hatch Requests]  
 Fund 501 - Stormwater Management Fund  
 Fund Center 50000 - Engineering  
 Publish Date 11/28/2025 6:14:48 PM  
 Justification Changes to the Tentative 2026 Budget Recommendations - Add one Administrative Specialist in Section 516 (Local Sewer Systems Section) in the Stormwater Management Fund

Operating Budget Details	Position	2026 Budget
601010 - Salaries of Regular Employees	Administrative Specialist	13,700
601010 - Salaries of Regular Employees	Administrative Specialist	41,100
601010 - Salaries of Regular Employees	Administrative Specialist	13,700
601070 - Social Security and Medicare Contributions	Administrative Specialist	200
601070 - Social Security and Medicare Contributions	Administrative Specialist	600
601070 - Social Security and Medicare Contributions	Administrative Specialist	200
601270 - General Salary Adjustments	Administrative Specialist	300
601270 - General Salary Adjustments	Administrative Specialist	800
601270 - General Salary Adjustments	Administrative Specialist	300
<b>501 - Stormwater Management Fund Total:</b>		<u>70,900</u>
<b>Engineering Total:</b>		<u>70,900</u>

# Change Request Summary

Change Request	2026POS0048 - 501 50000 2026BF20 - Add CH#1 to Administrative Clerk
Budget Year	2026
Change Request Type	Position Add, Drop, and Cross Hatch Requests
Fund / Fund Center	501 - Stormwater Management Fund / 50000 - Engineering
Change Request Stage	Budget Officer - Publish [Position Add, Drop, and Cross Hatch Requests]
Acct. Reference	
Publish Date	Nov 28, 2025 12:08 PM (CST)
Description	
Comments	
Justification	Changes to the Tentative 2026 Budget Recommendations - Add a CH#1 to PCN 30006250, Administrative Clerk in Section 516 (Local Sewer Systems Section) in the Stormwater Management Fund
Net Operating Budget	-
Net Capital Budget	-
Net Budget	-