



**Metropolitan Water
Reclamation District
of Greater Chicago**

2025

Budget



2025 EXECUTIVE DIRECTOR'S RECOMMENDATIONS
OCTOBER 15, 2024



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Metropolitan Water Reclamation District of Greater Chicago
Illinois**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Metropolitan Water Reclamation District of Greater Chicago, Illinois for its Annual Budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Metropolitan Water Reclamation District of Greater Chicago

2025 Budget

Executive Director's Recommendations

October 15, 2024

Officers

Brian A. Perkovich

Executive Director

Allison Fore

Public & Intergovernmental Affairs Officer

Sean T. Kelly

Director of Information Technology

Thaddeus J. Kosowski

Director of Human Resources

Darlene A. LoCascio

Director of Procurement & Materials Management

Steven J. Lux

Treasurer

Susan T. Morakalis

General Counsel

John P. Murray

Director of Maintenance & Operations

Catherine A. O'Connor

Director of Engineering

Edward W. Podczewinski

Director of Monitoring & Research

Shellie A. Riedle

Administrative Services Officer

Jacqueline Torres

Clerk/Director of Finance

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Vice President

Marcelino Garcia

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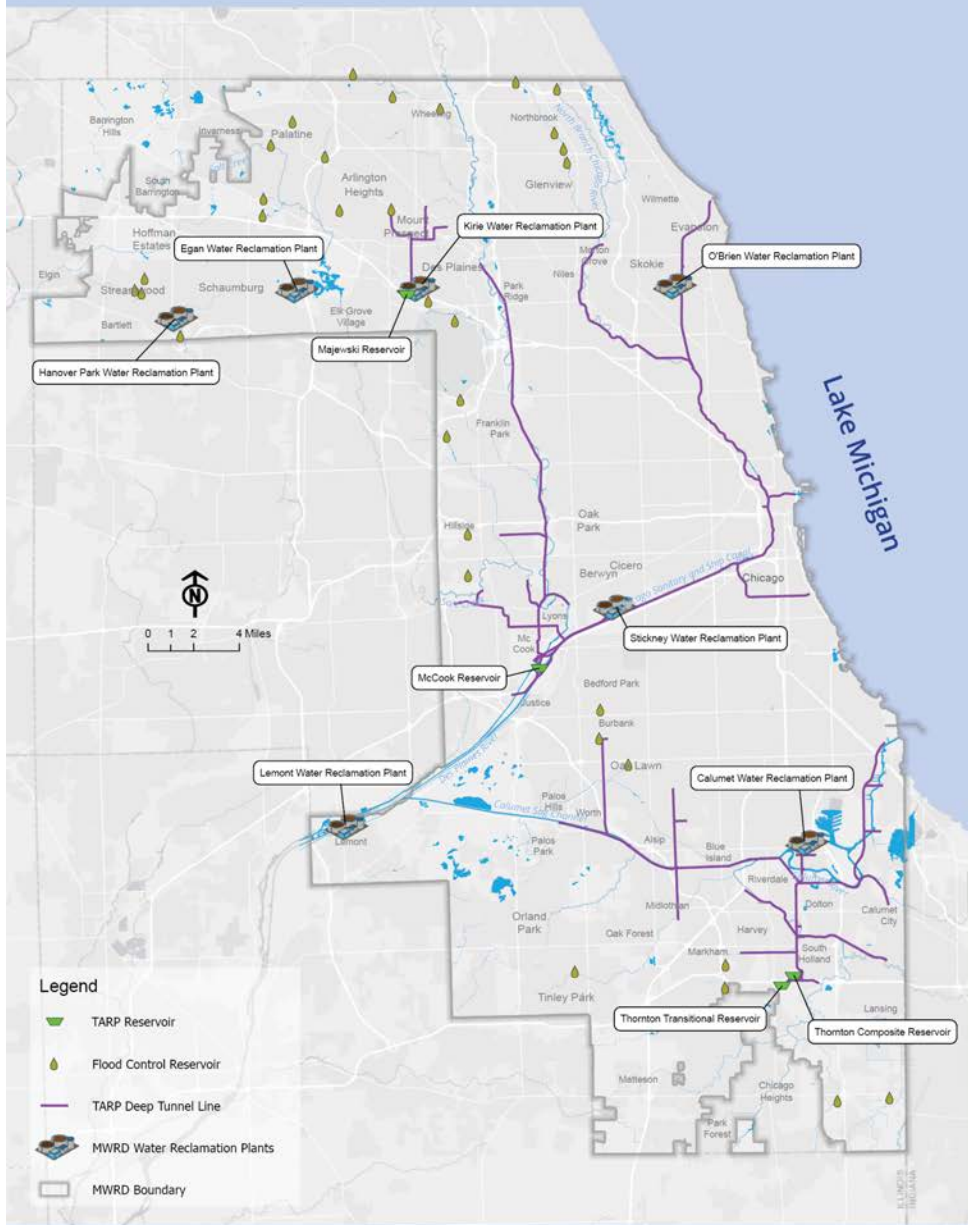
Eira L. Corral Sepúlveda

Commissioner

Mariyana T. Spyropoulos

Commissioner

MWRD Summary of Wastewater Treatment Services



**RESIDENTS
5.19 MILLION
SERVED**



**882.1 SQUARE
MILES SERVED**



**7 AWARD WINNING
WATER RECLAMATION
PLANTS**



**TREATMENT CAPACITY
OVER 2.0 BILLION
GALLONS PER DAY**



**NEARLY 500
BILLION GALLONS
TREATED PER YEAR**



**AVERAGE OF 1.2
BILLION GALLONS
TREATED PER DAY**

**DESCRIPTION OF THE METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO:
ITS HISTORY, LOCATION, SIZE, POPULATION, AND TYPE OF GOVERNMENT**

Origin and History

The Metropolitan Water Reclamation District of Greater Chicago (District) is an independent government and taxing body encompassing approximately 93.3 percent of the land area and 98.0 percent of the assessed valuation of Cook County, Illinois.

The District is a separate legal entity sharing an overlapping tax base with the City of Chicago, the Chicago Board of Education, the County of Cook, the Cook County Forest Preserve District, the Chicago Park District, the Chicago Public Building Commission, the Cook County Community College District, and various municipalities and school districts outside the City of Chicago but within the District's boundaries.

The District was originally organized as the Sanitary District of Chicago in 1889 under an act of the Illinois General Assembly, which has been modified from time to time to increase the District's authority and jurisdiction. The enabling act in 1889 was in direct response to a long standing problem with contamination of the water supply and nuisance conditions of the rivers. The District reversed the flow of the Chicago and Calumet River Systems to stop the discharge of sewage to Lake Michigan and instead, discharge it to the Des Plaines River, where it could be diluted as it flowed into the Illinois River and eventually the Mississippi River. Prior to the District's construction of a 61.3-mile system of canals and waterway improvements, the Chicago and Calumet River Systems were tributaries to Lake Michigan. These river systems are now tributaries to the Illinois River system.

From 1955 through 1988, the District was called The Metropolitan Sanitary District of Greater Chicago. In order to provide a more accurate perception of the District's current functions and responsibilities, the name was changed effective, January 1, 1989, to the Metropolitan Water Reclamation District of Greater Chicago.

Mission and Responsibilities

The mission of the District is to protect the health and safety of the public in its service area, protect the quality of the water supply source (Lake Michigan), improve the quality of water in watercourses in its service area, protect businesses and homes from flood damages, and manage water as a vital resource for its service area.

The District collects wastewater from municipalities in its service area, conveys it to wastewater reclamation plants, provides full secondary treatment, and discharges clean water to local waterways. The District is also responsible for stormwater management for all of Cook County, including areas outside of the District's corporate boundaries for wastewater services.

Services

The District's seven modern water reclamation plants provide excellent treatment for residential and industrial wastewater, meeting permitted discharge limits virtually at all times. The treatment process is protected by a pretreatment program to guard against hazardous substances and toxic chemicals. These are strictly regulated pursuant to federal and state requirements. The District routinely monitors industries and non-residential sources to assure that wastes are disposed of in an environmentally responsible and lawful manner.

Treated wastewater, along with runoff from rainfall, enters local canals, rivers, and streams that serve as headwaters of the Illinois River system. Stormwater in the separate sewered area is controlled to reduce flood damages by a number of stormwater detention reservoirs. In the combined sewer area, the District's Tunnel and Reservoir Plan (TARP) has significantly reduced basement backup and overflows to local waterways.

Flow within the District's waterway system and the Lake Michigan discretionary diversion flow are controlled by three inlet structures on Lake Michigan: the Wilmette Pumping Station, the Chicago River Controlling Works, and the O'Brien Lock and Dam. The single outlet control structure is the Lockport Lock and Powerhouse.

While exercising no direct control over wastewater collection systems owned and maintained by cities, villages, sewer districts, and utilities, the District does control municipal sewer construction by permits outside the City of Chicago. It also owns a network of intercepting sewers to convey wastewater from the local collection systems to the water reclamation plants.

Facilities

The District is located primarily within the boundaries of Cook County, Illinois. The District serves an area of 882.1 square miles, which includes the City of Chicago and 128 surrounding suburban communities. The District serves an equivalent population of 12.72 million people; 5.19 million real people, a commercial and industrial equivalent of 5.29 million people, and a combined sewer overflow equivalent of 2.24 million people. The District's 560 miles of intercepting sewers and force mains range in size from 6 inches to 27 feet in diameter and are fed by approximately 10,000 local sewer system connections.

The TARP is one of the country's largest public works projects for pollution and flood control. Four tunnel systems total 110.4 miles of tunnels, eight to 33 feet in diameter and 150 to 300 feet underground. The tunnels are planned to empty into three large reservoirs to provide storage for the polluted water captured by TARP.

DESCRIPTION OF THE METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO: ITS HISTORY, LOCATION, SIZE, POPULATION, AND TYPE OF GOVERNMENT

The District owns and operates one of the world’s largest water reclamation plants, in addition to six other plants and 23 pumping stations. The District treats an average of 1.2 billion gallons of wastewater each day. The District’s total wastewater treatment capacity is over 2.0 billion gallons per day.

The District controls 76.1 miles of navigable waterways, which are part of the inland waterway system connecting the Great Lakes with the Gulf of Mexico. It also owns and operates 33 stormwater detention reservoirs to provide regional stormwater flood damage reduction.

The District recycles all of its biosolids through a farmland application program in nearby counties and local use of Exceptional Quality biosolids and composted biosolids in the Chicago metropolitan area.

Governance

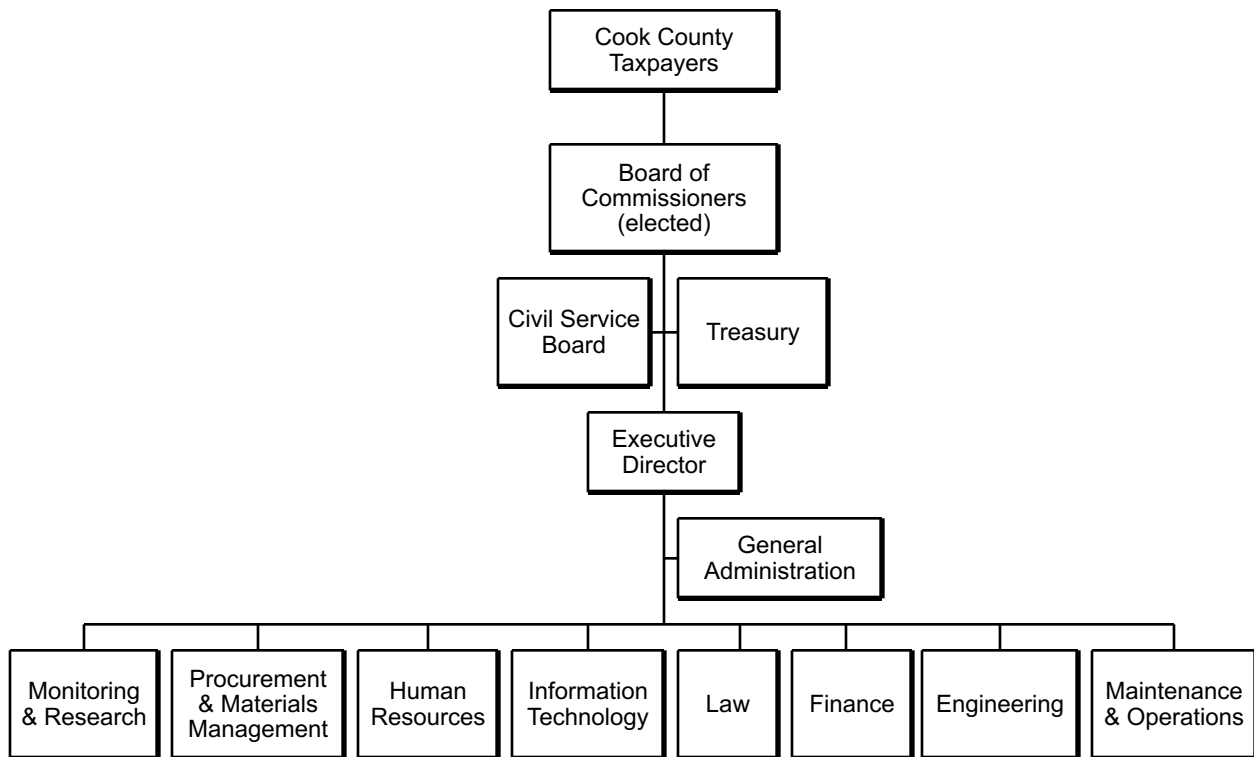
The District is governed by a nine-member Board of Commissioners (Board). Commissioners are elected at large and serve on a salaried basis. Three Commissioners are elected every two years for six-year terms. Biannually, the Board elects from its membership a President, Vice President, and Chairman of the Committee on Finance.

Organization Structure

The Executive Director, who reports directly to the Board, manages the District’s day-to-day operations. Eight appointed department heads report to the Executive Director.

The Treasurer of the District, its chief financial officer, is appointed by and reports directly to the Board.

General Administration, which includes the Administrative Services Division, Environmental Justice, Diversity, & Contract Compliance Section, and Public Affairs Section are direct staff and support units, reporting to the Executive Director.



HOW TO USE THE DISTRICT’S BUDGET

The organization and presentation of the District’s Budget is designed to satisfy the needs of citizens, public officials, and District employees. It is organized in compliance with the Illinois Compiled Statutes and structured to meet external and internal managerial needs. As a comprehensive management and balanced financial plan, this document describes the programs, services, and resources the District provides, as well as policies and long-run financial plans.

The District’s Budget is organized as follows:

- 1) By Appropriation and Tax Levy Ordinances. Enacted by the Board of Commissioners under the authority of the Illinois Compiled Statutes, these are the legal authority allowing the District to carry out its legally mandated mission.
- 2) By Funds. These are the accounting entities segregating sums of money or other resources for the purpose of carrying on specific activities or government functions in accordance with certain legal restrictions or limitations.
- 3) By Department. These are the primary organizational units of the District.

The District’s Budget is presented in various sections, each providing the reader with specific information related to the District’s financial plans and services.

The sections are presented as follows:

- I. **BUDGET FOREWORD**. An introductory section that contains: the Executive Director's Budget Message; Strategic Plan; narratives on operational goals and accomplishments, major issues, policy and program changes; Budget Highlights; Financial Policies, Objectives, and Accomplishments; Policy Development and the Budget Process; and the beginning of the Annual Appropriation Ordinance, which gives the Budget legal authority. The full Appropriation Ordinance begins on page 32 and sections II through VII.
- II. **BUDGET AND FINANCIAL SUMMARIES, SCHEDULES, AND EXHIBITS**. These provide an overview of the District’s Budget and financial plans of the past, present, and future, including proposed tax levies, revenues, and appropriations.
- III. **FINANCIAL STATEMENTS BY FUND**. These contain detailed information on taxes and all other sources of revenue and expenditure, plus financial statements detailing current assets, current liabilities, and the amount of assets available for appropriation in 2025.
- IV. **CORPORATE FUND**. These present detailed information by department, and priority of activities, objectives, programs, performance measures, proposed line item expenditures, and staffing. The legend below shows the placement of data within the text boxes of the organizational charts. Each department provides actual, budgeted, and proposed full-time equivalent (FTE) positions over a three-year period. Salary schedules for pay plans and grades, as shown in the Position Analysis, are included in the Appendix.

| Organization Unit Number | | |
|--------------------------|----------|----------|
| Organization Unit Name | | |
| 2023 | 2024 | 2025 |
| FTE | FTE | FTE |
| Count | Count | Count |
| Actual | Budgeted | Proposed |

- V. **CAPITAL BUDGET**. The District’s current and long-term programs for capital construction, modernization, and rehabilitation are detailed in the Construction Fund and Capital Improvements Bond Fund.
- VI. **STORMWATER MANAGEMENT FUND**. The District’s current and long-term programs for the Stormwater Management Fund are detailed.
- VII. **OTHER FUNDS**. Information detailing the Reserve Claim Fund, Bond Redemption and Interest Sinking Funds, and the MWRD Retirement Fund is provided in this section.
- VIII. **TAX LEVY ORDINANCES**. These present the financial and management plan of the District as a legal document which coordinates and establishes the legal authority for the District to obtain and expend funds during the fiscal year.
- IX. **APPENDIX**. Information detailing the District’s compensation plan, glossaries, acronym list, awards, and organizational memberships. To aid the reader in finding specific information quickly, there is a Table of Contents inserted on the manila tabbed divider before each section.

TABLE OF CONTENTS

INTRODUCTION

| | |
|---|----|
| Map of Cook County | i |
| Description of the Metropolitan Water Reclamation District of Greater Chicago | ii |
| How to Use the District's Budget | iv |
| Table of Contents | v |

SECTION I. BUDGET FOREWORD

| | |
|---|----|
| Executive Director's Budget Message | 1 |
| Strategic Plan | 5 |
| Budget Message/Highlights | 10 |
| Financial Policies, Objectives, and Accomplishments | 21 |
| Policy Development and the Budget Process | 27 |
| Annual Appropriation Ordinance | 32 |

SECTION II. BUDGET AND FINANCIAL SUMMARIES, SCHEDULES, AND EXHIBITS

| | |
|--|----|
| Where the Money Comes From; Where the Money Goes | 35 |
| Net Assets Appropriable | 36 |
| Estimated Tax Rate | 37 |
| Taxable Property (Equalized Assessed Valuation - Graph and Table) | 38 |
| Appropriations & Expenditures, Tax Levies, and Tax Rates | 39 |
| Comparative Statement of Appropriations, Tax Levies, and Tax Rates | 40 |
| Comparative Appropriations: | |
| by Major Object/Character of Expenditure (Graph) | 42 |
| by Major Object of Expenditure | 43 |
| by Character of Expenditure | 44 |
| by Department and Major Program | 45 |
| by Fund and Major Program (Graph) | 46 |
| by Program Objective and by Fund | 47 |
| Annual Debt Service (Graph) | 48 |
| Outstanding Bonds and Estimated Statutory Debt Margin | 49 |
| Account and Personnel Summary (Table and Graph) | 51 |
| Five-Year Financial Forecast, 2025-2029 | 54 |

SECTION III. FINANCIAL STATEMENTS BY FUND

| | |
|---|----|
| Financial Narrative | 67 |
| Summary of Revenue, Expenditures, and Net Assets Appropriable, 2025 - 2023 | 71 |
| Summary of 2024 Estimated Assets Appropriable for All Funds | 75 |
| Combined Balance Sheets, 2023 - 2022 | 76 |
| Appropriation for Liabilities, 2025 - 2024 | 78 |
| Taxes Receivable, 2024 and Prior Years, Including Estimate for 2025 | 79 |
| Personal Property Replacement Taxes Receivable, 2025 and Prior Years, Including Estimate for 2025 | 80 |

TABLE OF CONTENTS

SECTION III. FINANCIAL STATEMENTS BY FUND (continued)

Corporate Fund:

- Financial Narrative 81
- Revenue Graphs, 2018 - 2025 83
- Estimated Balance Sheet, 2025 - 2024 84
- Appropriable Revenue, 2025 - 2022 85
- Financing, 2025 - 2020 86

Corporate Working Cash Fund:

- Estimated Balance Sheet, 2025 - 2024 87
- Revenues, 2025 - 2022 87

Capital Funds:

- Financial Narrative 88

Capital Improvements Bond Fund:

- Estimated Balance Sheet, 2025 - 2024 90
- Appropriable Revenue, 2025 - 2022 91

Construction Fund:

- Estimated Balance Sheet, 2025 - 2024 92
- Financing, 2025- 2020, and Appropriable Revenue, 2025 - 2022 93

Construction Working Cash Fund:

- Estimated Balance Sheet, 2025 - 2024 94
- Revenues, 2025 - 2022 94

Stormwater Management Fund:

- Estimated Balance Sheet, 2025 - 2024 95
- Financing, 2025 - 2020, and Appropriable Revenue, 2025 - 2022 96

Stormwater Working Cash Fund:

- Estimated Balance Sheet, 2025 - 2024 97
- Appropriable Revenue, 2025 - 2022 97

Other Funds:

- Financial Narrative 98

Bond Redemption & Interest Fund:

- Estimated Balance Sheet, 2025 - 2024 99
- Appropriable Revenue, 2025 - 2022 100

Reserve Claim Fund:

- Estimated Balance Sheet, 2025 - 2024 101
- Appropriable Revenue, 2025 - 2022 101

Retirement Fund:

- Estimated Balance Sheet, 2025 - 2024 102
- Appropriable Revenue, 2025 - 2022 102

SECTION IV. DETAIL OF DEPARTMENTAL APPROPRIATIONS FOR THE CORPORATE FUND

- Corporate Fund Appropriations, Expenditures, and Budgeted FTE Positions, 2016 - 2025 103
- Corporate Fund Organization Chart 104
- Corporate Fund Line Item Analysis 105

TABLE OF CONTENTS

SECTION IV. DETAIL OF DEPARTMENTAL APPROPRIATIONS FOR THE CORPORATE FUND (continued)

Detailed Appropriations by Department:

| | |
|--|-----|
| Board of Commissioners | 109 |
| General Administration | 119 |
| Monitoring & Research | 135 |
| Procurement & Materials Management | 157 |
| Human Resources | 171 |
| Information Technology | 187 |
| Law | 201 |
| Finance | 215 |
| Maintenance & Operations | |
| Summary of All Divisions | 225 |
| General Division | 241 |
| North Service Area | 253 |
| Calumet Service Area | 269 |
| Stickney Service Area | 282 |
| Engineering | 297 |

SECTION V. CAPITAL BUDGET

| | |
|---|-----|
| Transmittal Letter | 313 |
| Capital Improvement Program Functions and Narrative | 314 |
| Ten-Year Capital Improvement Program Summary, 2020 - 2029 | 320 |
| Construction Fund: | |
| Narrative | 321 |
| Project List | 324 |
| Projects Listed by Service Area | 327 |
| Project Fact Sheets | 332 |
| Objectives and Program Summary | 384 |
| Line Item Analysis | 385 |
| Capital Improvements Bond Fund: | |
| Narrative | 387 |
| Project List | 389 |
| Tunnel and Reservoir Plan (TARP) Project Costs and Status Chart | 392 |
| Projects Listed by Service Area | 394 |
| Project Fact Sheets | 399 |
| Other Project Exhibits | 439 |
| Stormwater Management Project List | 453 |
| Objectives and Program Summary | 454 |
| Line Item Analysis | 456 |

SECTION VI. STORMWATER MANAGEMENT FUND

| | |
|---|-----|
| Transmittal Letter | 457 |
| Appropriations, Expenditures, and Budgeted FTE Positions, 2016 - 2025 | 458 |
| Organization Chart | 459 |

TABLE OF CONTENTS

SECTION VI. STORMWATER MANAGEMENT FUND (continued)

| | |
|--------------------------------------|-----|
| Budget Narrative | 460 |
| Project List | 463 |
| Watersheds Map | 466 |
| Projects Listed by Watershed | 467 |
| Project Fact Sheets | 470 |
| Project Exhibits | 507 |
| Objectives and Program Summary | 511 |
| Performance Data | 512 |
| Line Item Analysis | 514 |
| Position Analysis | 516 |

SECTION VII. OTHER FUNDS

| | |
|--|-----|
| Reserve Claim Fund: | |
| Description of Fund, Purpose, and Operation | 519 |
| Line Item Analysis | 521 |
| Bond Redemption & Interest Fund: | |
| Description of Fund, Purpose, and Operation | 522 |
| Appropriation for Payment of Outstanding Bonds, 2025 | 525 |
| Retirement Fund: | |
| Description of Fund, Purpose, and Operation | 527 |
| Appropriation Ordinance (continued) | 530 |

SECTION VIII. TAX LEVY ORDINANCES

| | |
|---|-----|
| Retirement Fund and Corporate Fund | 531 |
| Construction Fund | 532 |
| Bond Redemption & Interest Fund: | |
| Tax Levy Ordinance for Outstanding Bonds | 533 |
| Tax Levy for Payment of Outstanding Bonds, 2025 | 536 |
| Reserve Claim Fund | 538 |
| Stormwater Management Fund | 539 |

SECTION IX. APPENDIX

| | |
|---|-----|
| Compensation Plan Narrative | 541 |
| Salary Schedules | 542 |
| User Charge Rates/Property Tax Levies and Collections | 543 |
| Property Tax Base | 544 |
| Awards and Achievements Recognition | 546 |
| Financial Glossary | 548 |
| Glossary of Technical Terms | 552 |
| Acronyms | 554 |

NOTE PAGE

SECTION I

BUDGET FOREWORD

This section introduces the budget with explanations of the organization and structure of the District's Budget. It also presents an overview of the substance of the 2025 Budget. It includes the following:

- In the *Budget Message*, the Executive Director discusses his 2025 Budget Recommendations.
- In the *Strategic Plan*, an update of the strategic plan is presented.
- The *Budget Message/Highlights* section includes a statement of the District's operational goals and accomplishments and a narrative on major issues, policy, and program changes. It is in this section that broad policy, program objectives, and operational accomplishments are defined.
- In the *Financial Policies, Objectives, and Accomplishments* section, an overview of the financial guidelines and accomplishments of the District is presented.
- The *Policy Development and the Budget Process* section describes policy development and the total budget process. The detailed budget process is presented in 12 clearly stated steps with a flowchart of the budget cycle.
- The *Annual Appropriation Ordinance* gives legal effect to the entire budget document as enacted into law by the Board of Commissioners under authority of the Illinois Compiled Statutes. It includes an explanation of the crosshatch (#) and (AC) symbols used with some personnel positions within the budget, indicating changes to positions once vacated.

| | |
|---|----|
| Executive Director's Budget Message | 1 |
| Strategic Plan | 5 |
| Budget Message/Highlights | 10 |
| Financial Policies, Objectives, and Accomplishments | 21 |
| Policy Development and the Budget Process | 27 |
| Annual Appropriation Ordinance | 32 |

Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

October 15, 2024

Honorable Ladies and Gentlemen:

I am pleased to present the 2025 Executive Director's Budget Recommendations for the Metropolitan Water Reclamation District of Greater Chicago (District). The 2025 Budget is a \$1.7 billion fiscally responsible spending plan that invests in public infrastructure and considers the long-term environmental and financial implications of permit compliance. The District continues to maintain an aggressive Capital Improvement Program that addresses infrastructure needs and optimizes the life cycle of critical assets. Additionally, the District remains committed to providing advance funding to the MWRD Retirement Fund. The 2025 Budget includes an anticipated \$21.6 million transfer of budgetary reserves and \$8.4 million from the 2023 Property Tax Levy Adjustment to maintain the Retirement Fund's funded ratio. The District's funding policies for both its Retirement Fund and Other Postemployment Benefits Fund demonstrate a commitment to long-term fiscal management.

Operating Budget

The 2025 Corporate Fund Budget is \$522.3 million, an increase of \$25.0 million, from the 2024 Adjusted Budget. Year-over-year increases to the Corporate Fund Budget are attributable primarily to increases in labor costs, processing chemicals, biosolids disposal, insurance premiums, and a one-time Tunnel and Reservoir Plan maintenance cost. Looking ahead to 2025, as economic conditions stabilize, the District will continue to take a measured approach to managing the District's financial obligations.

The District serves 129 communities covering nearly all of Cook County, treating an average of 1.2 billion gallons of water each day, with a total treatment capacity of 2.0 billion gallons per day at seven water reclamation plants (WRPs). The District controls 76.1 miles of navigable waterways and owns and operates 33 stormwater detention reservoirs to provide regional flood protection. The District continues the decades long tradition of outstanding permit compliance as recognized by the National Association of Clean Water Agencies. The goal remains 100 percent permit compliance with National Pollutant Discharge Elimination System permits at all seven WRPs. Additionally, the District is an industry and community leader, benefiting residents through innovative and future-focused programs.

The Maintenance & Operations Department maintains and operates the District's facilities and has a 2025 Budget of \$293.3 million. The department's budget continues to address supply chain delays, competitive labor markets, and increases in the biosolids program. The District continues to address future regulatory permit requirements that will impact future operating costs and is actively looking into optimal solutions for phosphorus removal at the WRPs as required by National Pollutant Discharge Elimination System permits. The Kirie and O'Brien WRPs will have phosphorus limits in 2026 and 2027, respectively, and the Egan and Hanover Park WRPs by 2031 at the earliest. The Stickney and Calumet WRPs became subject to a phosphorus limit in 2021 and 2024, respectively. Additionally, the budget for the biosolids program increases by \$7.9 million in 2025 as the District is actively pursuing a biosolids strategy to normalize the biosolids program.



Kirie, O'Brien, Egan, and Hanover Park WRPs are four of seven wastewater treatment facilities that comprise the North Service Area with regulatory permit requirements for phosphorus limits coming online in the new future.

From 2021 to 2023, the District's positive Corporate Fund results were driven by Personal Property Replacement Tax (PPRT) over-performance. As anticipated in the 2024 Budget, PPRT disbursements have slowed, resulting in spending of budgetary reserves. The use of budgetary reserves is projected for the 2025 Budget until these disbursements are normalized in 2026.

Capital Budget

The District's 2025 Capital Improvement Program (CIP) modernizes aging infrastructure, prepares for changing effluent permit conditions, and addresses stormwater management capital projects. The 2025 Capital Improvement Program Budget is \$753.5 million and includes a \$367.8 million project to build a modern battery at the O'Brien WRP that will allow for the biological phosphorus removal. While this project is included in the 2025 budget, the facility will be built from 2025-2028. Of the total budget, 67.8 percent is dedicated to projects at the seven WRPs, including phosphorus removal modifications, pump and blower house rehabilitation, switchgear and motor control center replacement, and other projects necessary to rehabilitate century-old facilities. In addition to work at the WRPs, the 2025 CIP includes \$35.4 million, or 4.7 percent, for four intercepting sewer rehabilitation projects.

Long-range capital planning is critical to ensuring that the District continues to improve efficiency and protect the water environment while remaining affordable for the taxpayer. In addition to grant funding, the District utilizes State Revolving Fund loans, general obligation bonds, and pay-as-you-go funding to maximize taxpayer value. Recognizing the need to invest in modernizing aging infrastructure, the District will allocate \$18.0 million in PPRT revenue to the Construction Fund in 2025 and \$15.0 million each year from 2026-2029, enhancing the CIP funding mix. The 2025 funding ratio is 62.5 percent general obligation bonds, 21.4 percent pay-as-you-go financing, 10.2 percent State Revolving Fund loans, and 5.9 percent grants and reimbursements.

Stormwater Management

Climate change and changing weather patterns with intense bursts of precipitation can quickly overwhelm systems throughout the region. The District has been proactive in addressing climate changes and on May 4, 2023, adopted a Climate Action Plan to outline a path forward for the agency to contribute toward reducing its carbon footprint and adapt to climate change-related impacts. The Climate Action Plan was developed by an interdepartmental task force and presented for public review prior to adoption.

The District partners with communities to build capital improvement and green infrastructure projects that address regional and local flooding issues and manages a flood-prone property acquisition program that removes homes built in the floodplain. To date, the District has advanced over 260 stormwater management projects.



Six new green parking lots using permeable pavers to collect more stormwater and reduce the load on local sewers and waterways can be seen at North Riverside Commons complex.

The District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and secured \$10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and \$20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir.

Partnering with Cook County, up to \$18.0 million in American Rescue Plan Act funding to address localized flooding will be received over four years, including an estimated \$1.1 million in 2024 and \$7.1 million in 2025. Additional grants are also being pursued for the Suburban Green Schoolyard pilots and other flood mitigation projects.

The 2025 Budget continues the District's commitment to reduce flooding. The 2025 Stormwater Management Fund Budget is \$130.6 million to further our investment in flood control projects and support of local stormwater issues. The 2025 Property Tax Levy is \$62.5 million.

2021-2025 Strategic Plan

The District's annual budget preparation process continues to rely on Strategic Plan principles of Engagement, Collaboration, Equity, Innovation, and Resilience to inform development of strategies, initiatives, and funding priorities. The 2021-2025 Strategic Plan concluded its third year in June 2024 and is approximately 60 percent completed. A majority of the Strategic Plan's activities are expected to conclude towards the end of the five-year period, but accomplishments during the third year include:

- Developed an interactive platform to share Geographic Information System data and receive local input to further clarify flooding issues across the country;
- Created a Recruitment Strategy Committee to assist in the development of targeted recruitment, mentoring, and professional development programs to increase diversity in underrepresented jobs and to grow the candidate pool for hard-to-fill classifications;
- Expanded the innovation ecosystem that experienced a surge in external partnership projects;
- Launched the new website to reflect the District's commitment to community engagement, transparency, and accessibility, and provide an enhanced user experience;
- Founded the Stickney Water Reclamation Plant Community Partnership Council to gather local stakeholders for substantive discussions and initiatives aimed at tackling key challenges affecting their respective area of the county;
- Debuted a new interactive Strategic Plan dashboard to provide clearer visuals, enhance the overall user experience, and streamline the update process.



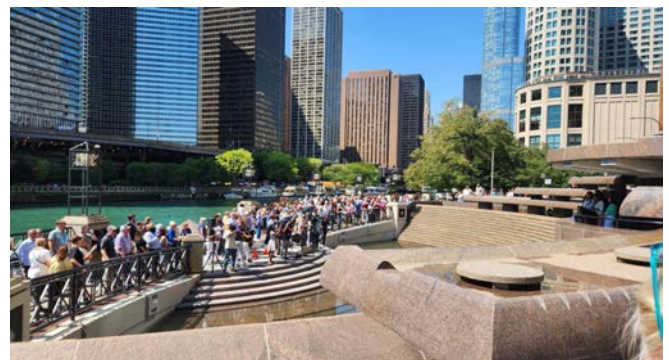
The District partnered with Evanston to fund a project that called for the reconstruction of parking lanes along Main Street by using permeable pavers that absorb stormwater.

The 2025 Budget includes \$16.9 million of new initiative funding to support the Strategic Plan implementation. Major District-wide performance indicators for each of the five Strategic Goals and the status of these measures can be found on the Strategic Plan Hub (mwrdd.org/what-we-do/strategic-plan).

Financial Summary

The District continues to maintain a AAA bond rating from Fitch Ratings, a AA+ bond rating from Standard & Poor's Global Ratings, and an Aa1 stable credit rating from Moody's Investor Services in recognition of its strong financial operations and reserves that have facilitated significant increases in pension contributions in recent years.

The 2025 Budget increased by \$276.6 million from the 2024 Adjusted Budget and is attributed to a \$252.6 million increase in the Capital Improvements Bond Fund due to the timing of project awards and \$25.0 million increase in the Corporate Fund due to operational needs.



After being damaged during storms in 2020, the Nicholas J. Melas Centennial Fountain reopened to the public on August 16, 2024.

The District’s tax levy and appropriation for the 2025 Budget, compared to the 2024 Budget as Adjusted is:

| | <u>2025</u> | <u>2024 Adjusted</u> | <u>Increase (Decrease)</u> | <u>Percent Change</u> |
|----------------------------|-------------------|----------------------|--------------------------------|---------------------------|
| Total Tax Levy \$ | 709,708,434 | \$ 691,679,040 | \$ 18,029,394 | 2.6% |
| Aggregate Levy \$ | 399,442,700 | \$ 386,763,700 | \$ 12,679,000 | 3.3% |
| Total Appropriation \$ | 1,705,557,974 | \$ 1,428,932,635 | \$ 276,625,339 | 19.4% |

The District's property tax levy is statutorily limited in the aggregate to an annual increase of five percent or the Consumer Price Index (CPI), whichever is lower for all purposes except Stormwater Management and the payment of bond redemption and interest.

Conclusion

Using the Strategic Plan as a guideline to establish priorities, the operation, maintenance, and investment in the District’s infrastructure, flood control projects, and other essential services will continue to receive primary focus. The 2025 Budget continues our conservative fiscal management and includes the policies, objectives, and resources to allow the District to remain true to our mission of protecting our water environment and the health of the residents of Cook County.

Respectfully submitted,



Brian A. Perkovich, Executive Director

2021-2025 STRATEGIC PLAN

In June 2021, the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago (MWRD) adopted the 2021-2025 Strategic Plan. The Strategic Plan:

- Articulates the MWRD’s strategic goals for the next five years;
- Identifies a set of strategies and initiatives to achieve those goals;
- Provides measures (both qualitative and quantitative) and targets to assess progress;
- Establishes a framework to review and update the Strategic Plan on an annual basis.

The entire 2021-2025 Strategic Plan is available at mwrdd.org/what-we-do/strategic-plan.

In the fall of 2020, the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago (MWRD) and the MWRD Executive Team began working together to develop the 2021-2025 Strategic Plan. A Steering Committee was formed to oversee this effort. From September 2020 through February 2021, the Steering Committee led a multi-phase strategic planning process, against the backdrop of a global pandemic and the growing threat of climate change, using the lens of racial and social equity in the communities served by the MWRD.

Strategic Planning Process

Outreach was a critical part of the process - including outreach to MWRD staff, local governments, members of the public, and others - to ensure the inclusion of a range of perspectives in the development of the Strategic Plan.

The strategic planning process included significant engagement from a range of interested parties to gather their perspectives on the MWRD’s strategic direction, including:

- **In-depth interviews** with the MWRD’s Executive Team and Board of Commissioners;
- A **Workshop**, facilitated by Arup, which engaged approximately 50 attendees, including local governments, community organizations, regional planning and policy organizations, environmental organizations, and others;
- An **Employee Survey** that garnered almost 550 responses from MWRD staff;
- **Public-facing Surveys** that provided the opportunity for more than 200 members of the public to offer their ideas and feedback;
- A **review of internal documents** and existing performance measures.

During that outreach, several consistent themes emerged. Those themes are reflected in the following guiding principles, which informed the development of strategies and initiatives for the new Strategic Plan:

The Steering Committee then participated in a two-day **Strategic Planning Workshop** to consider input from the engagement process and align on five overarching strategic goals for the new Strategic Plan.



Working Groups were then formed around each strategic goal that included representatives from the MWRD’s Executive Team, Board of Commissioners, and more than 50 members of MWRD staff who were selected based on their expertise and commitment to the MWRD’s ongoing success. These Working Groups were tasked with the continued development and finalization of 32 strategies that support the five strategic goals, as well as measures to gauge progress.



John W. Cook Academy: Before (L) and After (R)



Nathan S. Davis Elementary School: Before (L) and After (R)

Mission, Vision, Values

The MWRD’s mission, vision, and values, illustrated below, serve as a high-level framework for the 2021-2025 Strategic Plan. By comparison, the specific goals, strategies, and success measures included in the Strategic Plan provide a detailed roadmap for the MWRD over the next five years.

The mission statement describes the MWRD’s role within its service area and remains unchanged since the last Strategic Plan. However, as a result of the strategic planning process, the desired future state summarized in the MWRD’s vision has been updated, and the MWRD’s core values have been expanded to include the values of equity and diversity.

Mission

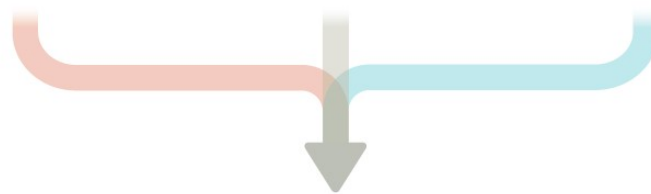
The MWRD will protect the health and safety of the public in its service area, protect the quality of the water supply source (Lake Michigan), improve the quality of water in watercourses in its service area, protect businesses and homes from flood damages, and manage water as a vital resource for its service area.

Vision

We will continue to be a world-leading wastewater and stormwater management utility focused on flooding mitigation, resource recovery, sustainability, resilience, and innovation.

Values

- Excellence
- Respect
- Innovation
- Safety
- Equity & Diversity
- Accountability



Strategic Goals



Annual Strategic Plan Update

The MWRD will update the 2021-2025 Strategic Plan on a yearly basis. The update process will include:

- A high-level review of trends to identify any changes that may affect strategies and initiatives. For example, this review will consider any needed updates to the assumptions about climate change, as well as any new trends that need to be taken into account;
- An assessment of any major organizational changes that may impact the Strategic Plan;
- An evaluation of strategies, baseline and stretch targets, and initiatives (which are included in the internal action plan). Progress against each strategy will be evaluated, successes and failures will be examined, and any new issues that need to be addressed will be incorporated into the updated Strategic Plan.

The update process will be led by the Steering Committee, supported by the Working Groups that were assigned to specific strategic goals, with oversight from the Board of Commissioners. It will be coordinated with the annual budget process, which will allow the consideration of updates that require additional resources during the budget process and will ensure that the updated Strategic Plan and annual budget are aligned.



UPDATE TO THE 2021-2025 STRATEGIC PLAN (Updated August 2024)



The 2021-2025 Strategic Plan concluded its third year in June 2024 and is approximately 60 percent completed.

The MWRD made great strides with its Strategic Plan during the last year. Accomplishments during this third year include:

Expanded the Innovation Ecosystem. The Innovation Ecosystem experienced a surge in external partnership projects with the Water Research Foundation (WRF) and through participation in the WRF Research Summit and Not-for-Profit-led consortium for the National Science Foundation (NSF) Grant Competition for Innovation Engine in 2023. One of the 10 inaugural NSF Regional Innovation Engines nationwide, the Consortium secured up to \$160 million over the span of 10 years to establish a water-focused innovation engine within the Great Lakes region.

Developed an interactive platform to share Geographic Information System (GIS) data. This live, web-based platform acts as a conduit to communicate technical data and receive local input to further clarify flooding issues across the county. The GIS data, identifying stormwater storage deficits, is made available for analysis, and new tools are being developed for future use along with introductory information about the tools for the intended end users (e.g. Municipal planners, engineers, and others).



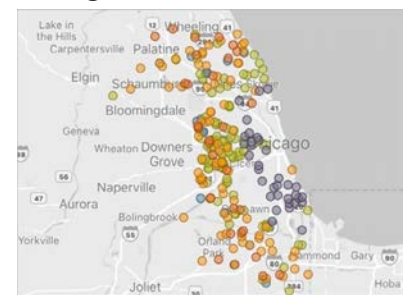
Created a Recruitment Strategy Committee. The goal of the committee is to assist in the development of targeted recruitment, mentoring, and professional development programs to increase diversity in underrepresented jobs and to grow the candidate pool for hard-to-fill classifications.



Launched the new mwrdd.org. The new website reflects the MWRD’s commitment to community engagement, transparency, and accessibility, and provides an enhanced user experience.

Founded the Stickney Water Reclamation Plant Community Partnership Council (CPC). Like its Calumet counterpart created in 2022, the Stickney CPC was implemented in 2024 and gathers local stakeholders for substantive discussions and initiatives aimed at tackling key challenges affecting their respective area of the county.

Debuted a new interactive Strategic Plan Dashboard



This new dashboard provides clearer visuals, enhances the overall user experience and streamlines the update process. Future iterations will seek to standardize the use of this platform, improve user accessibility, and optimize for seamless mobile usage.

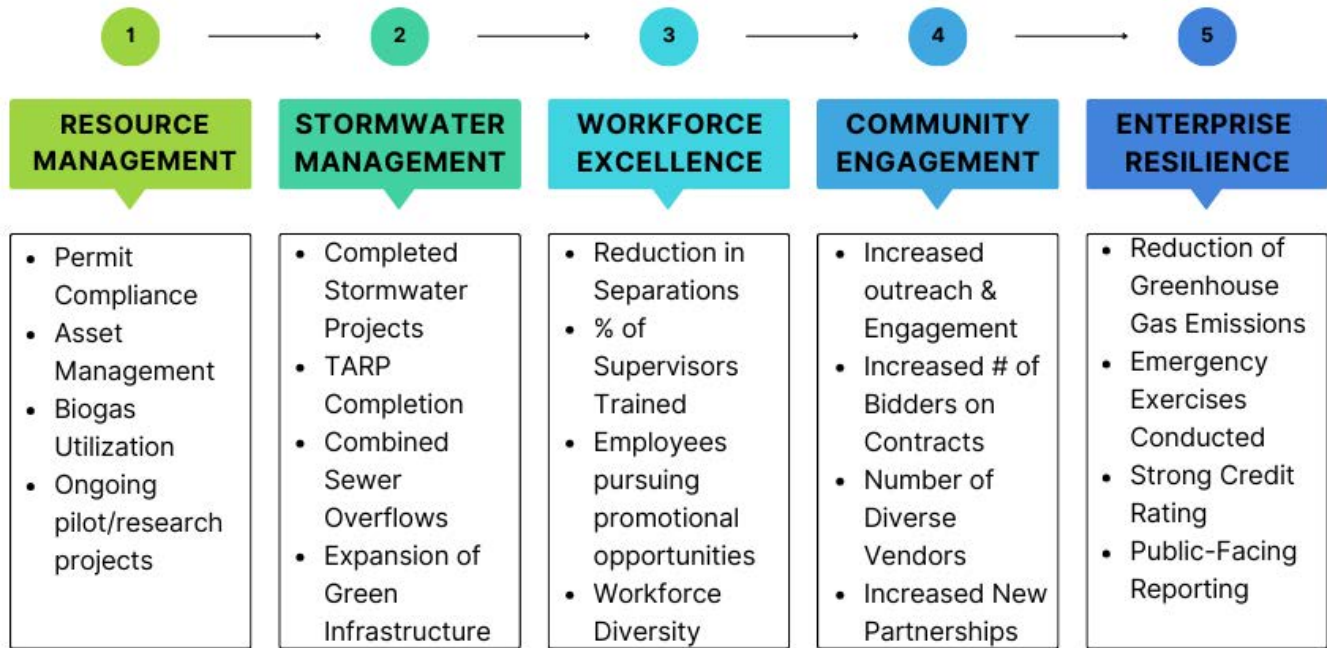
The third annual update to the Plan was completed in August 2024. The updated Strategic Plan follows and can also be found in the [Strategic Plan Dashboard](#). No changes to the five main Strategic Goals were required, but revisions were needed to their Strategies, Success Measures, and associated Targets.

District-Wide Performance Indicators from the Strategic Plan

The 2021-2025 Strategic Plan and its Goals must be responsive to significant trends that will impact the MWRD and its future success. The impact of climate change, Utility of the Future trends, and circular economy principles continues to spur innovation and collaboration in the water industry.

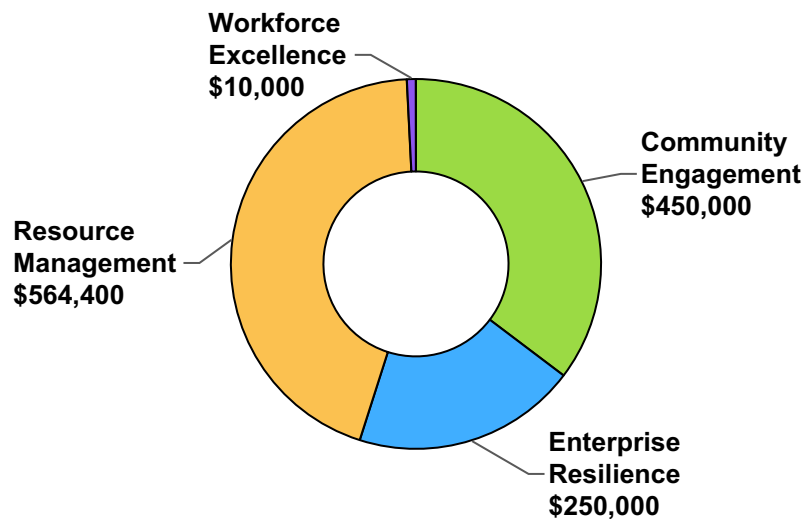
Major District-wide performance indicators for each of the five Strategic Goals are listed below. Additional information regarding the status of these measures can be found on the Strategic Plan Dashboard (mwrld.org/what-we-do/strategic-plan).

Success Measures



One of the major themes the MWRD focused on when creating the Strategic Plan was innovation. Throughout the implementation of the Strategic Plan, the MWRD has been striving to foster an environment that harnesses innovation and encourages employees to express new ideas. The MWRD defines innovation as exploring fresh approaches to operational and environmental challenges and day-to-day processes to deliver incremental or instantaneous solutions and improvements.

Funding Allocated to Innovation Projects in 2025

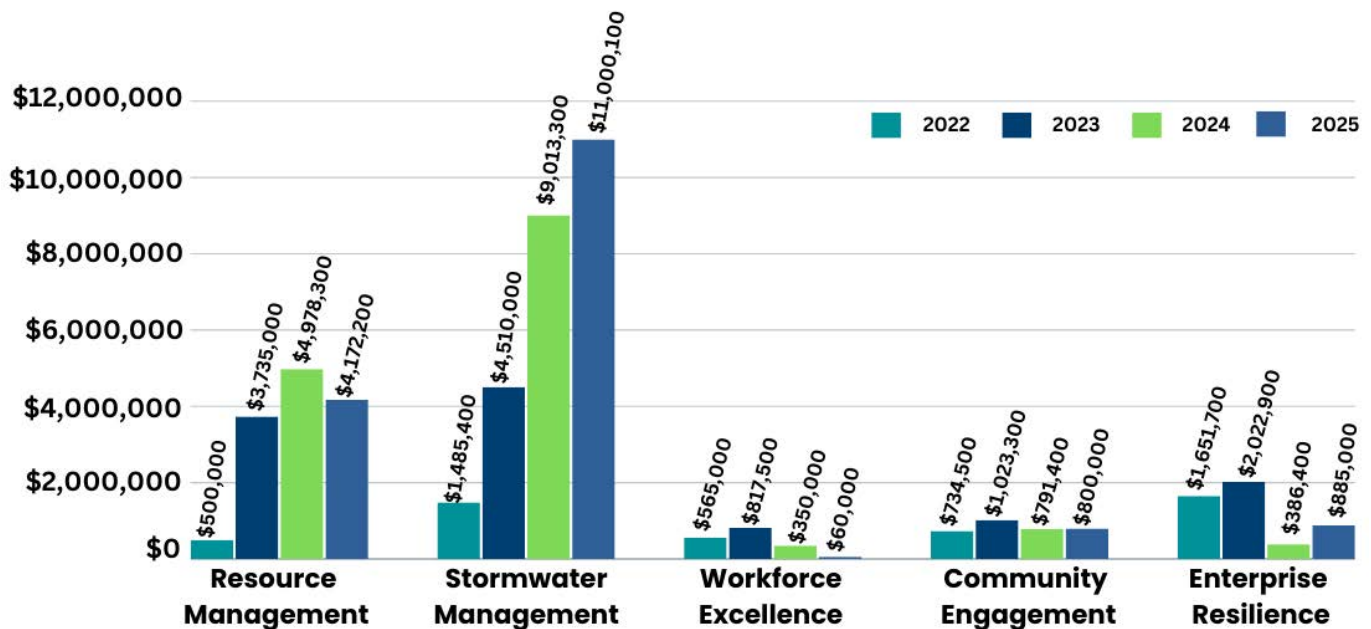


Funding for innovation projects tied to new major initiatives included in the Corporate Fund in the 2025 Budget totals \$1.3 million and includes projects such as biological odor control unit upgrades to reduce odors surrounding the plants without interfering with the natural habitat, a new technology platform using real-time advanced analytics for aeration optimization which will provide a dashboard visualizing near real-time data from aeration tanks to refine operations, and implementing Coaching and Leadership Training to support a culture of encouraging innovation and harness problem-solving capacity at all organizational levels.

Using the budget process to guide District-wide priorities, the MWRD includes projects directly related to the Strategic Plan in the Budget. As we enter 2025 we are on the back end of the Strategic Plan. There are many initiatives that are underway or have been completed that support the Plan's goals and strategies. Furthermore, numerous strategies, particularly related to Workforce Excellence and Community Engagement, are in the implementation phase or being completed by District staff and do not require additional budgetary resources. The graph below shows the funding included for new Strategic Plan initiatives each year since the plan was adopted in 2022 to illustrate how the District's investments in projects support our goals and enhance long-term strategic planning. In 2025, \$5.9 million is allocated to projects tied to new Strategic Plan initiatives in the Corporate Fund. Additionally, \$11.0 million is included in the Stormwater Management Fund for new projects to implement Strategic Plan strategies that significantly increase stormwater management projects and ensure that programs support all communities regardless of local capacity.

FUNDS ALLOCATED TO NEW STRATEGIC PLAN GOALS

The dollar amounts are funds included for new Strategic Plan initiatives each year since the plan was adopted in 2022.



The graph displays funding for new major initiatives included in the Corporate Fund scheduled to begin by year from 2022 to 2025. Funds for projects not started have been carried forward to the next year. Stormwater Management funding includes new projects that support the Strategic Plan.

Budget Message / Highlights

Budget Overview

The 2025 Budget is a structurally sound spending plan that invests in the District's infrastructure, addresses regional and localized flooding issues, and continues a commitment to fully funding the Retirement Fund.

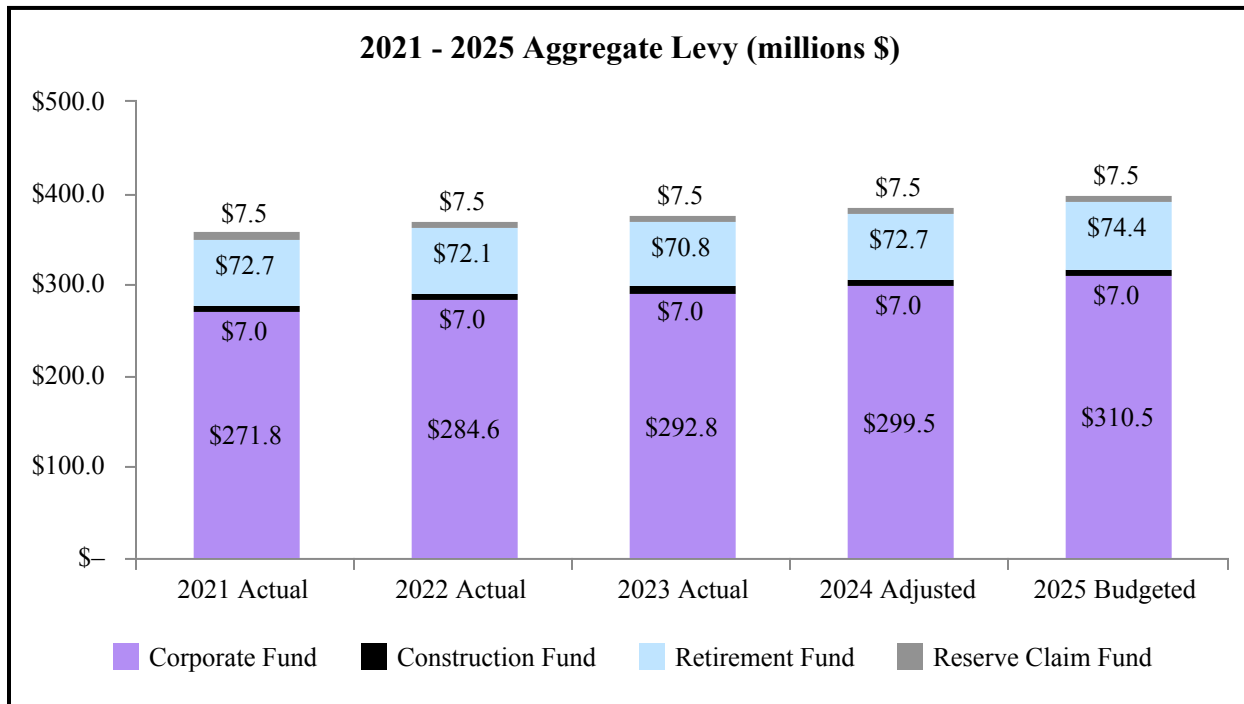
The District's 2025 Capital Improvement Program invests in modernizing aging infrastructure and prepares the District for updated phosphorus permit limits. Building on the 2024 Capital Improvement Program, the District continues an aggressive approach, prioritizing projects that will impact changing permit conditions and environmental impacts. Over the next five years, the District plans to invest \$542.1 million in modernization efforts across four water reclamation plants that will implement phosphorus removal and recovery efforts. The District will also invest \$35.4 million in four intercepting sewer rehabilitation projects.

To address regional and localized flooding, the District expects to receive \$48.4 million in federal grant and reimbursement funding in 2024 and 2025, while Personal Property Replacement Tax (PPRT) disbursements from the State of Illinois allow the District to allocate some funding to the Construction Fund to finance smaller capital projects on a pay-as-you-go basis.

Growth in the Corporate Fund Budget from 2021 to 2025 is primarily attributable to inflationary growth and operational demands. The 2025 Corporate Fund Budget is \$522.3 million, an increase of \$25.0 million, or 5.0 percent, from the 2024 Adjusted Budget. Inflationary pressures, labor costs, supply chain issues, and statutory changes have all impacted cost estimates for the District's 2025 Budget.

The District will continue to commit to fully funding the MWRD Retirement Fund by transferring \$21.6 million of excess revenue and \$8.4 million from the 2023 Property Tax Levy Adjustment from Public Act 102-0519. On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to \$600.0 million of Pension Obligation Bonds. The District will complete a full analysis of a potential bond sale based upon varying interest rates. If market conditions are favorable, the District will issue \$250.0 million in Pension Obligation Bonds, but that is not expected in 2025.

Development of the 2025 Budget was guided by the Strategic Plan and elements of the Plan are incorporated throughout the Budget document, including summary discussions in each departmental narrative.



The District's Aggregate Levy under the Property Tax Extension Limitation Law is \$399.44 million, a 3.28 percent increase from the 2024 Levy, under the maximum allowable increase under the Law. Additional details are provided on the next page.

Budget Message / Highlights

Tax Levy, Tax Rate, and Appropriations

The overall 2025 tax levy required to finance the 2025 Budget is \$709.7 million, an increase of \$18.0 million, or 2.6 percent, from the 2024 Adjusted Budget. The Stormwater Management Fund Levy has an increase of \$5.0 million, or 8.7 percent, from the 2024 Adjusted Budget and there is an increase of \$0.4 million, or 0.1 percent, in the Bond Redemption & Interest Fund. Among the funds subject to the Property Tax Extension Limitation law, the Corporate Fund levy has an increase of \$11.0 million, or 3.7 percent, and the Retirement Fund levy has an increase of \$1.7 million, or 2.3 percent. The Reserve Claim Fund and Construction Fund levies remain flat at \$7.5 million and \$7.0 million, respectively.

The overall tax rate for 2025, based on the most recent Equalized Assessed Valuation (EAV), is estimated to be 33.85 cents per \$100 of assessed valuation. The allowance for loss in collection of property taxes is budgeted at 3.5 percent, no change from 2024. The budgeted loss will be maintained at this level, based on trends in the required refunds of prior property tax payments.

Overall appropriations for 2025 total \$1.7 billion, an increase of \$276.6 million, or 19.4 percent, from the 2024 Adjusted Budget. There is an increase of \$252.6 million planned in the Capital Improvements Bond Fund, which is appropriated on an obligation basis and based on project schedules. Due to strong revenue performance, the Corporate Fund will increase by \$25.0 million, or 5.0 percent. There will be an increase of \$6.5 million in the Construction Fund and the Reserve Claim Fund will increase \$5.0 million. The Bond Redemption & Interest Fund will decrease by \$1.1 million and the Stormwater Management Fund will decrease \$0.9 million. The Retirement Fund appropriation will decrease by \$10.5 million and includes an anticipated \$21.6 million transfer of excess revenue from the Corporate Fund and \$8.4 million from the 2023 Property Tax Levy Adjustment from Public Act 102-0519. Explanations of these changes are provided in the detailed Fund summaries.

| <u>Levies</u> | 2025 | 2024 Adjusted | Increase (Decrease) | Percent Change |
|---------------------------------|------------------|----------------------|--------------------------------|---------------------------|
| Corporate Fund | \$ 310,544,000 | \$ 299,537,000 | \$ 11,007,000 | 3.7 % |
| Construction Fund | 7,000,000 | 7,000,000 | — | — % |
| Stormwater Management Fund | 62,500,000 | 57,500,000 | 5,000,000 | 8.7 % |
| Retirement Fund | 74,398,700 | 72,726,700 | 1,672,000 | 2.3 % |
| Reserve Claim Fund | 7,500,000 | 7,500,000 | — | — % |
| Bond Redemption & Interest Fund | 247,765,734 | 247,415,340 | 350,394 | 0.1 % |
| TOTAL | \$ 709,708,434 | \$ 691,679,040 | \$ 18,029,394 | 2.6 % |
| <u>Appropriations</u> | 2025 | 2024 Adjusted | Increase (Decrease) | Percent Change |
| Corporate Fund | \$ 522,294,700 | \$ 497,258,600 | \$ 25,036,100 | 5.0 % |
| Construction Fund | 81,080,900 | 74,598,800 | 6,482,100 | 8.7 % |
| Capital Improvements Bond Fund | 560,924,500 | 308,278,600 | 252,645,900 | 82.0 % |
| Stormwater Management Fund | 130,614,100 | 131,517,700 | (903,600) | (0.7)% |
| Retirement Fund | 118,736,000 | 129,207,295 | (10,471,295) | (8.1)% |
| Reserve Claim Fund | 57,286,800 | 52,315,900 | 4,970,900 | 9.5 % |
| Bond Redemption & Interest Fund | 234,620,974 | 235,755,740 | (1,134,766) | (0.5)% |
| TOTAL | \$ 1,705,557,974 | \$ 1,428,932,635 | \$ 276,625,339 | 19.4 % |

Comparisons of the estimated taxes paid by the owner of a home with a market value of \$100,000 for 2025 as budgeted, and 2024 as adjusted for the 2023 EAV, are as follows:

| | 2025 Budgeted | 2024 Adjusted | Variance | Percent Change |
|------------------------------------|----------------------|----------------------|-----------------|---------------------------|
| Estimated taxes for \$100,000 home | \$104.97 | \$103.01 | \$1.96 | 1.90% |

Corporate Fund

The Corporate Fund is the District’s general operating fund and includes appropriation requests for day-to-day operational costs anticipated for 2025. The total appropriation for the Corporate Fund in 2025 is \$522.3 million, an increase of \$25.0 million, or 5.0 percent, from the 2024 Adjusted Budget.

Budget Message / Highlights

The 2025 tax levy for the Corporate Fund is \$310.5 million, an increase of \$11.0 million, or 3.7 percent, compared to the 2024 Adjusted Budget. In 2025, property taxes, personal property replacement tax (PPRT), user charge revenues, and land rentals remain the primary funding sources for the District's Corporate Fund. Illinois law limits the tax rate of this fund to 41.00 cents per \$100 of EAV. The estimated tax rate for the Corporate Fund in 2025 is 14.81 cents, an increase of 0.02 cents from the 2024 Adjusted Tax Rate. User charges, budgeted at \$37.0 million for 2025, are collected from industrial, commercial, and non-profit organizations to recover operations, maintenance, and replacement costs proportional to their sewage discharges, in excess of property taxes collected. The 2025 Budget reflects current economic conditions and inflationary cost increases, reflecting positive investment returns as well as projected cost increases related to personnel, chemicals, and commodities. Chemical costs, in particular, have increased by 52.5 percent year-over-year due to the implementation of more stringent permit requirements for the discharge of phosphorus in 2025.

The District serves 129 communities covering nearly all of Cook County, treating an average of 1.2 billion gallons of water each day, with a total treatment capacity of 2.0 billion gallons per day at seven water reclamation plants. The District controls 76.1 miles of navigable waterways and owns and operates 33 stormwater detention reservoirs to provide regional flood protection.

The Tunnel and Reservoir Plan (TARP) Phase I was fully completed in 2006 and consists of 110.4 miles of deep rock tunnels designed to capture up to 2.3 billion gallons of the first flush of sewage contaminated stormwater from combined sewers that had previously flowed into the area waterways. TARP Phase II includes three storage reservoirs built at the end of the tunnels to provide an additional 15.0 billion gallons of capacity. These reservoirs are described below and additional information for the TARP system projects' status is on page [392](#).

The 350 million gallon Majewski Reservoir was completed in 1998. In November 2015, the Thornton Composite Reservoir became operational with 7.9 billion gallons of storage. The McCook Reservoir, the last component of the TARP system, will provide a total volume of 10.0 billion gallons when completed. The first stage opened on December 4, 2017 with 3.5 billion gallons of storage. The second stage is still being mined and will provide 6.5 billion gallons of storage when completed in 2029. The McCook Reservoir is projected to bring more than \$175.0 million annually in flood reduction benefits to residents in its service area.



The Stickney Water Reclamation Plant (WRP) is one of the largest wastewater treatment facilities in the world. It serves residents in the central part of Chicago and 46 other communities within a 260-square-mile area. The Stickney WRP consists of two plants: the original West Side Plant, which was placed in service in 1930, and the Southwest Plant, which was placed in service in 1939.

Corporate Fund appropriations support the 2021-2025 Strategic Plan, with specific initiatives detailed in each departmental narrative. To highlight and strengthen the District's commitment to resource recovery and reuse, the Maintenance & Operations Department, in conjunction with the Engineering and Monitoring & Research Departments, is working to determine the optimal solutions for phosphorus removal at the water reclamation plants (WRP). The unique configurations and conditions of each WRP require that some combination of physical, chemical, and/or biological phosphorus removal be evaluated and tested prior to implementation to address upcoming permit requirements.

In 2025, the District expects to collect and treat approximately 448.8 billion gallons of wastewater at our seven WRPs. These services will be performed in compliance with discharge permits issued by the Illinois Environmental Protection Agency, which regulates the quality of our effluent as it leaves our treatment plants. Our high level of compliance emphasizes our excellent performance. This is reflected in a 99.99 percent overall compliance with the National Pollutant Discharge Elimination System (NPDES) requirements in 2023. The goal remains 100 percent permit compliance with NPDES permits at all seven WRPs. See page [13](#) for Collection, Treatment, and Solids Utilization data.

Budget Message / Highlights

Collection, Treatment, and Solids Utilization for the Maintenance & Operations Department

| | 2025 Budgeted | 2024 Budgeted | 2023 Actual | 2024-2025 % Change |
|---|--------------------------|--------------------------|------------------------|-------------------------------|
| Total cost of collection (millions) | \$70.2 | \$70.8 | \$60.0 | (0.9)% |
| Total cost of treatment (millions) | \$102.3 | \$104.3 | \$87.2 | (2.0)% |
| Total cost of solids utilization (millions) | \$41.7 | \$32.6 | \$28.4 | 28.1 % |

Number of full-time equivalent employees:

| | | | | |
|--------------------|-----|-----|-----|-------|
| Collection | 269 | 268 | 246 | 0.4 % |
| Treatment | 372 | 371 | 378 | 0.3 % |
| Solids Utilization | 40 | 40 | 40 | — % |

Daily average flow/design maximum flow million gallons per day (MGD) level of treatment by plant:

| | | | |
|-----------------------------|-------------|-------------|-------------|
| Stickney WRP - Secondary | 1,200/1,440 | 1,200/1,440 | 1,200/1,440 |
| Calumet WRP - Secondary | 354/430 | 354/430 | 354/430 |
| O'Brien WRP - Secondary | 333/450 | 333/450 | 333/450 |
| Kirie WRP - Secondary | 52/110 | 52/110 | 52/110 |
| Egan WRP - Tertiary | 30/50 | 30/50 | 30/50 |
| Hanover Park WRP - Tertiary | 12/22 | 12/22 | 12/22 |
| Lemont WRP - Secondary | 2.3/4 | 2.3/4 | 2.3/4 |

Outputs:

| | 2025 Budgeted | 2024 Budgeted | 2023 Actual | 2024-2025 % Change |
|--|--------------------------|--------------------------|------------------------|-------------------------------|
|--|--------------------------|--------------------------|------------------------|-------------------------------|

Amount of wastewater collected and treated by plant:

| | | | | |
|---|---------|---------|---------|--------|
| Stickney WRP (million gallons) | 240,000 | 240,000 | 244,620 | — % |
| Calumet WRP (million gallons) | 100,000 | 100,000 | 82,684 | — % |
| O'Brien WRP (million gallons) | 79,000 | 80,000 | 77,029 | (1.3)% |
| Kirie WRP (million gallons) | 13,300 | 13,300 | 12,292 | — % |
| Egan WRP (million gallons) | 9,300 | 9,300 | 7,567 | — % |
| Hanover Park WRP (million gallons) | 3,950 | 3,950 | 2,390 | — % |
| Fox River Water Reclamation District (contract agreement) | 2,200 | 2,200 | 2,200 | — % |
| Lemont WRP (million gallons) | 1,000 | 1,000 | 939 | — % |

Outputs:

| | 2025 Budgeted | 2024 Budgeted | 2023 Actual | 2024-2025 % Change |
|--|--------------------------|--------------------------|------------------------|-------------------------------|
|--|--------------------------|--------------------------|------------------------|-------------------------------|

Dry tons of biosolids utilized by area:

| | | | | |
|-----------------------|--------|--------|--------|--------|
| North Service Area | 1,000 | 1,000 | 1,990 | — % |
| Calumet Service Area | 24,500 | 25,500 | 16,319 | (3.9)% |
| Stickney Service Area | 87,500 | 57,000 | 75,179 | 53.5 % |

Outcomes:

Achievement of water reclamation plant pollution permit requirements by plant:

| | 2023 | 2022 | 2021 | 2020 |
|------------------|-------------|-------------|-------------|-------------|
| Stickney WRP | 100.00 % | 100.00 % | 100.00 % | 100.00 % |
| Calumet WRP | 99.91 % | 100.00 % | 100.00 % | 100.00 % |
| O'Brien WRP | 100.00 % | 100.00 % | 100.00 % | 100.00 % |
| Kirie WRP | 100.00 % | 100.00 % | 100.00 % | 100.00 % |
| Egan WRP | 100.00 % | 100.00 % | 100.00 % | 100.00 % |
| Hanover Park WRP | 100.00 % | 100.00 % | 100.00 % | 100.00 % |
| Lemont WRP | 100.00 % | 100.00 % | 100.00 % | 100.00 % |

Budget Message / Highlights

Stormwater Management Fund

The Stormwater Management Fund is used to fund operational costs directly related to the Stormwater Management Program and pay-as-you-go infrastructure projects. It is also used to leverage taxpayer dollars through partnerships with local agencies to fund local Green Infrastructure and stormwater projects. Finally, the Stormwater Management Fund is used to pay the principal and interest on Alternate Revenue Bonds. The 2025 Budget for the Stormwater Management Fund is \$130.6 million, a decrease of \$0.9 million, or 0.7 percent, from the 2024 Adjusted Budget. Property taxes are the primary funding source for the Stormwater Management Fund. Illinois law limits the tax rate of this fund to five cents per \$100 of EAV. The estimated tax rate for the Stormwater Management Fund in 2025 is 2.98 cents, an increase of 0.14 cents from the 2024 Adjusted Tax Rate. An equity transfer to the Bond Redemption & Interest Fund is planned in the amount of \$9.5 million to pay the principal and interest on two Stormwater Alternate Revenue Bonds and State Revolving Fund loans.

The mission of the District's Stormwater Management Programs is to provide support for communities to undertake capital improvement projects that reduce the potential for stormwater damages to life, public health, safety, property, and the environment. Local governments and public agencies within the District's corporate boundaries can apply to become partners to fund and build stormwater management projects.



Flooding in the Flanagan Park subdivision in Lansing. The project was selected by the District in 2020 to be part of the District's Local Stormwater Partnership Program, which enables local governments to seek financial help for building stormwater infrastructure.



The North Creek Flood Relief Project, funded by the District at a cost of \$1.6 million, involved constructing a new culvert for North Creek to alleviate flooding and safeguard 56 residential structures in the vicinity of Flanagan Park.

The District has made significant investments in developing over 260 capital stormwater projects since it assumed the authority for stormwater management in 2004. In addition to providing flood protection for thousands of homes, businesses and critical infrastructure, the District is currently completing design or construction of large regional stormwater projects throughout the county. In addition, there are dozens of active partnerships through intergovernmental agreements with local governmental organizations to address local flooding through the use of green and traditional gray infrastructure improvements, as well as through the acquisition of flood-prone residential structures.

The District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and secured \$10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and \$20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir. The District continues to aggressively seek grants to help fund stormwater projects.

The Board of Commissioners has approved over 30 regional projects for design and construction. A comprehensive narrative and exhibits detailing the Stormwater Management Fund, including a listing and description of the proposed projects are provided in the [Section VI](#) of this budget document.

Budget Message / Highlights

Capital Improvement Program

Construction Fund, Stormwater Management Fund, and Capital Improvements Bond Fund

The District utilizes the Construction, Stormwater Management, and Capital Improvements Bond Funds for the Capital Improvement Program (CIP). Capital projects involve the acquisition, improvement, replacement, remodeling, completing, altering, constructing, and enlarging of District facilities. Included are all fixtures which are permanently attached to and made a part of such structures and non-structural improvements. Beginning with the 2023 Budget, the District began including capital projects funded by the Stormwater Management Fund into the CIP total to more accurately reflect the District's overall Capital Improvement Program. The current CIP has a total estimated cost of \$1.9 billion, which includes 2025 project awards, land acquisition, project support, future project awards, and the construction value remaining on projects currently under construction. The District's ambitious CIP addresses the modernization of aging infrastructure, prepares for changing effluent permit conditions, and also addresses stormwater management capital projects.

Projects under construction have been presented and authorized in previous budgets and are recognized in the annual budget as outstanding liabilities in the Capital Improvements Bond Fund (CIBF). In the Construction and Stormwater Management Funds, projects are re-appropriated each year. Future projects, not yet appropriated, are also included in the annual budget to present a comprehensive picture of the District's overall CIP. These future projects will be requested for appropriation subject to their priority, design, and available funding.



The diversion channel for the Midlothian Creek Flood Control Project in Robbins that the District helped fund is an example of a stormwater partnership project directly supporting municipalities in Cook County to address localized flooding and drainage concerns.



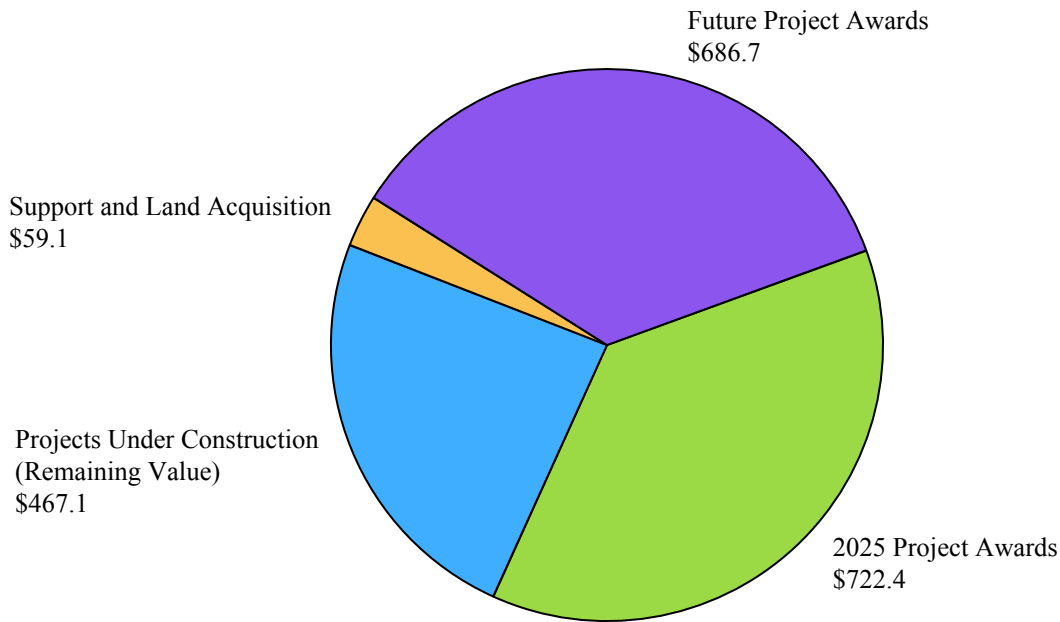
According to the District's Green Infrastructure Partnership Program, permeable alleys are more attractive and hold more stormwater. The District and municipal partners completed several green alley projects, as shown above in Maywood.

The Construction Fund is utilized as a pay-as-you-go capital rehabilitation and modernization program, primarily for projects at the water reclamation plants. Capital projects are financed by a tax levy or other funding sufficient to pay for project costs as they are constructed. As the District replaces, rehabilitates, and modernizes aged and less effective infrastructure, capital projects are assigned to the Construction Fund, Stormwater Management Fund, or CIBF based on the nature of the project, dollar magnitude, and the useful life of the improvement.

Budget Message / Highlights

The CIBF includes major capital infrastructure projects whose useful lives extend beyond 20 years, and which will be financed by long-term debt, federal and state grants, Water Infrastructure Finance and Innovation Act loans, and State Revolving Fund loans. The Illinois Property Tax Extension Limitation Law (Tax Cap) limits new debt that the District can issue by a debt service extension base, which allows local governments with non-referendum authority to continue to issue non-referendum debt as long as the annual debt service levies do not exceed the limit. The debt service extension base is increased annually by the Consumer Price Index or five percent, whichever is less. However, an exemption for projects initiated before October 1, 1991 was granted to the District to enable completion of the TARP.

Capital Improvement Program (million \$)



Construction Fund

The Construction Fund appropriation for 2025 totals \$81.1 million, an increase of \$6.5 million, or 8.7 percent, from the 2024 Adjusted Budget. Capital projects in the Construction Fund are primarily supported by property taxes, but will also be supported by a \$18.0 million allocation of PPRT in 2025. The 2025 tax levy planned for the Construction Fund is \$7.0 million, reflecting no change from the 2024 Adjusted Levy. A complete listing and description of proposed projects, projects under construction, and projects scheduled for 2025 award, can be found in the Capital Budget ([Section V](#)).

Capital Improvements Bond Fund

The 2025 appropriation for the Capital Improvements Bond Fund is \$560.9 million, an increase of \$252.6 million, or 82.0 percent, from the 2024 Adjusted Budget. The increase in appropriation reflects the timing in the award of major projects. The 2025 appropriation includes construction costs for capital projects to be awarded in the amount of \$512.9 million, while the remaining \$48.0 million includes funding for the acquisition of easements, bond issuance costs, allowances for contract change orders, and legal and other support services relating to capital projects. An appropriation for the open value of existing contracts is also carried forward from the prior year. A complete listing and description of proposed projects, projects under construction, and projects scheduled for 2025 award can be found in the Capital Budget ([Section V](#)).

Budget Message / Highlights

Retirement Fund and OPEB Trust Fund

The Retirement Fund of the District is established under Illinois Compiled Statutes to provide funding and administration for a retirement program for District employees. The Fund is financed with employee and employer contributions and investment income, which are distributed to the fund when collected. The annual appropriation requests for this fund are taxes receivable from previous years' tax levies.

The District has addressed pension liabilities through funding policies approved by the Board of Commissioners and supporting legislative changes for the Metropolitan Water Reclamation District Retirement Fund.

- In 2012, a statutory change increased the employee contributions by one percent per year for three years for employees who were members before January 1, 2011. The increased contribution will remain in place until the fund reaches a 90 percent funding ratio.
- A legislative change effective January 1, 2022 allows the District to identify surplus revenues to contribute to the Retirement Fund to provide advance funding to maintain growth in the Retirement Fund's funded ratio. The 2024 appropriation included an equity transfer of \$31.5 million to the Retirement Fund to provide advance funding to maintain growth in the Retirement Fund's funded ratio, as well as \$11.3 million from the 2022 Property Tax Levy Adjustment Public Act 102-0519, and the 2025 appropriation includes a \$21.6 million transfer of surplus revenue from the Corporate Fund and \$8.4 million from the 2023 Property Tax Levy Adjustment Public Act 102-0519.
- On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to \$600.0 million of Pension Obligation Bonds, the authorization has no sunset date, and the unlimited tax bonds would be excepted from debt service extension base limitations.
- The District will complete a full analysis of a potential bond sale based upon varying interest rates. Any bond issuance will only be pursued if an optimal low interest rate environment provided the opportunity.
- The Retirement Fund's funded ratio is 55.5 percent funded, as of December 31, 2023. The District's Funding Policy Goal for the Retirement Fund is to be 100 percent funded by 2050.

The 2025 appropriation for the Retirement Fund is \$118.7 million, a decrease of \$10.5 million, or 8.1 percent, compared to the 2024 Adjusted Budget. The 2025 total tax support for the Retirement Fund is \$93.4 million, which is comprised of \$19.0 million from the District's Personal Property Replacement Tax allocation and a \$74.4 million property tax levy. The property tax levy of \$74.4 million is an increase of \$1.7 million, or 2.3 percent, compared to the 2024 Adjusted Levy. The appropriation is based on a statutorily required formula that bases the District levy, and subsequent appropriations, on employee contributions made in previous years. The District's statutory tax levy calculation multiplier is 4.19 of employee contributions. A detailed explanation of the fund's fiscal status, participation, and income is presented in [Section VII](#) of this budget document.

The District provides and subsidizes health care benefits for its retirees through a statutorily authorized Other Postemployment Benefits (OPEB) Trust for the purpose of providing for the funding and payment of health benefits for retired, disabled, or terminated employees of the District or for their dependents and beneficiaries. Since the Trust was established in 2007, the District adopted an OPEB advance funding policy meant to (i) improve the District's financial position by reducing the amount of future employer contributions and (ii) serve to establish a reserve to help ensure the financial ability to provide health care coverage for District retirees and annuitants in the future.

The current funding policy includes a 100 percent target funding level, an advance funding period of 12 years, and a defined advance funding amount of \$5.0 million to be contributed in each of the 12 years from 2015 through 2026. No further advance funding contributions are expected after 2026. Through December 31, 2023, \$157.4 million will have been contributed by the District to the OPEB Trust. The advance funding contribution for 2024 was \$5.0 million and the 2025 budgeted contribution is \$5.0 million. While authorized by statute, there is currently no legal requirement for the District to partially or fully fund the OPEB Trust. The accumulated unfunded OPEB obligation was \$88.3 million as of December 31, 2022, based on an updated roll-forward calculation from the most recent actuarial valuation. The policies adopted by the District are cautious by design and will provide ample opportunity for adjustment. Future direction may also be changed significantly by national health care policies.

Budget Message / Highlights

Reserve Claim Fund

The Reserve Claim Fund acts as the District’s insurance fund. The District is partially self-insured and utilizes this fund for emergency repairs and claims against the District. District policy is to annually levy a half-cent annual tax rate to provide funds for current claims and to accumulate a fund reserve towards the statutorily authorized limit of \$97.8 million.

The 2025 appropriation of \$57.3 million is an increase of \$5.0 million, or 9.5 percent, from the 2024 Adjusted Budget. The practice is to fund toward the maximum fund balance allowable. This estimate is reviewed and adjusted annually.

A historical profile of the resources available in the fund is provided in [Section VII](#) of this budget document. The levy will remain flat for this fund in 2025.

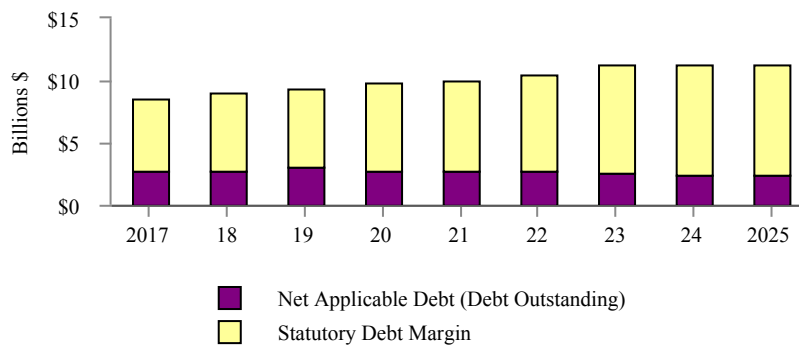


Native pickerelweed grows on the banks of Lake Katherine in Palos Heights. This perennial plant can grow in shallow water and provide protection to fish and other aquatic wildlife while also attracting pollinators to its flowers. Lake Katherine Nature Center and Botanic Gardens is one of the many parks and natural areas on District property.

Bond Redemption & Interest Fund

Debt service is paid through the Bond Redemption & Interest Fund. The District finances its major capital improvement projects through the sale of long-term general obligation bonds, grants received from the state and federal government, and loans from the Illinois State Water Pollution Control Revolving Loan Fund, or State Revolving Fund (SRF). Principal and interest payments on District general obligation bonds, and SRF loans, require an annual levy and appropriation.

Net Debt and Statutory Debt Margin



The SRF Loan Fund provides low-interest loans to finance qualifying projects. Upon project completion, District bonds are issued at the same low-interest rate. The current interest rate for new loans to the District is 1.9 percent. The District has authorized approximately \$2.2 billion of SRF loans since the program's inception. The District expects to receive \$50.0 million in 2025 and approximately \$50.0 million annually from SRF loans for the next several years.

The 2025 appropriation for the Bond Redemption & Interest Fund totals \$234.6 million, a decrease of \$1.1 million, or 0.5 percent, compared to the 2024 Adjusted Budget. In 2022, the District prepaid the balance on five existing SRF loans totaling \$43.0 million with a projected savings of \$12.7 million over 15 years. A debt service graph is found on page 48 that displays debt service from 2017 through 2029 and one on page 524 that displays debt service from 2025 through retirement. The 2025 tax levy for this fund is \$247.8 million, an increase of \$0.4 million, or 0.1 percent, from the 2024 Adjusted Levy.

Budget Message / Highlights

Non-Referendum Bonding Authority

The 1995 Tax Extension Limitation Law (Tax Cap), together with subsequent amendments to the statute, limit the District's ability to issue debt. The District has authority to issue bonds without seeking voter approval via referendum through the year 2034, effective January 1, 2020. The statutory debt limit is equal to 5.75 percent of the District's EAV. The District's 2023 EAV is \$195.7 billion, setting the District's statutory debt limit at \$11.3 billion. Outstanding debt applicable to the debt limit as of December 31, 2024, totals \$2.4 billion. The debt margin is \$8.9 billion. The 2025 debt service extension base limit is \$200.1 million.

Additional bond issues through 2034 will be used to finance capital projects identified by prioritization. Initial estimates and schedules for the projects were analyzed and compared to bond issuance authority and funding availability. The bond issuance authority will generally accommodate the proposed project expenditures through 2034. Extension or increase in the authority may be necessary for additional projects that may be required to meet more stringent NPDES permit discharge limits, including effluent disinfection, nutrient removal, and supplemental aeration.

On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to \$600.0 million of Pension Obligation Bonds, the authorization has no sunset date, and the unlimited tax bonds would be excepted from debt service extension base limitations.

| History of Legislative Amendments Limiting Borrowing Authority | |
|---|---|
| Public Act 89-0001 | The initial Tax Cap legislation that limited non-referendum authority to projects that were initiated prior to October 1, 1991. Effective July 7, 1995 |
| Public Act 89-0385 | Provided the District with the authority to issue non-referendum "limited bonds" for capital projects initiated after October 1, 1991. Effective August 18, 1995 |
| Public Act 90-0485 | Provided a further modification by authorizing the exclusion of debt for TARP projects from this debt service limit. Effective August 17, 1997 |
| Public Act 93-0279 | Increased the dollar limit on bonds that may be issued during any one budget year to not exceed \$150 million, plus the amounts of any bonds authorized and unissued during the three preceding budget years. Effective July 22, 2003 |
| Public Act 96-0501 | Allows for an annual increase in the debt service extension limitation base by the lesser of five percent or the percentage increase in the Consumer Price Index beginning with the 2009 levy. Effective August 14, 2009 |

Budget Message / Highlights

Basis of Budgeting and Accounting

The basis of budgeting and the basis of accounting determine when revenues and expenditures are recognized for the purposes of budget control and financial reporting. As per Illinois Compiled Statutes, the District's budget is adopted and executed such that receipts are recognized on a cash basis and expenditures on an accrual basis or as soon as they are incurred. The Annual Comprehensive Financial Report is prepared using the modified accrual basis of accounting in conformity with Generally Accepted Accounting Principles (GAAP). The exceptions between the basis of budgeting and the basis of accounting are noted below.

In the Corporate, Construction, and Stormwater Management Fund budgets, revenues are recognized on a cash basis except for property and personal property replacement taxes, which are recognized based on working cash borrowing plus an estimate of collections of property and property replacement taxes over and above the working cash borrowing. Expenditures are recognized on a GAAP basis except for inventory expenditures, which are accounted for on the purchase method for budgetary purposes and on the consumption method for GAAP financial reporting purposes. Transfers in and transfers out to other funds are considered other financing sources and uses.

The Capital Improvements Bond Fund (CIBF) is budgeted on an "obligation" basis of accounting, which records total expenditures and grant revenues in the period in which contracts or grants are awarded. Appropriations lapse at year-end for the Corporate, Construction, Retirement, Stormwater Management, and Debt Service Funds. Appropriations for the CIBF lapse at the end of the year to the extent of the unencumbered balances. Encumbered balances are not reported as reservations of fund balances, as the amounts are reappropriated in the following year.

The government-wide and fiduciary financial statements are reported using the economic resource measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the period of related cash flows. Property taxes are recognized in the year of levy and personal property replacement taxes are recognized in the year earned. Grants and similar items are recognized as revenue in the fiscal year that all eligibility requirements have been met.

The District's governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when susceptible to accrual, i.e., when measurable and available to finance operations. Expenditures are recognized in the period in which the fund liability is incurred, except for principal and interest on long-term debt, compensated absences, claims, judgments, and arbitrage, which are recognized when due and payable.

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. Since governmental funds are accounted for on the current financial resources measurement focus, only current assets and current liabilities are included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Property taxes, user charge revenue, interest, land rentals, and personal property replacement tax revenue are accrued to the extent that they are measurable and available to satisfy liabilities of the reporting period. In general, the revenue recognition period is limited to amounts collected within 60 days following year-end. Receivables that are unavailable are reported as deferred revenue.

Grants from federal and state agencies are recorded as revenues in fund financial statements when reimbursable expenditures are incurred, or other eligibility requirements imposed by the provider are met, and the grant resources are measurable and available. Property taxes attach as an enforceable lien on property as of January 1 of the levy year. They are levied and recorded as a receivable as of January 1 and are due in two installments in the following year.

Financial Policies, Objectives, and Accomplishments

Financial Policies, Objectives, and Accomplishments

To meet its federal, state, and local responsibilities, while ensuring cost-effective operations, the District adheres to a number of financial policies. These policies are part of a dynamic process whereby the best use is made of available District resources. The following provides an overview of these policies, their objectives, and the measurable accomplishments resulting from their use.

Budgetary Policies

To protect the strong financial position of the District, ensure uninterrupted services, and stabilize annual tax levies, the Board adopted the following policies on December 21, 2006 to enhance and maintain budgetary fund balances. The General Corporate Fund policy was amended on December 10, 2009. The Bond Redemption & Interest Funds Investment Income policy was amended on November 3, 2011. The Stormwater Management Fund policy was adopted on December 10, 2009 and amended on November 3, 2011 and December 17, 2015.

General Corporate Fund

- Corporate Fund undesignated fund balance as of January 1 of each budget year must be maintained at between 12 percent and 15 percent of appropriations. The fund balance may be maintained by not fully appropriating prior year fund balances. This level of fund balance will ensure the District's ability to maintain all operations even in the event of unanticipated revenue shortfalls and provide time to adjust budget and operations;
- Corporate Working Cash Fund must be sufficient to finance 95 percent of the full annual expenditure of the Corporate Fund. This will be financed through transfers of surpluses from the Construction Working Cash Fund, direct tax levies, tax levy financed debt (Working Cash Bonds), and transfers of accumulated interest from other funds. This level of fund balance will continue financing of the Corporate Fund in the event of delays in second installment real estate tax collections;
- Reserve Claim Fund balance will be targeted toward the maximum level permitted by statute, 0.05 percent of the equalized assessed valuation (EAV), whenever economically feasible. This will be financed through tax levies at the maximum 0.5 cents per \$100 of EAV when economically feasible and financially prudent. This level of funding will protect the District if environmental remediation costs cannot be recovered from former industrial tenants of District properties, catastrophic failure of District operational infrastructure, or other claims. As the District is partially self-insured, adequate reserves are critical.

The District will appropriate funds from the unassigned fund balance for emergencies and other requirements that the District believes to be in its best interest. In the event that any of these specific component objectives cannot be met, the Executive Director will report this fact and the underlying causes to the Board with a plan to bring the fund balances back into compliance with policy within a two-year period. To maintain relevance, this policy will be reviewed every three years following adoption or sooner at the discretion of the Executive Director.

Stormwater Management Fund

The maximum property tax levy of five cents per \$100 of EAV for the Stormwater Management Fund shall be allocated at a maximum two cents per \$100 of EAV to fund operations and maintenance expenditures and the remainder of the levy shall fund direct cash outflows for capital and capital related expenditures and the interest and redemption of general obligation bond issues for capital projects.

Capital Improvements Bond Fund Investment Income

Investment earnings from the Capital Improvements Bond Fund (CIBF) resulting from all future bond issues will fund an equity transfer to the Bond Redemption & Interest Funds and be used to abate property tax levies or for other corporate needs. This practice will also limit the payment of arbitrage rebates.

Bond Redemption & Interest Funds Investment Income

Fund balances in the Bond Redemption & Interest Funds that might accumulate due to investment income will be identified and used to abate Bond Redemption & Interest property tax levies or for other corporate purposes. These abatements appropriately reduce property tax levies by the amount earned on invested balances above what is necessary for paying principal and interest due over the following 12 months, while still maintaining appropriate fund balances and when not required for other corporate

Financial Policies, Objectives, and Accomplishments

purposes. This policy and the subsequent tax abatements will assist in compliance with the Board's overall tax levy policy, which is not to exceed a five percent increase over the prior year, excluding the Stormwater Management Fund tax levy.

Abatement of Interest Rate Subsidies from Build America Bond Issuances

Interest reimbursement payments related to taxes levied for Build America Bond issuances will be presented to the Board for approval to abate, to be used for any lawful corporate purpose, or a combination thereof as determined as part of the annual budget process. Such abatement or alternative lawful use of the funds will be presented to the Board for approval prior to any abatement or use of reimbursement funds.

Capital Improvements Bond Fund Accumulated Income

Revenues that have accumulated in the CIBF from investment income, royalties, grants, or SRF revenues will primarily be used for capital projects. Capital projects are generally in the CIBF; however, capital projects in the Construction or Corporate Funds of critical importance may be financed by transfers from this revenue source. These funds may be transferred to the Bond Redemption & Interest Fund to be used to abate property taxes or may be used for other corporate needs, as necessary.

Annual Budget

The District's Annual Budget shall present a complete financial plan for the budget year. The Budget will be prepared and presented as one comprehensive management and balanced financial plan, including capital and operating requirements, financing requirements, requirements for employee retirement, and reserve claim funding.

In addition, the District prepares and manages its budgets based on the following long-standing policies:

- Budget estimates shall be prepared, and appropriations made, in a manner that reflects the use of program and performance principles and unit cost data. Appropriations shall be arranged according to funds, programs, and organizational units;
- Historical levels of funding and expenditure shall be included in the Budget to provide comparisons. Financial forecasting of future requirements shall be included to provide estimates of future financial and operating conditions;
- The Budget shall contain separate and combined estimated balance sheets for each fund, with estimates of current assets and liabilities as available for appropriation at the beginning of the budget year;
- The Budget shall include a statement showing the method of arriving at the net tax figure, and provide estimates of all taxes to be levied for such budget year, as well as all other current receipts to be derived from other revenue sources;
- Statements shall be included in the Budget, which detail bonded indebtedness of the District, and show bonds authorized and unsold, District borrowing capacity, and the maturity dates of bond issues and corresponding rates of interest;
- The District will comply with the 1995 Tax Cap and Board policy limiting increases in the total property tax levy to five percent, excluding the Stormwater Management Fund.

Retirement Fund

On October 2, 2014, the Board adopted a policy establishing the objectives, goals, and funding sources for the annual contribution to the Metropolitan Water Reclamation District Retirement Fund.

Policy Objectives:

- Provide for a funding plan based on actuarially determined contributions;
- Provide funding discipline to ensure promised benefits can be paid;
- Seek reasonable and equitable allocation of the cost of benefits over time;
- Minimize volatility of the District's contributions to the extent reasonably possible and consistent with other policy goals;
- Support the goals of accountability and transparency with clear benchmarks and reporting.

Funding Goal: The funding goal of the District is to contribute annually to the Retirement Fund an amount that over time will increase the ratio of Retirement Fund assets to accrued liabilities to 100 percent by the year 2050.

Source of Funding: The source of funding for the District's contribution is the annual real estate tax levy and personal property replacement tax receipts as allowed under 40 ILCS 5/13-503.

The District may, at its discretion, transfer excess interest income or other legally available revenues to the Fund in accordance with 70 ILCS 2605/5.9. Such transfers will be made in addition to the annual tax levy amount funded by real estate and personal property replacement tax receipts.

Financial Policies, Objectives, and Accomplishments

Implementation of Funding Policy:

- In order to achieve the goals and objectives, the District will annually contribute: (1) an amount equivalent to the maximum employer contribution allowable by statute or (2) if the maximum amount exceeds the amount available for contribution from the District's tax levy in any budget year, the District may contribute an amount determined by the Fund actuary based on a triennial projection that exceeds the minimum employer contribution required by the statute and achieves a funded ratio of 100 percent by the year 2050.

Benchmarks:

- Progress toward the funding goal will be determined in part by an actuarial projection to be performed by the Fund's actuary every three years. This triennial projection will calculate a consistent multiple through the year 2050 that (1) satisfies the statutory requirements every year and (2) achieves a funded ratio of 100 percent by 2050. The projection multiple will serve as a guide for determining employer contributions until the next projection is performed. In addition to the triennial projection, the funded ratio calculated each year by the Fund actuary will serve as a benchmark to determine progress toward the funding goal.

Budgetary Objectives

- The District shall make every effort to minimize the tax levy using sound management and cost-effective operations.
- The District will maintain a positive relationship between revenues and expenditures.
- The financing of the Corporate, Stormwater Management, and Construction Funds budgets will be managed through use of the Corporate, Stormwater, and Construction Working Cash Funds, respectively. Interfund transfers will be used to minimize property tax levies for the Working Cash Funds.
- The District's Budget shall be prepared and presented in such a manner that it serves as a clear and comprehensive policy document, financial plan, operations guide, and communications device to its staff, public officials, and citizens.

Budgetary Accomplishments

The District's property tax levies comply with the Tax Cap Law. Fiscal plans have been developed and implemented to reduce expenditures as necessary to meet property tax revenue constraints while meeting our statutory and regulatory responsibilities.

The District has effectively institutionalized a financing strategy that avoids short-term financing of District operations. For 2025, the Working Cash Funds have sufficient balances to provide the desired level of financing without imposing a tax levy.

The Five-Year Financial Forecast component of the Budget and interim budgetary reporting identify future revenue shortfalls well ahead of time to allow for legislative relief to be sought or for other management plans and programs to be developed to avoid actual revenue shortfalls or over committed financial obligations.

For the 40th consecutive year, the GFOA of the United States and Canada has presented the Distinguished Budget Presentation Award for the District's 2024 Annual Budget. The entire 2025 Budget is available at mwrdd.org.

Investment and Cash Management Policy

The District's formal investment policy, in place since December 1999, and last revised in November 2018, states in its preamble that, "It shall be the policy of the District that all public funds available, not restricted by immediate need, be invested in investment securities so as to maximize return without sacrifice of safety or necessary liquidity." This policy complies with Public Act 90-688 requiring all public entities within the State of Illinois to have a formal investment policy passed by its governing authority and sets forth the parameters and objectives of the District's investment and cash management policy.

Funds received are to be deposited on the day of receipt and invested as soon as the funds become available, if not immediately required for cash flow needs. The primary objectives of investment activities, in priority order, are safety, liquidity, and yield.

District funds can be invested in such securities as authorized by Illinois Public Act 235, the Public Funds Investment Act. The investments which the District may purchase are limited to the following: (1) securities, which are fully guaranteed by the U.S. Government as to principal and interest; (2) certain U.S. Government Agency securities; (3) certificates of deposit or time deposits of banks and savings and loan associations which are insured by a federal corporation; (4) short-term discount obligations of the Federal National Mortgage Association; (5) certain short-term obligations of corporations (commercial paper) rated in the highest classifications by at least two of the major rating services; (6) fully collateralized repurchase agreements; (7) the State Treasurer's Illinois and Prime Funds; (8) money market mutual funds and certain other instruments; and (9) municipal

***Financial Policies,
Objectives, and
Accomplishments***

bonds of the state, or of any other state, or of any political subdivisions thereof, whether interest is taxable or tax-exempt under federal law, rated within the four highest classifications by a major rating service.

Investment activities are to incorporate sustainability considerations according to the revised Investment Policy and guidelines implemented in December 2019. An integration approach should be used, whereby sustainability criteria are combined with traditional financial considerations to identify and invest in companies that are better sustainability performers within a sector or industry group. Independent ratings and research will be used to evaluate environmental, social, governance/leadership (ESG), human capital, and business model/innovation factors when assessing opportunities to invest in commercial paper. The District will also maximize opportunities to invest in government agency and municipal bond instruments, which are designed to support ESG and sustainability factors.

Certificates of deposit or time deposits will be collateralized with securities of the U.S. Government, in an amount equal to 105 percent (at market) of the funds on deposit, or with a Federal Home Loan Bank letter of credit equal to 102 percent (at market).

Investment Objectives

- To maintain an average daily investment of at least 99 percent of funds available for investment.
- To increase minority and community development banking and broker/dealer participation in District investments to 30 percent of invested funds.

Investment Accomplishments

In the past ten years, the interest income earned on investments has been:

| | | | | | |
|------|----|------------|-------|----|------------------------|
| 2015 | \$ | 6,413,000 | 2020 | \$ | 7,941,000 |
| 2016 | | 5,892,000 | 2021 | | 3,471,000 |
| 2017 | | 8,555,000 | 2022 | | 10,513,000 |
| 2018 | | 14,829,000 | 2023 | | 32,031,000 |
| 2019 | | 17,844,000 | 2024 | | 39,400,000 (Estimated) |
| | | | Total | \$ | 146,889,000 |

Bonded Debt Policy

Bonded debt of the District is to be issued only in the amounts and for the purposes to which Illinois Statutes limit the District.

Bonded debt issued for working cash or capital improvement purposes is to be issued as general obligation debt of the District. Capital Improvements bonded debt is to be issued to mature no more than 30 years from the year of issue.

Bonded debt is to be issued only when needed, and in amounts necessary for meeting such needs, unless financial market conditions and/or projections indicate that it is in the District’s best interest to deviate from this practice.

Excess fund balances in the Bond Redemption & Interest Fund may be identified and used to abate Bond Redemption & Interest Fund levies.

Bonded Debt Objectives

- To maintain or improve the District’s Aa1, AAA, and AA+ bond ratings from Moody’s Investor Services, Fitch Ratings, and Standard & Poor’s Global, respectively.
- To provide timely and cost-effective bonded debt financing.
- To structure future debt service so as to provide a stable trend in future debt service tax levies.

Bonded Debt Accomplishments

The District has maintained strong bond ratings despite the economic challenges facing the overlapping governments.

The primary reason for downgrades in ratings is the pressure on the District’s tax base due to the significant debt burden and pension liabilities for major governmental agencies in Cook County, reflecting Moody’s and Standard & Poor’s Global’s opinion on the affordability of possible tax increases by other agencies and how this could impact Cook County residents. In addition, Moody’s changed its pension rating methodology in April 2013 and implemented different assumptions to estimate the unfunded pension liability than is currently required by governmental accounting standards.

***Financial Policies,
Objectives, and
Accomplishments***

Bond Rating History

| Fitch Ratings | | Standard & Poor's Global | | Moody's Investor Services | |
|---------------|-----|--------------------------|-----|---------------------------|-----|
| 2001-present | AAA | 2022-present | AA+ | 2023-present | Aa1 |
| 1999-2001 | AA+ | 2020-2022 | AA | 2015-2022 | Aa2 |
| 1995-1999 | AA | 2016-2020 | AA+ | 2013-2015 | Aa1 |
| | | 2006-2016 | AAA | 2002-2013 | Aaa |
| | | 2001-2006 | AA+ | 1999-2002 | Aa1 |
| | | 1969-2001 | AA | 1997-1999 | Aa1 |
| | | | | 1974-1997 | Aa2 |
| | | | | 1968-1974 | Aa |
| | | | | 1944-1968 | A1 |
| | | | | 1938-1944 | Baa |

The Illinois Legislature amended the Metropolitan Water Reclamation District Act to provide that the District must levy a direct annual tax to pay the principal and interest on indebtedness within 30 years after contracting the debt, enabling the District to issue debt for a maximum of 30 years after contracting the debt. In addition, the District’s Act was amended during 2019 to extend non-referendum bonding authority to December 31, 2034, effective on January 1, 2020.

Financial and Accounting Policies

The significant accounting policies of the District conform to GAAP in the United States of America, promulgated by the Government Accounting Standards Board (GASB) as applicable to governmental units.

The basic accounting and reporting entity of the District is a “fund.” The District’s governmental funds are reported using the current financial resources measurement focus and modified accrual basis of accounting.

The fiduciary funds of the District are the Pension Trust Fund and the OPEB Trust Fund. Trust fund assets and liabilities are accounted for on the full accrual basis, and investments are recorded at market value. Property taxes and the personal property replacement tax are accrued to the extent that they are measurable and available to satisfy liabilities of the reporting period.

An internal audit function is maintained as an independent appraisal activity for the review of accounting, financial, internal control structure, and other operations. It aids managerial control by measuring and evaluating the effectiveness of and compliance with District policies, procedures, and other internal controls, as directed by the Executive Director.

Financial and Accounting Objectives

- District financial information is available through the Annual Comprehensive Financial Report, Budget Report, Grantor Agency Reports, and supplementary information.
- District financial reports are prepared in compliance with GAAP to fulfill the District’s duty to be publicly accountable while allowing users to assess that accountability.
- District financial reports are designed to assist users in evaluating the District’s ongoing operations and assessing the level of services provided and our ability to meet obligations as they become due.
- The annual audit performed by independent certified public accountants ensures compliance with generally accepted accounting principles including GASB statements. In addition to meeting the requirements as set forth in the State of Illinois Compiled Statutes, Chapter 70, 2605/5.12, the audit will also ensure compliance with the Federal Single Audit Act regulations in OMB Circular A-133.
- GASB 87 was implemented in 2021 as required in order to improve lease reporting. Going forward, leases will be accounted for and reported as financings for the right to use an underlying asset. As the District is the lessor for hundreds of leases and easements, the new reporting model will have a substantial impact on the District's reporting for leases.
- The Internal Auditing Section assists the Executive Director by furnishing independent and objective analyses, appraisals, and recommendations for improvement concerning the activities reviewed.
- On July 13, 2006, the Board adopted a policy to address GASB 45, requiring reporting of the future liability for maintaining Other Postemployment Benefits (OPEB), primarily retiree health insurance benefits. GASB 45 was superseded

Financial Policies, Objectives, and Accomplishments

by GASB 75. The OPEB Trust Fund implemented GASB 74 (for post-retirement plan) in 2017 and the District implemented GASB 75 (for employer) in 2018.

- An irrevocable trust, the Metropolitan Water Reclamation District Retiree Health Care Trust, was established to fund the future OPEB liability with the following operating parameters. On October 2, 2014, the funding policy was amended by the Board with the following parameters:
 - 100 percent maximum funding level;
 - 12 year funding period;
 - \$5 million funding in each of the 12 years 2015 through 2026, with no further advance funding contributions required after 2026. Beginning in 2027, cash to be withdrawn from the Trust to fund claims and insurance premiums will be determined by the plan's actuary with the funding percentage to be maintained at 100 percent for all future years.
 - On November 19, 2009, the Board adopted the OPEB Trust Investment Policy designed to control risk and provide guidance in establishing a prudent investment strategy for the Trust. The policy was subsequently revised most recently on November 15, 2018 to allow for new asset allocation targets structured to provide competitive performance while minimizing the potential for losses. The current policy allows for a range of exposure to four aggregate asset classes including domestic equities, international equities, fixed income securities, along with money market funds and cash.

The District has adopted the following fund balance policy in conformity with GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions:

- *Committed Fund Balances* - The District's Board shall establish, modify, or rescind a fund balance commitment by formal action of the Board;
- *Assigned Fund Balances* - The Executive Director may assign amounts of fund balances to a specific purpose;
- *Accounting Policies of Fund Balances* - The General Corporate Fund is a combination of the Corporate, Working Cash, and Reserve Claim Funds. In the General Corporate Fund, the District considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, followed by committed amounts, and then assigned amounts. Unassigned amounts are used only after the other categories of fund balance have been fully utilized. In governmental funds, other than the General Corporate Fund, the District considers restricted amounts to have been spent last. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District will first utilize assigned amounts, followed by committed amounts, and then restricted amounts.

For the year ended December 31, 2015, the Board adopted a policy to implement GASB 68. The following categories are recognized and reported in the Annual Comprehensive Financial Report to better illustrate the pension liability to the District:

- Net pension liability
- Annual pension expense

Financial Accomplishments

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report for the year ended December 31, 2023, and for the MWRD Retiree Health Care Trust for the year ended December 31, 2023. This is the 49th consecutive year and 17th consecutive year that the District has received these prestigious awards, respectively. The Annual Comprehensive Financial Reports are available at mwrdd.org. The external audit of the District's 2023 financial statements, completed on May 10, 2024, includes an unmodified opinion. In 2024, the Internal Auditing Section completed 16 audits.

Policy Development and The Budget Process

Policy Development and the Budget Process

Policy development for the District, performed on both the legislative and executive level, is ongoing and integrally related to the budget process.

Planning and Policy Development Activities of the Board of Commissioners

The District's Board is the organization's legislative branch wherein planning is done through a standing committee structure, whereby committee chairpersons and vice-chairpersons are elected by the Board concurrent with the biannual election of officers. With the exception of the Committee on Finance, whose chair is specifically referred to in the District's enabling legislation, the focus of each committee is determined by the Board itself. The members of these committees are made up of fellow commissioners. The Board's committees follow:

| | | |
|--------------------------------------|---|-------------------------|
| Affirmative Action | Budget and Employment | Engineering |
| Ethics | Federal Legislation | Finance |
| Industrial Waste and Water Pollution | Information Technology | Judiciary |
| Labor and Industrial Relations | Maintenance and Operations | Monitoring and Research |
| Municipalities | Pension, Human Resources, and Civil Service | Procurement |
| Public Health and Welfare | Public Information and Education | Real Estate Development |
| State Legislation and Rules | Stormwater Management | |

These standing committees develop plans and formulate policies that are then brought before the entire Board for formal adoption. These plans and policies provide direction to both the Board itself and the staff. On critical issues, and where broad discussion is warranted for future consensus building, the committee chairperson periodically calls "study sessions" inviting public testimony and discussion.

District Commissioners participate in regional planning and policy development as members of commissions, associations, and steering committees. By law, the Chairman of Finance serves on the Cook County Public Building Commission. The District has formally designated Commissioner representatives on the Chicago Metropolitan Agency for Planning and Fulton County Steering Committee. District participation in these regional planning committees ensures regional coordination, cooperation, and communication for policy development and planning.

The Board periodically recruits pro bono ad hoc Blue Ribbon Committees made up of government and business leaders to solicit input on issues of either regional interest or where expertise in an area outside the District's primary functions is required.

Formal adoption of District policies is enacted at regularly scheduled Board meetings (semi-monthly) or at special Board meetings focused on a specific issue.

Strategic Plan

In the fall of 2020, the Board of Commissioners and the Executive Team began working together to develop the 2021-2025 Strategic Plan. A Steering Committee, consisting of the District's leaders, was formed to oversee the effort. Outreach to staff, local governments, and members of the public was a critical part of the process to ensure the inclusion of a range of perspectives in the development of the Strategic Plan. The plan will be updated on a yearly basis and will be coordinated with the annual budget process, which will allow the consideration of updates that require additional resources during the budget process and will ensure that the updated Strategic Plan and annual Budget are aligned.

Planning Activities by Staff

The Executive Director serves as the District's Chief Executive Officer and is responsible for the day-to-day administration of the organization. It is through the direction and authority of this office that compliance with the laws governing the agency and the policies established by the Board is assured. Under the direction of these laws and policies, staff planning takes place on various organizational platforms. Through organizational planning units, steering committees, task forces, and general managerial planning, District staff establishes organizational goals, objectives, and priorities. Planning takes place on both an interdepartmental and intradepartmental basis. Each committee or task force has representation that crosses departmental lines to ensure corporate agreement.

Policy Development and The Budget Process

Committees and Task Forces Planning

Other formal planning is accomplished through the utilization of committees and task forces. Committees and task forces meet monthly except for the Board of Standardization, which meets quarterly or as needed. A list of the various staff committees and task forces is as follows:

| | | |
|--------------------------|----------------------|-------------------------------------|
| Inventory Review Board | Biosolids Task Force | Non-Core Business Project Committee |
| Board of Standardization | Injury Task Force | Records Management Committee |
| Natural Gas Committee | Audit Committee | Operations Committee |

Each of these planning groups is delegated the responsibility to serve as District-wide planners for specific organizational needs. The Operations Committee includes subcommittees with designated assignments and purpose. These subcommittees work independently and then report their recommendations to the committee of the whole.

The Budget Process and Budget Procedures

The Management & Budget Section of General Administration, staff to the Executive Director, prepares the Annual Budget and five-year financial plan, including coordinating and consolidating the capital and maintenance plans for the upcoming and future years. Revenue projections and debt service requirements are examined along with the financial feasibility of capital projects considering external and self-imposed financial constraints. The end product of this process is the Annual Appropriation Ordinance and a Five-Year Financial Forecast.

The 2025-2029 Five-Year Financial Forecast is prepared prior to the Executive Director's Budget Recommendations and reflects the best estimates of revenues, fund equity, and appropriation needs available at the time. The forecast is presented to the Executive Director. Subject to his review and approval, it is then included in the Budget. The projections are a tool designed to aid the District in planning and controlling its financial position over a longer range than the Annual Budget. It contributes to making the budget a comprehensive financial plan of District operations, past, present, and future. It summarizes the tax impact of the District's strategic goals and objectives.

All participants in the planning process are made aware of the District's budget process and cycle. The budget calendar is relatively the same from year-to-year and is distributed to the Board and staff in the first quarter of the preceding budget year. Correspondingly, planning groups develop plans, schedules, and detailed justification for personnel, contractual services, materials and supplies, equipment, and capital projects to comply with the annual budgeting process and cycle. Existing facilities' plans, historical expenditures, cash-flow projections, and long-term forecasts provide valuable guidelines as to the availability of resources for the upcoming budget development. These guidelines both facilitate the development of the budget and allow for meaningful debate during the budget review process as to priorities and organizational goals for the budget year, as well as future years. An outline of the Annual Budget process and procedures follows. The Strategic Plan guides the development of the Budget and the Five-Year Financial Forecast.

Policy Development and The Budget Process

The fiscal year of the District begins on January 1 and ends on December 31.

1. After the first half of the fiscal year, the Budget Office holds a meeting with departmental budget representatives to discuss policy and procedures for budget preparation that begins in July. Instructions are distributed to departments, together with guidelines from the Executive Director, which indicate the direction the Budget should follow for the coming fiscal year. The basic forms are returned to the Budget Office and a general summary is prepared for the Executive Director, who conducts departmental hearings in August.
2. A revenue meeting is conducted by the Executive Director, Administrative Services Officer, and Budget Officer, along with those departments responsible for revenue items. Available resources used to finance the Budget are analyzed at this meeting.
3. When departmental estimates are approved and final decisions are made, a Budget Message is prepared and the proposals of the Executive Director become the initial budget document. After departmental requests are finalized, the Executive Director's Budget Recommendations are published within 15 days. The Executive Director's Budget Recommendations are published and presented to the Board in October. At all times, the Budget figures are balanced between revenues and expenditures.
4. The Board's Committee on Budget and Employment holds public meetings with the Executive Director and department heads regarding the Executive Director's proposals.
5. At the conclusion of these hearings, the Committee on Budget and Employment recommends the preparation of a second document, a supplement to the Executive Director's Budget Recommendations called the "Tentative Budget," which incorporates changes approved at the hearings. Once printed, this is placed on public display, along with the Executive Director's Budget Recommendations, for a minimum of 10 days. An advertisement is published in a general circulation newspaper announcing the availability of the Tentative Budget for inspection at the main office of the District, and specifying the time and date of the public hearing.
6. At least one public hearing is held between 10 and 20 days after the Budget has been made available for public inspection. All interested individuals and groups are invited to participate.
7. After the public hearing, the Committee on Budget and Employment presents the Tentative Budget, which includes revisions and the approved Appropriation and Tax Levy Ordinances, to the Board for adoption. This action must take place before January 1.
8. The Budget, as adopted by the Board, can be amended once at the next Regular Meeting of the Board. No amendment, however, can be requested before a minimum of five days after the Budget has been adopted. Amendments for contracts and/or services not received before December 31 must be reappropriated in the new Budget and are included through this amendment process.
9. The final budget document "As Adopted and Amended" is produced, and an abbreviated version, known as the "short form" is published in a newspaper of general circulation before January 20 of the fiscal year.
10. Budget implementation begins on January 1. The Finance Department and Budget Office provide control of appropriations and ensure that all expenditures are made in accordance with budget specifications. The manual entitled "Budget Code Book" is published in conformance with the Adopted Budget and is used to administer, control, and account for the Budget.
11. Supplemental appropriations can be made for the appropriation of revenues from federal or state grants, loans, bond issues, and emergencies. The Executive Director is authorized to transfer appropriations between line items within an object class of expenditure within a department. After March 1 of each fiscal year, transfers of appropriations between objects of expenditures or between departments must be presented for approval to the Board in accordance with applicable statutes.
12. The Board can authorize, by a two-thirds majority, the transfer of accumulated investment income between funds and the transfer of assets among the Working Cash Funds.

CALENDAR FOR 2025 BUDGET

- Executive Director's Budget Recommendations
Submitted to Board of Commissioners Tuesday, October 15, 2024

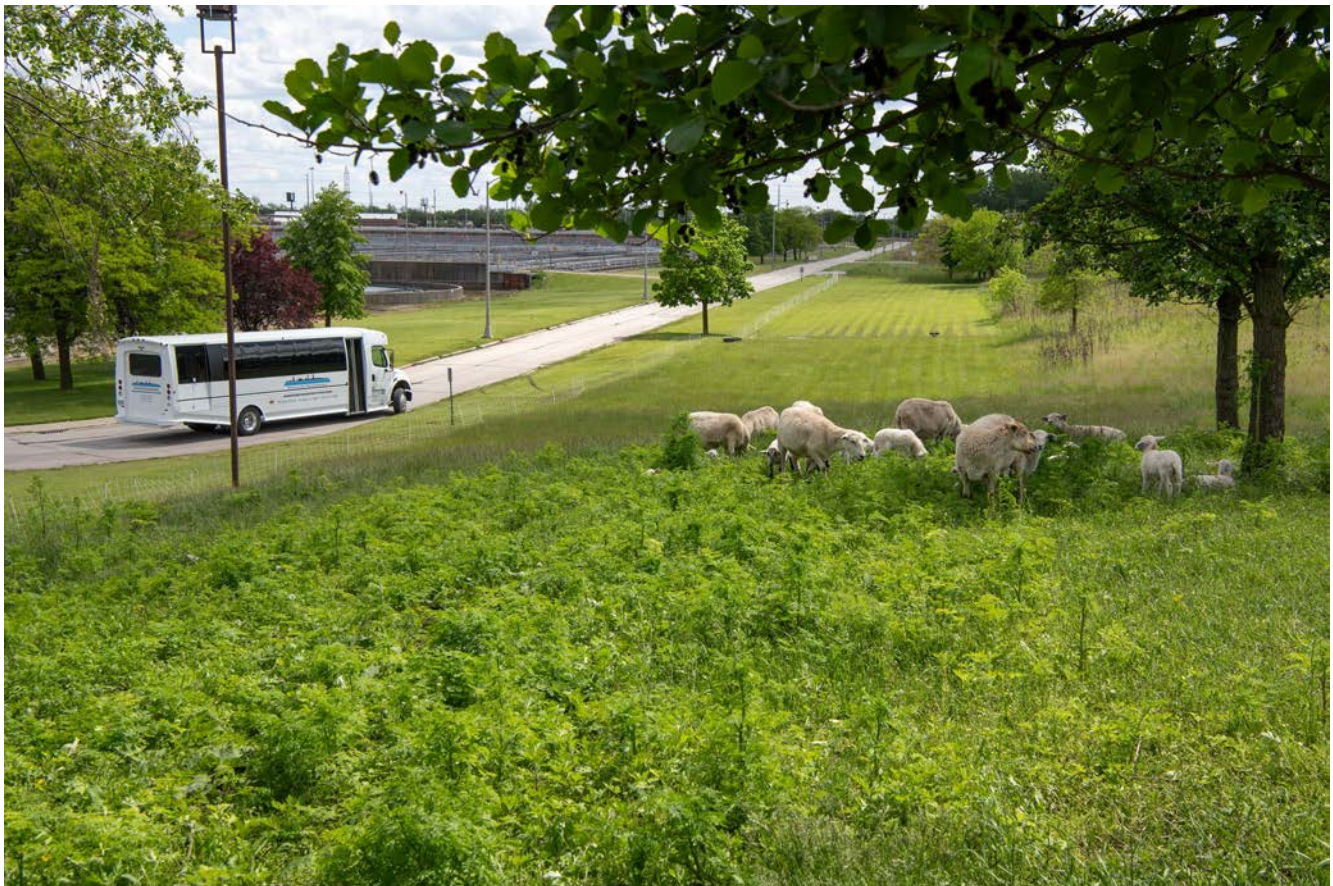
- Committee on Budget and Employment Hearings at 1:00 P.M.Thursday, November 7, 2024
(Friday, November 8, 2024, if necessary)

- Committee on Budget and Employment Submits Tentative Budget
to Board of Commissioners for Public DisplayThursday, November 21, 2024

- Board of Commissioners Holds a Public Hearing
on the Budget at 2:00 P.M. Thursday, December 5, 2024

- Board of Commissioners Adopts the Budget Thursday, December 12, 2024

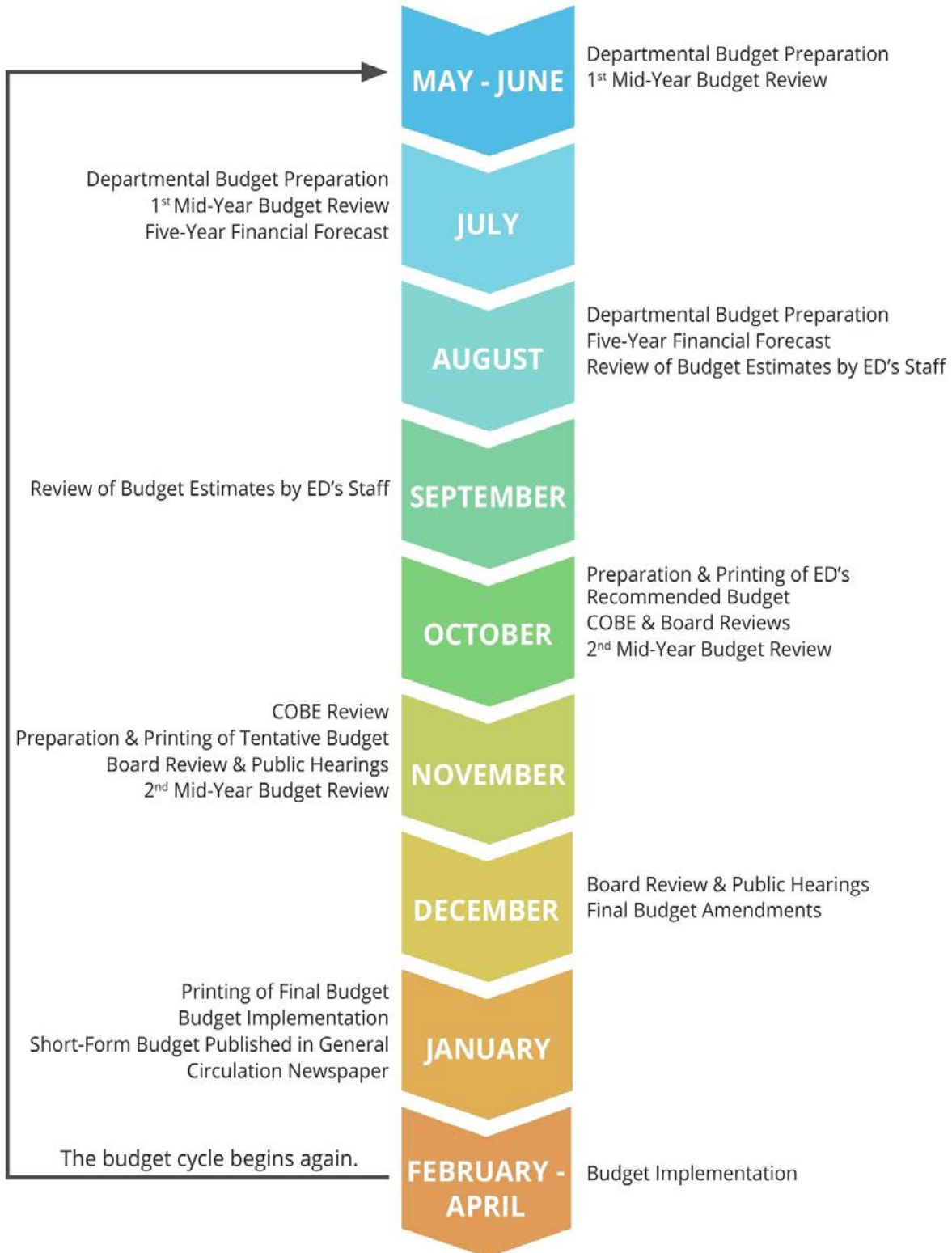
- Board of Commissioners Amends the Adopted Budget Thursday, December 19, 2024



More than 600 neighbors flocked to the District's water reclamation plants as part of Chicago Water Week. The impressive crowd dedicated their Saturdays to attend open houses hosted at the O'Brien and Stickney Water Reclamation Plants (WRPs) in Skokie and Cicero. Visitors touring the property on the Stickney WRP bus were treated to a view of sheep and goats clearing vegetation.

BUDGET CYCLE FOR 2024 - 2025

Each year, the District prepares and presents a complete financial plan for the budget year. The District monitors the revenues and expenditures on a regular basis. In accordance with the Illinois Compiled Statutes, the District maintains a balanced budget. The fiscal year begins on January 1 and ends on December 31.



COBE - Committee on Budget and Employment
ED - Executive Director

APPROPRIATION ORDINANCE NUMBER O24-008

**ANNUAL APPROPRIATION ORDINANCE OF THE
METROPOLITAN WATER RECLAMATION DISTRICT
OF GREATER CHICAGO
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025
AND ENDING DECEMBER 31, 2025**

BE IT ORDAINED by the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago:

Section 1. That this Ordinance be and the same is hereby termed the “Annual Appropriation Ordinance of the Metropolitan Water Reclamation District of Greater Chicago for the fiscal year beginning January 1, 2025, and ending December 31, 2025.”

Section 2. That the amounts hereinafter set forth or so much thereof as may be authorized by law and as may be needed, and not exceeding the aggregate sum allocated to and expendable by each department or principal division, be and the same are hereby appropriated for the payment of: (a) interest coupons on bonds; (b) sinking fund requirements for the payment of the principal of said bonds; (c) the Metropolitan Water Reclamation District Retirement Fund; (d) Construction Fund purposes; (e) Capital Improvements Bond Fund purposes; (f) Reserve Claim Fund; (g) Stormwater Management Fund purposes; and (h) all other corporate purposes of the Metropolitan Water Reclamation District of Greater Chicago during the fiscal year beginning January 1, 2025, and ending December 31, 2025.

Section 3. That for the purposes of accounting and expenditure control, the budgetary accounts set forth under the recital of estimated resources of the Metropolitan Water Reclamation District of Greater Chicago and budgetary accounts and code designations set forth in this Ordinance, shall be the official code designations of the Metropolitan Water Reclamation District of Greater Chicago and that the manual of Classification of Budgetary Code Accounts issued by General Administration of the Metropolitan Water Reclamation District of Greater Chicago, as revised, shall be in conformity therewith.

Section 4. That the Clerk and the other Heads of Departments of the Metropolitan Water Reclamation District of Greater Chicago shall use the aforesaid official code designations in administering the Appropriation Ordinance and in accounting for expenditures authorized herein.

Section 5. That wherever an appropriation is made under the classification “Personal Services,” “Contractual Services,” “Materials and Supplies,” “Machinery and Equipment,” “Capital Improvements,” “Land” or “Fixed and other Charges,” it is supported by a schedule of Line Items.

The Executive Director is authorized to transfer appropriations between line items within an object class of expenditure within a department. Transfers of appropriations between objects of expenditure or between departments must

be presented for approval to the Board of Commissioners in accordance with applicable statutes.

All expenditures against such appropriations shall be made in accordance with such supporting Line Item Schedules, and no voucher shall be approved by the Clerk for a sum exceeding the amount shown in said schedules; that the titles and the compensations appearing in the Personal Services supporting schedules shall be construed to be the official titles and maximum compensation for the same.

(a) Included in the appropriation for Total Personal Services is Account Number 601010 “Salaries of Regular Employees” that includes District pickup of employees’ contributions to the Pension Fund and in applicable departments, divisions or sections is Account Number 601060 “Compensation Plan Adjustments” provided for the purpose of implementing the Compensation Plan and associated salary and pay grade schedules for classified employees and exempt secretaries as adopted by the Board of Commissioners. The amount set up under Account Number 601060 “Compensation Plan Adjustments” includes (1) the adjustment of salaries for employees eligible to receive step increases based on the prescribed standards of service and performance, (2) changes in Labor and Trades Wage Schedule Classifications as authorized by the Board of Commissioners, and (3) payments to eligible employees for incentive pay for unused sick leave, retirements, severance, termination, and unused overtime and/or vacation pay as authorized by the Board of Commissioners.

(b) The symbol “#” followed by a number or “(AC)”, when used in the budget document, means the following:

#1. After a title, signifies that the incumbent will retain the title until he or she vacates the position and then the position will be dropped.

(AC). After a title, signifies that the position is subject to appropriation control. It may be dropped at the discretion of the Executive Director based on operational requirements.

#2. After a title, signifies that when the position is vacated, the person filling the vacancy will receive the title within the parentheses. It can also indicate that while a grade level for a class title has been lowered, the incumbent in the position will be retained at the current grade level. This is indicated by a notation of the new grade level in parentheses following the title.

APPROPRIATION ORDINANCE NUMBER O24-008

**ANNUAL APPROPRIATION ORDINANCE OF THE
METROPOLITAN WATER RECLAMATION DISTRICT
OF GREATER CHICAGO
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025
AND ENDING DECEMBER 31, 2025
(CONTINUED)**

#4. After a title, signifies that while a class title has been assigned to the Technical, Administrative and Managerial (TAM) salary schedule, the incumbent in the position will be compensated under the previously assigned Professional and Managerial (PM) or General Service (GS) salary schedule. When the position is vacated, the person filling the vacancy by promotion or new appointment will be compensated under the TAM salary schedule.

Section 6. That amounts appropriated under classifications other than “Personal Services” to any department or division of the Metropolitan Water Reclamation District of Greater Chicago shall be expended under the following conditions:

(a) Insofar as practicable, all contracts for purchases and open market orders for purchases to be charged against such appropriation shall be based upon specifications which are definite and certain as to character and quality, and which conform to standard specifications for the various classes of Materials and Supplies, Machinery and Equipment already prescribed or hereafter to be prescribed by the Board of Standardization of the Metropolitan Water Reclamation District of Greater Chicago.

(b) The Clerk of the Metropolitan Water Reclamation District of Greater Chicago shall certify to the sufficiency of appropriations out of which such amounts due under contracts are to be paid.

(c) The Director of Procurement and Materials Management shall certify that the specifications for purchases of such Materials and Supplies, and Machinery and Equipment, for which standard specifications have been prescribed by the Board of Standardization of the Metropolitan Water Reclamation District of Greater Chicago, are in conformity with such standard specifications.

(d) All open market orders issued by any department or division for Materials and Supplies, and Machinery and Equipment, for which specifications shall have been prescribed by the Board of Standardization of the Metropolitan Water Reclamation District of Greater Chicago, shall contain a description of the goods ordered and insofar as practicable and feasible conform with such standard specifications.

(e) The Director of Procurement and Materials Management shall, in auditing claims for goods delivered on open market order, determine through inspection or otherwise, whether the goods delivered conform to such standard specifications.

(f) Every contract or purchase order involving amounts in excess of \$10,000.00 shall be signed by the Chairman of the Committee on Finance or other duly authorized officer of the Board of Commissioners, by the Executive Director, by the Clerk, and by the Director of Procurement and Materials Management of the Metropolitan Water Reclamation District of Greater Chicago.

The only exception to the above is for contracts and purchase orders for materials, supplies, and equipment, for which the competitive bid threshold is \$25,000.00. Contracts and purchase orders for these items that do not involve amounts in excess of \$25,000.00 only require the signature of the Director of Procurement and Materials Management of the Metropolitan Water Reclamation District of Greater Chicago.

(g) The Comptroller of the Metropolitan Water Reclamation District of Greater Chicago shall conduct audits of all expenditures. The Comptroller shall report the results of such audits to the President and the Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago.

Section 7. That no employee shall have the right to demand continuous employment and compensation by reason of the appropriation if it becomes necessary to lay an employee off due to lack of work or lack of funds.

Section 8. That the supporting schedules and statements including unpaid bills and the item objects and purposes are appropriated for as follows:

NOTE PAGE

SECTION II

BUDGET AND FINANCIAL SUMMARIES, SCHEDULES, AND EXHIBITS

This section includes a broad overview of the 2025 Budget with comparisons to past years and the projection of future District needs.

It begins by asking two basic questions: Where Does the Money Come From? and Where Does the Money Go? Answers are presented graphically using a dollar bill to illustrate.

The comparison of budget and current year appropriations, tax levies, and tax rates by fund is one of the most comprehensive and most useful comparisons in the budget.

Continuing to look at the overall picture, this section presents a detailed view of the entire budget, organizing information in different ways so that the user can compare budget and current year appropriations by department, fund, object, and program. Allocation of personnel is also compared by year, department, and fund.

Having looked at the budget plan for 2025 and comparing it to previous years, this section also provides a projection of the future: the comprehensive Five-Year Financial Forecast for 2025 - 2029.

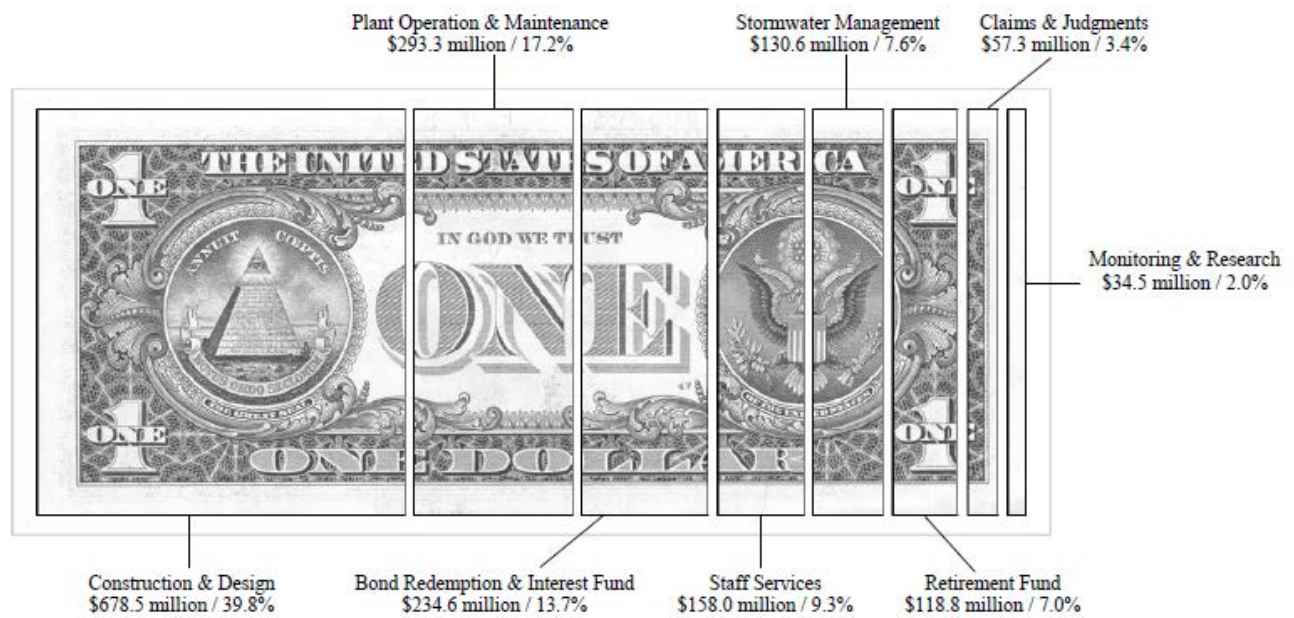
| | |
|--|----|
| Where the Money Comes From; Where the Money Goes | 35 |
| Net Assets Appropriable | 36 |
| Estimated Tax Rate | 37 |
| Taxable Property (Equalized Assessed Valuation - Graph and Table) | 38 |
| Appropriations & Expenditures, Tax Levies, and Tax Rates | 39 |
| Comparative Statement of Appropriations, Tax Levies, and Tax Rates | 40 |
| Comparative Appropriations: | |
| by Major Object/Character of Expenditure (Graph) | 42 |
| by Major Object of Expenditure | 43 |
| by Character of Expenditure | 44 |
| by Department and Major Program | 45 |
| by Fund and Major Program (Graph) | 46 |
| by Program Objective and by Fund | 47 |
| Annual Debt Service (Graph) | 48 |
| Outstanding Bonds and Estimated Statutory Debt Margin | 49 |
| Account and Personnel Summary (Table and Graph) | 51 |
| Five-Year Financial Forecast, 2025 - 2029 | 54 |

WHERE THE MONEY COMES FROM: \$1,705.6 MILLION



* \$774.5 of the \$907.5 Net Assets Appropriable detailed in the analysis on the following page will be appropriated as revenue for 2025.

WHERE THE MONEY GOES: \$1,705.6 MILLION



SUMMARY OF NET ASSETS APPROPRIABLE
at January 1, 2025
(In Millions)

FUND

| CURRENT ASSETS | CORPORATE | CAPITAL IMPROVEMENTS BOND | CONSTRUCTION | STORMWATER MANAGEMENT | RETIREMENT | BOND REDEMPTION & INTEREST | RESERVE CLAIM | TOTAL |
|-----------------------------|------------------|----------------------------------|---------------------|------------------------------|-------------------|---------------------------------------|----------------------|-------------------|
| Cash & Investments | \$ 285.7 | \$ 530.8 | \$ 38.3 | \$ 68.8 | \$ — | \$ 135.1 | \$ 48.4 | \$ 1,107.2 |
| Restricted Cash | — | — | — | — | — | — | — | — |
| Deposit with Escrow Agent | — | — | — | — | — | — | — | — |
| Taxes Receivable | 289.1 | — | 6.8 | 56.1 | 70.2 | 241.2 | 7.3 | 670.7 |
| Prior Year Taxes Receivable | 2.7 | — | 0.2 | 0.4 | — | 1.9 | 0.1 | 5.2 |
| Replacement Tax | 47.4 | — | 18.0 | — | 18.6 | — | — | 84.0 |
| Grants | — | 0.7 | — | — | — | — | — | 0.7 |
| State Revolving Fund | | | | | | | | |
| Loans Receivable | — | 3.2 | — | — | — | — | — | 3.2 |
| Total | \$ 624.9 | \$ 534.7 | \$ 63.3 | \$ 125.3 | \$ 88.7 | \$ 378.2 | \$ 55.8 | \$ 1,870.9 |

CURRENT LIABILITIES, DESIGNATIONS AND RESTRICTIONS

| | | | | | | | | |
|--|-----------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|
| Unpaid Bill and Contingent Liabilities | \$ 42.4 | \$ 182.0 | \$ 2.1 | \$ 10.0 | \$ — | \$ — | \$ 1.2 | \$ 237.6 |
| Due to Working Cash Funds | 329.6 | — | 6.7 | 54.6 | — | — | — | 390.9 |
| Liabilities for Restricted Assets | — | 178.8 | — | — | — | — | — | 178.8 |
| Principal and Interest | — | — | — | — | — | 156.1 | — | 156.1 |
| Total | \$ 372.0 | \$ 360.8 | \$ 8.7 | \$ 64.6 | \$ — | \$ 156.1 | \$ 1.2 | \$ 963.5 |
| *Net Assets Appropriable | \$ 252.9 | \$ 173.9 | \$ 54.6 | \$ 60.6 | \$ 88.7 | \$ 222.1 | \$ 54.6 | \$ 907.5 |
| Budget Reserve | \$ (133.0) | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ (133.0) |
| Budget Reserve for Transfer to the Retirement Fund | (21.6) | — | — | — | 21.6 | — | — | — |
| Property Tax Levy Adjustment to Retirement Fund | (8.4) | — | — | — | 8.4 | — | — | — |
| Net Assets Appropriated | \$ 89.9 | \$ 173.9 | \$ 54.6 | \$ 60.6 | \$ 118.7 | \$ 222.1 | \$ 54.6 | \$ 774.5 |
| Equity Transfer for Stormwater Bond Payment | \$ — | \$ — | \$ — | \$ (9.5) | \$ — | \$ 9.5 | \$ — | \$ — |

* Net Assets Appropriable = Current Assets - Current Liabilities

Note: Amounts are rounded.

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, 2025.

| | |
|----------------------------------|----------------|
| Gross Corporate Fund | 14.81 ¢ |
| Construction Fund | 0.33 |
| Stormwater Management Fund | 2.98 |
| Retirement Fund | 3.55 |
| Reserve Claim Fund | 0.36 |
| Subtotal | <u>22.03 ¢</u> |

Bond Redemption & Interest Fund:

Capital Improvements Bonds - Series:

| | |
|---|--------|
| 2016 Qualified Energy Conservation Limited Tax Series F | 0.01 ¢ |
| 2009 Limited Tax Series | 1.70 |
| 2014 Limited Tax Series C | 0.64 |
| 2016 Alternate Revenue Unlimited Tax Series E | 0.18 |
| 2016 Unlimited Tax Series C | 0.07 |
| 2016 Limited Tax Series D | 0.14 |
| 2021 Limited Tax Series A | 0.26 |
| 2021 Unlimited Tax Series B | 0.07 |

State Revolving Fund Bonds - Series:

| | |
|---------------|--------|
| Various | 4.72 ¢ |
|---------------|--------|

Refunding Bonds - Series:

| | |
|---|----------------|
| 2007 Unlimited Tax Series B | 0.24 ¢ |
| 2007 Limited Tax Series C | 0.38 |
| 2016 Unlimited Tax Series A | 1.94 |
| 2016 Limited Tax Series B | 0.29 |
| 2021 Limited Tax Series C | 0.60 |
| 2021 Unlimited Tax Series D | 0.08 |
| 2021 Unlimited Taxable Series E | 0.34 |
| 2021 Alternate Revenue Unlimited Taxable Series F | 0.16 |
| Subtotal Bond Redemption & Interest Fund | <u>11.82 ¢</u> |

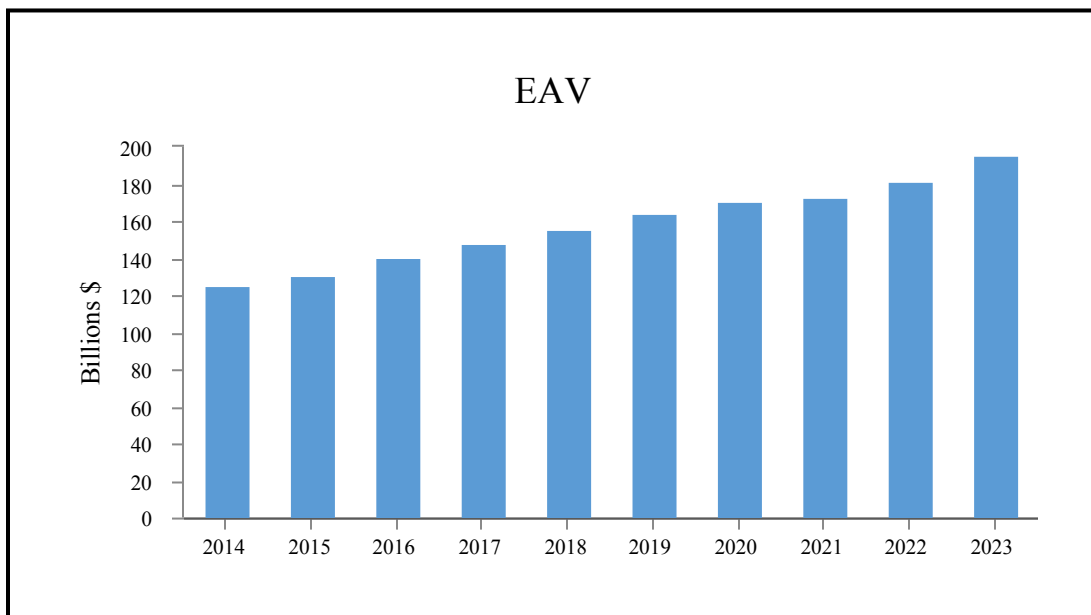
| | |
|--|-----------------------|
| TOTAL ESTIMATED TAX RATE - 2025 | <u>33.85 ¢</u> |
|--|-----------------------|

TAXABLE PROPERTY WITHIN THE DISTRICT (Equalized Assessed Valuation)

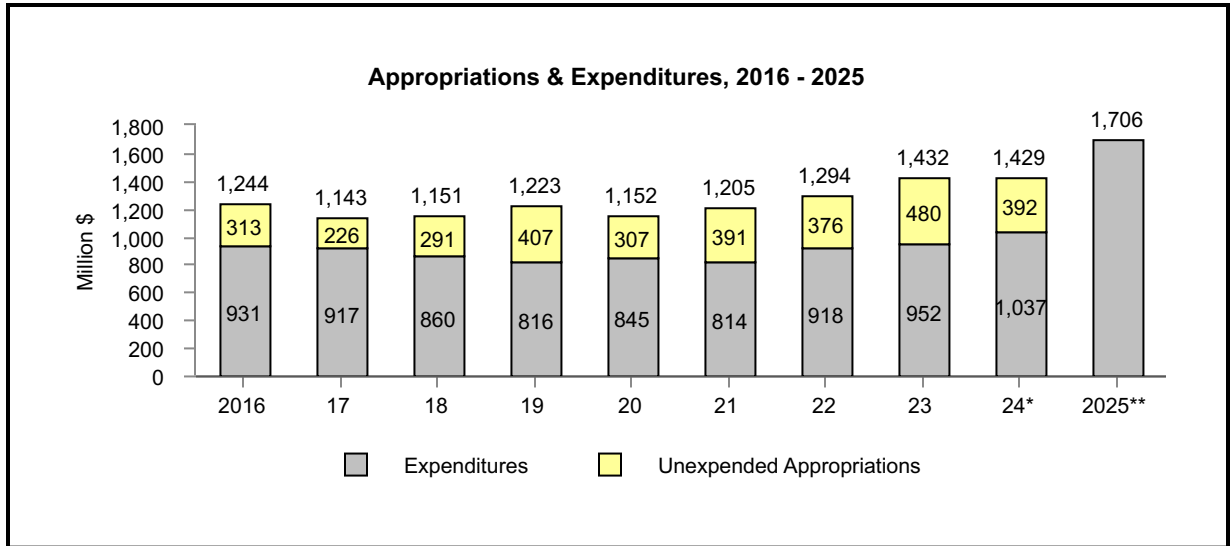
The equalized assessed valuation (EAV) of the Metropolitan Water Reclamation District increased 7.7 percent from 2022 to 2023, showing sustained growth for the tenth straight year. The boundaries of the District encompass 93.3 percent of the area of Cook County. The District is located in one of the strongest and most economically diverse geographical areas of the country. The growth in commercial, industrial, and residential sectors in both downtown Chicago and the suburbs contributes to the strong base and the growth in the value of properties located within the District. The Cook County Assessor is responsible for all taxable real property within Cook County except for railroad property and pollution control facilities, which are assessed directly by the State of Illinois.

The equalized assessed valuation of real estate property is determined in Cook County based on market values of real estate, reduced by a classification factor determined by property use, and then multiplied by the State of Illinois equalization factor. The statutory objective is to value property at 33 1/3 percent of estimated fair market value.

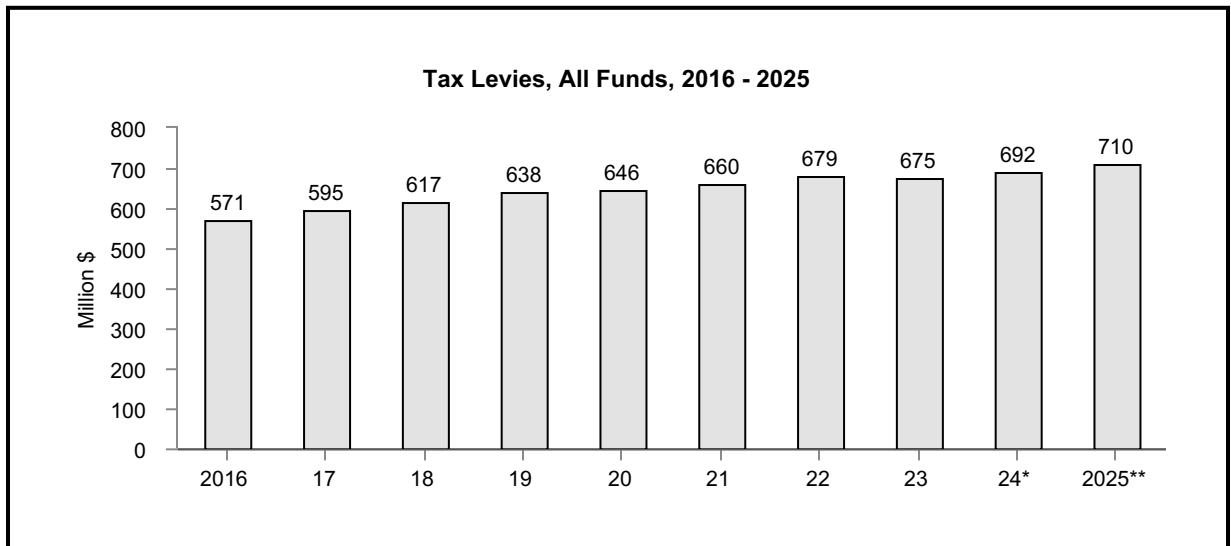
The equalized assessed valuation of the District is very important due to the primary reliance of the District on the property tax to fund current operations and future capital programs.



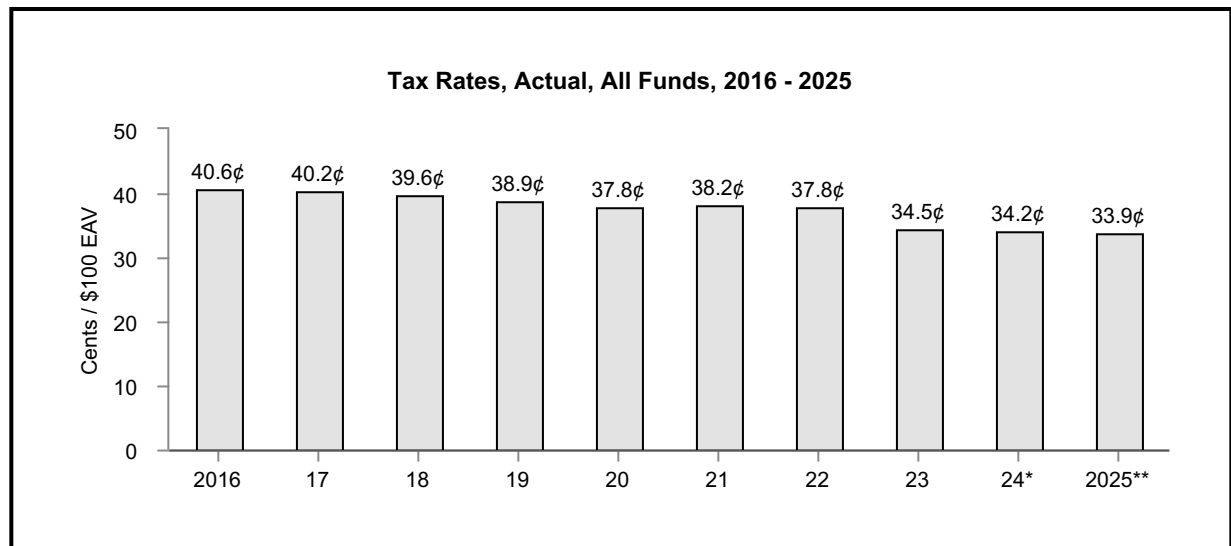
| Year | Real Property | Railroad Property and Pollution Control Facilities | Total |
|------|------------------|--|------------------|
| 2014 | \$125.43 billion | \$308.36 million | \$125.74 billion |
| 2015 | 129.96 billion | 344.38 million | 130.30 billion |
| 2016 | 140.40 billion | 350.47 million | 140.75 billion |
| 2017 | 147.58 billion | 362.43 million | 147.95 billion |
| 2018 | 155.39 billion | 397.83 million | 155.79 billion |
| 2019 | 163.65 billion | 407.72 million | 164.05 billion |
| 2020 | 170.46 billion | 431.03 million | 170.89 billion |
| 2021 | 172.31 billion | 430.15 million | 172.74 billion |
| 2022 | 181.14 billion | 500.29 million | 181.64 billion |
| 2023 | 195.15 billion | 533.51 million | 195.69 billion |



*Adjusted
 **Estimated
 Note: Amounts are rounded.



*Adjusted
 **Estimated



*Adjusted
 **Estimated using 2023 EAV

COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES

2025-2023 ALL FUNDS

| APPROPRIATIONS | 2025 ** | 2024 AS PASSED | 2024 AS ADJUSTED * | 2023 ACTUAL |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| FUND | | | | |
| Corporate Fund | \$ 522,294,700 | \$ 497,258,600 | \$ 497,258,600 | \$ 475,066,000 |
| Construction Fund | 81,080,900 | 74,598,800 | 74,598,800 | 51,500,400 |
| Capital Improvements Bond Fund *** | 560,924,500 | 308,278,600 | 308,278,600 | 374,610,900 |
| Stormwater Management Fund | 130,614,100 | 131,517,700 | 131,517,700 | 128,982,400 |
| Retirement Fund | 118,736,000 | 129,207,295 | 129,207,295 | 117,915,000 |
| Reserve Claim Fund | 57,286,800 | 52,315,900 | 52,315,900 | 46,014,200 |
| Bond Redemption & Interest Fund | 234,620,974 | 235,755,740 | 235,755,740 | 238,064,783 |
| TOTAL | \$ 1,705,557,974 | \$ 1,428,932,635 | \$ 1,428,932,635 | \$ 1,432,153,683 |
| LEVIES | | | | |
| Corporate Fund | \$ 310,544,000 | \$ 299,537,000 | \$ 299,537,000 | \$ 292,761,841 |
| Construction Fund | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| Stormwater Management Fund | 62,500,000 | 57,500,000 | 57,500,000 | 52,500,000 |
| Retirement Fund | 74,398,700 | 72,726,700 | 72,726,700 | 70,845,000 |
| Reserve Claim Fund | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 |
| Levy Adjustment PA 102-0519 | — | — | — | 8,356,975 |
| Subtotal | \$ 461,942,700 | \$ 444,263,700 | \$ 444,263,700 | \$ 438,963,816 |
| Bond Redemption & Interest Fund: | | | | |
| Capital Improvement Bonds - Series: | | | | |
| 2016 Qualified Energy Conservation Limited Tax Series F | \$ 165,804 | \$ 165,803 | \$ 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 | 5,760,104 | 5,760,104 | 3,768,135 |
| 2014 Alternate Revenue Unlimited Tax Series B **** | — | — | — | 1,278,497 |
| 2016 Alternate Revenue Unlimited Tax Series E **** | 3,754,146 | 3,754,145 | 3,754,146 | 3,756,218 |
| Alternate Revenue Abatement **** | — | — | — | (5,034,715) |
| 2016 Unlimited Tax Series C | 1,554,405 | 1,554,404 | 1,554,405 | 1,554,404 |
| 2016 Limited Tax Series D | 2,916,062 | 2,916,062 | 2,916,062 | 2,916,062 |
| 2021 Limited Tax Series A | 5,446,684 | 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 |
| State Revolving Fund Bonds - Series: Various | 99,031,573 | 101,440,060 | 99,426,649 | 99,301,079 |
| State Revolving Fund Stormwater Abatement **** | — | — | — | (4,076,325) |
| 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 | 7,954,832 | 8,230,725 | 8,230,726 | 5,541,606 |
| 2016 Unlimited Tax Series A | 40,632,384 | 40,739,896 | 40,739,897 | 40,856,736 |
| 2016 Limited Tax Series B | 6,125,389 | 6,232,642 | 6,232,643 | 6,344,819 |
| 2021 Limited Tax Series C | 12,492,747 | 23,321,503 | 23,321,503 | 27,880,570 |
| 2021 Unlimited Tax Series D | 1,634,975 | 1,634,974 | 1,634,975 | 1,634,974 |
| 2021 Unlimited Taxable Series E | 7,152,431 | 2,727,560 | 2,727,560 | 2,727,560 |
| 2021 Alternate Revenue Unlimited Taxable Series F **** | 3,387,604 | 3,388,262 | 3,388,262 | 2,108,804 |
| Alternate Revenue Abatement **** | — | — | — | (2,108,804) |
| Subtotal Bond Redemption & Interest Fund | \$ 247,765,734 | \$ 249,428,744 | \$ 247,415,340 | \$ 236,178,027 |
| TOTAL | \$ 709,708,434 | \$ 693,692,444 | \$ 691,679,040 | \$ 675,141,843 |
| Abatement after the budget year **** | (9,873,875) | (11,218,732) | (9,874,532) | |
| Total (after planned abatement) | \$ 699,834,559 | \$ 682,473,712 | \$ 681,804,508 | |

NOTES: * As Adjusted reflects the 2023 EAV (\$195,688,303,770) estimated to increase 3.5 percent, plus any subsequent supplemental levies.
 ** 2025 reflects an estimated 3.5 percent increase in EAV from the 2024 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

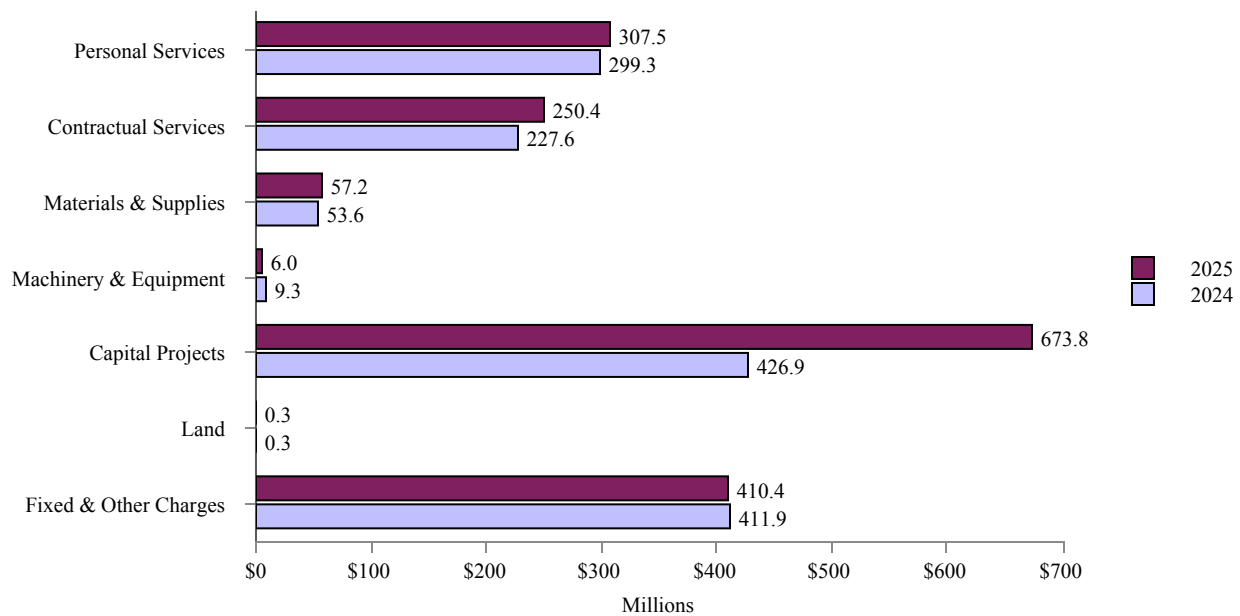
2025-2023 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

| FUND | | 2025 ** | 2024 AS PASSED | 2024 AS ADJUSTED * | 2023 ACTUAL |
|---|----------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | tax rate limit | | | | |
| Corporate Fund | 41¢ | 14.81 ¢ | 15.25 ¢ | 14.79 ¢ | 14.96 ¢ |
| Construction Fund | 10¢ | 0.33 | 0.36 | 0.35 | 0.35 |
| Stormwater Management Fund | 5¢ | 2.98 | 2.93 | 2.84 | 2.68 |
| Retirement Fund | | 3.55 | 3.70 | 3.59 | 3.60 |
| Reserve Claim Fund | ½ ¢ | 0.36 | 0.38 | 0.37 | 0.38 |
| Levy Adjustment PA 102-0519 | | — | — | — | 0.42 |
| Subtotal | | <u>22.03 ¢</u> | <u>22.62 ¢</u> | <u>21.94 ¢</u> | <u>22.39 ¢</u> |
| 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 | | 1.70 | 1.81 | 1.76 | 1.80 |
| 2014 Limited Tax Series C | | 0.64 | 0.29 | 0.28 | 0.20 |
| 2014 Alternate Revenue Unlimited Tax Series B *** | | — | — | — | 0.10 |
| 2016 Alternate Revenue Unlimited Tax Series E *** | | 0.18 | 0.19 | 0.19 | 0.20 |
| Alternate Revenue Abatement *** | | — | — | — | (0.30) |
| 2016 Unlimited Tax Series C | | 0.07 | 0.08 | 0.08 | 0.10 |
| 2016 Limited Tax Series D | | 0.14 | 0.15 | 0.14 | 0.10 |
| 2021 Limited Tax Series A | | 0.26 | 0.28 | 0.27 | 0.30 |
| 2021 Unlimited Tax Series B | | 0.07 | 0.08 | 0.08 | 0.10 |
| State Revolving Fund Bonds - Series: | | | | | |
| Various | | 4.72 | 5.16 | 4.91 | 4.90 |
| Refunding Bonds - Series: | | | | | |
| 2007 Unlimited Tax Series B | | 0.24 | 0.25 | 0.25 | 0.30 |
| 2007 Limited Tax Series C | | 0.38 | 0.42 | 0.41 | 0.30 |
| 2016 Unlimited Tax Series A | | 1.94 | 2.07 | 2.01 | 2.10 |
| 2016 Limited Tax Series B | | 0.29 | 0.32 | 0.31 | 0.30 |
| 2021 Limited Tax Series C | | 0.60 | 1.19 | 1.15 | 1.40 |
| 2021 Unlimited Tax Series D | | 0.08 | 0.08 | 0.08 | 0.10 |
| 2021 Unlimited Taxable Series E | | 0.34 | 0.14 | 0.13 | 0.10 |
| 2021 Alternate Revenue Unlimited Taxable Series F *** | | 0.16 | 0.17 | 0.17 | 0.10 |
| Alternate Revenue Abatement *** | | — | — | — | (0.10) |
| Subtotal Bond Redemption & Interest Fund | | <u>11.82 ¢</u> | <u>12.69 ¢</u> | <u>12.23 ¢</u> | <u>12.11 ¢</u> |
| TOTAL | | <u><u>33.85 ¢</u></u> | <u><u>35.31 ¢</u></u> | <u><u>34.17 ¢</u></u> | <u><u>34.50 ¢</u></u> |

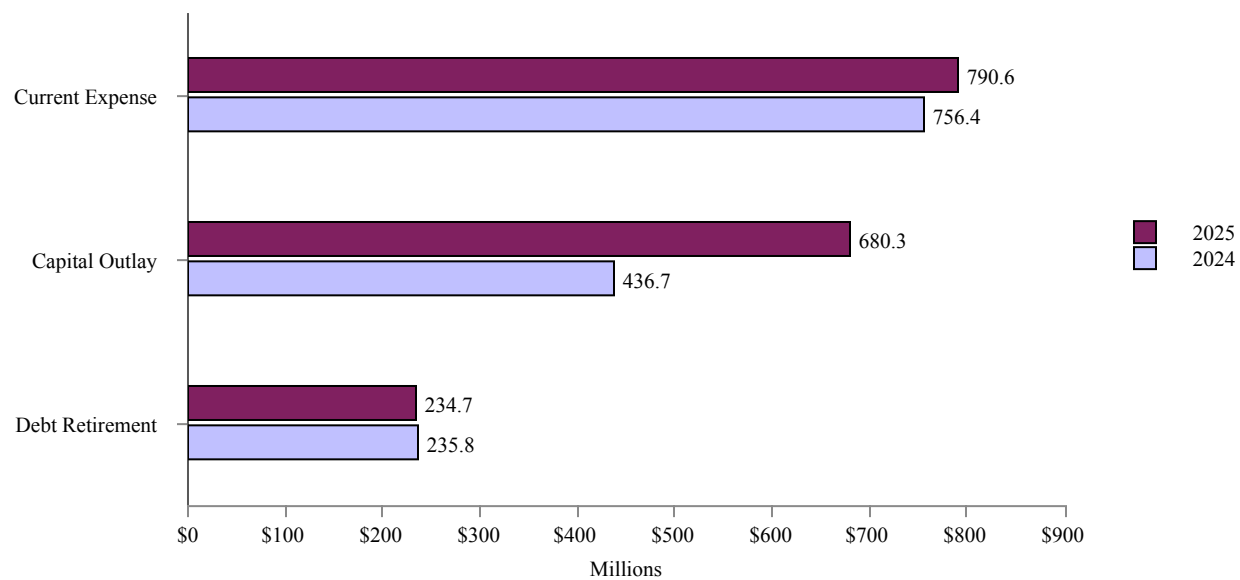
NOTES: * As Adjusted reflects the 2023 EAV (\$195,688,303,770) estimated to increase 3.5 percent, plus any subsequent supplemental levies.
 ** 2025 reflects an estimated 3.5 percent increase in EAV from the 2024 estimate.
 *** As part of the plan of financing, it is intended and anticipated that tax revenues deposited in the Stormwater Management Fund be transferred to the Bond Redemption & Interest Fund and used to abate taxes levied for this issue.

COMPARATIVE APPROPRIATIONS BY MAJOR OBJECT OF EXPENDITURE



Note: Amounts are rounded.

COMPARATIVE APPROPRIATIONS BY MAJOR CHARACTER OF EXPENDITURE



Note: Amounts are rounded.

COMPARATIVE APPROPRIATIONS BY MAJOR OBJECT OF EXPENDITURE 2025-2024 ALL FUNDS

| ORGANIZATION or FUND | YEAR | TOTAL | PERSONAL SERVICES | CONTRACTUAL SERVICES | MATERIALS & SUPPLIES | MACHINERY & EQUIPMENT | CAPITAL PROJECTS | LAND | FIXED & OTHER CHARGES |
|-----------------------------------|------|------------------|-------------------|----------------------|----------------------|-----------------------|------------------|------------|-----------------------|
| Board of Commissioners | 2025 | \$ 5,756,900 | \$ 4,817,100 | \$ 925,300 | \$ 14,500 | \$ — | \$ — | \$ — | \$ — |
| | 2024 | \$ 5,780,600 | \$ 4,735,300 | \$ 1,018,300 | \$ 27,000 | \$ — | \$ — | \$ — | \$ — |
| General Administration | 2025 | 26,931,500 | 18,193,200 | 8,118,400 | 394,900 | 225,000 | — | — | — |
| | 2024 | 24,144,700 | 15,585,800 | 7,873,000 | 322,900 | 363,000 | — | — | — |
| Monitoring & Research | 2025 | 34,505,400 | 32,192,500 | 1,361,900 | 599,000 | 352,000 | — | — | — |
| | 2024 | 35,257,500 | 31,567,500 | 2,106,300 | 676,300 | 907,400 | — | — | — |
| Procurement & Materls. Management | 2025 | 11,530,100 | 6,340,600 | 497,700 | 4,691,800 | — | — | — | — |
| | 2024 | 11,381,400 | 6,401,800 | 308,800 | 4,571,800 | 99,000 | — | — | — |
| Human Resources | 2025 | 70,503,800 | 61,426,000 | 8,721,800 | 356,000 | — | — | — | — |
| | 2024 | 69,471,200 | 61,894,200 | 7,273,500 | 303,500 | — | — | — | — |
| Information Technology | 2025 | 27,491,600 | 10,056,100 | 16,083,000 | 1,107,500 | 245,000 | — | — | — |
| | 2024 | 23,114,100 | 9,512,200 | 11,979,500 | 1,187,400 | 435,000 | — | — | — |
| Law | 2025 | 8,712,600 | 6,519,600 | 1,391,200 | 19,800 | — | — | — | 782,000 |
| | 2024 | 8,777,900 | 6,496,900 | 1,401,300 | 19,700 | — | — | — | 860,000 |
| Finance | 2025 | 4,400,100 | 3,743,900 | 643,200 | 13,000 | — | — | — | — |
| | 2024 | 4,329,900 | 3,733,600 | 583,300 | 13,000 | — | — | — | — |
| Maint. & Operations: | | | | | | | | | |
| General Division | 2025 | 16,507,100 | 13,250,400 | 2,662,700 | 594,000 | — | — | — | — |
| | 2024 | 16,733,600 | 12,883,100 | 3,140,500 | 710,000 | — | — | — | — |
| North Service Area | 2025 | 60,279,000 | 29,349,100 | 25,000,600 | 5,095,900 | 833,400 | — | — | — |
| | 2024 | 59,987,000 | 28,529,300 | 24,784,700 | 5,348,900 | 1,324,100 | — | — | — |
| Calumet Service Area | 2025 | 73,214,700 | 23,726,200 | 27,804,800 | 19,483,800 | 2,199,900 | — | — | — |
| | 2024 | 72,800,000 | 23,191,600 | 25,915,400 | 19,839,700 | 3,853,300 | — | — | — |
| Stickney Service Area | 2025 | 143,291,100 | 47,285,600 | 69,761,500 | 24,412,500 | 1,831,500 | — | — | — |
| | 2024 | 132,660,100 | 45,368,800 | 65,524,000 | 20,197,300 | 1,570,000 | — | — | — |
| TOTAL Maintenance & Operations | 2025 | \$ 293,291,900 | \$ 113,611,300 | \$ 125,229,600 | \$ 49,586,200 | \$ 4,864,800 | \$ — | \$ — | \$ — |
| | 2024 | \$ 282,180,700 | \$ 109,972,800 | \$ 119,364,600 | \$ 46,095,900 | \$ 6,747,400 | \$ — | \$ — | \$ — |
| Engineering | 2025 | 39,170,800 | 26,556,900 | 12,387,200 | 226,700 | — | — | — | — |
| | 2024 | 32,820,600 | 26,250,000 | 6,341,300 | 167,700 | 61,600 | — | — | — |
| TOTAL Corporate Fund | 2025 | \$ 522,294,700 | \$ 283,457,200 | \$ 175,359,300 | \$ 57,009,400 | \$ 5,686,800 | \$ — | \$ — | \$ 782,000 |
| | 2024 | \$ 497,258,600 | \$ 276,150,100 | \$ 158,249,900 | \$ 53,385,200 | \$ 8,613,400 | \$ — | \$ — | \$ 860,000 |
| Construction Fund | 2025 | 81,080,900 | — | 5,210,800 | — | — | 75,870,100 | — | — |
| | 2024 | 74,598,800 | — | 15,212,000 | — | — | 59,386,800 | — | — |
| Capital Improvements Bond Fund | 2025 | 560,924,500 | — | 9,965,000 | — | — | 549,045,900 | 300,000 | 1,613,600 |
| | 2024 | 308,278,600 | — | 8,318,600 | — | — | 298,194,900 | 300,000 | 1,465,100 |
| Stormwater Management Fund | 2025 | 130,614,100 | 14,019,100 | 59,905,000 | 224,900 | 340,800 | 48,824,300 | — | 7,300,000 |
| | 2024 | 131,517,700 | 13,156,600 | 45,856,000 | 217,800 | 650,000 | 69,337,300 | — | 2,300,000 |
| Bond Redemption & Interest Fund | 2025 | 234,620,974 | — | — | — | — | — | — | 234,620,974 |
| | 2024 | 235,755,740 | — | — | — | — | — | — | 235,755,740 |
| Retirement Fund | 2025 | 118,736,000 | — | — | — | — | — | — | 118,736,000 |
| | 2024 | 129,207,295 | — | — | — | — | — | — | 129,207,295 |
| Reserve Claim Fund | 2025 | 57,286,800 | 10,000,000 | — | — | — | — | — | 47,286,800 |
| | 2024 | 52,315,900 | 10,000,000 | — | — | — | — | — | 42,315,900 |
| GRAND TOTAL | 2025 | \$ 1,705,557,974 | \$ 307,476,300 | \$ 250,440,100 | \$ 57,234,300 | \$ 6,027,600 | \$ 673,740,300 | \$ 300,000 | \$ 410,339,374 |
| | 2024 | \$ 1,428,932,635 | \$ 299,306,700 | \$ 227,636,500 | \$ 53,603,000 | \$ 9,263,400 | \$ 426,919,000 | \$ 300,000 | \$ 411,904,035 |
| PERCENTAGES | 2025 | 100.0% | 18.0% | 14.7% | 3.4% | 0.4% | 39.5% | —% | 24.1% |
| | 2024 | 100.0% | 20.9% | 15.9% | 3.8% | 0.6% | 29.9% | —% | 28.8% |

Note: Percentages are rounded.

COMPARATIVE APPROPRIATIONS BY CHARACTER OF EXPENDITURE 2025-2024 ALL FUNDS

| ORGANIZATION OR FUND | YEAR | TOTAL | CURRENT EXPENSE | CAPITAL OUTLAY | DEBT RETIREMENT |
|------------------------------------|------|------------------|--------------------|-------------------|--------------------|
| Board of Commissioners | 2025 | \$ 5,756,900 | \$ 5,756,900 | \$ — | \$ — |
| | 2024 | \$ 5,780,600 | \$ 5,780,600 | \$ — | \$ — |
| General Administration | 2025 | 26,931,500 | 26,706,500 | 225,000 | — |
| | 2024 | 24,144,700 | 23,781,700 | 363,000 | — |
| Monitoring & Research | 2025 | 34,505,400 | 34,153,400 | 352,000 | — |
| | 2024 | 35,257,500 | 34,350,100 | 907,400 | — |
| Procurement & Materials Management | 2025 | 11,530,100 | 11,530,100 | — | — |
| | 2024 | 11,381,400 | 11,282,400 | 99,000 | — |
| Human Resources | 2025 | 70,503,800 | 70,503,800 | — | — |
| | 2024 | 69,471,200 | 69,471,200 | — | — |
| Information Technology | 2025 | 27,491,600 | 27,246,600 | 245,000 | — |
| | 2024 | 23,114,100 | 22,679,100 | 435,000 | — |
| Law | 2025 | 8,712,600 | 8,712,600 | — | — |
| | 2024 | 8,777,900 | 8,777,900 | — | — |
| Finance | 2025 | 4,400,100 | 4,400,100 | — | — |
| | 2024 | 4,329,900 | 4,329,900 | — | — |
| Maintenance & Operations: | | | | | |
| General Division | 2025 | 16,507,100 | 16,507,100 | — | — |
| | 2024 | 16,733,600 | 16,733,600 | — | — |
| North Service Area | 2025 | 60,279,000 | 59,445,600 | 833,400 | — |
| | 2024 | 59,987,000 | 58,662,900 | 1,324,100 | — |
| Calumet Service Area | 2025 | 73,214,700 | 71,014,800 | 2,199,900 | — |
| | 2024 | 72,800,000 | 68,946,700 | 3,853,300 | — |
| Stickney Service Area | 2025 | 143,291,100 | 141,459,600 | 1,831,500 | — |
| | 2024 | 132,660,100 | 131,090,100 | 1,570,000 | — |
| TOTAL Maintenance & Operations | 2025 | \$ 293,291,900 | \$ 288,427,100 | \$ 4,864,800 | \$ — |
| | 2024 | \$ 282,180,700 | \$ 275,433,300 | \$ 6,747,400 | \$ — |
| Engineering | 2025 | 39,170,800 | 39,170,800 | — | — |
| | 2024 | 32,820,600 | 32,759,000 | 61,600 | — |
| TOTAL Corporate Fund | 2025 | \$ 522,294,700 | \$ 516,607,900 | \$ 5,686,800 | \$ — |
| | 2024 | \$ 497,258,600 | \$ 488,645,200 | \$ 8,613,400 | \$ — |
| Construction Fund | 2025 | 81,080,900 | 5,210,800 | 75,870,100 | — |
| | 2024 | 74,598,800 | 15,212,000 | 59,386,800 | — |
| Capital Improvements Bond Fund | 2025 | 560,924,500 | 11,328,600 | 549,595,900 | — |
| | 2024 | 308,278,600 | 9,533,700 | 298,744,900 | — |
| Stormwater Management Fund | 2025 | 130,614,100 | 81,449,000 | 49,165,100 | — |
| | 2024 | 131,517,700 | 61,530,400 | 69,987,300 | — |
| Bond Redemption & Interest Fund | 2025 | 234,620,974 | — | — | 234,620,974 |
| | 2024 | 235,755,740 | — | — | 235,755,740 |
| Retirement Fund | 2025 | 118,736,000 | 118,736,000 | — | — |
| | 2024 | 129,207,295 | 129,207,295 | — | — |
| Reserve Claim Fund | 2025 | 57,286,800 | 57,286,800 | — | — |
| | 2024 | 52,315,900 | 52,315,900 | — | — |
| GRAND TOTAL | 2025 | \$ 1,705,557,974 | \$ 790,619,100 | \$ 680,317,900 | \$ 234,620,974 |
| | 2024 | \$ 1,428,932,635 | \$ 756,444,495 | \$ 436,732,400 | \$ 235,755,740 |
| PERCENTAGES | 2025 | 100% | 46% | 40% | 14% |
| | 2024 | 100% | 53% | 31% | 16% |

Note: Percentages are rounded.

2025 - 2024 PROGRAM APPROPRIATION - ALL FUNDS BY DEPARTMENT AND MAJOR PROGRAM

(In Millions)

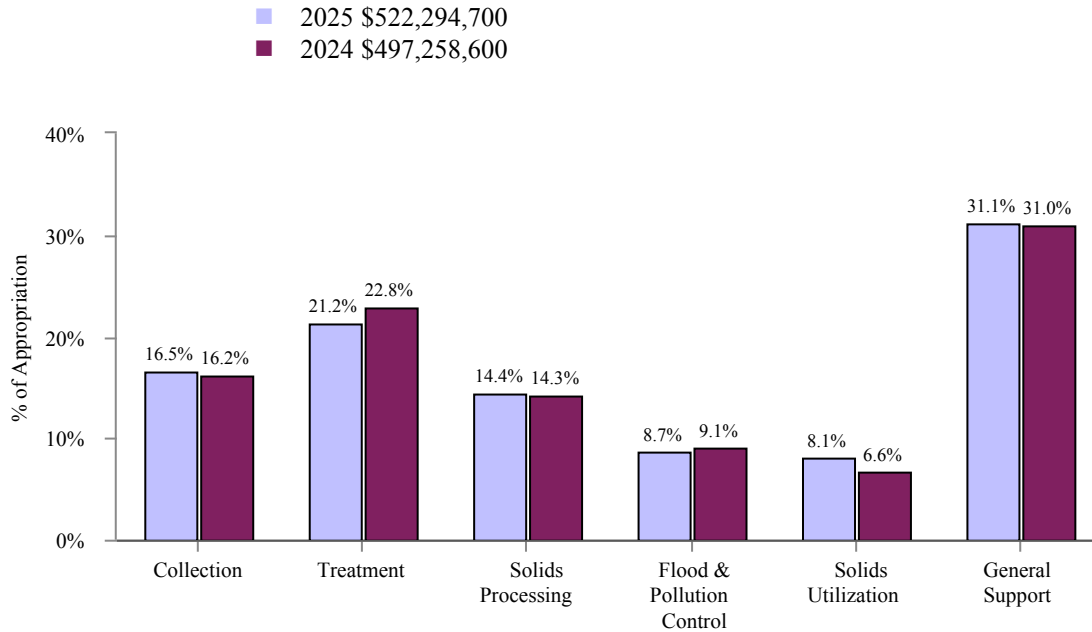
| DEPARTMENT | MAJOR PROGRAM | | | | | | | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|----------------|---------------------------|----------------|-----------------|----------------|------------------|------------------|--------|--------|
| | COLLECTION | | TREATMENT | | SOLIDS PROCESSING | | SOLIDS UTILIZATION | | FLOOD & POLLUTION CONTROL | | GENERAL SUPPORT | | TOTAL | | | |
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | | |
| Board of Commissioners | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ 5.8 | \$ 5.8 | \$ 5.8 | \$ 5.8 |
| General Administration | — | — | — | — | — | — | — | — | — | — | — | — | 26.9 | 24.1 | 26.9 | 24.1 |
| Monitoring & Research | — | — | — | — | — | — | — | — | 34.0 | 34.5 | 0.5 | 0.8 | 34.5 | 35.3 | | |
| Procurement & Materials Management | — | — | — | — | — | — | — | — | — | — | 11.5 | 11.4 | 11.5 | 11.4 | | |
| Human Resources | — | — | — | — | — | — | — | — | — | — | 70.5 | 69.5 | 70.5 | 69.5 | | |
| Information Technology | — | — | — | — | — | — | — | — | — | — | 27.5 | 23.1 | 27.5 | 23.1 | | |
| Law | — | — | — | — | — | — | — | — | 0.6 | 0.6 | 8.1 | 8.2 | 8.7 | 8.8 | | |
| Finance | — | — | — | — | — | — | — | — | 0.4 | 0.3 | 4.0 | 4.0 | 4.4 | 4.3 | | |
| Maintenance & Operations | 70.2 | 70.8 | 102.3 | 104.3 | 68.0 | 63.9 | 41.7 | 32.6 | 6.0 | 5.7 | 5.1 | 4.8 | 293.3 | 282.2 | | |
| Engineering | 16.1 | 9.6 | 8.7 | 9.2 | 7.1 | 7.0 | 0.3 | 0.3 | 4.5 | 4.4 | 2.4 | 2.4 | 39.2 | 32.8 | | |
| Total Corporate Fund | \$ 86.3 | \$ 80.4 | \$111.0 | \$113.5 | \$ 75.2 | \$ 71.0 | \$ 42.0 | \$ 32.9 | \$ 45.5 | \$ 45.5 | \$162.3 | \$154.0 | \$ 522.3 | \$ 497.3 | | |
| Construction and Capital Improvements Bond Funds | \$ 48.9 | \$ 120.2 | \$ 510.9 | \$ 164.4 | \$ 26.2 | \$ 10.8 | \$ 3.3 | \$ 3.2 | \$ 50.7 | \$ 81.6 | \$ 2.0 | \$ 2.6 | \$ 642.0 | \$ 382.9 | | |
| Stormwater Management Fund | — | — | — | — | — | — | — | — | 130.3 | 131.3 | 0.3 | 0.2 | 130.6 | 131.5 | | |
| Miscellaneous (Debt Service, Retirement, and Reserve Funds) | — | — | — | — | — | — | — | — | — | — | 410.6 | 417.3 | 410.6 | 417.3 | | |
| GRAND TOTAL | \$135.2 | \$200.6 | \$621.9 | \$277.9 | \$101.4 | \$ 81.8 | \$ 45.4 | \$ 36.1 | \$226.6 | \$258.5 | \$575.2 | \$574.0 | \$1,705.6 | \$1,428.9 | | |

Notes: Totals are rounded.

APPROPRIATION DISTRIBUTION BY MAJOR PROGRAM

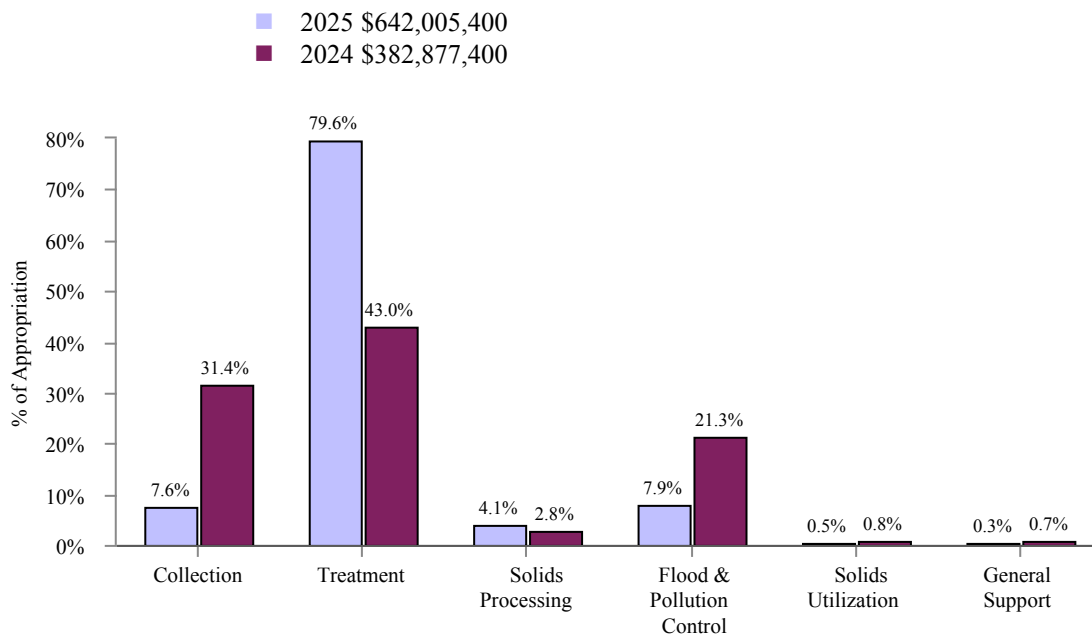
To comply with Illinois State Statute, it is necessary to prepare budget estimates and appropriate funds according to programs, as well as organizational units, performance principles, and unit cost data. The two charts on this page show the relationship of major objectives or functions within the Corporate, Construction, and Capital Improvements Bond Funds. The charts compare major program appropriations to the total fund appropriations for 2025 and 2024, as shown on the following page.

Corporate Fund



Note: Percentages are rounded.

Capital Improvements Bond & Construction Funds



Note: Percentages are rounded.

2025 - 2024 PROGRAM APPROPRIATION COMPARISON ALL FUNDS

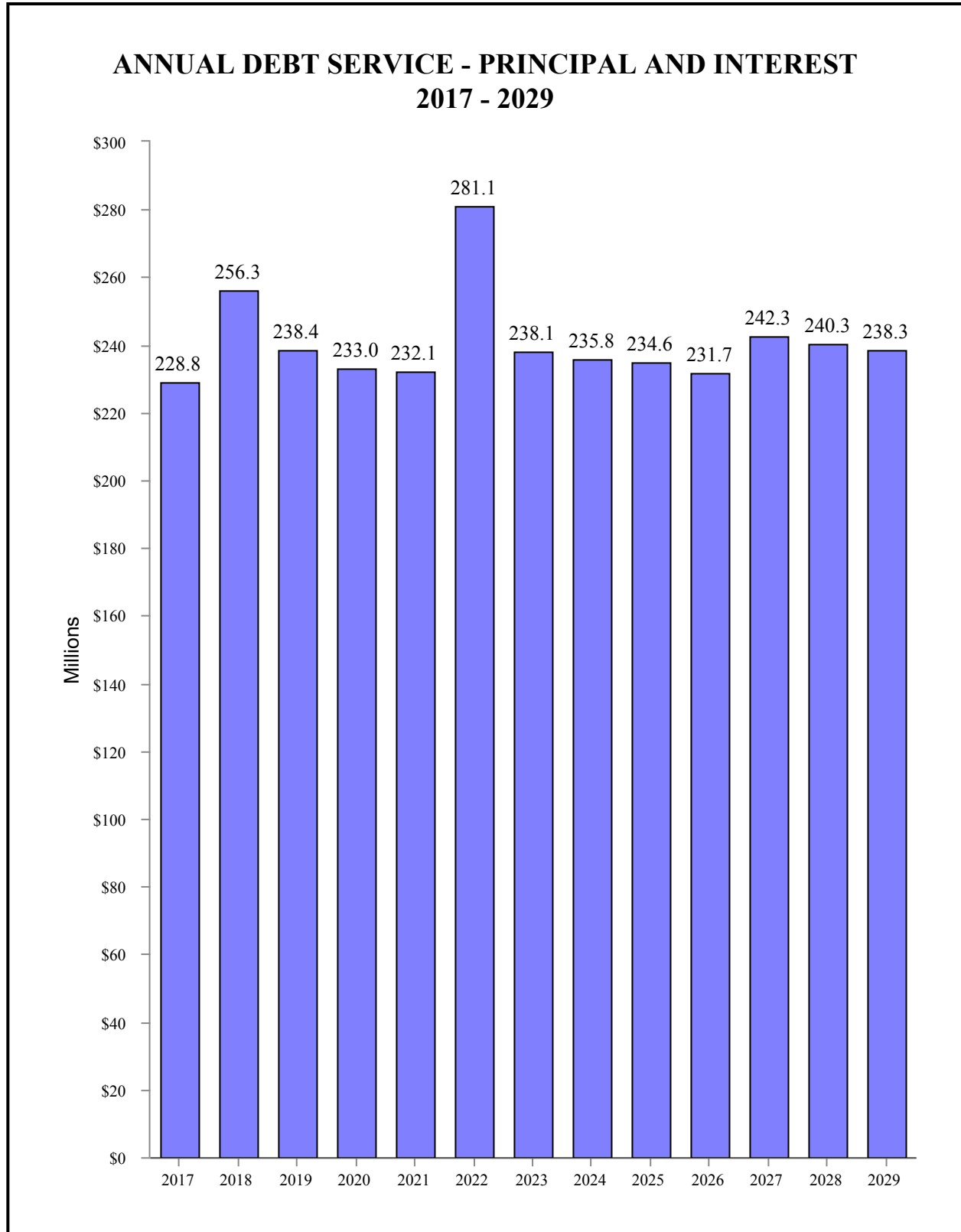
PROGRAM OBJECTIVE

| NUMBER | NAME | 2025 BUDGET | 2024 ADJUSTED | DOLLAR INCREASE (DECREASE) | PERCENT INCREASE (DECREASE) | FTE POSITIONS | |
|--------------|--|-------------------------|-------------------------|----------------------------------|-----------------------------------|------------------|--------------|
| | | | | | | 2025 | 2024 |
| 1000 | Collection | \$ 135,193,306 | \$ 200,598,022 | \$ (65,404,716) | (32.6) | 300 | 299 |
| 2000 | Treatment | 621,867,363 | 277,913,715 | 343,953,648 | 123.8 | 438 | 436 |
| 3000 | Solids Processing | 101,367,560 | 81,793,651 | 19,573,909 | 23.9 | 253 | 252 |
| 4000 | Flood & Pollution Control | 226,568,939 | 258,514,109 | (31,945,170) | (12.4) | 452 | 451 |
| 5000 | Solids Utilization | 45,350,313 | 36,064,450 | 9,285,863 | 25.7 | 42 | 42 |
| 7000 | General Support (Debt, Retirement, Law, etc.) | 575,210,493 | 574,048,688 | 1,161,805 | 0.2 | 469 | 486 |
| TOTAL | | \$ 1,705,557,974 | \$ 1,428,932,635 | \$ 276,625,339 | 19.4 | 1,954 | 1,966 |

SUMMARY BY FUND

| FUND | 2025 BUDGET | 2024 ADJUSTED | DOLLAR INCREASE (DECREASE) | PERCENT INCREASE (DECREASE) | FTE POSITIONS | |
|---|-------------------------|-------------------------|----------------------------------|-----------------------------------|------------------|--------------|
| | | | | | 2025 | 2024 |
| Corporate Fund | \$ 522,294,700 | \$ 497,258,600 | \$ 25,036,100 | 5.0 | 1,852 | 1,867 |
| Construction & Capital Improvements Bond Funds | 642,005,400 | 382,877,400 | 259,128,000 | 67.7 | — | — |
| Stormwater Management Fund | 130,614,100 | 131,517,700 | (903,600) | (0.7) | 102 | 99 |
| Retirement Fund | 118,736,000 | 129,207,295 | (10,471,295) | (8.1) | — | — |
| Bond Redemption & Interest Fund | 234,620,974 | 235,755,740 | (1,134,766) | (0.5) | — | — |
| Reserve Claim Fund | 57,286,800 | 52,315,900 | 4,970,900 | 9.5 | — | — |
| TOTAL | \$ 1,705,557,974 | \$ 1,428,932,635 | \$ 276,625,339 | 19.4 | 1,954 | 1,966 |

The 2025 appropriation for the Construction and Capital Improvements Bond Funds is \$642,005,400, an increase of \$259,128,000, or 67.7 percent, from 2024 due to project schedules. Since the Capital Improvements Bond Fund is appropriated on an obligation basis, the majority of the increase in appropriation is due to the expected award of a project to build a new activated sludge facility at the O'Brien Water Reclamation Plant in 2025.



This chart shows debt service for current bonds outstanding. The increase in 2022 is due to the issuance of 2021 Limited and Unlimited Tax Series Bonds in December 2021 and a \$43.0 million prepayment on five State Revolving Fund loans, resulting in a savings of \$12.7 million over 15 years. Similarly, in 2018 the District made advance payments totaling \$28.4 million, resulting in a savings of \$9.6 million over the life of the loans.

Bonds to be sold in the future are not included in this chart, but are included on pages [58](#) and [64](#).

OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN

December 31, 2024

| BOND SERIES | DATE OF MATURITY | INTEREST RATES | AMOUNT PAYABLE |
|---|-------------------------|-----------------------|-----------------------|
| Capital Improvements Bonds - Series: | | | |
| 2009 Limited Tax Series | 2038 | 5.7% | \$ 600,000,000 |
| 2014 Limited Tax Series C | 2028 | 2.0% to 5.0% | 48,470,000 |
| 2016 Unlimited Tax Series C | 2045 | 5.0% | 30,000,000 |
| 2016 Limited Tax Series D | 2030 | 5.0% | 14,280,000 |
| 2016 Alternate Revenue Unlimited Tax Series E | 2045 | 5.0% | 46,455,000 |
| 2016 Qualified Energy Conservation Limited Tax Series F | 2036 | 4.0% | 4,000,000 |
| 2021 Limited Tax Series A | 2051 | 4.0% to 5.0% | 113,935,000 |
| 2021 Unlimited Tax Series B | 2036 | 5.0% | 30,000,000 |
| SUBTOTAL - Capital Improvements Bonds: | | | <u>\$ 887,140,000</u> |
| Refunding Bonds - Series: | | | |
| 2007 Unlimited Tax Series B | 2035 | 5.3% | \$ 91,845,000 |
| 2007 Limited Tax Series C | 2033 | 5.3% | 101,860,000 |
| 2016 Unlimited Tax Series A | 2031 | 5.0% | 228,780,000 |
| 2016 Limited Tax Series B | 2031 | 5.0% | 32,890,000 |
| 2021 Limited Tax Series C | 2032 | 5.0% | 116,205,000 |
| 2021 Unlimited Tax Series D | 2031 | 5.0% | 31,555,000 |
| 2021 Unlimited Taxable Series E | 2033 | 1.6% to 2.7% | 112,485,000 |
| 2021 Alternate Revenue Unlimited Taxable Series F | 2041 | 0.6% to 3.1% | 43,085,000 |
| SUBTOTAL - Refunding Bonds: | | | <u>\$ 758,705,000</u> |
| State Revolving Fund Bonds - Series: | | | |
| 01B SRF L172127 | 2025 | 2.50% | \$ 1,903,777 |
| 01C SRF L172128 | 2026 | 2.50% | 4,966,749 |
| 14F SRF L175342 | 2039 | 1.75% | 62,328,311 |
| 16C SRF L175367 | 2039 | 1.76% | 26,371,889 |
| 16D SRF L175460 | 2038 | 1.75% | 5,632,693 |
| 14O SRF L175305 | 2038 | 1.75% | 2,396,435 |
| 14R SRF L175517 | 2041 | 1.84% | 35,520,492 |
| 04A SRF L172485 | 2027 | 2.50% | 4,536,209 |
| 04B SRF L172488 | 2027 | 2.50% | 5,299,176 |
| 04C SRF L172493 | 2027 | 2.50% | 415,898 |
| 04D SRF L172494 | 2027 | 2.50% | 398,836 |
| 04E SRF L172495 | 2028 | 2.50% | 1,723,250 |
| 04F SRF L172496 | 2031 | —% | 1,291,774 |
| 04G SRF L172611 | 2027 | 2.50% | 647,924 |
| 04H SRF L172849 | 2029 | 2.50% | 14,967,529 |
| 07A SRF L172625 | 2030 | 2.50% | 14,153,990 |
| 07B SRF L172850 | 2030 | 2.50% | 10,249,874 |
| 07C SRF L172770 | 2031 | —% | 21,666,667 |
| 07D SRF L172763 | 2030 | 2.50% | 3,228,369 |
| 09A SRF L173074 | 2032 | 1.25% | 18,890,738 |
| 09B SRF L173064 | 2031 | —% | 2,488,784 |
| 09C SRF L173063 | 2031 | —% | 727,721 |
| 09D SRF L174558 | 2031 | 2.30% | 16,784,268 |
| 09E SRF L173005 | 2031 | 1.25% | 15,141,733 |
| 09F SRF L174557 | 2032 | 1.25% | 25,709,190 |
| 09G SRF L173075 | 2032 | 1.25% | 11,988,826 |
| 09H SRF L173800 | 2031 | —% | 239,150 |
| 09I SRF L174675 | 2031 | 1.25% | 3,928,533 |
| 12A SRF L174710 | 2034 | 2.30% | 4,061,774 |
| 12B SRF L174712 | 2034 | 2.30% | 3,478,595 |
| 12C SRF L174621 | 2031 | 2.00% | 5,414,538 |
| 12D SRF L174988 | 2032 | 1.93% | 13,739,506 |
| 12E SRF L174709 | 2035 | 1.93% | 3,331,984 |
| 12F SRF L174989 | 2032 | 1.93% | 29,488,782 |
| 12G SRF L174923 | 2038 | 1.93% | 25,039,408 |

OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN

December 31, 2024

| BOND SERIES | DATE OF MATURITY | INTEREST RATES | AMOUNT PAYABLE |
|--|------------------|----------------|-------------------------|
| State Revolving Fund Bonds - Series (continued): | | | |
| 12H SRF L174924 | 2032 | 1.93% | \$ 12,587,112 |
| 12I SRF L175222 | 2036 | 2.21% | 3,295,156 |
| 12J SRF L175172 | 2035 | 2.00% | 1,583,517 |
| 12K SRF L174925 | 2031 | 2.00% | 5,326,859 |
| 12L SRF L175161 | 2031 | 2.21% | 14,423,567 |
| 12M SRF L175168 | 2037 | 2.21% | 8,741,780 |
| 12N SRF L175164 | 2036 | 2.00% | 1,813,939 |
| 12O SRF L175166 | 2035 | 2.00% | 2,876,160 |
| 14A SRF L173076 | 2031 | 2.21% | 30,266,680 |
| 14B SRF L175171 | 2036 | 2.21% | 1,790,187 |
| 14C SRF L174559 | 2031 | 2.30% | 7,908,317 |
| 14D SRF L175263 | 2038 | 1.86% | 9,484,381 |
| 14E SRF L173062 | 2038 | 1.86% | 33,753,488 |
| 14G SRF L175152 | 2038 | 1.86% | 15,143,772 |
| 14H SRF L175355 | 2036 | 1.86% | 817,623 |
| 14I SRF L175223 | 2038 | 1.86% | 7,164,804 |
| 14J SRF L175219 | 2036 | 2.21% | 2,876,153 |
| 14K SRF L175366 | 2038 | 1.86% | 3,811,387 |
| 14L SRF L175368 | 2038 | 1.75% | 3,979,141 |
| 14M SRF L175372 | 2038 | 1.75% | 1,063,870 |
| 14N SRF L175371 | 2038 | 1.75% | 1,013,278 |
| 14P SRF L175369 | 2038 | 1.56% | 2,990,483 |
| 14Q SRF L175539 | 2040 | 1.76% | 2,582,485 |
| 16A SRF L174555 | 2038 | 1.75% | 95,389,279 |
| 16B SRF L172129 | 2040 | 1.84% | 3,606,103 |
| 16G SRF L174708 | 2041 | 2.00% | 14,498,992 |
| 16H SRF L172130 | 2041 | 2.00% | 12,355,153 |
| 16I SRF L173798 | 2042 | 2.00% | 24,223,593 |
| 16K SRF L172741 | 2040 | 2.00% | 2,694,581 |
| 16N SRF L175578 | 2044 | 1.35% | 7,576,785 |
| 16O SRF L173801 | 2044 | 1.35% | 2,699,838 |
| 16P SRF L172744 | 2042 | 1.35% | 8,126,078 |
| 21C SRF L172742 | 2044 | 1.11% | 6,727,242 |
| 21D SRF L175523 | 2044 | 1.11% | 4,218,354 |
| 21E SRF L175569 | 2043 | 1.11% | 6,568,623 |
| 21G SRF L174620 | 2044 | 1.11% | 18,812,873 |
| 21N SRF L175165 | 2044 | 1.61% | 3,471,769 |
| SUBTOTAL - State Revolving Fund Bonds: | | | \$ 784,416,774 |
| TOTAL OUTSTANDING BONDS: | | | \$ 2,430,261,774 |

CALCULATION OF ESTIMATED STATUTORY DEBT MARGIN

| | | | |
|--|------------------|----|-------------------------|
| Debt Applicable to Debt Limit: | | | |
| Outstanding Bonds | \$ 2,430,261,774 | | |
| Less: Alternate Revenue Bonds Outstanding | (89,540,000) | | |
| Bond Anticipation Notes - Principal | 30,000,000 | | |
| Bond Anticipation Notes - Interest | 250,000 | | |
| Capital Lease - Biosolids Facility | 17,506,911 | | |
| Liabilities of Tax Financed Funds | 3,000,000 | \$ | 2,391,478,685 |
| Less Applicable Assets: | | | |
| Cash and Investments - Bond Redemption & Interest Fund | \$ (135,146,247) | | |
| Interest on Bonds Payable in Next Twelve Months | 96,140,190 | \$ | (39,006,057) |
| NET DEBT APPLICABLE TO LIMIT: | | | \$ 2,352,472,628 |
| Statutory Debt Limit 5.75% of 2023 EAV | | | \$ 11,252,077,467 |
| Less Net Debt Applicable to Limit | | | 2,352,472,628 |
| ESTIMATED STATUTORY DEBT MARGIN: | | | \$ 8,899,604,839 |

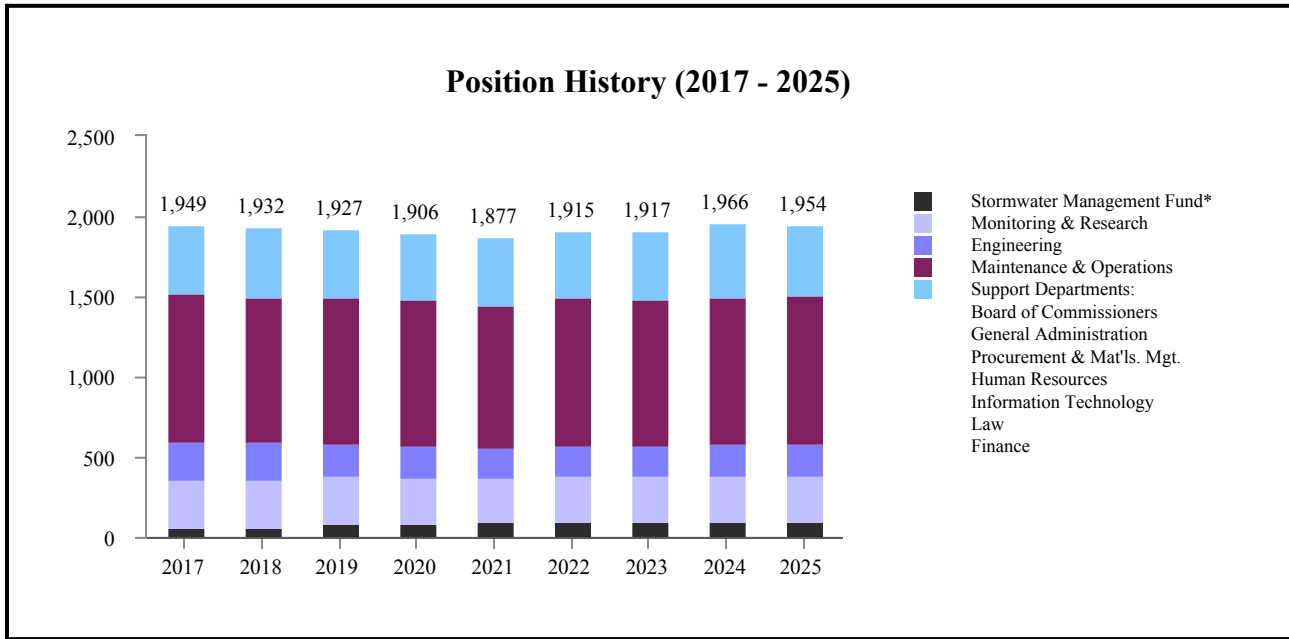
ACCOUNT SUMMARY COMPARISON 2025 - 2024 ALL FUNDS

| ORGANIZATION OR FUND | Account Appropriation | | Increase (Decrease) 2025-2024 | |
|---|------------------------|------------------------|----------------------------------|---------|
| | 2025 | 2024 Adjusted | Dollars | Percent |
| Board of Commissioners | \$ 5,756,900 | \$ 5,780,600 | \$ (23,700) | (0.4) |
| General Administration | 26,931,500 | 24,144,700 | 2,786,800 | 11.5 |
| Monitoring & Research | 34,505,400 | 35,257,500 | (752,100) | (2.1) |
| Procurement & Materials Management | 11,530,100 | 11,381,400 | 148,700 | 1.3 |
| Human Resources | 70,503,800 | 69,471,200 | 1,032,600 | 1.5 |
| Information Technology | 27,491,600 | 23,114,100 | 4,377,500 | 18.9 |
| Law | 8,712,600 | 8,777,900 | (65,300) | (0.7) |
| Finance | 4,400,100 | 4,329,900 | 70,200 | 1.6 |
| Maintenance & Operations: | | | | |
| General Division | 16,507,100 | 16,733,600 | (226,500) | (1.4) |
| North Service Area | 60,279,000 | 59,987,000 | 292,000 | 0.5 |
| Calumet Service Area | 73,214,700 | 72,800,000 | 414,700 | 0.6 |
| Stickney Service Area | 143,291,100 | 132,660,100 | 10,631,000 | 8.0 |
| TOTAL Maintenance & Operations | \$ 293,291,900 | \$ 282,180,700 | \$ 11,111,200 | 3.9 |
| Engineering | 39,170,800 | 32,820,600 | 6,350,200 | 19.3 |
| TOTAL Corporate Fund | \$ 522,294,700 | \$ 497,258,600 | \$ 25,036,100 | 5.0 |
| Construction Fund | 81,080,900 | 74,598,800 | 6,482,100 | 8.7 |
| Capital Improvements Bond Fund | 560,924,500 | 308,278,600 | 252,645,900 | 82.0 |
| TOTAL Capital Budget | \$ 642,005,400 | \$ 382,877,400 | \$ 259,128,000 | 67.7 |
| Stormwater Management Fund | 130,614,100 | 131,517,700 | (903,600) | (0.7) |
| Bond Redemption & Interest Fund | 234,620,974 | 235,755,740 | (1,134,766) | (0.5) |
| Retirement Fund | 118,736,000 | 129,207,295 | (10,471,295) | (8.1) |
| Reserve Claim Fund | 57,286,800 | 52,315,900 | 4,970,900 | 9.5 |
| GRAND TOTAL | <u>\$1,705,557,974</u> | <u>\$1,428,932,635</u> | <u>\$ 276,625,339</u> | 19.4 |

**PERSONNEL SUMMARY COMPARISON
2025 - 2023 ALL FUNDS**

| ORGANIZATION OR FUND | Proposed FTEs 2025 | Budgeted FTEs 2024 | Actual FTEs 2023 | Increase (Decrease) 2025-2024 | |
|---|-----------------------|-----------------------|---------------------|----------------------------------|---------|
| | | | | FTEs | Percent |
| Board of Commissioners | 37 | 37 | 36 | — | — |
| General Administration | 136 | 134 | 125 | 2 | 1.5 |
| Monitoring & Research | 289 | 289 | 285 | — | — |
| Procurement & Materials Management | 56 | 56 | 57 | — | — |
| Human Resources | 77 | 98 | 88 | (21) | (21.4) |
| Information Technology | 74 | 73 | 66 | 1 | 1.4 |
| Law | 38 | 38 | 36 | — | — |
| Finance | 27 | 27 | 27 | — | — |
| Maintenance & Operations: | | | | | |
| General Division | 101 | 100 | 96 | 1 | 1.0 |
| North Service Area | 242 | 240 | 240 | 2 | 0.8 |
| Calumet Service Area | 197 | 197 | 197 | — | — |
| Stickney Service Area | 381 | 381 | 377 | — | — |
| TOTAL Maintenance & Operations | 921 | 918 | 910 | 3 | 0.3 |
| Engineering | 197 | 197 | 187 | — | — |
| TOTAL Corporate Fund | 1,852 | 1,867 | 1,817 | (15) | (0.8) |
| Construction Fund | — | — | — | — | — |
| Capital Improvements Bond Fund | — | — | — | — | — |
| TOTAL Capital Budget | — | — | — | — | — |
| Stormwater Management Fund | 102 | 99 | 100 | 3 | 3.0 |
| Bond Redemption & Interest Fund | — | — | — | — | — |
| Retirement Fund | — | — | — | — | — |
| Reserve Claim Fund | — | — | — | — | — |
| GRAND TOTAL | 1,954 | 1,966 | 1,917 | (12) | (0.6) |

PERSONAL SERVICE APPROPRIATIONS



*In 2025, 102 positions for the Maintenance & Operations and Engineering Departments are budgeted in the Stormwater Management Fund, while the operations remain within the departments.

The exhibit above shows the actual staffing from 2017 to 2023, along with the budgeted positions for 2024 and 2025. The 2022 budget included an increase due to an operating department reorganization. While hiring slowed during the COVID-19 global pandemic, the 2024 budget sees filled positions returning to pre-pandemic levels. In 2025, following a re-evaluation, the 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur.

The Maintenance & Operations, Engineering, and Monitoring & Research Departments are referred to as the District’s operating departments. These departments are directly responsible for the daily operations of sewage collection, treatment, environmental monitoring activities, and disposal. The remaining departments are generally termed as support departments. While positions in these departments may be considered indirect or overhead, they are also necessary for technical expertise, statutory compliance, governance, and public accountability.

The exhibit below provides the personal service appropriations for 2024 and 2025, and the actual expenditures for personal services in 2023. The District has introduced a number of initiatives in an effort to control cost increases, including active management of employee health benefit costs.

| Personal Service Summary - All Funds | | | | Increase (Decrease) 2025-2024 | |
|--|-----------------------|-----------------------|-----------------------|----------------------------------|--------------|
| | 2023 Actual Exp. | 2024 Adj. Approp. | 2025 Budgeted | Dollars | Percent |
| Salaries of Regular Employees | \$ 200,509,151 | \$ 219,994,500 | \$ 227,033,800 | \$ 7,039,300 | 3.2 % |
| Compensation Plan Adjustments | 8,309,958 | 9,652,100 | 11,454,600 | \$ 1,802,500 | 18.7 % |
| Social Security & Medicare Contributions | 2,962,845 | 3,422,800 | 3,492,200 | \$ 69,400 | 2.0 % |
| Employee Claims | 2,947,207 | 10,100,000 | 10,100,000 | \$ — | — % |
| Other Employee Personal Services* | 1,562,516 | 2,593,300 | 2,620,300 | \$ 27,000 | 1.0 % |
| Health & Life Insurance Premiums** | 44,397,581 | 53,544,000 | 52,775,400 | \$ (768,600) | (1.4)% |
| Total | \$ 260,689,258 | \$ 299,306,700 | \$ 307,476,300 | \$ 8,169,600 | 2.7 % |

* Includes Tuition, Training, and Nonbudgeted Salaries
 ** Includes Other Postemployment Benefits Distribution

FIVE-YEAR FINANCIAL FORECAST

2025 - 2029

The District's Five-Year Financial Forecast (FYFF), as defined by generally accepted accounting principles, is an interim financial report. Interim financial reports are designed to provide estimates of future financial operating conditions to policymakers and managers. They reflect no legal obligation of the organization, present or future.

The FYFF is prepared prior to the Executive Director's Budget Recommendations and reflects the best estimates of revenues, fund equity, and appropriation needs available at the time. This forecast is presented to the Executive Director. Subject to his review and approval, it is then included in the Budget.

The FYFF presentation is in the form of a letter from the Budget Officer to the Executive Director, which discusses the assumptions used in making the forecast. It also provides a discussion of the changes and trends in operations, which are expected to occur during the FYFF period. Graphs and tables are provided, detailing the financial projections of all funds.

October 15, 2024

SUBJECT: FIVE-YEAR FINANCIAL FORECAST, 2025 - 2029

Dear Sir:

I have reviewed the Five-Year Financial Forecast prepared for the fiscal years 2025 - 2029 and offer the following report and summary. Subject to your review and approval, this will be included in the 2025 Budget. These projections are a tool designed to aid the District in planning and controlling its financial position over a longer range than the 2025 Budget itself. They also contribute to making the Budget a comprehensive financial plan of District operations, present and future.

This forecast is designed to provide an understanding of how the District's revenues and expenditures are expected to develop during the next five years. The report's value lies in the projected trends rather than the absolute numbers. The current trends require the District to remain diligent in cutting costs and increasing efficiencies.

OVERVIEW

The Consumer Price Index (CPI) and the real estate market are primary drivers of the District's revenue. The global pandemic and resultant economic volatility have impacted the District's results since 2020. Persistent inflation, supply chain issues, and contractor availability have impacted the District for the last five years. The growth in the Consumer Price Index impacted the District's budget across all funds since 2021. The 2025 budget anticipates declining revenues as Personal Property Replace Tax (PPRT) disbursements slow and interest rates impact the real estate market. CPI is estimated to end 2024 at 2.4 percent, while growth is estimated to slow through 2029 without falling into recession. Actual results will be closely monitored and mid-year adjustments will be implemented if necessary.

Inflationary pressures on expenditures are incorporated into the 2025 budget across all operating and capital funds but are expected to follow CPI in the subsequent years. Significantly, the budget for the biosolids program is expected to increase by \$7.9 million in 2025. The costs for telemetry services increased in 2024 and are expected to be \$2.1 million over 2024's projected year-end as a capital project will modernize technology and result in significant operating savings for 2026. Property and Liability insurance premiums, including a \$1.5 million increase from 2024 - 2025, are expected to see sustained growth over the next several years, as insurance markets continue to soar. Over the next decade, evolving permit requirements will impact both capital and operating expenditures.

Revenue sources for the District are limited by statute and are derived primarily from property taxes. Projections of economic growth in Illinois are reflected in revenues from PPRT collections, investment income, real estate leases, and user charge collections. These projections reflect the assumed return to steady economic growth over the projection period.

EXPENDITURES: DEPARTMENTAL GUIDELINES AND METHODOLOGY

The Budget Office asked each department to project its needs for the years 2025 - 2029. The projections were made in current dollars. Salary growth was projected by the Budget Office using conservative growth assumptions and holding staff steady. The Human Resources Department directly projected health and life insurance costs based on current multi-year agreements and industry trends. Electrical energy was adjusted for operating needs and contractual rates.

REVENUE AND FINANCING ASSUMPTIONS

Illinois Property Tax Extension Limitation statute remains the primary limiting factor for the District's long-term financial planning. This law limits increases in property tax levies in the aggregate to an increase of five percent or the change in the national CPI, whichever is less. The tax levy for the payment of principal and interest on District-issued debt is subject to the tax cap through a limitation on the debt service extension base. The property tax levy for Stormwater Management is excluded from the limitation.

Key assumptions made in the projections of revenues and tax rates are:

- CPI is projected to be 2.4 percent for 2024, 2.3 percent for 2025 and 2026, fall to 2.2 percent in the following year, then remain near the Federal Reserve's target rate of 2.0 percent. New property is assumed to be 1.0 percent for 2025 - 2029;
- The Aggregate Levy is projected to be at the tax cap in 2025, reflecting the decrease in CPI. Total property levies are projected to increase by an average rate of 3.2 percent annually over the five-year period;
- A PPRT provides income tax revenue from corporations, partnerships, and the invested capital of public utilities to replace the personal property taxes which were once received from these sources. These revenues are received directly from the State of Illinois. Revenue from this source is estimated at \$66.6 million for 2025, a decrease of \$24.4 million, or 26.8 percent, from the 2024 Original Budget, but expected to level off near \$70.0 million for the years 2026 - 2029;
- The Corporate Fund expenditure rate is expected to be 90.0 percent from 2025 - 2029;
- Tax collections will be 96.5 percent of what is levied, allowing for loss in collections, Property Tax Appeals Board decisions, circuit court decisions, and other tax refunds;
- The annual Equalized Assessed Valuation (EAV) projection is based on the 2023 amount as provided by the Cook County Clerk, with estimated growth of 3.5 percent in 2024 and 3.5 percent annually from 2025 - 2029;
- Following a \$300 million bond sale expected to close in late 2024, a Capital Improvements bond sale valued at \$200.0 million is planned for 2027, followed by \$250.0 million in 2029. The District will also seek \$100.0 million in Water Infrastructure Finance and Innovation Act loans in 2027 for future project funding needs;
- The District is expecting to receive approximately \$50.0 million annually from 2025 - 2029 in State Revolving Fund loans;
- The District received statutory authority to sell up to \$600.0 million in Pension Obligation Bonds. Provided market conditions are favorable, the District will issue \$250.0 million in Pension Obligation Bonds as a supplemental employer contribution, but no sale is included in the forecast and is not anticipated in 2025.

REVENUE AND APPROPRIATION FORECASTS BY FUND

Total District appropriations are summarized in the exhibit on page 60 and detailed in Table I on page 61. The year-to-year variation is largely due to the schedule of awards for major capital projects.

Key assumptions made in the appropriation forecasts:

- Short-term fluctuations in commodities such as lumber and metals should have little impact over the long term. Over the long term, these costs will be viewed as normal cost increases in tandem with an economy that will continue with modest growth trends for the projection period;
- Health care costs are projected to increase an average of 2.5 percent annually through 2029;
- Salaries, wages, and other personal services costs are projected to increase by an average of 2.0 percent annually, which results in an increase of \$19.1 million in the Corporate Fund and \$1.1 million in the Stormwater Management Fund over five years.

Changes and explanations within the various District funds are as follows:

Corporate Fund

Tax levy projections for the Corporate Fund are expected to increase by an average of 3.9 percent annually from 2025 through 2029. Property tax revenues account for 57.4 percent of the 2025 Corporate Fund projected revenue. The PPRT allocation to the Corporate Fund is expected to be \$77.0 million in 2025 and decline by an annual average of 1.9 percent through 2029.

Other significant funding sources include industrial user charge fees, investment income, and land rentals. The revenue from the user charge system, which by design recovers costs attributable to industrial users, is estimated at \$37.0 million for 2025, followed by a slight decline to \$36.0 million in 2026 and will stabilize at \$35.0 million for future years.

Appropriations

The Corporate Fund, the District's general fund, includes all appropriations for day-to-day operations. Appropriations for this fund are expected to increase an average of 1.7 percent annually from 2025 through 2029. This relative stability of appropriations is attributed to revenue estimates, as well as planned control of growth and stability in staffing levels. Operating cost increases on expenditures, primarily the result of wage growth and a tight labor market, are incorporated into the 2025 Budget across all operating and capital funds but are expected to follow CPI in the subsequent years.

Operational Cost Increases

In addition to increases in salaries and benefits, there are two expenditure categories that will impact the District's operating costs over the next five years. Energy costs, including electricity and natural gas, have seen significant increases since 2021. Following a 27.0 percent increase in the 2022 budget, electricity increased by an additional \$5.0 million, or 10.0 percent, in 2023. While we expect that stability will return to the market in 2025, continued global market disruptions could have a negative impact and will be monitored closely.

Over the next ten years, regulatory permit requirements for phosphorus and nitrogen may impact operational costs including both capital and chemical needs. Chemical costs are projected to increase by an average of 3.8 percent annually as the District will be required to meet evolving regulatory permit limits for phosphorus. The budget for biosolids increased by \$7.9 million in 2025 as the District is actively pursuing a biosolids strategy to normalize the biosolids program.

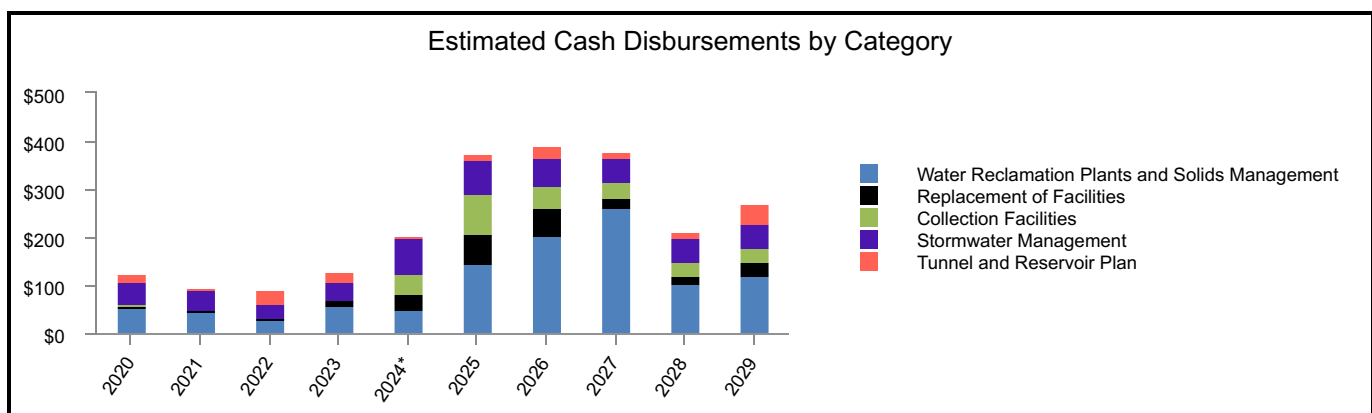
Employee and Retiree Health Care Benefits

The District's long-term benefits strategy continues to focus on rising health care costs. Employee and retiree benefits constitute approximately 8.9 percent of the Corporate Fund budget. While strategies to limit cost increases resulted in costs remaining flat in 2015-2019, and pandemic-related anomalies in 2020-2021 further limited expenditures, benefits are projected to increase an average of 2.5 percent annually over the next five years. The District continues to fund the Other Postemployment Benefits (OPEB) Trust Fund to ensure the future of retiree health care benefits by contributing \$5.0 million annually through 2026. Beginning in 2027, the OPEB Trust is expected to be fully funded and the Corporate Fund will see a net positive variance of approximately \$10.0 million annually by eliminating the advance funding requirement coupled with a partial payment of retiree benefits from the OPEB fund.

Capital Improvement Program

The District's Capital Improvement Program is comprised of the Capital Improvements Bond Fund (CIBF), the Construction Fund, and the capital projects funded by the Stormwater Management Fund. While the CIBF is funded principally by State Revolving Fund loans, bond proceeds, and Build America Bond rebates (categorized as grants) for the construction of capital projects, the Construction Fund and the Stormwater Management Fund are property tax supported funds utilizing pay-as-you-go financing.

The table below shows the Estimated Cash Disbursements by Category for construction projects and reflects the current project schedule, showing that several large projects will be under construction from 2025-2029.



*Estimated 2024 Year-End

The tax levy for the Construction Fund is \$7.0 million in 2025 and projected to remain flat through 2029. Additionally, \$18.0 million from the District's PPRT disbursement will be allocated to the Construction Fund in 2025 and \$15.0 million in 2026 - 2029 to allow for additional project funding. Appropriations for this fund lapse at year-end and uncompleted projects must be reappropriated. Initial estimates and schedules have been analyzed and compared to bond issuance authority and funding availability.

The Stormwater Management Fund levy is planned to increase by \$5.0 million in 2025, while the District continues to aggressively pursue an influx of federal funding to supplement project funding. In 2024, in addition to \$10.0 million received from FEMA for the Addison Creek Channel Improvements project and \$20.0 million received from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir, the District expects to receive \$1.4 million in grants and reimbursements. In 2025, the District expects 17.0 million in grants and federal reimbursements to fund regional stormwater management projects, particularly in disproportionately impacted areas.

Retirement Fund

The 2025 appropriation for the Retirement Fund is \$118.7 million, a decrease of \$10.5 million from 2024 to 2025, and continues to include \$30.0 million in advance funding in alignment with the District's Strategic Plan. The appropriation is expected to be stable from 2026 through 2029. Due to a change in legislation, beginning in 2013, the tax levy is based on the fund's actuarially determined contribution requirement, but shall not exceed an amount equal to employee contributions of two years prior, multiplied by 4.19. The previous multiplier was 2.19, and employee contributions for employees who were fund members before January 1, 2011 increased one percent per year from nine percent in 2012 to 12.0 percent in 2015.

In 2022, the District received statutory authority to issue up to \$600.0 million in Pension Obligation Bonds. While market conditions are not currently favorable, the District will monitor economic conditions for the optimal timing. No pension obligation bond sale is reflected in the Fund's five-year outlook. If bonds are issued, debt service will be paid from the property taxes levied for the employer contribution.

The average annual increase projected for 2025 - 2029 is 2.9 percent for the Retirement Fund property tax levy. The Fund also receives a portion of the District's PPRT distribution from the State of Illinois equal to 20.9 percent of the total Retirement Fund revenues.

Debt Service Fund

The District is planning several bond sales over the next five years to fund the capital program. Significant projects are planned to modernize aging infrastructure and prepare for evolving effluent permit limits. The District continues to maximize State Revolving Loan funding and will seek to utilize Water Infrastructure Finance and Innovation Act loans to take advantage of the lowest possible interest rates.

A complete discussion of the District's planned phosphorus removal projects can be found in the Capital Improvement Plan. As a result of the planned borrowing, Debt Service Fund appropriations are expected to increase an average of 2.5 percent annually over the next five years. Borrowing will be constricted in the subsequent five-year period of 2030-2034 due to limitations of the debt service extension base. The projected debt for the District from 2025 through 2029 appears on page 64. The District's outstanding bonds and ability to issue additional bonds are on pages 522 - 526.

| Planned Bond Sales | | | | |
|--------------------|------------|----------|-----------|------|
| in \$ Millions | WIFIA Loan | Limited | Unlimited | |
| 2025 | — | — | — | |
| 2026 | — | — | — | |
| 2027 | \$ 100.0 | \$ 150.0 | \$ | 50.0 |
| 2028 | — | — | — | |
| 2029 | — | \$ 250.0 | — | |

Reserve Claim Fund

The tax levy for the Reserve Claim Fund is projected to be \$7.5 million in 2025 and remain flat at \$7.5 million from 2026 through 2029. The appropriation for the Reserve Claim Fund is expected to grow slowly between 2025 and 2029, from \$57.3 million to \$65.3 million. The Reserve Claim Fund is the District's self-insurance fund, and the annual appropriation equals all available resources in the fund. The projected annual appropriation is based on average annual expenditures of \$5.0 million remaining steady. Expenditures related to Workers' Compensation claims are expected to remain stable. Beginning in 2015, the District purchased insurance coverage for roughly \$12.7 billion in assets.

SUPPORTING EXHIBITS

The data presented to illustrate the projected financial status of the District is divided into six segments: Summary of All Funds, the Corporate Fund, Capital Improvements Funds, Debt Service Fund, Program Distribution within Fund, and the Combined GAAP Basis Balance Sheets for the General Corporate Fund.

The graphs on page 60, and the table on page 61, summarize the projected appropriations, property tax rates, and tax levies for all funds for the years 2025 through 2029. Historical comparisons can be made by reviewing the actual appropriations, tax rates, and levies for the years 2016 through 2025 on page 39.

Table II, on page 62 provides detailed revenue and tax rate projections, as well as appropriations by department and major categories for the Corporate Fund for 2025 through 2029. Corporate Fund appropriations and expenditures for the years 2016 through 2025 can be found on page 103.

Projections for revenues, tax rates, and appropriations for the Construction Fund for the years 2025 through 2029, appear on page 63, and projected appropriable resources and appropriations for the Capital Improvements Bond Fund appear on page 64. The exhibits on page 65 present appropriation projections by major programs. A summary of actual and projected construction expenditures for both funds, for the years 2020 through 2029, can be found in the Capital Improvement Program Section, on page 320.

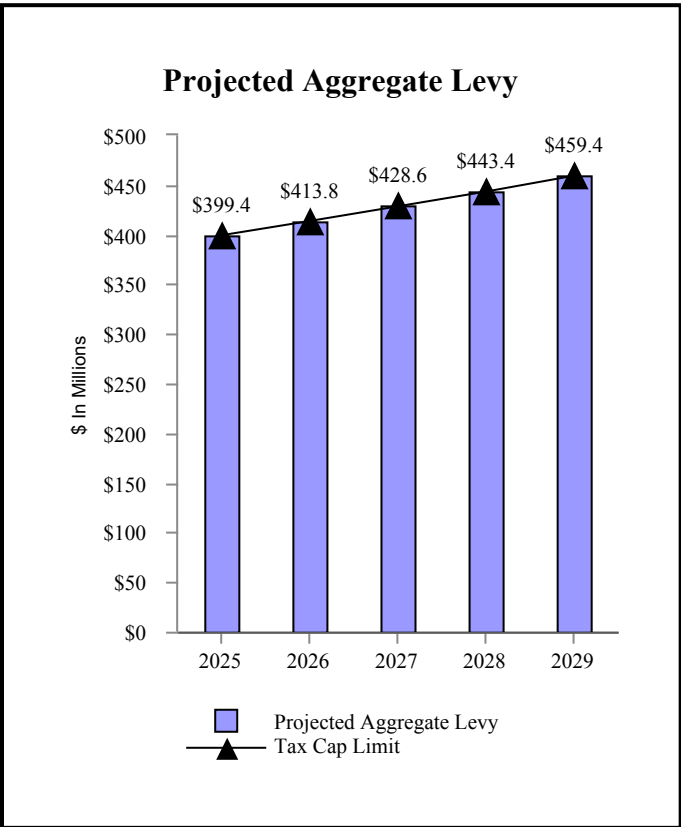
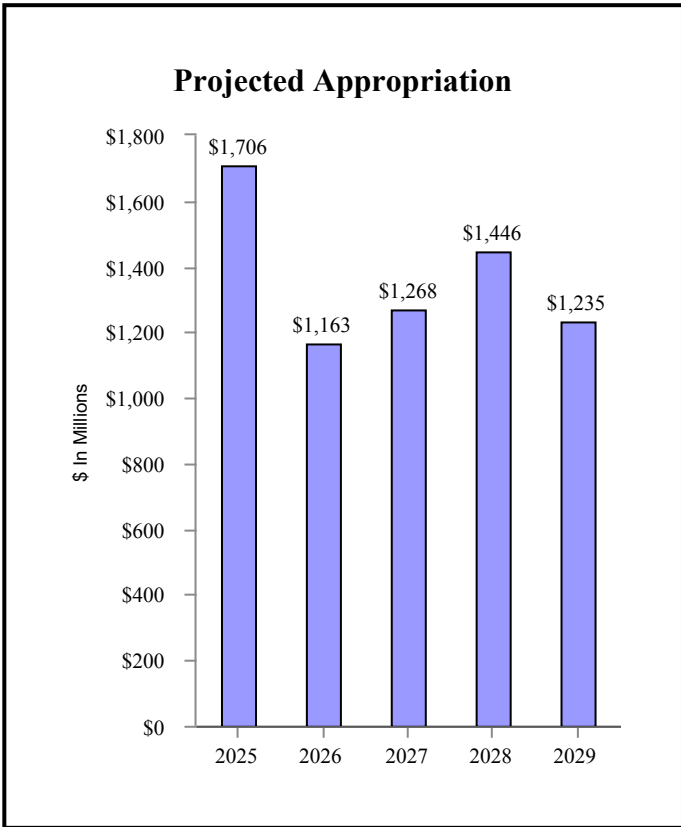
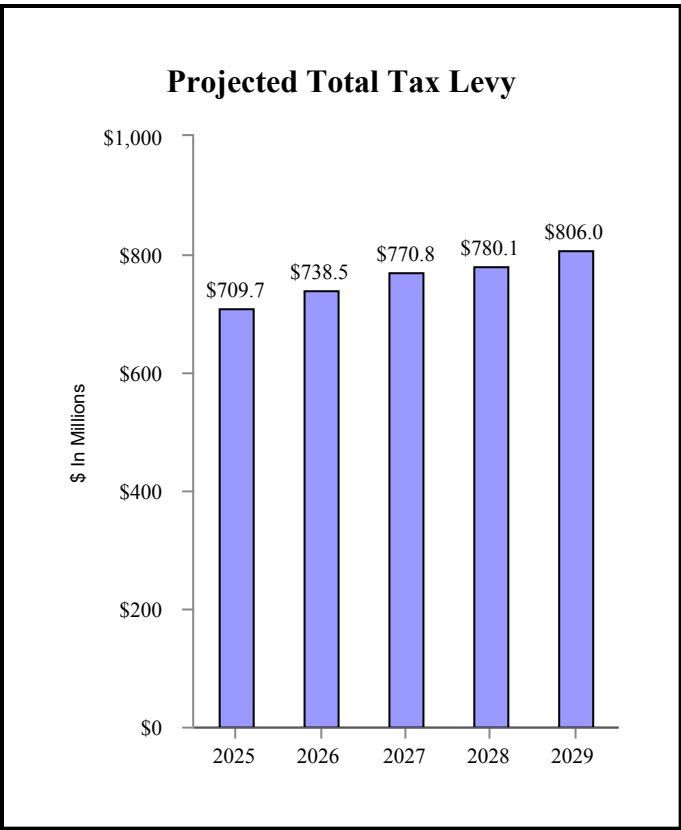
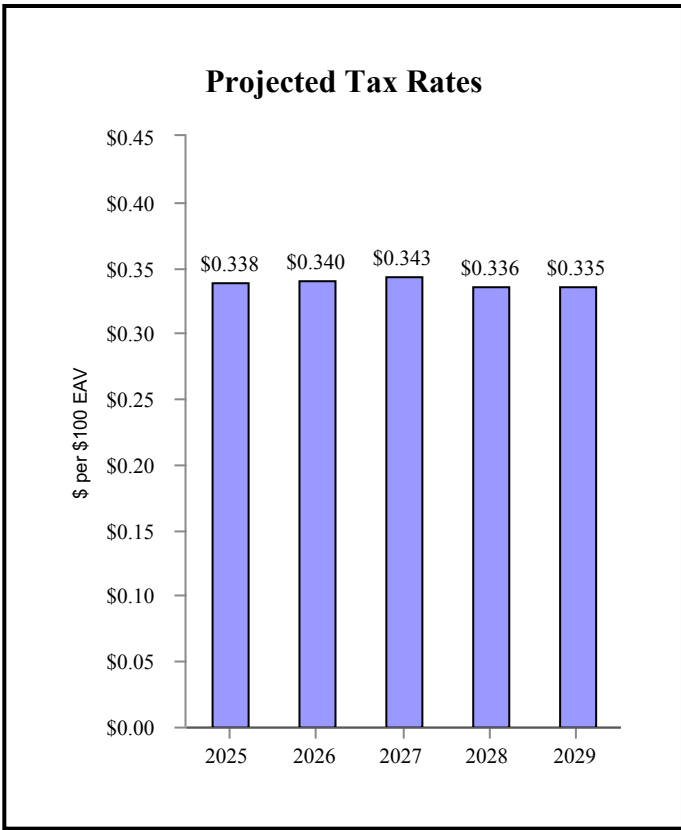
The balance sheet statement on page 66 is prepared on a GAAP basis of accounting and is included to show the effect on the General Corporate Fund, which is comprised of the Corporate, Corporate Working Cash, and Reserve Claim Funds. The total fund equity projection for 2025 is \$514.2 million.

Respectfully submitted,



Irene Green
Budget Officer

FIVE-YEAR FINANCIAL FORECAST, 2025 - 2029



FIVE-YEAR FINANCIAL FORECAST, 2025 - 2029

TABLE I

| ALL FUNDS | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Projected Tax Rates | 2025 | 2026 | 2027 | 2028 | 2029 |
| Corporate | \$ 0.1481 | \$ 0.1487 | \$ 0.1493 | \$ 0.1496 | \$ 0.1502 |
| Construction | 0.0033 | 0.0032 | 0.0031 | 0.0030 | 0.0029 |
| Stormwater Management | 0.0298 | 0.0288 | 0.0301 | 0.0290 | 0.0281 |
| Debt Service | 0.1182 | 0.1208 | 0.1223 | 0.1158 | 0.1160 |
| Retirement | 0.0355 | 0.0353 | 0.0351 | 0.0349 | 0.0347 |
| Reserve Claim | 0.0036 | 0.0035 | 0.0033 | 0.0032 | 0.0031 |
| Total (\$ in cents) | \$ 0.3385 | \$ 0.3404 | \$ 0.3433 | \$ 0.3356 | \$ 0.3350 |
| Percentage Change | — % | 0.56 % | 0.85 % | (2.22)% | (0.18)% |
| Projected tax rate per \$100 Equalized Assessed Valuation (EAV). Based on 2023 EAV of \$195.7 billion increasing 3.5% annually for 2024 and 3.5% increase annually thereafter. | | | | | |
| Projected Tax Levies | 2025 | 2026 | 2027 | 2028 | 2029 |
| Corporate | \$ 310,544 | \$ 322,662 | \$ 335,218 | \$ 347,772 | \$ 361,406 |
| Construction | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Stormwater Management | 62,500 | 62,500 | 67,500 | 67,500 | 67,500 |
| Debt Service- Existing | 247,766 | 259,682 | 259,399 | 255,734 | 250,151 |
| Debt Service- Proposed | — | 2,500 | 15,336 | 13,425 | 28,895 |
| Retirement | 74,399 | 76,621 | 78,846 | 81,144 | 83,499 |
| Reserve Claim | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| Total Levy (\$ in thousands) | \$ 709,708 | \$ 738,465 | \$ 770,798 | \$ 780,075 | \$ 805,952 |
| Percentage Change | 2.61 % | 4.05 % | 4.38 % | 1.20 % | 3.32 % |
| Aggregate Levy (\$ in thousands) | \$ 399,443 | \$ 413,783 | \$ 428,563 | \$ 443,416 | \$ 459,405 |
| Percentage Change | 3.28 % | 3.59 % | 3.57 % | 3.47 % | 3.61 % |
| Projected Annual Appropriations | 2025 | 2026 | 2027 | 2028 | 2029 |
| Corporate | \$ 522,295 | \$ 529,648 | \$ 537,516 | \$ 547,140 | \$ 557,760 |
| Capital Improvements Bond | 560,925 | 65,271 | 161,138 | 329,654 | 110,277 |
| Construction | 81,081 | 64,679 | 56,704 | 46,580 | 42,633 |
| Stormwater Management | 130,614 | 120,128 | 111,908 | 107,272 | 105,637 |
| Debt Service- Existing | 234,621 | 231,716 | 242,313 | 242,313 | 238,256 |
| Debt Service- Proposed | — | 1,594 | 3,188 | 13,091 | 16,214 |
| Retirement | 118,736 | 90,776 | 93,487 | 96,202 | 99,006 |
| Reserve Claim | 57,287 | 58,787 | 61,287 | 63,287 | 65,287 |
| Total Appropriation (\$ in thousands) | \$ 1,705,558 | \$ 1,162,599 | \$ 1,267,540 | \$ 1,445,539 | \$ 1,235,071 |
| Projected Positions | 2025 | 2026 | 2027 | 2028 | 2029 |
| Corporate | 1,852 | 1,850 | 1,849 | 1,848 | 1,848 |
| Stormwater Management | 102 | 102 | 102 | 102 | 102 |
| Total Positions | 1,954 | 1,952 | 1,951 | 1,950 | 1,950 |

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2025 - 2029

TABLE II

| CORPORATE FUND | | | | | | % average annual change |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| Five-Year Revenue and Tax Rate Projections | 2025 | 2026 | 2027 | 2028 | 2029 | 2025-2029 |
| Property Taxes | \$ 299,675 | \$ 311,369 | \$ 323,485 | \$ 335,600 | \$ 348,757 | 3.86 % |
| Personal Property Replacement Tax | 77,041 | 64,595 | 70,000 | 70,000 | 70,000 | (1.95)% |
| User Charge | 37,000 | 36,000 | 35,000 | 35,000 | 35,000 | (1.37)% |
| Investment Income | 14,000 | 10,422 | 6,909 | 9,064 | 9,489 | (5.85)% |
| Land Rentals | 31,500 | 32,000 | 32,500 | 33,000 | 33,500 | 1.55 % |
| Miscellaneous | 20,642 | 16,055 | 16,617 | 17,198 | 17,800 | (2.93)% |
| Net Assets Appropriable | 252,873 | 262,665 | 256,422 | 257,168 | 264,604 | 1.17 % |
| Budget Reserve | (210,435) | (203,457) | (203,417) | (209,890) | (221,390) | 1.33 % |
| Total Appropriable Resources (\$ in thousands) | \$ 522,295 | \$ 529,648 | \$ 537,516 | \$ 547,140 | \$ 557,760 | 1.66 % |
| Projected Equalized Assessed Valuation (EAV) (Based on 2023 EAV, assumes 3.5% increase for 2024, followed by 3.5% increase annually thereafter) | \$ 209.63 billion | \$ 216.96 billion | \$ 224.56 billion | \$ 232.42 billion | \$ 240.55 billion | |
| Projected Tax Rate Cents per \$100 EAV | 14.8 ¢ | 14.9 ¢ | 14.9 ¢ | 15.0 ¢ | 15.0 ¢ | |
| Gross Levy - assumes 3.5% uncollectible. | \$ 310,544 | \$ 322,662 | \$ 335,218 | \$ 347,772 | \$ 361,406 | |
| Projected Appropriations by Major Categories | 2025 | 2026 | 2027 | 2028 | 2029 | 2025-2029 |
| Employee Cost - Salaries | \$ 231,876 | \$ 236,513 | \$ 241,243 | \$ 246,068 | \$ 250,989 | 2.00 % |
| Employee Cost - Health Care | 46,582 | 47,871 | 49,193 | 50,423 | 51,683 | 2.63 % |
| Other Postemployment Benefits Trust | 5,000 | 5,000 | — | — | — | NA |
| Professional Services | 6,763 | 6,830 | 6,899 | 6,968 | 7,037 | 1.00 % |
| Energy Cost | 57,870 | 58,448 | 59,033 | 59,623 | 60,220 | 1.00 % |
| Chemicals | 33,895 | 35,406 | 38,743 | 39,057 | 39,329 | 3.85 % |
| Materials & Supplies | 21,732 | 21,950 | 22,169 | 22,391 | 22,615 | 1.00 % |
| Solids Disposal | 26,020 | 26,281 | 26,543 | 26,809 | 27,077 | 1.00 % |
| Contracted Solids Disposal | 5,900 | 6,144 | 6,274 | 6,310 | 6,453 | 2.27 % |
| Computer Systems & Telecommunications | 17,201 | 17,373 | 17,547 | 17,723 | 17,900 | 1.00 % |
| Repairs to Structures & Equipment | 33,698 | 30,650 | 30,956 | 31,266 | 31,579 | (1.51)% |
| Contractual Services | 29,734 | 32,027 | 33,631 | 35,078 | 37,306 | 5.84 % |
| Machinery & Equipment | 5,242 | 4,294 | 4,337 | 4,381 | 4,424 | (3.77)% |
| Real Estate Taxes | 782 | 861 | 948 | 1,043 | 1,148 | 10.07 % |
| Total (\$ in thousands) | \$ 522,295 | \$ 529,648 | \$ 537,516 | \$ 547,140 | \$ 557,760 | 1.66 % |
| Projected Appropriations by Department | 2025 | 2026 | 2027 | 2028 | 2029 | 2025-2029 |
| Board of Commissioners | \$ 5,788 | \$ 5,938 | \$ 6,024 | \$ 6,094 | \$ 6,137 | 1.48 % |
| General Administration | 24,362 | 28,368 | 28,479 | 29,350 | 30,012 | 5.54 % |
| Monitoring & Research | 34,697 | 36,829 | 37,051 | 37,448 | 37,829 | 2.21 % |
| Procurement & Materials Management | 11,592 | 11,648 | 11,852 | 11,954 | 12,078 | 1.03 % |
| Human Resources | 70,881 | 78,621 | 85,279 | 91,368 | 97,706 | 8.37 % |
| Information Technology | 27,617 | 23,066 | 22,809 | 23,058 | 23,076 | (4.11)% |
| Law | 8,760 | 9,105 | 9,363 | 9,559 | 9,767 | 2.76 % |
| Finance | 4,424 | 4,740 | 4,536 | 4,588 | 4,630 | 1.23 % |
| Engineering | 39,349 | 36,896 | 31,843 | 32,238 | 33,017 | (4.07)% |
| Maintenance & Operations | 294,825 | 294,437 | 300,280 | 301,483 | 303,508 | 0.73 % |
| Total (\$ in thousands) | \$ 522,295 | \$ 529,648 | \$ 537,516 | \$ 547,140 | \$ 557,760 | 1.66 % |
| Projected Appropriation Distribution by Program | 2025 | 2026 | 2027 | 2028 | 2029 | 2025-2029 |
| 1000 Collection | \$ 86,318 | \$ 83,208 | \$ 77,468 | \$ 78,186 | \$ 78,937 | (2.15)% |
| 2000 Treatment | 110,966 | 111,039 | 113,773 | 113,786 | 114,119 | 0.71 % |
| 3000 Solids Processing | 75,181 | 74,329 | 77,529 | 78,875 | 79,761 | 1.51 % |
| 4000 Flood & Pollution Control | 42,021 | 47,739 | 48,008 | 48,455 | 48,827 | 3.97 % |
| 5000 Solids Disposal | 45,502 | 44,611 | 45,089 | 44,511 | 45,294 | (0.10)% |
| 7000 General Support | 162,307 | 168,722 | 175,649 | 183,327 | 190,822 | 4.13 % |
| Total (\$ in thousands) | \$ 522,295 | \$ 529,648 | \$ 537,516 | \$ 547,140 | \$ 557,760 | 1.66 % |

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2025 - 2029

TABLE III

| CONSTRUCTION FUND | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Five-Year Revenue and Tax Rate Projections | 2025 | 2026 | 2027 | 2028 | 2029 |
| Property Taxes | \$ 6,755 | \$ 6,755 | \$ 6,755 | \$ 6,755 | \$ 6,755 |
| Personal Property Replacement Tax | 18,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Investment Income & Miscellaneous Revenue | 1,823 | 2,384 | 2,609 | 2,144 | 2,246 |
| Net Assets Appropriable | 54,503 | 40,540 | 32,340 | 22,681 | 18,632 |
| Total Revenue & Appropriable Resources (\$ in thousands) | \$ 81,081 | \$ 64,679 | \$ 56,704 | \$ 46,580 | \$ 42,633 |
| Projected Equalized Assessed Valuation (EAV) (Based on 2023 EAV, assumes 3.5% increase for 2024, followed by 3.5% increase annually thereafter) | \$ 209.63 billion | \$ 216.96 billion | \$ 224.56 billion | \$ 232.42 billion | \$ 240.55 billion |
| Projected Tax Rate Cents per \$100 of EAV | 0.3 ¢ | 0.3 ¢ | 0.3 ¢ | 0.3 ¢ | 0.3 ¢ |
| Gross Levy - assumes 3.5% uncollectible rate. | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Projected Appropriations | 2025 | 2026 | 2027 | 2028 | 2029 |
| Capital Projects | \$ 75,870 | \$ 59,755 | \$ 47,020 | \$ 42,330 | \$ 37,683 |
| Professional Services | 5,211 | 4,924 | 9,683 | 4,251 | 4,951 |
| Total (\$ in thousands) | \$ 81,081 | \$ 64,679 | \$ 56,704 | \$ 46,580 | \$ 42,633 |
| Projected Appropriation Distribution by Program | 2025 | 2026 | 2027 | 2028 | 2029 |
| 1000 Collection | \$ 10,788 | \$ 8,943 | \$ 7,868 | \$ 6,920 | \$ 5,083 |
| 2000 Treatment | 52,874 | 47,512 | 36,754 | 21,193 | 22,691 |
| 3000 Solids Processing | 10,277 | 818 | 3,577 | 7,755 | 4,080 |
| 4000 Flood & Pollution Control | 3,964 | 6,206 | 6,836 | 5,551 | 3,716 |
| 5000 Solids Disposal | 2,829 | — | 640 | 4,056 | 5,923 |
| 7000 General Support | 350 | 1,201 | 1,030 | 1,106 | 1,139 |
| Total (\$ in thousands) | \$ 81,081 | \$ 64,679 | \$ 56,704 | \$ 46,580 | \$ 42,633 |
| STORMWATER MANAGEMENT FUND | | | | | |
| Five-Year Revenue and Tax Rate Projections | 2025 | 2026 | 2027 | 2028 | 2029 |
| Property Taxes | \$ 60,313 | \$ 60,313 | \$ 65,138 | \$ 65,138 | \$ 65,138 |
| Investment Income & Miscellaneous Revenue | 2,114 | 2,891 | 3,154 | 2,611 | 2,730 |
| Sewer Permit Fees | 1,000 | 1,100 | 1,200 | 1,300 | 1,400 |
| Grants | 17,025 | 16,657 | 4,000 | 4,000 | 4,000 |
| Net Assets Appropriable | 59,692 | 48,696 | 47,946 | 43,751 | 41,896 |
| Equity Transfer (Debt Service for Alternate Revenue Bonds) | (9,529) | (9,528) | (9,530) | (9,527) | (9,526) |
| Total Revenue & Appropriable Resources (\$ in thousands) | \$ 130,614 | \$ 120,128 | \$ 111,908 | \$ 107,272 | \$ 105,637 |
| Projected EAV (Based on 2023 EAV, assumes 3.50% increase for 2024, followed by 3.5% increase annually thereafter) | \$ 209.63 billion | \$ 216.96 billion | \$ 224.56 billion | \$ 232.42 billion | \$ 240.55 billion |
| Projected Tax Rate Cents per \$100 of EAV | 3.0 ¢ | 2.9 ¢ | 3.0 ¢ | 2.9 ¢ | 2.8 ¢ |
| Gross Levy - assumes 3.5% uncollectible rate. | \$ 62,500 | \$ 62,500 | \$ 67,500 | \$ 67,500 | \$ 67,500 |
| Projected Appropriations | 2025 | 2026 | 2027 | 2028 | 2029 |
| Employee Cost - Salaries | \$ 12,825 | \$ 13,082 | \$ 13,344 | \$ 13,610 | \$ 13,883 |
| Employee Cost - Health Care | 1,194 | 1,224 | 1,254 | 1,285 | 1,318 |
| Professional Services | 12,724 | (3,051) | 5,438 | 10,877 | 14,215 |
| Intergovernmental Agreements | 43,954 | 47,963 | 20,000 | 21,000 | 21,000 |
| Contractual Services | 3,066 | 2,714 | 3,024 | 3,348 | 3,538 |
| Capital Projects | 55,724 | 57,596 | 68,041 | 56,228 | 50,690 |
| Other Charges | 1,126 | 599 | 807 | 924 | 995 |
| Total (\$ in thousands) | \$ 130,614 | \$ 120,128 | \$ 111,908 | \$ 107,272 | \$ 105,637 |
| Projected Appropriation Distribution by Program | 2025 | 2026 | 2027 | 2028 | 2029 |
| 4000 Flood & Pollution Control | \$ 130,614 | \$ 120,128 | \$ 111,908 | \$ 107,272 | \$ 105,637 |
| Total (\$ in thousands) | \$ 130,614 | \$ 120,128 | \$ 111,908 | \$ 107,272 | \$ 105,637 |

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2025 - 2029

TABLE IV

| CAPITAL IMPROVEMENTS BOND FUND* | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| Appropriable Resources (Cash) | 2025 | 2026 | 2027 | 2028 | 2029 |
| Bond Sales - Limited | \$ — | \$ — | \$ 250,000 | \$ — | \$ 250,000 |
| Bond Sales - Unlimited | — | — | 50,000 | — | — |
| State Revolving Loan Fund Receipts | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Investment Income & Grant Revenue | 28,727 | 21,716 | 22,442 | 18,301 | 19,183 |
| Beginning Cash | 534,699 | 335,428 | 95,198 | 167,656 | 88,673 |
| Capital Improvement Reserve Funds | (178,831) | (180,619) | (182,425) | (184,249) | (186,092) |
| Total Assets Appropriable (\$ in thousands) | \$ 434,596 | \$ 226,526 | \$ 285,216 | \$ 51,708 | \$ 221,764 |
| Expenditures | \$ 277,998 | \$ 311,946 | \$ 299,984 | \$ 147,285 | \$ 195,920 |
| Ending Cash (\$ in thousands) | \$ 335,428 | \$ 95,198 | \$ 167,656 | \$ 88,673 | \$ 211,936 |
| Projected Appropriations by Major Categories | | | | | |
| | 2025 | 2026 | 2027 | 2028 | 2029 |
| Professional Consulting Services | \$ 9,850 | \$ 2,200 | \$ 3,200 | \$ 4,700 | \$ 2,200 |
| Capital Projects | 549,346 | 62,250 | 156,750 | 324,589 | 106,875 |
| Other Charges | 1,729 | 821 | 1,188 | 365 | 1,202 |
| Total (\$ in thousands) | \$ 560,925 | \$ 65,271 | \$ 161,138 | \$ 329,654 | \$ 110,277 |
| Projected Appropriation Distribution by Program | | | | | |
| | 2025 | 2026 | 2027 | 2028 | 2029 |
| 1000 Collection | \$ 38,088 | \$ 16,825 | \$ 20,975 | \$ 33,100 | \$ 33,100 |
| 2000 Treatment | 458,028 | 36,625 | 72,325 | 212,500 | 46,075 |
| 3000 Solids Processing | 15,910 | 10 | 61,960 | 13,975 | 7,885 |
| 4000 Flood & Pollution Control | 46,785 | 10,605 | 4,305 | 69,329 | 17,955 |
| 5000 Solids Disposal | 500 | 500 | 500 | 500 | 4,175 |
| 7000 General Support | 1,614 | 706 | 1,073 | 250 | 1,087 |
| Total (\$ in thousands) | \$ 560,925 | \$ 65,271 | \$ 161,138 | \$ 329,654 | \$ 110,277 |

*The Capital Improvements Bond Fund is appropriated on an obligation basis. Expenditures are expected to be disbursed over the term of the projects funded.

| DEBT SERVICE FUNDS | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|
| Projected Debt | | | | | |
| EXISTING DEBT | 2025 | 2026 | 2027 | 2028 | 2029 |
| January 1 Debt | \$ 2,430,262 | \$ 2,341,781 | \$ 2,250,852 | \$ 2,442,990 | \$ 2,328,445 |
| Annual Current Debt Retirement | (138,481) | (139,954) | (154,912) | (157,620) | (160,634) |
| Net Debt | \$ 2,291,781 | \$ 2,201,827 | \$ 2,095,940 | \$ 2,285,370 | \$ 2,167,811 |
| PROPOSED FUTURE DEBT | 2025 | 2026 | 2027 | 2028 | 2029 |
| Annual Sale of Bonds: | | | | | |
| Capital Bonds - Limited | \$ — | \$ — | \$ 250,000 | \$ — | \$ 250,000 |
| Capital Bonds - Unlimited | — | — | 50,000 | — | — |
| State Revolving Fund Bond Issues | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Future Debt Retirement | — | (975) | (2,950) | (6,925) | (13,107) |
| Proposed New Debt (\$ in thousands) | \$ 50,000 | \$ 49,025 | \$ 347,050 | \$ 43,075 | \$ 286,893 |
| PROJECTED DEBT OUTSTANDING | | | | | |
| Gross Levy for Existing Debt | \$ 247,766 | \$ 259,682 | \$ 259,399 | \$ 255,734 | \$ 250,151 |
| Gross Levy for Future Debt | \$ — | \$ 2,500 | \$ 15,336 | \$ 13,425 | \$ 28,895 |
| Total Debt Levy | \$ 247,766 | \$ 262,182 | \$ 274,734 | \$ 269,159 | \$ 279,047 |
| Tax Rate (cents) | 11.8 ¢ | 12.1 ¢ | 12.2 ¢ | 11.6 ¢ | 11.6 ¢ |
| Projected Stormwater Alternate Revenue Abatement** | \$ (9,529) | \$ (9,528) | \$ (9,530) | \$ (9,527) | \$ (9,526) |
| Projected Levy After Abatement | \$ 238,237 | \$ 252,654 | \$ 265,205 | \$ 259,632 | \$ 269,520 |
| Projected Equalized Assessed Valuation (EAV)*** | \$ 209.63 | \$ 216.96 | \$ 224.56 | \$ 232.42 | \$ 240.55 |
| | billion | billion | billion | billion | billion |

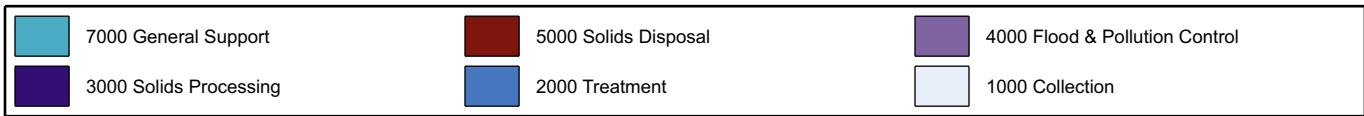
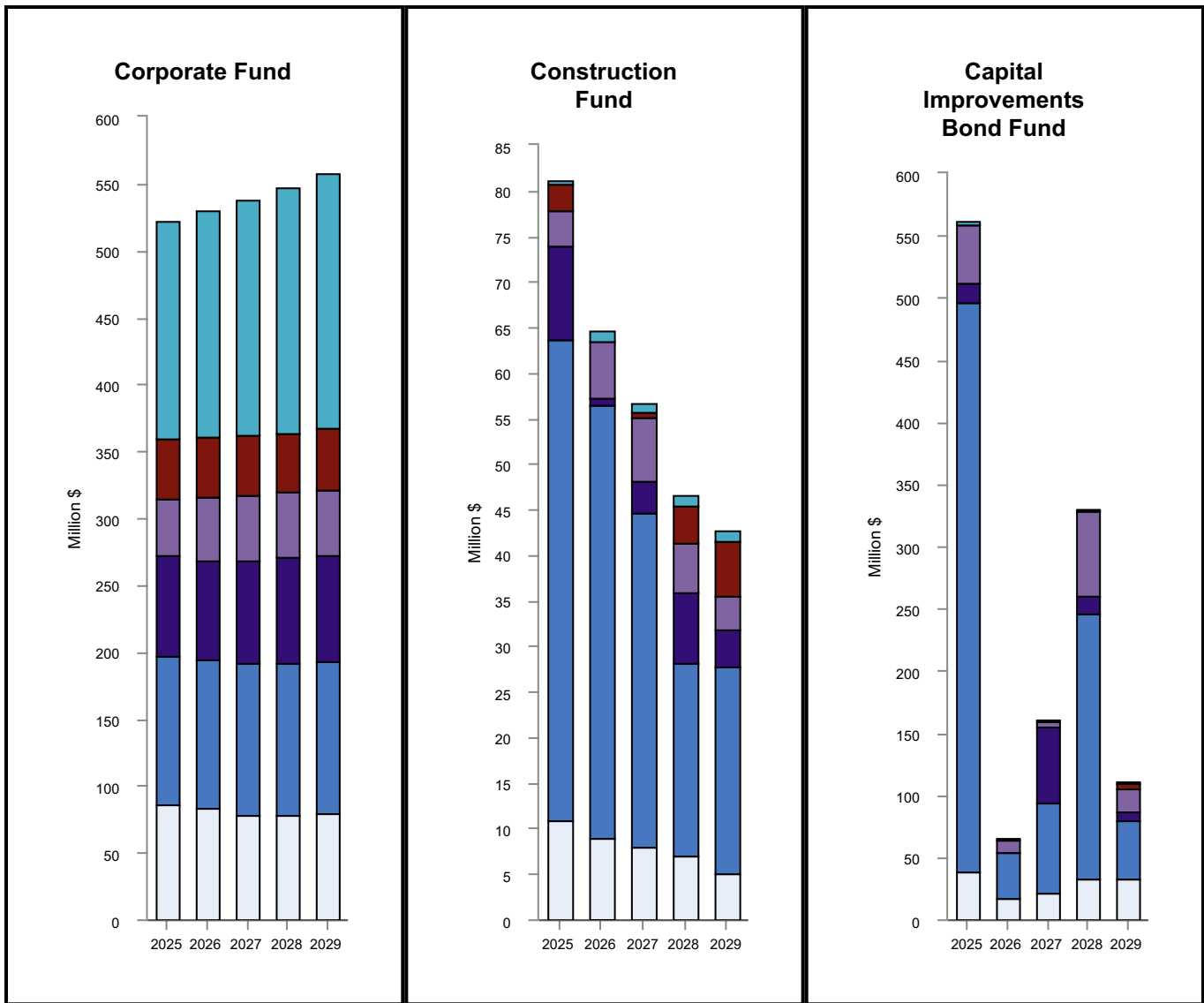
**As part of the plan of financing, tax revenues deposited in the Stormwater Management Fund are transferred to the Bond Redemption and Interest Fund for payment of Alternate Revenue Bonds.

***Assumes a 3.5% increase in 2024 and 3.5% increase annually thereafter.

Note: Numbers are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2025 - 2029

APPROPRIATIONS



This set of stacked bar charts is a restatement of each fund's appropriation table. The relatively steady proportions across all programs within the Corporate Fund reflect the District's consistent view of its objectives in the near term. The most significant aspect of the Construction Fund involves increasing its use for smaller pay-as-you-go capital projects administered by the Maintenance & Operations Department. The fluctuations in the Capital Improvements Bond Fund's appropriations represent the award of major projects related to phosphorus removal. The Capital Improvements Bond Fund operates on a full obligation basis and is the only fund where the encumbered appropriations do not lapse at the fiscal year-end.

FIVE-YEAR FINANCIAL FORECAST, 2025 - 2029
 Combined GAAP Balance Sheets - General Corporate Fund
 (in Thousands)

| Assets | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Cash | \$ 20,475 | \$ 20,885 | \$ 21,303 | \$ 21,729 | \$ 22,164 |
| Prepaid Insurance | 7,944 | 8,103 | 8,265 | 8,430 | 8,599 |
| Investments | 442,402 | 451,250 | 460,275 | 469,481 | 478,871 |
| Receivables: | | | | | |
| Property Taxes | 318,044 | 330,162 | 342,718 | 355,272 | 368,906 |
| Less Allowance for Uncollectible Taxes | (11,132) | (11,556) | (11,995) | (12,435) | (12,912) |
| Net Property Taxes Receivable | 306,912 | 318,606 | 330,723 | 342,837 | 355,994 |
| Personal Property Replacement Tax | 77,041 | 64,595 | 70,000 | 70,000 | 70,000 |
| User Charges | 5,255 | 5,360 | 5,467 | 5,576 | 5,688 |
| Miscellaneous | 3,630 | 3,703 | 3,777 | 3,853 | 3,930 |
| Due from Stormwater Management Fund | | | | | |
| Restricted Deposits | | | | | |
| Inventories | 38,745 | 39,520 | 40,310 | 41,116 | 41,938 |
| Total Assets | \$ 825,363 | \$ 847,427 | \$ 870,120 | \$ 893,022 | \$ 917,184 |
| Liabilities and Fund Equity | | | | | |
| Liabilities: | | | | | |
| Deferred Tax Revenue | \$ 266,178 | \$ 268,840 | \$ 271,528 | \$ 274,243 | \$ 276,985 |
| Accounts Payable and Other Liabilities | 44,941 | 44,042 | 43,161 | 42,298 | 43,144 |
| Total Liabilities | \$ 311,119 | \$ 312,882 | \$ 314,689 | \$ 316,541 | \$ 320,129 |
| Fund Equity: | | | | | |
| Fund Balances | | | | | |
| Prepaid Insurance | \$ 7,944 | \$ 8,103 | \$ 8,265 | \$ 8,430 | \$ 8,599 |
| Non-spendable - Inventory | 38,745 | 39,520 | 40,310 | 41,116 | 41,938 |
| Restricted - Working Cash | 291,456 | 297,285 | 303,231 | 309,296 | 315,482 |
| Real Estate Escrow | 2,407 | 2,409 | 2,412 | 2,414 | 2,416 |
| Reserve Claim | 49,396 | 50,384 | 51,392 | 52,420 | 53,468 |
| Deposits | | | | | |
| Unassigned: | | | | | |
| Unassigned | 124,296 | 136,844 | 149,821 | 162,805 | 175,152 |
| Total Fund Equity | \$ 514,244 | \$ 534,545 | \$ 555,431 | \$ 576,481 | \$ 597,055 |
| Total Liabilities and Fund Equity | \$ 825,363 | \$ 847,427 | \$ 870,120 | \$ 893,022 | \$ 917,184 |

Note: Totals are rounded.

SECTION III

FINANCIAL STATEMENTS BY FUND

In this section, the financial structure of the District is presented with an explanation of the funds used, the accounting basis employed, and the relationships among the various funds. All financial statements, which Illinois Compiled Statutes require to be included in the Budget, are presented in this section. These statements and schedules provide full disclosure of assets and liabilities.

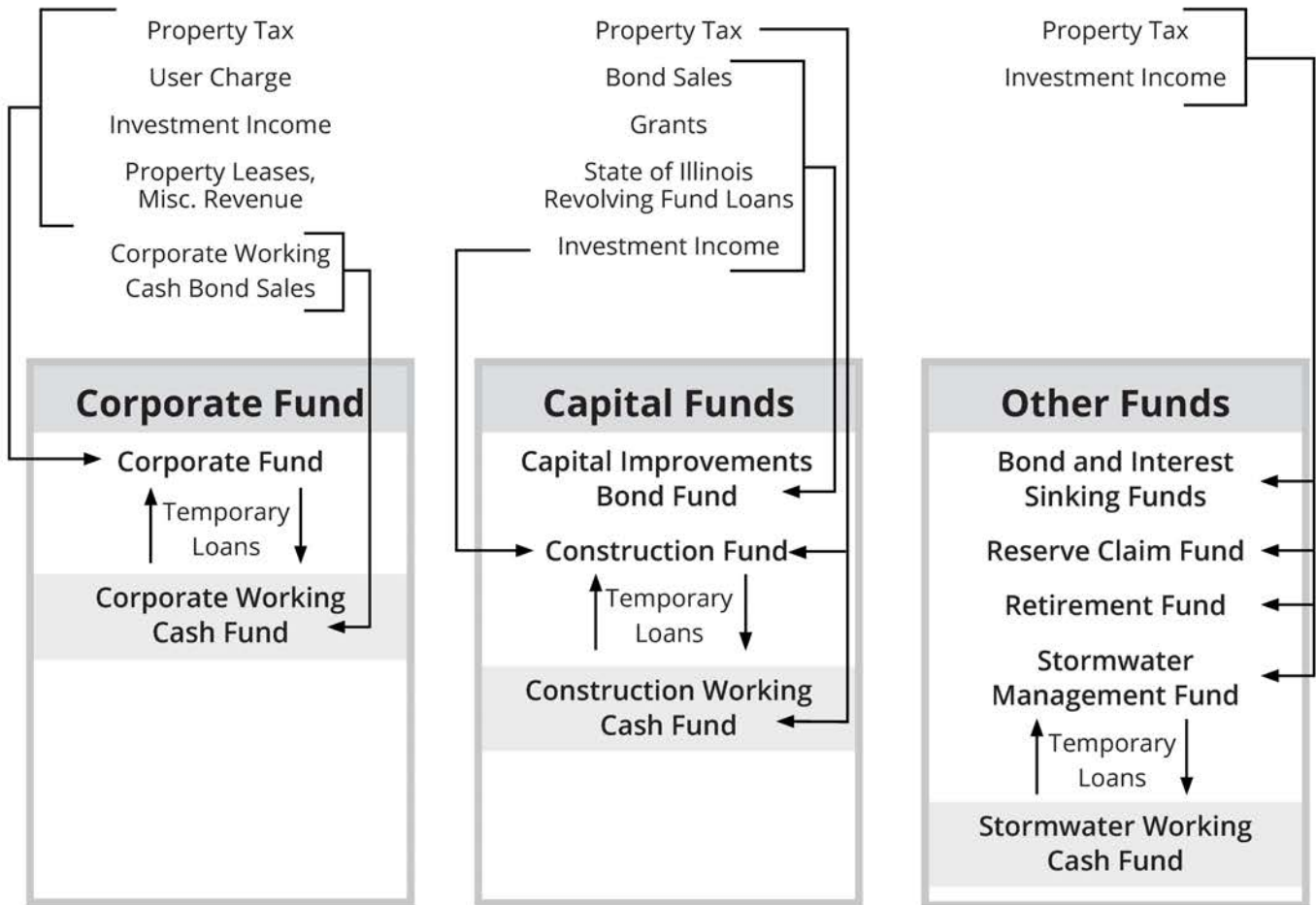
The financial statements are first presented in summary, with an overall financial narrative, then with summary statements of revenue and expenditures for 2023 through the Budget Year 2025. Consolidated statements of taxes receivable, providing historical data on tax levies, are included in this section. A consolidated Appropriation for Liabilities statement is presented, which identifies and provides an appropriation for unpaid bills, contracts, and other liabilities. These liabilities are then subtracted from current assets to determine assets available for appropriation.

Major fund category narratives are presented for the Corporate Fund, Capital Funds, and Other Funds, which discuss revenue sources, trends in revenue and expenditures, fiscal/financial policies, and other elements of these funds. Estimated balance sheets, statements of appropriable revenue, and statements of financial sources are then presented individually for each fund.

| | |
|---|-----|
| Financial Narrative | 67 |
| Summary of Revenue, Expenditures, and Net Assets Appropriable, 2025 - 2023 | 71 |
| Summary of 2025 Estimated Assets Appropriable for All Funds | 75 |
| Combined Balance Sheets, 2023 - 2022 | 76 |
| Appropriation for Liabilities, 2025 - 2024 | 78 |
| Taxes Receivable, 2024 and Prior Years, Including Estimate for 2025 | 79 |
| Personal Property Replacement Taxes Receivable, 2025 and Prior Years, Including Estimate for 2025 | 80 |
| Corporate Fund: Financial Narrative | 81 |
| Revenue Graphs, 2018 - 2025 | 83 |
| Estimated Balance Sheet, 2025 - 2024 | 84 |
| Appropriable Revenue, 2025 - 2022 | 85 |
| Financing, 2025 - 2020 | 86 |
| Corporate Working Cash Fund: | |
| Estimated Balance Sheet, 2025 - 2024 | 87 |
| Revenues, 2025 - 2022 | 87 |
| Capital Funds: Financial Narrative | 88 |
| Capital Improvements Bond Fund: | |
| Estimated Balance Sheet, 2025 - 2024 | 90 |
| Appropriable Revenue, 2025 - 2022 | 91 |
| Construction Fund: | |
| Estimated Balance Sheet, 2025 - 2024 | 92 |
| Financing, 2025 - 2020, and Appropriable Revenue, 2025 - 2022 | 93 |
| Construction Working Cash Fund: | |
| Estimated Balance Sheet, 2025 - 2024 | 94 |
| Revenues, 2025 - 2022 | 94 |
| Stormwater Management Fund: | |
| Estimated Balance Sheet, 2025 - 2024 | 95 |
| Financing, 2024 - 2019 and Appropriable Revenue, 2025 - 2022 | 96 |
| Stormwater Working Cash Fund: | |
| Estimated Balance Sheet, 2025 - 2024 | 97 |
| Appropriable Revenue, 2025 - 2022 | 97 |
| Other Funds: Financial Narrative | 98 |
| Bond Redemption & Interest Fund: | |
| Estimated Balance Sheet, 2025 - 2024 | 99 |
| Appropriable Revenue, 2025 - 2022 | 100 |
| Reserve Claim Fund: | |
| Estimated Balance Sheet, 2025 - 2024 | 101 |
| Appropriable Revenue, 2025 - 2022 | 101 |
| Retirement Fund: | |
| Estimated Balance Sheet, 2025 - 2024 | 102 |
| Appropriable Revenue, 2025 - 2022 | 102 |

District's Flow of Funds Structure

Revenue Sources



Uses of Funds

General Operational Expenditures

Permanent Facilities
 Environmental Facilities
 Stormwater Management Projects
 Other Capital Expenditures

Principal and Interest on Bond Issues
 Payments for Claims and Damages
 Employee Pension Payments
 Stormwater Management Expenditures

Note: Working Cash can be transferred between other Working Cash Funds.

FINANCIAL NARRATIVE

FUND STRUCTURE, PURPOSE, AND ACCOUNTING BASIS

The financial structure of the Metropolitan Water Reclamation District of Greater Chicago (District) is organized on a fund accounting basis. Each statutorily authorized fund maintains a self-balancing set of accounts that are reported separately in their own financial statements. The District's use of funds ensures that public money is spent appropriately and within the amounts authorized. Established funds account for the different types of activities and legal restrictions that are associated with a particular government function. The use of funds and the budgeting, accounting, and auditing that are associated with this type of structure are governed by Illinois Compiled Statutes and Generally Accepted Accounting Principles (GAAP), as determined by the Governmental Accounting Standards Board (GASB).

The District uses the following funds to control its financial activities:

- Corporate
- Capital Improvements Bond
- Construction
- Stormwater Management
- Reserve Claim
- Corporate Working Cash
- Bond Redemption & Interest (Debt Service)
- Construction Working Cash
- Stormwater Working Cash
- Retirement

BASIS OF BUDGETING AND ACCOUNTING

The budget is prepared using a cash basis of accounting for revenue recognition and an accrual basis for recording expenditures, as prescribed by Illinois Compiled Statutes. Revenues are recognized when received in cash, and expenditures are recorded at the time the liability is incurred, except for principal and interest on long-term debt, compensated absences, claims, judgments, and arbitrage, which are recognized when due and payable.

Encumbrance accounting is used in the budgetary process for all funds. Appropriations lapse at year-end for the Corporate, Stormwater Management, Reserve Claim, Construction, Retirement, and Bond Redemption & Interest Funds. Appropriations for the Capital Improvements Bond Fund use a full encumbrance (obligation) method of budgetary accounting, which means that appropriations lapse at year-end only to the extent of the unencumbered balances. The appropriation for the Capital Improvements Bond Fund is adjusted to carry forward the open value of encumbrances from the prior year.

All the funds in the previous section are defined as governmental-type funds, except for the pension trust fund. For GAAP purposes, the governmental-type funds are accounted for on a spending or "financial flow" measurement focus using the modified accrual basis of accounting, which means that only current assets and liabilities are generally included on the balance sheets. The reported fund balances (net current assets) are considered a measure of "available spendable resources."

The Annual Comprehensive Financial Report of the District is prepared on a GAAP basis. GASB 34 became effective for the 2002 fiscal year and the District complies with all of its provisions. The District is using the modified approach for assessing infrastructure, except for Tunnel and Reservoir Plan (stormwater) deep tunnels and dropshafts, which will be depreciated. The District uses specific accounts to record the repair or preservation of existing capital assets, in addition to the construction of new assets or enhancements of existing capital assets. Inventory is accounted for on the purchase method for budgetary purposes and on the consumption method for GAAP financial reporting.

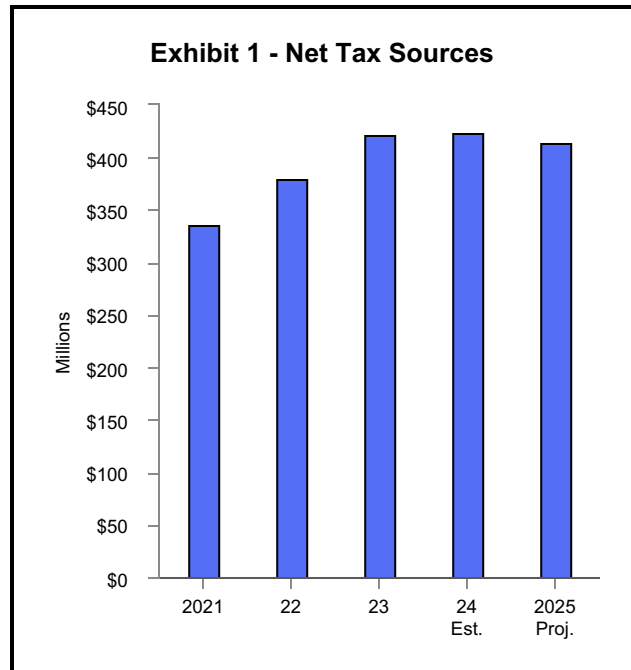
The District is a special district government created by the State of Illinois. Its powers and authority, regarding revenue sources, are generally restricted to those powers granted by applicable state statutes. The following exhibits, 1 - 6, are derived from the summary of revenue and expenditures found on pages 71 - 74 of the 2025 Budget and similar summaries in prior years' budgets. This section contains a summary of all District funds.

TAX SOURCES

The main source of revenue for the District is ad valorem property taxes. The District's 2025 property tax levy is \$709.7 million, an increase of \$18.0 million, or 2.6 percent. The authority to levy property taxes for the various funds generally specifies a tax rate limit per hundred dollars of property value, which when applied, yields a maximum amount of money which can be levied or collected against property owners. All District funds, except for the District's Capital Improvements Bond Fund, derive their revenues primarily from property taxes, of which approximately 59.1 percent of the 2025 appropriation is supported by property taxes. Taxes levied in one year are collected in the next year, and Working Cash Funds for the Corporate, Construction, and Stormwater Management Funds provide temporary financing while awaiting property tax receipts. The estimates are detailed on page 79. Net Tax Sources displayed in Exhibit 1 reflect only property tax revenue for the Corporate, Construction, and Stormwater Management Funds. The estimate for uncollectible taxes for 2025 is 3.5 percent, based on an annual review of prior years' tax collections.

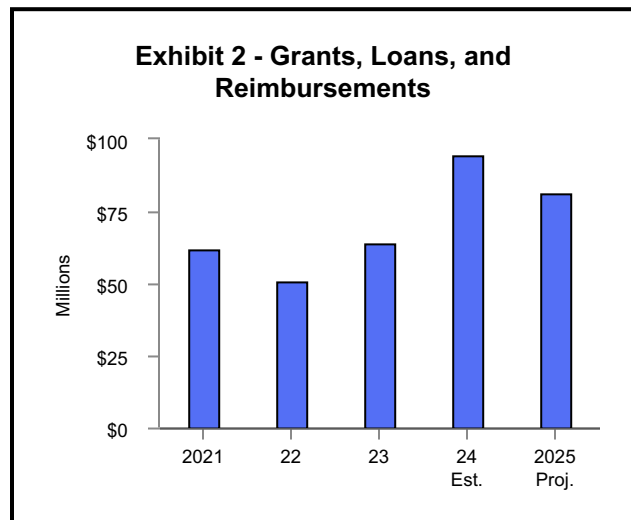
A Personal Property Replacement Tax (PPRT) provides income tax revenue from corporations, partnerships, and the invested capital of public utilities to replace the personal property taxes once received from a tax levy on personal property. PPRT revenue, received directly from the State of Illinois, is estimated at \$66.6 million for 2025, a decrease of \$24.4 million from the 2024 Original Budget, or 26.8 percent. After three years of strong results, PPRT will decrease due to adjustments made by the Illinois Department of Revenue to more accurately estimate future allocations.

Exhibit 1 presents revenue from net tax sources for the years 2021 - 2025. Beginning in 1995, the Illinois Tax Cap laws limit increases in property tax levies in the aggregate to the lesser of 5.0 percent or the change in the national Consumer Price Index (CPI). The 2024 CPI increase is projected to be 2.4 percent for the 2025 levies, while a 1.0 percent increase is projected for new development and newly annexed properties. The 2025 property tax levy subject to the tax cap is a 3.3 percent increase from the 2024 aggregate levy. The Stormwater Management Fund and the payment of bond principal and interest are exempt from the tax cap extension limitations.



GRANTS, LOANS, AND REIMBURSEMENTS

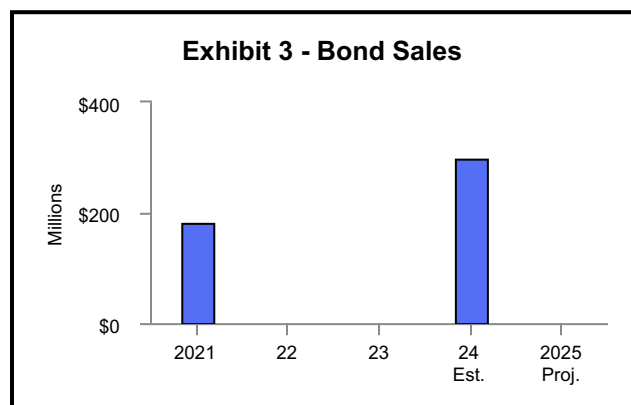
Federal and state grants and loans contribute to finance the District's capital programs. For 2025, \$50.0 million in Wastewater/Stormwater State Revolving Fund (SRF) loan revenue and \$30.9 million in federal and state grants are budgeted to fund capital projects. The District has been successful in obtaining grant funding and will continue to pursue grants for stormwater and other projects. In 2024, the District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and secured \$10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and \$20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir. Exhibit 2 shows the grants, loans, and reimbursements for the years 2021 - 2025. The District anticipates receiving an annual allocation of up to \$50.0 million in SRF loans in each of the next four years.



BOND SALES

The District's Capital Improvement Program is financed primarily with SRF loans and general obligation bond sales. Exhibit 3 shows a \$300.0 million bond sale is planned for 2024, including \$250.0 million in Limited General Obligation Bonds and \$50.0 million in Unlimited General Obligation Bonds to fund an aggressive Capital Improvement Program.

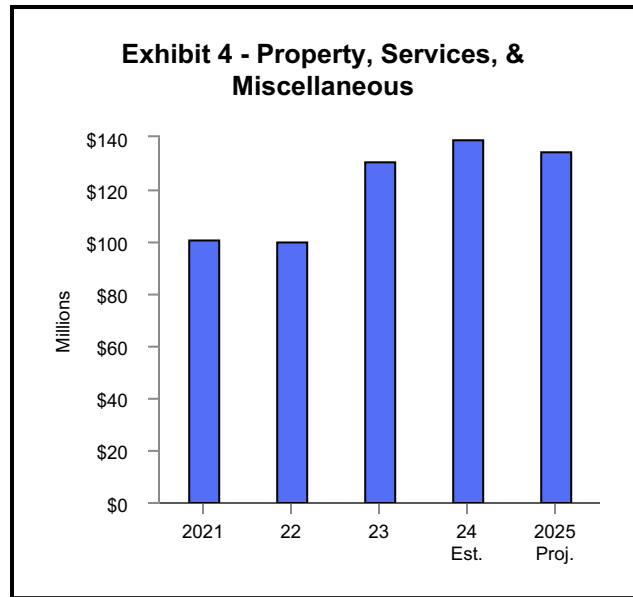
The Capital Funds narrative on page 88 provides a more detailed discussion. The statement of outstanding bonds and statutory debt margin on pages 49 and 50 shows the District's strong position. The Five-Year Financial Forecast on pages 56 and 64 details future bond sale projections.



PROPERTY, SERVICES, AND MISCELLANEOUS

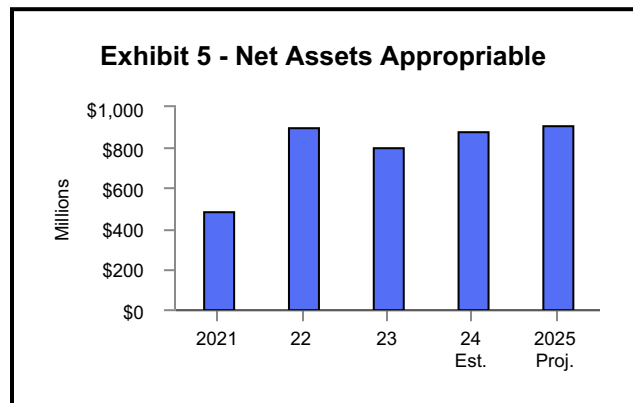
Exhibit 4 summarizes revenue from property, services, and miscellaneous items. A major revenue source is the user charge system, which imposes a surcharge above property tax payments for commercial, industrial, and tax-exempt users of the sewage systems. Estimated User Charge revenues in 2025 are \$37.0 million, an increase of \$1.0 million from the 2024 Budget.

Land rentals, investment income, sewer permit fees, connection impact fees, and other revenues will provide an estimated \$97.7 million in 2025. Estimates for land rental revenues are based on existing and renegotiated leases. Investment income is based on projections of cash flow and interest rates for 2025. Interest rates on short-term securities reflect current market conditions for 2025. Investments are predominately short-term in nature. Sewer permit revenue estimates are based on anticipated projects and 2024 rates. Connection impact fees were established in 1998 to require new service areas to contribute to the past investment in the District’s infrastructure.



NET ASSETS APPROPRIABLE

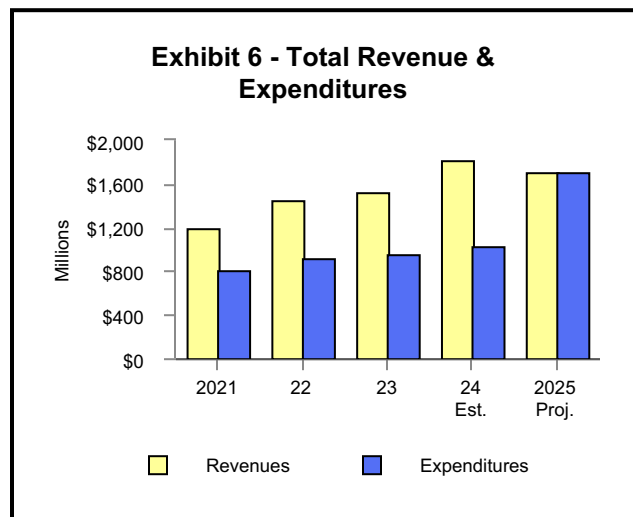
Exhibit 5 shows the trend in net assets appropriable, which is primarily impacted by bond sales, expenditures for capital projects, and the reservation of future years’ principal and interest payments in the debt service funds. Beginning in 2005, a portion of the projected Corporate Fund net assets was left unappropriated to maintain a fiscally sound fund balance. Positive results from 2021 through 2025 are attributed to both over performance of PPRT from 2021 to 2023 and delayed spending in the Corporate Fund which has provided a strong budgetary reserve. Additionally, supply chain delays and contractor demand have impacted capital project expenditures in the capital project funds.



TOTAL REVENUES AND EXPENDITURES

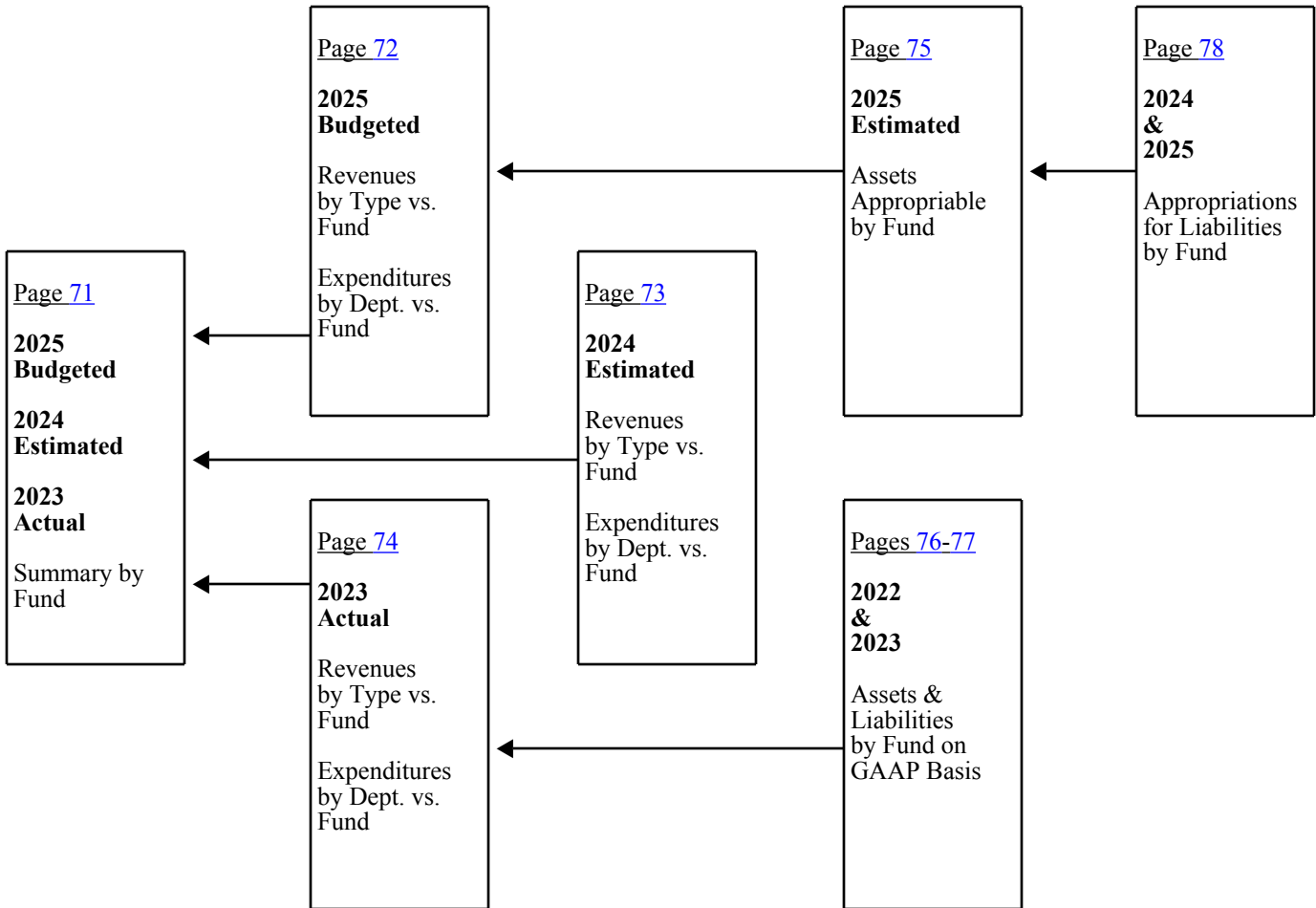
Exhibit 6 displays the relationship between revenues and expenditures. The 2025 Budget includes a \$21.6 million transfer of budgetary reserves and a \$8.4 million from the statutory 2023 Property Tax Levy Adjustment to maintain the Retirement Fund’s funded ratio. Within the Corporate Fund, the 2025 Budget includes capital equipment, technology replacement, studies, and special projects totaling \$15.9 million to match one-time revenues. The budget for biosolids increased by \$7.9 million in 2025 as the District is actively pursuing a biosolids strategy to normalize the biosolids program.

For 2025, a portion of the Corporate Fund projected net assets will remain unappropriated to ensure a fiscally responsible fund balance.



SUMMARY FINANCIAL STATEMENTS

Summary financial statements presented on pages 71 - 74 provide comparisons of revenues and expenditures for all funds for the years 2023 - 2025. These statements provide a financial summarization by fund of the 2025 Budget as proposed, the estimated status at 2024 fiscal year-end, and the actual results of operations for fiscal year 2023. The relationships among the pages are diagrammed below.



The table of taxes receivable on page 79 provides detailed data on property tax levies and tax receipts from 2020 to 2024. While 2020 through 2022 show high levels of collection, delayed refunds continue to be processed through the Property Tax Appeal Board and the Circuit Courts. Estimated refunds affecting levy years prior to 2020 are summarized.

Specific details about all revenue sources, assets, liabilities, and appropriable revenue are presented in the various funds' financial narratives and statements on pages 81 - 102.

ALL FUNDS
SUMMARY OF REVENUE, EXPENDITURES, AND NET ASSETS APPROPRIABLE (b)
2025 BUDGETED, 2024 ESTIMATED, AND 2023 ACTUAL

(In Thousands)

| | FUND | | | | | | | TOTAL |
|---|---------------|---------------------------|--------------|-----------------------|----------------|--------------------------------|-------------------|----------------|
| | CORPORATE | CAPITAL IMPROVEMENTS BOND | CONSTRUCTION | STORMWATER MANAGEMENT | RETIREMENT (d) | BOND REDEMPTION & INTEREST (d) | RESERVE CLAIM (d) | |
| 2025 BUDGETED | | | | | | | | |
| Net Assets Appropriable (b) | \$ 252,872.5 | \$ 173,857.2 | \$ 54,607.9 | \$ 60,629.1 | \$ 88,736.0 | \$ 222,132.0 | \$ 54,641.8 | \$ 907,476.5 |
| Net Assets Appropriated | \$ 89,882.5 | \$ 173,857.2 | \$ 54,607.9 | \$ 60,629.1 | \$ 88,736.0 | \$ 222,132.0 | \$ 54,641.8 | \$ 744,486.5 |
| Revenue | 432,412.2 | 387,067.3 | 26,473.0 | 69,985.0 | 30,000.0 | 12,489.0 | 2,645.0 | 961,071.5 |
| Appropriation | \$ 522,294.7 | \$ 560,924.5 | \$ 81,080.9 | \$ 130,614.1 | \$ 118,736.0 | \$ 234,621.0 | \$ 57,286.8 | \$ 1,705,558.0 |
| 2024 ESTIMATED | | | | | | | | |
| Beginning Net Assets Appropriable as adjusted (c) | \$ 322,841.1 | \$ 99,688.4 | \$ 34,907.1 | \$ 67,154.6 | \$ 86,440.0 | \$ 219,561.7 | \$ 52,312.8 | \$ 882,905.7 |
| Revenue | 388,984.8 | 372,848.0 | 46,085.0 | 80,212.1 | 42,767.3 | 16,194.0 | 1,905.2 | 948,996.4 |
| Adjustment for 2024 receipts (a) | (13,304.7) | — | 55.0 | (1,251.0) | — | — | — | (14,500.7) |
| Expenditures | (445,648.7) | (108,163.2) | (26,439.2) | (85,486.6) | (129,207.3) | (235,755.7) | (5,800.0) | (1,036,500.7) |
| Ending Net Assets Appropriable | \$ 252,872.5 | \$ 364,373.2 | \$ 54,607.9 | \$ 60,629.1 | \$ — | \$ — | \$ 48,418.0 | \$ 780,900.7 |
| 2023 ACTUAL | | | | | | | | |
| Beginning Net Assets Appropriable as adjusted (c) | \$ 237,469.7 | \$ 140,236.0 | \$ 12,268.6 | \$ 52,138.0 | \$ 87,915.0 | \$ 223,855.6 | \$ 46,155.0 | \$ 800,037.9 |
| Revenue | 495,864.4 | 63,472.0 | 44,554.0 | 71,976.8 | 30,000.0 | 14,209.1 | 2,178.8 | 722,255.1 |
| Expenditures | (410,493.0) | (104,019.6) | (21,915.5) | (56,960.2) | (117,915.0) | (238,064.8) | (3,110.7) | (952,478.8) |
| Ending Net Assets Appropriable | \$ 322,841.1 | \$ 99,688.4 | \$ 34,907.1 | \$ 67,154.6 | \$ — | \$ — | \$ 45,223.0 | \$ 569,814.2 |
| Adjusted NAA 1/1/2024 | \$ 309,536.4 | | \$ 34,962.1 | \$ 65,903.6 | | | | |
| Adjustment (a) | \$ (13,304.7) | | \$ 55.0 | \$ (1,251.0) | | | | |

(a) Adjustment to NAA required due to current 2024 estimate on collection of property tax levies and PPRT. See the Balance Sheets and Appropriable Revenue statements 01/01/2024 for the Corporate (pages 84 - 85), Construction (pages 92 - 93), and Stormwater Management (pages 95 - 96) Funds. The adjustment is reflected in the 2024 revenues.

(b) This statement is a summary presentation of pages 67 - 69, separating current revenue and NAA from the revenue category. 2025 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
2025 BUDGETED**

(In Thousands)

| | FUND | | | | | | | TOTAL |
|---|---------------------|----------------------------|--------------------|-----------------------|---------------------|----------------------------|--------------------|-----------------------|
| | CORPORATE | CAPITAL IMPROVEMENTS BOND* | CONSTRUCTION | STORMWATER MANAGEMENT | RETIREMENT | BOND REDEMPTION & INTEREST | RESERVE CLAIM | |
| REVENUE | | | | | | | | |
| Net Assets Appropriable (a) | \$ 252,872.5 | \$ 173,857.2 | \$ 54,607.9 | \$ 60,629.1 | \$ 88,736.0 | \$ 222,132.0 | \$ 54,641.8 | \$ 907,476.5 |
| Reserve for Transfer to Retirement Fund | (21,643.0) | — | — | — | 21,643.0 | — | — | — |
| 2022 Levy Adjustment to Retirement Fund | (8,357.0) | — | — | — | 8,357.0 | — | — | — |
| Budget Reserve | (132,990.0) | — | — | — | — | — | — | (132,990.0) |
| Net Property Taxes | 299,675.0 | — | 6,755.0 | 60,312.5 | — | — | — | 366,742.5 |
| Personal Property Replacement Tax | 29,595.3 | — | 18,000.0 | — | — | — | — | 47,595.3 |
| Working Cash Borrowings Adjustment | (6,170.3) | — | (105.0) | (937.5) | — | — | — | (7,212.8) |
| Bond Sales (Present & Future) | — | 308,340.3 | — | — | — | — | — | 308,340.3 |
| Reimbursements | — | — | — | — | — | — | — | — |
| Grants (Federal & State) | 1,908.2 | 12,000.0 | — | 17,025.0 | — | — | — | 30,933.2 |
| Investment Income | 14,000.0 | 14,727.0 | 1,813.0 | 2,114.0 | — | 2,960.0 | 2,645.0 | 38,259.0 |
| State Revolving Fund Loans | — | 50,000.0 | — | — | — | — | — | 50,000.0 |
| Property & Services | 31,500.0 | — | — | 1,000.0 | — | — | — | 32,500.0 |
| User Charge | 37,000.0 | — | — | — | — | — | — | 37,000.0 |
| TIF Differential Fee & Impact Fee | 17,000.0 | — | — | — | — | — | — | 17,000.0 |
| Equity Transfer for Stormwater Bond Payment | — | — | — | (9,529.0) | — | 9,529.0 | — | — |
| Resource Recovery | 300.0 | — | — | — | — | — | — | 300.0 |
| Miscellaneous | 7,604.0 | 2,000.0 | 10.0 | — | — | — | — | 9,614.0 |
| TOTAL REVENUE | \$ 522,294.7 | \$ 560,924.5 | \$ 81,080.9 | \$ 130,614.1 | \$ 118,736.0 | \$ 234,621.0 | \$ 57,286.8 | \$ 1,705,558.0 |
| EXPENDITURES | | | | | | | | |
| Board of Commissioners | \$ 5,756.9 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ 5,756.9 |
| General Administration | 26,931.5 | — | — | — | — | — | — | 26,931.5 |
| Monitoring & Research | 34,505.4 | — | — | — | — | — | — | 34,505.4 |
| Procurement & Materials Mgmt. | 11,530.1 | — | — | — | — | — | — | 11,530.1 |
| Human Resources | 70,503.8 | — | — | — | — | — | — | 70,503.8 |
| Information Technology | 27,491.6 | — | — | — | — | — | — | 27,491.6 |
| Law | 8,712.6 | — | — | — | — | — | — | 8,712.6 |
| Finance | 4,400.1 | — | — | — | — | — | — | 4,400.1 |
| Engineering | 39,170.8 | 560,924.5 | 81,080.9 | — | — | — | — | 681,176.2 |
| Maintenance & Operations | 293,291.9 | — | — | — | — | — | — | 293,291.9 |
| Stormwater Management Fund | — | — | — | 130,614.1 | — | — | — | 130,614.1 |
| Retirement Fund | — | — | — | — | 118,736.0 | — | — | 118,736.0 |
| Bond Redemption & Interest Fund | — | — | — | — | — | 234,621.0 | — | 234,621.0 |
| Reserve Claim Fund | — | — | — | — | — | — | 57,286.8 | 57,286.8 |
| TOTAL EXPENDITURES | \$ 522,294.7 | \$ 560,924.5 | \$ 81,080.9 | \$ 130,614.1 | \$ 118,736.0 | \$ 234,621.0 | \$ 57,286.8 | \$ 1,705,558.0 |

(a) 2025 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
2024 ESTIMATED**

(In Thousands)

| | FUND | | | | | | | |
|---|---------------------|----------------------------|--------------------|-----------------------|---------------------|----------------------------|--------------------|-----------------------|
| | CORPORATE | CAPITAL IMPROVEMENTS BOND* | CONSTRUCTION | STORMWATER MANAGEMENT | RETIREMENT | BOND REDEMPTION & INTEREST | RESERVE CLAIM | TOTAL |
| REVENUE | | | | | | | | |
| Net Assets Appropriable | \$ 322,841.1 | \$ 99,688.4 | \$ 34,907.1 | \$ 67,154.6 | \$ 86,440.0 | \$ 219,561.7 | \$ 52,312.8 | \$ 882,905.7 |
| Reserve for Transfer to Retirement Fund | (31,500.0) | — | — | — | 31,500.0 | — | — | — |
| Adjustment for Receipts | (13,304.7) | — | 55.0 | (1,251.0) | — | — | — | (14,500.7) |
| Net Property Taxes | 289,053.2 | — | 6,755.0 | 55,487.5 | — | — | — | 351,295.7 |
| Personal Property Replacement Tax | 47,445.3 | — | 25,000.0 | — | — | — | — | 72,445.3 |
| Working Cash Borrowings Adjustment | (6,898.5) | — | (105.0) | (862.5) | — | — | — | (7,866.0) |
| Bond Sales (Present & Future) | — | 300,000.0 | — | — | — | — | — | 300,000.0 |
| Reimbursements | — | — | — | 20,000.0 | — | — | — | 20,000.0 |
| Grants (Federal & State) | 773.7 | 12,000.0 | — | 11,400.1 | — | — | — | 24,173.8 |
| Investment Income | 14,300.0 | 8,848.0 | 2,427.0 | 2,817.0 | — | 6,664.0 | 1,900.0 | 36,956.0 |
| State Revolving Fund Loans | — | 50,000.0 | — | — | — | — | — | 50,000.0 |
| Property & Services | 32,575.0 | — | — | 900.0 | — | — | — | 33,475.0 |
| User Charge | 37,000.0 | — | — | — | — | — | — | 37,000.0 |
| TIF Differential Fee & Impact Fee | 11,000.0 | — | 12,000.0 | — | — | — | — | 23,000.0 |
| Equity Transfer for Stormwater Bond Payment | — | — | — | (9,530.0) | — | 9,530.0 | — | — |
| Equity Transfer to Bond & Interest Fund | — | — | — | — | — | — | — | — |
| Resource Recovery | 500.0 | — | — | — | — | — | — | 500.0 |
| Miscellaneous | 6,003.4 | 2,000.0 | 8.0 | — | — | — | 5.2 | 8,016.6 |
| TOTAL REVENUE | \$ 709,788.5 | \$ 472,536.4 | \$ 81,047.1 | \$ 146,115.7 | \$ 117,940.0 | \$ 235,755.7 | \$ 54,218.0 | \$ 1,817,401.4 |
| EXPENDITURES | | | | | | | | |
| Board of Commissioners | \$ 4,933.4 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ 4,933.4 |
| General Administration | 19,728.4 | — | — | — | — | — | — | 19,728.4 |
| Monitoring & Research | 32,039.3 | — | — | — | — | — | — | 32,039.3 |
| Procurement & Materials Mgmt. | 10,253.1 | — | — | — | — | — | — | 10,253.1 |
| Human Resources | 58,128.8 | — | — | — | — | — | — | 58,128.8 |
| Information Technology | 20,821.5 | — | — | — | — | — | — | 20,821.5 |
| Law | 7,837.2 | — | — | — | — | — | — | 7,837.2 |
| Finance | 4,001.4 | — | — | — | — | — | — | 4,001.4 |
| Engineering | 27,512.3 | 108,163.2 | 26,439.2 | — | — | — | — | 162,114.7 |
| Maintenance & Operations | 260,393.3 | — | — | — | — | — | — | 260,393.3 |
| Stormwater Management Fund | — | — | — | 85,486.6 | — | — | — | 85,486.6 |
| Retirement Fund | — | — | — | — | 129,207.3 | — | — | 129,207.3 |
| Bond Redemption & Interest Fund | — | — | — | — | — | 235,755.7 | — | 235,755.7 |
| Reserve Claim Fund | — | — | — | — | — | — | 5,800.0 | 5,800.0 |
| TOTAL EXPENDITURES | \$ 445,648.7 | \$ 108,163.2 | \$ 26,439.2 | \$ 85,486.6 | \$ 129,207.3 | \$ 235,755.7 | \$ 5,800.0 | \$ 1,036,500.7 |

* 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
2023 ACTUAL
(In Thousands)

| | FUND | | | | | | | |
|---|---------------------|-----------------------------------|---------------------|------------------------------|---------------------|---------------------------------------|----------------------|-----------------------|
| | CORPORATE | CAPITAL IMPROVEMENTS BOND* | CONSTRUCTION | STORMWATER MANAGEMENT | RETIREMENT | BOND REDEMPTION & INTEREST | RESERVE CLAIM | TOTAL |
| REVENUE | | | | | | | | |
| Net Assets Appropriable | \$ 237,469.7 | \$ 140,236.0 | \$ 12,268.6 | \$ 52,138.0 | \$ 87,915.0 | \$ 223,855.6 | \$ 46,155.0 | \$ 800,037.9 |
| Reserve for Transfer to Retirement Fund | (30,000.0) | — | — | — | 30,000.0 | — | — | — |
| Adjustment for Receipts | 93,876.5 | — | 1,648.0 | 18,068.4 | — | — | — | 113,592.9 |
| Net Property Taxes | 282,648.5 | — | 6,755.0 | 50,662.5 | — | — | — | 340,066.0 |
| Personal Property Replacement Tax | 56,925.4 | — | 25,000.0 | — | — | — | — | 81,925.4 |
| Working Cash Borrowings Adjustment | (7,273.9) | — | (55.0) | (787.5) | — | — | — | (8,116.4) |
| Bond Sales | — | — | — | — | — | — | — | — |
| Reimbursements | — | — | — | 7,200.0 | — | — | — | 7,200.0 |
| Grants (Federal & State) | 117.6 | 19,579.1 | — | 2,350.0 | — | — | — | 22,046.7 |
| Investment Income | 12,595.3 | 6,397.0 | 1,702.9 | 3,189.1 | — | 4,569.6 | 2,175.4 | 30,629.3 |
| State Revolving Fund Loans | — | 34,716.3 | — | — | — | — | — | 34,716.3 |
| Property & Services | 31,004.7 | — | — | 798.7 | — | — | — | 31,803.4 |
| User Charge | 38,536.9 | — | — | — | — | — | — | 38,536.9 |
| TIF Differential Fee & Impact Fee | 12,272.7 | — | 9,500.0 | — | — | — | — | 21,772.7 |
| Equity Transfer for Stormwater Bond Payment | — | — | — | (9,530.8) | — | 9,530.8 | — | — |
| Resource Recovery | 356.8 | — | — | — | — | — | — | 356.8 |
| Miscellaneous | 4,803.9 | 2,779.6 | 3.2 | 26.3 | — | 108.7 | 3.4 | 7,725.1 |
| TOTAL REVENUE | \$ 733,334.1 | \$ 203,708.0 | \$ 56,822.7 | \$ 124,114.7 | \$ 117,915.0 | \$ 238,064.7 | \$ 48,333.8 | \$ 1,522,293.0 |
| EXPENDITURES | | | | | | | | |
| Board of Commissioners | \$ 4,673.5 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ 4,673.5 |
| General Administration | 19,541.0 | — | — | — | — | — | — | 19,541.0 |
| Monitoring & Research | 31,289.1 | — | — | — | — | — | — | 31,289.1 |
| Procurement & Materials Mgmt. | 9,866.2 | — | — | — | — | — | — | 9,866.2 |
| Human Resources | 57,914.7 | — | — | — | — | — | — | 57,914.7 |
| Information Technology | 19,855.2 | — | — | — | — | — | — | 19,855.2 |
| Law | 7,080.8 | — | — | — | — | — | — | 7,080.8 |
| Finance | 3,846.4 | — | — | — | — | — | — | 3,846.4 |
| Engineering | 23,551.3 | 104,019.6 | 21,915.5 | — | — | — | — | 149,486.4 |
| Maintenance & Operations | 232,874.7 | — | — | — | — | — | — | 232,874.7 |
| Stormwater Management Fund | — | — | — | 56,960.2 | — | — | — | 56,960.2 |
| Retirement Fund | — | — | — | — | 117,915.0 | — | — | 117,915.0 |
| Bond Redemption & Interest Fund | — | — | — | — | — | 238,064.8 | — | 238,064.8 |
| Reserve Claim Fund | — | — | — | — | — | — | 3,110.7 | 3,110.7 |
| TOTAL EXPENDITURES | \$ 410,493.0 | \$ 104,019.6 | \$ 21,915.5 | \$ 56,960.2 | \$ 117,915.0 | \$ 238,064.8 | \$ 3,110.7 | \$ 952,478.8 |

* 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.

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 2025

| DESCRIPTION | FUND | | | | | | | |
|--|-----------------------|---------------------------|----------------------|-----------------------|----------------------|----------------------------|----------------------|-------------------------|
| | CORPORATE | CAPITAL IMPROVEMENTS BOND | CONSTRUCTION | STORMWATER MANAGEMENT | RETIREMENT | BOND REDEMPTION & INTEREST | RESERVE CLAIM | TOTAL |
| 2025 Revenue | \$ 432,412,200 | \$ 387,067,331 | \$ 26,473,000 | \$ 79,514,000 | \$ — | \$ 2,960,000 | \$ 2,645,000 | \$ 931,071,531 |
| Resources Available at 01/01/2025 (a) | 624,894,423 | 534,699,461 | 63,310,935 | 125,259,100 | 88,736,000 | 378,245,713 | 55,791,800 | 1,870,937,432 |
| Total Resources | \$1,057,306,623 | \$ 921,766,792 | \$ 89,783,935 | \$ 204,773,100 | \$ 88,736,000 | \$381,205,713 | \$ 58,436,800 | \$ 2,802,008,963 |
| Liabilities and Designations at 01/01/2025 | (372,021,900) | (360,842,292) | (8,703,035) | (64,630,000) | — | (156,113,739)* | (1,150,000) | (963,460,966) |
| Equity Transfer | (30,000,000) | — | — | (9,529,000) | 30,000,000 | 9,529,000 | — | — |
| Budget Reserve | (132,990,023) | — | — | — | — | — | — | (132,990,023) |
| ASSETS APPROPRIABLE | \$ 522,294,700 | \$ 560,924,500 | \$ 81,080,900 | \$ 130,614,100 | \$118,736,000 | \$234,620,974 | \$ 57,286,800 | \$ 1,705,557,974 |

* Liabilities for the Bond Redemption & Interest Fund are for future Years' Principal and Interest.

(a) Resources Available includes prior year uncollected property taxes.

GAAP Basis Statement From 2023 Annual Comprehensive Financial Report - Exhibit A-1
Governmental Funds Balance Sheets / Statements of Net Position

December 31, 2023 (with comparative amounts for prior year)

| <i>Metropolitan Water Reclamation District of Greater Chicago</i> | | | | | | |
|---|--|---------------------|------------------------------|-------------------|--|-------------------|
| <i>(in thousands of dollars)</i> | General Corporate Fund | | Debt Service Fund | | Capital Improvements Bond Funds | |
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| | Assets and deferred outflows of resources | | | | | |
| Assets: | | | | | | |
| Cash | \$ 10,139 | \$ 19,860 | \$ 3,582 | \$ 7,064 | \$ 7,077 | \$ 20,941 |
| Certificates of deposit | 9,541 | 24,348 | — | — | 13,111 | 1,802 |
| Investments (note 4) | 425,223 | 300,868 | 101,512 | 36,281 | 254,216 | 280,148 |
| Prepaid expenses | 7,635 | 7,177 | — | — | — | — |
| Taxes receivable, net (note 5) | 294,311 | 345,711 | 232,813 | 284,251 | — | — |
| Lease receivable (note 14) | 341,602 | 333,054 | — | — | — | — |
| Other receivables, net (note 5) | 8,540 | 3,299 | — | — | 8,463 | 9,278 |
| Due from other funds (note 12) | 402 | 371 | — | — | — | — |
| Restricted deposits | 323 | 318 | — | — | 22,200 | 29,764 |
| Inventories | 37,240 | 36,274 | — | — | — | — |
| Capital assets not being depreciated/amortized (note 6) | — | — | — | — | — | — |
| Capital assets being depreciated/amortized, net (note 6) | — | — | — | — | — | — |
| Total assets | <u>1,134,956</u> | <u>1,071,280</u> | <u>337,907</u> | <u>327,596</u> | <u>305,067</u> | <u>341,933</u> |
| Deferred outflows of resources: | | | | | | |
| Loss on prior debt refunding | — | — | — | — | — | — |
| Deferred outflows for pension and OPEB related amounts | — | — | — | — | — | — |
| Total deferred outflows of resources | — | — | — | — | — | — |
| Total assets and deferred outflows of resources | <u>\$ 1,134,956</u> | <u>\$ 1,071,280</u> | <u>\$ 337,907</u> | <u>\$ 327,596</u> | <u>\$ 305,067</u> | <u>\$ 341,933</u> |
| Liabilities, deferred inflows of resources, and fund balances/net position | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable and other liabilities (note 5) | \$ 44,256 | \$ 39,693 | \$ — | \$ — | \$ 22,047 | \$ 21,332 |
| Due to Pension Trust Fund (note 12) | — | — | — | — | — | — |
| Due to other funds (note 12) | — | — | — | — | — | — |
| Accrued interest payable | — | — | — | — | — | — |
| Unearned revenue | 2,538 | 2,375 | — | — | 22,199 | 29,764 |
| Long-term liabilities: (note 11) | | | | | | |
| Due within one year | — | — | — | — | — | — |
| Due in more than one year | — | — | — | — | — | — |
| Total liabilities | <u>46,794</u> | <u>42,068</u> | <u>—</u> | <u>—</u> | <u>44,246</u> | <u>51,096</u> |
| Deferred inflows of resources: | | | | | | |
| Unavailable tax revenue (note 5) | 260,934 | 281,781 | 206,402 | 230,677 | — | — |
| Deferred inflows related to leases | 337,129 | 329,230 | — | — | — | — |
| Other unavailable revenue (note 5) | — | — | — | — | 953 | 953 |
| Deferred inflows for pension and OPEB related amounts | — | — | — | — | — | — |
| Total deferred inflows of resources | <u>598,063</u> | <u>611,011</u> | <u>206,402</u> | <u>230,677</u> | <u>953</u> | <u>953</u> |
| Fund balances: | | | | | | |
| Nonspendable (note 1r.) | 44,875 | 43,451 | — | — | — | — |
| Restricted for (note 1r.) | 327,938 | 317,567 | 131,505 | 96,919 | 93,134 | 133,565 |
| Assigned | — | — | — | — | 166,734 | 156,319 |
| Unassigned | 117,286 | 57,183 | — | — | — | — |
| Total fund balances | <u>490,099</u> | <u>418,201</u> | <u>131,505</u> | <u>96,919</u> | <u>259,868</u> | <u>289,884</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 1,134,956</u> | <u>\$ 1,071,280</u> | <u>\$ 337,907</u> | <u>\$ 327,596</u> | <u>\$ 305,067</u> | <u>\$ 341,933</u> |
| Net position: | | | | | | |
| Net investment in capital assets | | | | | | |
| Restricted for corporate working cash | | | | | | |
| Restricted for reserve claim | | | | | | |
| Restricted for debt service | | | | | | |
| Restricted for capital projects | | | | | | |
| Restricted for construction working cash | | | | | | |
| Restricted for stormwater working cash | | | | | | |
| Unrestricted (Deficit) | | | | | | |
| Total net position | | | | | | |

See accompanying notes to the basic financial statements.

**GAAP Basis Statement From 2023 Annual Comprehensive Financial Report - Exhibit A-1
Governmental Funds Balance Sheets / Statements of Net Position**

December 31, 2023 (with comparative amounts for prior year)

| Metropolitan Water Reclamation District of Greater Chicago | | | | | | | | | |
|--|-------------------|-------------------------------------|-------------------|--------------------------|---------------------|-----------------------|---------------------|----------------------------|---------------------|
| Retirement Fund | | Other Governmental / Nonmajor Funds | | Total Governmental Funds | | Adjustments (Note 2a) | | Statements of Net Position | |
| 2023 | 2022 | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| \$ — | \$ — | \$ 11,736 | \$ 3,867 | \$ 32,534 | \$ 51,732 | \$ — | \$ — | \$ 32,534 | \$ 51,732 |
| — | — | 3,565 | 21,316 | 26,217 | 47,466 | — | — | 26,217 | 47,466 |
| — | — | 115,393 | 62,974 | 896,344 | 680,271 | — | — | 896,344 | 680,271 |
| — | — | 1,085 | 4 | 8,720 | 7,181 | — | — | 8,720 | 7,181 |
| 81,454 | 104,128 | 58,364 | 76,010 | 666,942 | 810,100 | — | — | 666,942 | 810,100 |
| — | — | — | — | 341,602 | 333,054 | — | — | 341,602 | 333,054 |
| — | — | 861 | 795 | 17,864 | 13,372 | — | — | 17,864 | 13,372 |
| — | — | — | — | 402 | 371 | (402) | (371) | — | — |
| — | — | — | — | 22,523 | 30,082 | — | — | 22,523 | 30,082 |
| — | — | — | — | 37,240 | 36,274 | — | — | 37,240 | 36,274 |
| — | — | — | — | — | — | 6,174,619 | 6,232,484 | 6,174,619 | 6,232,484 |
| — | — | — | — | — | — | 1,612,946 | 1,648,843 | 1,612,946 | 1,648,843 |
| <u>81,454</u> | <u>104,128</u> | <u>191,004</u> | <u>164,966</u> | <u>2,050,388</u> | <u>2,009,903</u> | <u>7,787,163</u> | <u>7,880,956</u> | <u>9,837,551</u> | <u>9,890,859</u> |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | 405,360 | 186,004 | 405,360 | 186,004 |
| — | — | — | — | — | — | 405,360 | 186,004 | 405,360 | 186,004 |
| <u>\$ 81,454</u> | <u>\$ 104,128</u> | <u>\$ 191,004</u> | <u>\$ 164,966</u> | <u>\$ 2,050,388</u> | <u>\$ 2,009,903</u> | <u>\$ 8,192,523</u> | <u>\$ 8,066,960</u> | <u>\$10,242,911</u> | <u>\$10,076,863</u> |
| \$ — | \$ — | \$ 16,903 | \$ 13,422 | \$ 83,206 | \$ 74,447 | \$ — | \$ — | \$ 83,206 | \$ 74,447 |
| 19,909 | 34,596 | — | — | 19,909 | 34,596 | 114,593 | 69,081 | 134,502 | 103,677 |
| — | — | 402 | 371 | 402 | 371 | (402) | (371) | — | — |
| — | — | — | — | — | — | 14,532 | 15,406 | 14,532 | 15,406 |
| — | — | — | — | 24,737 | 32,139 | — | — | 24,737 | 32,139 |
| — | — | — | — | — | — | 162,920 | 185,062 | 162,920 | 185,062 |
| — | — | — | — | — | — | 4,067,989 | 3,759,919 | 4,067,989 | 3,759,919 |
| <u>19,909</u> | <u>34,596</u> | <u>17,305</u> | <u>13,793</u> | <u>128,254</u> | <u>141,553</u> | <u>4,359,632</u> | <u>4,029,097</u> | <u>4,487,886</u> | <u>4,170,650</u> |
| 61,545 | 69,532 | 51,753 | 62,654 | 580,634 | 644,644 | (580,634) | (644,644) | — | — |
| — | — | — | — | 337,129 | 329,230 | — | — | 337,129 | 329,230 |
| — | — | — | — | 953 | 953 | (953) | (953) | — | — |
| — | — | — | — | — | — | 27,201 | 172,451 | 27,201 | 172,451 |
| <u>61,545</u> | <u>69,532</u> | <u>51,753</u> | <u>62,654</u> | <u>918,716</u> | <u>974,827</u> | <u>(554,386)</u> | <u>(473,146)</u> | <u>364,330</u> | <u>501,681</u> |
| — | — | 1,085 | 4 | 45,960 | 43,455 | (45,960) | (43,455) | — | — |
| — | — | 120,861 | 88,515 | 673,438 | 636,566 | (673,438) | (636,566) | — | — |
| — | — | — | — | 166,734 | 156,319 | (166,734) | (156,319) | — | — |
| — | — | — | — | 117,286 | 57,183 | (117,286) | (57,183) | — | — |
| — | — | 121,946 | 88,519 | 1,003,418 | 893,523 | (1,003,418) | (893,523) | — | — |
| <u>\$ 81,454</u> | <u>\$ 104,128</u> | <u>\$ 191,004</u> | <u>\$ 164,966</u> | <u>\$ 2,050,388</u> | <u>\$ 2,009,903</u> | | | | |
| Net position: | | | | | | | | | |
| Net investment in capital assets | | | | | | 5,290,863 | 5,275,501 | 5,290,863 | 5,275,501 |
| Restricted for corporate working cash | | | | | | 280,138 | 276,836 | 280,138 | 276,836 |
| Restricted for reserve claim | | | | | | 35,045 | 26,597 | 35,045 | 26,597 |
| Restricted for debt service | | | | | | 323,375 | 312,190 | 323,375 | 312,190 |
| Restricted for capital projects | | | | | | 126,099 | 103,098 | 126,099 | 103,098 |
| Restricted for construction working cash | | | | | | 22,277 | 21,742 | 22,277 | 21,742 |
| Restricted for stormwater working cash | | | | | | 37,222 | 36,863 | 37,222 | 36,863 |
| Unrestricted (Deficit) | | | | | | (724,324) | (674,370) | (724,324) | (674,370) |
| Total net position | | | | | | <u>\$ 5,390,695</u> | <u>\$ 5,378,457</u> | <u>\$ 5,390,695</u> | <u>\$ 5,378,457</u> |

Notes reference the 2023 Annual Comprehensive Financial Report of the District - Available on the internet at mwr.org.

APPROPRIATION FOR LIABILITIES - BY FUND
JANUARY 1, 2025 AND 2024

| CORPORATE FUND | 2025 | 2024 |
|--|-----------------------|-----------------------|
| Unpaid Bills: | | |
| Accrued Salaries & Wages | \$ 8,505,700 | \$ 2,419,650 |
| Security & Bid Deposits | 4,507,300 | 1,692,100 |
| Payroll Withholding & Miscellaneous | 613,900 | 588,000 |
| Contractual Services | 28,795,000 | 10,077,000 |
| Due to Corporate Working Cash Fund | 329,600,000 | 332,300,000 |
| Total Liabilities of Corporate Fund | \$ 372,021,900 | \$ 347,076,750 |
| CONSTRUCTION FUND | | |
| Unpaid Bills: | | |
| Contracts Payable | \$ 1,182,000 | \$ 3,015,350 |
| Contractual Services | 871,035 | 700,000 |
| Due to Construction Working Cash Fund | 6,650,000 | 30,400,000 |
| Total Liabilities of Construction Fund | \$ 8,703,035 | \$ 34,115,350 |
| CAPITAL IMPROVEMENTS BOND FUND | | |
| Unpaid Bills: | | |
| Contractual Services | \$ 10,500,000 | \$ 15,500,000 |
| Contracts Payable | 171,511,612 | 250,435,600 |
| Total Liabilities of Capital Improvements Bond Fund | \$ 182,011,612 | \$ 265,935,600 |
| RESERVE CLAIM FUND | | |
| Accounts Payable & Other Liabilities | \$ 1,150,000 | \$ 1,152,998 |
| BOND REDEMPTION & INTEREST FUND | | |
| Future Payment of Principal & Interest | \$ 156,113,739 | \$ 136,262,121 |
| STORMWATER MANAGEMENT FUND | | |
| Accrued Salaries & Wages | \$ — | \$ — |
| Vouchers Payable | 8,745,000 | 2,524,980 |
| Contracts Payable | 1,260,000 | 499,103 |
| Due to Stormwater Working Cash Fund | 54,625,000 | 49,875,000 |
| Total Liabilities of Stormwater Management Fund | \$ 64,630,000 | \$ 52,899,084 |
| TOTAL LIABILITIES JANUARY 1, 2025 AND 2024 | \$ 784,630,286 | \$ 837,441,903 |

**STATEMENT OF TAXES RECEIVABLE FOR 2024 AND PRIOR YEARS AT JANUARY 1, 2025
INCLUDING THE ESTIMATED COLLECTIONS FOR THE YEAR 2025**

| YEAR | FUND | TAX EXTENSION | COLLECTED THRU 12/31/24 | % | UNCOLLECTED AT 12/31/24 | RESERVE \$ | % | ESTIMATED NET TAXES RECEIVABLE | CASH ESTIMATED IN 2025 |
|-------------------------------|----------------------------|-------------------------|-------------------------|----------------------|-------------------------|-----------------------|----------------------|--------------------------------|------------------------|
| 2024 | Corporate | \$ 299,537,000 | \$ — | — % | \$ 299,537,000 | \$ 10,483,795 | 3.5 % | \$ 289,053,205 | \$ 289,053,205 |
| | Bond Redemption & Interest | 247,415,340 | — | — % | 247,415,340 | 8,659,537 | 3.5 % | 238,755,803 | 241,229,957 |
| | Retirement | 72,726,700 | — | — % | 72,726,700 | 2,545,435 | 3.5 % | 70,181,300 | 70,181,300 |
| | Construction | 7,000,000 | — | — % | 7,000,000 | 245,000 | 3.5 % | 6,755,000 | 6,825,000 |
| | Stormwater Management | 57,500,000 | — | — % | 57,500,000 | 2,012,500 | 3.5 % | 55,487,500 | 56,062,500 |
| | Reserve Claim | 7,500,000 | — | — % | 7,500,000 | 262,500 | 3.5 % | 7,237,500 | 7,312,500 |
| | Total | \$ 691,679,040 | \$ — | — % | \$ 691,679,040 | \$ 24,208,766 | 3.5 % | \$ 667,470,308 | \$ 670,664,462 |
| 2023 | Corporate | \$ 292,761,841 | \$ 274,774,294 | 93.9 % | \$ 17,987,547 | \$ 10,246,664 | 3.5 % | \$ 7,740,883 | \$ 7,663,474 |
| | Bond Redemption & Interest | 236,178,027 | 221,667,040 | 93.9 % | 14,510,987 | 8,266,231 | 3.5 % | 6,244,757 | 6,182,309 |
| | Retirement | 70,845,000 | 66,492,220 | 93.9 % | 4,352,780 | 2,479,575 | 3.5 % | — | — |
| | Construction | 7,000,000 | 6,569,914 | 93.9 % | 430,086 | 245,000 | 3.5 % | 185,086 | 183,235 |
| | Stormwater Management | 52,500,000 | 49,274,353 | 93.9 % | 3,225,647 | 1,837,500 | 3.5 % | 1,388,147 | 1,374,265 |
| | Reserve Claim | 7,500,000 | 7,039,193 | 93.9 % | 460,807 | 262,500 | 3.5 % | 198,307 | 196,324 |
| | Levy Adjust. PA 102-0519 | 8,356,975 | 7,843,515 | 93.9 % | 513,460 | — | — % | 513,460 | 508,325 |
| Total | \$ 675,141,843 | \$ 633,660,529 | 93.9 % | \$ 41,481,314 | \$ 23,337,470 | 3.5 % | \$ 16,270,639 | \$ 16,107,932 | |
| 2022 | Corporate | \$ 284,556,152 | \$ 280,187,635 | 98.5 % | \$ 4,368,517 | \$ 9,959,465 | 3.5 % | \$ — | \$ (1,991,893) |
| | Bond Redemption & Interest | 239,055,810 | 235,385,816 | 98.5 % | 3,669,994 | 8,366,953 | 3.5 % | — | (1,673,391) |
| | Retirement | 72,053,900 | 70,947,726 | 98.5 % | 1,106,174 | 2,521,887 | 3.5 % | — | — |
| | Construction | 7,000,000 | 6,892,536 | 98.5 % | 107,464 | 245,000 | 3.5 % | — | (49,000) |
| | Stormwater Management | 57,926,000 | 57,036,718 | 98.5 % | 889,282 | 2,027,410 | 3.5 % | — | (405,482) |
| | Reserve Claim | 7,500,000 | 7,384,860 | 98.5 % | 115,140 | 262,500 | 3.5 % | — | (52,500) |
| | Levy Adjust. PA 102-0519 | 11,267,295 | 11,094,319 | 98.5 % | 172,976 | — | — % | — | (78,871) |
| Total | \$ 679,359,157 | \$ 668,929,609 | 98.5 % | \$ 10,429,548 | \$ 23,383,215 | 3.4 % | \$ — | \$ (4,251,137) | |
| 2021 | Corporate | \$ 271,795,968 | \$ 269,284,950 | 99.1 % | \$ 2,511,018 | \$ 9,512,859 | 3.5 % | \$ — | \$ (1,902,572) |
| | Bond Redemption & Interest | 240,363,187 | 238,142,565 | 99.1 % | 2,220,622 | 8,412,712 | 3.5 % | — | (1,682,542) |
| | Retirement | 72,741,500 | 72,069,469 | 99.1 % | 672,031 | 2,545,953 | 3.5 % | — | — |
| | Construction | 7,000,000 | 6,935,330 | 99.1 % | 64,670 | 245,000 | 3.5 % | — | (49,000) |
| | Stormwater Management | 52,926,000 | 52,437,037 | 99.1 % | 488,963 | 1,852,410 | 3.5 % | — | (370,482) |
| | Reserve Claim | 7,500,000 | 7,430,710 | 99.1 % | 69,290 | 262,500 | 3.5 % | — | (52,500) |
| | Levy Adjust. PA 102-0519 | 7,540,018 | 7,470,359 | 99.1 % | 69,659 | — | — % | — | (52,780) |
| Total | \$ 659,866,673 | \$ 653,770,420 | 99.1 % | \$ 6,096,253 | \$ 22,831,433 | 3.5 % | \$ — | \$ (4,109,876) | |
| 2020 | Corporate | \$ 267,128,027 | \$ 262,774,962 | 98.4 % | \$ 4,353,065 | \$ 9,349,481 | 3.5 % | \$ — | \$ (801,384) |
| | Bond Redemption & Interest | 239,216,641 | 235,318,415 | 98.4 % | 3,898,226 | 8,372,582 | 3.5 % | — | (717,650) |
| | Retirement | 72,227,600 | 71,050,594 | 98.4 % | 1,177,006 | 2,527,966 | 3.5 % | — | — |
| | Construction | 7,000,000 | 6,885,929 | 98.4 % | 114,071 | 245,000 | 3.5 % | — | (21,000) |
| | Stormwater Management | 52,926,000 | 52,063,529 | 98.4 % | 862,471 | 1,852,410 | 3.5 % | — | (158,778) |
| | Reserve Claim | 7,500,000 | 7,377,782 | 98.4 % | 122,218 | 262,500 | 3.5 % | — | (22,500) |
| | Total | \$ 645,998,268 | \$ 635,471,210 | 98.4 % | \$ 10,527,058 | \$ 22,609,939 | 3.5 % | \$ — | \$ (1,721,312) |
| Prior Years' Levies | Corporate | | | | | | | | \$ (267,128) |
| | Bond Redemption & Interest | | | | | | | | (239,217) |
| | Retirement | | | | | | | | — |
| | Construction | | | | | | | | (7,000) |
| | Stormwater Management | | | | | | | | (52,926) |
| | Reserve Claim | | | | | | | | (7,500) |
| Total | | | | | | | | | \$ (573,771) |
| RECAPITULATION BY FUND | | | | | | | | | |
| | Corporate | \$ 1,415,778,988 | \$ 1,087,021,841 | | \$ 328,757,147 | \$ 49,552,265 | | \$ 296,794,088 | \$ 291,753,702 |
| | Bond Redemption & Interest | 1,202,229,005 | 930,513,835 | | 271,715,170 | 42,078,015 | | 245,000,560 | 243,099,466 |
| | Retirement | 360,594,700 | 280,560,009 | | 80,034,691 | 12,620,815 | | 70,181,300 | 70,181,300 |
| | Construction | 35,000,000 | 27,283,709 | | 7,716,291 | 1,225,000 | | 6,940,086 | 6,882,235 |
| | Stormwater Management | 273,778,000 | 210,811,637 | | 62,966,363 | 9,582,230 | | 56,875,647 | 56,449,097 |
| | Reserve Claim | 37,500,000 | 29,232,545 | | 8,267,455 | 1,312,500 | | 7,435,807 | 7,373,824 |
| | Levy Adjust. PA 102-0519 | 27,164,288 | 26,408,193 | | 756,095 | — | | 513,460 | 376,674 |
| | Total | \$ 3,352,044,981 | \$ 2,591,831,768 | | \$ 760,213,213 | \$ 116,370,824 | | \$ 683,740,947 | \$ 676,116,298 |

**STATEMENT OF PERSONAL PROPERTY REPLACEMENT TAXES
RECEIVABLE FOR 2025 AND PRIOR YEARS AT JANUARY 1, 2025
INCLUDING THE ESTIMATED COLLECTIONS FOR THE YEAR 2025**

| LEVY YEAR | FUND | BUDGETED RECEIVABLE | ACTUAL/ESTIMATED COLLECTED THROUGH 2024 | CASH ESTIMATED IN 2025 |
|-------------|--------------|---------------------|---|------------------------|
| 2025 | Corporate | \$ 29,595,300 | \$ — | \$ — |
| | Retirement | 18,981,300 | — | — |
| | Construction | 18,000,000 | — | — |
| | Total | \$ 66,576,600 | \$ — | \$ — |
| 2024 | Corporate | \$ 47,445,300 | \$ — | \$ 47,445,300 |
| | Retirement | 18,554,700 | — | 18,554,700 |
| | Construction | 25,000,000 | — | 25,000,000 |
| | Total | \$ 91,000,000 | \$ — | \$ 91,000,000 |
| 2023 | Corporate | \$ 56,925,400 | \$ 26,199,900 | \$ — |
| | Retirement | 18,074,600 | 18,074,600 | — |
| | Construction | 25,000,000 | 25,000,000 | — |
| | Total | \$ 100,000,000 | \$ 69,274,500 | \$ — |
| 2022 | Corporate | \$ 42,000,000 | \$ 77,136,312 | \$ — |
| | Retirement | 18,383,000 | 18,383,000 | — |
| | Construction | — | 25,000,000 | — |
| | Total | \$ 60,383,000 | \$ 120,519,312 | \$ — |
| 2021 | Corporate | \$ 16,000,000 | \$ 126,311,768 | \$ — |
| | Retirement | 18,558,500 | 18,558,500 | — |
| | Construction | — | — | — |
| | Total | \$ 34,558,500 | \$ 144,870,268 | \$ — |
| 2020 | Corporate | \$ 19,000,000 | \$ 53,173,208 | \$ — |
| | Retirement | 18,427,400 | 18,427,400 | — |
| | Construction | — | — | — |
| | Total | \$ 37,427,400 | \$ 71,600,608 | \$ — |

NOTE: Personal Property Replacement Taxes are recorded as collected against the prior year's tax estimate. For example, collections in 2025 will be recorded against the 2024 budgeted receivable.

CORPORATE FUND FINANCIAL NARRATIVE

The Corporate Fund is the general fund of the District and used to account for the general operations and expenditures. The 2025 Budget is \$522.3 million, an increase of \$25.0 million, or 5.0 percent, from the 2024 Adjusted Budget. Property taxes are the major source of revenue for the Corporate Fund. In 2025, the net property tax levy will provide 57.4 percent of the fund's projected revenue. The property tax levy for 2025 is \$310.5 million, an increase of \$11.0 million, or 3.7 percent, from the 2024 Adjusted Levy.

The Corporate Fund allocation of Personal Property Replacement Tax (PPRT) revenue is budgeted at \$29.6 million for 2025, a decrease of \$17.9 million compared to the 2024 Original Budget of \$47.4 million. From 2021 to 2023, the District's positive Corporate Fund results were driven by PPRT over-performance. As anticipated in the 2024 Budget, PPRT disbursements have slowed and are projected to normalize in the second half of 2025. The District projects PPRT revenue received in 2024 to be \$26.2 million, a \$30.7 million negative variance to the budgeted receivable. Actual performance of PPRT will be monitored closely and adjusted in the future to be reflective of economic and policy direction. PPRT is accounted for in arrears and compared against the prior year tax estimate. PPRT receipts have been highly variable over the last several years due to changes in the State of Illinois allocations to local governments and changes in tax laws. PPRT is allocated first to the Retirement Fund to pay 20.9 percent of the Retirement Fund total levy. In 2023 and 2024, the District allocated \$25.0 million and plans to allocate \$18.0 million in 2025 to the Construction Fund to fund small capital projects.

Non-Tax Revenue

Corporate Fund non-tax revenue is projected to be \$109.3 million for 2025, an increase of \$9.5 million, or 9.5 percent, from the 2024 Budget which can be primarily attributed to a \$7.0 million increase in TIF surplus and \$1.0 million increase in user charge revenue. Overall, 2024 non-tax revenue is projected to end the year at \$102.2 million, exceeding the 2024 Budget by \$2.3 million, or 2.3 percent.

The Corporate Fund receives significant funding from user charge revenue, estimated at \$37.0 million in 2025, an increase of \$1.0 million from the 2024 Budget. The state economy significantly impacts the food processing and metal finishing industries, two major categories of user charge payers. Another major segment of user charge payers is government-operated airports and water filtration facilities. The revenues from these sources are affected by weather conditions rather than the general economy. The 2024 year-end estimated revenue is \$37.0 million, as budgeted. User charge rates and revenues parallel changes in the District's operations, maintenance, and replacement costs. User charge rates are based on the United States Environmental Protection Agency's approved program that ensures each user pays its proportionate share of costs for the treatment of its wastewater. Large commercial, industrial, and tax-exempt users are charged fees based on the volume and strength of biochemical oxygen demand and suspended solids in their effluents, with credit given for the operations, maintenance, and replacement portion of any property taxes paid. Residential and small commercial/industrial classes pay only through their property taxes. This rate method ensures that the costs of providing service to these users are fully recovered. The user charge rate history appears in the [Appendix](#).

In 2025, land rental revenue remains flat at \$31.5 million to the 2024 Budget. Real estate income for the District has trended upwards in recent years. Expiring leases are reviewed and necessary environmental or other types of property remediation are performed, when possible, well ahead of lease expiration to expedite re-leasing at current market rates. Investment income is budgeted for 2025 at \$14.0 million, an increase of \$0.9 million, from the 2024 Budget, reflecting current market conditions.

2023 and 2024 Projected Year-End Results

The Corporate Fund ended 2023 with a positive cash flow. Expenditures increased by \$29.1 million from 2022 to 2023, attributed primarily to increases in labor costs, electrical energy, processing chemicals, and biosolids disposal. The 2023 expenditures totaled \$410.5 million compared to \$381.4 million in 2022. The 2023 revenue collections ended the year above the 2023 budget, with receipts of \$525.9 million, creating a positive cash flow of \$115.4 million. Projected 2024 year-end expenditures are \$445.6 million, while revenues are projecting year-end collections of \$418.4 million, creating a negative variance of \$27.2 million. As anticipated, the District will utilize budgetary reserves.

For 2025, a portion amounting to \$133.0 million of the projected net assets will remain unappropriated to provide for a fiscally responsible budgetary reserve. Of the projected \$252.9 million net assets appropriable, \$30.0 million will be transferred to the Retirement Fund and \$89.9 million of the projected net assets will be appropriated.

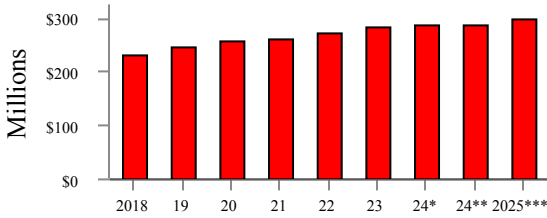
The 2025 Budget prepares the District for increases in labor costs, demand for construction materials, and increased operating costs primarily related to permit compliance. The 2025 Budget includes \$8.9 million in technology infrastructure, equipment purchases, studies, and special projects as one-time costs, in addition to \$7.0 million budgeted for a Tunnel and Reservoir Plan maintenance cost.

Corporate Working Cash Fund

The Corporate Working Cash Fund is used to provide short-term financing to the Corporate Fund. As the property tax levy for one year is not collected until the next year, short-term financing of the current year tax levy is necessary. The District is authorized to sell Working Cash Bonds and is authorized to extend a property tax levy to meet these needs, but neither a tax levy nor bond sale is planned for 2025. The District will allocate 95.0 percent of the maximum as available for loan in 2025, or a total of \$323.1 million.

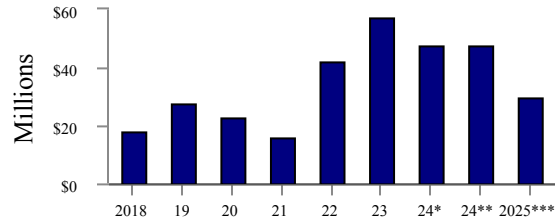
REVENUE - CORPORATE FUND (BUDGETARY BASIS)

Net Property Tax Levy



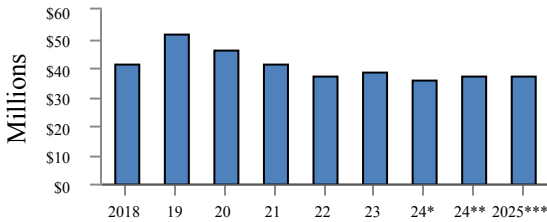
The property tax levy is the primary source of revenue for the Corporate Fund. In 2025, the levy will increase by 2.61 percent.

Personal Property Replacement Tax



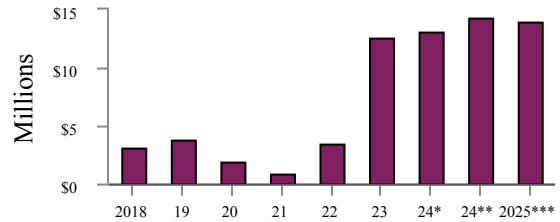
Budgeted PPRT allocations, received from the State, are economically sensitive. PPRT disbursements are expected to decline in 2024 and 2025 and then stabilize in 2026.

User Charge



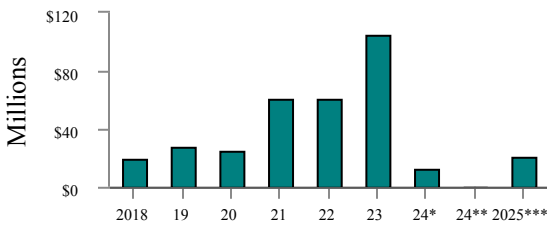
The growth in the food processing and chemical industries has been offset by improvements in processing and reduced discharges. User charge revenue is projected to remain steady in 2025.

Investment Income



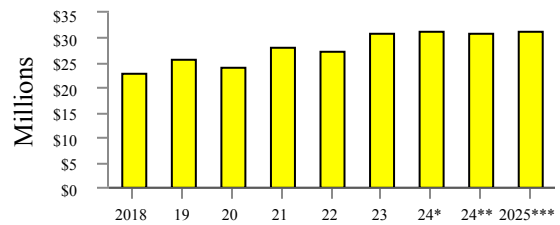
Investment income fluctuates based on the economy. In 2021, low rates and smaller investment balances resulted in lower returns. Projections for 2025 benefit from the substantial rate increases experienced in 2023 and 2024.

Other



TIF surplus distributions have been the driving factor of the remaining non-tax revenue. The primary factor in 2021-2024 are adjustments to net assets available for projected receipts.

Land Rentals



In 2025, land rental revenue is expected to remain steady.

Note: Other includes Tax Increment Finance (TIF) district surplus distribution, land sales, agricultural product sales, and other small revenue sources. Beginning in 2019, sewer permit fees are recorded to the Stormwater Management Fund.

- 2018-2023 actual
- * 2024 as budgeted
- ** 2024 adjusted estimated
- *** 2025 estimate

**CORPORATE FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2025 AND 2024**

| | ASSETS | | | |
|---|-----------------------|------------------------------------|-----------------------|------------------------------------|
| | 2025 | | 2024 | |
| | AMOUNT | AVAILABLE FOR APPROPRIATION | AMOUNT | AVAILABLE FOR APPROPRIATION |
| CURRENT ASSETS | | | | |
| Cash & Investments | \$ 285,695,421 | \$ 285,695,421 | \$ 297,806,853 | \$ 297,806,853 |
| Taxes Receivable | 289,053,205 | 289,053,205 | 282,648,500 | 282,648,500 |
| Prior Years Taxes Receivable | 2,700,497 | 2,700,497 | 2,248,065 | 2,248,065 |
| Replacement Tax | 47,445,300 | 47,445,300 | 56,925,400 | 56,925,400 |
| Total Current Assets | <u>\$ 624,894,423</u> | <u>\$ 624,894,423</u> | <u>\$ 639,628,818</u> | <u>\$ 639,628,818</u> |
| LIABILITIES & FUND EQUITY | | | | |
| CURRENT LIABILITIES | | | | |
| Unpaid Bills: | | | | |
| Accrued Salaries & Wages | \$ 8,505,700 | \$ 8,505,700 | \$ 2,419,650 | \$ 2,419,650 |
| Security & Bid Deposits | 4,507,300 | 4,507,300 | 1,692,100 | 1,692,100 |
| Payroll Withholding & Miscellaneous | 613,900 | 613,900 | 588,000 | 588,000 |
| Contractual Services | 28,795,000 | 28,795,000 | 10,077,000 | 10,077,000 |
| Due to Corporate Working Cash Fund | 329,600,000 | 329,600,000 | 332,300,000 | 332,300,000 |
| Total Current Liabilities | <u>\$ 372,021,900</u> | <u>\$ 372,021,900</u> | <u>\$ 347,076,750</u> | <u>\$ 347,076,750</u> |
| Total Liabilities | | <u>\$ 372,021,900</u> | | <u>\$ 347,076,750</u> |
| ASSETS APPROPRIABLE FOR 2025 & 2024 | | | | |
| Net Assets Appropriable | | \$ 252,872,523 | | \$ 292,552,068 |
| Reserve for Transfer to Retirement Fund | | (21,643,025) | | (31,500,000) |
| 2022 Levy Adjustment (PA 102-0519) to Retirement Fund | | (8,356,975) | | (11,267,295) |
| Budget Reserve | | (132,990,023) | | (181,961,173) |
| Net Assets Appropriated | | \$ 89,882,500 | | \$ 67,823,600 |
| Estimated Revenue | | 432,412,200 | | 429,435,000 |
| Total Assets Appropriable | | <u>\$ 522,294,700</u> | | <u>\$ 497,258,600</u> |
| FUND EQUITY | | | | |
| Undesignated | | \$ 252,872,523 | | \$ 292,552,068 |
| Total Fund Equity | | <u>\$ 252,872,523</u> | | <u>\$ 292,552,068</u> |
| Total Liabilities & Fund Equity | | <u>\$ 624,894,423</u> | | <u>\$ 639,628,818</u> |

**CORPORATE FUND
APPROPRIABLE REVENUE
2025 - 2022**

| REVENUE DESCRIPTION | ESTIMATED | | | ACTUAL | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2025 BUDGET | 2024 ADJUSTED | 2024 BUDGET | 2023 | 2022 |
| Revenue from Property Taxes | | | | | |
| Gross Tax Levy | \$ 310,544,000 | \$ 299,537,000 | \$ 299,537,000 | \$ 292,900,000 | \$ 284,500,000 |
| Less Allowance for Uncollectible Taxes | (10,869,040) | (10,483,795) | (10,483,795) | (10,251,500) | (9,957,500) |
| Net Property Taxes | \$ 299,674,960 | \$ 289,053,205 | \$ 289,053,205 | \$ 282,648,500 | \$ 274,542,500 |
| Revenue from Personal Property | | | | | |
| Replacement Tax | \$ 29,595,300 | \$ 47,445,300 | \$ 47,445,300 | \$ 56,925,400 | \$ 42,000,000 |
| Net Tax Sources | \$ 329,270,260 | \$ 336,498,505 | \$ 336,498,505 | \$ 339,573,900 | \$ 316,542,500 |
| Adjustment to match working cash borrowings | (6,170,260) | (6,898,505) | (6,898,505) | (7,273,900) | (6,342,500) |
| Working Cash Financing at 95% of Gross Tax Sources | \$ 323,100,000 | \$ 329,600,000 | \$ 329,600,000 | \$ 332,300,000 | \$ 310,200,000 |
| Investment Income | \$ 14,000,000 | \$ 14,300,000 | \$ 13,075,000 | \$ 12,595,264 | \$ 3,421,892 |
| Land Rentals | 31,500,000 | 31,100,000 | 31,500,000 | 31,004,738 | 27,352,457 |
| Federal & State Grants | 1,908,200 | 773,700 | 2,900,000 | 117,635 | 207,709 |
| Sewer Service Agreement Revenue | 2,250,000 | 2,300,000 | 2,085,000 | 2,357,574 | 1,371,275 |
| User Charge | 37,000,000 | 37,000,000 | 36,000,000 | 38,536,900 | 37,201,414 |
| Resource Recovery | 300,000 | 500,000 | 300,000 | 356,789 | 278,266 |
| Lockport Electrical Energy Generation | 1,329,000 | 153,432 | 825,000 | 645,618 | 1,018,689 |
| Miscellaneous (details below) | 21,025,000 | 16,025,000 | 13,150,000 | 14,073,414 | 20,372,024 |
| Subtotal | \$ 109,312,200 | \$ 102,152,132 | \$ 99,835,000 | \$ 99,687,932 | \$ 91,223,726 |
| Adjustment to Net Assets Available for Projected Receipts | — | (13,304,693) | — | 93,876,458 | 44,395,006 |
| GRAND TOTAL | \$ 432,412,200 | \$ 418,447,439 | \$ 429,435,000 | \$ 525,864,390 | \$ 445,818,732 |
| ----- | | | | | |
| TIF Surplus Distribution | \$ 17,000,000 | \$ 11,000,000 | \$ 10,000,000 | \$ 12,272,711 | \$ 15,455,607 |
| TIF Differential Fee | — | — | — | — | — |
| Land Sales | — | 1,475,000 | — | — | 376,750 |
| Claims & Damage Settlements | — | 100,000 | — | 48,129 | 114,670 |
| Scrap Sales | 100,000 | 100,000 | 100,000 | 143,144 | 176,867 |
| Sales of Automobiles | 425,000 | 75,000 | 25,000 | 1,001 | 122,814 |
| Interest on Taxes - Cook County Treasurer | — | 250,000 | — | 134,544 | 3,112 |
| Other | 3,500,000 | 3,025,000 | 3,025,000 | 1,473,886 | 4,122,203 |
| Total | \$ 21,025,000 | \$ 16,025,000 | \$ 13,150,000 | \$ 14,073,415 | \$ 20,372,023 |

**CORPORATE FUND FINANCING
2025 - 2020**

| | ESTIMATED | | | ACTUAL | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2025 (1) | 2024 REVISED | 2024 ORIGINAL | 2023 | 2022 | 2021 | 2020 |
| BORROWINGS | | | | | | | |
| Working Cash Loans Current Year | \$ 323,100,000 | \$ 208,000,000 | \$ 329,600,000 | \$ 208,000,000 | \$ 208,000,000 | \$ 191,300,000 | \$ 190,000,000 |
| Working Cash Loans Prior Year | — | — | — | — | — | — | — |
| Total Borrowings | <u>\$ 323,100,000</u> | <u>\$ 208,000,000</u> | <u>\$ 329,600,000</u> | <u>\$ 208,000,000</u> | <u>\$ 208,000,000</u> | <u>\$ 191,300,000</u> | <u>\$ 190,000,000</u> |
| REPAYMENTS | | | | | | | |
| Working Cash Loans Repaid | | | | | | | |
| Current | \$ 208,000,000 | \$ 208,000,000 | \$ 208,000,000 | \$ 208,000,000 | \$ 191,300,000 | \$ 190,000,000 | \$ 190,000,000 |
| Working Cash Loans Repaid Prior | — | — | — | — | — | — | — |
| Total Repayments | <u>\$ 208,000,000</u> | <u>\$ 208,000,000</u> | <u>\$ 208,000,000</u> | <u>\$ 208,000,000</u> | <u>\$ 191,300,000</u> | <u>\$ 190,000,000</u> | <u>\$ 190,000,000</u> |

(1) FINANCING LIMITATION

| | |
|-----------------------------------|-----------------|
| | 2025 |
| | (In Millions) |
| Property Tax Levy | \$ 310.5 |
| Personal Property Replacement Tax | <u>29.6</u> |
| Total | \$ 340.1 |
| * Borrowing Limitation | 95.0 % |
| Total Available for Financing | <u>\$ 323.1</u> |
| * Statutory limitation is 100% | |

**CORPORATE WORKING CASH FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2025 AND 2024
AND ESTIMATED AMOUNTS AVAILABLE FOR 2025 AND 2024**

| | ASSETS | | | |
|---|-----------------------|-----------------------------|-----------------------|-----------------------------|
| | 2025 | | 2024 | |
| | AMOUNT | AVAILABLE FOR APPROPRIATION | AMOUNT | AVAILABLE FOR APPROPRIATION |
| CURRENT ASSETS | | | | |
| Cash & Investments | \$ 74,889,199 | \$ 74,889,199 | \$ 73,299,431 | \$ 73,299,431 |
| Due from Corporate Fund | 208,000,000 | 208,000,000 | 208,000,000 | 208,000,000 |
| Total Current Assets | <u>\$ 282,889,199</u> | <u>\$ 282,889,199</u> | <u>\$ 281,299,431</u> | <u>\$ 281,299,431</u> |
| | | | | |
| | FUND EQUITY | | | |
| Estimated Revenue & Other Financing Sources | | \$ 3,442,000 | | \$ 2,962,000 |
| Equity Transfer to Retirement Fund | | — | | — |
| ASSETS AVAILABLE FOR 2025 AND 2024 | | <u>\$ 286,331,199</u> | | <u>\$ 284,261,431</u> |
| | | | | |
| FUND EQUITY | | | | |
| | | <u>\$ 282,889,199</u> | | <u>\$ 281,299,431</u> |

**CORPORATE WORKING CASH FUND
REVENUES
2025 - 2022**

| REVENUE DESCRIPTION | ESTIMATED | | | ACTUAL | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2025 BUDGET | 2024 ADJUSTED | 2024 BUDGET | 2023 | 2022 |
| Revenue from Money & Property | | | | | |
| Investment Income | \$ 3,442,000 | \$ 1,544,000 | \$ 2,962,000 | \$ 1,056,115 | \$ 1,072,675 |
| Revenue from Miscellaneous Sources | — | — | — | — | — |
| Equity Transfer to Retirement Fund | — | — | — | — | — |
| TOTAL | <u>\$ 3,442,000</u> | <u>\$ 1,544,000</u> | <u>\$ 2,962,000</u> | <u>\$ 1,056,115</u> | <u>\$ 1,072,675</u> |

CAPITAL FUNDS FINANCIAL NARRATIVE

The Capital Funds of the District are the Capital Improvements Bond Fund (CIBF), the Construction Fund, and the capital projects funded through the Stormwater Management Fund. The District's major functions of sewage collection and treatment, solids processing, solids utilization, flood control, and stormwater management are capital intensive, requiring significant investments in infrastructure. The District's mission of protecting the Lake Michigan drinking water supply from pollution and stormwater management drives the capital program. Funding for the national, state, and local priorities that drive the District's program is provided by bonds, loans, grants, and other financial assistance available to the District.

The District utilizes a combination of funding methods to finance the Capital Improvement Program. The 2025 revenue sources include 21.4 percent for pay-as-you-go financing from property taxes, investment income, or other miscellaneous revenues and 5.9 percent from grants and reimbursements. Low-interest Wastewater/Stormwater State Revolving Fund (SRF) loans account for 10.2 percent of 2025 revenues, while General Obligation and Alternate Revenue Bonds account for 62.5 percent. Stormwater Alternate Revenue bonds and Stormwater SRF loans finance large stormwater projects that address overland flooding throughout Cook County backed by the Stormwater Management Fund Property Tax Levy to pay the principal and interest on the loans.

The Construction Fund and the Stormwater Management Fund are supported primarily by property taxes and used to finance construction projects on a pay-as-you-go basis, while the CIBF is used to budget and account for larger infrastructure projects.

Capital Improvements Bond Fund

The CIBF is used to provide resources from Wastewater and Stormwater SRF loans, grants, bonds, and other sources to design and construct major capital facilities that are structures of permanent duration. The 2025 appropriation is \$560.9 million, an increase of \$252.6 million from the 2024 Adjusted Budget, or 82.0 percent. The appropriation varies by the scheduled awards of major projects.

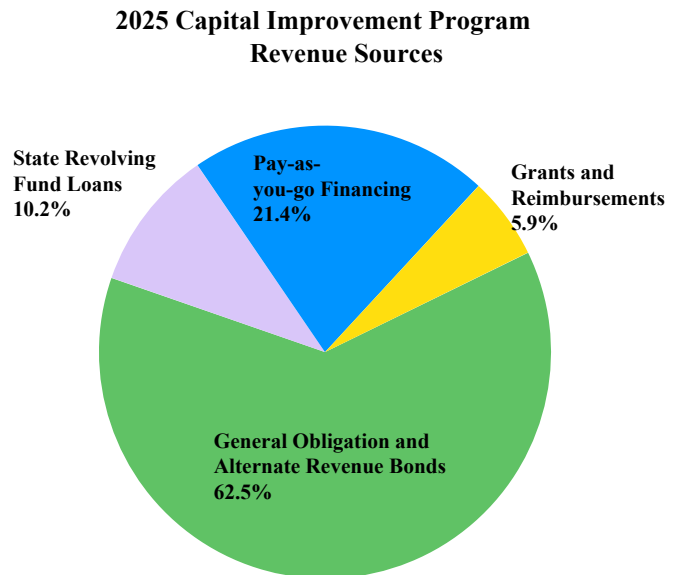
The CIBF balance sheet on page 90 estimates the net assets appropriable for 2025 at \$173.9 million and (\$54.2) million for 2024. An obligation basis of budgetary accounting is used for this fund. Liabilities are recognized as the total value of all project awards at the time of award, even though cash disbursements are made over several future years. On a cash flow basis, the District has a goal to keep expenditures at a maximum of \$100.0 million for limited bonds and \$50.0 million for unlimited bonds per year. However, the District has an aggressive Capital Improvement Program over the next five years that will address aging infrastructure, including sewer rehabilitation projects and the modernization of our water reclamation plants in anticipation of changing discharge permit limits which will require additional spending over 2025 - 2029.

Illinois property tax limitation laws limit the District's authority to issue bonds without a referendum. Projects initiated prior to October 1, 1991, which generally cover only Tunnel and Reservoir Plan projects, are excluded from the limitation. The District is authorized to issue "limited tax bonds" without a voter referendum. "Limited bonds" can be issued to the extent that any new debt when combined with existing debt service does not exceed the debt service extension base. The extension base limitation for the 2024 levy year is \$200.1 million and \$204.9 million for the 2025 levy year.

Illinois' Wastewater/Stormwater Revolving Loan Fund provides low-interest loans to finance qualifying projects. The current interest rate for new loans to the District is 1.87 percent. The District expects to receive approximately \$50.0 million in 2025 and \$50.0 million annually for the following four years. The District continues to plan for the use of SRF loans and other low cost financing options, including Water Infrastructure Finance and Innovation Act loans. For 2025, a Build America Bonds (BABs) subsidy of \$11.3 million and \$2.0 million in miscellaneous revenue is available for capital projects in the Capital Improvements Bond Fund.

Construction Fund

The 2025 tax property levy for the Construction Fund remains flat to the 2024 levy at \$7.0 million. The fund will also be supported by a \$18 million allocation of Personal Property Replacement Tax (PPRT) and existing assets appropriable to fund capital projects. The 2025 appropriation is \$81.1 million, an increase of \$6.5 million, or 8.7 percent, from the 2024 Adjusted Budget.



The Construction Fund is a property tax supported fund designed to provide resources for capital projects for which long-term bond funding is not desirable or is not available. The use of PPRT to fund capital projects will allow additional relief to the aggressive capital program that is subject to the debt service extension base and provide taxpayer value by investing in infrastructure projects. This fund is intended for pay-as-you-go capital projects to perform major rehabilitation of facilities, extending their useful life, and to acquire other capital assets. The funding mechanism is a working cash fund that provides loans in anticipation of tax collections. The Construction Working Cash Fund includes appropriable assets of \$23.6 million. The liabilities for contracts not completed during a fiscal year are reappropriated in the next year. Net assets appropriable, therefore, fluctuate based on the value of contract liabilities carried forward to the following year. For 2025, there is \$38.3 million budgeted for projects currently under construction and \$37.5 million for projects scheduled for award in 2025.

Stormwater Management Fund

The Stormwater Management Fund was established in 2005 to fund stormwater management activities including operational costs and pay-as-you-go capital projects. The 2025 property tax levy for the Stormwater Management Fund is \$62.5 million, an increase of \$5.0 million from the 2024 Adjusted Budget. An equity transfer to the Bond Redemption & Interest Fund is planned in the amount of \$9.5 million to pay the principal and interest on one capital improvement bonds, one refunding bond, and two State Revolving Fund loans, and an abatement in a corresponding amount is anticipated.

Beginning in 2022, the District began funding the majority of stormwater management capital projects, including both gray and green infrastructure, with pay-as-you-go financing. The District continues to aggressively seek grants to help fund stormwater projects. In 2022, the District received a \$12.0 million reimbursement from the Army Corps of Engineers and a \$7.2 million reimbursement was received in 2023. The District has been successful in obtaining grants and reimbursements to fund regional and local flood control projects and secured \$10.0 million from the Hazard Mitigation Grant Program for the Addison Creek Channel Improvements project and \$20.0 million from the Army Corps of Engineers as reimbursement for the District's work on the design and construction of the Thornton Composite Reservoir. The 2025 Budget includes \$17.0 million in grant revenue. No tax levy is recommended for the Stormwater Working Cash Fund, which provides temporary loans to the Stormwater Management Fund in anticipation of tax collections. Details of this fund's purpose and \$130.6 million appropriation for 2025 are presented in [Section VI](#).

**CAPITAL IMPROVEMENTS BOND FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2025 AND 2024**

| | ASSETS | | | |
|---|-----------------------|------------------------------------|------------------------|------------------------------------|
| | 2025 | | 2024 | |
| | AMOUNT | AVAILABLE FOR APPROPRIATION | AMOUNT | AVAILABLE FOR APPROPRIATION |
| CURRENT ASSETS | | | | |
| Cash & Investments | \$ 530,798,661 | \$ 530,798,661 | \$ 378,731,127 | \$ 378,731,127 |
| Grants Receivable | 696,000 | 696,000 | — | — |
| State Revolving Fund Loans Receivable | 3,204,800 | 3,204,800 | — | — |
| Total Current Assets | \$ 534,699,461 | \$ 534,699,461 | \$ 378,731,127 | \$ 378,731,127 |
| LIABILITIES & FUND EQUITY | | | | |
| CURRENT LIABILITIES | | | | |
| Unpaid Bills: | | | | |
| Contractual Services | \$ 10,500,000 | \$ 10,500,000 | \$ 15,500,000 | \$ 15,500,000 |
| Contracts Payable | 171,511,612 | 171,511,612 | 250,435,600 | 250,435,600 |
| Total Current Liabilities | \$ 182,011,612 | \$ 182,011,612 | \$ 265,935,600 | \$ 265,935,600 |
| Designated for Future Claims Liabilities | 178,830,680 | 178,830,680 | 166,958,983 | 166,958,983 |
| Total Liabilities & Designations | \$ 360,842,292 | \$ 360,842,292 | \$ 432,894,583 | \$ 432,894,583 |
| ASSETS APPROPRIABLE | | | | |
| Net Assets Appropriable | | \$ 173,857,169 | | \$ (54,163,456) |
| Net Assets Appropriated | | \$ 173,857,169 | | \$ (54,163,456) |
| Estimated Revenue | | 78,727,000 | | 401,341,000 |
| Bond Sales - Future | | 308,340,331 | | — |
| Reserve for Future Projects | | — | | (38,898,944) |
| Total Assets Appropriable | | \$ 560,924,500 | | \$ 308,278,600 |
| FUND EQUITY | \$ 173,857,169 | | \$ (54,163,456) | |
| Total Liabilities & Fund Equity | \$ 534,699,461 | | \$ 378,731,127 | |

**CAPITAL IMPROVEMENTS BOND FUND
 APPROPRIABLE REVENUE
 2025 - 2022**

| REVENUE DESCRIPTION | ESTIMATED | | | ACTUAL | |
|------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
| | 2025 BUDGET | 2024 ADJUSTED | 2024 BUDGET | 2023 | 2022 |
| Revenue from Money & Property | | | | | |
| Bond Sales (Present & Future) | \$ — | \$ 300,000,000 | \$ 325,000,000 | \$ — | \$ — |
| Investment Income | 14,727,000 | 8,848,000 | 12,341,000 | 6,396,968 | 3,533,625 |
| Subtotal | \$ 14,727,000 | \$ 308,848,000 | \$ 337,341,000 | \$ 6,396,968 | \$ 3,533,625 |
| Revenue from Miscellaneous Sources | | | | | |
| Federal & State Grants | \$ 12,000,000 | \$ 12,000,000 | \$ 12,000,000 | \$ 19,579,085 | \$ 13,600,992 |
| State Revolving Fund Loans | 50,000,000 | 50,000,000 | 50,000,000 | 34,716,300 | 22,835,500 |
| Miscellaneous | 2,000,000 | 2,000,000 | 2,000,000 | 2,779,649 | 1,918,132 |
| Subtotal | \$ 64,000,000 | \$ 64,000,000 | \$ 64,000,000 | \$ 57,075,034 | \$ 38,354,623 |
| Total Revenue | \$ 78,727,000 | \$ 372,848,000 | \$ 401,341,000 | \$ 63,472,002 | \$ 41,888,249 |
| Other Financing Sources (Uses) | | | | | |
| Bond Sales - Future | \$ 308,340,331 | \$ — | \$ — | \$ — | \$ — |
| Reserve for Future Projects | — | — | (38,898,944) | — | — |
| Equity Transfer to B&I Fund | — | — | — | — | (35,965,403) |
| GRAND TOTAL | \$ 387,067,331 | \$ 372,848,000 | \$ 362,442,056 | \$ 63,472,002 | \$ 5,922,846 |

**CONSTRUCTION FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2025 AND 2024**

| | ASSETS | | | |
|--|----------------------|------------------------------------|----------------------|------------------------------------|
| | 2025 | | 2024 | |
| | AMOUNT | AVAILABLE FOR APPROPRIATION | AMOUNT | AVAILABLE FOR APPROPRIATION |
| CURRENT ASSETS | | | | |
| Cash & Investments | \$ 38,309,700 | \$ 38,309,700 | \$ 31,567,500 | \$ 31,567,500 |
| Taxes Receivable | 6,755,000 | 6,825,000 | 6,755,000 | 6,825,000 |
| Prior Years Taxes Receivable | 176,235 | 176,235 | 165,650 | 165,650 |
| Replacement Tax | 18,000,000 | 18,000,000 | 25,000,000 | 25,000,000 |
| Total Current Assets | \$ 63,240,935 | \$ 63,310,935 | \$ 63,488,150 | \$ 63,558,150 |
| LIABILITIES & FUND EQUITY | | | | |
| CURRENT LIABILITIES | | | | |
| Unpaid Bills: | | | | |
| Contracts Payable | \$ 1,182,000 | \$ 1,182,000 | \$ 3,015,350 | \$ 3,015,350 |
| Contractual Services | 871,035 | 871,035 | 700,000 | 700,000 |
| Due to: | | | | |
| Construction Working Cash Fund | 6,650,000 | 6,650,000 | 30,400,000 | 30,400,000 |
| Total Current Liabilities | \$ 8,703,035 | \$ 8,703,035 | \$ 34,115,350 | \$ 34,115,350 |
| Total Liabilities | | \$ 8,703,035 | | \$ 34,115,350 |
| ASSETS APPROPRIABLE FOR 2025 AND 2024 | | | | |
| Net Assets Appropriable | | \$ 54,607,900 | | \$ 29,442,800 |
| Net Assets Appropriated | | \$ 54,607,900 | | \$ 29,442,800 |
| Estimated Revenue | | 26,473,000 | | 45,156,000 |
| Total Assets Appropriable | | \$ 81,080,900 | | \$ 74,598,800 |
| FUND EQUITY | | | | |
| Undesignated | | 54,537,900 | | 29,372,800 |
| Total Fund Equity | | \$ 54,537,900 | | \$ 29,372,800 |
| Total Liabilities & Fund Equity | | \$ 63,240,935 | | \$ 63,488,150 |

CONSTRUCTION FUND FINANCING

2025 - 2020

| | ESTIMATED | | | ACTUAL | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2025 (1) | 2024 REVISED | 2024 ORIGINAL | 2023 | 2022 | 2021 | 2020 |
| BORROWINGS | | | | | | | |
| Working Cash Loans | \$ 6,650,000 | \$ 6,650,000 | \$ 6,650,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 6,700,000 |
| Total Borrowings | \$ 6,650,000 | \$ 6,650,000 | \$ 6,650,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 6,700,000 |
| REPAYMENTS | | | | | | | |
| Working Cash Loans Repaid | | | | | | | |
| Current | \$ 6,650,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 7,200,000 |
| Prior Year | — | — | — | — | — | — | — |
| Total Repayments | \$ 6,650,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 6,700,000 | \$ 7,200,000 |

(1) FINANCING LIMITATION

| 2025 | |
|--------------------------------|---------|
| (In Millions) | |
| Property Tax Levy | \$ 7.00 |
| Total | \$ 7.00 |
| * Borrowing Limitation | 95.0 % |
| Total Available for Financing | \$ 6.65 |
| * Statutory limitation is 100% | |

**CONSTRUCTION FUND
APPROPRIABLE REVENUE
2025 - 2022**

| REVENUE DESCRIPTION | ESTIMATED | | | ACTUAL | |
|---|----------------------|----------------------|----------------------|----------------------|---------------------|
| | 2025 BUDGET | 2024 ADJUSTED | 2024 BUDGET | 2023 | 2022 |
| Revenue from Property Taxes | | | | | |
| Gross Tax Levy | \$ 7,000,000 | \$ 7,000,000 | \$ 7,000,000 | \$ 7,000,000 | \$ 7,000,000 |
| Less: Allowance for Uncollectible Taxes | (245,000) | (245,000) | (245,000) | (245,000) | (245,000) |
| Net Property Taxes | \$ 6,755,000 | \$ 6,755,000 | \$ 6,755,000 | \$ 6,755,000 | \$ 6,755,000 |
| Revenue from Personal Property | | | | | |
| Replacement Tax* | 18,000,000 | 25,000,000 | 25,000,000 | 25,000,000 | — |
| Net Tax Sources | \$ 6,755,000 | \$ 6,755,000 | \$ 6,755,000 | \$ 6,755,000 | \$ 6,755,000 |
| Adjustment to Match Working Cash Borrowings | (105,000) | (105,000) | (105,000) | (55,000) | (55,000) |
| Working Cash Financing (Maximum 95% of Gross Tax Sources) | \$ 6,650,000 | \$ 6,650,000 | \$ 6,650,000 | \$ 6,700,000 | \$ 6,700,000 |
| Connection Impact Fees | — | — | — | — | — |
| Investment Income | 1,813,000 | 2,427,000 | 1,496,000 | 1,702,854 | 139,031 |
| Miscellaneous | 10,000 | 8,000 | 10,000 | 3,184 | 5,379 |
| TIF Surplus Distribution | — | 12,000,000 | 12,000,000 | 9,500,000 | — |
| Equity Transfer from Capital Improvements Bond Fund | — | — | — | — | — |
| Subtotal | \$ 1,823,000 | \$ 14,435,000 | \$ 13,506,000 | \$ 11,206,037 | \$ 144,410 |
| Adjustment to Net Assets Available for Projected Receipts | — | 55,000 | — | 1,648,000 | (1,395,500) |
| Total | \$ 26,473,000 | \$ 46,140,000 | \$ 45,156,000 | \$ 44,554,037 | \$ 5,448,910 |

*Personal Property Replacement Tax is excluded from the maximum Working Cash Borrowing Calculation for the Construction Fund.

**CONSTRUCTION WORKING CASH FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2025 AND 2024
AND ESTIMATED AMOUNTS AVAILABLE FOR 2025 AND 2024**

| | ASSETS | | | |
|--|----------------------|-----------------------------|----------------------|-----------------------------|
| | 2025 | | 2024 | |
| | AMOUNT | AVAILABLE FOR APPROPRIATION | AMOUNT | AVAILABLE FOR APPROPRIATION |
| CURRENT ASSETS | | | | |
| Cash & Investments | \$ 16,202,563 | \$ 16,202,563 | \$ 16,159,543 | \$ 16,159,543 |
| Due from Construction Fund | 6,650,000 | 6,650,000 | 6,700,000 | 6,700,000 |
| Total Current Assets | <u>\$ 22,852,563</u> | <u>\$ 22,852,563</u> | <u>\$ 22,859,543</u> | <u>\$ 22,859,543</u> |
| | | | | |
| | FUND EQUITY | | | |
| Estimated Revenue & Other Financing Sources | | \$ 706,000 | | \$ 760,000 |
| Equity Transfer to Retirement Fund | | — | | — |
| ASSETS APPROPRIABLE FOR 2025 & 2024 | | <u>\$ 23,558,563</u> | | <u>\$ 23,619,543</u> |
| FUND EQUITY | <u>\$ 22,852,563</u> | | <u>\$ 22,859,543</u> | |

**CONSTRUCTION WORKING CASH FUND
REVENUES
2025 - 2022**

| REVENUE DESCRIPTION | ESTIMATED | | | ACTUAL | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2025 BUDGET | 2024 ADJUSTED | 2024 BUDGET | 2023 | 2022 |
| Revenue from Money & Property | | | | | |
| Investment Income | \$ 706,000 | \$ 652,000 | \$ 760,000 | \$ 255,893 | \$ 140,161 |
| Equity Transfer to Retirement Fund | — | — | — | — | — |
| TOTAL | <u>\$ 706,000</u> | <u>\$ 652,000</u> | <u>\$ 760,000</u> | <u>\$ 255,893</u> | <u>\$ 140,161</u> |

**STORMWATER MANAGEMENT FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2025 AND 2024**

| | ASSETS | | | |
|---|-----------------------|--|-----------------------|--|
| | 2025 | | 2024 | |
| | AMOUNT | AVAILABLE FOR APPROPRIATION | AMOUNT | AVAILABLE FOR APPROPRIATION |
| CURRENT ASSETS | | | | |
| Cash & Investments | \$ 68,810,003 | \$ 68,810,003 | \$ 68,187,283 | \$ 68,187,283 |
| Taxes Receivable | 55,487,500 | 56,062,500 | 50,662,500 | 51,187,500 |
| Prior Years Taxes Receivable | 386,597 | 386,597 | 481,001 | 481,001 |
| Total Current Assets | \$ 124,684,100 | \$ 125,259,100 | \$ 119,330,784 | \$ 119,855,784 |
| LIABILITIES & FUND EQUITY | | | | |
| CURRENT LIABILITIES | | | | |
| Unpaid Bills: | | | | |
| Accrued Salaries & Wages | \$ — | \$ — | \$ — | \$ — |
| Contracts Payable | 1,260,000 | 1,260,000 | 499,103 | 499,103 |
| Vouchers Payable | 8,745,000 | 8,745,000 | 2,524,980 | 2,524,980 |
| Due to: | | | | |
| Stormwater Working Cash Fund | 54,625,000 | 54,625,000 | 49,875,000 | 49,875,000 |
| Total Current Liabilities | \$ 64,630,000 | \$ 64,630,000 | \$ 52,899,084 | \$ 52,899,084 |
| Designated for Future Claims Liabilities | | \$ — | | \$ — |
| Total Current Liabilities and Designations | | \$ 64,630,000 | | \$ 52,899,084 |
| ASSETS APPROPRIABLE FOR 2025 & 2024 | | | | |
| Net Assets Appropriable | | \$ 60,629,100 | | \$ 66,956,700 |
| Net Assets Appropriated | | \$ 60,629,100 | | \$ 66,956,700 |
| Equity Transfer to Bond and Interest Fund | | (9,529,000) | | (9,530,000) |
| Estimated Revenue | | 79,514,000 | | 74,091,000 |
| Total Assets Appropriable | | \$ 130,614,100 | | \$ 131,517,700 |
| FUND EQUITY | \$ 60,054,100 | | \$ 66,431,700 | |
| Total Liabilities & Fund Equity | \$ 124,684,100 | | \$ 119,330,784 | |

STORMWATER MANAGEMENT FUND FINANCING

2025 - 2020

| | ESTIMATED | | | ACTUAL | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2025 (1) | 2024 REVISED | 2024 ORIGINAL | 2023 | 2022 | 2021 | 2020 |
| BORROWINGS | | | | | | | |
| Working Cash Loans | \$ 59,375,000 | \$ 31,200,000 | \$ 54,625,000 | \$ 31,200,000 | \$ 31,200,000 | \$ 26,500,000 | \$ 26,500,000 |
| Total Borrowings | \$ 59,375,000 | \$ 31,200,000 | \$ 54,625,000 | \$ 31,200,000 | \$ 31,200,000 | \$ 26,500,000 | \$ 26,500,000 |
| REPAYMENTS | | | | | | | |
| Working Cash Loans Repaid | | | | | | | |
| Current | \$ 31,200,000 | \$ 31,200,000 | \$ 31,200,000 | \$ 31,200,000 | \$ 26,500,000 | \$ 26,500,000 | \$ 26,500,000 |
| Prior Year | — | — | — | — | — | — | — |
| Total Repayments | \$ 31,200,000 | \$ 31,200,000 | \$ 31,200,000 | \$ 31,200,000 | \$ 26,500,000 | \$ 26,500,000 | \$ 26,500,000 |

(1) FINANCING LIMITATION

| 2025 | |
|--------------------------------------|----------------|
| (In Millions) | |
| Property Tax Levy | \$ 62.5 |
| Personal Property Replacement Tax | — |
| Total | \$ 62.5 |
| * Borrowing Limitation | 95.0 % |
| Total Available for Financing | \$ 59.4 |
| * Statutory limitation is 100% | |

STORMWATER MANAGEMENT FUND

APPROPRIABLE REVENUE

2025 - 2022

| REVENUE DESCRIPTION | ESTIMATED | | | ACTUAL | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2025 BUDGET | 2024 ADJUSTED | 2024 BUDGET | 2023 | 2022 |
| Revenue from Property Taxes | | | | | |
| Gross Tax Levy | \$ 62,500,000 | \$ 57,500,000 | \$ 57,500,000 | \$ 52,500,000 | \$ 57,926,000 |
| Less: Allowance for Uncollectible Taxes | (2,187,500) | (2,012,500) | (2,012,500) | (1,837,500) | (2,027,410) |
| Net Property Taxes | \$ 60,312,500 | \$ 55,487,500 | \$ 55,487,500 | \$ 50,662,500 | \$ 55,898,590 |
| Adjustment to Match Working Cash Borrowings | (937,500) | (862,500) | (862,500) | (787,500) | (898,590) |
| Working Cash Financing at 95% of Gross Tax Sources | \$ 59,375,000 | \$ 54,625,000 | \$ 54,625,000 | \$ 49,875,000 | \$ 55,000,000 |
| Revenue from Money & Property | | | | | |
| Investment Income | \$ 2,114,000 | \$ 2,817,000 | \$ 1,341,000 | \$ 3,189,141 | \$ 659,760 |
| Sewer Permit Fees | 1,000,000 | 900,000 | 1,100,000 | 798,680 | 1,270,845 |
| Miscellaneous | — | — | — | 26,345 | 590 |
| Reimbursements | — | 20,000,000 | — | 7,200,000 | 12,000,000 |
| Grants | 17,025,000 | 11,400,116 | 17,025,000 | 2,350,000 | 2,396,040 |
| Subtotal | \$ 20,139,000 | \$ 35,117,116 | \$ 19,466,000 | \$ 13,564,166 | \$ 16,327,235 |
| Adjustment to Net Assets Available for Projected Receipts | \$ — | \$ (1,251,000) | \$ — | \$ 18,068,449 | \$ (10,193,754) |
| Equity Transfer to Bond Redemption & Interest Fund | (9,529,000) | (9,530,000) | (9,530,000) | (9,530,800) | (9,168,400) |
| Total | \$ 69,985,000 | \$ 78,961,116 | \$ 64,561,000 | \$ 71,976,815 | \$ 51,965,081 |

**STORMWATER WORKING CASH FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2025 AND 2024**

| CURRENT ASSETS | ASSETS | | | |
|--|----------------------|-----------------------------|----------------------|-----------------------------|
| | 2025 | | 2024 | |
| | AMOUNT | AVAILABLE FOR APPROPRIATION | AMOUNT | AVAILABLE FOR APPROPRIATION |
| Cash & Investments | \$ 6,282,896 | \$ 6,282,896 | \$ 6,082,387 | \$ 6,082,387 |
| Due from Stormwater Management Fund | 31,200,000 | 31,200,000 | 31,200,000 | 31,200,000 |
| Total Current Assets | \$ 37,482,896 | \$ 37,482,896 | \$ 37,282,387 | \$ 37,282,387 |
| FUND EQUITY | | | | |
| Investment Income | | \$ 317,000 | | \$ 407,000 |
| Equity Transfer to Retirement Fund | | — | | — |
| ASSETS APPROPRIABLE FOR 2025 AND 2024 | | \$ 37,799,896 | | \$ 37,689,387 |
| FUND EQUITY | \$ 37,482,896 | | \$ 37,282,387 | |

**STORMWATER WORKING CASH FUND
APPROPRIABLE REVENUE
2025 - 2022**

| REVENUE DESCRIPTION | ESTIMATED | | | ACTUAL | |
|------------------------------------|-------------------|-------------------|-------------------|------------------|------------------|
| | 2025 BUDGET | 2024 ADJUSTED | 2024 BUDGET | 2023 | 2022 |
| Investment Income | \$ 317,000 | \$ 235,000 | \$ 407,000 | \$ 90,219 | \$ 68,143 |
| Other Financing Sources (Uses) | | | | | |
| Equity Transfer to Retirement Fund | — | — | — | — | — |
| GRAND TOTAL | \$ 317,000 | \$ 235,000 | \$ 407,000 | \$ 90,219 | \$ 68,143 |

OTHER FUNDS FINANCIAL NARRATIVE

The Bond Redemption & Interest (B&I) Fund is a series of subfunds that account for the property tax levies and other revenues received to pay for the principal and interest of bonds issued by the District and State Revolving Fund loans. The 2025 property tax levy for the B&I Fund is \$247.8 million, an increase of \$0.4 million, or 0.1 percent, from the 2024 Adjusted Budget. Appropriations and tax levies are adjusted for new bond sales or State Revolving Fund loans. The 2025 appropriation for this fund is \$234.6 million, a decrease of \$1.1 million, or 0.5 percent from the 2024 Adjusted Budget.

Property tax levy collections are invested prior to the time when actual principal and interest payments must be made. Investment income earned on tax collections is credited to the specific sub-funds for each bond issue. The amount of estimated investment income is reflective of interest rates for 2024 with a projected year-end of \$6.7 million, while the 2025 estimate is \$3.0 million, an increase of \$0.7 million, from the 2024 Original Budget. An equity transfer from the Stormwater Management Fund of \$9.5 million will be used for the principal and interest on one capital improvement bonds, one refunding bond, and two State Revolving Fund loans, and an abatement in a corresponding amount is anticipated. A detailed presentation on the B&I Fund is found on pages [522](#) - [526](#).

The Reserve Claim Fund is the District's self-insurance fund, and is financed through an annual property tax levy of no more than one-half cent (0.5¢) per \$100 of the last known equalized assessed valuation (EAV). This one-half cent tax rate is the maximum allowed by state statute. For 2025, a \$7.5 million levy is budgeted. The available fund balance and amount available for appropriation for the Reserve Claim Fund are based on the net impact of current revenues and current expenditures.

The 2025 appropriation for this fund is \$57.3 million, an increase of \$5.0 million, or 9.5 percent, from the 2024 Adjusted Budget. The maximum fund balance that can be accumulated is 0.05 percent of the last known EAV. For the 2025 Budget, using the 2023 EAV, the maximum accumulation is estimated at \$97.8 million. The allowance for accounts payable and estimated liabilities is estimated at \$1.2 million. A detailed presentation of this fund begins on page [519](#).

The Retirement Fund receives the proceeds of the annual tax levy that the District extends on behalf of the Metropolitan Water Reclamation District Retirement Fund, a pension trust fund. The amount, as certified by the Retirement Fund Board, is levied by the District and appropriated when received. The property tax levy for 2025 is \$74.4 million, an increase of \$1.7 million, or 2.3 percent, from the 2024 Adjusted Levy. The levy is calculated based on a statutory multiplier of 4.19 times employee contributions made two years prior, or in 2023. Additionally, \$19.0 million from Personal Property Replacement Tax is allocated to the Retirement Fund for 2025.

On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to \$600.0 million of Pension Obligation Bonds, the authorization has no sunset date, and the unlimited tax bonds would be excepted from debt service extension base limitations. The District will complete a full analysis of a potential bond sale based upon varying interest rates. Any bond issuance will only be pursued if an optimal low interest rate environment provides the opportunity, which we do not anticipate in 2025.

The appropriable resources and appropriation consist of the collection of the previous year's property tax levy plus personal property replacement tax receipts. The 2024 appropriation included an equity transfer of \$42.8 million to the Retirement Fund to provide advance funding to maintain growth in the Retirement Fund's funded ratio. The 2025 appropriation for the employers contribution is \$118.7 million, a decrease of \$10.5 million, or 8.1 percent, from the 2024 Adjusted Budget and also includes a \$30.0 million transfer of excess revenue from the Corporate Fund in alignment with the District's Strategic Plan, including \$21.6 million from budget reserve, and \$8.4 million from the 2023 Property Tax Levy Adjustment received under Public Act 102-0519. An expanded presentation on the Retirement Fund is shown on pages [527](#) - [529](#).

**BOND REDEMPTION & INTEREST FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2025 AND 2024**

| | ASSETS | | | |
|--|-----------------------|------------------------------------|-----------------------|------------------------------------|
| | 2025 | | 2024 | |
| | AMOUNT | AVAILABLE FOR APPROPRIATION | AMOUNT | AVAILABLE FOR APPROPRIATION |
| CURRENT ASSETS | | | | |
| Cash & Investments | \$ 135,146,247 | \$ 135,146,247 | \$ 115,978,166 | \$ 115,978,166 |
| Restricted Cash | — | — | — | — |
| Deposits with Escrow Agent | — | — | — | — |
| Taxes Receivable | 238,755,803 | 241,229,957 | 240,219,001 | 242,708,317 |
| Prior Years Taxes Receivable | 1,869,509 | 1,869,509 | 1,587,379 | 1,587,379 |
| Total Current Assets | \$ 375,771,560 | \$ 378,245,713 | \$ 357,784,545 | \$ 360,273,861 |
| LIABILITIES & FUND EQUITY | | | | |
| CURRENT LIABILITIES | | | | |
| Bonds Payable | \$ 138,480,784 | | \$ 135,896,948 | |
| Interest Payable | 96,140,190 | | 99,858,792 | |
| Program Expense Payable | — | | — | |
| Equity Transfer | — | | — | |
| Total Current Liabilities | \$ 234,620,974 | | \$ 235,755,740 | |
| ASSETS APPROPRIABLE FOR 2025 AND 2024 | | | | |
| Net Assets Appropriable | | \$ 378,245,713 | | \$ 360,273,861 |
| Equity Transfer from Stormwater Management Fund | | 9,529,000 | | 9,530,000 |
| Equity Transfer from CIBF | | — | | — |
| Estimated Revenue | | 2,960,000 | | 2,214,000 |
| Total Assets Available | | \$ 390,734,713 | | \$ 372,017,861 |
| Liabilities Payable from Restricted Assets | | — | | — |
| Less: Assets Available for Future Years (Principal & Interest Payments) | | (156,113,739) | | (136,262,121) |
| Total Assets Appropriable | | \$ 234,620,974 | | \$ 235,755,740 |
| FUND EQUITY | | | | |
| Undesignated | \$ 141,150,586 | | \$ 122,028,805 | |
| TOTAL FUND EQUITY | \$ 141,150,586 | | \$ 122,028,805 | |
| Total Liabilities & Fund Equity | \$ 375,771,560 | | \$ 357,784,545 | |

BOND REDEMPTION & INTEREST FUND
APPROPRIABLE REVENUE
2025 - 2022

| REVENUE DESCRIPTION | ESTIMATED | | | ACTUAL | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2025 BUDGET | 2024 ADJUSTED | 2024 BUDGET | 2023 | 2022 |
| Revenue from Taxes | | | | | |
| Real Estate | | | | | |
| Current | \$ 241,229,957 | \$ 242,708,317 | \$ 242,708,317 | \$ 244,007,273 | \$ 245,272,559 |
| Prior | 1,869,509 | 1,587,379 | 1,587,379 | 44,987,822 | (1,672,085) |
| Total | \$ 243,099,466 | \$ 244,295,695 | \$ 244,295,695 | \$ 288,995,095 | \$ 243,600,474 |
| Revenue from Money & Property | | | | | |
| Investment Income | \$ 2,960,000 | \$ 6,664,000 | \$ 2,214,000 | \$ 4,569,623 | \$ 998,844 |
| Revenue from Miscellaneous Sources | | | | | |
| Cash Available | 135,146,247 | 115,978,166 | 115,978,166 | 43,317,225 | 81,189,780 |
| Other | — | — | — | 108,726 | 2,678 |
| Other Financing Sources (Uses) | | | | | |
| Bond Premium | — | — | — | — | — |
| Sale of Capital Improvements Bonds (CIB) | — | — | — | — | — |
| Bond Redemption | — | — | — | — | — |
| Refunding Transaction Costs | — | — | — | — | — |
| Equity Transfer from CIBF | — | — | — | — | 35,965,403 |
| Equity Transfer from Stormwater Management Fund | 9,529,000 | 9,530,000 | 9,530,000 | 9,530,800 | 9,168,400 |
| Equity Transfer to Retirement Fund | — | — | — | — | — |
| Less: Amount to Be | | | | | |
| Expended After Budget Year | (156,113,739) | (140,712,121) | (136,262,121) | (108,456,686) | (89,779,843) |
| GRAND TOTAL | \$ 234,620,974 | \$ 235,755,740 | \$ 235,755,740 | \$ 238,064,783 | \$ 281,145,736 |

**RESERVE CLAIM FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2025 AND 2024**

| | ASSETS | | | |
|---|----------------------|------------------------------------|----------------------|------------------------------------|
| | 2025 | | 2024 | |
| | AMOUNT | AVAILABLE FOR APPROPRIATION | AMOUNT | AVAILABLE FOR APPROPRIATION |
| CURRENT ASSETS | | | | |
| Cash & Investments | \$ 48,417,976 | \$ 48,417,976 | \$ 44,588,773 | \$ 44,588,773 |
| Taxes Receivable | 7,237,500 | 7,312,500 | 7,237,500 | 7,312,500 |
| Prior Years Taxes Receivable | 61,324 | 61,324 | 50,625 | 50,625 |
| Total Current Assets | \$ 55,716,800 | \$ 55,791,800 | \$ 51,876,898 | \$ 51,951,898 |
| LIABILITIES & FUND EQUITY | | | | |
| ACCOUNTS PAYABLE & OTHER LIABILITIES | \$ 1,150,000 | \$ 1,150,000 | \$ 1,152,998 | \$ 1,152,998 |
| ASSETS APPROPRIABLE FOR 2025 AND 2024 | | | | |
| Net Assets Appropriable | | \$ 54,641,800 | | \$ 50,798,900 |
| Equity Transfer to Bond and Interest Fund | | — | | — |
| Estimated Revenue | | 2,645,000 | | 1,517,000 |
| Total Assets Appropriable | | \$ 57,286,800 | | \$ 52,315,900 |
| FUND EQUITY | \$ 54,566,800 | | \$ 50,723,900 | |
| Total Liabilities & Fund Equity | \$ 55,716,800 | | \$ 51,876,898 | |

**RESERVE CLAIM FUND
APPROPRIABLE REVENUE
2025 - 2022**

| REVENUE DESCRIPTION | ESTIMATED | | | ACTUAL | |
|-----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| | 2025 BUDGET | 2024 ADJUSTED | 2024 BUDGET | 2023 | 2022 |
| Revenue from Taxes | | | | | |
| Real Estate - Current | \$ 7,312,500 | \$ 7,039,193 | \$ 7,312,500 | \$ 7,237,919 | \$ 5,626,896 |
| Real Estate - Prior | 61,324 | 50,625 | 50,625 | 1,706,385 | 56,451 |
| Replacement Tax | — | — | — | — | — |
| SUBTOTAL | \$ 7,373,824 | \$ 7,089,818 | \$ 7,363,125 | \$ 8,944,305 | \$ 5,683,347 |
| Investment Income | 2,645,000 | 1,900,000 | 1,517,000 | 2,175,359 | 479,235 |
| Miscellaneous | — | 5,165 | — | 3,411 | 84 |
| GRAND TOTAL | \$ 10,018,824 | \$ 8,994,983 | \$ 8,880,125 | \$ 11,123,075 | \$ 6,162,666 |

**RETIREMENT FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2025 AND 2024**

| CURRENT ASSETS | ASSETS | | | |
|--|----------------------|-----------------------------|----------------------|-----------------------------|
| | 2025 | | 2024 | |
| | AMOUNT | AVAILABLE FOR APPROPRIATION | AMOUNT | AVAILABLE FOR APPROPRIATION |
| Taxes Receivable | \$ 70,181,300 | \$ 70,181,300 | \$ 68,365,400 | \$ 68,365,400 |
| Replacement Tax | 18,554,700 | 18,554,700 | 18,074,600 | 18,074,600 |
| Total Current Assets | \$ 88,736,000 | \$ 88,736,000 | \$ 86,440,000 | \$ 86,440,000 |
| LIABILITIES & FUND EQUITY | | | | |
| ASSETS APPROPRIABLE FOR 2025 AND 2024 | | | | |
| Net Assets Appropriable | | \$ 88,736,000 | | \$ 86,440,000 |
| Transfer of Budget Reserve from Corporate Fund | | 21,643,025 | | 31,500,000 |
| 2023 Property Tax Levy Adjustment Public Act 102-0519 | | 8,356,975 | | 11,267,295 |
| Total Assets Appropriable Due to Retirement Fund (Employers Contribution) | | \$ 118,736,000 | | \$ 129,207,295 |
| Other Financing Sources (Uses) | | | | |
| Pension Obligation Bond Proceeds | | \$ — | | \$ — |
| Total Assets Appropriable | | \$ 118,736,000 | | \$ 129,207,295 |
| FUND EQUITY | | | | |
| Total Fund Equity | \$ 88,736,000 | | \$ 86,440,000 | |

**RETIREMENT FUND
APPROPRIABLE REVENUE
2025 - 2022**

| REVENUE DESCRIPTION | ESTIMATED | | | ACTUAL | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2025 BUDGET | 2024 ADJUSTED | 2024 BUDGET | 2023 | 2022 |
| Revenue from Taxes | | | | | |
| Real Estate - Current | \$ 70,181,300 | \$ 68,365,400 | \$ 68,365,400 | \$ 69,532,014 | \$ 70,195,548 |
| Replacement Tax | 18,554,700 | 18,074,600 | 18,074,600 | 18,383,000 | 18,558,500 |
| TOTAL TAX REVENUE | \$ 88,736,000 | \$ 86,440,000 | \$ 86,440,000 | \$ 87,915,014 | \$ 88,754,048 |
| Other Financing Sources (Uses) | | | | | |
| Transfer of Budget Reserve from Corporate Fund | \$ 21,643,025 | \$ 31,500,000 | \$ 31,500,000 | \$ 30,000,000 | \$ 30,000,000 |
| 2023 Property Tax Levy Adjustment Public Act 102-0519 | 8,356,975 | 11,267,295 | 11,267,295 | — | — |
| Pension Obligation Bond Proceeds | — | — | — | — | — |
| Total Other Financing Sources | \$ 30,000,000 | \$ 42,767,295 | \$ 42,767,295 | \$ 30,000,000 | \$ 30,000,000 |
| GRAND TOTAL | \$ 118,736,000 | \$ 129,207,295 | \$ 129,207,295 | \$ 117,915,014 | \$ 118,754,048 |

SECTION IV

CORPORATE FUND

The Corporate Fund provides for day-to-day staff services as well as the operations and maintenance of water reclamation plants, pumping stations, collection sewers, tunnels, and related facilities. This section provides appropriation detail for the operations and support departments.

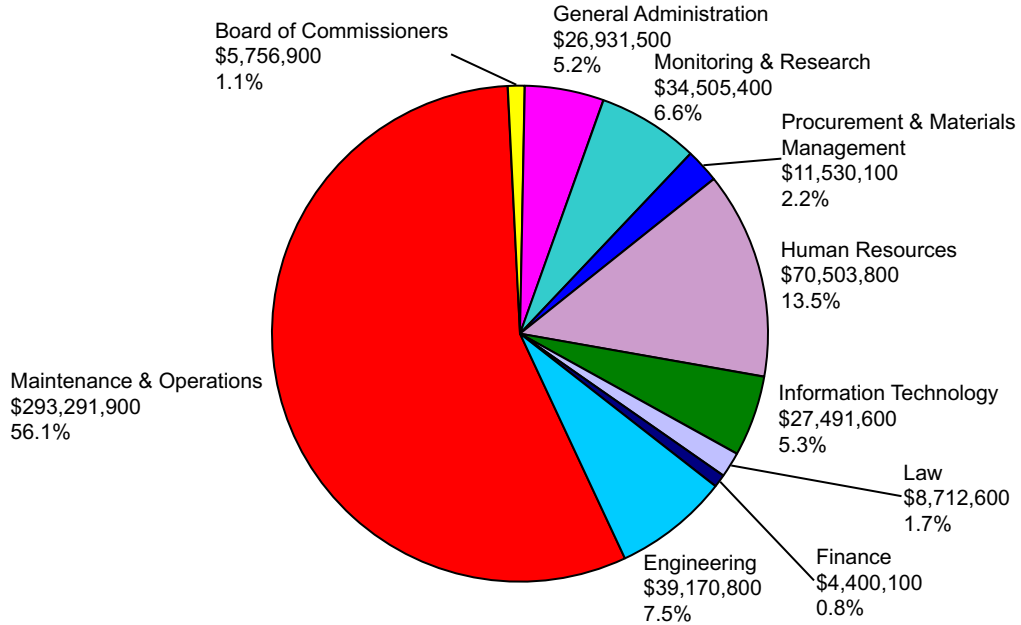
Graphs indicate staffing, appropriations, and expenditures budgeted from 2016 through 2025. The structure of sub-units and sections, the number of actual 2023 full-time equivalent (FTE) positions, as well as FTE positions budgeted for 2024 and 2025 are shown in the organization chart. In this section, and throughout the Budget, actual expenditures are used for 2023 with estimated costs for 2024 and budgeted costs for 2025. Additional information for each department includes:

- A *Department Head Transmittal Letter* provides an outline of department plans for the 2025 budget year.
- A *Narrative* explanation of the responsibilities of the department, changes in appropriation from the 2024 Budget, accomplishments during 2024, and significant features for the 2025 Budget. The mission statement, major goals, and initiatives are also provided.
- A list of *Objectives by Priority* describes each objective, assigns the costs associated with it, and indicates its percentage of the total department budget.
- *Programs by Priority* includes major department functions, projected costs, and staffing levels with comparison to budgeted 2024. Actual costs are shown for 2023.
- *Performance Data* measures specific department activities by cost and, where possible, measurable units, and compares budgeted costs for 2025 and 2024 with actual costs for 2023.
- The *Line Item Analysis* provides detailed line item appropriations over a three-year period. Appropriations for 2025 are shown as proposed by the Executive Director, subsequently recommended by the Committee on Budget and Employment, and ultimately adopted and amended by the Board of Commissioners. Original and adjusted appropriations and estimated expenditures are shown for 2024. Actual 2023 expenditures are provided.
- The *Position Analysis* provides comparative departmental personnel position information for the previous, current, and budget years. Position counts and appropriations for the current and budget years are provided as totals by section or unit, division, and department. The pay plan and grade for each class title are provided and can be used to reference the salary schedules contained in the appendix to determine the applicable salary range. The 2025 salary appropriation is adjusted for vacancies in the Line Item Analysis.

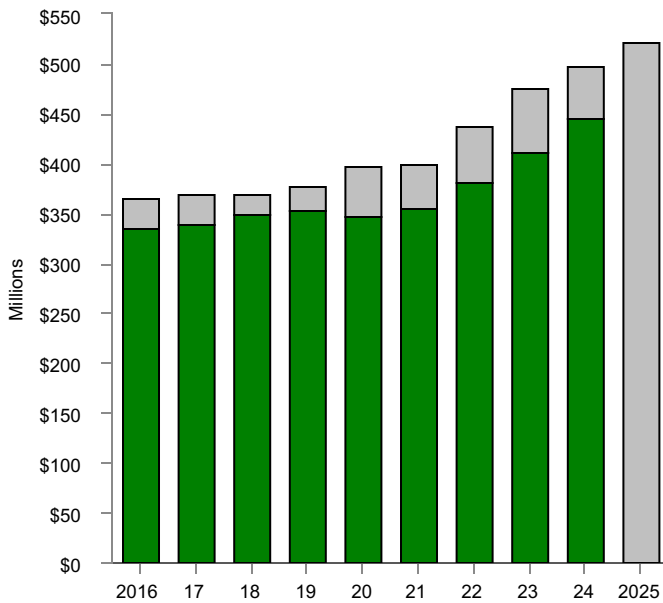
| | |
|--|-----|
| Corporate Fund Appropriations, Expenditures, and Budgeted FTE Positions, 2016 - 2025 | 103 |
| Corporate Fund Organization Chart | 104 |
| Corporate Fund Line Item Analysis | 105 |
| Detailed Appropriations by Department: | |
| Board of Commissioners | 109 |
| General Administration | 119 |
| Monitoring & Research | 135 |
| Procurement & Materials Management | 157 |
| Human Resources | 171 |
| Information Technology | 187 |
| Law | 201 |
| Finance | 215 |
| Maintenance & Operations | |
| Summary of All Divisions | 225 |
| General Division | 241 |
| North Service Area | 253 |
| Calumet Service Area | 269 |
| Stickney Service Area | 282 |
| Engineering | 297 |

CORPORATE FUND PROGRAMS

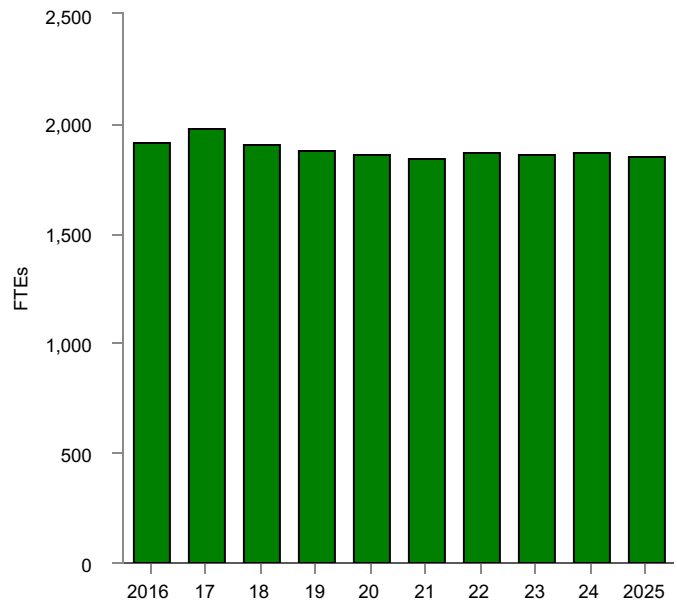
| | |
|----------|---------------|
| 2025 | \$522,294,700 |
| 2024 | \$497,258,600 |
| Increase | \$25,036,100 |



APPROPRIATIONS & EXPENDITURES



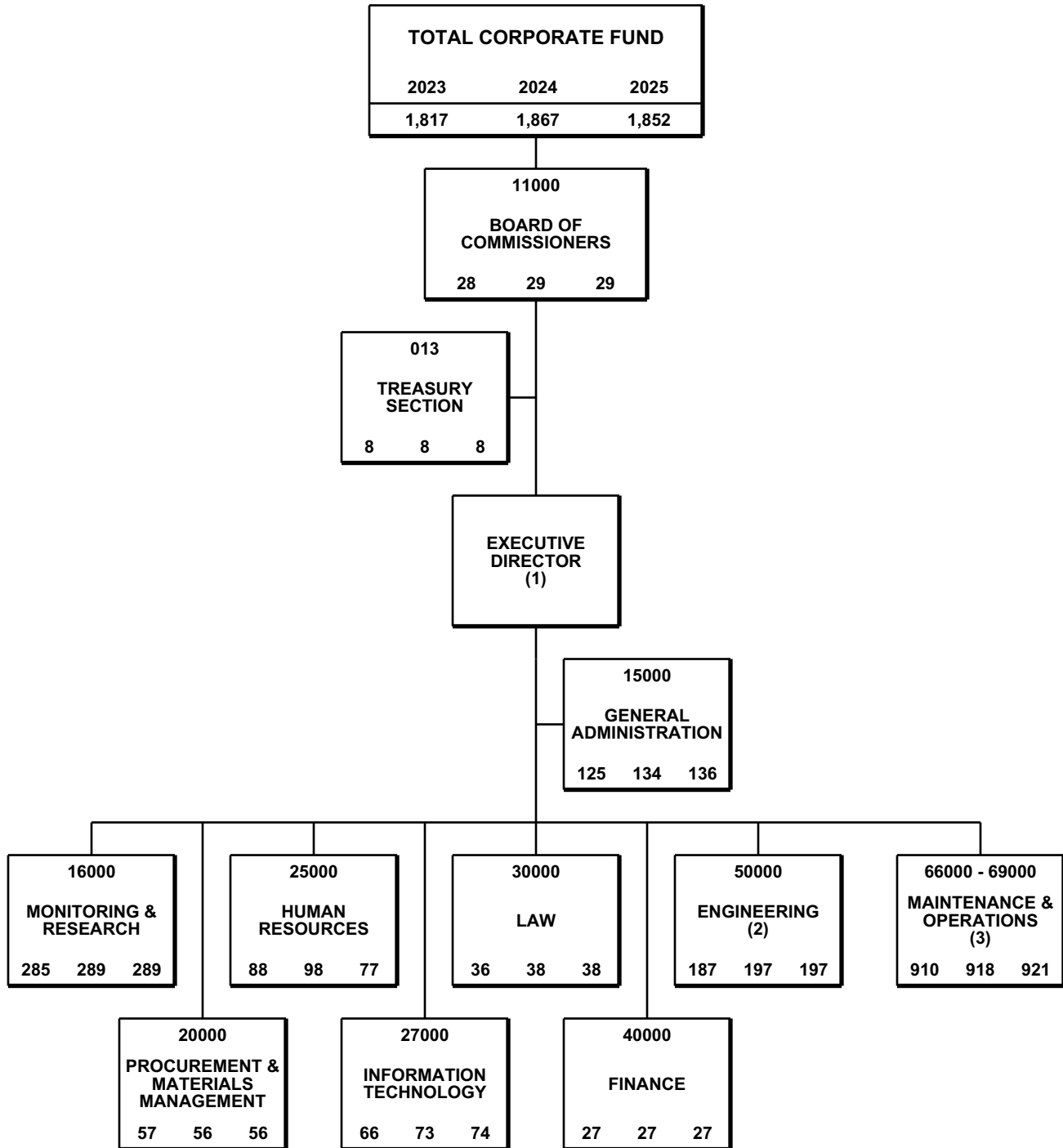
BUDGETED FTE POSITIONS



2024 Expenditures are estimated

EXPENDITURES
 APPROPRIATIONS

CORPORATE FUND



- (1) Personnel count for the Executive Director's Office is reflected in General Administration.
- (2) 74 positions are funded by the Stormwater Management Fund, the management of which remains in the Engineering Department.
- (3) 28 positions are funded by the Stormwater Management Fund, the management of which remains in the Maintenance & Operations Department.

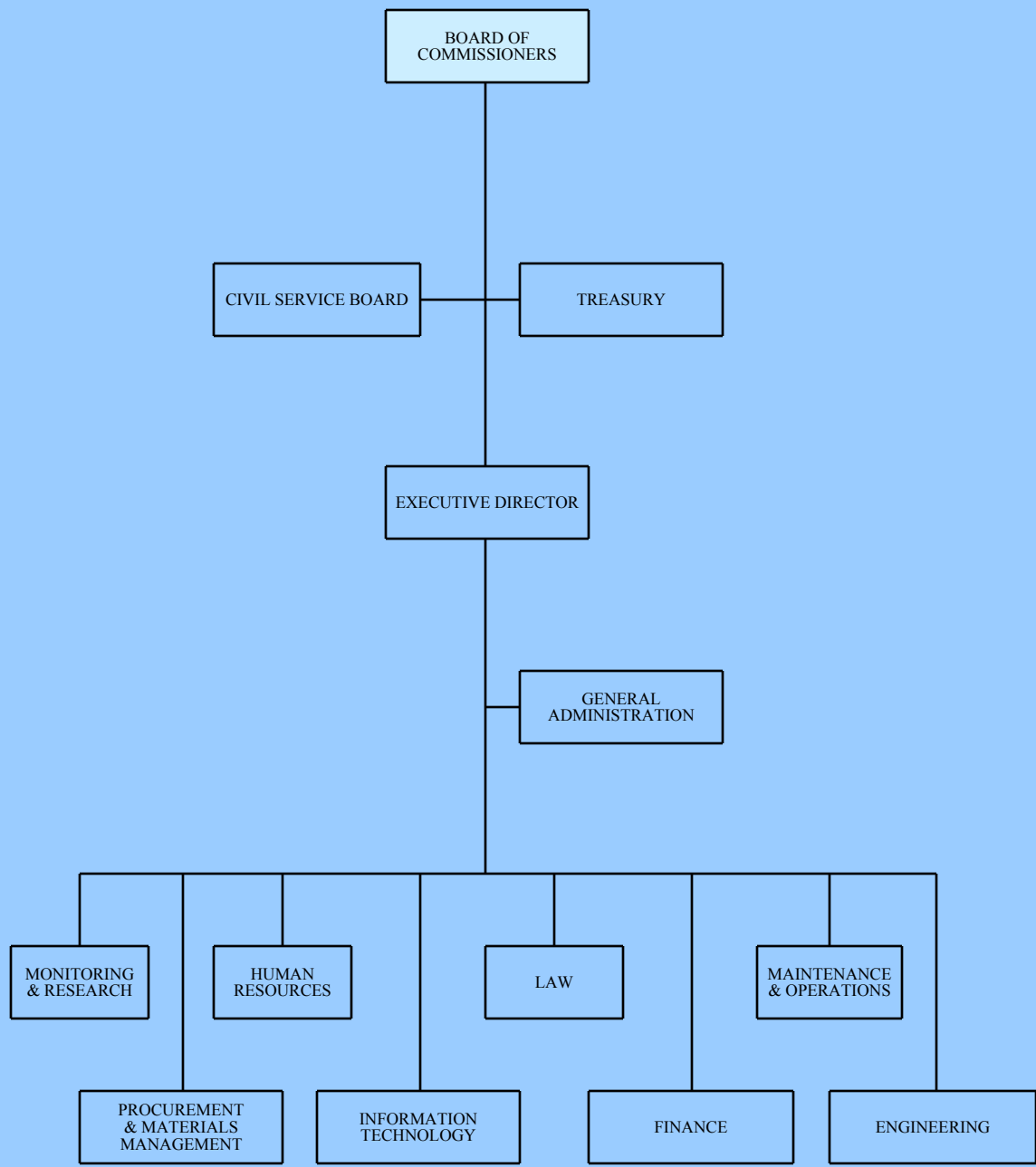
| 101 11000 - 69000 | Fund: Corporate Department: All | LINE ITEM ANALYSIS | | | | | | |
|-------------------------|--|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$190,126,862 | \$ 208,664,500 | \$ 208,618,700 | \$ 145,020,739 | \$194,671,100 | \$ 212,230,300 | \$ — |
| 601060 | Compensation Plan Adjustments | 8,066,904 | 9,255,900 | 9,255,900 | 5,223,379 | 6,626,600 | 10,999,600 | — |
| 601070 | Social Security and Medicare Contributions | 2,814,048 | 3,250,500 | 3,250,500 | 2,255,532 | 2,917,100 | 3,316,500 | — |
| 601080 | Salaries of Nonbudgeted Employees | 115,628 | 5,000 | 50,800 | 28,606 | 28,700 | 5,000 | — |
| 601090 | Employee Claims | 73,508 | 100,000 | 100,000 | 9,814 | 65,000 | 100,000 | — |
| 601100 | Tuition and Training Payments | 801,739 | 1,468,600 | 1,468,600 | 703,878 | 1,156,000 | 1,521,500 | — |
| 601250 | Health and Life Insurance Premiums | 43,477,851 | 52,404,100 | 52,404,100 | 31,607,280 | 41,768,900 | 51,581,700 | — |
| 601270 | General Salary Adjustments | — | — | — | — | — | 2,701,100 | — |
| 601300 | Personal Services, N.O.C. (Not Otherwise Classified) | 604,690 | 1,001,500 | 1,001,500 | 528,911 | 714,800 | 1,001,500 | — |
| 100 | TOTAL PERSONAL SERVICES | 246,081,230 | 276,150,100 | 276,150,100 | 185,378,139 | 247,948,200 | 283,457,200 | — |
| 612010 | Travel | 50,998 | 151,200 | 151,200 | 45,666 | 117,600 | 118,500 | — |
| 612030 | Meals and Lodging | 153,478 | 319,900 | 319,900 | 141,924 | 269,900 | 266,900 | — |
| 612040 | Postage, Freight, and Delivery Charges | 90,979 | 85,600 | 83,700 | 42,782 | 78,500 | 102,100 | — |
| 612050 | Compensation for Personally-Owned Automobiles | 131,649 | 161,000 | 162,300 | 97,080 | 125,200 | 149,900 | — |
| 612080 | Motor Vehicle Operating Services | 62,249 | 64,500 | 76,500 | 63,348 | 62,700 | 59,200 | — |
| 612090 | Reprographic Services | 22,037 | 90,800 | 90,800 | 51,232 | 50,400 | 294,800 | — |
| 612150 | Electrical Energy | 49,711,080 | 55,554,100 | 55,295,500 | 42,510,190 | 56,733,700 | 54,854,000 | — |
| 612160 | Natural Gas | 2,198,584 | 3,904,900 | 3,204,900 | 982,207 | 2,758,800 | 3,015,800 | — |
| 612170 | Water and Water Services | 1,682,286 | 2,220,300 | 1,920,300 | 880,401 | 1,813,400 | 1,971,600 | — |
| 612210 | Communication Services | 2,496,639 | 3,533,800 | 4,947,700 | 4,937,104 | 4,626,800 | 7,017,600 | — |
| 612240 | Testing and Inspection Services | 793,230 | 4,671,600 | 4,671,600 | 2,970,583 | 3,451,700 | 4,600,800 | — |
| 612250 | Court Reporting Services | 44,948 | 99,000 | 99,000 | 99,000 | 74,500 | 106,000 | — |
| 612260 | Medical Services | 483,970 | 570,700 | 570,700 | 526,800 | 518,300 | 606,900 | — |
| 612280 | Subscriptions and Membership Dues | 894,722 | 978,600 | 978,600 | 627,368 | 951,800 | 1,001,100 | — |
| 612290 | Insurance Premiums | 4,803,791 | 5,154,700 | 5,154,700 | 366,516 | 5,704,600 | 6,659,700 | — |
| 612330 | Rental Charges | 398,429 | 1,647,100 | 1,618,900 | 1,575,227 | 899,800 | 2,097,400 | — |
| 612340 | Discount Lost | 3,951 | 3,000 | 3,000 | 2,247 | 3,000 | 3,000 | — |
| 612360 | Advertising | 106,683 | 152,400 | 152,400 | 126,773 | 115,500 | 151,600 | — |
| 612370 | Administration Building Operation | 1,213,411 | 1,586,200 | 1,586,200 | 1,349,922 | 1,584,100 | 1,583,300 | — |
| 612390 | Administration Building McMillan Pavilion Operation | 707,698 | 915,800 | 915,800 | 849,058 | 491,600 | 869,800 | — |
| 612400 | Intergovernmental Agreements | 76,407 | 80,000 | 80,000 | 80,000 | 76,400 | 80,000 | — |
| 612410 | Governmental Service Charges | 4,677,806 | 5,062,200 | 5,062,200 | 4,114,181 | 5,073,200 | 5,062,400 | — |

| 101 11000 - 69000 | Fund: Corporate Department: All | LINE ITEM ANALYSIS | | | | | | |
|-------------------------|--|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 612420 | Maintenance of Grounds and Pavements | 1,723,697 | 2,104,600 | 1,704,600 | 1,615,366 | 1,314,800 | 2,137,300 | — |
| 612430 | Payments for Professional Services | 4,038,358 | 7,720,700 | 7,275,700 | 5,857,047 | 5,119,400 | 6,682,600 | — |
| 612490 | Contractual Services, N.O.C. | 1,189,492 | 2,364,500 | 2,022,400 | 1,714,043 | 1,446,700 | 1,921,900 | — |
| 612520 | Waste Material Disposal Charges | 15,858,277 | 16,069,200 | 19,667,800 | 19,391,460 | 18,966,900 | 25,900,300 | — |
| 612530 | Farming Services | 19,405 | 75,000 | 75,000 | 75,000 | 75,000 | 120,000 | — |
| 612590 | Sludge Disposal | 3,554,243 | 5,800,000 | 5,200,000 | 5,200,000 | 3,200,000 | 5,900,000 | — |
| 612600 | Repairs to Collection Facilities | 4,451,668 | 8,479,100 | 7,760,500 | 6,021,877 | 4,733,700 | 7,728,800 | — |
| 612620 | Repairs to Waterway Facilities | 173,592 | 482,100 | 482,100 | 447,030 | 270,400 | 7,612,700 | — |
| 612650 | Repairs to Process Facilities | 12,185,354 | 14,936,100 | 14,846,100 | 14,689,477 | 11,732,700 | 13,011,300 | — |
| 612670 | Repairs to Railroads | 93,150 | 536,000 | 496,000 | 467,266 | 450,400 | 396,000 | — |
| 612680 | Repairs to Buildings | 1,877,265 | 2,997,600 | 2,900,200 | 2,600,063 | 2,081,100 | 2,851,800 | — |
| 612760 | Repairs to Material Handling and Farming Equipment | 436,101 | 351,000 | 356,000 | 353,587 | 320,700 | 356,000 | — |
| 612780 | Safety Repairs and Services | 479,023 | 553,700 | 553,700 | 507,709 | 468,900 | 661,000 | — |
| 612790 | Repairs to Marine Equipment | 21,181 | 43,000 | 43,000 | 40,700 | 39,000 | 42,500 | — |
| 612800 | Repairs to Office Furniture and Equipment | 58,181 | 81,100 | 89,200 | 77,629 | 53,300 | 83,000 | — |
| 612810 | Computer Equipment Maintenance | 118,623 | 278,100 | 278,100 | 255,455 | 94,500 | 503,500 | — |
| 612820 | Computer Software Maintenance | 5,419,937 | 6,441,100 | 6,301,800 | 5,643,108 | 5,686,700 | 6,827,600 | — |
| 612840 | Communications Equipment Maintenance (Includes Software) | 817,493 | 908,700 | 908,700 | 807,271 | 834,800 | 1,025,800 | — |
| 612860 | Repairs to Vehicle Equipment | 616,354 | 459,900 | 774,900 | 759,211 | 622,200 | 425,100 | — |
| 612970 | Repairs to Testing and Laboratory Equipment | 353,496 | 528,800 | 528,800 | 479,447 | 490,700 | 464,500 | — |
| 612990 | Repairs, N.O.C. | 8,297 | 32,200 | 32,200 | 19,847 | 10,800 | 35,200 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 124,298,212 | 158,249,900 | 159,442,700 | 129,462,202 | 143,594,200 | 175,359,300 | — |
| 623030 | Metals | 273,530 | 282,600 | 232,600 | 189,213 | 249,100 | 278,600 | — |
| 623070 | Electrical Parts and Supplies | 4,221,707 | 5,922,100 | 6,657,100 | 5,941,850 | 5,968,100 | 6,350,300 | — |
| 623090 | Plumbing Accessories and Supplies | 1,633,660 | 1,945,200 | 2,215,200 | 1,871,899 | 2,101,800 | 2,135,400 | — |
| 623110 | Hardware | 113,724 | 121,000 | 131,000 | 122,305 | 125,800 | 129,100 | — |
| 623130 | Buildings, Grounds, Paving Materials, and Supplies | 401,335 | 511,500 | 511,500 | 458,888 | 427,200 | 519,300 | — |
| 623170 | Fiber, Paper, and Insulation Materials | 68,944 | 65,500 | 75,500 | 66,484 | 63,000 | 80,800 | — |
| 623190 | Paints, Solvents, and Related Materials | 52,072 | 55,300 | 55,300 | 41,269 | 44,700 | 49,500 | — |
| 623250 | Vehicle Parts and Supplies | 197,768 | 258,200 | 258,200 | 234,649 | 213,000 | 286,600 | — |
| 623270 | Mechanical Repair Parts | 4,648,964 | 6,521,900 | 7,021,900 | 6,493,824 | 6,195,300 | 6,629,100 | — |

| 101 11000 - 69000 | Fund: Corporate Department: All | LINE ITEM ANALYSIS | | | | | | |
|-------------------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 623300 | Manhole Materials | 68,827 | 140,000 | 140,000 | 140,000 | 135,000 | 50,000 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 294,477 | 452,000 | 459,100 | 345,876 | 388,400 | 485,000 | — |
| 623530 | Farming Supplies | 19,511 | 14,000 | 14,000 | 13,429 | 14,000 | 19,000 | — |
| 623560 | Processing Chemicals | 15,518,328 | 31,011,000 | 28,228,000 | 27,155,689 | 25,606,400 | 33,895,300 | — |
| 623570 | Laboratory Testing Supplies, Small Equipment, and Chemicals | 1,413,948 | 1,306,100 | 1,306,100 | 1,161,982 | 1,187,800 | 1,341,800 | — |
| 623660 | Cleaning Supplies | 332,821 | 313,500 | 358,500 | 354,111 | 336,400 | 343,700 | — |
| 623680 | Tools and Supplies | 430,634 | 496,300 | 559,300 | 474,386 | 536,200 | 481,000 | — |
| 623700 | Wearing Apparel | 273,864 | 309,500 | 273,500 | 224,857 | 287,000 | 282,700 | — |
| 623720 | Books, Maps, and Charts | 14,231 | 28,400 | 28,400 | 15,746 | 25,800 | 24,000 | — |
| 623780 | Safety and Medical Supplies | 360,406 | 385,900 | 409,900 | 321,502 | 370,600 | 417,000 | — |
| 623800 | Computer Software | 236,113 | 238,300 | 232,200 | 148,885 | 178,500 | 286,300 | — |
| 623810 | Computer Supplies | 971,874 | 907,300 | 601,300 | 512,577 | 577,600 | 1,054,600 | — |
| 623820 | Fuel | 630,692 | 901,000 | 901,000 | 765,943 | 792,200 | 862,900 | — |
| 623840 | Gases | 104,596 | 139,600 | 175,600 | 148,355 | 177,500 | 127,000 | — |
| 623850 | Communications Supplies | 272,465 | 296,700 | 296,700 | 195,583 | 205,200 | 41,000 | — |
| 623860 | Lubricants | 386,568 | 390,400 | 390,400 | 348,594 | 404,600 | 430,400 | — |
| 623990 | Materials and Supplies, N.O.C. | 303,064 | 371,900 | 460,100 | 392,051 | 422,300 | 409,000 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 33,244,125 | 53,385,200 | 51,992,400 | 48,139,947 | 47,033,500 | 57,009,400 | — |
| 634600 | Equipment for Collection Facilities | 30,055 | 45,000 | 45,000 | 44,858 | 39,800 | 45,000 | — |
| 634650 | Equipment for Process Facilities | 1,118,841 | 2,903,700 | 2,899,100 | 2,794,183 | 1,468,100 | 3,079,500 | — |
| 634760 | Material Handling and Farming Equipment | 1,652,460 | 2,307,000 | 2,321,600 | 2,319,636 | 1,745,200 | 1,238,400 | — |
| 634780 | Safety and Medical Equipment | 28,483 | — | — | — | — | — | — |
| 634790 | Marine Equipment | 123,677 | — | — | — | — | 125,000 | — |
| 634800 | Office Furniture and Equipment | 46,324 | 38,000 | 49,300 | 49,155 | 49,200 | — | — |
| 634810 | Computer Equipment | 995,748 | 545,000 | 362,300 | 97,369 | 140,000 | 445,000 | — |
| 634820 | Computer Software | 128,401 | 109,500 | 109,500 | 100,644 | 100,600 | — | — |
| 634840 | Communications Equipment (Includes Software) | 114,940 | 90,000 | 132,700 | 132,623 | 132,700 | — | — |
| 634860 | Vehicle Equipment | 836,165 | 1,201,300 | 1,241,600 | 1,211,461 | 1,205,800 | 345,000 | — |
| 634970 | Testing and Laboratory Equipment | 644,903 | 797,900 | 797,900 | 785,067 | 697,500 | 227,000 | — |
| 634990 | Machinery and Equipment, N.O.C. | 449,762 | 576,000 | 854,400 | 790,401 | 783,200 | 181,900 | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | 6,169,759 | 8,613,400 | 8,813,400 | 8,325,397 | 6,362,100 | 5,686,800 | — |

| 101 11000 - 69000 Fund: Corporate Department: All | | LINE ITEM ANALYSIS | | | | | | |
|---|-------------------------------|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 667130 | Taxes on Real Estate | 699,682 | 860,000 | 860,000 | 710,653 | 710,700 | 782,000 | — |
| 700 | TOTAL FIXED AND OTHER CHARGES | 699,682 | 860,000 | 860,000 | 710,653 | 710,700 | 782,000 | — |
| TOTAL CORPORATE FUND | | \$410,493,008 | \$ 497,258,600 | \$ 497,258,600 | \$ 372,016,338 | \$445,648,700 | \$ 522,294,700 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.



Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

September 10, 2024

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2025 Program for the Board of Commissioners

The Board of Commissioners' program for 2025, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2025 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2025 major initiatives and challenges, and 2024 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Board of Commissioners budget for 2025.

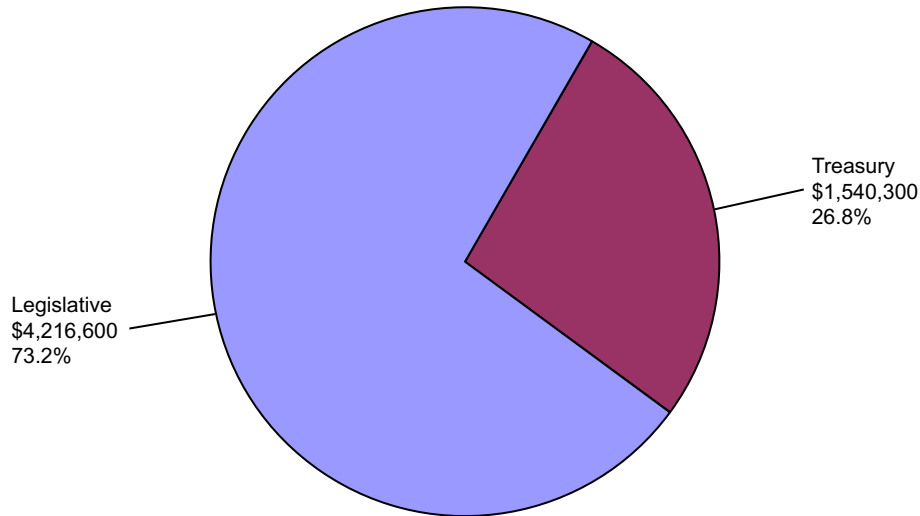
Respectfully submitted,



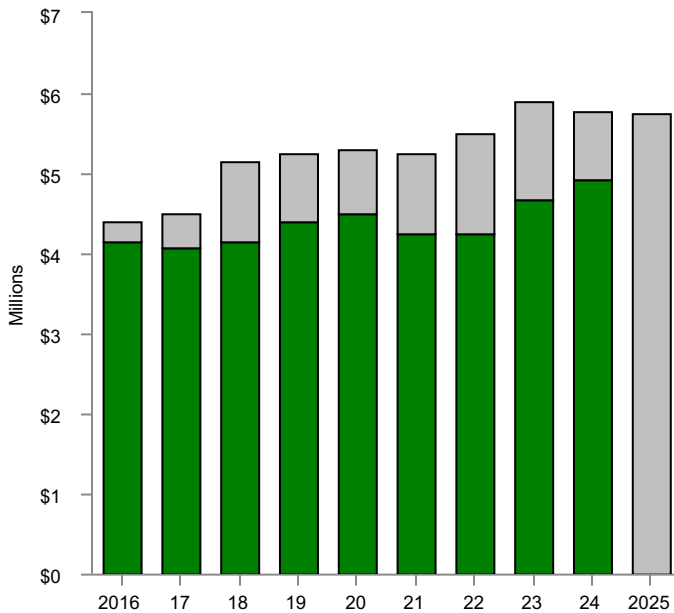
Steven J. Lux
Treasurer

BOARD OF COMMISSIONERS PROGRAMS

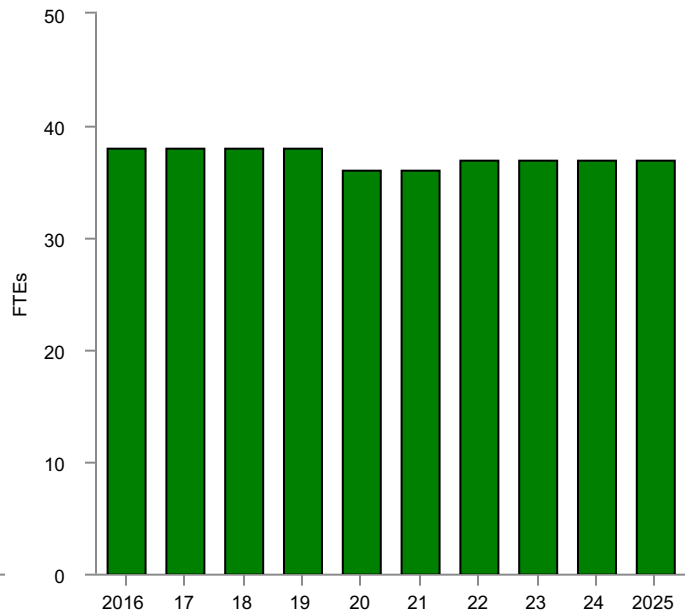
| | |
|----------|-------------|
| 2025 | \$5,756,900 |
| 2024 | \$5,780,600 |
| Decrease | (\$23,700) |



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



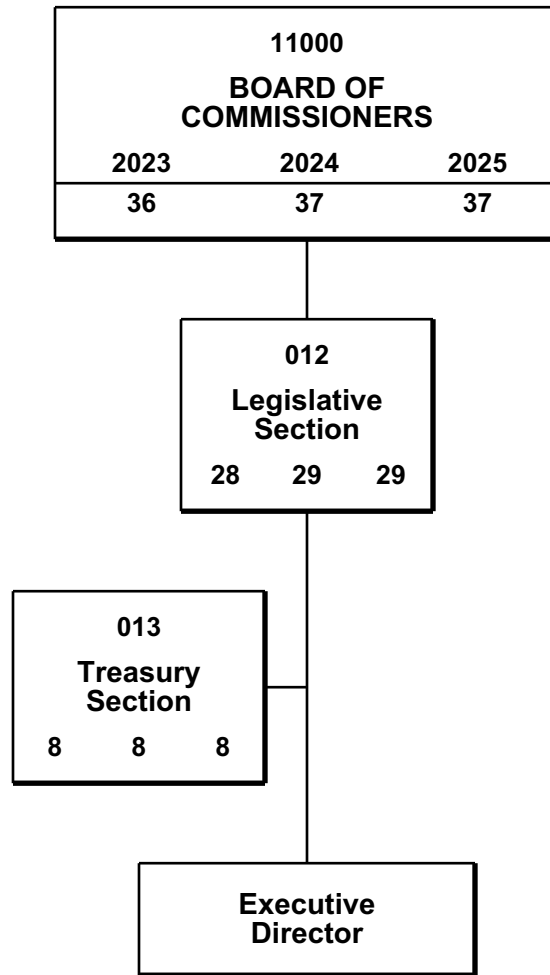
2024 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

2022 - Increase is due to the addition of a Financial Analyst position to the Treasury Section to support the five-year Strategic Plan's implementation efforts.

2018 - Increase is due to the addition of an Inspector General to the Legislative Section.

BOARD OF COMMISSIONERS



BOARD OF COMMISSIONERS

The mission of the Board of Commissioners is the mission of the Metropolitan Water Reclamation District of Greater Chicago (District): to protect the health and safety of the public in its service area, protect the quality of the water supply source (Lake Michigan), improve the quality of water in watercourses in its service area, protect businesses and homes from flood damages, and manage water as a vital resource for its service area.

The mission of the Treasury Section is to provide quality management of the District's financial resources by maximizing income on investments with minimal risk, issuing bonds to finance the wastewater collection, treatment, and flood control facilities' capital needs, cost-effectively meeting the cash requirements of the District's operations through the utilization of appropriate technology and efficient banking practices, and maintaining the District's outstanding bond rating.

Departmental Summary

The Board of Commissioners comprises two sections: Legislative and Treasury. The Legislative Section is the policy-making entity of the District, responsible for establishing policies and procedures consistent with the District's mission of protecting the water environment for the citizens of Cook County and providing a forum to facilitate community involvement. The Treasury Section is responsible for the collection and investment of District revenues, the issuance of bonds to meet District capital requirements, the payment of principal and interest on outstanding bonds as required, and the maintenance of the District's bond ratings.

Summary of 2024 Major Accomplishments

- Investment interest income earned for the year was approximately \$39.4 million, an increase from the previous year due to prior investments purchased at greater yields during past years' higher interest rate environments. As of year-end, the District experienced no loss on investments;
- Roughly 75 percent of new investment purchases were facilitated by minority-owned, women-owned, and veteran-owned enterprises;
- Investment activities incorporated sustainability considerations according to the revised Investment Policy and guidelines implemented in December 2019. One hundred percent of the District's applicable commercial paper holdings met policy guidelines for environmental, social, and governance factors at the time of purchase. Additionally, all government agency and municipal bond investments in the District's inventory directly or indirectly support environmental, social, and governance practices;
- The District completed a bond issuance of new money and refunding bonds to fund upcoming construction projects;
- The District remained committed to the funding policy goals for the Retirement Fund and the Other Postemployment Benefits (OPEB) Trust Fund with contributions in excess of the annual Actuarially Determined Contribution amounts, including special employer contributions of \$42.7 million and \$5.0 million, respectively. As of December 31, 2023, the Retirement Fund's funded ratio was 55.5 percent and the OPEB Trust Fund's funded ratio was 96.4 percent;
- The Treasury Section continued to administer the District's 2021-2025 Strategic Plan; for updates on the Plan, please see the Strategic Plan section of <https://mwrdd.org/what-we-do/strategic-plan>;
- The District's AAA credit rating with stable outlook and AA+ rating with stable outlook were reaffirmed by Fitch Ratings and S&P Global Ratings, respectively.

2025 Appropriation and Position Summary

The 2025 appropriation for the Board of Commissioners is \$5,756,900, a decrease of \$23,700, or 0.4 percent, from 2024. The staffing level remains unchanged at 37 positions.

2025 Budget Highlights

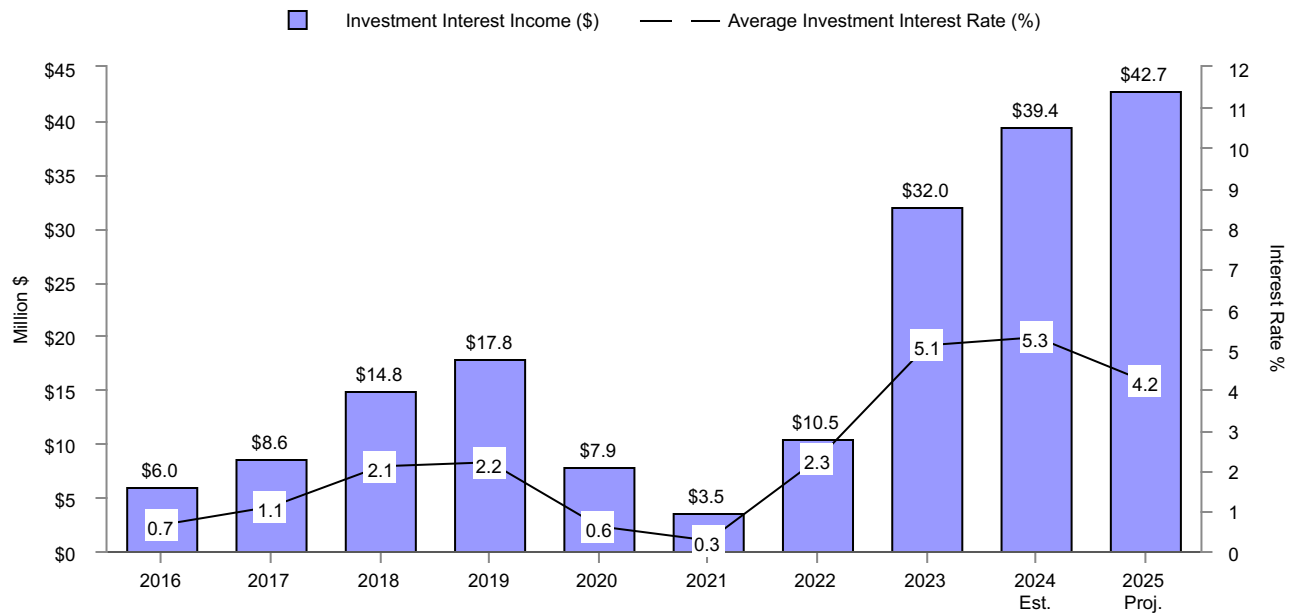
The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience, ensuring ongoing services that are reliable, equitable, and cost-effective, preparing for other manmade and natural events, and strengthening the District's operational and financial positions.

Maintaining strong fiscal management

- The District will evaluate a variety of low-cost funding options including subsidized loans through the Illinois Environmental Protection Agency State Revolving Fund and the U.S. Environmental Protection Agency Water Infrastructure Finance and Innovation Act loan programs;
- The Treasury Section will continue to support the Capital Finance Program through the prudent use of debt financing for capital needs and debt service savings over the next five years, including the issuance of bonds along with any other feasible low-cost funding options in compliance with federal securities laws and state statutory authorization;

- The Treasury Section will review opportunities to prepay additional State Revolving Fund Loans and explore other innovative ideas to ensure efficient and cost-effective debt management;
- Investment income is projected to increase, even though market rates are expected to decrease as the Federal Reserve cuts interest rates. In recent years, the District was able to replace low-yielding securities with higher-yielding, medium-term investments resulting from prior rate increases by the Federal Reserve to combat inflation. In every rate environment, the Treasury Section will continually maximize investment security and yields by considering different investment strategies while adhering to statutory and investment policy guidelines. The investment interest income estimate is \$42.7 million for 2025;
- The Legislative Section will continue an agreement with the Cook County Office of the Independent Inspector General in 2025. Inspectors General are accountable to the taxpayers with a role to detect and prevent waste, fraud, and abuse, thereby building trust in government. The Inspector General investigates complaints or allegations of wrongdoing or misconduct within the programs or operations of the District;
- The District is strongly committed to achieving an adequately funded pension plan and will continue to seek excess contribution sources to improve the plan's funding ratio;
- The Treasury Section will strive to maintain AAA/AA+ bond credit ratings with stable outlooks from Fitch and Standard & Poor's Global Ratings, respectively.

Average Investment Interest Rate on Purchases All Funds 2016-2025



| Ending Investment Inventory (Par Value) (Dollars in Millions) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 Est. | 2025 Proj. |
|---|---------|---------|---------|---------|---------|---------|---------|---------|-----------|------------|
| | \$711.3 | \$736.7 | \$684.0 | \$670.5 | \$656.1 | \$895.3 | \$796.0 | \$960.5 | \$1,145.0 | \$1,084.0 |

Interest rates have stabilized in 2024 as the Federal Reserve has kept the Federal Funds rate at 5.33 percent since mid-year 2023. Projected year-end rates for 2024 and 2025 are 5.13 percent and 4.13 percent, respectively.

The following budget highlights support the District's Strategic Plan Goal of Community Engagement, ensuring that the District is an inclusive business partner.

Increase diverse participation in District contracts

- The Treasury Section endeavors to make the District an inclusive business partner by aspiring to award a minimum of 32 percent of its bond professional services and 70 percent of its new investment purchases to minority-owned, women-owned, and veteran-owned (MBE,WBE,VBE) business enterprises;
- The Treasury Section seeks out community banks with which to invest as a way to remain connected to and collaborate with the local community;
- The Legislative Section continues community outreach to bring awareness to the District's environmental achievements and its dedication to environmental equality.

11000 BOARD OF COMMISSIONERS

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | Cost | Percent |
|---|---------------------|----------------|
| 1. Establish policies and priorities to guide the Executive Director in meeting the District's responsibilities: ensuring the protection of the environment and the health and welfare of people in the community in the most responsive, efficient, and economical manner. | \$ 4,216,600 | 73.2 % |
| 2. Provide cash management services to maximize investment interest return without sacrifice of principal or required liquidity, measured by exceeding the benchmark 90-day Treasury bill rate and investment on average of over 99 percent of available funds. | \$ 841,000 | 14.6 % |
| 3. Enhance the District's image in national financial markets through the prudent use of debt financing for capital needs and debt service savings. | \$ 383,900 | 6.7 % |
| 4. Perform strategic planning and management research studies of District operations. | \$ 161,500 | 2.8 % |
| 5. Administer the Other Postemployment Benefit Trust investment and reporting activities. | \$ 153,900 | 2.7 % |
| Totals | \$ 5,756,900 | 100.0 % |

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|---|---------------------|----------|---------|--------------|-------------|--------|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 7110 | Legislative | \$ 3,312,588 | 2025 | 29 | \$ 4,115,800 | \$ (16,500) | (0.4) |
| | | | 2024 | 29 | \$ 4,132,300 | | |
| 7210 | Treasury Activities | \$ 705,315 | 2025 | 4 | \$ 841,000 | \$ 200 | — |
| | | | 2024 | 4 | \$ 840,800 | | |
| 7252 | Management and Organization Studies | \$ 150,698 | 2025 | 1 | \$ 161,500 | \$ 6,500 | 4.2 |
| | | | 2024 | 1 | \$ 155,000 | | |
| 7316 | Other Postemployment Benefits Trust Management and Report Preparation | \$ 137,587 | 2025 | 1 | \$ 153,900 | \$ 2,300 | 1.5 |
| | | | 2024 | 1 | \$ 151,600 | | |
| 7601 | Capital Financing Program and Other Related Costs | \$ 289,269 | 2025 | 2 | \$ 383,900 | \$ (15,400) | (3.9) |
| | | | 2024 | 2 | \$ 399,300 | | |
| 7604 | Social Security and Medicare Contributions | \$ 78,016 | 2025 | — | \$ 100,800 | \$ (800) | (0.8) |
| | | | 2024 | — | \$ 101,600 | | |
| Totals | | \$ 4,673,473 | 2025 | 37 | \$ 5,756,900 | \$ (23,700) | (0.4)% |
| | | | 2024 | 37 | \$ 5,780,600 | | |

11000 BOARD OF COMMISSIONERS

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated |
|----------------|---|--------|----------------|------------------|-------------------|
| 7110 | Legislative | Cost | \$ 3,312,588 | \$ 4,132,300 | \$ 4,115,800 |
| 7210 | Treasury Activities | Cost | \$ 705,315 | \$ 840,800 | \$ 841,000 |
| 7252 | Management and Organization Studies | Cost | \$ 150,698 | \$ 155,000 | \$ 161,500 |
| 7316 | Other Postemployment Benefits Trust Management and Report Preparation | Cost | \$ 137,587 | \$ 151,600 | \$ 153,900 |
| 7601 | Capital Financing Program and Other Related Costs | Cost | \$ 289,269 | \$ 399,300 | \$ 383,900 |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 78,016 | \$ 101,600 | \$ 100,800 |
| | | Totals | \$ 4,673,473 | \$ 5,780,600 | \$ 5,756,900 |

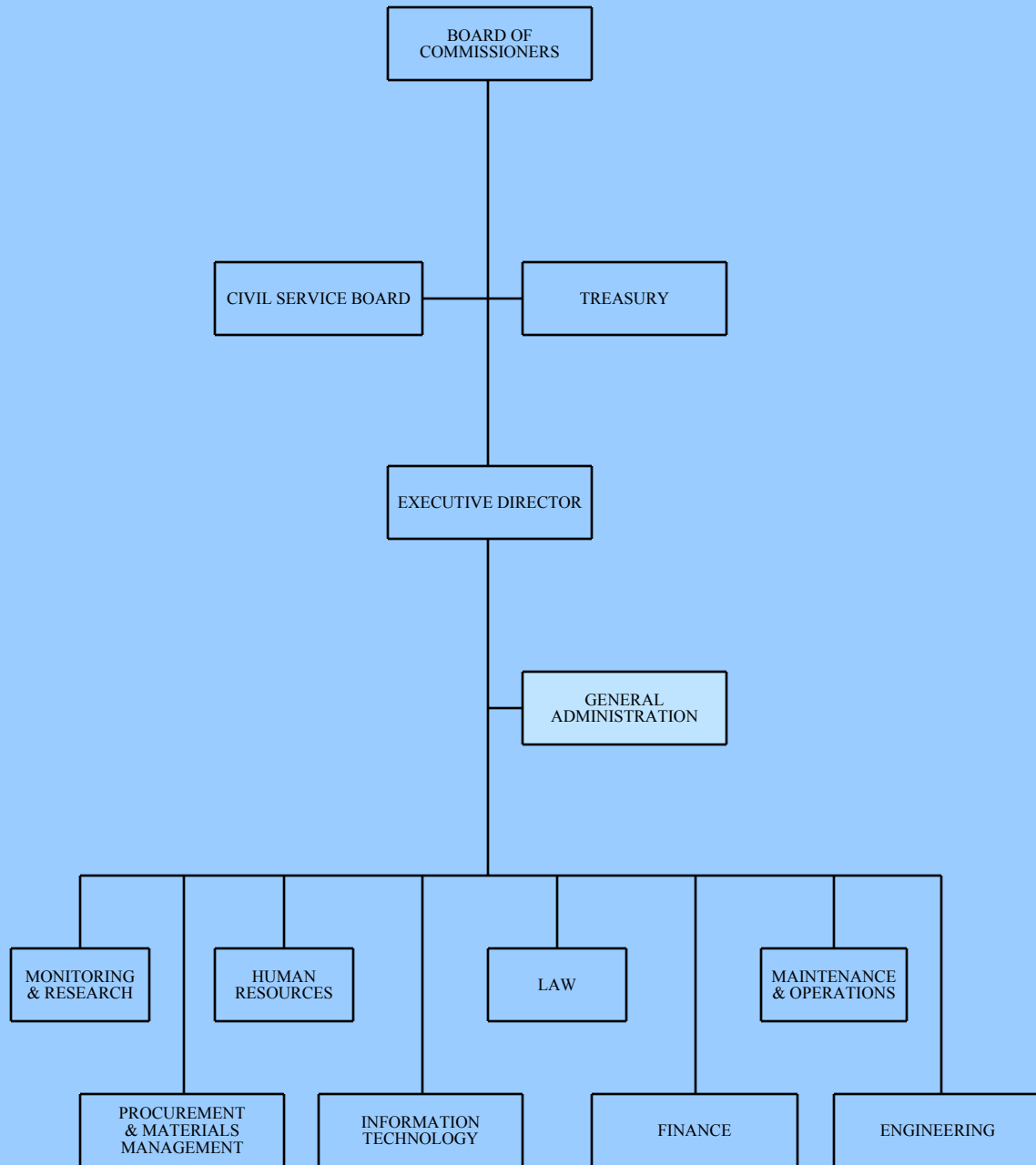
| 101 11000 | Fund: Corporate Department: Board of Commissioners | LINE ITEM ANALYSIS | | | | | | |
|------------------------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 3,672,010 | \$ 4,010,400 | \$ 4,010,400 | \$ 2,686,937 | \$ 3,679,600 | \$ 4,108,000 | \$ — |
| 601060 | Compensation Plan Adjustments | 17,815 | 60,400 | 60,400 | 14,833 | 42,400 | 53,200 | — |
| 601070 | Social Security and Medicare Contributions | 78,016 | 101,600 | 101,600 | 61,891 | 81,100 | 100,800 | — |
| 601100 | Tuition and Training Payments | 9,039 | 21,400 | 21,400 | 8,085 | 16,000 | 13,600 | — |
| 601300 | Personal Services, N.O.C. (Not Otherwise Classified) | 346,399 | 541,500 | 541,500 | 282,176 | 333,800 | 541,500 | — |
| 100 | TOTAL PERSONAL SERVICES | 4,123,279 | 4,735,300 | 4,735,300 | 3,053,922 | 4,152,900 | 4,817,100 | — |
| 612010 | Travel | 7,594 | 23,300 | 23,300 | 6,067 | 15,300 | 11,700 | — |
| 612030 | Meals and Lodging | 13,918 | 39,800 | 39,800 | 8,724 | 24,700 | 17,500 | — |
| 612040 | Postage, Freight, and Delivery Charges | 41 | 200 | 200 | — | 100 | 100 | — |
| 612050 | Compensation for Personally-Owned Automobiles | — | 200 | 1,500 | 557 | 1,500 | 1,000 | — |
| 612080 | Motor Vehicle Operating Services | — | 300 | 300 | — | 300 | 500 | — |
| 612280 | Subscriptions and Membership Dues | 29,224 | 30,500 | 30,500 | 29,600 | 30,500 | 32,400 | — |
| 612430 | Payments for Professional Services | 494,576 | 923,300 | 922,000 | 862,100 | 696,400 | 861,000 | — |
| 612490 | Contractual Services, N.O.C. | 610 | 700 | 700 | 610 | 700 | 1,100 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 545,964 | 1,018,300 | 1,018,300 | 907,658 | 769,500 | 925,300 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 4,096 | 27,000 | 27,000 | 6,000 | 11,000 | 14,500 | — |
| 623720 | Books, Maps, and Charts | 134 | — | — | — | — | — | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 4,230 | 27,000 | 27,000 | 6,000 | 11,000 | 14,500 | — |
| TOTAL BOARD OF COMMISSIONERS | | \$ 4,673,473 | \$ 5,780,600 | \$ 5,780,600 | \$ 3,967,580 | \$ 4,933,400 | \$ 5,756,900 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

| Fund: Corporate Dept: Board of Commissioners | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 012 | Legislative Section | | | | | |
| EX22 | President | 1 | 1 | | 1 | |
| EX21 | Vice President | 1 | 1 | | 1 | |
| EX01 | Commissioner (Chairman, Committee on Finance) | 1 | 1 | | 1 | |
| EX02 | Commissioner | 6 | 6 | | 6 | |
| EX03 | Administrative Aide to President | 1 | 1 | | 1 | |
| EX04 | Administrative Assistant to Commissioner (Secretary) | 18 | 19 | | 19 | |
| TOTAL 012 | Legislative Section | 28 | 29 | 2,766,845 | 29 | 2,831,075 |
| 013 | Treasury Section | | | | | |
| EX05 | Treasurer | 1 | 1 | | 1 | |
| HP20 | Assistant Treasurer | 1 | 1 | | 1 | |
| HP18 | Accounting Manager | 1 | 1 | | 1 | |
| HP16 | Financial Analyst | 4 | 4 | | 4 | |
| EX06 | Secretary to Officer | 1 | 1 | | 1 | |
| TOTAL 013 | Treasury Section | 8 | 8 | 1,263,739 | 8 | 1,297,632 |
| TOTAL | Board of Commissioners | 36 | 37 | 4,030,585 | 37 | 4,128,707 |

NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.

NOTE PAGE





Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

BOARD OF COMMISSIONERS

Kari K. Steele
President
Patricia Theresa Flynn
Vice President
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Chairman of Finance
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Cameron Davis
Daniel Pogorzelski
Eira L. Corral Sepúlveda
Mariyana T. Spyropoulos

September 10, 2024

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2025 Program for General Administration

General Administration's program for 2025, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2025 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of General Administration's organization, 2025 major initiatives and challenges, and 2024 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

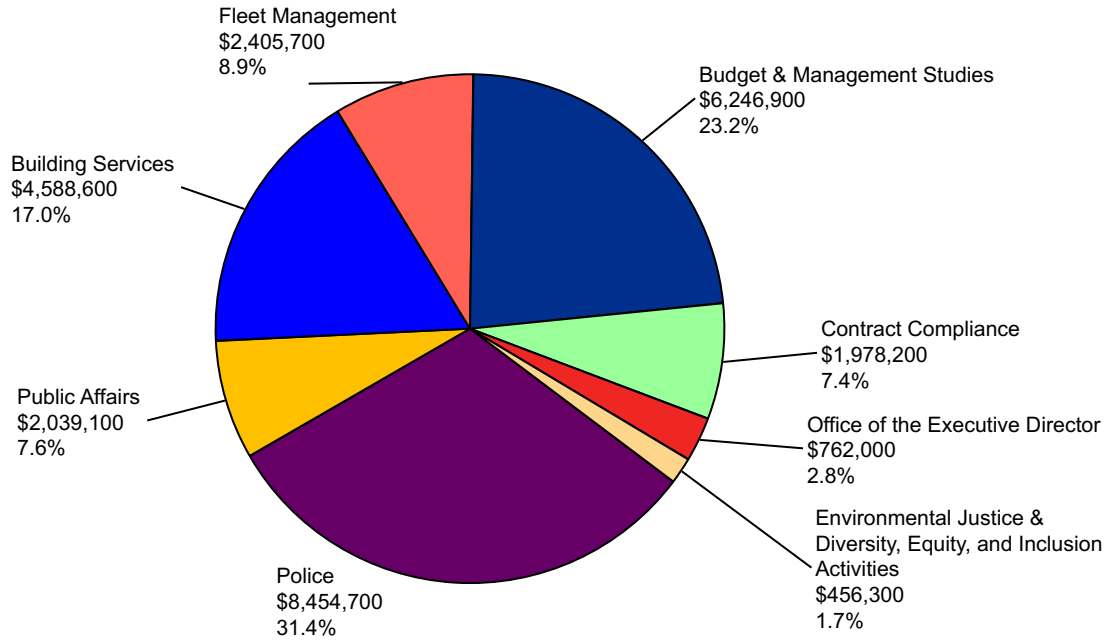
Thank you for the opportunity to present the proposed General Administration budget for 2025.

Respectfully submitted,

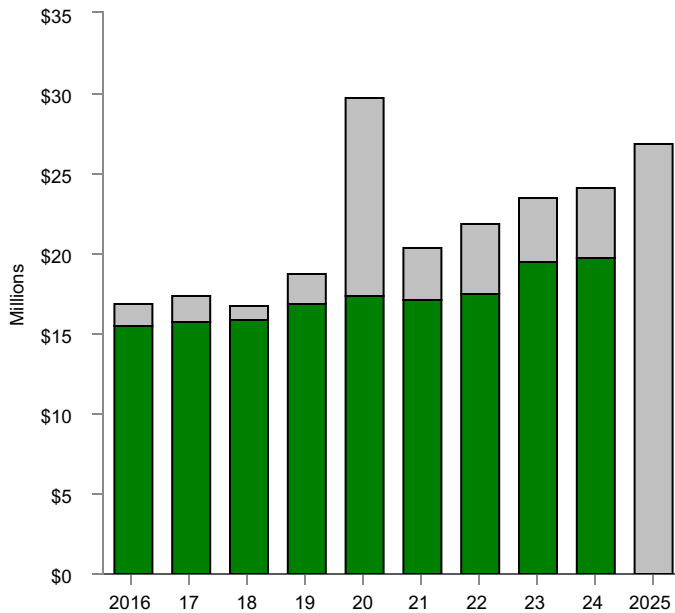
Administrative Services Officer

GENERAL ADMINISTRATION PROGRAMS

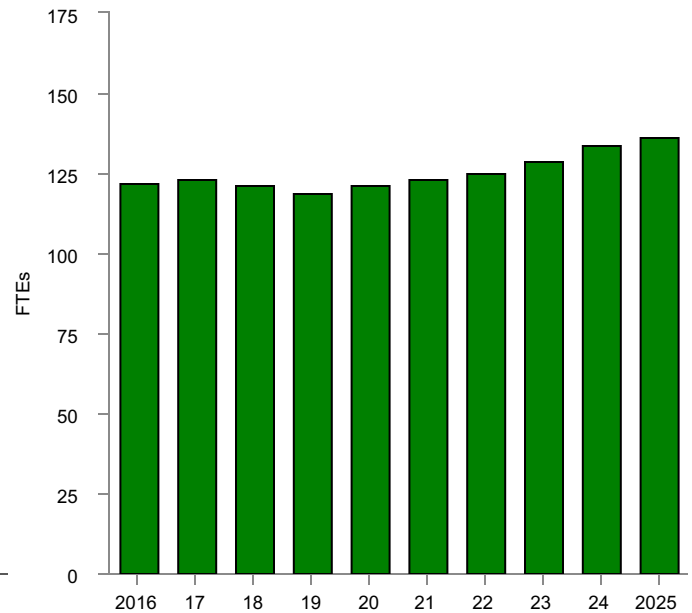
| | |
|----------|--------------|
| 2025 | \$26,931,500 |
| 2024 | \$24,144,700 |
| Increase | \$2,786,800 |



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS

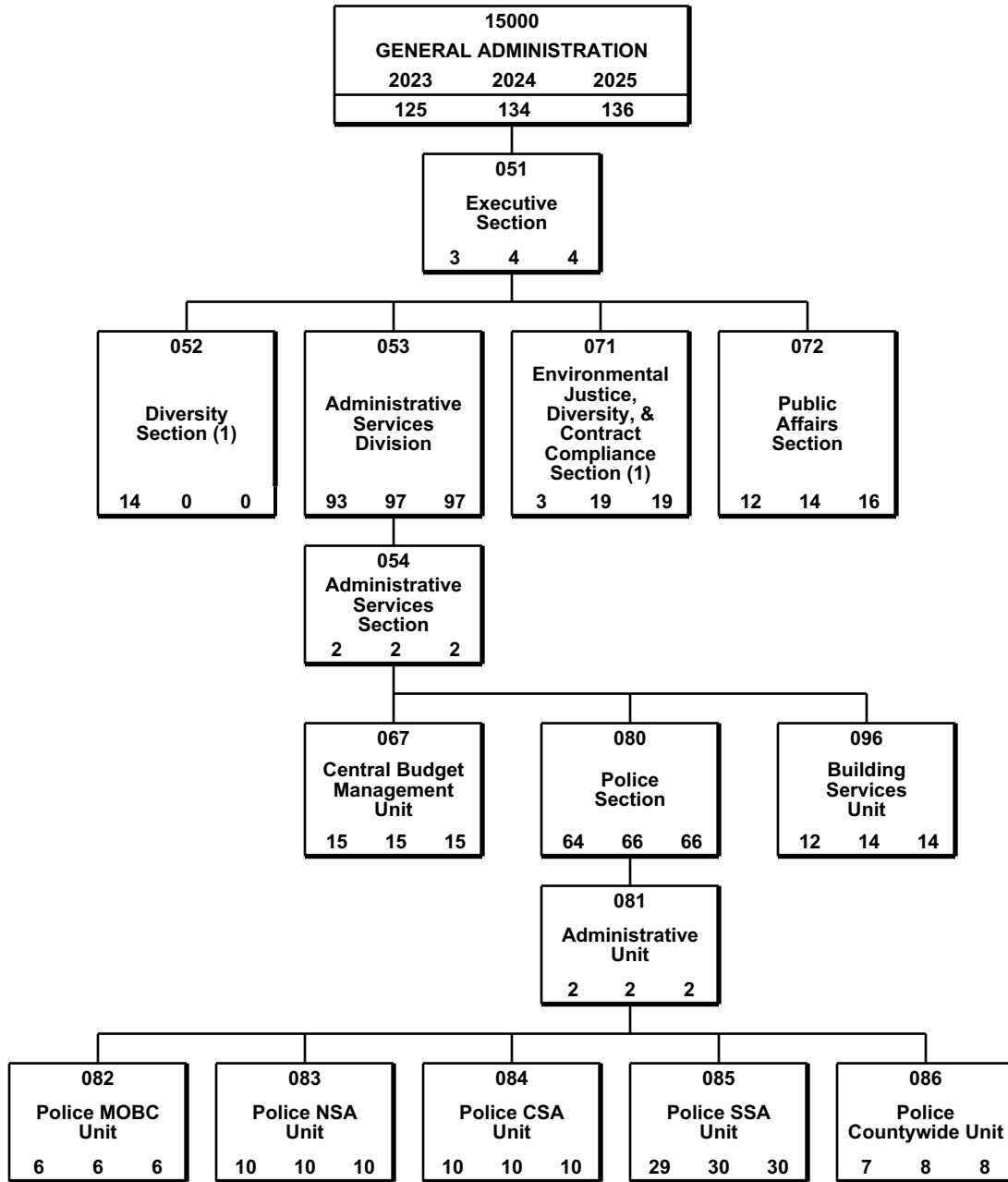


2024 Expenditures are estimated

EXPENDITURES
 APPROPRIATIONS

2019 - Increase is due to the reallocation of several projects from the Construction Fund to the Corporate Fund.
2020 - Increase is due to a one-time budget item to replace the Enterprise Resource Planning System.

GENERAL ADMINISTRATION



(1) Effective 01/01/24, Section 052, Diversity Section, was combined with Section 071, Environmental Justice Section. Section 071 was renamed to Environmental Justice, Diversity, & Contract Compliance Section that will coordinate District-wide environmental justice and diversity, equity, and inclusion related activities in support of the District's Strategic Plan Goals. The section also works to ensure competitive business opportunities for minority, women, small, and veteran business enterprises in District contracts.

GENERAL ADMINISTRATION

General Administration prepares an annual budget that underscores the District’s mission, keeps District facilities secure and running, expands diversity, equity, inclusion, and environmental justice throughout District work, and promotes a broader understanding of the District and its work to protect the region’s water environment.

Departmental Summary

Through three integrated sections, General Administration supports the Office of the Executive Director in implementing Board policies and the Strategic Plan. General Administration also collaborates with all eight District departments to enhance District services. Together, they develop a responsible and transparent budget that serves the needs of each department and upholds the District’s mission. The Administrative Services Division prepares and administers the annual budget and provides a secure work environment at District facilities. The Environmental Justice Section evaluates District services for equitable climate action planning and stormwater management, workforce development and community engagement. In 2024, the Diversity Section was integrated into the Environmental Justice Section, synergizing efforts to uphold equitable opportunities for all vendors to participate in District contracts. The Section was renamed to Environmental Justice, Diversity, & Contract Compliance Section. Finally, the Office of Public Affairs connects with Cook County area residents to promote a sense of ownership for the region’s water environment while also shedding light on the essential services that the District provides.

Summary of 2024 Major Accomplishments

- Participated in external outreach events with over fifteen organizations and hosted Diverse Business Summit to promote and increase the District's visibility among minority, women, small, veteran, LGBT, and disabled business enterprises;
- Implemented five additional modules to the compliance management software to expand the collecting, storing, and managing capabilities of the software used to monitor the affirmative action goals tied to District contracts;
- Developed the new District portal in conjunction with the Information Technology Department and the Human Resources Department;
- Worked on a second video series to promote careers at the District, and videos spotlighting stormwater management efforts;
- Finalized the implementation of a new District-wide budgeting system which will increase transparency to the public through interactive dashboards.

2025 Appropriation and Position Summary

The 2025 appropriation for General Administration is \$26,931,500, an increase of \$2,786,800, or 11.5 percent, from 2024. The staffing level has increased from 134 to 136 with the addition of two Senior Public Affairs Specialist positions.

2025 Budget Highlights

Administrative Services Division

This division will prepare and administer the annual budget, provide a secure work environment for all employees, visitors, contractors, and citizens, and provide support services to maintain the Main Office Building Complex.

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience. The initiatives highlighted below ensure ongoing services that are reliable, equitable, cost-effective, and strengthen the District’s operational and financial positions.

Increase visibility around goals and performance indicators

- Finalize a new District-wide budgeting system with internal and external reporting capabilities to increase financial transparency.

Implement climate change and resiliency plans

- Interdepartmental team, established in 2023, will develop a long-term plan to address electric vehicle charging infrastructure.

Public Affairs Section

The Office of Public Affairs (OPA) works to position the District as a critical community asset and to ensure that the District is a responsive neighbor and inclusive business partner by raising public awareness of the value of the District’s work, expanding partnerships, conducting outreach, and reaching new audiences while encouraging public involvement. OPA serves as the liaison between the District and its stakeholders. The OPA staff facilitates proactive communications and networks with the community, educational, governmental, and non-governmental organizations to engage in all areas of our community outreach activities, whether in person or in a virtual environment.

The following budget highlights support the District's Strategic Plan Goal of Community Engagement. The initiatives highlighted below illustrate how the District is engaging with the community to position it as a critical community asset and to ensure that the District is a responsive neighbor and inclusive partner.

Expand partnerships, outreach, and engagement to new audiences

- Collaborate with the Environmental Justice, Diversity, & Contract Compliance Section on the first year of the Stickney Partnership Council meetings and activities while expanding the program;
- Continue to host in-person and virtual tours, including the District's 13th Annual Sustainability Summit to highlight emerging programs in both resource recovery and stormwater management;
- Continue working with local, state, and federal government representatives to hold events and share messaging and educational resources including brochures, videos and other collateral; participate in community outreach activities to educate the general public. Host hundreds of tours at District facilities and coordinate cultural celebrations;
- The OPA strives to increase community engagement and public outreach year over year through the following social media platforms.

| Year | Facebook | | Twitter | | LinkedIn | | YouTube | | Instagram | |
|------------------|---------------------|-------------------------------------|---------------------|-------------------------------------|---------------------|-------------------------------------|---------------------|-------------------------------------|---------------------|-------------------------------------|
| | Number of Followers | Percent Increase from Previous Year | Number of Followers | Percent Increase from Previous Year | Number of Followers | Percent Increase from Previous Year | Number of Followers | Percent Increase from Previous Year | Number of Followers | Percent Increase from Previous Year |
| 2025 - Proposed | 12,200 | 3% | 6,300 | 3% | 8,300 | 4% | 1,800 | 29% | 3,600 | 13% |
| 2024 - Estimated | 11,800 | 6% | 6,100 | 5% | 7,997 | 9% | 1,400 | 22% | 3,200 | 15% |
| 2023 - Actual | 11,096 | 12% | 5,818 | 9% | 7,366 | 12% | 1,151 | (100)% | 2,777 | 26% |

Environmental Justice, Diversity, & Contract Compliance Section

The Environmental Justice, Diversity, & Contract Compliance Section coordinates District-wide environmental justice (EJ) and diversity, equity, and inclusion (DEI) related activities in support of District's Strategic Plan Goals. The section also works to ensure competitive business opportunities for minority, women, small, and veteran business enterprises in District contracts.

The following budget highlights support the District's Strategic Plan Goal of Workforce Excellence. The initiatives highlighted below illustrate how the District is promoting diversity, equity, and inclusion within our workforce.

Foster a culture that recognizes every employee

- Partner with the Human Resources Department to develop and implement diversity, equity and inclusion initiatives through:
 - Reviewing the Engagement Survey and Focus Group Data with the Employee Development Section;
 - Implementing a formal Employee Resource Group Program at the District;
 - Creating career pathways through internships, mentoring, and apprenticeship programs;
 - Developing targeted recruitment, mentoring and professional development programs to increase diverse representation across job categories.

The following budget highlights support the District's Strategic Plan Goal of Community Engagement. The initiatives highlighted below illustrate how the District is engaging with the community to position it as a critical community asset and to ensure that the District is a responsive neighbor and inclusive business partner.

Expand partnerships, outreach, and engagement to new audiences

- Assist with outreach efforts to ensure that communities are aware of proposed projects allowing community members to provide input at public forums and participate in the decision-making processes when appropriate;
- Partner with the City Colleges of Chicago with hopes of developing apprentice programs for Treatment Plant Operators and curriculum paths related to wastewater treatment labs to build a pipeline for the future water workforce;
- Support the OPA to facilitate Community Partnership Councils and participate in outreach activities targeting schools, neighborhoods, community-based organizations, and environmental groups in EJ communities throughout the Cook County service area;
- Expand partnerships with several government and local agencies including local branches of the United States and Illinois Environmental Protection Agencies' Environmental Justice Departments, US Water Alliance, Water Environment Federation, and Center for Neighborhood Technologies to foster future projects in EJ communities;
- Participate as Core Project Partner for Current - Workforce Opportunity: Wastewater Based Epidemiology - Partners Include CCC, Cara Collective, DPI, and Department of Water Management;
- Participate as Water Workforce Task force Member for US Water Alliance/ Water Equity Network.

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience. The initiatives highlighted below ensure ongoing services that are reliable, equitable, and cost-effective; achieve climate change and environmental justice protections; prepare for other manmade and natural events; and strengthen the District's operational and financial positions.

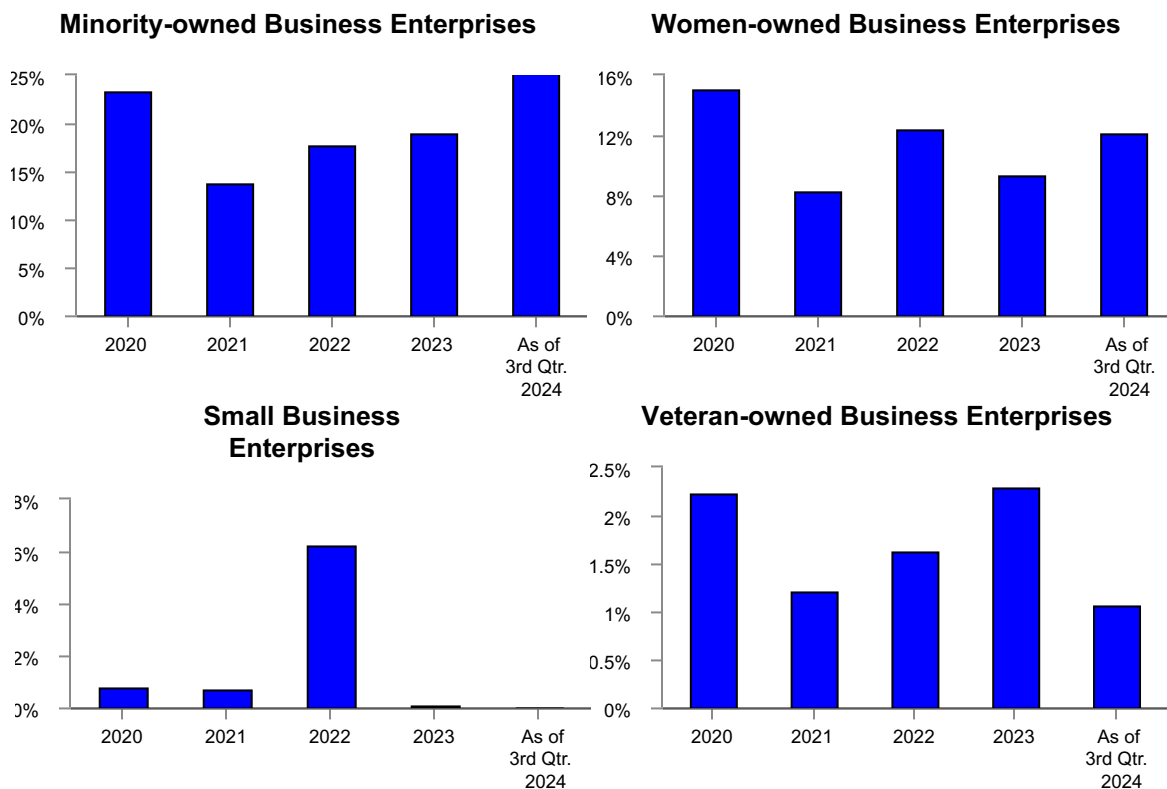
Implement climate change and resiliency plans

- Develop strategies to effectively educate EJ communities on the impacts of climate change particularly related to extreme weather and flooding, and working to educate communities on the District's stormwater projects.

Increase diverse participation in District contracts

- Implement the following changes recommended by the Disparity Study completed in 2022:
 - Administer a Small Business Program to include in the District's Affirmative Action Ordinance to ensure that all businesses have a fair chance to compete for District contracts;
 - Implement a Technical Assistance Program to provide planning, guidance, and application assistance to give smaller businesses competitive parity with larger companies in the bidding process;
 - Design and implement a Mentor Protege Program to motivate and encourage large business prime contractor firms to provide developmental assistance to smaller businesses that will be mutually beneficial to both parties.
- Continue the current extensive outreach initiative, forging vital partnerships and engaging with diverse audiences through strategic participation in key events.
- Strengthen initiatives to expand the roster of District assist agencies. These new strategic partnerships enable us to broaden our reach into diverse communities, allowing the District to better support small businesses, minority-owned, women-owned, veteran-owned, and other underrepresented groups business enterprises. These additional partnerships bring unique sectors of expertise, networks, and resources to strengthen our existing programs and efforts, allowing us to offer more comprehensive support to those we serve.
- Expand Diversity-led classes to prime contractors. Topics to be covered including proper bid submission, District policies, and how to maintain certification.
- Continue to expand the capability of the PRISM contract management software which will evaluate the impact of the department's current efforts and identify opportunities for improvement to further increase diverse participation on District contracts as follows:

| Construction & Consulting Contracts | 2020 | 2021 | 2022 | 2023 | As of 2024 3rd Quarter |
|-------------------------------------|---------------|----------------|----------------|----------------|------------------------|
| Minority-owned Business Enterprises | \$ 13,442,250 | \$ 16,063,702 | \$ 39,919,629 | \$ 49,867,789 | \$ 1,082,752 |
| Women-owned Business Enterprises | \$ 8,686,314 | \$ 9,547,472 | \$ 28,130,975 | \$ 24,427,168 | \$ 292,712 |
| Small Business Enterprises | \$ 431,330 | \$ 835,463 | \$ 14,041,626 | \$ 157,399 | \$ — |
| Veteran-owned Business Enterprises | \$ 1,284,384 | \$ 1,393,112 | \$ 3,682,377 | \$ 5,995,196 | \$ 25,800 |
| Total Contracts Awarded | \$ 57,859,661 | \$ 116,237,320 | \$ 226,647,791 | \$ 262,051,567 | \$ 2,421,037 |



15000 GENERAL ADMINISTRATION

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | Cost | Percent |
|---|----------------------|----------------|
| 1. Carry out the District's Core mission through the Goals outlined in the District's Strategic Plan and the policies established by the elected Board of Commissioners to protect Public Health and Chicago Area Waterways. | \$ 762,000 | 2.8 % |
| 2. Reach participation goals established by the Board of Commissioners for Minority-owned Business Enterprises, Women-owned Business Enterprises, and Veteran-owned Business Enterprises for construction and professional services contracts. | \$ 1,978,200 | 7.4 % |
| 3. Coordinate District-wide environmental justice (EJ) and diversity, equity, and inclusion (DEI) related activities in support of District's Strategic Goals. | \$ 456,300 | 1.7 % |
| 4. Provide public understanding of District functions and activities through media, publications, tours, and various forms of public outreach. | \$ 2,039,100 | 7.6 % |
| 5. Prepare and administer the District's annual budget to be used as a policy, financial, operations, and communications plan in the furtherance of the District's mission and statutory requirements. | \$ 5,815,600 | 21.6 % |
| 6. Operate and maintain the Main Office Building Complex to provide a functional and cost-effective office environment for staff, contractors, and visitors. | \$ 4,588,600 | 17.0 % |
| 7. Physically protect and secure District personnel, facilities, and outlying properties through access control, police patrol, and proactive crime prevention. | \$ 8,454,700 | 31.4 % |
| 8. Provide fleet management services by administering the operation, maintenance, repair, and procurement of the District's fleet. | \$ 2,405,700 | 8.9 % |
| 9. Perform organization and management research studies and compliance audits to evaluate the District's various business activities for cost-saving opportunities, compliance with legal mandates, and policies established by the Board of Commissioners. | \$ 431,300 | 1.6 % |
| Total | <u>\$ 26,931,500</u> | <u>100.0 %</u> |

15000 GENERAL ADMINISTRATION

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|---|--------------|----------|------------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 7100 | Office of the Executive Director | \$ 579,659 | 2025 | 4 \$ 480,500 | \$ (333,800) | (41.0) | a) |
| | | | 2024 | 4 \$ 814,300 | | | |
| 7110 | Legislative | \$ 288,699 | 2025 | — \$ 281,500 | \$ 2,300 | 0.8 | |
| | | | 2024 | — \$ 279,200 | | | |
| 7220 | Reprographic Services | \$ 447,480 | 2025 | 2 \$ 737,000 | \$ 235,200 | 46.9 | b) |
| | | | 2024 | 2 \$ 501,800 | | | |
| 7230 | Environmental Justice & Diversity, Equity, and Inclusion Activities | \$ 394,876 | 2025 | 4 \$ 456,300 | \$ (161,400) | (26.1) | c) |
| | | | 2024 | 4 \$ 617,700 | | | |
| 7240 | Public Affairs | \$ 1,365,303 | 2025 | 16 \$ 2,039,100 | \$ 18,700 | 0.9 | |
| | | | 2024 | 14 \$ 2,020,400 | | | |
| 7251 | Corporate Budget Preparation, Monitoring, and Administration | \$ 2,092,085 | 2025 | 7 \$ 5,070,900 | \$ 2,756,200 | 119.1 | d) |
| | | | 2024 | 7 \$ 2,314,700 | | | |
| 7252 | Management and Organization Studies | \$ 339,583 | 2025 | 3 \$ 431,300 | \$ 21,400 | 5.2 | |
| | | | 2024 | 3 \$ 409,900 | | | |
| 7253 | Support Department Budget Preparation, Monitoring, and Administration | \$ 574,375 | 2025 | 5 \$ 645,300 | \$ 11,300 | 1.8 | |
| | | | 2024 | 5 \$ 634,000 | | | |
| 7254 | Enterprise System | \$ 84,527 | 2025 | 1 \$ 99,400 | \$ 1,800 | 1.8 | |
| | | | 2024 | 1 \$ 97,600 | | | |
| 7340 | Security of Plants and Properties | \$ 7,207,604 | 2025 | 66 \$ 8,233,800 | \$ (600) | — | |
| | | | 2024 | 66 \$ 8,234,400 | | | |
| 7460 | Main Office Building Complex Services | \$ 3,419,915 | 2025 | 10 \$ 3,851,600 | \$ (199,900) | (4.9) | e) |
| | | | 2024 | 10 \$ 4,051,500 | | | |
| 7470 | Contract Diversity | \$ 1,178,387 | 2025 | 15 \$ 1,978,200 | \$ 33,600 | 1.7 | |
| | | | 2024 | 15 \$ 1,944,600 | | | |
| 7490 | Automotive Fleet Operations | \$ 1,384,382 | 2025 | 3 \$ 2,405,700 | \$ 389,800 | 19.3 | f) |
| | | | 2024 | 3 \$ 2,015,900 | | | |
| 7604 | Social Security and Medicare Contributions | \$ 184,143 | 2025 | — \$ 220,900 | \$ 12,200 | 5.8 | |
| | | | 2024 | — \$ 208,700 | | | |
| Totals | | \$19,541,018 | 2025 | 136 \$26,931,500 | \$ 2,786,800 | 11.5 % | |
| | | | 2024 | 134 \$24,144,700 | | | |

a) Decrease is due to a reallocation of salaries to more accurately reflect current activities (\$332,400).

b) Increase is due to the addition of scanning services to digitize District records (\$238,500).

c) Decrease is due to a reallocation of salaries to more accurately reflect current activities (\$154,200).

d) Increase is due to the inclusion of the District-wide Corporate Fund general salary adjustments (\$2,701,100).

e) Decrease is due to the deferment of adding visual capabilities to the fire alarm system at the Main Office Building Annex (\$90,000) and the reduction of Job Order Contracts (\$50,000), and Shared Maintenance of the Main Office Building Annex Lobby (\$50,000).

f) Increase is due to an increased amount of funding needed for lease payment of fleet vehicles on the Enterprise contract (\$460,000), offset by a reduction in fleet vehicle repairs and maintenance costs (\$54,000).

15000 GENERAL ADMINISTRATION

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|----------------|---|------------------|--------------|---------------|----------------|----|
| 7100 | Office of the Executive Director | Cost | \$ 579,659 | \$ 814,300 | \$ 480,500 | a) |
| 7110 | Legislative | Cost | \$ 288,699 | \$ 279,200 | \$ 281,500 | |
| 7220 | Reprographic Services | | | | | |
| 7221 | Duplication Services | # of Impressions | 2,543,859 | 2,268,554 | 2,671,051 | b) |
| | | Cost | \$ 432,062 | \$ 485,500 | \$ 720,500 | c) |
| | | Cost/Impression | \$ 0.17 | \$ 0.21 | \$ 0.27 | |
| 7224 | Design Services | Cost | \$ 15,418 | \$ 16,300 | \$ 16,500 | |
| 7230 | Environmental Justice & Diversity, Equity and Inclusion Activities | | | | | |
| 7231 | Diversity, Equity, and Inclusion Activities | Cost | \$ 200,900 | \$ 320,600 | \$ 237,400 | d) |
| 7232 | Environmental Justice Activities and Programs | Cost | \$ 193,976 | \$ 297,100 | \$ 218,900 | d) |
| 7240 | Public Affairs | | | | | |
| 7245 | Cultural Events and Diversity Programs | Cost | \$ 9,073 | \$ 48,900 | \$ 120,900 | e) |
| 7247 | Internal Public Affairs | | | | | |
| | Interdepartmental Support | Cost | \$ 293,897 | \$ 407,800 | \$ 497,500 | f) |
| 7248 | External Public Affairs | | | | | |
| | Respond to Public Inquiries and Furnish Public Information Pamphlets | Cost | \$ 354,657 | \$ 522,037 | \$ 474,297 | |
| | Coordinate District Communications with Public, Civic, and Social Groups | Cost | \$ 193,786 | \$ 285,243 | \$ 259,158 | |
| | Monitor Public Hearings, Board Meetings, Internet, and Media and Issue Press Releases | Cost | \$ 250,217 | \$ 368,307 | \$ 334,625 | |
| | Special Public Events | Cost | \$ 263,673 | \$ 388,113 | \$ 352,620 | |
| 7250 | Budget Preparation and Management Studies | | | | | |
| 7251 | Corporate Budget Preparation, Monitoring, and Administration | Cost | \$ 2,092,085 | \$ 2,314,700 | \$ 5,070,900 | g) |
| 7252 | Management and Organization Studies | Cost | \$ 339,583 | \$ 409,900 | \$ 431,300 | |
| 7253 | Support Department Budget Preparation, Monitoring, and Administration | Cost | \$ 574,375 | \$ 634,000 | \$ 645,300 | |
| 7254 | Enterprise Systems | Cost | \$ 84,527 | \$ 97,600 | \$ 99,400 | |

a) Decrease is due to a reallocation of salaries to more accurately reflect current activities (\$332,400).
 b) Increase is due to the printshop receiving more requests for printed materials to be distributed at events.
 c) Increase is due to the addition of scanning services to digitize records (\$238,500).
 d) Decrease is due to a reallocation of salaries to more accurately reflect current activities (\$154,200).
 e) Decrease is due to a reallocation of salaries to more accurately reflect current activities (\$72,000).
 f) Decrease is due to a reallocation of salaries to more accurately reflect current activities (\$52,500).
 g) Increase is due to the inclusion of the District-wide Corporate Fund general salary adjustments (\$2,701,100).

15000 GENERAL ADMINISTRATION

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|---|--|----------------|---------------|---------------|----------------|----|
| 7340 | Security of Plants and Properties | | | | | |
| | Patrol of District Facilities | # of Miles | 91,668 | 99,499 | 99,499 | |
| | | Cost | \$ 1,395,298 | \$ 1,594,072 | \$ 1,593,955 | |
| | | Cost/Mile | \$ 15.22 | \$ 16.02 | \$ 16.02 | |
| | Patrol of District Real Estate | # of Miles | 213,587 | 231,000 | 210,000 | |
| | | Cost | \$ 3,945,661 | \$ 4,507,760 | \$ 4,507,432 | |
| | | Cost/Mile | \$ 18.47 | \$ 19.51 | \$ 21.46 | |
| | Access Control to Facilities | # of Hours | 45,150 | 45,150 | 45,150 | |
| | | Cost | \$ 1,866,645 | \$ 2,132,568 | \$ 2,132,413 | |
| | | Cost/Hour | \$ 41.34 | \$ 47.23 | \$ 47.23 | |
| 7460 | Main Office Building Complex Services | | | | | |
| 7461 | Main Office Building Complex Operations | Area (Sq. Ft.) | 198,901 | 198,901 | 198,901 | |
| | | Cost | \$ 3,131,997 | \$ 3,758,600 | \$ 3,535,600 | h) |
| | | Cost/Sq. Ft. | \$ 15.75 | \$ 18.90 | \$ 17.78 | |
| 7463 | Collect and Distribute Mail | # of Pieces | 145,006 | 600,000 | 145,000 | |
| | | Cost | \$ 223,749 | \$ 221,900 | \$ 244,700 | |
| | | Cost/Piece | \$ 1.54 | \$ 0.37 | \$ 1.69 | |
| 7464 | Telephone Switchboard Operations at Main Office Building Complex | Cost | \$ 64,169 | \$ 71,000 | \$ 71,300 | |
| 7470 | Contract Diversity | | | | | |
| 7471 | Contract Compliance | Cost | \$ 551,882 | \$ 695,100 | \$ 767,800 | |
| 7472 | Community Activity | Cost | \$ 385,971 | \$ 925,500 | \$ 865,600 | |
| 7473 | Contract Diversity Support | Cost | \$ 240,534 | \$ 324,000 | \$ 344,800 | |
| 7490 | Automotive Fleet Operations | | | | | |
| 7491 | Automotive Fleet Procurement | Cost | \$ 689,915 | \$ 1,244,300 | \$ 1,707,000 | i) |
| 7499 | Automotive Fleet Operations | Cost | \$ 694,467 | \$ 771,600 | \$ 698,700 | |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 184,143 | \$ 208,700 | \$ 220,900 | |
| | Totals | | \$ 19,541,018 | \$ 24,144,700 | \$ 26,931,500 | |
| <p>h) Decrease is due to the completion of a project to add visual capabilities to the Main Office Building Annex Fire Alarm System (\$90,000), a reduction in funds for Joint Order Contract projects at the Main Office Building Complex (\$50,000), a reduced need for shared maintenance of common areas (\$50,000), and a reduced amount needed for the building engineers contract (\$30,000).</p> <p>i) Increase is due to an increased amount of funding needed for lease payment of fleet vehicles on the Enterprise contract (\$460,000).</p> | | | | | | |

| 101 15000 | Fund: Corporate Department: General Administration | LINE ITEM ANALYSIS | | | | | | |
|----------------|--|--------------------|---------------------------|---------------------------------------|---|--------------------------------------|--------------------------------------|--|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 11,473,784 | \$ 14,034,000 | \$ 14,034,000 | \$ 8,897,068 | \$ 12,194,100 | \$ 13,759,700 | \$ — |
| 601060 | Compensation Plan Adjustments | 1,683,635 | 1,258,000 | 1,258,000 | 1,118,939 | 1,206,500 | 1,430,000 | — |
| 601070 | Social Security and Medicare Contributions | 184,143 | 208,700 | 208,700 | 147,807 | 192,700 | 220,900 | — |
| 601100 | Tuition and Training Payments | 51,408 | 85,100 | 85,100 | 33,076 | 37,900 | 81,500 | — |
| 601270 | General Salary Adjustments | — | — | — | — | — | 2,701,100 | — |
| 100 | TOTAL PERSONAL SERVICES | 13,392,970 | 15,585,800 | 15,585,800 | 10,196,890 | 13,631,200 | 18,193,200 | — |
| 612010 | Travel | 8,202 | 19,500 | 19,500 | 6,383 | 12,100 | 18,500 | — |
| 612030 | Meals and Lodging | 17,530 | 32,400 | 32,400 | 10,104 | 23,600 | 26,500 | — |
| 612040 | Postage, Freight, and Delivery Charges | 85,351 | 71,100 | 69,200 | 29,201 | 68,800 | 86,400 | — |
| 612050 | Compensation for Personally- Owned Automobiles | 1,048 | 4,300 | 4,300 | 1,921 | 2,800 | 2,900 | — |
| 612080 | Motor Vehicle Operating Services | 61,617 | 61,100 | 73,100 | 62,698 | 60,600 | 56,000 | — |
| 612090 | Reprographic Services | 18,001 | 72,800 | 72,800 | 39,504 | 34,000 | 276,800 | — |
| 612150 | Electrical Energy | 348,350 | 345,000 | 345,000 | 231,572 | 298,800 | 345,000 | — |
| 612160 | Natural Gas | 31,318 | 35,000 | 35,000 | 16,198 | 30,900 | 35,000 | — |
| 612170 | Water and Water Services | 4,879 | 6,700 | 6,700 | 3,394 | 5,200 | 5,400 | — |
| 612210 | Communication Services | 3,000 | 3,000 | 3,900 | 3,000 | 3,900 | 3,600 | — |
| 612280 | Subscriptions and Membership Dues | 865,498 | 948,100 | 948,100 | 597,768 | 921,300 | 968,500 | — |
| 612330 | Rental Charges | 67,365 | 1,279,200 | 971,400 | 955,830 | 333,900 | 1,730,000 | — |
| 612360 | Advertising | 7,039 | 10,500 | 10,500 | 50 | 10,000 | 12,500 | — |
| 612370 | Administration Building Operation | 1,213,411 | 1,586,200 | 1,586,200 | 1,349,922 | 1,584,100 | 1,583,300 | — |
| 612390 | Administration Building McMillan Pavilion Operation | 707,698 | 915,800 | 915,800 | 849,058 | 491,600 | 869,800 | — |
| 612400 | Intergovernmental Agreements | 76,407 | 80,000 | 80,000 | 80,000 | 76,400 | 80,000 | — |
| 612430 | Payments for Professional Services | 389,697 | 1,294,000 | 1,161,800 | 683,718 | 630,100 | 884,000 | — |
| 612490 | Contractual Services, N.O.C. | 145,620 | 265,200 | 253,100 | 174,476 | 155,100 | 274,300 | — |
| 612680 | Repairs to Buildings | 287,907 | 212,500 | 199,600 | 11,059 | 20,000 | 62,500 | — |
| 612800 | Repairs to Office Furniture and Equipment | 52,834 | 65,500 | 72,300 | 65,258 | 39,900 | 72,000 | — |
| 612820 | Computer Software Maintenance | 241,554 | 234,000 | 269,000 | 268,244 | 268,300 | 441,400 | — |
| 612840 | Communications Equipment Maintenance (Includes Software) | 17,784 | 17,800 | 17,800 | 17,784 | 17,800 | 24,700 | — |
| 612860 | Repairs to Vehicle Equipment | 454,448 | 313,300 | 628,300 | 617,657 | 496,400 | 259,300 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 5,106,558 | 7,873,000 | 7,775,800 | 6,074,799 | 5,585,600 | 8,118,400 | — |
| 623070 | Electrical Parts and Supplies | 7,688 | 10,100 | 10,100 | 8,500 | 8,900 | 11,500 | — |

| 101 15000 | Fund: Corporate Department: General Administration | LINE ITEM ANALYSIS | | | | | | |
|------------------------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 623090 | Plumbing Accessories and Supplies | 8,261 | 10,000 | 10,000 | 9,000 | 6,500 | 10,000 | — |
| 623110 | Hardware | 10,820 | 18,000 | 18,000 | 17,520 | 15,000 | 18,000 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 123,897 | 138,600 | 138,600 | 107,569 | 118,400 | 154,500 | — |
| 623660 | Cleaning Supplies | 1,169 | 1,800 | 1,800 | 1,000 | 1,600 | 2,500 | — |
| 623700 | Wearing Apparel | 44,084 | 47,000 | 47,000 | 30,674 | 30,500 | 48,500 | — |
| 623720 | Books, Maps, and Charts | 289 | 1,000 | 1,000 | 110 | 200 | 1,000 | — |
| 623810 | Computer Supplies | 5,669 | 25,000 | 25,000 | 19,883 | 22,000 | 25,000 | — |
| 623990 | Materials and Supplies, N.O.C. | 64,838 | 71,400 | 168,600 | 156,965 | 164,600 | 123,900 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 266,716 | 322,900 | 420,100 | 351,221 | 367,700 | 394,900 | — |
| 634800 | Office Furniture and Equipment | 46,324 | 38,000 | 49,300 | 49,155 | 49,200 | — | — |
| 634810 | Computer Equipment | — | 200,000 | 200,000 | — | — | 200,000 | — |
| 634860 | Vehicle Equipment | 715,841 | 25,000 | 13,700 | — | — | 25,000 | — |
| 634990 | Machinery and Equipment, N.O.C. | 12,611 | 100,000 | 100,000 | 94,700 | 94,700 | — | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | 774,776 | 363,000 | 363,000 | 143,855 | 143,900 | 225,000 | — |
| TOTAL GENERAL ADMINISTRATION | | \$ 19,541,020 | \$ 24,144,700 | \$ 24,144,700 | \$ 16,766,765 | \$ 19,728,400 | \$ 26,931,500 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

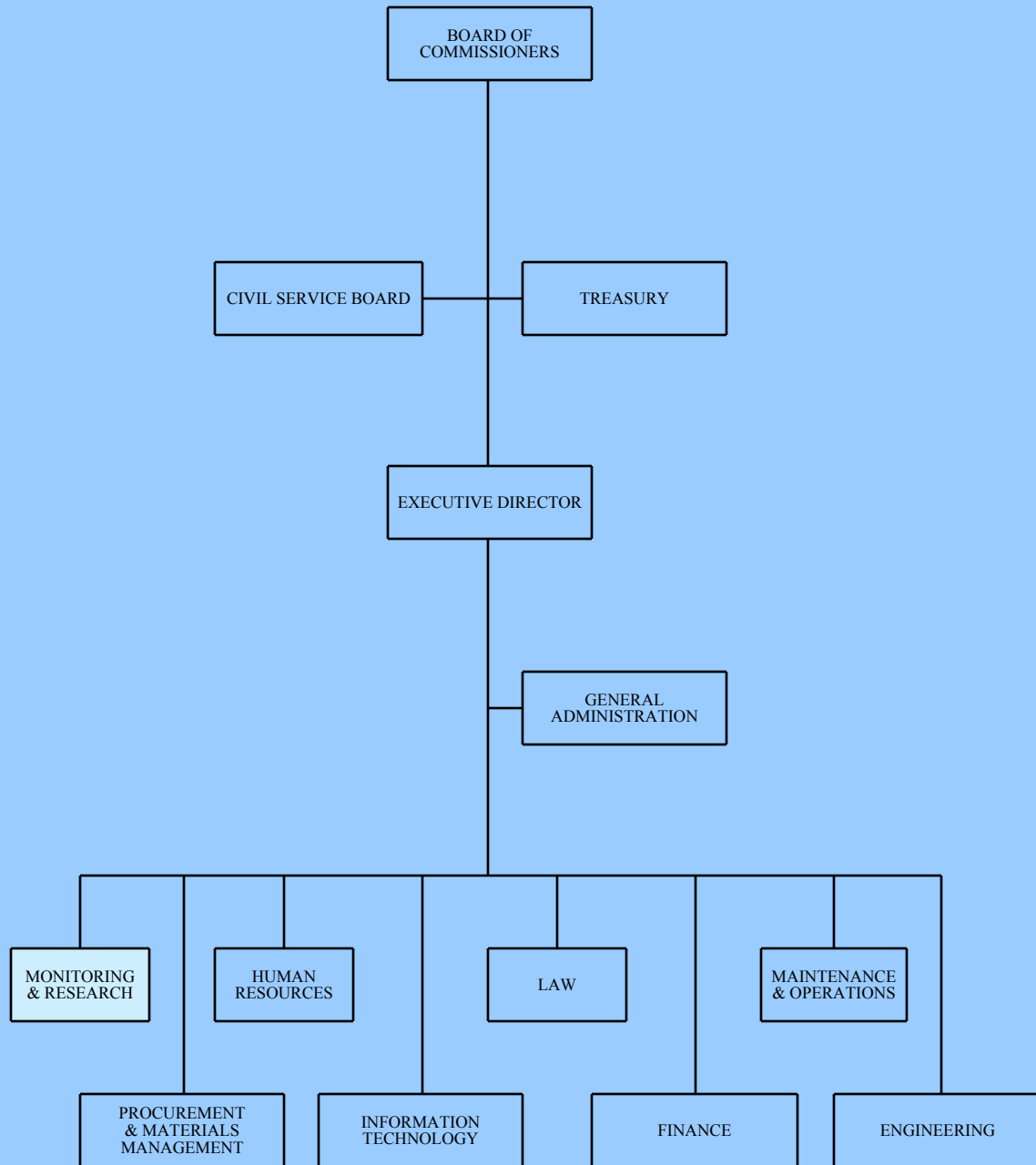
| Fund: Corporate Dept: General Administration | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 051 | Executive Section | | | | | |
| EX07 | Executive Director | 1 | 1 | | 1 | |
| HP23 | Deputy Director of Engineering | — | 1 | | 1 | |
| EX06 | Secretary to Officer | 2 | 2 | | 2 | |
| TOTAL 051 | Executive Section | 3 | 4 | 809,978 | 4 | 783,215 |
| 052 | Diversity Section | | | | | |
| HP18 | Diversity Administrator | 1 | — | | — | |
| HP16 | Senior Diversity Officer | 2 | — | | — | |
| HP14 | Diversity Officer | 8 | — | | — | |
| HP11 | Administrative Specialist | 2 | — | | — | |
| HP09 | Administrative Clerk | 1 | — | | — | |
| TOTAL 052 | Diversity Section | 14 | — | — | — | — |
| 053 | Administrative Services Division | | | | | |
| 054 | Administrative Services Section | | | | | |
| EX19 | Administrative Services Officer | 1 | 1 | | 1 | |
| EX06 | Secretary to Officer | 1 | 1 | | 1 | |
| TOTAL 054 | Administrative Services Section | 2 | 2 | 376,373 | 2 | 381,726 |
| 067 | Central Budget Management Unit | | | | | |
| HP20 | Budget Officer | 1 | 1 | | 1 | |
| HP18 | Supervising Budget & Management Analyst | 1 | 1 | | 1 | |
| HP17 | Management Analyst III #2 (Senior Budget & Management Analyst) (New Grade HP16) | 1 | 1 | | 1 | |
| HP16 | Senior Budget & Management Analyst | 6 | 6 | | 6 | |
| HP14 | Budget & Management Analyst | 6 | 6 | | 6 | |
| TOTAL 067 | Central Budget Management Unit | 15 | 15 | 1,911,278 | 15 | 1,982,112 |
| 080 | Police Section | | | | | |
| 081 | Administrative Unit | | | | | |
| HP18 | Chief of Police | 1 | 1 | | 1 | |

| Fund: Corporate Dept: General Administration | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP12 | Administrative Assistant #2 (Administrative Specialist) (New Grade HP11) | 1 | 1 | | — | |
| HP11 | Administrative Specialist | — | — | | 1 | |
| TOTAL 081 | Administrative Unit | 2 | 2 | 266,285 | 2 | 236,336 |
| 082 | Police Main Office Building Complex Unit | | | | | |
| HP14 | Police Sergeant | 1 | 1 | | 1 | |
| NR2483 | Police Officer | 5 | 5 | | 5 | |
| TOTAL 082 | Police Main Office Building Complex Unit | 6 | 6 | 586,274 | 6 | 591,964 |
| 083 | Police North Service Area Unit | | | | | |
| HP14 | Police Sergeant | 1 | 1 | | 1 | |
| NR2483 | Police Officer | 9 | 9 | | 9 | |
| TOTAL 083 | Police North Service Area Unit | 10 | 10 | 970,907 | 10 | 976,597 |
| 084 | Police Calumet Service Area Unit | | | | | |
| HP14 | Police Sergeant | 1 | 1 | | 1 | |
| NR2483 | Police Officer | 9 | 9 | | 9 | |
| TOTAL 084 | Police Calumet Service Area Unit | 10 | 10 | 970,907 | 10 | 976,597 |
| 085 | Police Stickney Service Area Unit | | | | | |
| HP16 | Police Lieutenant | 2 | 2 | | 2 | |
| HP14 | Police Sergeant | 5 | 6 | | 6 | |
| NR2483 | Police Officer | 22 | 22 | | 22 | |
| TOTAL 085 | Police Stickney Service Area Unit | 29 | 30 | 3,086,907 | 30 | 3,105,096 |
| 086 | Police Countywide Unit | | | | | |
| HP16 | Police Lieutenant | — | 1 | | 1 | |
| NR2483 | Police Officer | 7 | 7 | | 7 | |
| TOTAL 086 | Police Countywide Unit | 7 | 8 | 786,368 | 8 | 805,113 |
| TOTAL 080 | Police Section | 64 | 66 | 6,667,648 | 66 | 6,691,704 |
| 096 | Building Services Unit | | | | | |
| HP17 | Facilities Administrator | — | 1 | | 1 | |
| HP16 | Senior Budget & Management Analyst | 1 | 1 | | 1 | |

| Fund: Corporate Dept: General Administration | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP14 | Budget & Management Analyst | 1 | 1 | | 1 | |
| HP14 | Chief Printing Press Operator | 1 | 1 | | 1 | |
| HP12 | Printing Press Operator | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 3 | 3 | | 3 | |
| HP09 | Administrative Clerk | 2 | 3 | | 3 | |
| NR8661 | Motor Vehicle Dispatcher Supervisor | 1 | 1 | | 1 | |
| NR8660 | Motor Vehicle Dispatcher | 2 | 2 | | 2 | |
| TOTAL 096 | Building Services Unit | 12 | 14 | 1,158,245 | 14 | 1,134,392 |
| TOTAL 053 | Administrative Services Division | 93 | 97 | 10,113,544 | 97 | 10,189,934 |
| 071 | Environmental Justice, Diversity, & Contract Compliance Section | | | | | |
| HP20 | Environmental Justice Program Manager | — | 1 | | 1 | |
| HP18 | Diversity Administrator | — | 1 | | 1 | |
| HP18 | Human Resources Manager | 1 | 1 | | 1 | |
| HP18 | Principal Civil Engineer | 1 | 1 | | 1 | |
| HP16 | Senior Diversity Officer | — | 2 | | 2 | |
| HP14 | Diversity Officer | — | 9 | | 9 | |
| HP13 | Senior Administrative Specialist | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | — | 2 | | 2 | |
| HP09 | Administrative Clerk | — | 1 | | 1 | |
| TOTAL 071 | Environmental Justice, Diversity, & Contract Compliance Section | 3 | 19 | 2,131,253 | 19 | 2,141,435 |
| 072 | Public Affairs Section | | | | | |
| EX18 | Public & Intergovernmental Affairs Officer | 1 | 1 | | 1 | |
| EX06 | Secretary to Officer | 1 | 1 | | 1 | |
| HP16 | Senior Public Affairs Specialist | — | 1 | | 3 | |
| HP15 | Public Affairs Specialist #2 (New Grade HP14) | 3 | 3 | | — | |
| HP15 | Public Affairs Specialist #1 | — | — | | 2 | |

| Fund: Corporate Dept: General Administration | | POSITION ANALYSIS | | | | |
|---|-------------------------------------|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP14 | Public Affairs Specialist | — | 1 | | 2 | |
| HP14 | Public Affairs Specialist-Bilingual | 2 | 2 | | 2 | |
| HP13 | Graphic Artist | 3 | 3 | | 3 | |
| HP13 | Senior Administrative Specialist | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 072 | Public Affairs Section | 12 | 14 | 1,559,444 | 16 | 1,810,993 |
| TOTAL | General Administration | 125 | 134 | 14,614,219 | 136 | 14,925,577 |

NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.



Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

September 10, 2024

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2025 Program for the Monitoring & Research Department

The Monitoring & Research Department's program for 2025, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2025 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2025 major initiatives and challenges, and 2024 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Monitoring & Research Department budget for 2025.

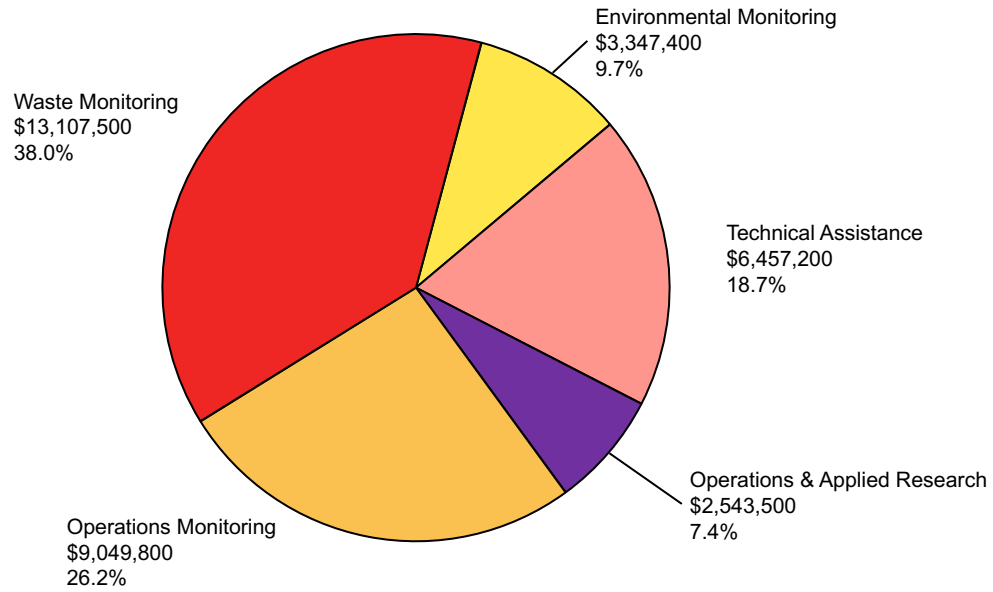
Respectfully submitted,



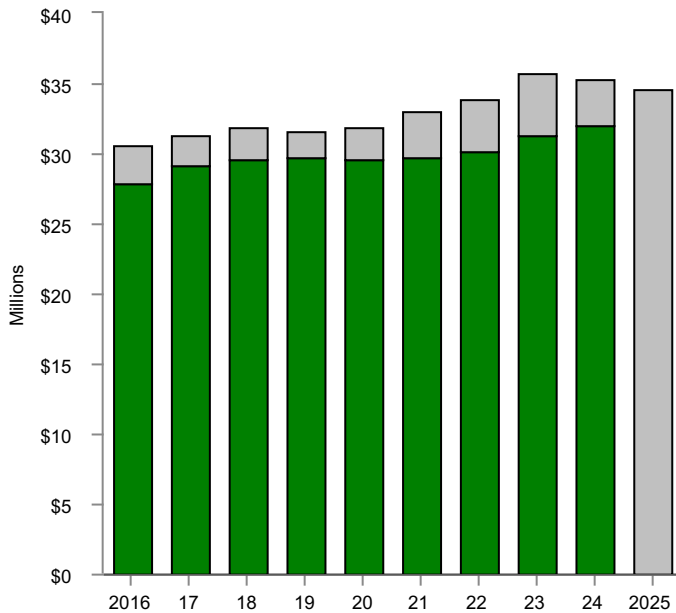
Edward W. Podczerwinski
Director of Monitoring & Research

MONITORING & RESEARCH PROGRAMS

| | |
|----------|--------------|
| 2025 | \$34,505,400 |
| 2024 | \$35,257,500 |
| Decrease | (\$752,100) |

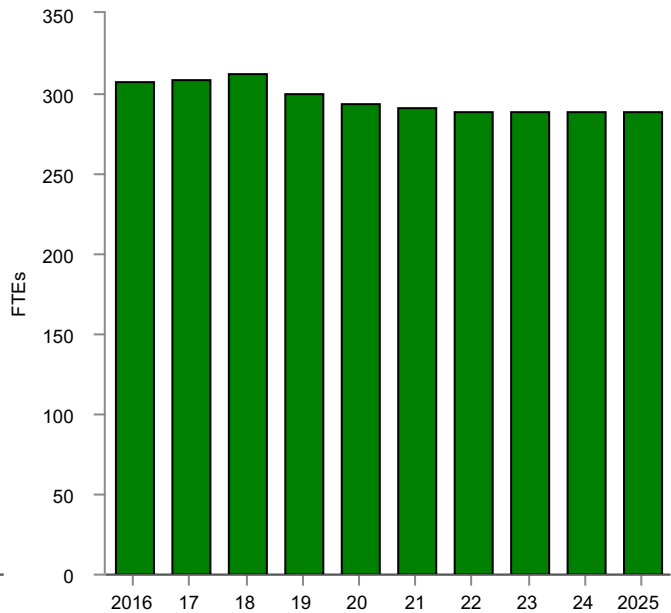


APPROPRIATIONS & EXPENDITURES



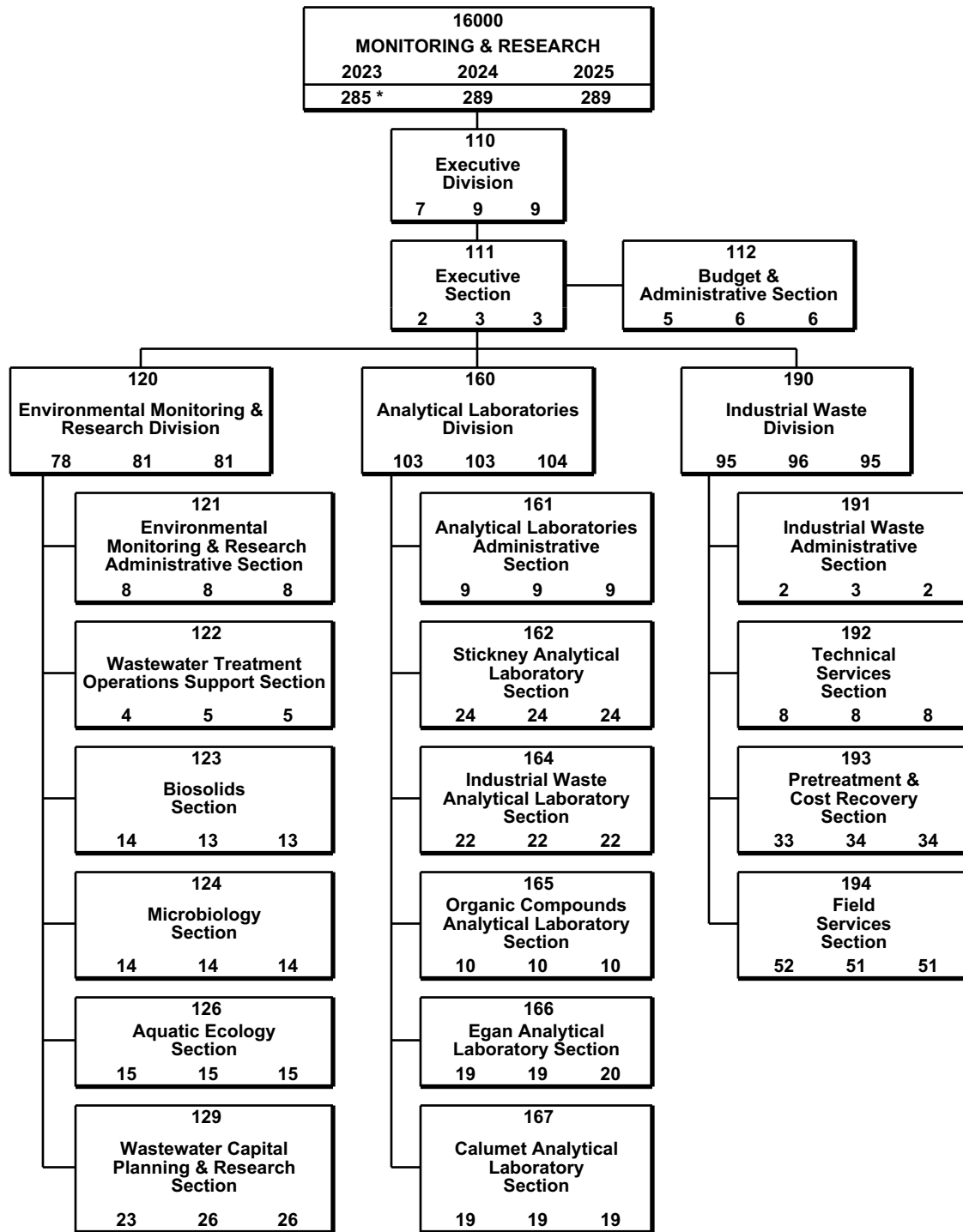
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|---|--|
| 2024 Expenditures are estimated | |
| ■ EXPENDITURES | ■ APPROPRIATIONS |

BUDGETED FTE POSITIONS



2019 - Decrease is due to organizational redesign.

MONITORING & RESEARCH



* In 2023, Division 130, Strategic Planning & Innovation Division, was added. Following a re-evaluation, two full-time equivalent positions were transferred to Section 129, Wastewater Capital Planning & Research Section, and remaining activities were distributed throughout the organization.

MONITORING & RESEARCH

The Monitoring & Research (M&R) Department's mission is to dependably provide industrial waste program ordinance administration, cost-effective monitoring and surveillance, high quality analytical data, technical support, long-term planning, and research to protect and improve District facilities, operations, and the environment.

Departmental Summary

The primary responsibilities of M&R encompass a range of crucial tasks, including:

- Monitoring liquid and solids process trains for operational control, regulatory compliance, and odor emissions;
- Administering the Pretreatment, Resource Recovery, and User Charge Programs in compliance with federal regulations;
- Monitoring improvements in water quality of area rivers, canals, and groundwater to document regulatory compliance;
- Providing process facility capital planning and technical assistance to address operational challenges and regulatory issues;
- Conducting applied research to reduce the cost of the District's operations and to improve water quality.

Summary of 2024 Major Accomplishments

- Initiated a multi-year study to assess unnatural plant and algal growth in the Upper North Shore Channel to support the Chicago Area Waterway System (CAWS) Phosphorus Assessment and Reduction Plan, in collaboration with the Illinois Environmental Protection Agency (IEPA) and environmental advocacy groups;
- Continued to lead a District-wide monitoring project to assess the presence of per- and polyfluoroalkyl substances (PFAS), commencing with domestic wastewater and subsequently extending to commercial and industrial areas where PFAS sources may exist. This study, initiated in 2023, will culminate with the monitoring of industrial user facilities identified through inspection as potential sources of PFAS;
- Coordinated Whole Effluent Toxicity testing for two separate tests at both the Egan and Hanover Park Water Reclamation Plants (WRPs);
- Administered Ambient Water Quality Monitoring and Continuous Dissolved Oxygen Monitoring programs for the waterways within the District service area to meet the National Pollutant Discharge Elimination System (NPDES) permit requirements;
- Completed a multi-year study that entailed formulating conceptual plans aimed at achieving energy neutrality at one WRP by 2030, and District-wide by 2035. Items from the plan need to be reviewed further to ensure feasibility and to determine how to best incorporate into the District's overall Capital Improvement Plan to embed resiliency throughout the organization;
- Completed installation and started testing a new aeration diffuser system in the North Aeration Battery at the Egan WRP. The aeration system is expected to provide operational and maintenance improvements;
- Initiated a sewer modeling project to develop a tool for evaluating South Park interceptor potential for hydrogen sulfide formation that causes sewer corrosion and mitigation alternatives; completed the evaluation via sampling and data analysis;
- Conducted extensive testing and refinement of chemical dosing criteria for phosphorus removal at the Stickney, Calumet, Kirie, Egan, Hanover Park, and O'Brien WRPs, further optimizing the nutrient removal processes;
- Completed an interceptor and industry study in the Calumet WRP service area to identify contributing factors to phosphorus loading;
- Continued to make progress in implementing actions across all four tiers of the Climate Action Plan;
- Completed pilot testing of nutrient removal using native aquatic duckweed and artificial vegetated floating islands, exploring innovative approaches to enhance nutrient management;
- Completed a comprehensive phosphorus removal plan for the Calumet WRP to meet current and future NPDES permit limits;
- Substantially completed seasonal facility monitoring of greenhouse gas emissions using a remote sensing mobile laboratory;
- Completed a pilot study on using revolving algal biofilm system to remove nutrients from centrate at the SWRP;
- Completion and publication of long-term soil health benefits of post-biosolids land application.

Appropriation and Position Summary

The 2025 appropriation for M&R is \$34,505,400, a decrease of \$752,100, or 2.1 percent, from 2024. The staffing level remains unchanged at 289 positions due to the addition of one Senior Laboratory Technician offset by the drop of one Administrative Specialist.

2025 Budget Highlights

M&R continually endeavors to enhance its business practices, ensuring a steadfast commitment to its mission while adeptly managing budgeted positions within an ever-evolving landscape. The objective is to sustain all indispensable technical support, analytical laboratory, and industrial waste program ordinance administration functions. This enduring dedication is a testament

to the remarkable proficiency and dedication of M&R's skilled and professional staff.

The forthcoming budget demonstrates the District's commitment to Resource Management, a pivotal goal in its Strategic Plan. While safeguarding public health and preserving area waterways, the District is equally devoted to exploring opportunities for resource recovery and reuse. The initiatives outlined below exemplify the District's commitment to maintain and operate its facilities and assets at the highest level of service.

Maintain high level of permit compliance as requirements evolve; continue efforts to improve water quality

- Undertaking permit-required groundwater monitoring for four TARP tunnel systems, three reservoirs, four biosolids management sites, and Fischer Farm in Hanover Park;
- Administering the Ambient Water Quality Monitoring and Continuous Dissolved Oxygen Monitoring programs for the waterways within the District's service area, aligning with the stringent NPDES permit requirements;
- Collecting and reporting waterways chloride data to fulfill the Time Limited Water Quality Standard for Chloride;
- Conducting ongoing fish surveys and comprehensive assessments to gauge the impact of District initiatives and improvements on the waterway's ecosystem;
- Coordinating whole effluent toxicity testing on the final effluents for the Kirie, Egan and Hanover Park WRPs, ensuring compliance with NPDES permit mandates;
- Maintaining diligent oversight of the District-wide Odor Monitoring program and implementing Odor Mitigation Reduction Strategies. The program aims to document occurrences of odors and effectively minimize or eliminate them in communities surrounding the District's facilities, collection systems, and biosolids drying areas;
- Continuing to implement the Dental Amalgam Program, instrumental in mitigating mercury discharges from dental offices into the District's collection system and ultimately the water environment;
- Sustaining the District-wide internal phosphorus studies, optimizing and implementing phosphorus removal at District WRPs. M&R's leadership role in the Phosphorus Removal and Recovery Task Force significantly contributes to enhanced biological and chemical phosphorus removal at the Stickney, Calumet, O'Brien, Egan, Hanover Park, and Kirie WRPs;
- Developing in-house capacity to analyze emerging organic compounds in the influent, outfall, and biosolids of the District WRPs, a requirement soon to be mandated by NPDES permits;
- Actively supporting the IEPA by engaging in various workgroups to implement the Illinois Nutrient Loss Reduction Strategy and develop nutrient water quality standards for Illinois;
- Representing the District as a member in local watershed groups, with a commitment to implementing studies to support the CAWS Phosphorus Assessment and Reduction Plan. Providing water quality data and analysis to bolster the Nutrient Assessment and Reduction Plans for the watershed workgroups, including the Egan, Hanover Park, and Kirie WRPs;
- Completing a remodeling project for the trace metal lab at the Cecil Lue-Hing Laboratory, optimizing space utilization and amalgamating the sample preparation and instrument labs to enhance efficiency, ventilation, and safety.

Manage District assets to maintain optimal performance and long-term sustainability

- Continue sewer modeling project to develop a tool for evaluating the alternatives of corrosion control for the District interceptors.

Pursue resource recovery opportunities to increase sustainability and recover costs

- Continue to lead, document and further develop the Resource Recovery Program, which plays a pivotal role in supporting the District's energy recovery, phosphorus removal/recovery, biosolids initiatives, and organic material landfill diversion endeavors. Select metrics are now available on the public facing dashboard;
- Undertake comprehensive efforts to support the District-wide biosolids strategy, a vital step in ensuring the ongoing sustainability of the District's Biosolids Management Program. M&R will provide steadfast technical support to the M&O Department's biosolids management initiatives, including leading the Professional Engineering Service for the Stickney WRP Biosolids Management Strategy contract. Additionally, M&R will continue its commitment to support the program for use of exceptional quality (EQ) biosolids in the Chicago metropolitan area as a means of diversifying biosolids beneficial utilization outlets by promoting biosolids use on golf courses, maintaining a biosolids brownfield research and demonstration site, and supporting the utilization of EQ biosolids for brownfield restoration. This will be complemented by continuous technical assistance to users and engaging public events;

- Explore and evaluate cutting-edge technologies aimed at reducing energy costs, such as ammonia-based aeration control, machine learning/artificial intelligence automation, and novel aeration systems. These forward-thinking efforts are essential to enhance operational efficiency and bolster the District's commitment to sustainability.

Develop Innovation Ecosystem - drive innovation through partnerships with water associations, universities, labs, water technology firms, etc.

- Continue to collaborate and provide unwavering support to esteemed institutions and organizations, including the Illinois Department of Public Health, the Chicago Department of Public Health, the University of Illinois, the University of Florida, Current NFP, University of Chicago, Argonne National Laboratory, and other partners, in the development and implementation of sewage surveillance initiatives, and to participate in the Water Environment Federation wastewater surveillance program in 2025. These efforts are of paramount importance in addressing critical public health concerns;
- Forge a meaningful partnership with a consortium of agricultural community and other organizations to spearhead innovative approaches for enhancing water quality in the Illinois River basin. This collaborative endeavor encompasses a range of activities, including research and demonstration projects, along with field days held at the District's Fulton County site and other sites in the Chicago metropolitan area;
- Continue involvements on technical committees for the Illinois Association of Wastewater Agencies representing the District in 2025. These engagements underscore M&R's commitment to advancing industry expertise and fostering valuable connections within the wastewater community;
- Collaborate on the United Nations Educational, Scientific and Cultural Organization's program on Megacities Alliance for Water and Climate;
- Collaborative support to National Science Foundation's ReNEW Engine that is headquartered in Chicago, Illinois and led by Current NFP, and University of Chicago.

The following budget highlights support the District's Strategic Plan Goal of Workforce Excellence. The District is committed to investing in its future by investing in its employees. The initiatives highlighted below will allow the District to continue to recruit, develop, and retain best-in-class employees as the foundation of the organization's ongoing success.

Foster a culture that recognizes the value of every employee and provide a workplace environment that meets evolving needs

- Facilitate comprehensive continuing education and professional development opportunities for all employees. M&R exemplifies this commitment through a monthly Environmental Issues and Research Seminar series, held at the Cecil Lue-Hing Research and Development Complex. The seminars are conveniently accessible online via the District's Cornerstone training platform, ensuring widespread availability to all employees and the local community. These engaging sessions have earned approval from both the Illinois Society of Professional Engineers, granting professional development credits, and the IEPA, awarding Wastewater Operator Continual Education Units for selected topics. With remarkable attendance in 2023 and 2024, whether in person or virtually, it is expected that the turnout for 2025 will be approximately 2,200 participants. This dedication to continuous learning underscores M&R's commitment to nurturing a knowledgeable and highly skilled workforce;
- Update and modernize the industrial Waste's training program for all staff, their mentors, and supervisors, to educate and reinforce professional development. Additionally, identify and develop additional skills through traditional curriculum-driven learning and cross training between field operations and downtown administrative responsibilities.

The following budget highlights support the District's Strategic Plan Goal of Community Engagement. The initiatives below show the District is committed to engaging with the community to demonstrate the commitment to be a critical community asset, a responsive neighbor, and inclusive business partner.

Raise public awareness of the value of the District's work and encourage public involvement

- Extend dedicated support to various outreach activities, including engaging in school science fair projects, conducting District laboratory tours, actively participating in local public meetings, and contributing to vibrant parades. M&R remains committed to fostering community connections and promoting awareness through these initiatives;
- Establish an industrial representative group to: engage the industrial community in the District's procedural and policy decision-making process; request feedback on major programs or Ordinance changes; and encourage collaboration between all parties impacted by the District regarding industrial waste programs;

- Proactively distribute informative newsletters, ensuring valuable insights reach a broad audience. Moreover, M&R will host at least one annual workshop exclusively for the industrial user community. These collaborative efforts serve to strengthen partnerships and knowledge-sharing, while reinforcing M&R's steadfast dedication to community engagement and public outreach.

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience, ensuring ongoing services that are reliable, equitable, and cost-effective; achieve climate change and environmental justice protections; prepare for other manmade and natural events.

Proactively expand efforts to strengthen functionality in the face of future events; finalize and implement climate change and resiliency plans

- Persevere in the implementation of select recommendations arising from the interdepartmental, long-term process facility capital planning process. This comprehensive review encompasses vital aspects, including District business initiatives, projected regulatory demands, and community service level expectations. Throughout 2025, M&R remains committed to addressing crucial matters, such as updating WRP processes and hydraulic models, while seamlessly integrating insights gleaned from the ongoing development of the District's Biosolids Strategy and Odor Reduction Strategy;
- Dedicate efforts to effectively implement the newly devised Climate Action Plan, a pivotal blueprint aimed at assessing and tracking the District's carbon footprint. This plan also involves a comparison of wastewater process estimates against direct emissions measurements derived from the 2023-2024 study. This proactive approach aligns with M&R's commitment to fostering a sustainable and eco-conscious future, underscoring the District's commitment to environmental stewardship.

Pursue process and system improvements

- Continue the ongoing refinement, optimization, and streamlining of the Strategic Plan Dashboard reporting. Through consistent dedication to this vital task, M&R aims to achieve unparalleled efficiency and precision in tracking and presenting strategic progress. The continuous pursuit of excellence in reporting underscores M&R's commitment to informed decision-making and transparent communication, as the District advances towards its strategic objectives.

USER CHARGE AND INDUSTRIAL WASTE PRETREATMENT PROGRAM

M&R generates an important revenue stream through the recovery of operations, maintenance, and replacement costs incurred from treating wastewater discharges from Large Commercial/Industrial Users and Tax-Exempt Users of the sewerage system, and the costs of administering the District's Pretreatment and User Charge Programs. The User Charge Program assesses the charges, beyond those recovered through payment of ad valorem property taxes, based on the annual volume and the biochemical oxygen demand and suspended solids loadings of wastewater discharged. Based on the 2025 rates, the 2023 user clearing data, and the recent impact of the COVID-19 global pandemic, the projected 2025 User Charge Revenue is \$37.0 million. The User Charge rates take into account the costs budgeted in the Corporate Fund for operations and maintenance, as well as in the Construction Fund for the required rehabilitation of the District's facilities and infrastructures. M&R is currently studying options for industrial cost recovery for phosphorus treatment, beginning with the Calumet WRP service area.

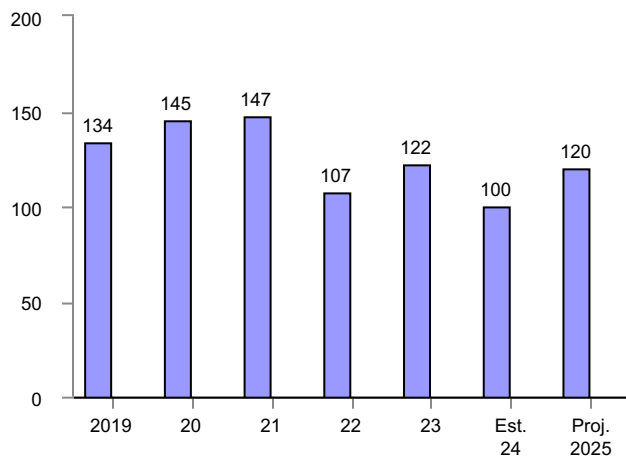
| Five-Year Trend in User Charge Revenue | |
|--|----------------------|
| Year | User Charge Receipts |
| 2019 | \$51,783,405 |
| 2020 | \$45,901,043 |
| 2021 | \$41,211,339 |
| 2022 | \$37,201,414 |
| 2023 | \$38,536,900 |
| 2024 Estimated | \$37,000,000 |
| 2025 Projected | \$37,000,000 |

M&R will continue to encourage users who are eligible for reduced reporting and self-monitoring to migrate to an automatic review and billing process. M&R remains vigilant in identifying and classifying new users and in 2025 has a goal of identifying, classifying, and administering 50 new users to offset any reductions in existing users. In addition, M&R continues to monitor industrial users that require higher scrutiny to safeguard the WRPs and local waterways. This includes the Dental Amalgam Program, for which M&R has already processed approximately 1,900 compliance forms from local dentists while about 190 forms are under review, pending additional information. Roughly 400 more forms need to be submitted and reviewed.

M&R is committed to stopping pollution at its source by operating an effective Industrial Waste Pretreatment Program in full compliance with all federal and state statutes. During 2025, the administration of the Program will require the issuance or renewal of Discharge Authorizations for approximately 80 Significant Industrial Users, the review of approximately 600 Continued Compliance Reports, and 150 Slug Control Plans. M&R expects to perform approximately 600 inspections associated with administering the District’s Sewage and Waste Control Ordinance and will randomly sample and analyze at least 25 percent of the anticipated 1,800 chemical toilet disposals at the Stickney WRP. As shown in the table below, M&R is not anticipating any substantial variation in the number of enforcement activities for significant violations of the Sewage and Waste Control Ordinance, by Cease and Desist Orders issued to Industrial Users.

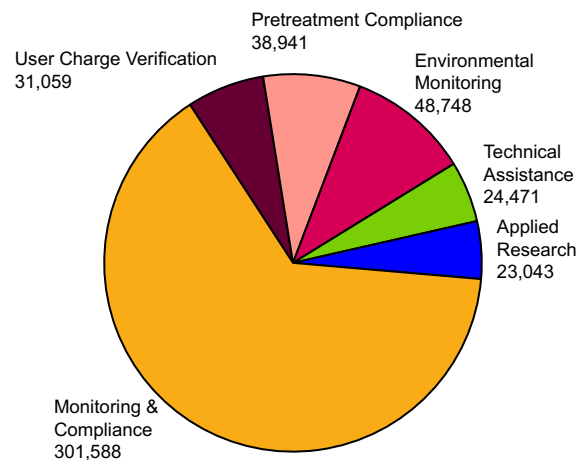
| Five-Year Trend in Enforcement Activities | |
|---|-------------------------|
| Year | Cease and Desist Orders |
| 2021 | 105 |
| 2022 | 94 |
| 2023 | 130 |
| 2024 Estimated | 100 |
| 2025 Projected | 100 |

Number of Emergency Responses



2022: Reduction is due to decreasing population of significant industrial users.

2025 Projected Laboratory Analyses by Program



M&R provides first-response services for hazardous materials emergencies and complaints of pollution to surface water and sewage systems. Approximately 120 investigations in response to requests from federal, state, and local agencies, municipalities, private citizens, industrial sources, and the M&O Department will be conducted in 2025. As a result of the District’s Industrial Waste Pretreatment Program, all of the biosolids produced by the District in 2025 are expected to meet the highest quality criteria for trace metals under the USEPA Biosolids Rule (40 CFR Part 503) and the WRP effluents are expected to meet all NPDES permit limits for regulated industrial pollutants.

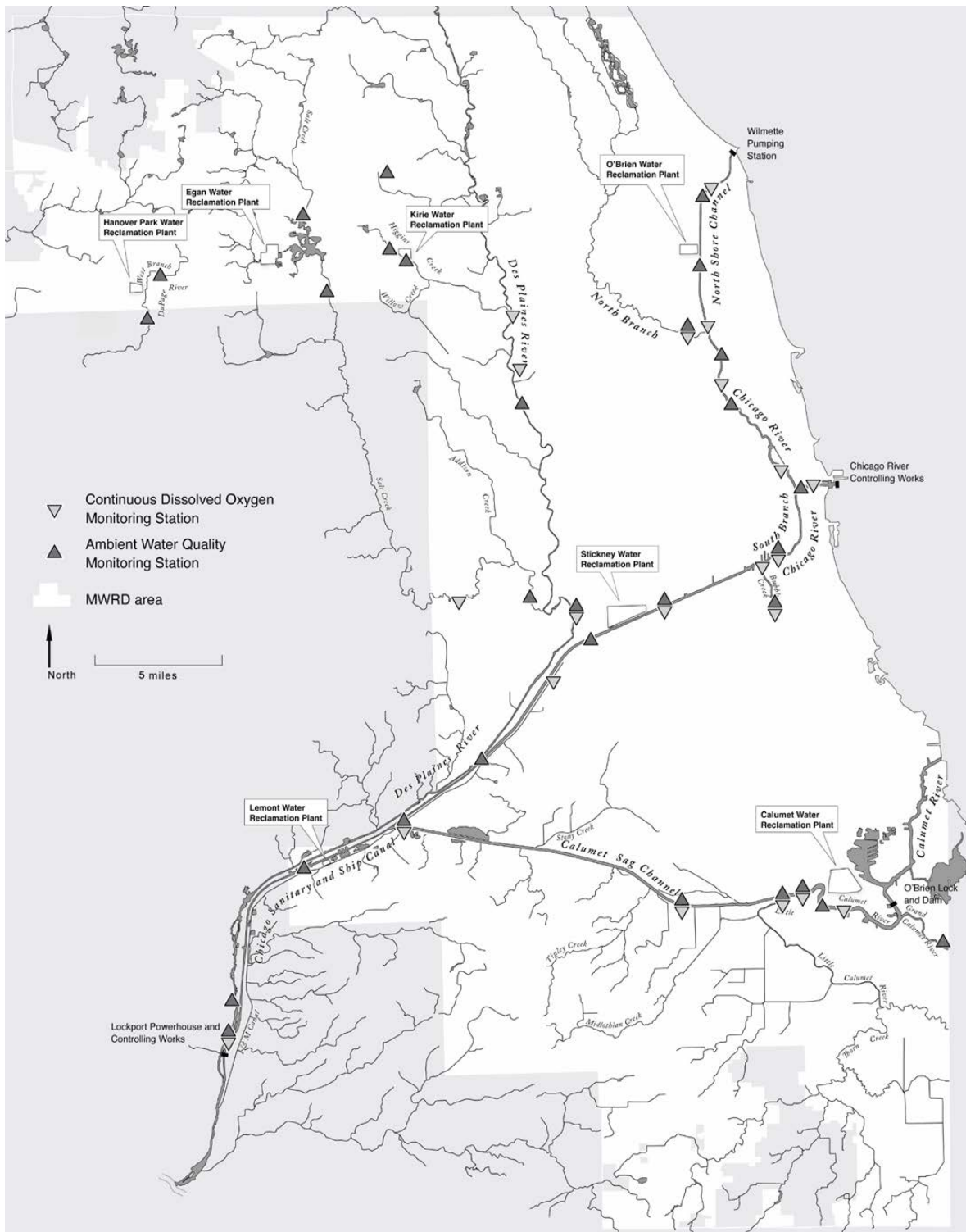
WATER AND AIR MONITORING

In 2025, M&R will collect and analyze approximately 300 samples from 102 TARP groundwater quality monitoring wells and three TARP reservoirs. M&R will also compile 10 annual monitoring reports for the four TARP tunnel systems, including the Mainstream, Calumet, Des Plaines, and Upper Des Plaines systems, as well as the Gloria Alitto Majewski, Thornton Composite, and McCook Reservoirs, to meet the operating permit requirements of these facilities. The groundwater monitoring program also include groundwater monitoring at four biosolids management facilities in accordance with permits issued by the IEPA. Along with other monitoring programs, a total of 45 monitoring reports will be submitted to the IEPA.

On a daily basis, M&R monitors multiple critical control points of the liquid and solids process trains at each of the seven WRPs to improve operations and the quality of effluents and biosolids. This process includes chemical, biological, and microbiological monitoring, which will generate 467,850 projected tests in 2025. M&R provides support to the M&O Department by making non-proprietary reagents that are needed to operate online ammonia and chlorine analysis systems.

Monitoring & Research

Waterways Monitoring Program 4672 - Waterways Monitoring Stations



Operations of the District meet stringent standards contained in NPDES permits issued for each WRP. Processing and utilization of solids are regulated by IEPA permits and federal regulations. M&R monitors ambient water quality at 30 sampling locations and operates 21 continuous dissolved oxygen monitoring stations in the shallow and deep-draft waterways within the District’s service area. The environmental information is used to demonstrate compliance with water quality standards and the beneficial effects of the District’s operational improvements on water quality in the waterways. Fish sampling in the District service area is also conducted at select locations to track progress on improvement in the biological integrity of the waterways.

16000 MONITORING & RESEARCH

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | | Cost | Percent |
|---|--|---------------|---------|
| 1. OPERATIONS MONITORING: Monitor the District's collection, treatment, and disposal operations to ensure compliance with National Pollutant Discharge Elimination System, Illinois Environmental Protection Agency, and other regulations. | Liquid Process Analyses | \$ 5,802,200 | 16.8 % |
| | Solids Process Analyses | \$ 2,993,700 | 8.7 % |
| | Air Quality Monitoring | \$ 253,900 | 0.7 % |
| | | \$ 9,049,800 | 26.2 % |
| 2. WASTE MONITORING: Administer the Sewage and Waste Control Ordinance (Pretreatment Program), User Charge Ordinance (User Charge Program), Environmental Remediation Wastewater Ordinance, and Chemical Toilet Wastes Disposal Ordinance. * Note: "SIUs" refers to Significant Industrial Users. | Residential Users | \$ 313,700 | 0.9 % |
| | Large Commercial - Industrial and Tax-Exempt Users | \$ 5,748,200 | 16.7 % |
| | Environmental Remediation | \$ 170,100 | 0.5 % |
| | Chemical Toilet Waste | \$ 283,900 | 0.8 % |
| | SIUs* - Pretreatment Program | \$ 5,740,400 | 16.6 % |
| | Other Industrial Users | \$ 389,100 | 1.1 % |
| | All Other - General | \$ 462,100 | 1.4 % |
| | | \$ 13,107,500 | 38.0 % |
| 3. ENVIRONMENTAL MONITORING: Monitor the water quality of Lake Michigan and the waterways in order to detect and reduce the incidence of pollution. | Lake Michigan Monitoring | \$ 58,500 | 0.2 % |
| | Waterways Monitoring | \$ 2,443,200 | 7.1 % |
| | Inspection Events | \$ 210,400 | 0.6 % |
| | Groundwater Monitoring | \$ 635,300 | 1.8 % |
| | | \$ 3,347,400 | 9.7 % |
| 4. TECHNICAL ASSISTANCE: Conduct a program of independent review of water reclamation plant operations, regular consultation, and assistance for the solution of operating problems, provide technical assistance to other agencies upon request, provide review and response to proposed regulations issued by federal, state, and local governments, and provide long-term facility planning. | M&O Assistance | \$ 2,223,400 | 6.5 % |
| | General Assistance | \$ 839,300 | 2.4 % |
| | Regulatory Review and Response | \$ 563,900 | 1.6 % |
| | Engineering Process Design Support | \$ 1,211,600 | 3.5 % |
| | Regulatory Compliance Reporting | \$ 614,000 | 1.8 % |
| | Facility Capital Planning | \$ 1,005,000 | 2.9 % |
| | | \$ 6,457,200 | 18.7 % |
| 5. OPERATIONS & APPLIED RESEARCH: Conduct operations and applied research for process improvement and cost reduction in District operations. | | \$ 2,543,500 | 7.4 % |
| | Totals | \$ 34,505,400 | 100.0 % |

16000 MONITORING & RESEARCH

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|--|--------------|----------|-------------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 4650 | Operations Monitoring | \$ 8,287,772 | 2025 | 79 \$ 9,049,800 | \$ (444,400) | (4.7) | a) |
| | | | 2024 | 78 \$ 9,494,200 | | | |
| 4660 | Waste Monitoring | \$11,224,563 | 2025 | 109 \$ 12,645,400 | \$ 111,300 | 0.9 | |
| | | | 2024 | 110 \$ 12,534,100 | | | |
| 4670 | Environmental Monitoring | \$ 3,186,957 | 2025 | 29 \$ 3,347,400 | \$ 105,800 | 3.3 | |
| | | | 2024 | 29 \$ 3,241,600 | | | |
| 4680 | Technical Assistance | \$ 5,865,723 | 2025 | 51 \$ 6,457,200 | \$ (384,300) | (5.6) | b) |
| | | | 2024 | 51 \$ 6,841,500 | | | |
| 4690 | Operations and Applied Research | \$ 2,097,595 | 2025 | 21 \$ 2,543,500 | \$ (143,900) | (5.4) | |
| | | | 2024 | 21 \$ 2,687,400 | | | |
| 7252 | Management and Organization Studies | \$ 237,040 | 2025 | — \$ — | \$ — | — | |
| | | | 2024 | — \$ — | | | |
| 7604 | Social Security and Medicare Contributions | \$ 389,494 | 2025 | — \$ 462,100 | \$ 3,400 | 0.7 | |
| | | | 2024 | — \$ 458,700 | | | |
| Totals | | \$31,289,144 | 2025 | 289 \$ 34,505,400 | \$ (752,100) | (2.1)% | |
| | | | 2024 | 289 \$ 35,257,500 | | | |

a) Decrease is due to the reduced need for laboratory instruments at the Stickney (\$210,000) and Egan (\$145,000) Analytical Laboratories.
 b) Decrease is due to the revised schedule of the Odor Control Study (\$453,200), offset by the increase for turbine gas monitoring (\$38,000).

16000 MONITORING & RESEARCH

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|---|---|--------------------------------------|---------------|---------------|----------------|----|
| 4650 | Operations Monitoring: Monitoring of water reclamation plant operations to inform operations and comply with permits and regulations | | | | | |
| 4652 | Liquid Monitoring: Monitoring of the District's liquid process trains (primarily effluent) to inform operations and comply with permits and regulations | Liquid Process Analyses | 206,854 | 203,610 | 218,009 | |
| | | Program Cost | \$ 5,364,373 | \$ 6,329,200 | \$ 5,802,200 | a) |
| | | Program Cost/Analysis | \$ 25.93 | \$ 31.08 | \$ 26.61 | |
| 4653 | Solids Monitoring: Monitoring of the District's sludge and biosolids generated from the wastewater treatment process, including groundwater lysimeters at the solids management areas, to inform operations and comply with permits and regulations | Number of Analyses | 66,421 | 64,589 | 69,443 | |
| | | Program Cost | \$ 2,699,787 | \$ 2,909,400 | \$ 2,993,700 | |
| | | Program Cost/Analysis | \$ 40.65 | \$ 45.04 | \$ 43.11 | |
| 4654 | Air Monitoring: Air quality monitoring at the District's WRPs and solids management areas to comply with regulations and identify odors affecting surrounding areas resulting in citizen complaints | Number of Analyses | 14,036 | 14,016 | 14,136 | |
| | | Sampling Events | 201 | 210 | 214 | |
| | | Program Cost | \$ 223,612 | \$ 255,600 | \$ 253,900 | |
| | | Program Cost/Analysis | \$ 15.93 | \$ 18.24 | \$ 17.96 | |
| 4660 | Waste Monitoring: Activities associated with sampling, analysis, enforcement, and administration of users so classified below to monitor compliance with the User Charge and Pretreatment Programs | | | | | |
| 4661 | User Charge Ordinance - Residential and Small Non-Residential Commercial/Industrial Users | Number of Users | 1,715 | 1,400 | 1,400 | |
| | | Program Cost | \$ 276,403 | \$ 316,500 | \$ 313,700 | |
| | | Program Cost/User | \$ 161.17 | \$ 226.07 | \$ 224.07 | |
| 4663 | User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users | Number of Users | 3,248 | 3,250 | 3,240 | |
| | | Program Cost | \$ 5,131,002 | \$ 5,732,200 | \$ 5,748,200 | |
| | | Program Cost/User | \$ 1,579.74 | \$ 1,763.75 | \$ 1,774.14 | |
| | | Revenue | \$ 38,536,900 | \$ 36,000,000 | \$ 37,000,000 | b) |
| | | Revenue/User | \$ 11,864.81 | \$ 11,076.92 | \$ 11,419.75 | |
| | | Industrial Waste Monitoring Analyses | 31,553 | 29,749 | 31,059 | |
| | | Program Cost/Analysis | \$ 162.62 | \$ 192.69 | \$ 185.07 | |
| 4664 | Environmental Remediation Wastewater Ordinance | Permits Issued | 5 | 10 | 10 | |
| | | Program Cost | \$ 128,092 | \$ 147,500 | \$ 170,100 | c) |
| | | Program Cost/Permit | \$ 25,618.40 | \$ 14,750.00 | \$ 17,010.00 | |
| a) Decrease is due to the reduced need for laboratory instruments at the Stickney (\$210,000) and Egan (\$145,000) Analytical Laboratories, expiration of the Laboratory Information System Upgrade contract (\$89,500) and reduced need for laboratory instruments at the Organic Compounds (\$50,000) and Calumet (\$46,900) Analytical Laboratories. | | | | | | |
| b) Increase is due to projected user charge trends. | | | | | | |
| c) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$22,900). | | | | | | |

16000 MONITORING & RESEARCH

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|----------------|---|---------------------------|----------------|------------------|-------------------|----|
| 4665 | Chemical Toilet Wastes Disposal Ordinance | Permits Issued | 4 | 4 | 4 | |
| | | Program Cost | \$ 231,084 | \$ 288,300 | \$ 283,900 | |
| | | Program Cost/Permit | \$ 57,771.00 | \$ 72,075.00 | \$ 70,975.00 | |
| 4666 | Sewage and Waste Control Ordinance - SIUs | Number of SIUs | 306 | 310 | 300 | |
| | | Waste Monitoring Analyses | 37,461 | 42,705 | 38,941 | |
| | | Program Cost | \$ 5,098,314 | \$ 5,641,500 | \$ 5,740,400 | |
| | | Program Cost/Analysis | \$ 136.10 | \$ 132.10 | \$ 147.41 | |
| | | Program Cost/SIU | \$ 16,661.16 | \$ 18,198.39 | \$ 19,134.67 | |
| 4668 | Other Regulatory Activities - Industrial Users | Number of IUs | 196 | 110 | 200 | d) |
| | | Program Cost | \$ 359,668 | \$ 408,100 | \$ 389,100 | |
| | | Program Cost/IU | \$ 1,835.04 | \$ 3,710.00 | \$ 1,945.50 | |
| 4670 | Environmental Monitoring: Regulatory required monitoring or discretionary sampling and analysis to address or evaluate the impact of wastewater conveyance, treatment, and discharge of treated effluent on local surface water and groundwater | | | | | |
| 4671 | Lake Michigan Monitoring: Sampling and analysis to determine the impact of Combined Sewer Overflow backflow, due to storm events, on the water quality of Lake Michigan | Environmental Analyses | 540 | 250 | 250 | |
| | | Program Cost | \$ 86,209 | \$ 55,000 | \$ 58,500 | |
| | | Program Cost/Analysis | \$ 159.65 | \$ 220.00 | \$ 234.00 | |
| 4672 | Waterways Monitoring: Sampling and analysis of Chicago Area Waterways to assess the impact of treated effluent discharge and comply with regulations | Sampling Events | 758 | 718 | 750 | |
| | | Environmental Analyses | 44,191 | 32,563 | 35,714 | |
| | | Program Cost | \$ 2,346,966 | \$ 2,344,200 | \$ 2,443,200 | |
| | | Program Cost/Analysis | \$ 53.11 | \$ 71.99 | \$ 68.41 | |
| 4673 | Inspection Events: Inspections in response to complaints from citizens and requests from fire and police departments, and municipal and regulatory agencies. Also, activities related to enforcement of the Sewage and Waste Control Ordinance for direct discharges to waterways | Inspection Events | 105 | 100 | 100 | |
| | | Program Cost | \$ 198,662 | \$ 205,500 | \$ 210,400 | |
| | | Program Cost/Inspection | \$ 1,892.02 | \$ 2,055.00 | \$ 2,104.00 | |
| 4674 | Groundwater Monitoring: Sampling and analysis conducted at various sites such as wells and reservoirs associated with the TARP System, and lysimeters and wells at solids management areas to comply with IEPA permits | Number of Analyses | 10,111 | 10,145 | 12,784 | e) |
| | | Sampling Events | 292 | 300 | 300 | |
| | | Number of Sites | 165 | 165 | 135 | f) |
| | | Program Cost | \$ 555,120 | \$ 636,900 | \$ 635,300 | |
| | | Program Cost/Analysis | \$ 54.90 | \$ 62.78 | \$ 49.69 | |
| | d) Increase is due to additional dental, phosphorus, and PFAS project inspections to investigate sources of pollutants, as a result of new and proposed regulations. | | | | | |
| | e) Increase is due to the wet-weather fill events at the McCook and Thornton Composite Reservoirs. | | | | | |
| | f) Decrease is due to the termination of four (4) monitoring wells at the Thornton Composite Reservoir, and the decision to include twenty-six (26) lysimeters at the Solids Management Areas in a more appropriate program, Program 4653. | | | | | |

16000 MONITORING & RESEARCH

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|----------------|--|----------------------------------|---------------|---------------|----------------|----|
| 4680 | Technical Assistance | | | | | |
| 4681 | Assistance to Maintenance & Operations Department | Responses Completed | 335 | 566 | 322 | g) |
| | Troubleshoot problems in plant operations or evaluate options to improve the effectiveness and cost efficiencies in plant operations | Number of Analyses | 18,499 | 17,276 | 17,813 | |
| | | Sampling Events | 486 | 566 | 454 | g) |
| | | Program Cost | \$ 2,027,605 | \$ 2,697,900 | \$ 2,223,400 | h) |
| | | Program Cost/Analysis | \$ 109.61 | \$ 156.16 | \$ 124.82 | |
| | | Program Cost/Event | \$ 4,172.03 | \$ 4,766.61 | \$ 4,897.36 | |
| 4682 | General Assistance to All Other Departments: Technical assistance based on requests, primarily to the Law Department | Responses Completed | 279 | 283 | 247 | |
| | | Number of Analyses | 350 | 848 | 459 | i) |
| | | Inspections/Sampling Events | 48 | 79 | 44 | i) |
| | | Program Cost | \$ 636,691 | \$ 844,400 | \$ 839,300 | |
| | | Program Cost/Analysis | \$ 1,819.12 | \$ 995.75 | \$ 1,828.54 | |
| | | Program Cost/Event | \$ 13,264.40 | \$ 10,688.61 | \$ 19,075.00 | |
| 4683 | Regulatory Review and Response: Review of current or pending federal, state, and local regulations to determine the impact and cost on District operations | Responses Completed | 15 | 25 | 24 | |
| | | Program Cost | \$ 725,614 | \$ 554,800 | \$ 563,900 | |
| 4684 | Engineering Process Design Support: Technical assistance to the Engineering Department to improve District facilities and optimize process design | Number of Analyses | 14,165 | 14,887 | 6,199 | j) |
| | | Responses Completed | 0 | 80 | 0 | j) |
| | | Sampling Events | 0 | — | 0 | |
| | | Program Cost | \$ 1,068,526 | \$ 1,192,000 | \$ 1,211,600 | |
| | | Program Cost/Analysis | \$ 75.43 | \$ 80.07 | \$ 195.45 | |
| 4685 | Regulatory Compliance Reporting: Preparation of reports and letters required by regulatory agencies, such as USEPA and IEPA, to comply with permits and other regulatory requirements or to justify modifications of regulatory requirements | Reports/Data Transmittal Letters | 50 | 53 | 57 | |
| | | Program Cost | \$ 573,757 | \$ 619,500 | \$ 614,000 | |
| | | Program Cost/Report | \$ 11,475.14 | \$ 11,688.68 | \$ 10,771.93 | |
| 4686 | Facility Capital Planning and Capital/Maintenance Project Evaluations: Activities to develop, facilitate, prioritize, and document the District's capital plan alternatives to improve the District's treatment plant processes and infrastructure | Program Cost | \$ 833,530 | \$ 932,900 | \$ 1,005,000 | |
| 4690 | Operations and Applied Research: Basic and applied research to generate information to improve District operations, evaluate the impact of District activities on the environment, and to address the potential impact of regulations on District operations | Sampling Events | 1,734 | 2,082 | 2,013 | |
| | | Research Projects | 42 | 100 | 42 | k) |
| | | Laboratory Analyses | 26,179 | 23,831 | 23,043 | |
| | | Program Cost | \$ 2,097,595 | \$ 2,687,400 | \$ 2,543,500 | |
| | | Program Cost/Analysis | \$ 80.13 | \$ 112.77 | \$ 110.38 | |
| 7252 | Management and Organization Studies | Program Cost | \$ 237,040 | \$ — | \$ — | |
| 7604 | Social Security and Medicare Contributions | Program Cost | \$ 389,494 | \$ 458,700 | \$ 462,100 | |
| | Totals | | \$ 31,289,144 | \$ 35,257,500 | \$ 34,505,400 | |

- g) Decrease is due to the overestimate of 2024 responses and sampling events.
- h) Decrease is due to the revised schedule of the Odor Control Study (\$453,200).
- i) Decrease is due to analyses and inspections/sampling in alternate years for the Tinley Creek Bank Stabilization and Midlothian Creek Stormwater Projects, which will not require analyses and inspections/sampling in 2025.
- j) Decrease is due to the reduction of engineering process design projects requiring analyses and the fluctuation in technical assistance requests from other departments.
- k) Decrease is due to a change in numbering and tracking methods.

| 101 16000 | Fund: Corporate Department: Monitoring & Research | LINE ITEM ANALYSIS | | | | | | |
|----------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 27,352,690 | \$ 30,030,600 | \$ 30,030,600 | \$ 20,523,445 | \$ 28,124,300 | \$ 30,679,700 | \$ — |
| 601060 | Compensation Plan Adjustments | 732,104 | 968,000 | 968,000 | 322,492 | 360,000 | 982,700 | — |
| 601070 | Social Security and Medicare Contributions | 389,494 | 458,700 | 458,700 | 305,954 | 397,300 | 462,100 | — |
| 601100 | Tuition and Training Payments | 71,042 | 110,200 | 110,200 | 51,771 | 78,700 | 68,000 | — |
| 100 | TOTAL PERSONAL SERVICES | 28,545,331 | 31,567,500 | 31,567,500 | 21,203,662 | 28,960,300 | 32,192,500 | — |
| 612010 | Travel | 13,100 | 42,300 | 42,300 | 13,382 | 37,700 | 22,400 | — |
| 612030 | Meals and Lodging | 34,575 | 89,900 | 89,900 | 37,796 | 79,400 | 60,200 | — |
| 612040 | Postage, Freight, and Delivery Charges | 3,149 | 10,200 | 10,200 | 9,900 | 6,600 | 11,100 | — |
| 612050 | Compensation for Personally-Owned Automobiles | 24,220 | 31,300 | 31,300 | 18,168 | 25,500 | 29,100 | — |
| 612080 | Motor Vehicle Operating Services | 171 | 600 | 600 | 113 | 500 | 500 | — |
| 612330 | Rental Charges | 843 | 1,600 | 1,600 | 1,540 | 1,600 | 1,600 | — |
| 612410 | Governmental Service Charges | 18,000 | 19,000 | 19,000 | 19,000 | 19,300 | 19,400 | — |
| 612430 | Payments for Professional Services | 182,845 | 640,700 | 640,700 | 631,664 | 539,200 | 151,100 | — |
| 612490 | Contractual Services, N.O.C. | 276,694 | 677,000 | 677,000 | 540,325 | 479,900 | 544,300 | — |
| 612790 | Repairs to Marine Equipment | 21,181 | 43,000 | 43,000 | 40,700 | 39,000 | 42,500 | — |
| 612820 | Computer Software Maintenance | 32,943 | 31,000 | 31,000 | 22,296 | 22,800 | 23,700 | — |
| 612970 | Repairs to Testing and Laboratory Equipment | 349,244 | 519,700 | 519,700 | 472,047 | 483,300 | 456,000 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 956,966 | 2,106,300 | 2,106,300 | 1,806,931 | 1,734,800 | 1,361,900 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 30,575 | 47,600 | 47,600 | 38,547 | 46,700 | 40,600 | — |
| 623530 | Farming Supplies | 15,631 | 10,000 | 10,000 | 9,469 | 10,000 | 15,000 | — |
| 623570 | Laboratory Testing Supplies, Small Equipment, and Chemicals | 613,287 | 483,200 | 483,200 | 464,780 | 369,900 | 437,100 | — |
| 623700 | Wearing Apparel | 15,739 | 18,000 | 18,000 | 17,851 | 18,000 | 18,500 | — |
| 623720 | Books, Maps, and Charts | 838 | 2,900 | 2,900 | 1,091 | 2,900 | 1,500 | — |
| 623810 | Computer Supplies | 94,796 | 1,300 | 1,300 | — | — | 300 | — |
| 623820 | Fuel | 15,890 | 19,000 | 19,000 | 19,000 | 8,100 | 21,100 | — |
| 623990 | Materials and Supplies, N.O.C. | 138,154 | 94,300 | 94,300 | 85,267 | 90,500 | 64,900 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 924,910 | 676,300 | 676,300 | 636,005 | 546,100 | 599,000 | — |

| 101 16000 | Fund: Corporate Department: Monitoring & Research | LINE ITEM ANALYSIS | | | | | | |
|--|--|----------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 634790 | Marine Equipment | 123,677 | — | — | — | — | 125,000 | — |
| 634820 | Computer Software | 93,356 | 109,500 | 109,500 | 100,644 | 100,600 | — | — |
| 634970 | Testing and Laboratory Equipment | 644,903 | 797,900 | 797,900 | 785,067 | 697,500 | 227,000 | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | 861,936 | 907,400 | 907,400 | 885,711 | 798,100 | 352,000 | — |
| TOTAL MONITORING & RESEARCH | | \$ 31,289,142 | \$ 35,257,500 | \$ 35,257,500 | \$ 24,532,309 | \$ 32,039,300 | \$ 34,505,400 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

| Fund: Corporate Dept: Monitoring & Research | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 110 | Executive Division | | | | | |
| 111 | Executive Section | | | | | |
| EX11 | Director of Monitoring & Research | 1 | 1 | | 1 | |
| EX06 | Secretary to Officer | — | 1 | | 1 | |
| HP12 | Secretary #2 (Administrative Specialist) (New Grade HP11) | 1 | 1 | | 1 | |
| TOTAL 111 | Executive Section | 2 | 3 | 500,672 | 3 | 505,280 |
| 112 | Budget & Administrative Section | | | | | |
| HP23 | Deputy Director of Monitoring & Research | — | 1 | | 1 | |
| HP18 | Supervising Budget & Management Analyst | 1 | 1 | | 1 | |
| HP16 | Senior Budget & Management Analyst | 1 | 1 | | 1 | |
| HP14 | Budget & Management Analyst | 2 | 2 | | 2 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 112 | Budget & Administrative Section | 5 | 6 | 792,595 | 6 | 816,704 |
| TOTAL 110 | Executive Division | 7 | 9 | 1,293,267 | 9 | 1,321,984 |
| 120 | Environmental Monitoring & Research Division | | | | | |
| 121 | Environmental Monitoring & Research Administrative Section | | | | | |
| HP22 | Assistant Director of Monitoring & Research | 1 | 1 | | 1 | |
| HP20 | Environmental Monitoring & Research Manager | 1 | 1 | | 1 | |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |
| HP13 | Senior Administrative Specialist | 2 | 2 | | 2 | |
| HP11 | Administrative Specialist | 3 | 3 | | 3 | |
| TOTAL 121 | Environmental Monitoring & Research Administrative Section | 8 | 8 | 1,113,376 | 8 | 1,097,320 |
| 122 | Wastewater Treatment Operations Support Section | | | | | |
| HP17 | Senior Environmental Research Scientist | 1 | 1 | | 1 | |
| HP15 | Environmental Research Scientist | 2 | 2 | | 2 | |
| HP11 | Environmental Research Technician | 1 | 2 | | 2 | |
| TOTAL 122 | Wastewater Treatment Operations Support Section | 4 | 5 | 518,327 | 5 | 510,442 |

| Fund: Corporate Dept: Monitoring & Research | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 123 | Biosolids Section | | | | | |
| HP18 | Principal Environmental Scientist | 1 | 1 | | 1 | |
| HP17 | Senior Environmental Soil Scientist | 2 | 2 | | 2 | |
| HP15 | Environmental Soil Scientist | 2 | 2 | | 2 | |
| HP13 | Senior Environmental Research Technician | 1 | 1 | | 1 | |
| HP11 | Environmental Research Technician | 5 | 4 | | 4 | |
| HP09 | Laboratory Assistant | 1 | 1 | | 1 | |
| NR3642 | Pollution Control Technician II | 2 | 2 | | 2 | |
| TOTAL 123 | Biosolids Section | 14 | 13 | 1,252,429 | 13 | 1,253,963 |
| 124 | Microbiology Section | | | | | |
| HP18 | Principal Environmental Scientist | 1 | 1 | | 1 | |
| HP17 | Senior Environmental Microbiologist | 1 | 1 | | 1 | |
| HP16 | Associate Environmental Microbiologist #2 (Environmental Microbiologist) (New Grade HP15) | 1 | — | | — | |
| HP15 | Environmental Microbiologist | 1 | 2 | | 2 | |
| HP13 | Senior Laboratory Technician | 1 | 1 | | 2 | |
| HP11 | Laboratory Technician (formerly Laboratory Technician II) | 7 | 7 | | 6 | |
| HP09 | Laboratory Assistant | 2 | 2 | | 2 | |
| TOTAL 124 | Microbiology Section | 14 | 14 | 1,243,855 | 14 | 1,265,481 |
| 126 | Aquatic Ecology Section | | | | | |
| HP18 | Principal Environmental Scientist | 1 | 1 | | 1 | |
| HP17 | Senior Aquatic Biologist | 1 | 1 | | 1 | |
| HP16 | Associate Aquatic Biologist #2 (Aquatic Biologist) (New Grade HP15) | 1 | 1 | | 1 | |
| HP15 | Aquatic Biologist | 2 | 2 | | 2 | |
| HP13 | Senior Environmental Research Technician | 1 | 1 | | 1 | |
| HP11 | Environmental Research Technician | 4 | 4 | | 4 | |
| NR6441 | Patrol Boat Captain | 2 | 2 | | 2 | |
| NR3641 | Pollution Control Technician I | 3 | 3 | | 3 | |
| TOTAL 126 | Aquatic Ecology Section | 15 | 15 | 1,495,494 | 15 | 1,518,615 |

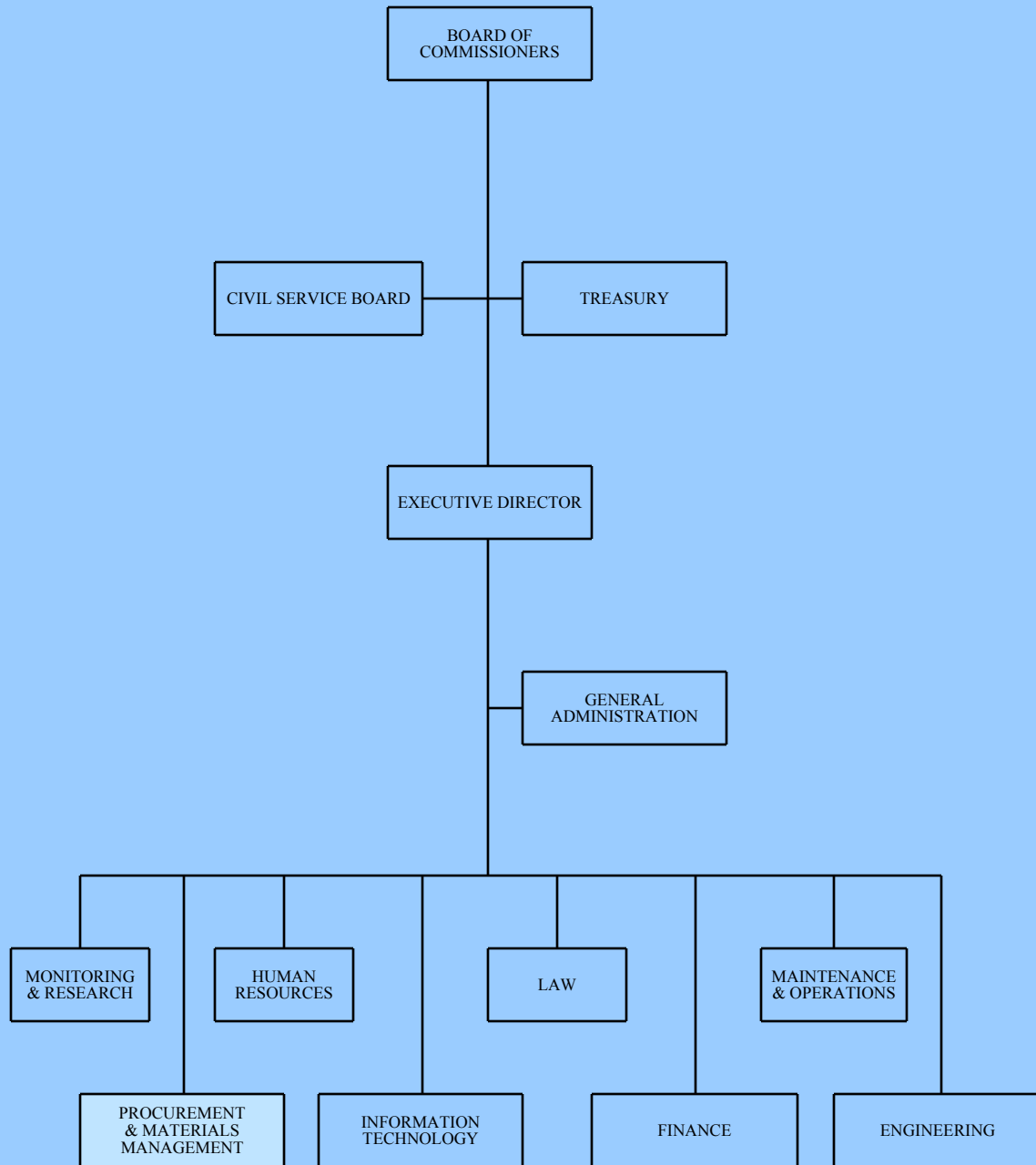
| Fund: Corporate Dept: Monitoring & Research | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 129 | Wastewater Capital Planning & Research Section | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Environmental Scientist | 2 | 3 | | 3 | |
| HP17 | Senior Civil Engineer | 2 | 2 | | 2 | |
| HP17 | Senior Environmental Research Scientist | 3 | 4 | | 4 | |
| HP17 | Senior Mechanical Engineer | 1 | 1 | | 1 | |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |
| HP15 | Associate Mechanical Engineer | 1 | 1 | | 1 | |
| HP15 | Environmental Research Scientist | 3 | 4 | | 4 | |
| HP13 | Senior Environmental Research Technician | 2 | 2 | | 2 | |
| HP11 | Environmental Research Technician | 6 | 6 | | 6 | |
| TOTAL 129 | Wastewater Capital Planning & Research Section | 23 | 26 | 3,219,673 | 26 | 3,259,208 |
| TOTAL 120 | Environmental Monitoring & Research Division | 78 | 81 | 8,843,154 | 81 | 8,905,029 |
| 130 | Strategic Planning & Innovation Division | | | | | |
| 134 | Innovation & New Technology Section | | | | | |
| HP18 | Principal Environmental Scientist | 1 | — | | — | |
| HP17 | Senior Environmental Research Scientist | 1 | — | | — | |
| TOTAL 134 | Innovation & New Technology Section | 2 | — | — | — | — |
| TOTAL 130 | Strategic Planning & Innovation Division | 2 | — | — | — | — |
| 160 | Analytical Laboratories Division | | | | | |
| 161 | Analytical Laboratories Administrative Section | | | | | |
| HP22 | Assistant Director of Monitoring & Research | 1 | 1 | | 1 | |
| HP18 | Supervising Environmental Chemist | 1 | 1 | | 1 | |
| HP17 | Senior Environmental Chemist | 1 | 1 | | 1 | |
| HP15 | Environmental Chemist | 3 | 3 | | 3 | |
| HP13 | Senior Administrative Specialist | 2 | 2 | | 2 | |

| Fund: Corporate Dept: Monitoring & Research | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP09 | Administrative Clerk | 1 | 1 | | — | |
| HP09 | Administrative Clerk #1 | — | — | | 1 | |
| TOTAL 161 | Analytical Laboratories Administrative Section | 9 | 9 | 1,106,332 | 9 | 1,153,703 |
| 162 | Stickney Analytical Laboratory Section | | | | | |
| HP18 | Supervising Environmental Chemist | 1 | 1 | | 1 | |
| HP17 | Senior Environmental Chemist | 2 | 2 | | 2 | |
| HP15 | Environmental Chemist | 4 | 4 | | 4 | |
| HP13 | Senior Laboratory Technician | 3 | 4 | | 4 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| HP11 | Laboratory Technician (formerly Laboratory Technician II) | 11 | 10 | | 10 | |
| HP09 | Laboratory Assistant | 2 | 2 | | 2 | |
| TOTAL 162 | Stickney Analytical Laboratory Section | 24 | 24 | 2,288,233 | 24 | 2,328,196 |
| 164 | Industrial Waste Analytical Laboratory Section | | | | | |
| HP18 | Supervising Environmental Chemist | 1 | 1 | | 1 | |
| HP17 | Senior Environmental Chemist | 2 | 2 | | 2 | |
| HP15 | Environmental Chemist | 4 | 4 | | 4 | |
| HP13 | Senior Laboratory Technician | 3 | 3 | | 3 | |
| HP11 | Laboratory Technician (formerly Laboratory Technician II) | 10 | 10 | | 10 | |
| HP09 | Laboratory Assistant | 2 | 2 | | 2 | |
| TOTAL 164 | Industrial Waste Analytical Laboratory Section | 22 | 22 | 2,115,643 | 22 | 2,158,955 |
| 165 | Organic Compounds Analytical Laboratory Section | | | | | |
| HP18 | Supervising Environmental Chemist | 1 | 1 | | 1 | |
| HP17 | Senior Environmental Chemist | 2 | 2 | | 2 | |
| HP15 | Environmental Chemist | 3 | 3 | | 3 | |
| HP13 | Senior Laboratory Technician | 1 | 1 | | 1 | |
| HP11 | Laboratory Technician (formerly Laboratory Technician II) | 3 | 3 | | 3 | |
| TOTAL 165 | Organic Compounds Analytical Laboratory Section | 10 | 10 | 1,162,327 | 10 | 1,195,877 |
| 166 | Egan Analytical Laboratory Section | | | | | |
| HP18 | Supervising Environmental Chemist | 1 | 1 | | 1 | |

| Fund: Corporate Dept: Monitoring & Research | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP17 | Senior Environmental Chemist | 2 | 2 | | 2 | |
| HP15 | Environmental Chemist | 3 | 3 | | 3 | |
| HP13 | Senior Laboratory Technician | 2 | 2 | | 3 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| HP11 | Laboratory Technician (formerly Laboratory Technician II) | 8 | 8 | | 8 | |
| HP09 | Laboratory Assistant | 2 | 2 | | 2 | |
| TOTAL 166 | Egan Analytical Laboratory Section | 19 | 19 | 1,703,481 | 20 | 1,851,565 |
| 167 | Calumet Analytical Laboratory Section | | | | | |
| HP18 | Supervising Environmental Chemist | 1 | 1 | | 1 | |
| HP17 | Senior Environmental Chemist | 2 | 2 | | 2 | |
| HP15 | Environmental Chemist | 3 | 3 | | 3 | |
| HP13 | Senior Laboratory Technician | 2 | 2 | | 2 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| HP11 | Laboratory Technician (formerly Laboratory Technician II) | 8 | 8 | | 8 | |
| HP09 | Laboratory Assistant | 2 | 2 | | 2 | |
| TOTAL 167 | Calumet Analytical Laboratory Section | 19 | 19 | 1,845,651 | 19 | 1,799,275 |
| TOTAL 160 | Analytical Laboratories Division | 103 | 103 | 10,221,666 | 104 | 10,487,571 |
| 190 | Industrial Waste Division | | | | | |
| 191 | Industrial Waste Administrative Section | | | | | |
| HP22 | Assistant Director of Monitoring & Research | 1 | 1 | | 1 | |
| HP13 | Senior Administrative Specialist | — | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | — | | — | |
| HP11 | Administrative Specialist #1 | — | 1 | | — | |
| TOTAL 191 | Industrial Waste Administrative Section | 2 | 3 | 410,698 | 2 | 343,548 |
| 192 | Technical Services Section | | | | | |
| HP18 | Supervising Environmental Specialist | 1 | 1 | | 1 | |
| HP17 | Senior Environmental Specialist | 2 | 2 | | 2 | |
| HP15 | Environmental Specialist | 3 | 3 | | 3 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| NR3642 | Pollution Control Technician II | 1 | 1 | | 1 | |
| TOTAL 192 | Technical Services Section | 8 | 8 | 997,732 | 8 | 961,421 |

| Fund: Corporate Dept: Monitoring & Research | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 193 | Pretreatment & Cost Recovery Section | | | | | |
| HP18 | Supervising Environmental Specialist | 2 | 2 | | 2 | |
| HP17 | Senior Civil Engineer | 1 | 1 | | 1 | |
| HP17 | Senior Environmental Specialist | 3 | 3 | | 3 | |
| HP15 | Associate Civil Engineer | 8 | 8 | | 8 | |
| HP15 | Environmental Specialist | 15 | 16 | | 16 | |
| HP11 | Administrative Specialist | 2 | 2 | | 2 | |
| HP09 | Administrative Clerk | 2 | 2 | | 2 | |
| TOTAL 193 | Pretreatment & Cost Recovery Section | 33 | 34 | 4,109,213 | 34 | 4,141,013 |
| 194 | Field Services Section | | | | | |
| HP18 | Supervising Environmental Specialist | 2 | 2 | | 2 | |
| HP17 | Senior Environmental Specialist | 4 | 4 | | 4 | |
| HP15 | Environmental Specialist | 24 | 23 | | 23 | |
| HP13 | Senior Administrative Specialist | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| NR3641 | Pollution Control Technician I | 20 | 20 | | 20 | |
| TOTAL 194 | Field Services Section | 52 | 51 | 5,230,968 | 51 | 5,305,873 |
| TOTAL 190 | Industrial Waste Division | 95 | 96 | 10,748,611 | 95 | 10,751,855 |
| TOTAL | Monitoring & Research | 285 | 289 | 31,106,699 | 289 | 31,466,439 |

NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.



Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

September 10, 2024

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2025 Program for Procurement & Materials Management Department

The Procurement & Materials Management Department's program for 2025, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2025 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2025 major initiatives and challenges, and 2024 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Procurement & Materials Management Department budget for 2025.

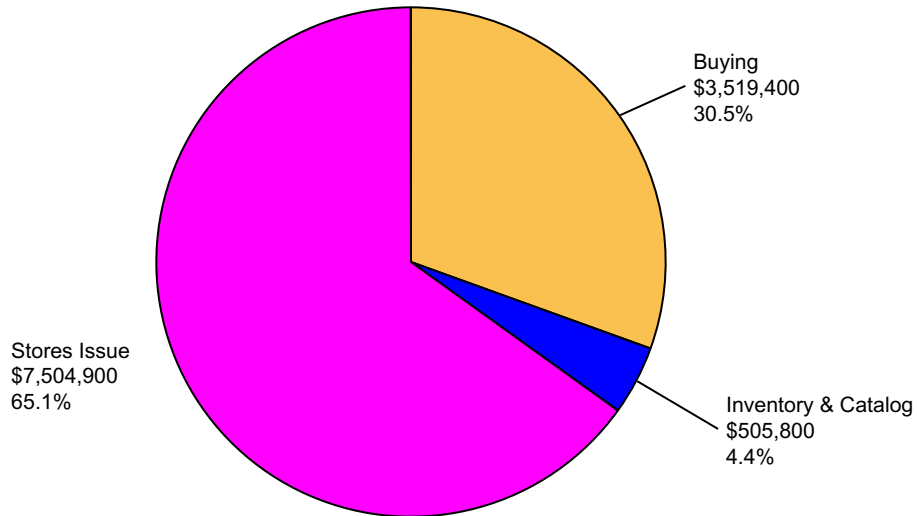
Respectfully submitted,



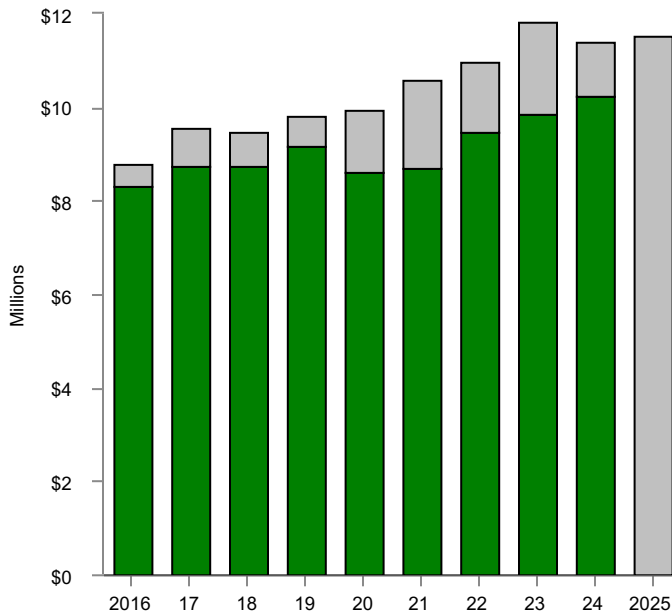
Darlene A. LoCascio
Director of Procurement & Materials Management

PROCUREMENT & MATERIALS MANAGEMENT PROGRAMS

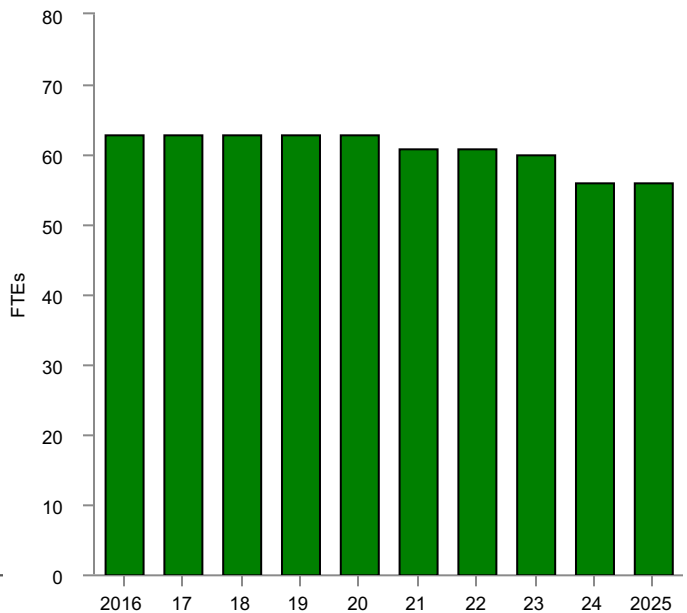
| | |
|----------|--------------|
| 2025 | \$11,530,100 |
| 2024 | \$11,381,400 |
| Increase | \$148,700 |



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



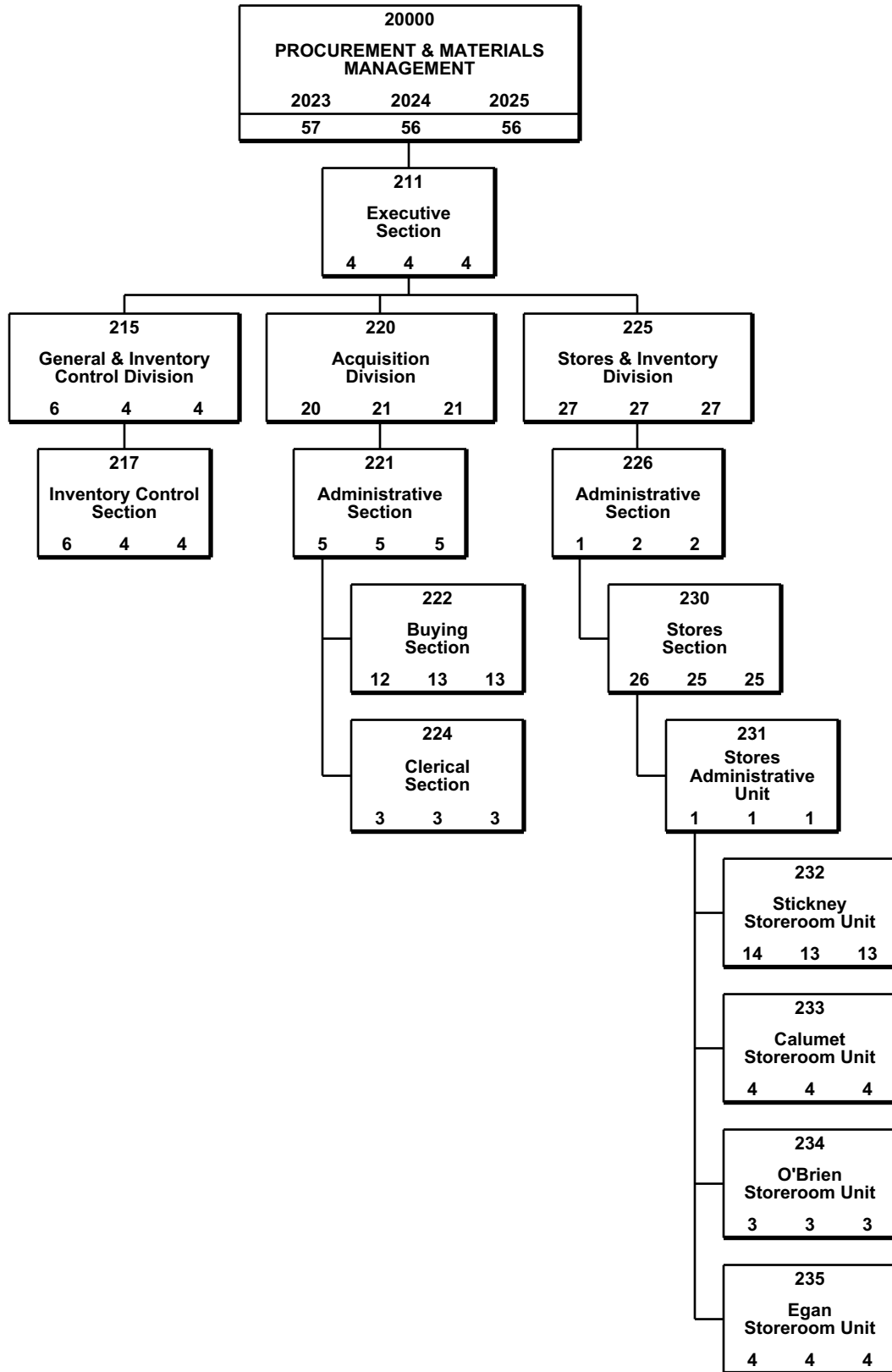
2024 Expenditures are estimated

■ EXPENDITURES
 ■ APPROPRIATIONS

2017 - Increase is due to increased need for various inventory.
2021 - Increase is due to increased need for inventory related to the COVID-19 global pandemic.
2023 - Increase is due to increased need for various supplies and materials.

2021 - Decrease is due to an organizational redesign.
2024 - Decrease is due to the drop of six positions, the transfer of one position to General Administration, and the addition of three new positions.

PROCUREMENT & MATERIALS MANAGEMENT



PROCUREMENT & MATERIALS MANAGEMENT

The mission of the Procurement & Materials Management Department (P&MM) is to procure goods and services required for District operations in compliance with the Purchasing Act.

Departmental Summary

P&MM is charged with the responsibility of procuring all of the materials and services that are used by the District. The Purchasing Act for the District delineates both the authority and operating regulations. This Act outlines the duties and responsibilities of the Director of P&MM in the various areas of purchasing supplies and services, requesting and receiving bids, determining control and operation of the storerooms, disposing of obsolete, surplus, or unusable materials, and verifying quality and testing of materials.

Summary of 2024 Major Accomplishments

- Implemented the recommendations of the website consultant to make the site easier for bidders to use;
- Developed a work plan to identify engineering spare parts within the Dr. Cecil Lue-Hing Research and Development Complex at the Stickney WRP and link them to assets within that building;
- Completed individualized training curricula with the National Institute of Governmental Purchasing, designed to prepare Buyers and Senior Buyers to apply for certification as Certified Procurement Professionals, a nationally recognized certification for public procurement professionals;
- Increased transparency by adding search functionality to the MWRD's website to show a contract's original award amount, current contract amount with change orders, and payments made;
- Revised procedures so that planholders are emailed reminders to sign documents, and added a folder in the District's eProcurement software with reminders to make sure all required documents have been signed.

2025 Appropriation and Position Summary

The 2025 appropriation for P&MM is \$11,530,100, an increase of \$148,700, or 1.3 percent, from 2024. The staffing level remains unchanged at 56 positions.

2025 Budget Highlights

The following budget highlight supports the District's Strategic Plan Goal of Resource Management. The initiative highlighted below demonstrates the District's commitment to managing resources in the most efficient and economical manner.

Manage MWRD assets to maintain optimal performance and long-term sustainability

- Expand the project to identify engineering spare parts and link them to assets and preventive maintenance plans to include additional buildings and plants. This will allow using departments to readily identify available spare parts, obsolete parts and equipment, and ensure that appropriate preventive maintenance materials are available.

The following budget highlights support the District's Strategic Plan Goal of Community Engagement. The initiatives highlighted below will ensure that the District will be an inclusive business partner.

Enhance the experience of vendors that do business with the MWRD

- Provide additional information on the website regarding contracts, agreements, and proposal pages to further increase transparency and reduce the number of Freedom of Information Act requests.

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience. The initiatives highlighted below will ensure that ongoing services are reliable, equitable, and cost-effective.

Pursue process and system improvements

- Implement a District-wide contract management software to streamline the contract development and management process and allow greater oversight and transparency;
- Work with the departments of Information Technology and Maintenance & Operations to complete the installation of Wi-Fi at the receiving and inspection areas of the storerooms and transition from desktop to laptop computers, significantly reducing cycle time to receive material into SAP and eliminating the printing and filing of purchase orders. This has been completed at the Stickney WRP storeroom and will be completed at the Calumet WRP, Egan WRP, and O'Brien WRP storerooms in 2025;
- Collaborate with the Maintenance & Operations Department to ensure that 100 percent of materials and supplies required for preventive maintenance work orders are available in the storerooms;
- Improve service levels to meet the needs and expectations of the internal customer, to enhance planning schedules, and adhere to project timeframes.

The following budget highlights support the District's Strategic Plan Goal of Workforce Excellence. The initiatives highlighted below will ensure the development and retention of best-in-class employees as the foundation of the District's ongoing success.

Continue to offer all staff baseline training allocation.

- Continue to offer training opportunities, with the goal that Buyers and Senior Buyers attain National Institute of Governmental Purchasing Certified Procurement Professional certification.

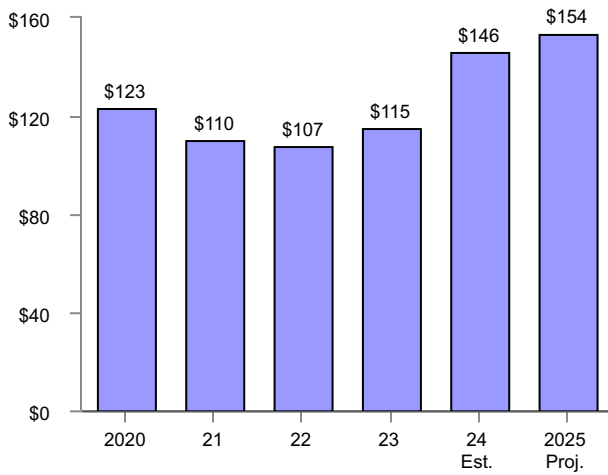
Cost to Prepare a Purchase Order

This data (see chart below) measures on average how much the District spends to issue a Purchase Order. It includes processing requisitions into inquiries for competitive purchases, preparing, evaluating, and receiving quotations, and preparing, issuing, and maintaining purchase orders.

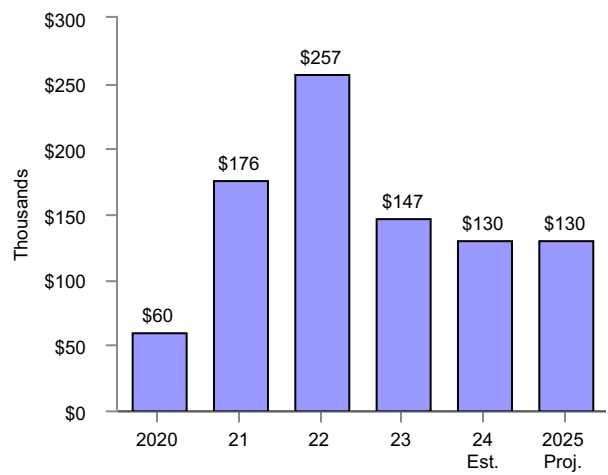
Sales of Surplus Goods

This data (see chart below) measures annual revenue generated by the sale of scrap, surplus, and obsolete materials; items that would otherwise be wasted or cost money for the District to dispose of. It includes vehicles that are beyond their useful life, and equipment, parts, and materials that have become obsolete, or otherwise cannot be used by the District.

Cost to Prepare a Purchase Order



Sales of Surplus Goods



Year-over-year fluctuations are the result of organizational redesign.

2021 - Increase is due to the resumption of regular surplus and scrap sales and large volume of vehicle sales.
2022 - Increase is due to the sale of obsolete conveyors and rotating assemblies, and high prices realized for used vehicles.
2023 - Decrease is due to fewer large scrap items being available for sale.

20000 PROCUREMENT & MATERIALS MANAGEMENT

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | | Cost | Percent |
|-------------------------|--|----------------------|----------------|
| 1. | Provide purchasing services for all outside labor, materials, services, and equipment through contracts and purchase orders with an estimated value of \$449.7 million. The estimated number of contracts and purchase orders is 120 and 6,050, respectively. Maximize participation in District purchases by administering the Minority-owned Business Enterprise, Women-owned Business Enterprise, Small Business Enterprise, and Veteran-owned Business Enterprise programs. Support for the department's budget preparation. | \$ 3,519,400 | 30.5 % |
| 2. | Service the District's user departments' material and supply requirements by operating and maintaining an effective and economical storeroom function by ordering, receiving, storing, and issuing inventory valued at \$37,650,000 and consisting of 73,025 items. | \$ 7,504,900 | 65.1 % |
| 3. | Support the material and supply requirements of the District by planning, monitoring, cataloging, and controlling \$37,650,000 of inventory consisting of 73,025 items. | \$ 505,800 | 4.4 % |
| Totals | | \$ 11,530,100 | 100.0 % |

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | |
|-----------------------|---|---------------------|----------|------------------|-------------|---------|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent |
| 7253 | Support Department Budget Preparation, Monitoring, and Administration | \$ 144,346 | 2025 | 2 \$ 205,400 | \$ — | — |
| | | | 2024 | 2 \$ 205,400 | | |
| 7260 | Buying Procedures | \$ 2,252,374 | 2025 | 24 \$ 3,314,000 | \$ 175,600 | 5.6 |
| | | | 2024 | 24 \$ 3,138,400 | | |
| 7270 | Inventory and Cataloging | \$ 537,044 | 2025 | 5 \$ 505,800 | \$ (55,700) | (9.9) |
| | | | 2024 | 5 \$ 561,500 | | |
| 7280 | Stores Operation and Issue | \$ 6,858,170 | 2025 | 25 \$ 7,413,100 | \$ 31,600 | 0.4 |
| | | | 2024 | 25 \$ 7,381,500 | | |
| 7604 | Social Security and Medicare Contributions | \$ 74,252 | 2025 | — \$ 91,800 | \$ (2,800) | (3.0) |
| | | | 2024 | — \$ 94,600 | | |
| Totals | | \$ 9,866,186 | 2025 | 56 \$ 11,530,100 | \$ 148,700 | 1.3 % |
| | | | 2024 | 56 \$ 11,381,400 | | |

a) Increase is due to implementation of contract management software (\$150,000) and Automated Procurement FOIA Program (\$100,000), offset by fewer expected retirements (\$67,900) and the cancellation of the interactive vendor portal (\$59,000).

20000 PROCUREMENT & MATERIALS MANAGEMENT

PERFORMANCE DATA

| Program Number | Measurable Activity | | PERFORMANCE DATA | | |
|--|--|----------------------|------------------|---------------|----------------|
| | | | 2023 Actual | 2024 Budgeted | 2025 Estimated |
| 7253 | Support Department Budget Preparation, Monitoring, and Administration | Cost | \$ 144,346 | \$ 205,400 | \$ 205,400 |
| 7260 | Buying Procedures Purchase of all Labor, Materials, Services, and Equipment for the District | | | | |
| 7261 | Prepare, Issue, and Maintain Purchase Orders to Appropriate Suppliers | Purchase Orders | 5,730 | 5,800 | 6,050 |
| | | Cost | \$ 420,617 | \$ 559,400 | \$ 573,200 |
| | | Cost/Purchase Order | \$ 73.41 | \$ 96.45 | \$ 94.74 |
| 7262 | Process Requisition Requirements into Inquiries for Competitive Purchases | Requisitions | 7,662 | 8,700 | 8,200 |
| | | Cost | \$ 235,027 | \$ 342,200 | \$ 355,700 |
| | | Cost/Requisition | \$ 30.67 | \$ 39.33 | \$ 43.38 |
| 7263 | Purchase all Labor, Materials, Services, and Equipment through Formal Contracts | Contracts Advertised | 131 | 120 | 135 |
| | | Cost | \$ 896,956 | \$ 1,137,900 | \$ 1,165,400 |
| | | Cost/Contract | \$ 6,846.99 | \$ 9,482.50 | \$ 8,632.59 |
| 7264 | Prepare, Receive, and Evaluate Quotations from Various Suppliers | Inquiries | 22,325 | 27,000 | 24,500 |
| | | Cost | \$ 250,372 | \$ 370,400 | \$ 384,100 |
| | | Cost/Inquiry | \$ 11.21 | \$ 13.72 | \$ 15.68 |
| 7265 | Advertise, Evaluate Bids, and Award the Sale of Obsolete Inventory, Scrap, Surplus Materials, and Document Fees | Revenue | \$ 146,820 | \$ 150,000 | \$ 130,000 |
| | | Cost | \$ 84,825 | \$ 105,400 | \$ 101,000 |
| | | Cost/\$1,000 Revenue | \$ 577.75 | \$ 702.67 | \$ 776.92 |
| 7269 | Buying Procedures - All Other (General) | Cost | \$ 364,577 | \$ 623,100 | \$ 734,600 |
| 7270 | Inventory and Cataloging Plan and Control Inventory to Support Material and Supply Requirements of the District | | | | |
| 7271 | Identify, Classify, Code, and Maintain Catalog Descriptions for Equipment, Materials, and Supplies in District Storerooms | Inventory | \$ 37,432,142 | \$ 36,500,000 | \$ 37,650,000 |
| | | Cost | \$ 134,762 | \$ 139,000 | \$ 114,500 |
| | | Cost/Million | \$ 3,600.17 | \$ 3,808.22 | \$ 3,041.17 |
| 7272 | Cycle Counting and Transaction File Maintenance to Ensure Optimum Levels of Inventory and Accountability of District Stock | Inventory | \$ 37,432,142 | \$ 36,500,000 | \$ 37,650,000 |
| | | Cost | \$ 205,589 | \$ 213,200 | \$ 203,800 |
| | | Cost/Million | \$ 5,492.31 | \$ 5,841.10 | \$ 5,413.01 |
| 7273 | Requirement Planning, Controlling, Monitoring, and Analyzing Commodity Index Coded Items in an Optimum and Economic Manner | Cost | \$ 166,083 | \$ 173,500 | \$ 151,900 |
| 7279 | Inventory and Cataloging - All Other (General) | Cost | \$ 30,610 | \$ 35,800 | \$ 35,600 |
| <p>a) Increase is due to implementation of contract management software (\$150,000) and Automated Procurement FOIA Program (\$100,000), offset by fewer expected retirements (\$67,900) and the cancellation of the interactive vendor portal (\$59,000).</p> <p>b) Increase is due to annual fluctuations in inventory levels.</p> <p>c) Decrease is due to the reallocation of salaries more accurately reflect current activities (\$23,700).</p> <p>d) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$23,700) and annual fluctuations in inventory levels.</p> | | | | | |

20000 PROCUREMENT & MATERIALS MANAGEMENT

PERFORMANCE DATA

| Program Number | Measurable Activity | PERFORMANCE DATA | | |
|----------------|--|---|---|---|
| | | 2023 Actual | 2024 Budgeted | 2025 Estimated |
| 7280 | Stores Operation and Issue | | | |
| | Operate and Maintain an Effective and Economical Storeroom Function | | | |
| 7282 | Initiate and Prepare Requisitions, Material Requirement Planning Runs, Systems Contracts, Total Stock Transports, Two-Steps, and Miscellaneous Purchases in Accordance with Established Policies and Rules | Requisitions 10,403 Cost \$ 491,549 Cost/Requisition \$ 47.25 | 10,330 \$ 499,600 \$ 48.36 | 10,650 \$ 467,000 \$ 43.85 |
| 7283 | Receive, Inspect, and Move Purchased Materials, Both Stock and Non-Stock Items, to Ensure Compliance with Quantity, Quality, and Specifications of Purchase Orders | Receipts 20,845 Cost \$ 582,792 Cost/Receipt \$ 27.96 | 21,840 \$ 587,300 \$ 26.89 | 19,200 \$ 587,700 \$ 30.61 |
| 7284 | Provide the Proper Storage Facilities, People, and Equipment to Effectively Store Materials and Supplies to Protect Against Damage, Malfunction or Loss, and to Move Materials in a Safe and Economical Manner | Inventory \$ 37,432,142 Cost \$ 688,956 Cost/Million \$ 18,405.47 | \$ 36,500,000 \$ 822,800 \$ 22,542.47 | \$ 37,650,000 \$ 723,500 \$ 19,216.47 |
| 7285 | Provide Controlled Disbursement of Stored Materials and Supplies to Requesting Departments | Issue Slips 17,248 Cost \$ 664,095 Cost/Issue Slip \$ 38.50 | 18,275 \$ 744,800 \$ 40.76 | 18,235 \$ 771,800 \$ 42.33 |
| 7286 | Stores Operation and Issue - All Other (General) | Cost \$ 178,718 | \$ 218,200 | \$ 212,700 |
| 7289 | Inventory Purchases | Cost \$ 4,252,060 | \$ 4,508,800 | \$ 4,650,400 |
| 7604 | Social Security and Medicare Contributions | Cost \$ 74,252 | \$ 94,600 | \$ 91,800 |
| Totals | | \$ 9,866,186 | \$ 11,381,400 | \$ 11,530,100 |

e) Increase is due to annual fluctuations in inventory levels.

| 101 20000 | Fund: Corporate Department: Procurement & Materials Management | LINE ITEM ANALYSIS | | | | | | |
|----------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 5,300,834 | \$ 6,095,800 | \$ 6,095,800 | \$ 3,713,062 | \$ 5,131,000 | \$ 6,088,000 | \$ — |
| 601060 | Compensation Plan Adjustments | 31,955 | 207,400 | 207,400 | 73,892 | 158,100 | 152,700 | — |
| 601070 | Social Security and Medicare Contributions | 74,252 | 94,600 | 94,600 | 55,680 | 80,500 | 91,800 | — |
| 601100 | Tuition and Training Payments | 6,560 | 4,000 | 4,000 | 3,928 | 4,000 | 8,100 | — |
| 100 | TOTAL PERSONAL SERVICES | 5,413,601 | 6,401,800 | 6,401,800 | 3,846,562 | 5,373,600 | 6,340,600 | — |
| 612010 | Travel | — | 1,600 | 1,600 | — | 1,400 | 1,200 | — |
| 612030 | Meals and Lodging | — | 1,600 | 1,600 | — | 1,400 | 1,000 | — |
| 612050 | Compensation for Personally-Owned Automobiles | 61 | 1,600 | 1,600 | 35 | 400 | 800 | — |
| 612080 | Motor Vehicle Operating Services | 75 | 100 | 100 | — | 100 | 200 | — |
| 612360 | Advertising | 94,666 | 131,900 | 131,900 | 122,701 | 95,500 | 129,100 | — |
| 612430 | Payments for Professional Services | 12,600 | — | — | — | — | 150,000 | — |
| 612490 | Contractual Services, N.O.C. | — | 700 | 700 | — | 600 | — | — |
| 612680 | Repairs to Buildings | 13,672 | 20,100 | 20,100 | 11,850 | 17,100 | 17,600 | — |
| 612800 | Repairs to Office Furniture and Equipment | 347 | 2,000 | 2,000 | 2,000 | 600 | 1,600 | — |
| 612820 | Computer Software Maintenance | 60,914 | 136,800 | 136,800 | 55,413 | 73,800 | 180,800 | — |
| 612840 | Communications Equipment Maintenance (Includes Software) | — | 400 | 400 | — | — | 400 | — |
| 612860 | Repairs to Vehicle Equipment | 4,948 | 12,000 | 12,000 | 11,912 | 15,000 | 15,000 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 187,282 | 308,800 | 308,800 | 203,911 | 205,900 | 497,700 | — |
| 623030 | Metals | 245,285 | 235,000 | 185,000 | 144,348 | 220,000 | 231,000 | — |
| 623070 | Electrical Parts and Supplies | 428,283 | 540,600 | 525,600 | 446,410 | 490,000 | 550,600 | — |
| 623090 | Plumbing Accessories and Supplies | 658,903 | 650,200 | 635,200 | 592,093 | 650,000 | 650,000 | — |
| 623110 | Hardware | 101,612 | 91,000 | 101,000 | 97,735 | 100,100 | 102,100 | — |
| 623130 | Buildings, Grounds, Paving Materials, and Supplies | 226,918 | 230,100 | 230,100 | 209,495 | 230,000 | 234,000 | — |
| 623170 | Fiber, Paper, and Insulation Materials | 64,707 | 60,000 | 70,000 | 60,984 | 60,000 | 73,800 | — |
| 623190 | Paints, Solvents, and Related Materials | 36,811 | 42,000 | 42,000 | 31,168 | 35,000 | 37,200 | — |
| 623250 | Vehicle Parts and Supplies | 28,495 | 30,300 | 30,300 | 23,024 | 30,000 | 31,200 | — |
| 623270 | Mechanical Repair Parts | 231,792 | 249,300 | 249,300 | 236,539 | 261,600 | 275,000 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 5,547 | 26,000 | 26,000 | 15,273 | 22,200 | 9,400 | — |

| 101 20000 | Fund: Corporate Department: Procurement & Materials Management | LINE ITEM ANALYSIS | | | | | | |
|---|--|---------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 623570 | Laboratory Testing Supplies, Small Equipment, and Chemicals | 757,924 | 744,400 | 744,400 | 620,548 | 741,300 | 828,200 | — |
| 623660 | Cleaning Supplies | 326,829 | 305,000 | 350,000 | 347,426 | 330,000 | 334,500 | — |
| 623680 | Tools and Supplies | 111,149 | 133,000 | 148,000 | 138,767 | 158,000 | 111,200 | — |
| 623700 | Wearing Apparel | 211,309 | 240,000 | 204,000 | 174,696 | 235,000 | 211,200 | — |
| 623780 | Safety and Medical Supplies | 65,295 | 70,800 | 84,800 | 84,660 | 80,800 | 84,800 | — |
| 623810 | Computer Supplies | 21,423 | 25,500 | 19,500 | 13,534 | 15,500 | 16,000 | — |
| 623820 | Fuel | 265,928 | 362,200 | 362,200 | 238,903 | 325,000 | 350,000 | — |
| 623840 | Gases | 104,596 | 136,000 | 172,000 | 144,755 | 175,000 | 120,400 | — |
| 623850 | Communications Supplies | 13,561 | 15,200 | 15,200 | 13,854 | 20,200 | 21,000 | — |
| 623860 | Lubricants | 353,387 | 348,200 | 348,200 | 320,427 | 363,200 | 388,200 | — |
| 623990 | Materials and Supplies, N.O.C. | 5,551 | 37,000 | 29,000 | 28,866 | 32,000 | 32,000 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 4,265,304 | 4,571,800 | 4,571,800 | 3,983,505 | 4,574,900 | 4,691,800 | — |
| 634760 | Material Handling and Farming Equipment | — | 99,000 | 99,000 | 98,600 | 98,700 | — | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | — | 99,000 | 99,000 | 98,600 | 98,700 | — | — |
| TOTAL PROCUREMENT & MATERIALS MANAGEMENT | | \$ 9,866,187 | \$ 11,381,400 | \$ 11,381,400 | \$ 8,132,578 | \$ 10,253,100 | \$ 11,530,100 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

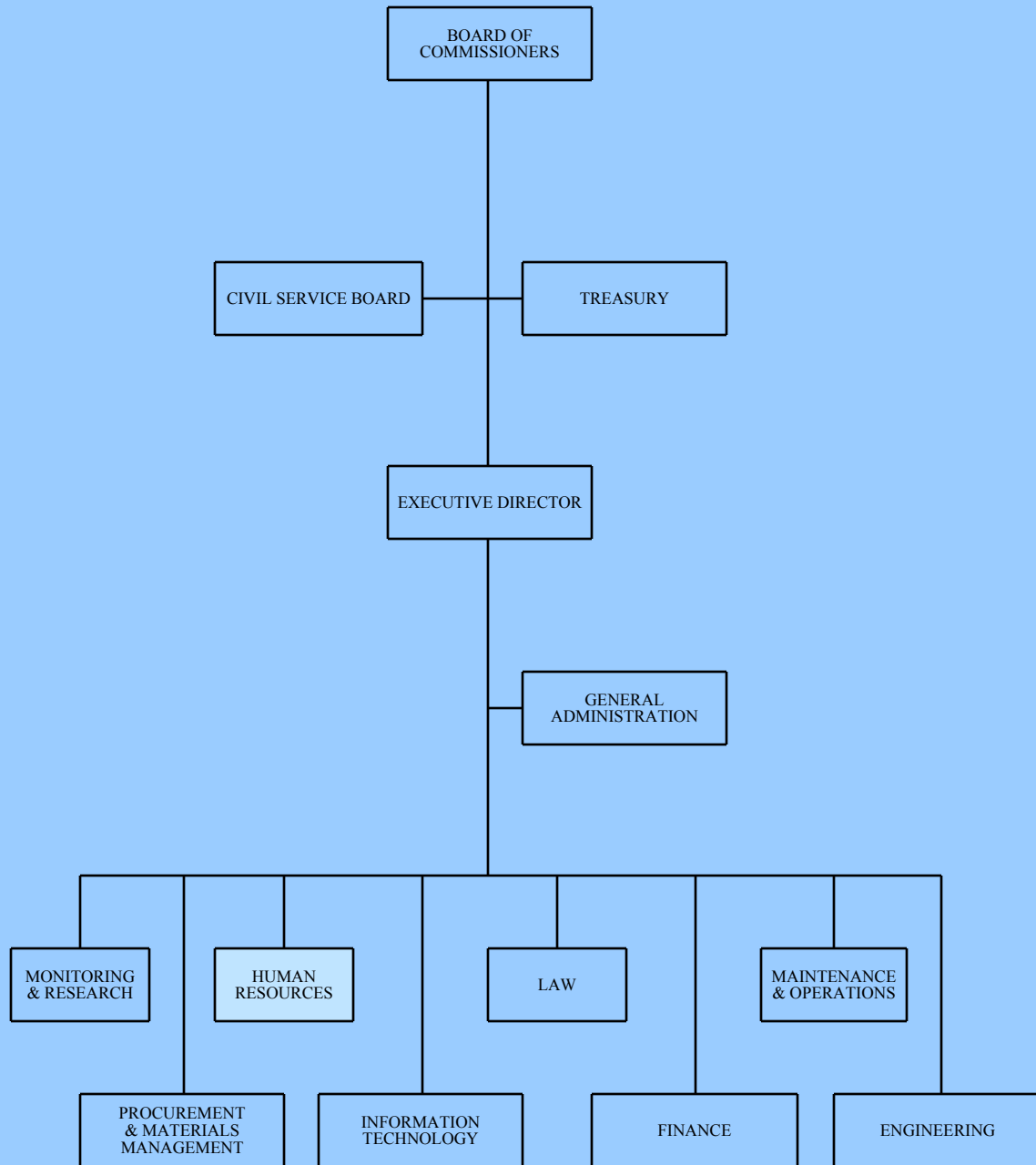
| Fund: Corporate Dept: Procurement & Materials Management | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 211 | Executive Section | | | | | |
| EX08 | Director of Procurement & Materials Management | 1 | 1 | | 1 | |
| HP20 | Assistant Director of Procurement & Materials Management | 1 | 1 | | 1 | |
| EX06 | Secretary to Officer | 2 | 2 | | 2 | |
| TOTAL 211 | Executive Section | 4 | 4 | 715,546 | 4 | 736,955 |
| 215 | General & Inventory Control Division | | | | | |
| 217 | Inventory Control Section | | | | | |
| HP17 | Supervising Stores Specialist #2 (New Grade HP16) | 1 | 1 | | — | |
| HP16 | Supervising Stores Specialist | — | — | | 1 | |
| HP15 | Senior Stores Specialist #2 (New Grade HP14) | 1 | — | | — | |
| HP12 | Stores Specialist | 4 | 3 | | 3 | |
| TOTAL 217 | Inventory Control Section | 6 | 4 | 434,450 | 4 | 386,352 |
| TOTAL 215 | General & Inventory Control Division | 6 | 4 | 434,450 | 4 | 386,352 |
| 220 | Acquisition Division | | | | | |
| 221 | Administrative Section | | | | | |
| HP14 | Budget & Management Analyst | 1 | 1 | | 1 | |
| HP13 | Senior Administrative Specialist | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 3 | 3 | | 3 | |
| TOTAL 221 | Administrative Section | 5 | 5 | 415,996 | 5 | 404,167 |
| 222 | Buying Section | | | | | |
| HP18 | Procurement Manager | 1 | 1 | | 1 | |
| HP17 | Supervising Buyer | — | 2 | | 2 | |
| HP16 | Senior Buyer | 6 | 6 | | 6 | |
| HP14 | Buyer | 5 | 4 | | 4 | |
| TOTAL 222 | Buying Section | 12 | 13 | 1,570,327 | 13 | 1,599,341 |
| 224 | Clerical Section | | | | | |
| HP11 | Administrative Specialist | 2 | 2 | | 2 | |

| Fund: Corporate Dept: Procurement & Materials Management | | POSITION ANALYSIS | | | | |
|---|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP09 | Administrative Clerk | 1 | 1 | | 1 | |
| TOTAL 224 | Clerical Section | 3 | 3 | 231,569 | 3 | 226,608 |
| TOTAL 220 | Acquisition Division | 20 | 21 | 2,217,892 | 21 | 2,230,116 |
| 225 | Stores & Inventory Division | | | | | |
| 226 | Administrative Section | | | | | |
| HP19 | Stores & Inventory Manager #2 (New Grade HP18) | 1 | 1 | | 1 | |
| HP15 | Senior Stores Specialist #2 (New Grade HP14) | — | 1 | | — | |
| HP14 | Senior Stores Specialist | — | — | | 1 | |
| TOTAL 226 | Administrative Section | 1 | 2 | 334,610 | 2 | 297,967 |
| 230 | Stores Section | | | | | |
| 231 | Stores Administrative Unit | | | | | |
| HP17 | Supervising Stores Specialist #2 (New Grade HP16) | 1 | 1 | | 1 | |
| TOTAL 231 | Stores Administrative Unit | 1 | 1 | 158,752 | 1 | 165,363 |
| 232 | Stickney Storeroom Unit | | | | | |
| HP09 | Administrative Clerk | 2 | — | | — | |
| HP14 | Budget & Management Analyst | — | 1 | | 1 | |
| NR1857 | Principal Storekeeper | 2 | 2 | | 2 | |
| NR1853 | Storekeeper | 8 | 8 | | 8 | |
| NR8651 | Maintenance Laborer Class A | 1 | 1 | | 1 | |
| NR1835 | Materials Handler Laborer #1 | 1 | 1 | | 1 | |
| TOTAL 232 | Stickney Storeroom Unit | 14 | 13 | 1,245,110 | 13 | 1,239,420 |
| 233 | Calumet Storeroom Unit | | | | | |
| NR1857 | Principal Storekeeper | 1 | 1 | | 1 | |
| NR1853 | Storekeeper | 2 | 2 | | 2 | |
| NR8651 | Maintenance Laborer Class A | 1 | 1 | | 1 | |
| TOTAL 233 | Calumet Storeroom Unit | 4 | 4 | 386,381 | 4 | 386,381 |

| Fund: Corporate Dept: Procurement & Materials Management | | POSITION ANALYSIS | | | | |
|---|------------------------------------|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 234 | O'Brien Storeroom Unit | | | | | |
| NR1857 | Principal Storekeeper | 1 | 1 | | 1 | |
| NR1853 | Storekeeper | 1 | 1 | | 1 | |
| NR8651 | Maintenance Laborer Class A | 1 | 1 | | 1 | |
| TOTAL 234 | O'Brien Storeroom Unit | 3 | 3 | 290,222 | 3 | 290,222 |
| 235 | Egan Storeroom Unit | | | | | |
| NR1857 | Principal Storekeeper | 1 | 1 | | 1 | |
| NR1853 | Storekeeper | 2 | 2 | | 2 | |
| NR8651 | Maintenance Laborer Class A | 1 | 1 | | 1 | |
| TOTAL 235 | Egan Storeroom Unit | 4 | 4 | 386,381 | 4 | 386,381 |
| TOTAL 230 | Stores Section | 26 | 25 | 2,466,846 | 25 | 2,467,768 |
| TOTAL 225 | Stores & Inventory Division | 27 | 27 | 2,801,456 | 27 | 2,765,735 |
| TOTAL | Procurement & Materials Management | 57 | 56 | 6,169,344 | 56 | 6,119,159 |

NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.

NOTE PAGE



Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

September 10, 2024

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

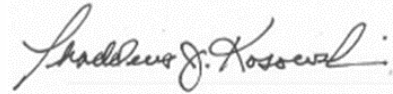
Subject: 2025 Program for the Human Resources Department

The Human Resources Department's program for 2025, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2025 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2025 major initiatives and challenges, and 2024 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Human Resources Department budget for 2025.

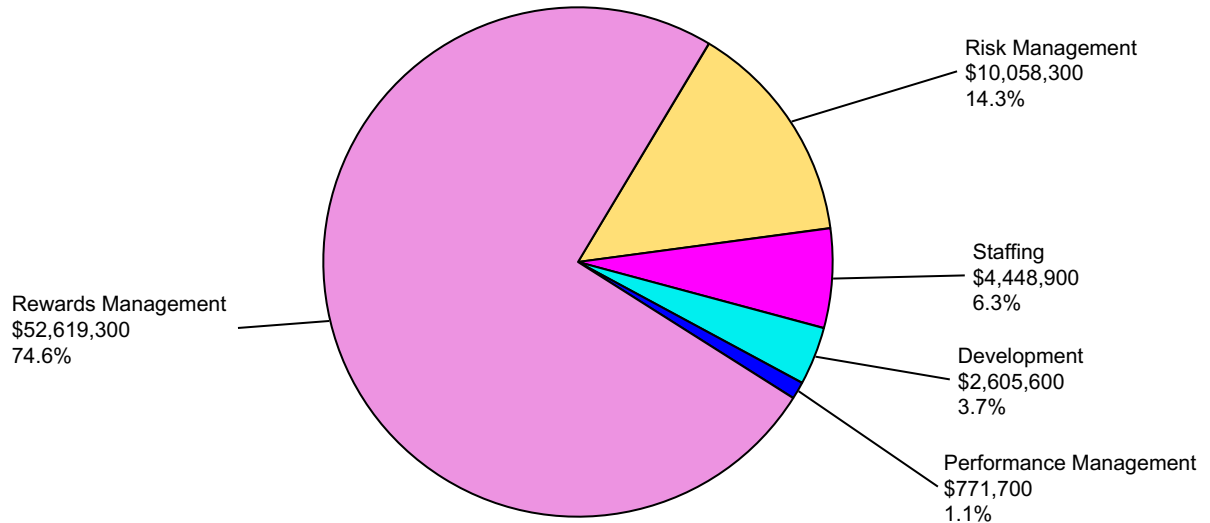
Respectfully submitted,



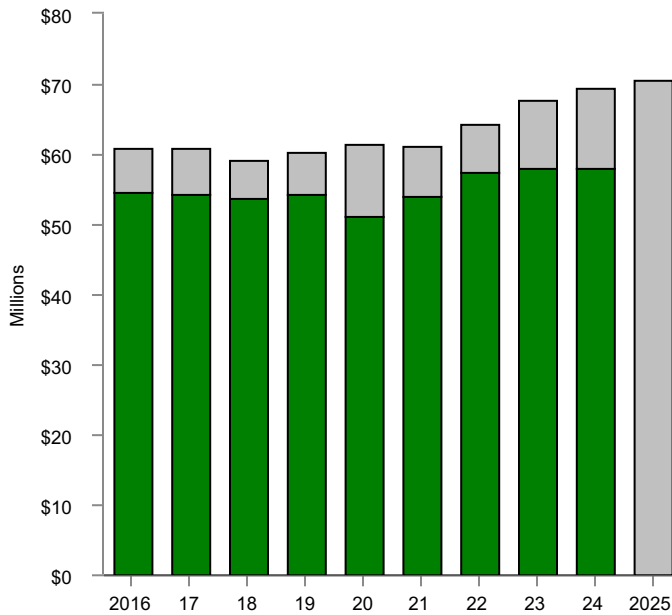
Thaddeus J. Kosowski
Director of Human Resources

HUMAN RESOURCES PROGRAMS

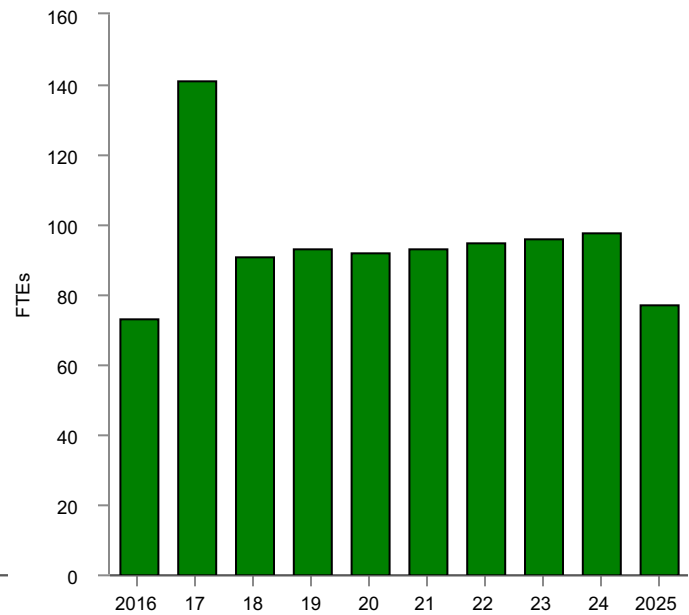
| | |
|----------|--------------|
| 2025 | \$70,503,800 |
| 2024 | \$69,471,200 |
| Increase | \$1,032,600 |



APPROPRIATIONS & EXPENDITURES



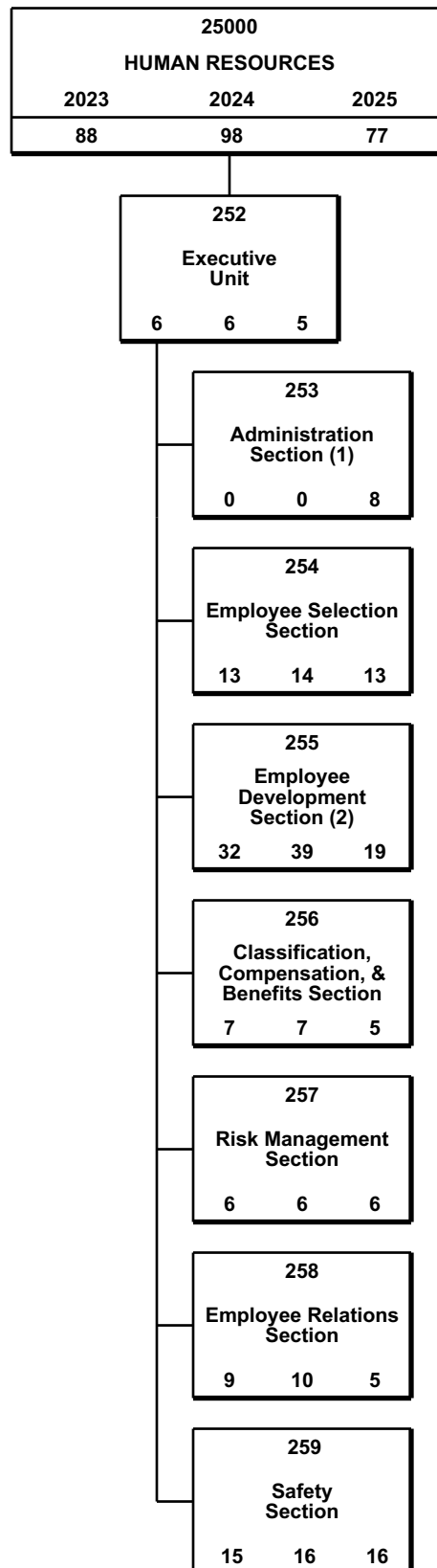
BUDGETED FTE POSITIONS



| | |
|---|--|
| 2024 Expenditures are estimated | |
| ■ EXPENDITURES | ■ APPROPRIATIONS |

2017 - Increase is due to the expansion of the apprenticeship program.
2018 - Decrease is due to changes in the apprenticeship program.
2025 - Following a re-evaluation, 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur.

HUMAN RESOURCES



(1) Effective 01/01/25, Section 253, Administration Section, was added.

(2) In 2025, following a re-evaluation, 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur.

HUMAN RESOURCES

The mission of the Human Resources Department is to provide effective human resources management by developing and implementing policies, programs, and services that align with the stated organizational mission goals. Through strategic partnerships, the Human Resources Department develops and delivers innovative, efficient, and cost-effective programs and services that are aligned with the District's core business strategies.

Departmental Summary

The Human Resources Department's primary responsibilities include:

- Staffing: ensure that the District plans for recruiting, hiring, and retaining the diverse talent needed to support the District's mission;
- Employee Development: guide employees in acquiring and maintaining the skills and competencies needed to successfully perform their current and future roles and support the goals of the organization;
- Performance Management: assist managers and employees in maximizing employee performance through the use of performance assessment tools, coaching and counseling as well as providing continuous feedback on performance;
- Rewards Management: develop and implement appropriate incentives to aid in recruiting and retaining the highest quality staff;
- Risk Management: develop and administer a comprehensive risk management program that protects the assets of the District;
- Safety: with the support of management and the participation of all employees, identify and provide effective controls of occupational hazards and conduct or provide access to relevant training to ensure a safe and healthy work environment for all employees.

Summary of 2024 Major Accomplishments

- Continued a combined format of digital and in-person group safety training to facilitate efficient training delivery, District-wide;
- The District's Return-to-Work Program continued to reduce both frequency and severity of employee injuries, with the average bi-weekly lost time payroll in 2024, 50 percent lower than at the inception of the Program in 2013;
- Employees received training in the District's emergency notification and response procedures;
- Employees received mandatory refresher compliance trainings for diversity, inclusion, and harassment prevention and the District's Ethics Ordinance;
- Employees received individualized coaching and public speaking and presentation skills training;
- Developed and delivered a customized, in-house customer service training for the Monitoring & Research Department;
- Developed and delivered new mandatory training for supervisors on appropriate sick leave and FMLA utilization;
- The first class of participants in the Operating Engineer Trainee Program launched in 2019 completed the program. Two program participants were appointed to full-time Operating Engineer I positions in 2024;
- Reintroduced the Machinist Apprenticeship program, which includes on-the-job training to prepare apprentices to qualify to become a Machinist. The program provides the District with opportunities to increase female and minority representation in this classification;
- Implemented Microsoft Teams as the platform to present virtual training events;
- Negotiated seven successor collective bargaining agreements with the unions that represent District employees;
- Conducted a compensation and benefits study of all non-represented job classifications to evaluate the competitiveness of the District compensation plan;
- Continued to expand the services offered at the Employee Health and Wellness Center at the Stickney Water Reclamation Plant to include audiometric testing and telehealth appointments.

2025 Appropriation and Position Summary

The 2025 appropriation for the Human Resources Department is \$70,503,800, an increase of \$1,032,600, or 1.5 percent, from 2024. The staffing level has decreased from 98 to 77 positions. The net decrease is due to the addition of one position and the drop of 22 full-time equivalent positions, including Intern positions. In 2025, following a re-evaluation, the 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur. The number of employees budgeted in the Human Resources Department includes 13 Apprentices and three Civil Service Board members.

2025 Budget Highlights

The following budget highlights support the District's Strategic Plan Goal of Workforce Excellence. The District is committed to investing in its future by investing in its employees. The initiatives highlighted below will allow the District to continue to recruit, develop, and retain best-in-class employees as the foundation of the organization's ongoing success.

Continue to develop targeted recruitment, mentoring, and professional development programs to increase diverse representation in key job categories

- Continue Recruitment Strategy Committee Meetings in collaboration with the operating departments to solicit feedback and develop and implement ideas for targeted recruitment activities to attract quality candidates for difficult to fill job classifications and to reach a more diverse candidate pool;
- As of January 1, 2023, the District began using the revised external labor rates for females and minorities, based on Department of Labor Equal Employment Opportunity tabulations from the 2014-2018 American Community Survey 5-year Equal Employment Opportunity Estimates for Cook County, Illinois, State/Local Government. Previously, external labor availability was based on published data from the 2010 census. The District’s minority workforce representation, as of December 31, 2023, was 44 percent. The District’s female workforce representation, as of December 31, 2023, was 26 percent, when adjusted for District-specific occupations.

| Percentage of District Employees Who Are Minorities or Females | | | | | | | 2010 Census External Availability | 2014-2018 Census External Availability |
|--|-------------|-------------|-------------|-------------|----------------|----------------|-----------------------------------|--|
| | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Estimated | 2025 Projected | | |
| Minorities | 44% | 44% | 44% | 44% | 44% | 45% | 36% | 50% |
| Females | 26% | 26% | 26% | 26% | 27% | 27% | 41% | 39% |

It is important to note that a majority of the District’s job categories include classifications that are nontraditional for women. Nontraditional occupations, as defined by the United States Department of Labor, are those occupations wherein 25 percent or fewer women have the requisite skills or work in that occupation. Consequently, the external female labor force rates are adjusted for District-specific occupations. They include only job classifications found at the District and exclude occupations such as teachers, registered nurses, and social workers.

The Human Resources Department coordinates the District-wide recruitment program and collaborates with staff from the Environmental Justice, Diversity, & Contract Compliance Section to provide outreach to environmental justice communities. Ongoing advertising in print and electronic media assists the District in attracting a diverse and qualified applicant pool for current and future examinations. In 2025, the District will continue to target its recruitment efforts to increase minority and female representation in specific job categories in which they are underrepresented. The District will continue to work with our union partners in attracting a diverse candidate pool in our apprentice programs and look for opportunities to expand these programs with other skilled trade crafts. A large part of the public image of the District is dependent on employee behaviors and interactions with the public. To assist employees in representing the District well, various training programs will continue.

Foster a culture that recognizes the value of every employee

- The Safety Section will conduct regular field compliance audits of specific safety programs including lock-out tag-out and hot work with an established review target. This will aid in ensuring effective District safety programs through ongoing compliance audits by safety staff and correction of any noted deficiencies;
- The District will be developing an internal communication strategy to improve employee engagement and to ensure that employees understand the vital role they play in the overall mission of the organization.

Provide ongoing training to supervisory staff regarding coaching and giving feedback

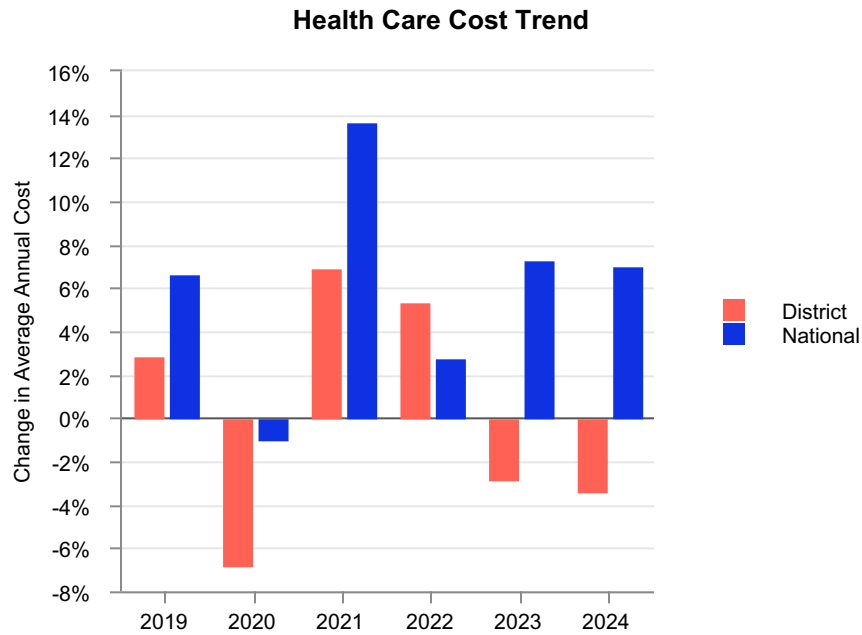
- Supervisors and managers will receive leadership training for various levels of management over the course of three years starting in 2025 to build upon the coaching training, performance management, and custom online supervisory training.

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience by seeking to strengthen the District’s financial position.

Maintain strong fiscal management, identify and leverage opportunities for cost reduction and cost recovery

- The Safety Section will conduct routine audits of safety programs such as hot work jobs and lock-out tag-out procedures; general building, area and equipment specific inspections; and documented observations of compliance with safety rules and procedures. This will reduce the potential for injuries and property damage. Tablet devices have been procured and placed into service. Software solutions are being evaluated to further enhance efficiencies;
- The District health plan continues to serve as a centerpiece for its compensation strategy. It represents the largest personnel-related expenditure outside of salaries and pension benefits. The District continues to implement and promote programs to control these costs while maintaining a high-quality, cost-effective suite of health benefits. Some of the programs include communications campaigns; digital health platforms in areas such as diabetes management, obesity and weight management, hypertension, and chronic back and joint pain; quarterly lunch-n-learn seminars on various mental health topics; and on-site events such as free biometric screenings and free flu shots. In addition, the District continues to promote the comprehensive Employee Assistance Program available to all employees at no charge which provides mental

health and work-life balance services. These strategies have helped the District maintain a stable health care trend below the national average. From 2020 through 2024, the national trend for health care costs has been an average annual increase of 5.98 percent. The District’s average annual health care trend over this same period of time has been -0.14 percent, significantly below the national average. This trend has allowed the District to maintain a strong financial position while continuing to offer a robust health care package to help recruit and retain top talent.



- The District will continue to leverage the Labor Management Committee on Health Care to further its health care strategy. The semiannual meetings with union leadership provide a platform to discuss health care utilization, cost trends, and cost containment strategies and encourage open communication between the District and the unions on important health care issues. The goal is to develop strategies to contain future health care costs, while continuing to provide affordable health care benefits to employees.

25000 HUMAN RESOURCES

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | Cost | Percent |
|--|----------------------|----------------|
| 1. Review employment applications, and develop and administer 50 examinations to meet Civil Service requirements and current operational needs. Oversee the certification process to fill positions. Develop and maintain a targeted advertising program necessary to establish recruitment resources, administer college and campus recruitment activities, and administer diversity outreach activities. | \$ 1,993,000 | 2.8 % |
| 2. Develop and administer a comprehensive risk management program, and provide a safe work environment for District employees through training, accident prevention initiatives, and workplace monitoring. | \$ 10,058,300 | 14.3 % |
| 3. Maintain comparative wage and salary data, administer non-represented and management compensation systems, and recommend changes to the Civil Service Board and the Board of Commissioners in order to ensure internal pay equity and external competitiveness. Maintain a highly competitive employee benefits package, including health, life, and dental insurance, a vision plan, and a deferred compensation plan, as well as administer other related benefit programs, such as Employee Assistance Program services, a flexible spending account plan, and voluntary insurance products. | \$ 37,627,600 | 53.4 % |
| 4. Administer seven collective bargaining agreements, covering 771 employees, and manage employee relations programs, which include investigation of employee complaints and performance rating reviews on behalf of the Director of Human Resources, and administer the unemployment compensation and performance management programs. | \$ 771,700 | 1.1 % |
| 5. Provide health insurance benefits and administration for retirees and annuitants, which include Other Postemployment Benefits pre-funding for retiree health care expenses. | \$ 14,991,700 | 21.3 % |
| 6. Implement the District's equal employment opportunity and affirmative action objectives through targeted recruitment, counseling, and complaint investigation. | \$ 656,200 | 0.9 % |
| 7. Provide the necessary administrative support to the District and Human Resources Department sections by maintaining centralized files; overseeing the hiring, promotion, transfer, termination, return-to-work, or any other action affecting an employee's status; and managing computerized information to perform departmental functions with greater efficiency at a lower cost. Comply with state Civil Service statutes by arranging for hearing of complaints from employees or other persons, the hearing of charges against employees for discharge, and the ratification of amendments to the Personnel Rules and the compensation and classification plan. | \$ 1,799,700 | 2.5 % |
| 8. Provide educational opportunities for employees through professional development, technical training, and tuition reimbursement. | \$ 2,605,600 | 3.7 % |
| Totals | \$ 70,503,800 | 100.0 % |

25000 HUMAN RESOURCES

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|---|--------------|----------|---------------|---------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 7290 | Examinations and Employment Activities | \$ 1,838,424 | 2025 12 | \$ 1,993,000 | \$ 22,000 | 1.1 | |
| | | | 2024 13 | \$ 1,971,000 | | | |
| 7295 | Equal Employment Opportunity Activities | \$ 416,427 | 2025 5 | \$ 656,200 | \$ 218,100 | 49.8 | a) |
| | | | 2024 3 | \$ 438,100 | | | |
| 7310 | Training and Development Activities | \$ 1,541,391 | 2025 19 | \$ 2,605,600 | \$ 247,600 | 10.5 | b) |
| | | | 2024 39 | \$ 2,358,000 | | | |
| 7315 | Retiree Benefits | \$ 8,595,580 | 2025 — | \$ 9,991,700 | \$(1,876,700) | (15.8) | c) |
| | | | 2024 — | \$ 11,868,400 | | | |
| 7316 | Other Postemployment Benefits Trust Management and Report Preparation | \$ 5,000,000 | 2025 — | \$ 5,000,000 | \$ — | — | |
| | | | 2024 — | \$ 5,000,000 | | | |
| 7320 | Employee Benefits | \$30,522,043 | 2025 3 | \$37,469,400 | \$ 1,090,200 | 3.0 | d) |
| | | | 2024 4 | \$36,379,200 | | | |
| 7325 | Labor and Employee Relations | \$ 881,381 | 2025 4 | \$ 771,700 | \$ (411,000) | (34.8) | e) |
| | | | 2024 8 | \$ 1,182,700 | | | |
| 7330 | Human Resources Administration | \$ 1,247,956 | 2025 12 | \$ 1,799,700 | \$ 230,900 | 14.7 | f) |
| | | | 2024 9 | \$ 1,568,800 | | | |
| 7480 | Safety Program | \$ 1,980,385 | 2025 16 | \$ 2,232,100 | \$ (21,600) | (1.0) | |
| | | | 2024 16 | \$ 2,253,700 | | | |
| 7500 | Risk Management Operations | \$ 5,772,260 | 2025 6 | \$ 7,826,200 | \$ 1,529,500 | 24.3 | g) |
| | | | 2024 6 | \$ 6,296,700 | | | |
| 7604 | Social Security and Medicare Contributions | \$ 118,900 | 2025 — | \$ 158,200 | \$ 3,600 | 2.3 | |
| | | | 2024 — | \$ 154,600 | | | |
| Totals | | \$57,914,747 | 2025 77 | \$70,503,800 | \$ 1,032,600 | 1.5 % | |
| | | | 2024 98 | \$69,471,200 | | | |

- a) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$223,700).
- b) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$208,000). Additionally, the position count is down from 2024 as following a re-evaluation, 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur.
- c) Decrease is due to a decline in the cost of retiree PPO medical insurance (\$1,743,800) and retiree HMO medical insurance (\$849,900), offset by a rise in the cost of the retiree Medicare Advantage plan (\$455,500) and the retiree pharmacy plan (\$270,300).
- d) Increase is due to a rise in the District's liability for the Health Reimbursement Account contribution (\$907,900) and the cost of employee PPO medical insurance (\$796,600), offset by a decrease in the cost of employee HMO medical insurance (\$610,900).
- e) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$350,000) and the drop of one FTE position (\$60,200).
- f) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$332,000).
- g) Increase is due to increased estimates for the property (\$1,000,000) and casualty (\$500,000) insurance premiums.

25000 HUMAN RESOURCES

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|----------------|---|-------------------|--------------|---------------|----------------|----|
| 7290 | Examinations and Employment Activities | | | | | |
| | | Candidates | 2,003 | 1,800 | 1,800 | |
| | | Examinations | 47 | 50 | 50 | |
| | | Applications | 4,384 | 3,500 | 3,500 | |
| | | Requisitions | 420 | 400 | 400 | |
| | | Cost | \$ 1,838,424 | \$ 1,971,000 | \$ 1,993,000 | |
| 7295 | Equal Employment Opportunity Activities | | | | | |
| | Provide Counseling, Investigate Complaints and Implement Affirmative Action Plan Objectives | Actions | 875 | 925 | 925 | |
| | | Cost | \$ 416,427 | \$ 438,100 | \$ 656,200 | a) |
| | | Cost/Action | \$ 475.92 | \$ 473.62 | \$ 709.41 | a) |
| 7310 | Training and Development Activities | | | | | |
| | Training and Professional Development | Training Courses | 8,569 | 8,000 | 8,000 | |
| | | eLearning Courses | 15,761 | 6,000 | 6,000 | |
| | | Cost | \$ 873,801 | \$ 937,200 | \$ 1,111,900 | b) |
| | Apprenticeship Program | Cost | \$ 204,080 | \$ 750,100 | \$ 741,400 | |
| | Administer and Finance the Tuition Reimbursement Program for the Entire District | Participants | 38 | 45 | 45 | |
| | | Cost | \$ 205,219 | \$ 210,700 | \$ 292,300 | c) |
| | | Cost/Participant | \$ 5,400.50 | \$ 4,682.22 | \$ 6,495.56 | c) |
| | Internship Program | Cost | \$ 258,291 | \$ 460,000 | \$ 460,000 | |
| 7315 | Retiree Benefits | | | | | |
| | Health Insurance - Corporate Fund Retirees | Retirees | 1,952 | 2,000 | 1,950 | |
| | | Cost | \$ 5,987,914 | \$ 8,304,800 | \$ 6,157,800 | d) |
| | | Cost/Retiree | \$ 3,067.58 | \$ 4,152.40 | \$ 3,157.85 | d) |
| | Prescription Drug Retirees | Participants | 1,952 | 2,000 | 1,950 | |
| | | Cost | \$ 2,607,666 | \$ 3,563,600 | \$ 3,833,900 | e) |
| | | Cost/Participant | \$ 1,335.89 | \$ 1,781.80 | \$ 1,966.10 | e) |

- a) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$223,700).
- b) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$208,000). Additionally, the position count is down from 2024 as following a re-evaluation, 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur.
- c) Increase is due to an increasing trend in employee tuition reimbursement requests in the past year (\$70,000).
- d) Decrease is due to a decline in the cost of retiree PPO medical insurance (\$1,743,800) and retiree HMO medical insurance (\$849,900), offset by a rise in the cost of the retiree Medicare Advantage plan (\$455,500).
- e) Increase is due a rise in the cost of the retiree pharmacy plan (\$270,300).

25000 HUMAN RESOURCES

PERFORMANCE DATA

| Program Number | Measurable Activity | | PERFORMANCE DATA | | |
|----------------|--|------------------|------------------|---------------|----------------|
| | | | 2023 Actual | 2024 Budgeted | 2025 Estimated |
| 7316 | Other Postemployment Benefits Trust Management and Report Preparation | Cost | \$ 5,000,000 | \$ 5,000,000 | \$ 5,000,000 |
| 7320 | Employee Benefits | | | | |
| | Health Insurance - Corporate Fund Employees (includes vision care) ¹ | Participants | 1,563 | 1,600 | 1,612 |
| | | Cost | \$ 23,421,222 | \$ 28,290,400 | \$ 29,455,000 |
| | | Cost/Participant | \$ 14,984.79 | \$ 17,681.50 | \$ 18,272.33 |
| | Prescription Drugs - Corporate Fund Employees ¹ | Participants | 1,563 | 1,600 | 1,612 |
| | | Cost | \$ 5,194,473 | \$ 5,846,700 | \$ 5,789,100 |
| | | Cost/Participant | \$ 3,323.40 | \$ 3,654.19 | \$ 3,591.25 |
| | Dental Insurance - Corporate Fund Employees ¹ | Participants | 1,564 | 1,600 | 1,612 |
| | | Cost | \$ 1,231,831 | \$ 1,367,700 | \$ 1,356,800 |
| | | Cost/Participant | \$ 787.62 | \$ 854.81 | \$ 841.69 |
| | Life Insurance - Corporate Fund Employees ¹ | Employees | 1,642 | 1,675 | 1,706 |
| | | Cost | \$ 111,711 | \$ 114,000 | \$ 118,400 |
| | | Cost/Employee | \$ 68.03 | \$ 68.06 | \$ 69.40 |
| | Health Plan Administrative Services | Cost | \$ — | \$ 26,900 | \$ 30,400 |
| | Deferred Compensation Administration | Cost | \$ 47,500 | \$ 49,000 | \$ 50,400 |
| | Other Benefits | | | | |
| | Employee Assistance Program | Cost | \$ 33,158 | \$ 38,000 | \$ 38,000 |
| | Flexible Spending Accounts Program | Cost | \$ 79,506 | \$ 92,000 | \$ 94,000 |
| | Benefits Administration and Professional Development (formerly Compensation and Classification Activities) | Cost | \$ 402,642 | \$ 554,500 | \$ 537,300 |
| 7325 | Labor and Employee Relations | | | | |
| | Labor and Employee Relations Activities | Employees Served | 1,917 | 1,966 | 1,954 |
| | | Cost | \$ 724,333 | \$ 995,100 | \$ 582,300 |
| | Compliance with Unemployment Compensation Requirements | Claims | 9 | 15 | 15 |
| | | Cost | \$ 73,508 | \$ 100,000 | \$ 100,000 |
| | | Cost/Claim | \$ 8,167.56 | \$ 6,666.67 | \$ 6,666.67 |
| | Employee Performance Management | Cost | \$ 83,540 | \$ 87,600 | \$ 89,400 |

f) Increase is due to a rise in the cost of the District's liability for the Health Reimbursement Account contribution (\$907,900) and the employee PPO medical insurance (\$796,600), offset by a decrease in the cost of employee HMO medical insurance (\$610,900).

g) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$350,000) and the drop of one FTE position (\$60,200).

25000 HUMAN RESOURCES

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|---|---|------------------|---------------|---------------|----------------|----|
| 7330 | Human Resources Administration | | | | | |
| | Personnel Activity Administration | Employees Served | 1,917 | 1,966 | 1,954 | |
| | | Cost | \$ 1,009,740 | \$ 1,338,400 | \$ 1,500,800 | h) |
| | | Cost/Employee | \$ 526.73 | \$ 680.77 | \$ 768.07 | h) |
| | Pre-employment Activities | New Hires | 132 | 150 | 160 | |
| | | Cost | \$ 56,186 | \$ 63,800 | \$ 98,500 | i) |
| | | Cost/New Hire | \$ 425.65 | \$ 425.33 | \$ 615.63 | i) |
| | Civil Service Board Procedures | | | | | |
| | Hear and Render Decisions on Appeals from Employees, Ratify Amendments to the Personnel Rules, Hear and Render Decisions on Discharges | Actions | 15 | 15 | 15 | |
| | | Cost | \$ 182,030 | \$ 166,600 | \$ 200,400 | j) |
| | | Cost/Action | \$ 12,135.33 | \$ 11,106.67 | \$ 13,360.00 | j) |
| 7480 | Safety Program | | | | | |
| | Occupational Safety and Health Administration Compliance, Inspections, Reporting, and Accident Investigation, Contract Review for Compliance with Safety Standards, Safety Training, and Professional Development | Cost | \$ 1,534,436 | \$ 1,778,000 | \$ 1,752,400 | |
| | Safety Training | # of Classes | 1,723 | 1,350 | 1,600 | k) |
| | | # of Attendees | 11,840 | 9,000 | 11,000 | k) |
| | Safety Equipment Purchase, Rental, and Maintenance | Cost | \$ 320,745 | \$ 290,400 | \$ 306,900 | |
| | Payment for External Services to Support Safety Activities | Cost | \$ 125,204 | \$ 185,300 | \$ 172,800 | |
| 7500 | Risk Management Operations | | | | | |
| | Administration and Professional Development (formerly Administration) | Cost | \$ 729,606 | \$ 717,000 | \$ 769,000 | |
| | Third Party Services | Cost | \$ 461,463 | \$ 647,600 | \$ 620,100 | |
| | Insurance Premiums (such as property insurance) | Cost | \$ 4,581,191 | \$ 4,932,100 | \$ 6,437,100 | l) |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 118,900 | \$ 154,600 | \$ 158,200 | |
| | Totals | | \$ 57,914,747 | \$ 69,471,200 | \$ 70,503,800 | |
| <p>h) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$332,000), offset by the compensation and benefits study that occurred in 2024 and not budgeted in 2025 (\$160,000).</p> <p>i) Increase is due to an increase in pre-employment psychological evaluations (\$26,000) and pre-employment background checks (\$8,500).</p> <p>j) Increase is due to the redesign of work assignments within the Executive Unit to leverage staff expertise (\$33,800).</p> <p>k) Increase is due to more requests for training from other departments, staff became more efficient in scheduling and delivering training content, and an increase in staffing levels in the Safety Section resulted in more staff able to conduct training sessions.</p> <p>l) Increase is due to increased estimates for the property (\$1,000,000) and casualty (\$500,000) insurance premiums.</p> | | | | | | |

| 101 25000 | Fund: Corporate Department: Human Resources | LINE ITEM ANALYSIS | | | | | | |
|----------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 6,806,291 | \$ 7,749,100 | \$ 7,749,100 | \$ 5,094,108 | \$ 7,045,800 | \$ 7,981,100 | \$ — |
| 601060 | Compensation Plan Adjustments | 148,835 | 328,500 | 328,500 | 98,452 | 131,200 | 312,600 | — |
| 601070 | Social Security and Medicare Contributions | 118,900 | 154,600 | 154,600 | 96,810 | 108,600 | 158,200 | — |
| 601090 | Employee Claims | 73,508 | 100,000 | 100,000 | 9,814 | 65,000 | 100,000 | — |
| 601100 | Tuition and Training Payments | 420,555 | 697,900 | 697,900 | 401,951 | 652,900 | 832,400 | — |
| 601250 | Health and Life Insurance Premiums | 43,477,851 | 52,404,100 | 52,404,100 | 31,607,280 | 41,768,900 | 51,581,700 | — |
| 601300 | Personal Services, N.O.C. (Not Otherwise Classified) | 258,291 | 460,000 | 460,000 | 246,735 | 381,000 | 460,000 | — |
| 100 | TOTAL PERSONAL SERVICES | 51,304,231 | 61,894,200 | 61,894,200 | 37,555,150 | 50,153,400 | 61,426,000 | — |
| 612010 | Travel | 2,249 | 6,900 | 6,900 | 1,682 | 6,400 | 6,700 | — |
| 612030 | Meals and Lodging | 10,255 | 17,000 | 17,000 | 3,618 | 15,200 | 15,700 | — |
| 612050 | Compensation for Personally-Owned Automobiles | 158 | 1,300 | 1,300 | — | 500 | 1,400 | — |
| 612080 | Motor Vehicle Operating Services | 40 | 100 | 100 | 54 | 100 | 100 | — |
| 612250 | Court Reporting Services | 8,060 | 16,000 | 16,000 | 16,000 | 14,500 | 16,000 | — |
| 612260 | Medical Services | 483,970 | 570,700 | 570,700 | 526,800 | 518,300 | 606,900 | — |
| 612280 | Subscriptions and Membership Dues | — | — | — | — | — | 200 | — |
| 612290 | Insurance Premiums | 4,803,791 | 5,154,700 | 5,154,700 | 366,516 | 5,704,600 | 6,659,700 | — |
| 612330 | Rental Charges | 6,019 | 19,500 | 19,500 | 2,940 | 10,800 | 16,500 | — |
| 612360 | Advertising | 4,979 | 10,000 | 10,000 | 4,022 | 10,000 | 10,000 | — |
| 612430 | Payments for Professional Services | 805,880 | 1,240,000 | 1,240,000 | 905,010 | 1,240,000 | 1,162,800 | — |
| 612490 | Contractual Services, N.O.C. | 21,836 | 73,200 | 73,200 | 48,384 | 47,700 | 61,700 | — |
| 612780 | Safety Repairs and Services | 124,478 | 164,100 | 164,100 | 145,451 | 127,000 | 164,100 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 6,271,715 | 7,273,500 | 7,273,500 | 2,020,477 | 7,695,100 | 8,721,800 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 25,967 | 26,100 | 27,100 | 21,627 | 22,300 | 62,100 | — |
| 623720 | Books, Maps, and Charts | — | 1,000 | 1,000 | — | 500 | 1,000 | — |
| 623780 | Safety and Medical Supplies | 258,069 | 264,400 | 263,400 | 187,682 | 245,500 | 280,900 | — |
| 623990 | Materials and Supplies, N.O.C. | 4,359 | 12,000 | 12,000 | 3,061 | 12,000 | 12,000 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 288,395 | 303,500 | 303,500 | 212,370 | 280,300 | 356,000 | — |

| 101 25000 | Fund: Corporate Department: Human Resources | LINE ITEM ANALYSIS | | | | | | |
|-----------------------|--|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 634780 | Safety and Medical Equipment | 28,483 | — | — | — | — | — | — |
| 634860 | Vehicle Equipment | 21,923 | — | — | — | — | — | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | 50,406 | — | — | — | — | — | — |
| TOTAL HUMAN RESOURCES | | \$ 57,914,747 | \$ 69,471,200 | \$ 69,471,200 | \$ 39,787,997 | \$ 58,128,800 | \$ 70,503,800 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

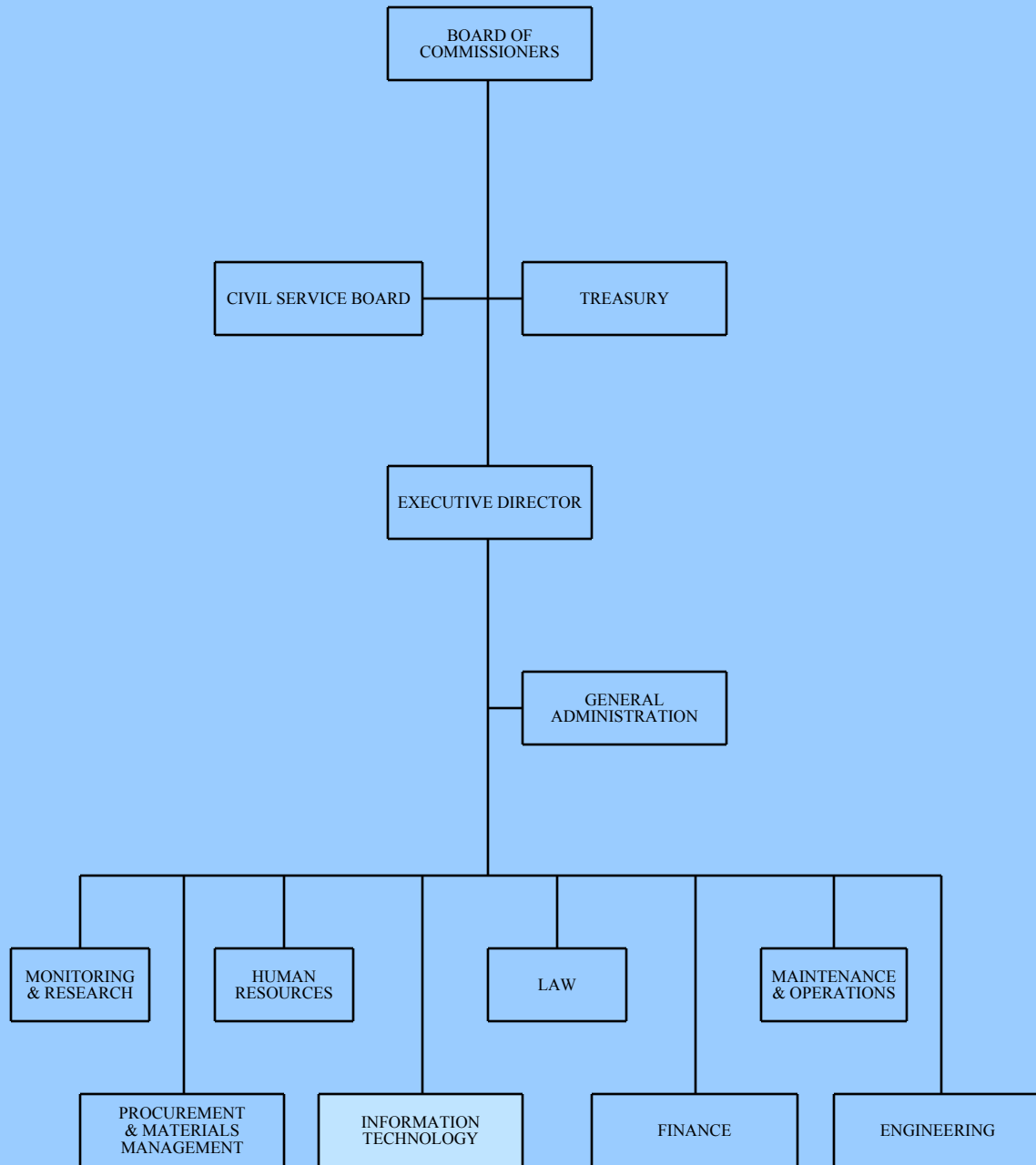
| Fund: Corporate Dept: Human Resources | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 252 | Executive Unit | | | | | |
| EX10 | Director of Human Resources | 1 | 1 | | 1 | |
| HP20 | Assistant Director of Human Resources | 1 | 1 | | — | |
| EX06 | Secretary to Officer | 1 | 1 | | 1 | |
| EX16 | Civil Service Board Chairman | 1 | 1 | | 1 | |
| EX09 | Civil Service Board Member | 2 | 2 | | 2 | |
| TOTAL 252 | Executive Unit | 6 | 6 | 634,414 | 5 | 429,226 |
| 253 | Administration Section | | | | | |
| HP19 | Human Resources Manager #2 (New Grade HP18) | — | — | | 1 | |
| HP17 | Senior Human Resources Analyst #2 (New Grade HP16) | — | — | | 1 | |
| HP16 | Senior Human Resources Analyst | — | — | | 1 | |
| HP14 | Human Resources Analyst | — | — | | 2 | |
| HP13 | Senior Administrative Specialist | — | — | | 1 | |
| HP11 | Administrative Specialist | — | — | | 2 | |
| TOTAL 253 | Administration Section | — | — | — | 8 | 999,957 |
| 254 | Employee Selection Section | | | | | |
| HP18 | Human Resources Manager | 1 | 1 | | 1 | |
| HP16 | Senior Human Resources Analyst | 2 | 2 | | 2 | |
| HP14 | Human Resources Analyst | 6 | 7 | | 7 | |
| HP13 | Senior Administrative Specialist | 2 | 2 | | 2 | |
| HP11 | Administrative Specialist | 1 | 2 | | 1 | |
| HP11 | Administrative Specialist #1 | 1 | — | | — | |
| TOTAL 254 | Employee Selection Section | 13 | 14 | 1,598,431 | 13 | 1,542,610 |
| 255 | Employee Development Section | | | | | |
| HP19 | Human Resources Manager #2 (New Grade HP18) | 1 | 1 | | — | |
| HP18 | Human Resources Manager | — | — | | 1 | |
| HP16 | Senior Human Resources Analyst | 1 | 1 | | 1 | |
| HP14 | Human Resources Analyst | 2 | 2 | | 2 | |
| HP12 | Human Resources Assistant #2 (Administrative Specialist) (New Grade HP11) | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |

| Fund: Corporate Dept: Human Resources | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| TM01 | Intern | 20 | 20 | | — | |
| PR1025 | Apprentice - Machinist Trainee | — | 5 | | 5 | |
| NR1027 | Apprentice - Operating Engineer Trainee | 6 | 6 | | 6 | |
| TR1028 | Apprentice | — | 2 | | 2 | |
| TOTAL 255 | Employee Development Section | 32 | 39 | 1,946,830 | 19 | 1,340,975 |
| 256 | Classification, Compensation, & Benefits Section | | | | | |
| HP20 | Assistant Director of Human Resources | — | — | | 1 | |
| HP19 | Human Resources Manager #2 (New Grade HP18) | 1 | — | | — | |
| HP18 | Human Resources Manager | — | 1 | | — | |
| HP17 | Senior Human Resources Analyst #2 (New Grade HP16) | 2 | 1 | | 1 | |
| HP16 | Senior Human Resources Analyst | — | 1 | | 1 | |
| HP14 | Human Resources Analyst | 3 | 3 | | 2 | |
| HP13 | Senior Administrative Specialist | 1 | 1 | | — | |
| TOTAL 256 | Classification, Compensation, & Benefits Section | 7 | 7 | 828,009 | 5 | 744,254 |
| 257 | Risk Management Section | | | | | |
| HP18 | Risk Manager | 1 | 1 | | 1 | |
| HP17 | Claims Administrator #2 (New Grade HP16) | 1 | 1 | | — | |
| HP16 | Claims Administrator | — | — | | 1 | |
| HP16 | Emergency Planning Program Coordinator | 1 | 1 | | 1 | |
| HP16 | Senior Risk Analyst | 1 | 1 | | 1 | |
| HP14 | Budget & Management Analyst | 1 | 1 | | — | |
| HP14 | Risk Analyst | — | — | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 257 | Risk Management Section | 6 | 6 | 713,787 | 6 | 693,811 |
| 258 | Employee Relations Section | | | | | |
| HP18 | Human Resources Manager | 1 | 1 | | 1 | |
| HP17 | Senior Human Resources Analyst #2 (New Grade HP16) | — | 1 | | — | |
| HP16 | Senior Human Resources Analyst | 3 | 2 | | 1 | |
| HP14 | Human Resources Analyst | 3 | 3 | | 2 | |
| HP13 | Senior Administrative Specialist | — | 1 | | 1 | |
| HP11 | Administrative Specialist | 2 | 1 | | — | |

| Fund: Corporate Dept: Human Resources | | POSITION ANALYSIS | | | | |
|--|------------------------------|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP11 | Administrative Specialist #1 | — | 1 | | — | |
| TOTAL 258 | Employee Relations Section | 9 | 10 | 1,182,713 | 5 | 620,294 |
| 259 | Safety Section | | | | | |
| HP18 | Safety Manager | 1 | 1 | | 1 | |
| HP16 | Senior Safety Specialist | 3 | 4 | | 4 | |
| HP14 | Safety Specialist | 10 | 9 | | 9 | |
| HP14 | Safety Specialist #1 | — | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 259 | Safety Section | 15 | 16 | 1,713,492 | 16 | 1,731,427 |
| TOTAL | Human Resources | 88 | 98 | 8,617,676 | 77 | 8,102,554 |

NOTES: 1. In 2025, following a re-evaluation, 20 full-time equivalent Intern positions were transferred to Commitment Item 601300, Personal Services, where these expenditures occur.

2. Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.



Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

September 10, 2024

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2025 Program for the Information Technology Department

The Information Technology Department's program for 2025, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2025 initiatives in alignment with, and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2025 major initiatives and challenges, and 2024 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Information Technology Department budget for 2025.

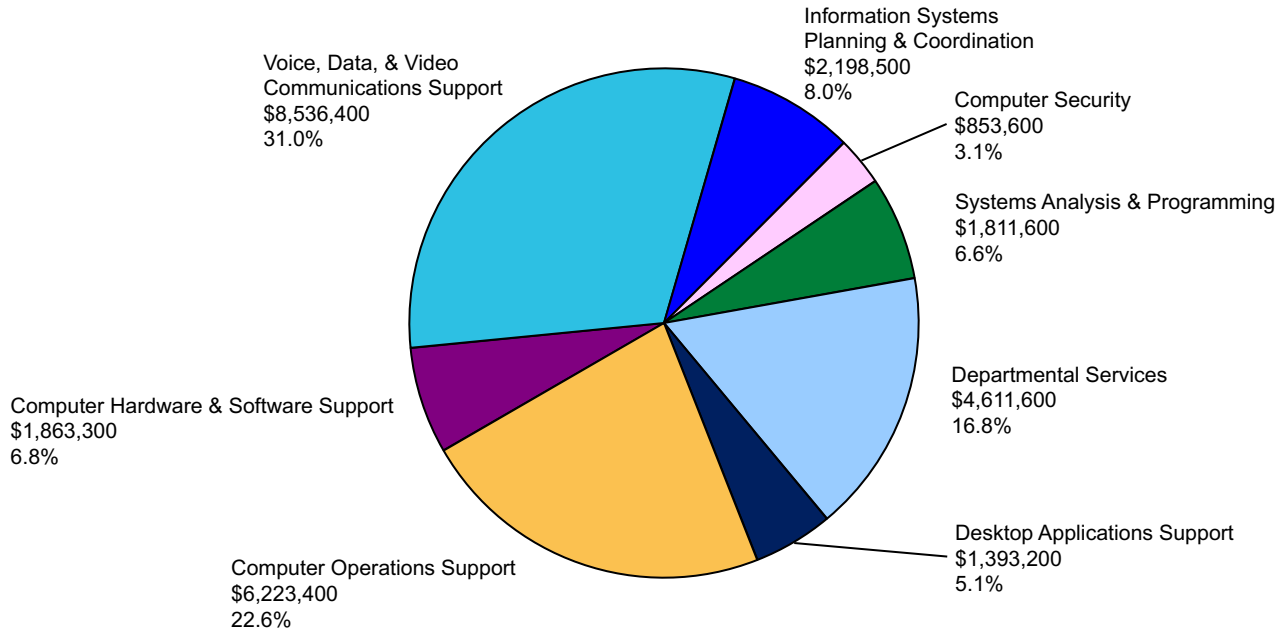
Respectfully submitted,



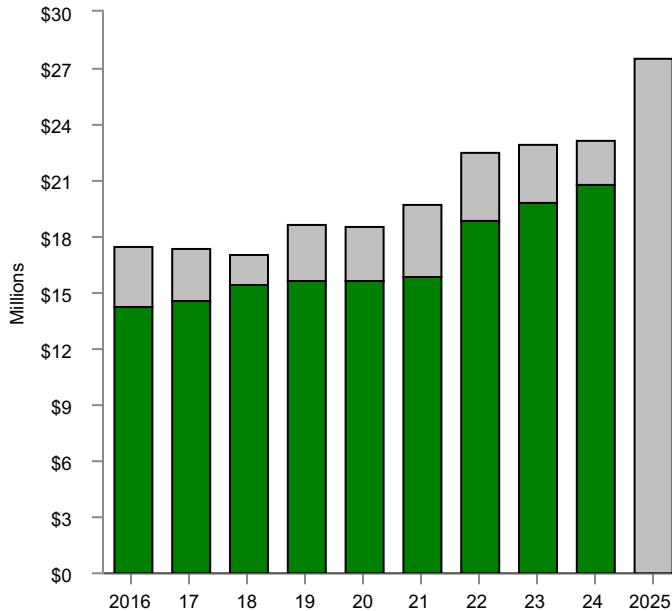
Sean T. Kelly
Director of Information Technology

INFORMATION TECHNOLOGY PROGRAMS

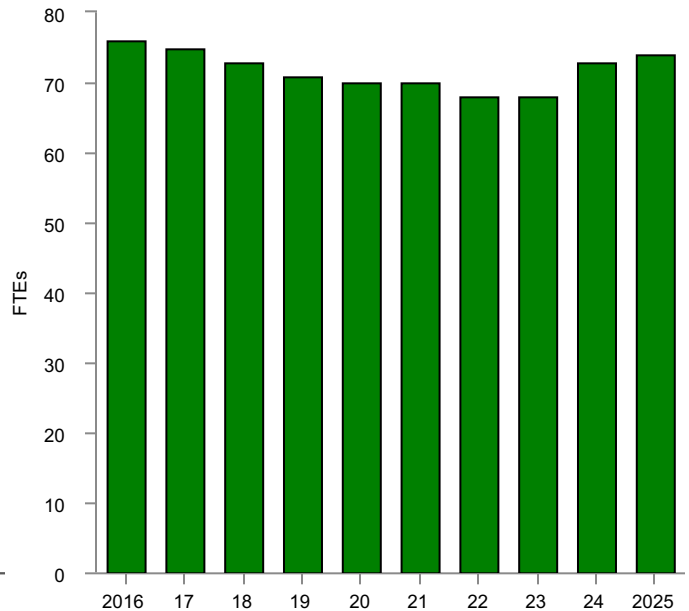
| | |
|----------|--------------|
| 2025 | \$27,491,600 |
| 2024 | \$23,114,100 |
| Increase | \$4,377,500 |



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



2024 Expenditures are estimated

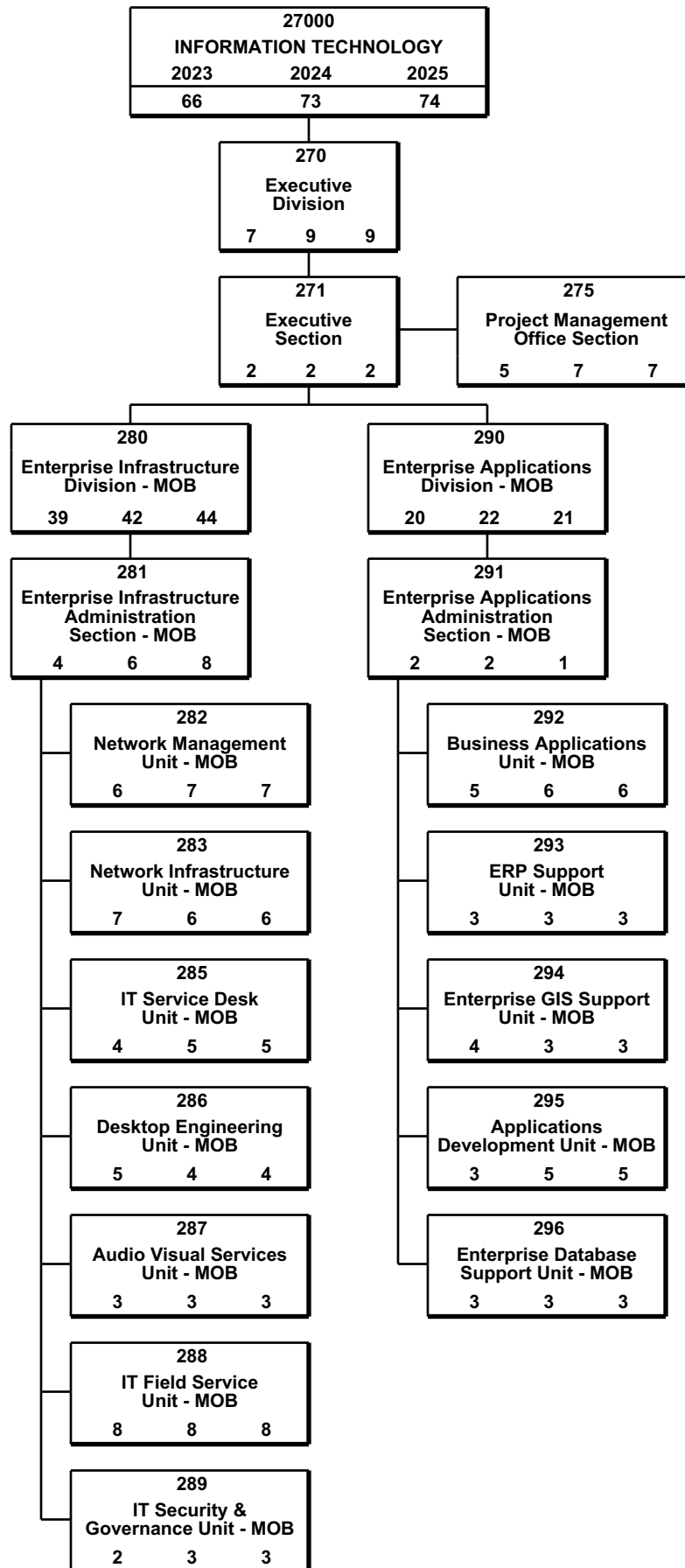
■ EXPENDITURES

■ APPROPRIATIONS

Year-over-year fluctuations are the result of organizational redesign.

2019 - Increase is due to the reallocation of several projects from the Construction Fund to the Corporate Fund.
2022 - Increase is due to the replacement of the Storage Area Network system.
2025 - Increase is due to the expiration of the AT&T Telemetry contract potentially triggering tariff rates.

INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY

The mission of the Information Technology Department (ITD) is to promote successful achievement of the District's Strategic Plan through targeted information technology (IT) investments and services and to maintain technology infrastructures and architectures at levels that promote efficacy, efficiency, and sustainable practices throughout the District.

Departmental Summary

In pursuit of its mission, the ITD coordinates the planning and implementation of IT throughout the District. The ITD establishes District-wide computer standards and provides services in the following key areas: IT planning and program management, design and implementation, applications development and support, infrastructure operations and maintenance, user support, security, and disaster recovery.

Summary of 2024 Major Accomplishments

- Completed the upgrade of the new intranet web portal, which now serves as a hub for employee collaboration by providing access to a broader range of documents via Microsoft 365, interactive dashboards, and a redesigned intuitive interface;
- Initiated an assessment of the District's current Enterprise Resource Planning system and related processes to determine if it should be upgraded or replaced by a new solution to meet the District's future needs;
- Completed phase one of the integration of four next generation firewalls capable of automated threat response and vulnerability mitigation in order to boost the District's ability to deter the ever evolving threat of cyber intrusions;
- Enhanced the District's cybersecurity threat deterrence via several policy changes, including the introduction of stronger password complexity and Multi-Factor Authentication protocol options;
- Completed the upgrade of the underlying network hardware for the District's desk phone system in order to reduce telecommunications costs and to upgrade capabilities, including the installation of new routers at the Calumet Service Area;
- Established an internal "Information Technology Innovation Hub" that explores practical uses of emerging technologies that reduce cost and enhance process and workflow efficiencies;
- Completed the technical integrations for the following projects:
 - SAP data integration for the new Enterprise Budget system,
 - Database and system upgrades for the Readsoft Invoicing system,
 - The wired and wireless infrastructure requirements to launch the Police Body Camera project;
- Substantially completed the rollout of the Mobile-First device strategy, which has incorporated laptop deployments as the standard for staff computing devices. This initiative allows for enterprise flexibility and has been integrated into the District's ongoing hardware lifecycle plan.

2025 Appropriation and Position Summary

The 2025 appropriation for the ITD is \$27,491,600, an increase of \$4,377,500, or 18.9 percent, from 2024. The staffing level has increased from 73 to 74 positions.

2025 Budget Highlights

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience. The District is committed to ensuring ongoing services that are reliable, equitable, and cost-effective. The initiatives highlighted below will prepare for disruptive manmade and natural events, and strengthen the District's operational positions.

Assure agency resilience and readiness for effective response to emergencies that could put at risk the health and safety of employees, negatively affect operations, disrupt essential services, or put at risk the general public

- The Monitoring and Research Department (M&R) currently utilizes an older version of the Thermo Fisher Sample Manager software and is planning an upgrade to a full Laboratory Information Management System environment in 2025.

Support innovation and harness problem-solving capacity at all organizational levels

- The ITD will launch an inaugural program for Digital Innovation Cohorts, designed to foster creativity and drive forward-thinking solutions within the department as well as the District. This initiative is aimed at harnessing the collective creativity and expertise to drive technological advancements within the District. The inaugural program will focus on the following areas:
 - Artificial Intelligence
 - Workflow Automation
 - Business Intelligence & Data Analytics
 - Digital Transformation
 - Technology Training / Lunch N' Learns

Pursue process and system improvements

- The ITD will begin the integration of information technology operations and project efforts to move the District from manual, paper-based processes to online and automated digitalized workflow processes. This Digital Transformation entails leveraging in-house tools and platforms as appropriate prior to exploring external solutions. The program will initially focus on smaller, yet impactful, workflow processes and incorporate larger digital initiatives in subsequent years as the foundation for the program is established. Some of the preliminary initiatives include:
 - Additional Digital Form and workflow improvement creation
 - Employee Onboarding/Offboarding
 - DocuSign as a standard for e-signature solution
 - Safety Online Application (Requirement Gathering)
- The transition to digital workflows in the M&R Department requires a robust wireless environment. The use of mobile devices has allowed employees to reduce the time spent between data collection, data analysis, and communication of the results. As such, a Wi-Fi survey of M&R work locations in the various WRPs will be conducted to determine the need for additional Wi-Fi access points and/or signal boosters to ensure full coverage in those areas. Ensuring connectivity to the network will create a work environment capable of meeting the needs of changing work structures.

The Information Technology Department will continue to evaluate additional consolidation of infrastructure and software technologies to streamline administration, which will reduce costs and optimize performance.

27000 INFORMATION TECHNOLOGY

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | Cost | Percent |
|---|----------------------|----------------|
| 1. COMPUTER HARDWARE AND SOFTWARE SUPPORT: The Information Technology Department (ITD) provides maintenance and operations of all hardware, including SAP servers, storage area networks/ thin client central computer hardware, and software for nine major locations. | \$ 1,863,300 | 6.8 % |
| 2. VOICE, DATA, AND VIDEO COMMUNICATIONS SUPPORT: The Enterprise Infrastructure Division maintains the District's wide area network as well as the Main Office Building Complex local area networks. Staff is responsible for planning, installing, and maintaining voice, data, and video communication systems for the entire District. | \$ 8,536,400 | 31.0 % |
| 3. INFORMATION SYSTEMS PLANNING AND COORDINATION: Provides a strategic perspective used to align the ITD with the stated goals and objectives of the District and its departments. Staff is responsible for services such as strategic planning of technology and communications as well as disaster recovery planning. | \$ 2,198,500 | 8.0 % |
| 4. SYSTEMS ANALYSIS AND PROGRAMMING: The Enterprise Applications Division is responsible for the system management of the Enterprise Financial System applications, which include ongoing database maintenance, system configuration, and enhancement using Advanced Business Application Programming techniques. Internet/intranet services will continue to expand to meet the District's needs. | \$ 1,811,600 | 6.6 % |
| 5. COMPUTER OPERATIONS SUPPORT: The ITD operates one on-site computer room and one co-location data center which together house the District's systems, storage area networks, network servers, and ancillary equipment. | \$ 6,223,400 | 22.6 % |
| 6. DEPARTMENTAL SERVICES: The ITD provides direct consulting, planning, and maintenance assistance to all departments as well as the administration of storage area networks/thin clients and necessary network components. Additional services include support of department-specific software such as the Laboratory Information Management System, Maintenance Management System, and the internet-based Publicly Owned Treatment Works Administration and Compliance System, along with Treasury Section and real estate applications. | \$ 4,611,600 | 16.8 % |
| 7. COMPUTER SECURITY: The ITD ensures security of all District information systems, disaster recovery system, and data, by monitoring and enforcing compliance with software licensing agreements, District security directives, and the disaster recovery plan. Staff is also responsible for auditing workstations to verify compliance. | \$ 853,600 | 3.1 % |
| 8. DESKTOP APPLICATIONS SUPPORT: The assigned staff will continue to provide applications and technical support to approximately 1,954 computer system users. | \$ 1,393,200 | 5.1 % |
| Totals | \$ 27,491,600 | 100.0 % |

27000 INFORMATION TECHNOLOGY

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | | |
|-----------------------|--|--------------|----------|---------|--------------|--------------|--------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | | |
| 7381 | Systems Analysis and Programming | \$ 1,540,722 | 2025 | 14 | \$ 1,811,600 | \$ 75,900 | 4.4 | |
| | | | 2024 | 13 | \$ 1,735,700 | | | |
| 7382 | Desktop Applications Support | \$ 1,231,362 | 2025 | 6 | \$ 1,393,200 | \$ 43,900 | 3.3 | |
| | | | 2024 | 6 | \$ 1,349,300 | | | |
| 7383 | Voice, Data, and Video Communications Support | \$ 4,501,528 | 2025 | 10 | \$ 8,536,400 | \$ 3,294,200 | 62.8 | a) |
| | | | 2024 | 10 | \$ 5,242,200 | | | |
| 7384 | Central Computer Hardware and Proprietary Software Support | \$ 1,742,727 | 2025 | 8 | \$ 1,863,300 | \$ 7,800 | 0.4 | |
| | | | 2024 | 7 | \$ 1,855,500 | | | |
| 7385 | Computer Operations, Maintenance, and Support | \$ 5,167,304 | 2025 | 8 | \$ 6,223,400 | \$ 742,000 | 13.5 | b) |
| | | | 2024 | 8 | \$ 5,481,400 | | | |
| 7387 | Computer Security | \$ 319,706 | 2025 | 5 | \$ 853,600 | \$ 159,100 | 22.9 | c) |
| | | | 2024 | 5 | \$ 694,500 | | | |
| 7388 | Information Systems Planning | \$ 895,588 | 2025 | 6 | \$ 1,403,100 | \$ 62,400 | 4.7 | |
| | | | 2024 | 7 | \$ 1,340,700 | | | |
| 7389 | Information Systems Coordination | \$ 520,442 | 2025 | 4 | \$ 795,400 | \$ (28,100) | (3.4) | |
| | | | 2024 | 4 | \$ 823,500 | | | |
| 7800 | Information Technology Services | \$ 3,830,814 | 2025 | 13 | \$ 4,467,900 | \$ 11,600 | 0.3 | |
| | | | 2024 | 13 | \$ 4,456,300 | | | |
| 7604 | Social Security and Medicare Contributions | \$ 104,986 | 2025 | — | \$ 143,700 | \$ 8,700 | 6.4 | |
| | | | 2024 | — | \$ 135,000 | | | |
| Totals | | \$19,855,179 | 2025 | 74 | \$27,491,600 | \$ 4,377,500 | 18.9 % | |
| | | | 2024 | 73 | \$23,114,100 | | | |

a) Increase is due to anticipated cost increase for AT&T Telemetry services (\$3,334,100) and an increased need for AT&T mobility services (\$115,000) and AT&T Broadband internet services (\$80,000), offset by the completion of the Avaya telephony upgrades at the Calumet Service Area (\$221,500).

b) Increase is due to the increased need for HPE 3PAR Storage Area Network system storage maintenance (\$350,000), Microsoft® license support (\$340,000), Avaya Private Branch Exchange and Intuity Audix Maintenance (\$103,500), Network & Operations consulting Services (\$100,000), and VMWare® software support (\$92,000), offset by the completion of the Cisco Next-Generation Firewall installation (\$135,000) and the reduced need for multifunction device and printer maintenance (\$124,600).

c) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$366,300), offset by the reduced need for Application Development consulting (\$170,400) and Information Technology Security managed services (\$45,000).

27000 INFORMATION TECHNOLOGY

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|----------------|--|-------------------------------|---------------|---------------|----------------|----|
| 7380 | Information Technology and Telecommunications | | | | | |
| 7381 | Systems Analysis and Programming | Application Modules Supported | 90 | 90 | 150 | a) |
| | | Cost | \$ 1,540,722 | \$ 1,735,700 | \$ 1,811,600 | |
| | | Cost/Module | \$ 17,119.13 | \$ 19,285.56 | \$ 12,077.33 | |
| 7382 | Desktop Applications Support | # of Service Calls | 7,814 | 7,099 | 8,200 | b) |
| | | Cost | \$ 1,231,362 | \$ 1,349,300 | \$ 1,393,200 | |
| | | Cost/Service Call | \$ 157.58 | \$ 190.07 | \$ 169.90 | |
| 7383 | Voice, Data, and Video Communications Support | Cost | \$ 4,501,528 | \$ 5,242,200 | \$ 8,536,400 | c) |
| 7384 | Central Computer Hardware and Proprietary Software Support | Cost | \$ 1,742,727 | \$ 1,855,500 | \$ 1,863,300 | |
| 7385 | Computer Operations, Maintenance, and Support | Cost | \$ 5,167,304 | \$ 5,481,400 | \$ 6,223,400 | d) |
| 7387 | Computer Security | Cost | \$ 319,706 | \$ 694,500 | \$ 853,600 | e) |
| 7388 | Information Systems Planning | Cost | \$ 895,588 | \$ 1,340,700 | \$ 1,403,100 | |
| 7389 | Information Systems Coordination | Cost | \$ 520,442 | \$ 823,500 | \$ 795,400 | |
| 7800 | Information Technology Services | # of Users | 1,917 | 1,966 | 1,954 | |
| | | Cost | \$ 3,830,814 | \$ 4,456,300 | \$ 4,467,900 | |
| | | Cost/User | \$ 1,998.34 | \$ 2,266.68 | \$ 2,286.54 | |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 104,986 | \$ 135,000 | \$ 143,700 | |
| | | Totals | \$ 19,855,179 | \$ 23,114,100 | \$ 27,491,600 | |

- a) Increase is due to the addition of multiple applications over the last several years to support the needs of the District's various departments as well as a reinventory of current systems supported.
- b) Increase is due to the more frequent need for support as additional applications have been added to the District's software portfolio in recent years.
- c) Increase is due to anticipated cost increase for AT&T Telemetry services (\$3,334,100) and an increased need for AT&T mobility services (\$115,000) and AT&T Broadband internet services (\$80,000), offset by the completion of the Avaya telephony upgrades at the Calumet Service Area (\$221,500).
- d) Increase is due to the increased need for HPE 3PAR Storage Area Network system storage maintenance (\$350,000), Microsoft® license support (\$340,000), Avaya Private Branch Exchange and Intuity Audix Maintenance (\$103,500), Network & Operations consulting Services
- e) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$366,300), offset by the reduced need for

| 101 27000 | Fund: Corporate Department: Information Technology | LINE ITEM ANALYSIS | | | | | | |
|---------------------------------|---|--------------------|---------------------------|---------------------------------------|---|--------------------------------------|--------------------------------------|--|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 7,548,694 | \$ 9,066,500 | \$ 9,066,500 | \$ 5,910,727 | \$ 7,868,300 | \$ 9,627,700 | \$ — |
| 601060 | Compensation Plan Adjustments | 107,554 | 279,400 | 279,400 | 41,413 | 46,000 | 247,900 | — |
| 601070 | Social Security and Medicare Contributions | 104,986 | 135,000 | 135,000 | 85,971 | 109,600 | 143,700 | — |
| 601100 | Tuition and Training Payments | 16,486 | 31,300 | 31,300 | 17,313 | 20,800 | 36,800 | — |
| 100 | TOTAL PERSONAL SERVICES | 7,777,720 | 9,512,200 | 9,512,200 | 6,055,424 | 8,044,700 | 10,056,100 | — |
| 612010 | Travel | 1,145 | 2,000 | 2,000 | 323 | 1,900 | 3,000 | — |
| 612030 | Meals and Lodging | 1,684 | 2,500 | 2,500 | 825 | 2,400 | 3,000 | — |
| 612040 | Postage, Freight, and Delivery Charges | 899 | 1,500 | 1,500 | 1,500 | 900 | 1,500 | — |
| 612050 | Compensation for Personally- Owned Automobiles | 794 | 700 | 700 | 345 | 600 | 700 | — |
| 612210 | Communication Services | 2,493,639 | 3,530,800 | 4,943,800 | 4,934,104 | 4,622,900 | 7,014,000 | — |
| 612330 | Rental Charges | 173,275 | 186,900 | 186,900 | 182,807 | 182,900 | 165,500 | — |
| 612430 | Payments for Professional Services | 1,041,081 | 1,110,500 | 1,110,500 | 978,703 | 703,000 | 1,210,000 | — |
| 612490 | Contractual Services, N.O.C. | — | 10,000 | 10,000 | 9,375 | 8,600 | 10,000 | — |
| 612810 | Computer Equipment Maintenance | 118,623 | 278,100 | 278,100 | 255,455 | 94,500 | 503,500 | — |
| 612820 | Computer Software Maintenance | 5,074,551 | 5,966,000 | 5,843,000 | 5,275,439 | 5,300,000 | 6,171,100 | — |
| 612840 | Communications Equipment Maintenance (Includes Software) | 798,134 | 890,500 | 890,500 | 789,487 | 817,000 | 1,000,700 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 9,703,825 | 11,979,500 | 13,269,500 | 12,428,363 | 11,734,700 | 16,083,000 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 424 | 4,500 | 4,500 | 1,500 | 4,400 | 10,300 | — |
| 623800 | Computer Software | 177,592 | 113,800 | 113,800 | 94,481 | 100,000 | 125,800 | — |
| 623810 | Computer Supplies | 815,561 | 807,600 | 507,600 | 433,806 | 500,000 | 971,400 | — |
| 623850 | Communications Supplies | 234,324 | 261,500 | 261,500 | 161,738 | 165,000 | — | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 1,227,901 | 1,187,400 | 887,400 | 691,525 | 769,400 | 1,107,500 | — |
| 634810 | Computer Equipment | 995,748 | 345,000 | 162,300 | 97,369 | 140,000 | 245,000 | — |
| 634820 | Computer Software | 35,045 | — | — | — | — | — | — |
| 634840 | Communications Equipment (Includes Software) | 114,940 | 90,000 | 132,700 | 132,623 | 132,700 | — | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | 1,145,733 | 435,000 | 295,000 | 229,992 | 272,700 | 245,000 | — |
| TOTAL INFORMATION TECHNOLOGY | | \$ 19,855,179 | \$ 23,114,100 | \$ 23,964,100 | \$ 19,405,304 | \$ 20,821,500 | \$ 27,491,600 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

| Fund: Corporate Dept: Information Technology | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 270 | Executive Division | | | | | |
| 271 | Executive Section | | | | | |
| EX17 | Director of Information Technology | 1 | 1 | | 1 | |
| EX06 | Secretary to Officer | 1 | 1 | | 1 | |
| TOTAL 271 | Executive Section | 2 | 2 | 397,781 | 2 | 397,781 |
| 275 | Project Management Office Section | | | | | |
| HP19 | Project Management Office Manager | 1 | 1 | | 1 | |
| HP18 | Senior Project Manager | 1 | 1 | | 1 | |
| HP16 | Applications Administrator #2 (Project Manager) | 1 | 1 | | 1 | |
| HP16 | Project Manager | 1 | 2 | | 2 | |
| HP14 | Business Analyst | 1 | 2 | | 2 | |
| TOTAL 275 | Project Management Office Section | 5 | 7 | 893,988 | 7 | 889,646 |
| TOTAL 270 | Executive Division | 7 | 9 | 1,291,769 | 9 | 1,287,427 |
| 280 | Enterprise Infrastructure Division - MOB | | | | | |
| 281 | Enterprise Infrastructure Administration Section - MOB | | | | | |
| HP20 | Assistant Director of Information Technology | 1 | 2 | | 2 | |
| HP19 | Information Technology Manager | 2 | 3 | | 3 | |
| HP13 | Senior Administrative Specialist | — | — | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist #1 | — | — | | 1 | |
| TOTAL 281 | Enterprise Infrastructure Administration Section - MOB | 4 | 6 | 950,800 | 8 | 1,103,194 |
| 282 | Network Management Unit - MOB | | | | | |
| HP18 | Senior Systems Administrator | 1 | 1 | | 1 | |
| HP17 | Computer Systems Administrator #2 (Systems Administrator) (New Grade HP16) | 3 | 2 | | 2 | |
| HP17 | Senior Systems Programmer #2 (Systems Administrator) (New Grade HP16) | 1 | 1 | | 1 | |
| HP16 | Systems Administrator | 1 | 2 | | 2 | |
| HP14 | IT Security Analyst | — | 1 | | 1 | |
| TOTAL 282 | Network Management Unit - MOB | 6 | 7 | 1,017,996 | 7 | 1,017,996 |

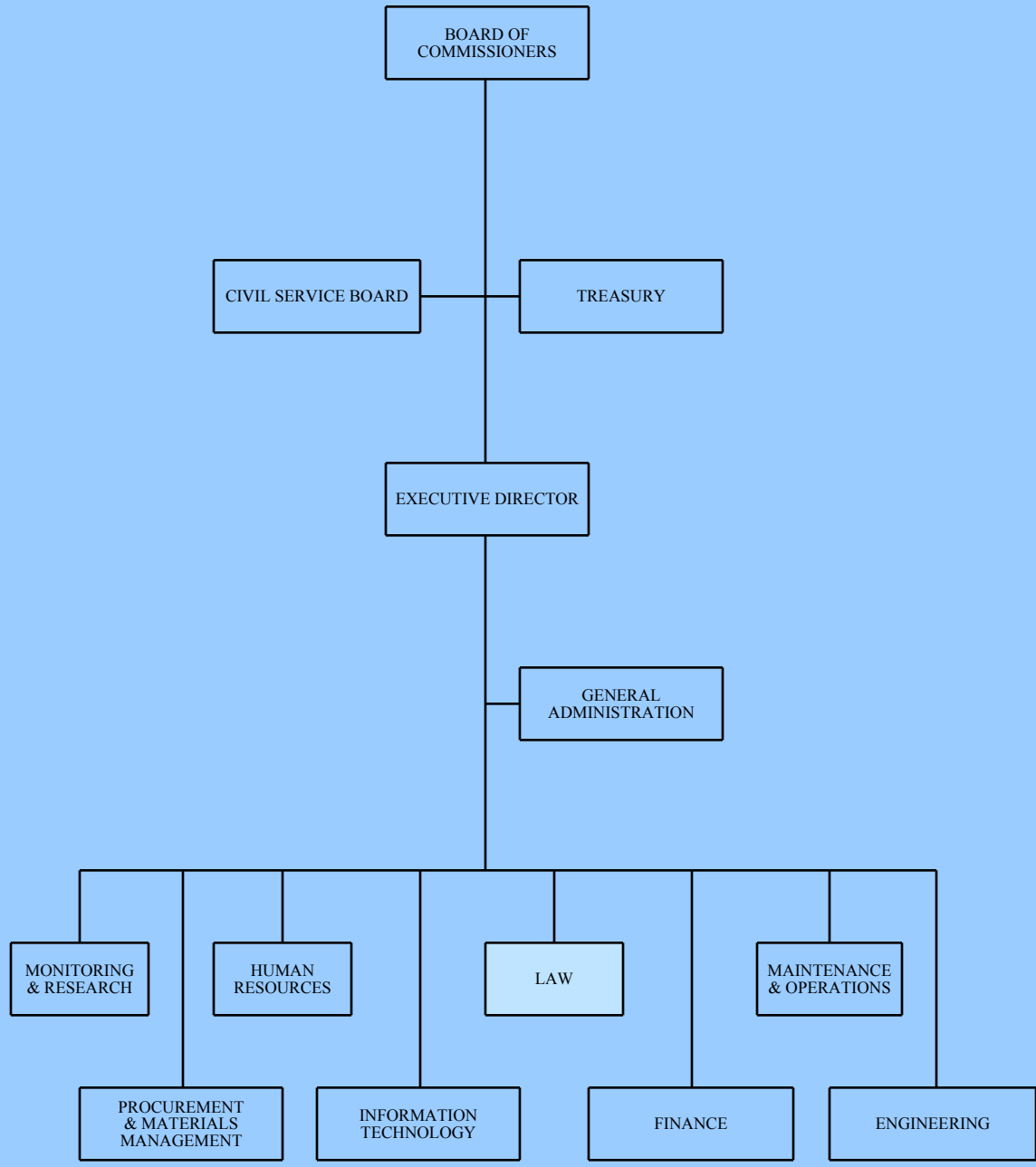
| Fund: Corporate Dept: Information Technology | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 283 | Network Infrastructure Unit - MOB | | | | | |
| HP18 | Senior Network Engineer | 1 | 1 | | 1 | |
| HP16 | Network Engineer | 3 | 3 | | 3 | |
| HP14 | Network Analyst | 2 | 2 | | 2 | |
| NR1541 | Telecommunications Specialist #1 | 1 | — | | — | |
| TOTAL 283 | Network Infrastructure Unit - MOB | 7 | 6 | 814,512 | 6 | 832,144 |
| 285 | IT Service Desk Unit - MOB | | | | | |
| HP15 | IT Support Coordinator | 1 | 1 | | 1 | |
| HP12 | Systems Support Specialist II #2 (IT Support Analyst I) (New Grade HP11) | 1 | 1 | | 1 | |
| HP11 | IT Support Analyst I | 2 | 3 | | 3 | |
| TOTAL 285 | IT Service Desk Unit - MOB | 4 | 5 | 440,125 | 5 | 440,124 |
| 286 | Desktop Engineering Unit - MOB | | | | | |
| HP18 | Senior Desktop Engineer | 1 | 1 | | 1 | |
| HP17 | Computer Systems Administrator #2 (Desktop Engineer) (New Grade HP16) | 2 | 2 | | 2 | |
| HP16 | Desktop Engineer | 1 | 1 | | 1 | |
| HP15 | Computer Systems Coordinator #2 (Desktop Analyst) (New Grade HP14) | 1 | — | | — | |
| TOTAL 286 | Desktop Engineering Unit - MOB | 5 | 4 | 644,910 | 4 | 651,159 |
| 287 | Audio Visual Services Unit - MOB | | | | | |
| HP16 | A/V Administrator | 2 | 2 | | 2 | |
| HP14 | A/V Analyst | 1 | 1 | | 1 | |
| TOTAL 287 | Audio Visual Services Unit - MOB | 3 | 3 | 381,429 | 3 | 387,679 |
| 288 | IT Field Service Unit - MOB | | | | | |
| HP18 | Senior Computer Systems Administrator #2 (IT Support Coordinator) (New Grade HP15) | 1 | 1 | | 1 | |
| HP15 | Computer Systems Coordinator #2 (IT Support Analyst II) (New Grade HP13) | 1 | 1 | | 1 | |
| HP13 | IT Support Analyst II | 6 | 6 | | 6 | |
| TOTAL 288 | IT Field Service Unit - MOB | 8 | 8 | 867,502 | 8 | 862,151 |

| Fund: Corporate Dept: Information Technology | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 289 | IT Security & Governance Unit - MOB | | | | | |
| HP18 | Senior IT Security Administrator | 2 | 1 | | 1 | |
| HP18 | Senior IT Security Administrator #1 | — | 1 | | 1 | |
| HP16 | IT Security Administrator | — | 1 | | 1 | |
| TOTAL 289 | IT Security & Governance Unit - MOB | 2 | 3 | 464,266 | 3 | 458,807 |
| TOTAL 280 | Enterprise Infrastructure Division - MOB | 39 | 42 | 5,581,540 | 44 | 5,753,253 |
| 290 | Enterprise Applications Division - MOB | | | | | |
| 291 | Enterprise Applications Administration Section - MOB | | | | | |
| HP19 | Information Technology Manager | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | — | |
| TOTAL 291 | Enterprise Applications Administration Section - MOB | 2 | 2 | 245,092 | 1 | 181,165 |
| 292 | Business Applications Unit - MOB | | | | | |
| HP18 | Senior Applications Administrator | 1 | 1 | | 1 | |
| HP17 | Webmaster #1 | 1 | 1 | | 1 | |
| HP16 | Applications Administrator | 2 | 2 | | 2 | |
| HP14 | Applications Analyst | 1 | 2 | | 2 | |
| TOTAL 292 | Business Applications Unit - MOB | 5 | 6 | 811,824 | 6 | 771,505 |
| 293 | ERP Support Unit - MOB | | | | | |
| HP17 | Senior Systems Programmer #1 | 2 | 2 | | 2 | |
| HP16 | Applications Administrator | 1 | 1 | | 1 | |
| TOTAL 293 | ERP Support Unit - MOB | 3 | 3 | 468,980 | 3 | 475,229 |
| 294 | Enterprise GIS Support Unit - MOB | | | | | |
| HP18 | Senior Applications Administrator | 1 | 1 | | 1 | |
| HP16 | Applications Administrator | 1 | 1 | | 1 | |
| HP16 | Applications Administrator #2 (GIS Analyst) (New Grade HP14) | 1 | — | | — | |
| HP14 | Applications Analyst | — | 1 | | 1 | |
| HP14 | GIS Analyst | 1 | — | | — | |
| TOTAL 294 | Enterprise GIS Support Unit - MOB | 4 | 3 | 408,647 | 3 | 403,517 |
| 295 | Applications Development Unit - MOB | | | | | |
| HP18 | Senior Applications Developer | 1 | 1 | | 1 | |

| Fund: Corporate Dept: Information Technology | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP16 | Applications Administrator #2 (GIS Analyst) (New Grade HP14) | — | 1 | | 1 | |
| HP16 | Applications Developer | 1 | 1 | | 1 | |
| HP14 | Applications Analyst | 1 | 2 | | 2 | |
| TOTAL 295 | Applications Development Unit - MOB | 3 | 5 | 660,837 | 5 | 655,707 |
| 296 | Enterprise Database Support Unit - MOB | | | | | |
| HP18 | Senior Database Administrator | 1 | 1 | | 1 | |
| HP16 | Database Administrator | 2 | 2 | | 2 | |
| TOTAL 296 | Enterprise Database Support Unit - MOB | 3 | 3 | 398,075 | 3 | 398,075 |
| TOTAL 290 | Enterprise Applications Division - MOB | 20 | 22 | 2,993,455 | 21 | 2,885,200 |
| TOTAL | Information Technology | 66 | 73 | 9,866,763 | 74 | 9,925,880 |

NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.

NOTE PAGE





Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

BOARD OF COMMISSIONERS

Kari K. Steele
President
Patricia Theresa Flynn
Vice President
Marcelino Garcia
Chairman of Finance
Precious Brady-Davis
Yumeka Brown
Cameron Davis
Daniel Pogorzelski
Eira L. Corral Sepúlveda
Mariyana T. Spyropoulos

September 10, 2024

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2025 Program for the Law Department

The Law Department's program for 2025, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2025 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2025 major initiatives and challenges, and 2024 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

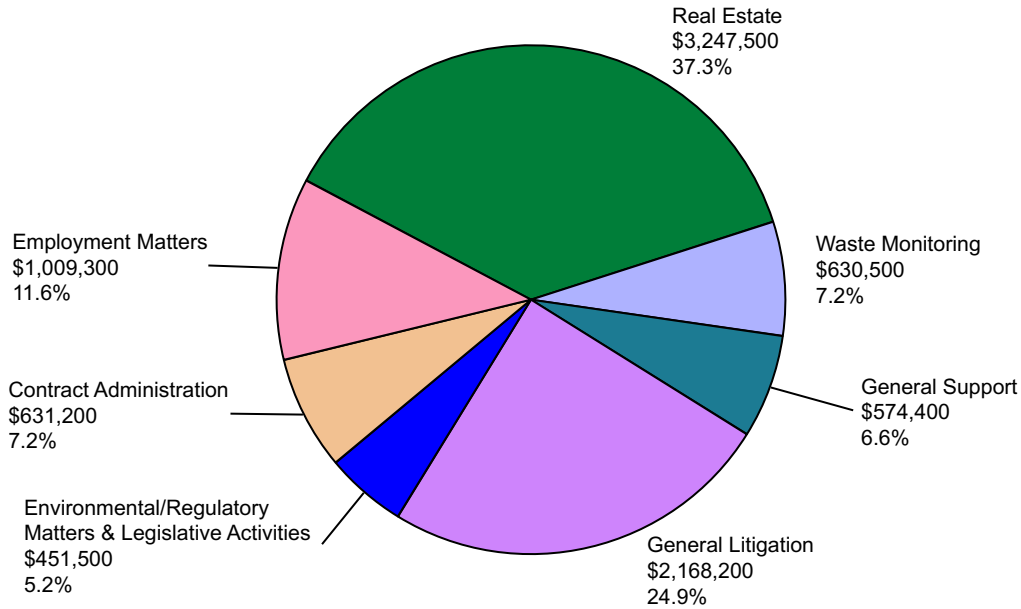
Thank you for the opportunity to present the proposed Law Department budget for 2025.

Respectfully submitted,

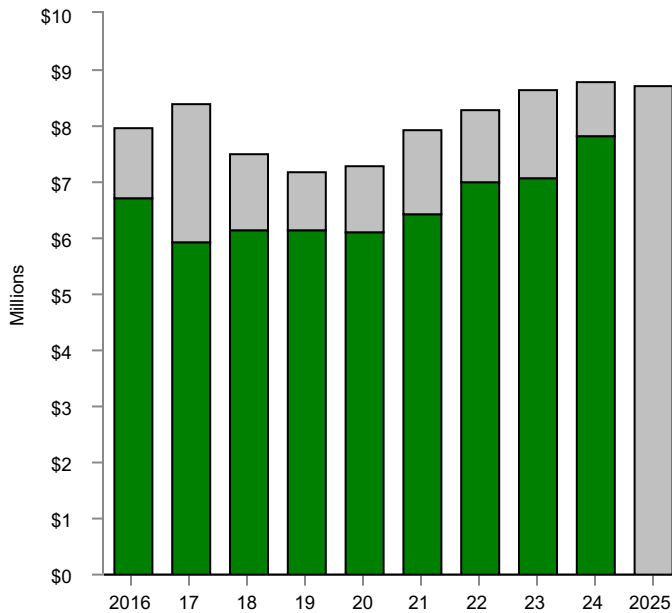
Susan T. Morakalis
General Counsel

LAW PROGRAMS

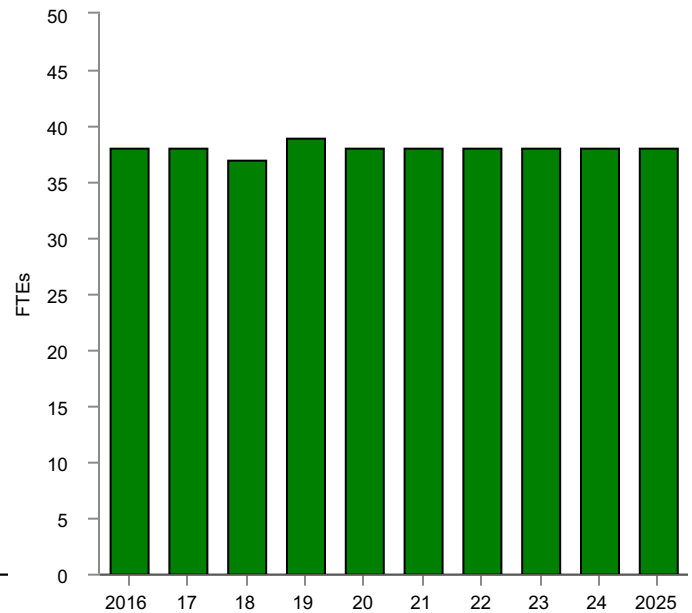
| | |
|----------|-------------|
| 2025 | \$8,712,600 |
| 2024 | \$8,777,900 |
| Decrease | (\$65,300) |



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS

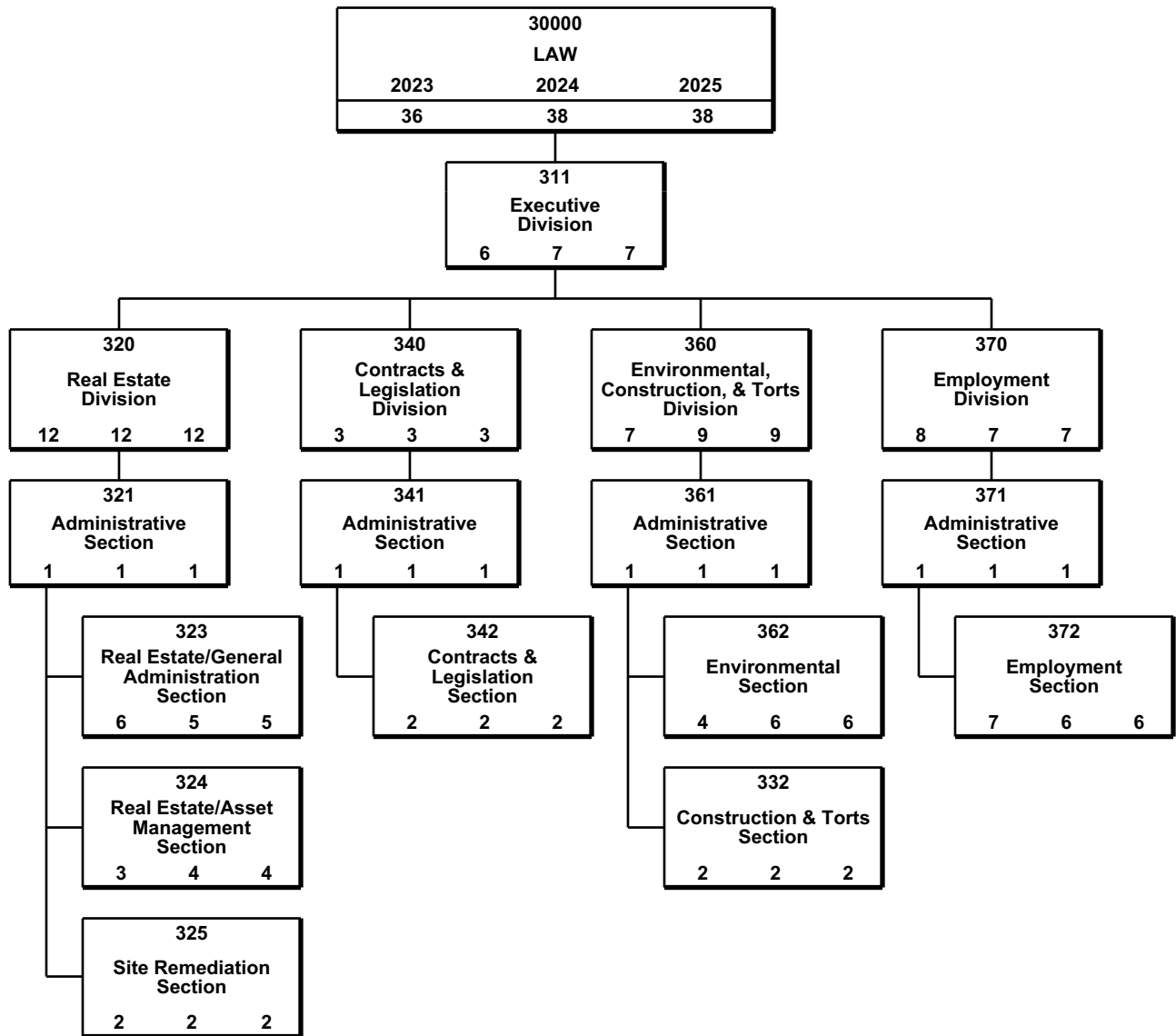


2024 Expenditures are estimated

EXPENDITURES
 APPROPRIATIONS

2018 - Decrease is due to the settlement of the Natural Resources Defense Council, Inc. suit.
2021 - Increase is due to the transfer of the Site Remediation Section from the Maintenance & Operations Department.

LAW



LAW

The mission of the Law Department is to provide the District with high quality cost-effective legal counsel, litigation and transactional services, and real estate administration.

Departmental Summary

The Law Department's primary responsibilities include:

- Providing legal counsel to the Board of Commissioners, Executive Director, and Officers of the District;
- Working with other departments to implement initiatives;
- Ensuring compliance with laws, regulations, and ordinances applicable to the District;
- Performing all necessary legal actions regarding environmental, tort, contract, financial, employment, municipal, and real estate matters;
- Representing the District in administrative hearings, arbitration, and litigation in state and federal courts;
- Administering approximately 24,000 acres of District owned real estate;
- Representing the District's legislative interests with the Illinois General Assembly, including drafting, introducing, testifying on, and passing legislation as necessary, and protecting the District's interests against adversarial legislation;
- Responding to all Freedom of Information Act requests.

Summary of 2024 Major Accomplishments

- Finalized intergovernmental agreements with over 25 governmental entities for stormwater projects;
- Recovered a six-figure settlement from a construction company for violating the District's bid policy;
- Obtained a dismissal without payment in lawsuit alleging over \$100,000 in liability for damage to a commercial vehicle on District property;
- Engaged with other governmental entities to use District parcels for open space, natural habitat revitalization, and public infrastructure, including public recreational leases with the Village of Worth and the Worth Park District, and right-of-way coordination on major public improvement projects with the U.S. Army Corps of Engineers, the Illinois Department of Transportation, the Illinois Tollway, the Cook County Department of Transportation and Highways, and the Chicago Transit Authority, among others;
- Promoted available District real estate for solar development;
- Prosecuted show cause proceedings against two industrial users whose discharges violated the Sewage and Waste Control Ordinance's effluent standards seeking civil penalties and a mandate that process water comply with the Ordinance;
- Assisted in the collection of more than \$100,000 in unpaid user charges, non-compliance enforcement charges, and late filing fees;
- Obtained favorable outcomes on employment matters before the Civil Service Board;
- Processed approximately 350 Freedom of Information Act requests;
- Obtained passage of Public Act P.A. 103-0865, an omnibus bill that amends the District's Purchasing Act to increase the mandatory competitive bid thresholds on non-emergency and emergency contracts.

2025 Appropriation and Position Summary

The 2025 appropriation for the Law Department is \$8,712,600, a decrease of \$65,300, or 0.7 percent, from 2024. The staffing level remains unchanged at 38 positions.

2025 Budget Highlights

The following budget highlights support the District's Strategic Plan Goal of Resource Management, maintaining a high level of performance on the core mission of protecting the public health and area waterways while exploring opportunities to recover, reuse, and monetize resources.

Maintain high level of permit compliance as requirements evolve, continue efforts to improve water quality

- The Law Department continues to work with the Maintenance & Operations Department to ensure compliance with the District's National Pollutant Discharge Elimination System permits, and stays abreast of all regulatory developments relating to emerging contaminants.

Pursue resource recovery opportunities to increase sustainability and recover costs

- The Law Department assists operating departments with implementation and administration of the District's Resource Recovery Program. The District's Resource Recovery Ordinance outlines the District's program to sell or otherwise dispose of recovered resources or renewable energy resources resulting from the operation of District facilities. The Law Department provides counsel and support in connection with various renewable energy initiatives including the beneficial reuse of biosolids and the use of high strength organic waste to aid in the biological removal of phosphorus from the District's effluent water.

The following budget highlights support the District's Strategic Plan Goal of Stormwater Management to mitigate flooding across Cook County.

Develop comprehensive framework to guide proactive implementation of stormwater solutions across Cook County

- The Environmental, Construction, & Torts Division drafts any necessary amendments to and provides counsel on the District's Watershed Management Ordinance. This Division is also responsible for all variance petitions and enforcement actions under the Watershed Management Ordinance and actively participates in technical advisory committee meetings.

Partner with local communities to significantly increase stormwater management projects

- The Environmental, Construction, & Torts Division assists in the review and negotiation of intergovernmental agreements with municipalities to establish the legal framework for regional and local stormwater management projects and flood-prone property acquisitions. Staff participates in informational meetings with local communities to explain and answer questions about the District's legal requirements for participation in green infrastructure projects;
- The Real Estate Division assists in the right-of-way acquisition for stormwater and sewer projects, including the Calumet Dropshaft 34 Modification Project, the Salt Creek Intercepting Sewer No. 3 Rehabilitation, the Stormwater Project along Deer Creek and Third Creek in Southeast Cook County, the Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey, the Flood Control Project on Central Road from the Des Plaines River to Glenwood Road in Maine Township and Northfield Township, and the Flood Control Project in the Worth Woods Subdivision in Worth, among others.

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience, ensuring ongoing services that are reliable, equitable, and cost-effective, while strengthening the District's operational and financial positions.

Standardize operations - streamline and automate internal processes, scale lessons learned from pandemic response

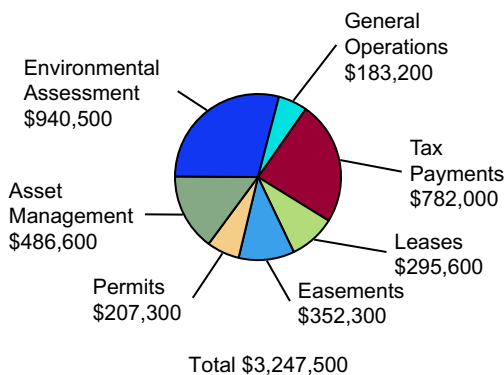
- The Law Department uses technology to ensure reliable and cost effective legal representation for the District. The Law Department uses an electronic Legal Files Document and Case Management System. Using this system, relevant data is shared with the Human Resources Department's Risk Management Information System. This data is essential for analysis and reporting on risk arising from the litigation of claims. During 2023, the Law Department continued its use of an electronic discovery hosting software solution to meet litigation needs. This solution allows the District to meet its legal obligations by collecting, cataloging, and sharing all documents relevant to any active litigation matters.

Maintain strong fiscal management, identify and leverage opportunities for cost reduction and cost recovery

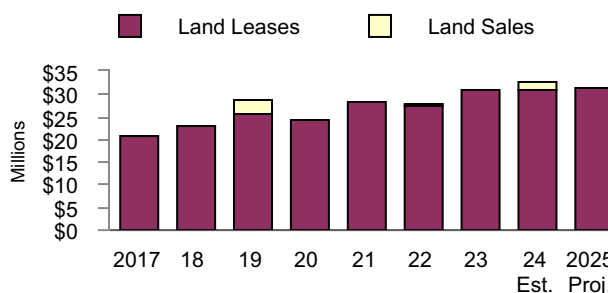
- The District currently owns approximately 24,000 acres of land located in Cook, Will, DuPage, and Fulton Counties in Illinois, about half of which are adjacent to the 76.1 miles of navigable waterways it helps manage, including the Cal-Sag Channel, Chicago Sanitary and Ship Canal (Main Channel), and the North Shore Channel. The majority of the District's land holdings are dedicated to District use, but approximately 5,000 acres in Cook, DuPage, and Will County are leased to other parties;
- The District prioritizes public access and recreation opportunities in its leases. Approximately 80 percent of leased land is held by other governmental agencies (park districts, municipalities, and forest preserve districts) for the express purpose of enhancing public access to parks, hiking and bicycle trails, and passive recreational use along the waterways.

The remaining parcels are leased to private parties for industrial and business purposes. The District requires and encourages that lessees incorporate green infrastructure into leases whenever possible, improve the aesthetics, and protect District land. The District's lease revenues are projected to increase annually over the next four years, while efforts to re-lease expired and remediated leaseholds at higher rentals continue.

2025 Real Estate Program Budget



**Real Estate Income
Land Sales, Leases, Easements, & Permits**



Land Sale Details
 2019 - 17.2 acres sold to the IL State Toll Highway Authority
 2022 - 4.3 acres sold to the IL State Toll Highway Authority
 2024 - 10.7 acres sold to the City of Chicago

30000 LAW

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | Cost | Percent |
|--|---------------------|----------------|
| 1. Provide prosecution, defense, and appellate services in litigation. Provide other direct legal services and counseling, as necessary, to the Board of Commissioners, the Executive Director, and the Officers of the District to further the corporate purposes and protect the interests of the District. | \$ 2,168,200 | 24.9 % |
| 2. Handle all legal environmental matters and monitor all state legislation and legislative activities. | \$ 451,500 | 5.2 % |
| 3. Provide legal services regarding employment-related matters such as civil service matters, employment discrimination law, labor relations, and labor arbitration. | \$ 1,009,300 | 11.6 % |
| 4. Provide for the administration of all vacant and unoccupied District real estate; administer the leasing and disposition or other use of District real estate when not presently needed for its corporate purposes; assist in and administer the acquisition of right-of-way for District construction and capital improvement projects and other corporate uses; administer environmental and remediation activities; supervise real estate tax litigation; provide assistance in developing and processing the real estate agenda for meetings of the Board of Commissioners. | \$ 3,247,500 | 37.3 % |
| <p>Through its leasing and easement activities, the Real Estate Division will generate approximately \$31.5 million in income in 2025</p> | | |
| 5. Provide legal services to ensure the proper disposal of wastes through the sewer systems in the Chicagoland area; oversee the diversion of water from Lake Michigan for water quality; provide legal representation, counseling, and administrative support in connection with enforcement of the Sewage and Waste Control Ordinance, Watershed Management Ordinance, and User Charge Ordinance of the District; provide legal services for flood mitigation projects contracted with other governments and stormwater-related land and easement activities. | \$ 630,500 | 7.2 % |
| 6. Review proposed contracts, execute awarded contracts, review bond surety, and insurance matters. | \$ 631,200 | 7.2 % |
| 7. All costs pertaining to the duties of the Clerk's Office, including Board proceedings, agenda and legislative actions, and executive functions of the departments, as well as process Freedom of Information Act requests for the District and participate in budget preparation and monitoring activities for the department. | \$ 574,400 | 6.6 % |
| Totals | \$ 8,712,600 | 100.0 % |

30000 LAW

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | |
|-----------------------|--|--------------|----------|-----------------|--------------|---------|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent |
| 4300 | Stormwater Management | \$ 354,670 | 2025 | 2 \$ 411,800 | \$ 15,400 | 3.9 |
| | | | 2024 | 2 \$ 396,400 | | |
| 4660 | Waste Monitoring | \$ 195,567 | 2025 | 2 \$ 218,700 | \$ 10,000 | 4.8 |
| | | | 2024 | 2 \$ 208,700 | | |
| 7000 | General Support (excluding program numbers 7350 - 7369 and 7604) | \$ 516,556 | 2025 | 3 \$ 574,400 | \$ 11,200 | 2.0 |
| | | | 2024 | 3 \$ 563,200 | | |
| 7350 | General Legal Matters | \$ 3,285,829 | 2025 | 19 \$ 4,165,400 | \$ 3,900 | 0.1 |
| | | | 2024 | 19 \$ 4,161,500 | | |
| 7360 | Real Estate Operations | \$ 2,649,156 | 2025 | 12 \$ 3,247,500 | \$ (107,500) | (3.2) |
| | | | 2024 | 12 \$ 3,355,000 | | |
| 7604 | Social Security and Medicare Contributions | \$ 79,056 | 2025 | — \$ 94,800 | \$ 1,700 | 1.8 |
| | | | 2024 | — \$ 93,100 | | |
| Totals | | \$ 7,080,834 | 2025 | 38 \$ 8,712,600 | \$ (65,300) | (0.7)% |
| | | | 2024 | 38 \$ 8,777,900 | | |

30000 LAW

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|----------------|---|-----------|--------------|---------------|----------------|----|
| 4300 | Stormwater Management | | | | | |
| | Provide Legal Representation and Administrative Support for: | | | | | |
| 4324 | Watershed Management Ordinance Administration | Cost | \$ 47,455 | \$ 58,300 | \$ 61,300 | |
| 4344 | Flood Mitigation Projects Contracted with Other Governments | Cost | \$ 200,864 | \$ 225,400 | \$ 232,400 | |
| 4345 | Land and Easements (Stormwater) | Cost | \$ 106,351 | \$ 112,700 | \$ 118,100 | |
| 4660 | Waste Monitoring | | | | | |
| | Provide Legal Representation and Administrative Support for: | | | | | |
| 4663 | User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users | Cases | 25 | 45 | 35 | a) |
| | | Cost | \$ 136,011 | \$ 146,000 | \$ 154,000 | |
| | | Cost/Case | \$ 5,440.44 | \$ 3,244.44 | \$ 4,400.00 | a) |
| 4666 | Sewage and Waste Control Ordinance - Significant Industrial Users Minimum Regulatory Requirement Activities | Cases | 3 | 5 | 5 | |
| | | Cost | \$ 59,556 | \$ 62,700 | \$ 64,700 | |
| | | Cost/Case | \$ 19,852 | \$ 12,540 | \$ 12,940 | |
| 7000 | General Support (excluding program numbers 7350 - 7369 and 7604) | Cost | \$ 516,556 | \$ 563,200 | \$ 574,400 | |
| 7350 | General Legal Matters | | | | | |
| | Provide Prosecution and Defense Services to Protect the Interests of the District: | | | | | |
| 7351 | Legislative | Cost | \$ 145,886 | \$ 154,900 | \$ 160,700 | |
| 7352 | Financial Matters | Cost | \$ 123,457 | \$ 135,700 | \$ 137,700 | |
| 7353 | Environmental and Regulatory Matters | Cost | \$ 258,041 | \$ 309,500 | \$ 290,800 | |
| 7354 | Contract Administration | Cost | \$ 556,997 | \$ 619,600 | \$ 631,200 | |
| 7355 | Litigation | Cost | \$ 1,209,768 | \$ 1,728,000 | \$ 1,721,700 | |

a) Decrease in number of cases is due to a declining trend over the past year.

30000 LAW

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|----------------|--|---------------|--------------|---------------|----------------|----|
| 7356 | Employment Matters | Cost | \$ 898,095 | \$ 1,014,300 | \$ 1,009,300 | |
| 7359 | General Legal Services | Cost | \$ 93,585 | \$ 199,500 | \$ 214,000 | |
| 7360 | Real Estate Operations Provide Administration of All District Land: | | | | | |
| 7361 | Real Estate Leases - Administration of Leases and Granting of Leases | Leases | 196 | 197 | 198 | |
| | | Cost | \$ 255,086 | \$ 288,600 | \$ 295,600 | |
| | | Cost/Lease | \$ 1,301.46 | \$ 1,464.97 | \$ 1,492.93 | |
| 7362 | Real Estate Easements - Administration of Easements and Granting of New Easements | Easements | 424 | 422 | 426 | |
| | | Cost | \$ 293,994 | \$ 346,700 | \$ 352,300 | |
| | | Cost/Easement | \$ 693.38 | \$ 821.56 | \$ 827.00 | |
| 7363 | Real Estate Permits - Administration of Permits and Granting of New Permits | Permits | 47 | 57 | 50 | b) |
| | | Cost | \$ 177,045 | \$ 203,400 | \$ 207,300 | |
| | | Cost/Permit | \$ 3,766.91 | \$ 3,568.42 | \$ 4,146.00 | b) |
| 7367 | Real Estate Asset Management - Administer Plan to Increase Revenue by Lease/Sale of Real Estate Holdings | Cost | \$ 403,446 | \$ 490,700 | \$ 486,600 | |
| 7368 | Real Estate Environmental Assessment - Administer Activities Related to Environmental Assessment and Remediation of Real Estate Holdings | Cost | \$ 629,413 | \$ 953,300 | \$ 940,500 | |
| 7369 | Other Real Estate Operations, Including Development of Agenda, Providing Information, Tax Litigation, and Support Services to the Board of Commissioners | Cost | \$ 190,490 | \$ 212,300 | \$ 183,200 | |
| | Payment of Real Estate Taxes | Cost | \$ 699,682 | \$ 860,000 | \$ 782,000 | |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 79,056 | \$ 93,100 | \$ 94,800 | |
| | Totals | | \$ 7,080,834 | \$ 8,777,900 | \$ 8,712,600 | |

b) Decrease in number of permits is due to an anticipated higher number of permits in 2024 partially due to the recent passage of a federal infrastructure bill. However, results show no increase in requested permits.

| 101 30000 | Fund: Corporate Department: Law | LINE ITEM ANALYSIS | | | | | | |
|----------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 5,596,867 | \$ 6,282,700 | \$ 6,282,700 | \$ 4,422,655 | \$ 6,090,300 | \$ 6,304,200 | \$ — |
| 601060 | Compensation Plan Adjustments | 53,288 | 103,600 | 103,600 | 197 | 1,100 | 103,400 | — |
| 601070 | Social Security and Medicare Contributions | 79,056 | 93,100 | 93,100 | 65,209 | 84,200 | 94,800 | — |
| 601100 | Tuition and Training Payments | 14,353 | 17,500 | 17,500 | 6,304 | 17,500 | 17,200 | — |
| 100 | TOTAL PERSONAL SERVICES | 5,743,563 | 6,496,900 | 6,496,900 | 4,494,365 | 6,193,100 | 6,519,600 | — |
| 612010 | Travel | 2,288 | 5,900 | 5,900 | — | 4,700 | 5,700 | — |
| 612030 | Meals and Lodging | 9,306 | 13,800 | 13,800 | 7,129 | 14,300 | 12,800 | — |
| 612040 | Postage, Freight, and Delivery Charges | 601 | 900 | 900 | 900 | 900 | 1,300 | — |
| 612050 | Compensation for Personally-Owned Automobiles | 3,308 | 5,100 | 5,100 | 3,090 | 4,700 | 5,100 | — |
| 612090 | Reprographic Services | 626 | 7,000 | 7,000 | 768 | 5,500 | 7,000 | — |
| 612250 | Court Reporting Services | 9,267 | 30,000 | 30,000 | 30,000 | 30,000 | 37,000 | — |
| 612410 | Governmental Service Charges | 500 | 500 | 500 | — | 500 | 500 | — |
| 612430 | Payments for Professional Services | 480,496 | 1,157,500 | 1,157,500 | 933,149 | 688,800 | 1,151,400 | — |
| 612490 | Contractual Services, N.O.C. | 65,442 | 102,600 | 102,600 | 70,589 | 86,300 | 92,400 | — |
| 612520 | Waste Material Disposal Charges | 53,936 | 78,000 | 78,000 | 73,000 | 78,000 | 78,000 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 625,770 | 1,401,300 | 1,401,300 | 1,118,625 | 913,700 | 1,391,200 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 2,862 | 6,500 | 6,500 | 2,923 | 6,500 | 6,600 | — |
| 623720 | Books, Maps, and Charts | 8,955 | 13,000 | 13,000 | 11,582 | 13,000 | 13,000 | — |
| 623990 | Materials and Supplies, N.O.C. | — | 200 | 200 | 14 | 200 | 200 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 11,818 | 19,700 | 19,700 | 14,519 | 19,700 | 19,800 | — |
| 667130 | Taxes on Real Estate | 699,682 | 860,000 | 860,000 | 710,653 | 710,700 | 782,000 | — |
| 700 | TOTAL FIXED AND OTHER CHARGES | 699,682 | 860,000 | 860,000 | 710,653 | 710,700 | 782,000 | — |
| TOTAL LAW | | \$ 7,080,833 | \$ 8,777,900 | \$ 8,777,900 | \$ 6,338,162 | \$ 7,837,200 | \$ 8,712,600 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

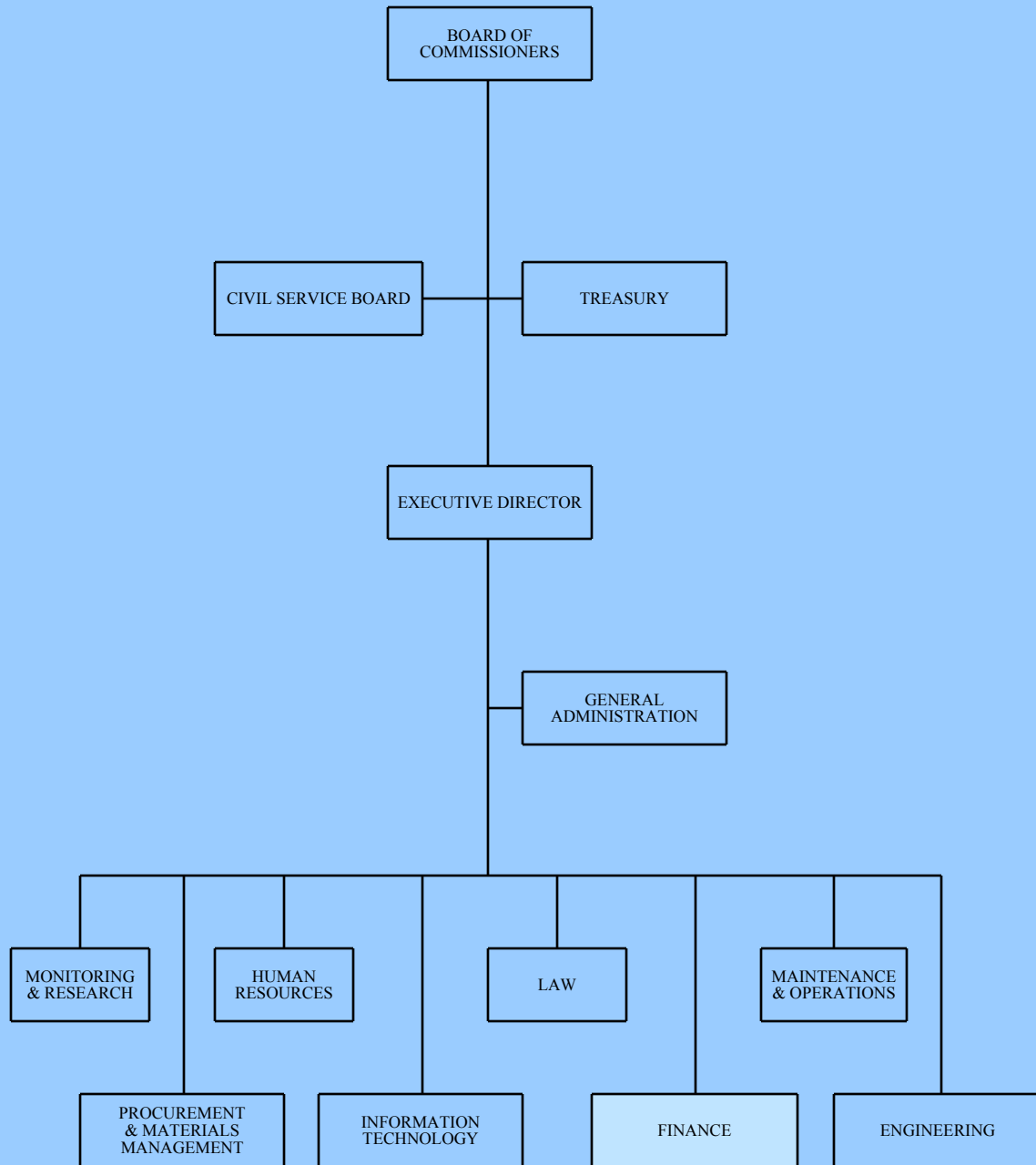
| Fund: Corporate Dept: Law | | POSITION ANALYSIS | | | | |
|------------------------------|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 311 | Executive Office | | | | | |
| EX12 | General Counsel | 1 | 1 | | 1 | |
| HP23 | Deputy General Counsel | 1 | 1 | | 1 | |
| HP22 | Head Assistant Attorney | 1 | 1 | | 1 | |
| HP20 | Principal Attorney | 1 | — | | — | |
| HP18 | Senior Attorney | — | 1 | | 1 | |
| EX06 | Secretary to Officer | 1 | 1 | | 1 | |
| HP13 | Legal Assistant | 1 | 1 | | 1 | |
| HP13 | Senior Administrative Specialist | — | 1 | | — | |
| HP11 | Administrative Specialist | — | — | | 1 | |
| TOTAL 311 | Executive Office | 6 | 7 | 1,307,172 | 7 | 1,299,795 |
| 320 | Real Estate Division | | | | | |
| 321 | Administrative Section | | | | | |
| HP22 | Head Assistant Attorney | 1 | 1 | | 1 | |
| TOTAL 321 | Administrative Section | 1 | 1 | 228,276 | 1 | 239,417 |
| 323 | Real Estate / General Administration Section | | | | | |
| HP20 | Principal Attorney | 1 | 1 | | 1 | |
| HP18 | Senior Attorney | 3 | 2 | | 2 | |
| HP15 | Senior Legal Assistant | 1 | 1 | | 1 | |
| HP13 | Senior Administrative Specialist | — | — | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | — | |
| TOTAL 323 | Real Estate / General Administration Section | 6 | 5 | 708,465 | 5 | 730,423 |
| 324 | Real Estate / Asset Management Section | | | | | |
| HP20 | Principal Attorney | — | 1 | | 1 | |
| HP18 | Senior Attorney | 1 | 1 | | 1 | |
| HP13 | Senior Administrative Specialist | 2 | 2 | | 2 | |
| TOTAL 324 | Real Estate / Asset Management Section | 3 | 4 | 501,330 | 4 | 502,106 |
| 325 | Site Remediation Section | | | | | |
| HP20 | Engineer of Site Remediation | 1 | 1 | | 1 | |

| Fund: Corporate Dept: Law | | POSITION ANALYSIS | | | | |
|------------------------------|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP17 | Site Remediation Specialist | 1 | 1 | | 1 | |
| TOTAL 325 | Site Remediation Section | 2 | 2 | 395,491 | 2 | 395,491 |
| TOTAL 320 | Real Estate Division | 12 | 12 | 1,833,562 | 12 | 1,867,437 |
| 340 | Contracts & Legislation Division | | | | | |
| 341 | Administrative Section | | | | | |
| HP22 | Head Assistant Attorney | 1 | 1 | | 1 | |
| TOTAL 341 | Administrative Section | 1 | 1 | 272,838 | 1 | 272,838 |
| 342 | Contracts & Legislation Section | | | | | |
| HP20 | Principal Attorney | 1 | 1 | | 1 | |
| HP18 | Senior Attorney | 1 | 1 | | 1 | |
| TOTAL 342 | Contracts & Legislation Section | 2 | 2 | 377,480 | 2 | 384,519 |
| TOTAL 340 | Contracts & Legislation Division | 3 | 3 | 650,318 | 3 | 657,357 |
| 360 | Environmental, Construction, & Torts Division | | | | | |
| 361 | Administrative Section | | | | | |
| HP22 | Head Assistant Attorney | 1 | 1 | | 1 | |
| TOTAL 361 | Administrative Section | 1 | 1 | 250,558 | 1 | 250,558 |
| 362 | Environmental Section | | | | | |
| HP20 | Principal Attorney | 1 | 1 | | 1 | |
| HP18 | Senior Attorney | 2 | 2 | | 2 | |
| HP15 | Senior Legal Assistant | — | 1 | | 1 | |
| HP13 | Legal Assistant | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | — | 1 | | 1 | |
| TOTAL 362 | Environmental Section | 4 | 6 | 767,789 | 6 | 795,913 |
| 332 | Construction & Torts Section | | | | | |
| HP20 | Principal Attorney | 1 | 1 | | 1 | |
| HP18 | Senior Attorney | 1 | 1 | | 1 | |
| TOTAL 332 | Construction & Torts Section | 2 | 2 | 304,646 | 2 | 321,478 |
| TOTAL 360 | Environmental, Construction, & Torts Division | 7 | 9 | 1,322,992 | 9 | 1,367,948 |

| Fund: Corporate Dept: Law | | POSITION ANALYSIS | | | | |
|------------------------------|-------------------------------|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 370 | Employment Division | | | | | |
| 371 | Administrative Section | | | | | |
| HP22 | Head Assistant Attorney | 1 | 1 | | 1 | |
| TOTAL 371 | Administrative Section | 1 | 1 | 272,838 | 1 | 272,838 |
| 372 | Employment Section | | | | | |
| HP20 | Principal Attorney | 2 | 2 | | 2 | |
| HP18 | Senior Attorney | 3 | 3 | | 3 | |
| HP15 | Senior Legal Assistant | 1 | — | | — | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 372 | Employment Section | 7 | 6 | 927,067 | 6 | 938,049 |
| TOTAL 370 | Employment Division | 8 | 7 | 1,199,905 | 7 | 1,210,887 |
| TOTAL | Law | 36 | 38 | 6,313,949 | 38 | 6,403,424 |

NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.

NOTE PAGE



Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

September 10, 2024

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2025 Program for the Finance Department

The Finance Department's program for 2025, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2025 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2025 major initiatives and challenges, and 2024 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Finance Department budget for 2025.

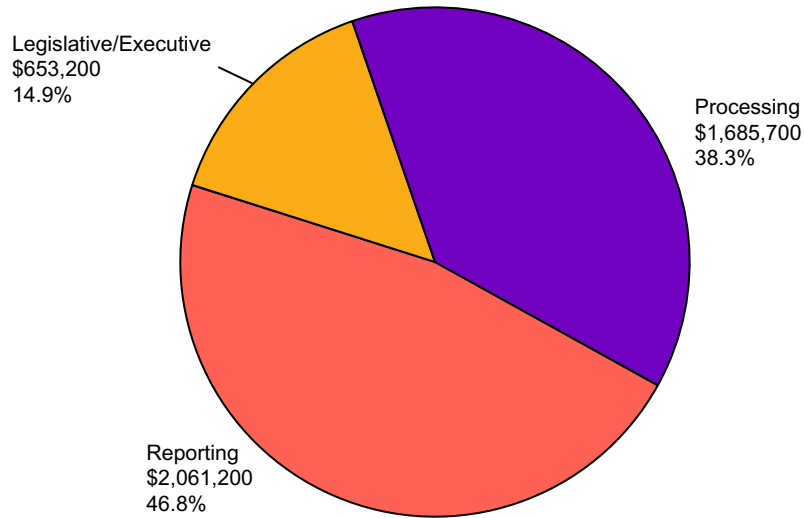
Respectfully submitted,



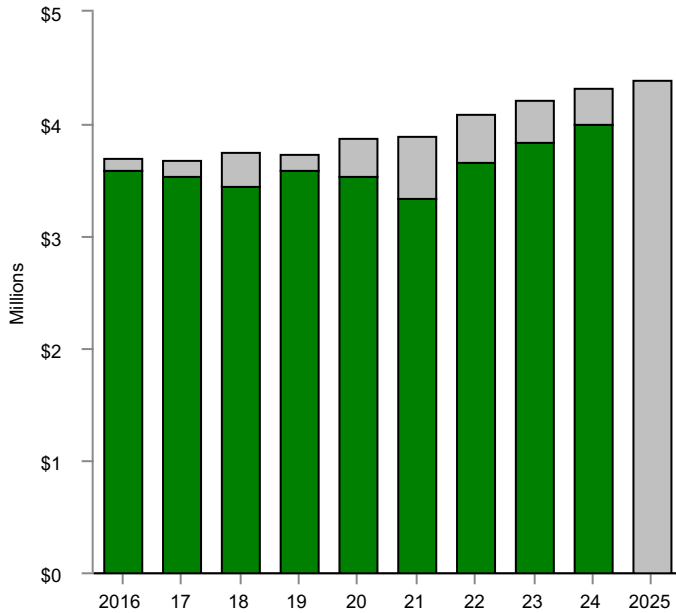
Jacqueline Torres
Clerk/Director of Finance

FINANCE PROGRAMS

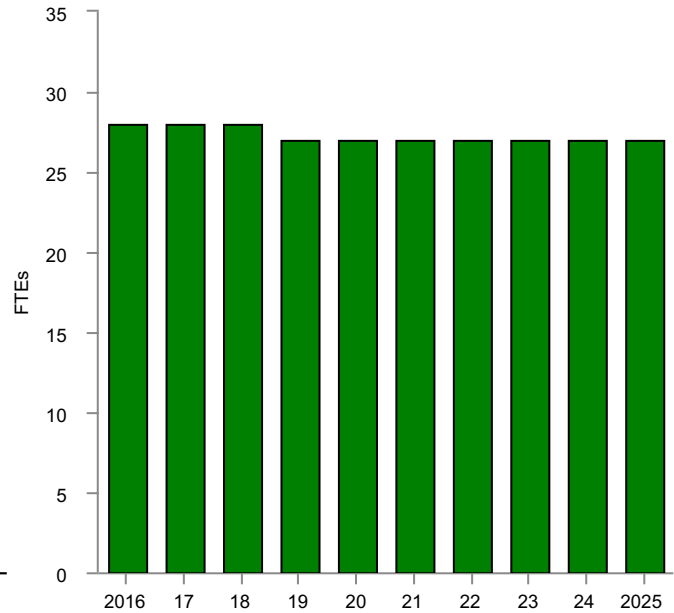
| | |
|----------|-------------|
| 2025 | \$4,400,100 |
| 2024 | \$4,329,900 |
| Increase | \$70,200 |



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS

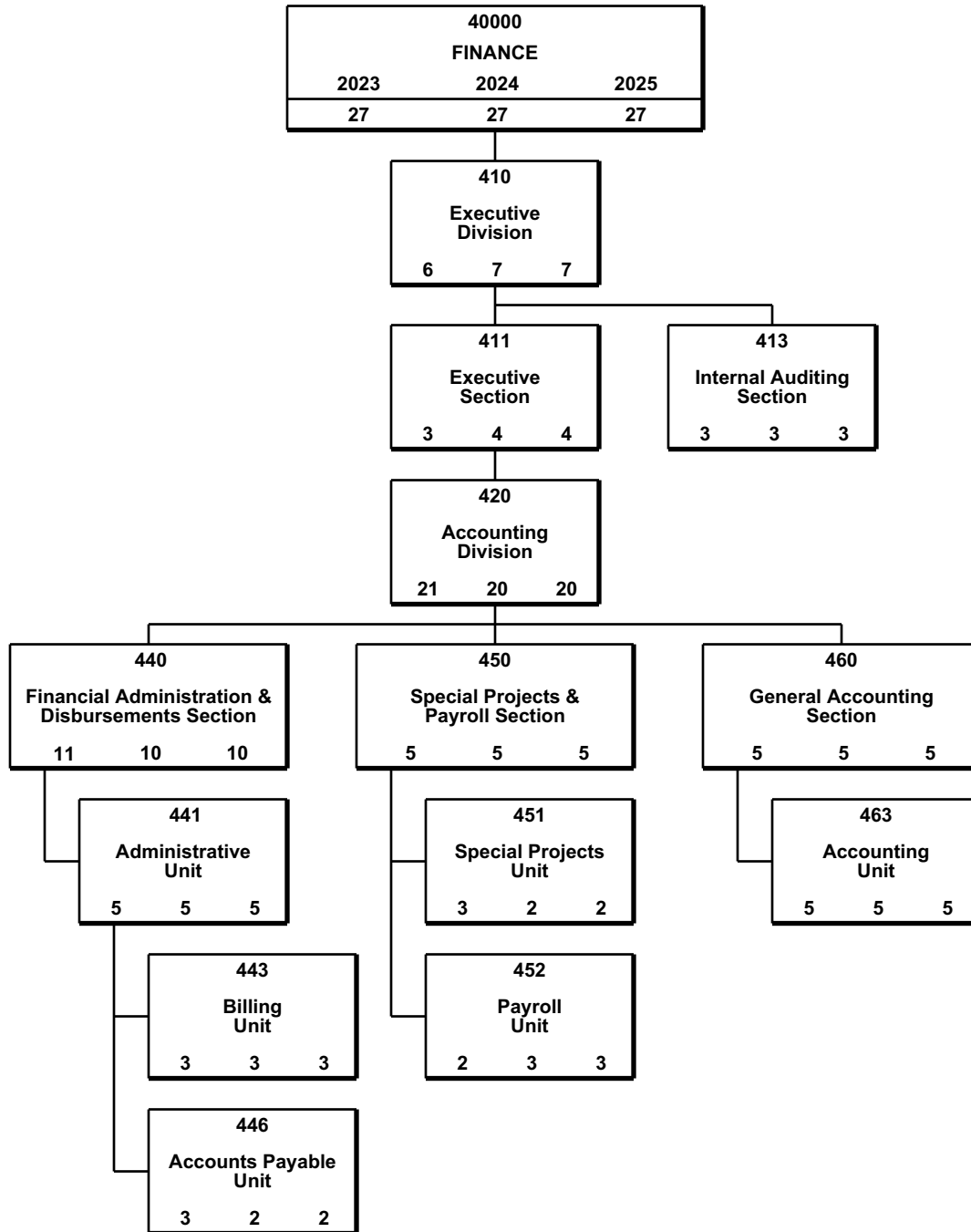


2024 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

2019 - The decrease is due to the automation of manual processes.

FINANCE



FINANCE

The mission of the Finance Department is to provide leadership in developing cost-saving strategies for transaction processing, optimize operations, provide reliable financial reports, and ensure compliance with all applicable statutes, regulations, professional standards, and policies for the benefit of Metropolitan Water Reclamation District stakeholders.

Departmental Summary

The Finance Department's primary responsibilities include:

- Auditing and reporting the District's financial information and auditing of operational performance, compliance, and internal controls;
- Processing the District's financial transactions including vendor payments, payroll, billing, and collection activities;
- Creating the Board of Commissioner's agenda and minutes as well as maintaining official records of the Board's legislative actions.

Central to the Finance Department's activities is the financial reporting function that includes a good framework of internal controls which mitigates system fraud and enables diverse users to readily assess the District's financial position and rely on results of its operations. Excellent bond ratings, external auditors' unmodified opinions, and Certificates of Achievement for Excellence in Financial Reporting demonstrate the effectiveness of the District's fiscal management and financial reporting excellence.

Summary of 2024 Major Accomplishments

- The District received an unmodified opinion from external auditors and was awarded the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the 2023 Annual Comprehensive Financial Report for the 49th consecutive year;
- Completed the annual external audit and financial reporting for the District's Deferred Compensation 457 plan;
- Implemented GASB Statements 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements and GASB 96, Subscription Based Information Technology Arrangements;
- Updated Finance Administrative Procedures to reflect current operations;
- In partnership with the Information Technology Department, undertook an upgrade to the Readsoft Invoices software to stay current with technology requirements and further streamline the vendor payments process;
- Completed successful transition from the older IRS Tax filing system to the new Information Returns Intake System (IRIS) resulting in cost savings and improved accuracy while no longer having to depend on third party providers to issue vendor tax forms;
- Continued initiative to convert paper payment and revenue collection methods to electronic methods: converted over 1,100 vendors since 2020 and maintained electronic payment methods at 75 percent. More than 90 percent of all vendor invoices are now received electronically. The District's electronic revenue collections rose to 33 percent;
- In collaboration with the Law and Information Technology Departments, commenced development of the Integrated Real Estate Information System (IREIS) iteration 2.2. The newest version will provide the ability to email attached PDF invoices, an upgrade to the previous IREIS iteration 2.1. Additional improvements being developed are multiple applications of Consumer Price Index (CPI) for CPI-indexed real estate agreements;
- Training efforts have resulted in staff promotions of 42 percent over the past five years and equity and inclusion efforts have resulted in staff representation of over 71 percent minority and women representation;
- Completed internal audits consisting of sixteen audit projects that reviewed internal control systems, employee authorizations, procurement card expenditures, cost sharing agreements with other agencies, employee leave balances and compensation time compliance, clean water fund campaigns, mandatory training compliance tracking, user charge clearings, banking transactions, and completed complex financial assessments of prospective District tenants and rental calculations for current tenants;
- Completed two special projects including reconciliation of employee deferred compensation fund participant balance transfers and coordinated health and prescription drug claims review;
- Completed Workforce and SAP configuration to provide paid leave time to all temporary and full-time employees.

2025 Appropriation and Position Summary

The 2025 appropriation for the Finance Department is \$4,400,100, an increase of \$70,200, or 1.6 percent, from 2024. The staffing level remains unchanged at 27 positions.

2025 Budget Highlights

The following budget highlights support the District’s Strategic Plan Goal of Workforce Excellence. The District is committed to investing in its future by investing in its employees. The initiatives highlighted below will allow the District to continue to recruit, develop, and retain best-in-class employees as the foundation of the organization’s ongoing success.

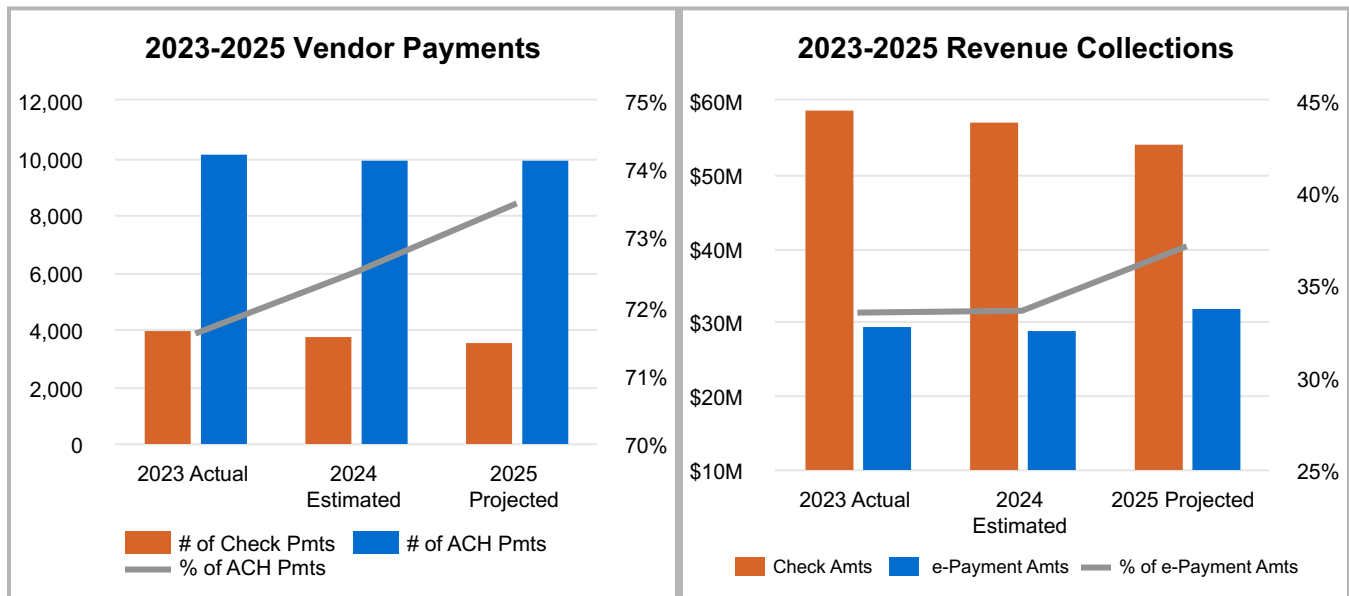
Foster a culture that recognizes the value of every employee and provide a workplace environment that meets evolving industry trends

- Focus on employee recognition for excellence and continue to develop a workforce that is diverse, knowledgeable, motivated, and adaptive to change;
- Continue the department's cross-training program for staff to ensure that institutional knowledge is retained and improved through ongoing training, the utilization of the eLearning platform, the encouragement of tuition reimbursement programs, and the expansion of webinar opportunities;
- Stay current with government accounting and financial reporting standards by actively participating in conferences and training. It is equally important for the Finance Department to work closely with the operating departments to understand the changes in processes and meet their reporting needs.

The following budget highlights support the District’s Strategic Plan Goal of Enterprise Resilience. The initiative shown below reflects the District’s dedication to making choices and decisions that strengthen the District’s financial position, resulting in reliable and cost-effective services.

Standardize operations - streamline and automate internal processes, scale lessons learned from pandemic response

- Focus on continuous excellence in delivering services and obtaining an unmodified audit opinion on the District’s financial statements, earn the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association, and ensure compliance with applicable GASB pronouncements and regulatory requirements;
- Continue increasing electronic revenue collections for all types of revenue streams (excluding ad valorem taxes);
- In partnership with the Monitoring & Research Department, streamline the Chemical Toilet Waste and Bio-P coupon program by transitioning both into the iPacs system. Provides improved tracking/reporting with automating this process;
- Explore additional agenda management solutions to maximize latest functionality and continue to increase opportunity for public engagement.



40000 FINANCE

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | Cost | Percent |
|--|---------------------|----------------|
| 1. Provide for the processing of all District expenditures, which consist of vendor payments, employee wages, expenses, and fringe benefits. Vendor payments are made in compliance with the Prompt Payment Act. Provide for the accounting, billing, and collection of all revenue such as user charge, State Revolving Fund, real estate, and other miscellaneous billings. | \$ 1,685,700 | 38.3 % |
| 2. Provide for the external audit, general accounting, and reporting of financial information (financial statement preparation, fixed assets, cost accounting analysis, general ledger maintenance, and bank account reconciliation). Provide for the independent appraisal and analysis of departmental internal activities approved for internal audit by the Audit Committee. | \$ 2,061,200 | 46.8 % |
| 3. Provide for the preparation of Board meeting agendas and minutes reports and for the documentation, retention, and retrieval of all official records of the Board of Commissioners. | \$ 653,200 | 14.9 % |
| Totals | \$ 4,400,100 | 100.0 % |

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|---|---------------------|----------|---------|--------------|--------------|-------|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 4663 | User Charge Ordinance - Large Commercial/Industrial Users | \$ 315,870 | 2025 | 3 | \$ 355,700 | \$ 10,000 | 2.9 |
| | | | 2024 | 4 | \$ 345,700 | | |
| 7394 | Transaction Processing | \$ 1,234,086 | 2025 | 11 | \$ 1,330,000 | \$ (9,800) | (0.7) |
| | | | 2024 | 11 | \$ 1,339,800 | | |
| 7396 | Reporting | \$ 1,900,615 | 2025 | 10 | \$ 2,006,600 | \$ (115,800) | (5.5) |
| | | | 2024 | 10 | \$ 2,122,400 | | |
| 7398 | Legislative/Executive | \$ 348,372 | 2025 | 3 | \$ 653,200 | \$ 184,400 | 39.3 |
| | | | 2024 | 2 | \$ 468,800 | | |
| 7604 | Social Security and Medicare Contributions | \$ 47,483 | 2025 | — | \$ 54,600 | \$ 1,400 | 2.6 |
| | | | 2024 | — | \$ 53,200 | | |
| Totals | | \$ 3,846,426 | 2025 | 27 | \$ 4,400,100 | \$ 70,200 | 1.6 % |
| | | | 2024 | 27 | \$ 4,329,900 | | |

a) Increase is due to new agenda management solution implementation (\$200,000).

40000 FINANCE

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|----------------|---|------------------|--------------|---------------|----------------|----|
| 4660 | Waste Monitoring | | | | | |
| 4663 | User Charge Ordinance - Large Commercial/Industrial Users | Cost | \$ 315,870 | \$ 345,700 | \$ 355,700 | |
| 7390 | Accounting and Auditing | | | | | |
| 7394 | Transaction Processing | Transactions | 79,200 | 79,000 | 79,500 | |
| | | Cost | \$ 1,234,086 | \$ 1,339,800 | \$ 1,330,000 | |
| | | Cost/Transaction | \$ 15.58 | \$ 16.96 | \$ 16.73 | |
| 7396 | Reporting | Cost | \$ 1,900,615 | \$ 2,122,400 | \$ 2,006,600 | |
| 7398 | Legislative/Executive | Cost | \$ 348,372 | \$ 468,800 | \$ 653,200 | a) |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 47,483 | \$ 53,200 | \$ 54,600 | |
| | | Totals | \$ 3,846,426 | \$ 4,329,900 | \$ 4,400,100 | |

a) Increase is due to new agenda management solution implementation (\$200,000).

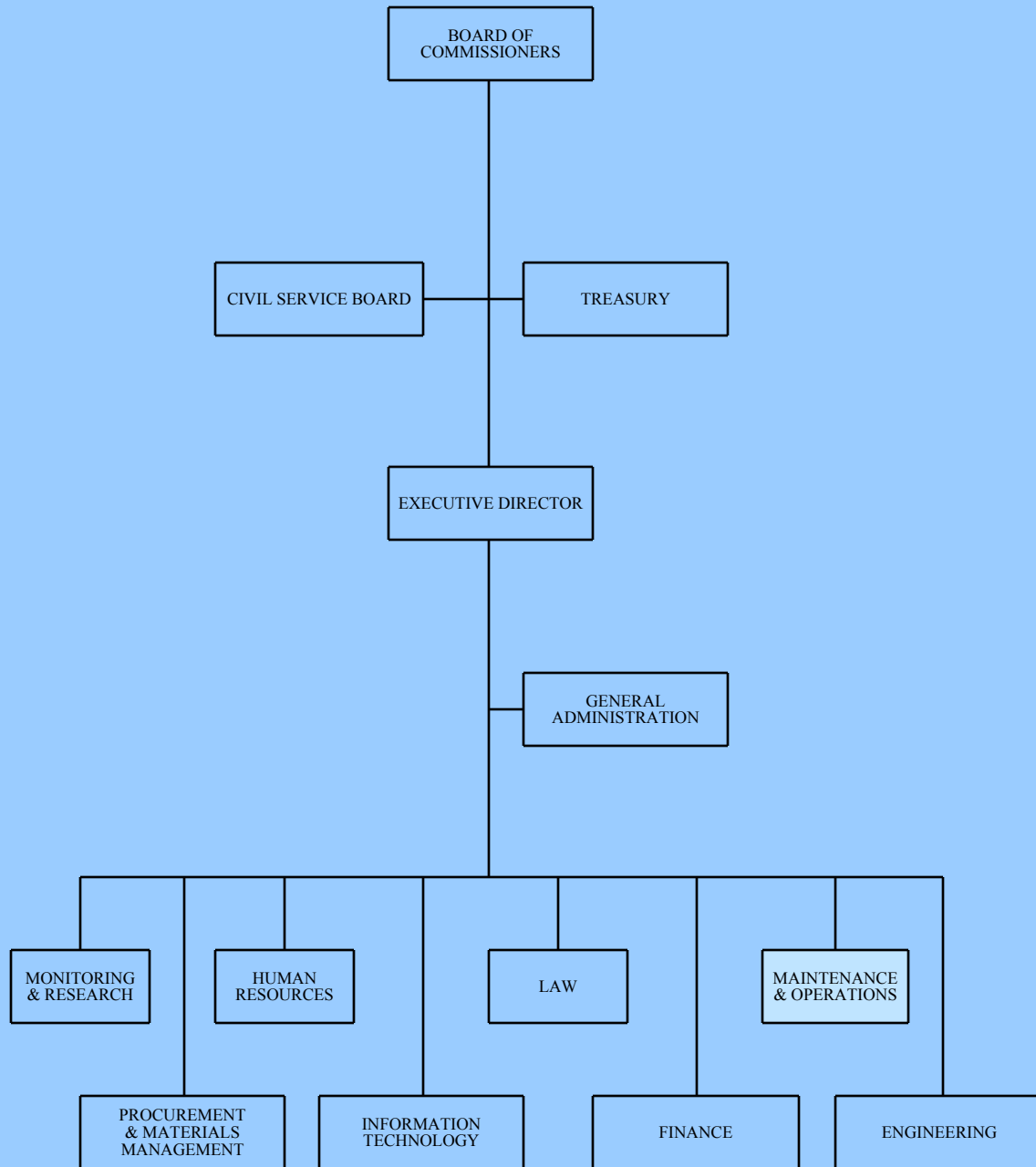
| 101 40000 | Fund: Corporate Department: Finance | LINE ITEM ANALYSIS | | | | | | |
|----------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 3,389,827 | \$ 3,586,600 | \$ 3,586,600 | \$ 2,482,560 | \$ 3,423,900 | \$ 3,622,400 | \$ — |
| 601060 | Compensation Plan Adjustments | 11,868 | 63,800 | 63,800 | 4,842 | 12,800 | 36,900 | — |
| 601070 | Social Security and Medicare Contributions | 47,483 | 53,200 | 53,200 | 36,660 | 47,600 | 54,600 | — |
| 601100 | Tuition and Training Payments | 37,004 | 30,000 | 30,000 | 17,319 | 30,000 | 30,000 | — |
| 100 | TOTAL PERSONAL SERVICES | 3,486,182 | 3,733,600 | 3,733,600 | 2,541,381 | 3,514,300 | 3,743,900 | — |
| 612010 | Travel | 3,366 | 10,000 | 10,000 | 3,286 | 6,000 | 6,500 | — |
| 612030 | Meals and Lodging | 6,604 | 12,000 | 12,000 | 8,722 | 12,300 | 15,500 | — |
| 612040 | Postage, Freight, and Delivery Charges | 64 | 500 | 500 | 81 | 100 | 500 | — |
| 612050 | Compensation for Personally-Owned Automobiles | 176 | 500 | 500 | 100 | 200 | 400 | — |
| 612090 | Reprographic Services | 1,400 | 2,500 | 2,500 | 2,460 | 2,500 | 2,500 | — |
| 612250 | Court Reporting Services | 27,621 | 53,000 | 53,000 | 53,000 | 30,000 | 53,000 | — |
| 612340 | Discount Lost | 3,951 | 3,000 | 3,000 | 2,247 | 3,000 | 3,000 | — |
| 612430 | Payments for Professional Services | 306,778 | 492,800 | 492,800 | 461,574 | 416,500 | 558,800 | — |
| 612490 | Contractual Services, N.O.C. | 760 | 2,500 | 2,500 | 760 | 1,500 | 2,500 | — |
| 612800 | Repairs to Office Furniture and Equipment | — | 6,500 | 6,500 | 5,513 | 6,000 | 500 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 350,721 | 583,300 | 583,300 | 537,743 | 478,100 | 643,200 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 9,524 | 12,000 | 12,000 | 8,115 | 8,000 | 12,000 | — |
| 623720 | Books, Maps, and Charts | — | 500 | 500 | 199 | 500 | 500 | — |
| 623990 | Materials and Supplies, N.O.C. | — | 500 | 500 | — | 500 | 500 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 9,524 | 13,000 | 13,000 | 8,314 | 9,000 | 13,000 | — |
| TOTAL FINANCE | | \$ 3,846,427 | \$ 4,329,900 | \$ 4,329,900 | \$ 3,087,438 | \$ 4,001,400 | \$ 4,400,100 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

| Fund: Corporate Dept: Finance | | POSITION ANALYSIS | | | | |
|----------------------------------|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 410 | Executive Division | | | | | |
| 411 | Executive Section | | | | | |
| EX13 | Clerk/Director of Finance | 1 | 1 | | 1 | |
| HP21 | Comptroller | 1 | 1 | | 1 | |
| HP16 | Assistant Clerk | — | 1 | | 1 | |
| EX06 | Secretary to Officer | 1 | 1 | | 1 | |
| TOTAL 411 | Executive Section | 3 | 4 | 750,057 | 4 | 728,647 |
| 413 | Internal Auditing Section | | | | | |
| HP19 | Accounting Manager #2 (New Grade HP18) | 1 | 1 | | 1 | |
| HP17 | Supervising Accountant #2 (Financial Analyst) (New Grade HP16) | 2 | 2 | | 1 | |
| HP16 | Financial Analyst | — | — | | 1 | |
| TOTAL 413 | Internal Auditing Section | 3 | 3 | 508,145 | 3 | 469,264 |
| TOTAL 410 | Executive Division | 6 | 7 | 1,258,202 | 7 | 1,197,912 |
| 420 | Accounting Division | | | | | |
| 440 | Financial Administration & Disbursements Section | | | | | |
| 441 | Administrative Unit | | | | | |
| HP18 | Accounting Manager | 1 | 1 | | 1 | |
| HP16 | Financial Analyst | 3 | 4 | | 4 | |
| HP13 | Senior Administrative Specialist | 1 | — | | — | |
| TOTAL 441 | Administrative Unit | 5 | 5 | 621,500 | 5 | 646,493 |
| 443 | Billing Unit | | | | | |
| HP12 | Accounting Associate | 3 | 3 | | 3 | |
| TOTAL 443 | Billing Unit | 3 | 3 | 231,615 | 3 | 231,613 |
| 446 | Accounts Payable Unit | | | | | |
| HP12 | Accounting Associate | 3 | 2 | | 2 | |
| TOTAL 446 | Accounts Payable Unit | 3 | 2 | 149,800 | 2 | 172,845 |
| TOTAL 440 | Financial Administration & Disbursements Section | 11 | 10 | 1,002,915 | 10 | 1,050,952 |

| Fund: Corporate Dept: Finance | | POSITION ANALYSIS | | | | |
|----------------------------------|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 450 | Special Projects & Payroll Section | | | | | |
| 451 | Special Projects Unit | | | | | |
| HP18 | Accounting Manager | 1 | 1 | | 1 | |
| HP16 | Financial Analyst | 1 | — | | — | |
| HP14 | Budget & Management Analyst | 1 | 1 | | 1 | |
| TOTAL 451 | Special Projects Unit | 3 | 2 | 293,713 | 2 | 299,402 |
| 452 | Payroll Unit | | | | | |
| HP16 | Financial Analyst | 2 | 2 | | 2 | |
| HP12 | Accounting Associate | — | 1 | | 1 | |
| TOTAL 452 | Payroll Unit | 2 | 3 | 373,787 | 3 | 373,788 |
| TOTAL 450 | Special Projects & Payroll Section | 5 | 5 | 667,501 | 5 | 673,190 |
| 460 | General Accounting Section | | | | | |
| 463 | Accounting Unit | | | | | |
| HP19 | Accounting Manager #2 (New Grade HP18) | 1 | 1 | | 1 | |
| HP17 | Supervising Accountant #2 (Financial Analyst) (New Grade HP16) | 1 | 1 | | 1 | |
| HP16 | Financial Analyst | 1 | 1 | | 1 | |
| HP13 | Accounting Clerk III #2 (Accounting Associate) (New Grade HP12) | 1 | 1 | | 1 | |
| HP12 | Accounting Associate | 1 | 1 | | 1 | |
| TOTAL 463 | Accounting Unit | 5 | 5 | 694,192 | 5 | 700,441 |
| TOTAL 460 | General Accounting Section | 5 | 5 | 694,192 | 5 | 700,441 |
| TOTAL 420 | Accounting Division | 21 | 20 | 2,364,608 | 20 | 2,424,583 |
| TOTAL | Finance | 27 | 27 | 3,622,809 | 27 | 3,622,495 |

NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.



Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

September 10, 2024

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2025 Program for the Maintenance & Operations Department

The Maintenance & Operations Department's program for 2025, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2025 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2025 major initiatives and challenges, and 2024 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Maintenance & Operations Department budget for 2025.

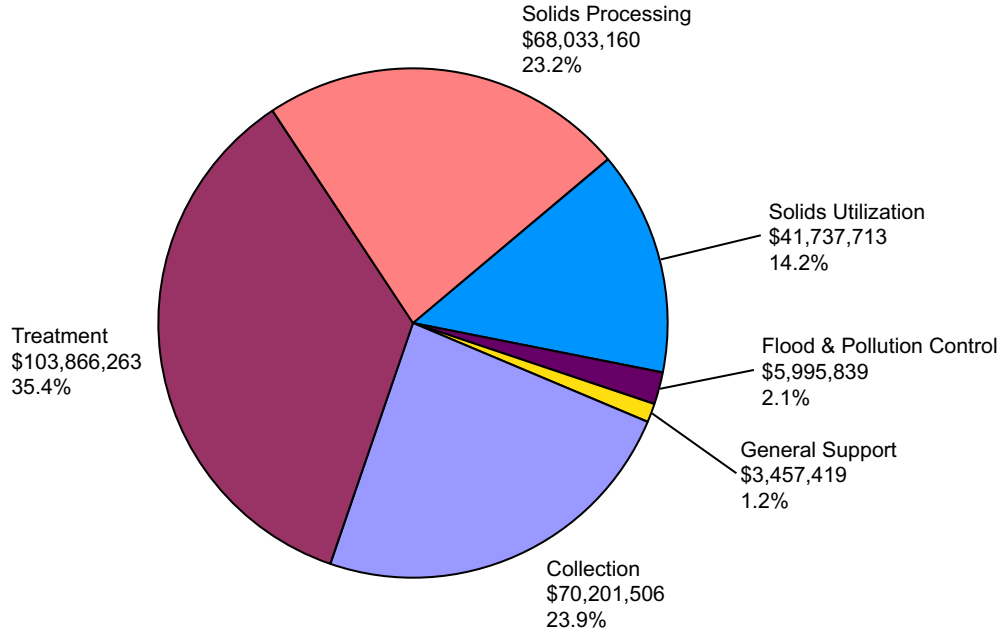
Respectfully submitted,



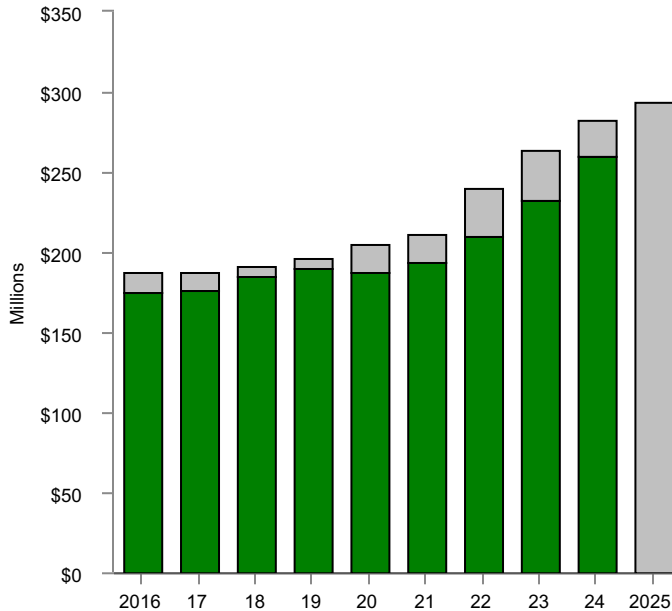
John P. Murray
Director of Maintenance & Operations

MAINTENANCE & OPERATIONS - ALL DIVISIONS PROGRAMS

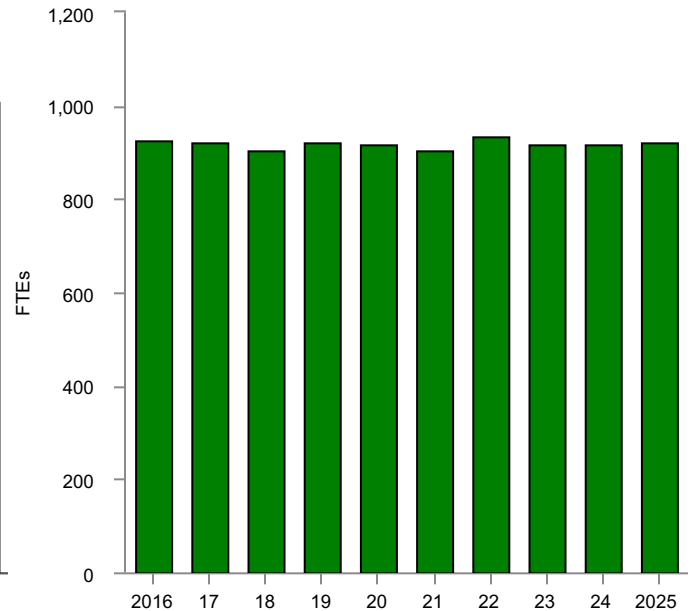
| | |
|----------|---------------|
| 2025 | \$293,291,900 |
| 2024 | \$282,180,700 |
| Increase | \$11,111,200 |



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



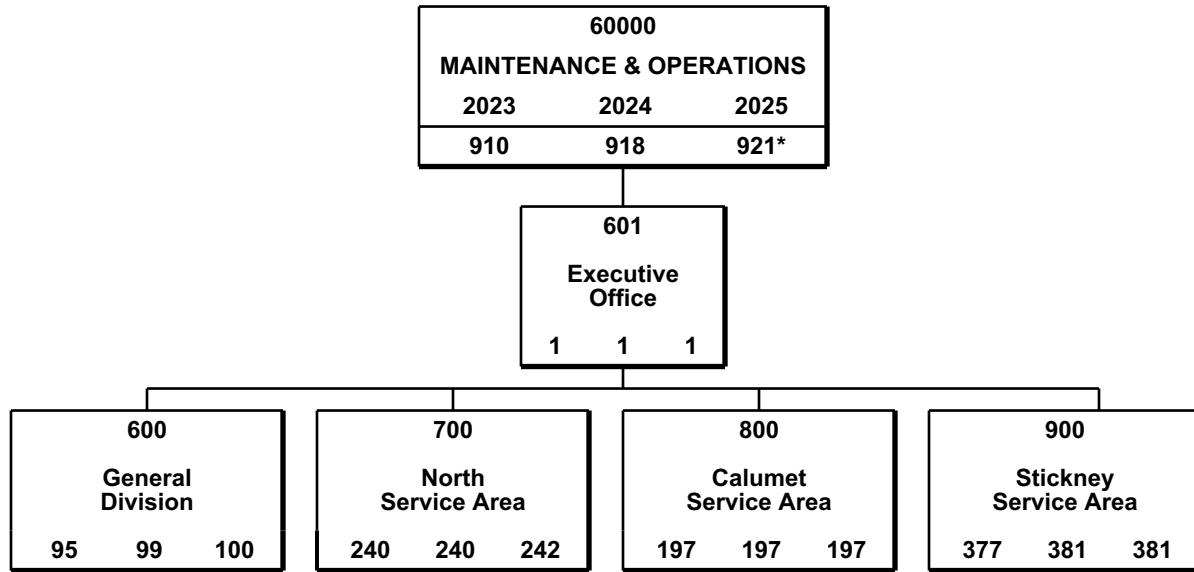
2024 Expenditures are estimated

■ EXPENDITURES ■ APPROPRIATIONS

Year-over-year fluctuations are the result of organizational redesign.

2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.
2024 - Increase is due to the need for additional chemicals to meet permit requirements for phosphorus removal.
2025 - Increase is due to rising costs for biosolids hauling.

MAINTENANCE & OPERATIONS - ALL DIVISIONS



* The 2025 position total for the Maintenance & Operations Department is 921. There are an additional 28 positions funded by the Stormwater Management Fund, while the operations remain in the Maintenance & Operations Department.

MAINTENANCE & OPERATIONS

The mission of the Maintenance & Operations Department (M&O) is to maintain and operate the District's facilities at an optimal level and to protect our environment by collecting and treating wastewater, minimizing flooding, maintaining our waterways, and producing and beneficially reusing high quality biosolids in the most economical and environmentally sustainable manner.

Departmental Summary

M&O consists of four divisions. Three of the divisions, referred to as the Calumet Service Area, the North Service Area, and the Stickney Service Area, collectively maintain and operate the collection systems and treatment plants within the District's 882.1 square mile service area, serving a population of 5.19 million people. The Calumet and Stickney Service Areas are also responsible for the nine solids management areas. The fourth division, referred to as the General Division, maintains and operates the Lockport Powerhouse, Chicago Area Waterways, and the collection systems. The department's primary responsibilities include:

- Collecting and treating approximately 448.8 billion gallons of wastewater annually by operating seven water reclamation plants (WRPs), a 560-mile network of intercepting sewers, the Tunnel and Reservoir Plan's 110.4 miles of tunnels, and three reservoirs;
- Improving water quality in area waterways by maintaining and operating five sidestream elevated pool aeration stations and two instream aeration stations;
- Providing flood relief to Cook County by removing debris from 532 miles of small streams and rivers and maintaining 37 regional detention reservoirs;
- Processing high quality biosolids for beneficial reuse.

Summary of 2024 Major Accomplishments

- Overcame numerous challenges to implement the new phosphorus removal process at the Calumet WRP. The process is necessary to meet the permit limit for phosphorus removal (1.0 mg/L), which became effective in 2024. This project is defined by its large scale and importance, especially with respect to permit compliance;
- Performed the rehabilitation that is essential for ensuring the reliability and efficiency of seven WRPs and their outlying facilities. An example of this is the replacement of gearboxes at the Sidestream Elevated Pool Aeration Stations in the Calumet Service Area, which will help ensure that the District continues to meet the Illinois Environmental Protection Agency's waterway dissolved oxygen requirements;
- Used the experience and expertise of staff from the Asset Management Section to prepare contracts for high-value, large-scale projects, such as HVAC improvements. An HVAC contract for the Calumet and Stickney Service Areas with an estimated cost of approximately \$19.0 million dollars is scheduled for award in December. A separate contract for the North Service Area with an estimated cost of approximately \$9.0 million dollars for the HVAC component is scheduled to be advertised in late 2024 and awarded in early 2025;
- Participated in a real-time reverse energy auction to procure natural gas. The auction was successfully conducted in June 2024 and resulted in a fixed unit price for a two-year period, which should result in lower annual expenditures;
- Coordinated with other departments to replace and upgrade cameras for the District police for improved security and surveillance;
- Converted the Kirie WRP's TARP control structure communications from radio to cellular. Cellular technology is a more secure and reliable method for notifying staff of important process codes and events, especially when working in the field;
- Began a multi-phase project to regrade the lagoons at the Calumet Solids Management Area, which are used for storing biosolids;
- Managed a project to rehabilitate the pavement at the Lawndale Avenue Solids Management Area, which had deteriorated from exposure to heavy truck traffic and the harsh operating environment. Maintaining critical infrastructure, like roads, contributes to the District's resiliency;
- Prepared to capitalize on favorable weather conditions and strong product demand to maximize the beneficial reuse of biosolids, a major element of the District's resource recovery plan;
- Expanded the online odor monitoring network at the Kirie WRP to include an area near a new residential neighborhood. Odor control is an essential component of the wastewater treatment process and positively influences community relations;
- Worked to fine tune the operation of the new West Side grit and primary tanks and fully decommission the Imhoff tanks at the Stickney WRP. District trades installed harmonic filters to mitigate the ferroresonance that can occur with highly efficient equipment and lead to equipment failure. Decommissioning the obsolete Imhoff tanks, once used for primary treatment, will assist with achieving the greenhouse gas reduction goals established in the Climate Action Plan;
- Continued to build an Asset Management Program that is sustainable, optimizes the life cycle of critical assets, and considers the long-term environmental and financial implications of all programs and projects. Major work involved testing and inspecting cranes, hoists, underground storage tanks, and cathodic protection systems, which are used to reduce the corrosion that develops on metal surfaces in harsh operating environments, installing chains, sprockets, and appurtenances

in preliminary and grit tanks for improved sludge, scum, and grit removal, installing gas monitoring equipment and maintaining building systems that are necessary for a safe, comfortable, and efficient workplace, and responding swiftly and effectively to unanticipated events;

- Relied on skilled trades to maintain the WRPs so that equipment and processes were compliant with regulations, reliable, and available when needed. Over the course of the year, a wide range of maintenance projects was undertaken, including rebuilding the centrifuges at the Stickney WRP that are essential to the production of biosolids that fully comply with land application regulations, applying an epoxy flooring system at the Lockport Powerhouse that is better suited to the industrial conditions of the powerhouse, renovating the locker room at the O'Brien WRP, completing the new Treatment Plant Operator lab at the Hanover Park WRP;
- Rehabilitated the Nicholas J. Melas Centennial Fountain, a Chicago landmark, that was built in 1989 to commemorate the 100th anniversary of the District. The fountain serves as a reminder of the District's longstanding environmental advocacy.

2025 Appropriation and Position Summary

The 2025 appropriation for the M&O Corporate Fund is \$293,291,900, an increase of \$11,111,200, or 3.9 percent, from 2024. The Corporate Fund staffing level has increased from 918 to 921 positions. The change is due to the addition of an Electrical Mechanic, an Electrical Operator II, a Pipefitter, and a Senior Engineer, offset by the scheduled drop of a vacant Laborer Foreman position. An additional 28 positions are funded in the Stormwater Management Fund. The total 2025 position count is 949, compared to the total 2024 position count of 946.

2025 Budget Highlights

The following budget highlights support the District's Strategic Plan Goal of Resource Management, defined as maintaining a high level of performance while fulfilling the District's core mission of protecting the public health and area waterways and pursuing opportunities to recover and reuse resources. The initiatives described below exemplify the District's goal of maintaining and operating its facilities and assets to provide that high level of service.

Maintain an exceptional level of compliance with NPDES permits in the face of more stringent regulatory requirements, aging infrastructure, changing weather patterns, and new demands for waterway activity

- Continue the decades long tradition of outstanding permit compliance as recognized by the National Association of Clean Water Agencies. The goal remains 100 percent permit compliance at all seven WRPs;
- Initiate the renewal process for the Federal Energy Regulatory Commission license for the Lockport Powerhouse. The Federal Energy Regulatory Commission is an independent federal agency with a mission to regulate and oversee energy industries in the economic, environmental, and safety interests of the American public. Part of this mission involves promoting the development of a strong national energy infrastructure that includes hydropower, which is currently the leading renewable energy source in the United States. The Lockport Powerhouse is used to control the levels of the Chicago Area Waterway System and provides financial benefits from hydroelectric power generation. The water flowing through the facility creates an environmentally friendly hydroelectric energy source that is sold back to Commonwealth Edison.

Adhere to a rigorous asset management plan to maintain the District's facilities at levels sufficient to meet operational and permit requirements

- Apply asset management best practices by focusing on proper maintenance, monitoring, and potential enhancements to avoid operational disruptions and decline. In 2025, funding is provided for the following preventative and predictive maintenance projects: rehabilitate raw sewage pump rotating assemblies, recondition process blower motors, clean, and calibrate power distribution equipment, tune and maintain boilers, inspect and service elevators and fire detection systems, and apply protective coatings to vital assets and equipment.

Prioritize resource recovery and reuse, the reduction of greenhouse gases, and the creation of a more sustainable environment

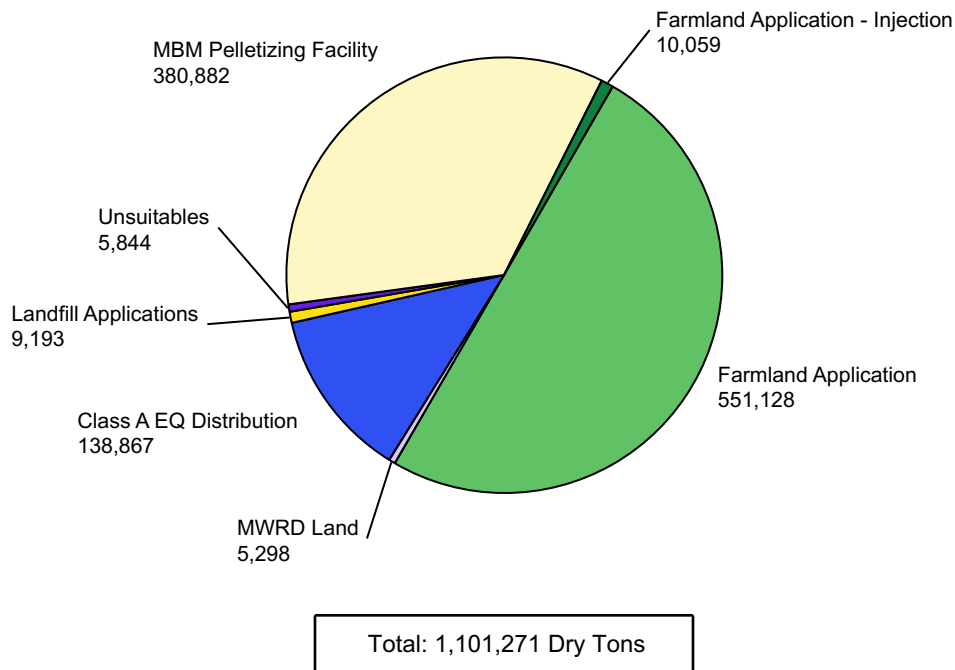
- Work with the Engineering and Monitoring & Research Departments to determine the optimal solutions for phosphorus removal at the WRPs as required by our NPDES permits. The Kirie and O'Brien WRPs will have phosphorus limits in 2026 and 2027, respectively, and the Egan and Hanover Park WRPs by 2031 at the earliest. The Stickney and Calumet WRPs became subject to a phosphorus limit in 2021 and 2024, respectively. The approaches for phosphorus removal - biological, physical, and chemical - are being evaluated, tested, and implemented based on each WRP's specific conditions and configurations. Future budgets will be closely monitored and adjusted to account for any increases in operational costs associated with the new permit requirements. Chemicals are a particular focus for the Calumet WRP as the phosphorus removal process is highly chemical intensive at this location;
- Continue to implement solutions that support the responsible use and protection of the environment. At the Stickney WRP, an enhanced biological phosphorus removal process, which is both sustainable and environmentally friendly, is the primary means of achieving the NPDES monthly average permit limit for total phosphorus. To assist and stabilize the mainstream biological process, a sidestream process that treats the nutrient-rich centrifuge centrate (the liquid fraction separated from the biosolids) is also used. During the sidestream operation, known as the Ostara Phosphorus Recovery process, chemicals

are added to precipitate the phosphorus and ammonia to form a “green” fertilizer that prevents the loss of phosphorus to nutrient runoff and leaching, a growing environmental concern. The Ostara process contributes to resource recovery and sound resource management, both of which are central to the District’s Strategic Plan;

- Allocate \$500,000 to purchase Renewable Energy Credits to mitigate indirect greenhouse gas emissions associated with purchased electrical energy. The Renewable Energy Credits, which are legal instruments used in renewable electrical energy markets to account for renewable energy, guarantee that the energy is provided from renewable sources that produce low- or zero-emissions. This and other options will undergo continual evaluation as the District’s plan to achieve energy neutrality is refined;
- Oversee a biosolids management and beneficial reuse program that is supported by science, research, and industry best practices. In all cases, the goal is to employ environmentally conscious means of recycling waste materials into beneficial use products.

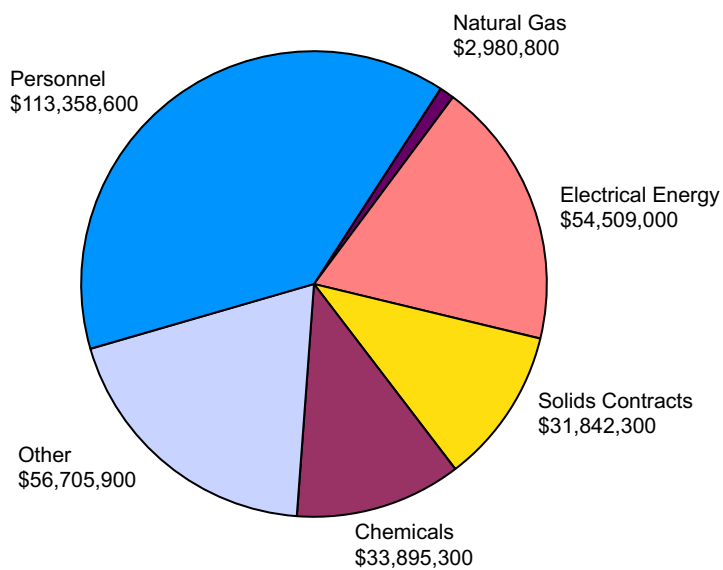
Resource Management includes pursuing opportunities to recover and reuse resources. One of the District’s primary resources is biosolids, which are produced for reuse as a safe and environmentally friendly alternative to commercial fertilizer. The following chart illustrates how biosolids have been beneficially reused from 2014 through 2023.

**Recover Resources: Biosolids Reuse (in Dry Tons)
2014 - 2023**



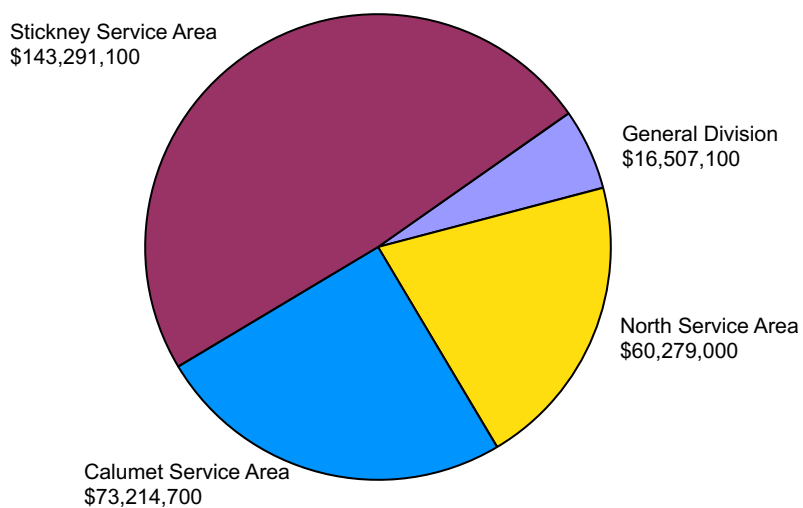
The two charts on this page, appropriations by major line item in 2025 and appropriations by service area in 2025, illustrate how and where the department's budget is allocated to achieve effective Resource Management.

2025 Appropriations by Major Line Item



M&O Budget = \$293,291,900

2025 Appropriations by Service Area



M&O Budget = \$293,291,900

The following budget highlights support the District's Strategic Plan Goal of Workforce Excellence, which expresses the principle that investing in the future means investing in employees. The initiatives described below demonstrate the department's understanding that employees are the foundation of the District's ongoing success.

Cultivate an employee population that evolves with industry trends and strategic direction and is well prepared for advancement

- Establish an optimum number of positions, budgeted, and filled, to maintain and operate District facilities at a high level, and to train, mentor, and prepare employees for future management positions. A workforce that combines current academic knowledge with institutional knowledge will be well positioned to overcome challenges and capitalize on opportunities, both internal and external;
- Encourage a collaborative working environment that searches for creative ways to introduce process improvements, reduce energy usage, protect the environment, and prioritize taxpayer interests.

The following budget highlights support the District's Strategic Plan Goal of Community Engagement. The initiatives shown below illustrate the District's determination to serve as a critical community asset, a responsive neighbor, and an inclusive business partner.

Collaborate with similarly motivated agencies and organizations to advance the mission and goals of the District and work to improve the communities in which they operate

- Participate in the Chicago Area Waterways watershed group, which will focus on meeting the goals and objectives of the Chloride Time-Limited Water Quality Standard, more commonly known as the Chloride Variance. The group will apply best management practices to reduce the use of chloride in the Chicago Area Waterways and develop action items based on the requirements in the Chloride Variance to ensure that the new requirements are implemented in a thorough and consistent manner;
- Maintain membership in the DuPage River Salt Creek Workgroup (DRSCW), a non-profit organization formed by local communities, water reclamation plants, and environmental organizations to address water quality issues at the watershed level. The watershed projects sponsored by the group are in the Salt Creek, and the East and West Branch DuPage River Watersheds, which are the receiving streams for the Egan and Hanover Park WRPs. Under an existing agreement with the DRSCW, the District is responsible for funding and managing one of the capital projects according to District standards and policies with the funding level determined by the million gallons per day of discharge from the two WRPs. The agreement benefits both the DRSCW and the District as the group's watershed projects are given priority over other construction projects and the District's deadline to meet the more stringent phosphorus limit requirements at the Egan and Hanover Park WRPs is extended while the projects are implemented and their impact on the watersheds is evaluated.

The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience. The initiatives described below reflect the District's dedication to making choices and decisions that strengthen the District's operational position, resulting in reliable, equitable, and cost-effective services.

Streamline, automate, and improve internal processes

- Optimize the ultraviolet disinfection process at the O'Brien WRP by installing devices that use ultrasound technology to inhibit the growth of algae, which can interfere with disinfection. Ultrasound technology is a reliable solution to algae control that requires little manual intervention. The technology has built-in checks in the form of sensors to test water conditions and send data to treatment plant operators who can remotely monitor changes and respond as needed;
- Update the controls of the Ostara reactors, which are the core of the Ostara nutrient recovery process at the Stickney WRP. The Ostara system has proven to help stabilize and enhance mainstream phosphorus removal. Another benefit of the system is its use of indirect drying technology which converts biosolids into an organic and high-value fertilizer and soil conditioner used by a variety of industries;
- Work with the Monitoring and Research Department to issue a request for proposal for a technology platform using real-time advanced analytics for aeration optimization at the O'Brien WRP. The aim of the project is to deploy a technology that will provide treatment plant operators with a dashboard visualizing near real-time data from aeration tanks to refine operations;
- Continue to maintain and upgrade the department's distributed control systems, which are vital to running a modern WRP. A distributed control system is an automated control system that is distributed throughout the WRP to provide commands to process equipment. Technology is a cornerstone of effective Resource Management and is essential to meeting environmental regulations and enhancing system quality and efficiency.

Actively pursue opportunities for energy efficiencies and savings

- Make decisions using a model that emphasizes energy efficiency, recovery, and conservation. Such informed decisions include purchasing energy at discounted rates at auction and participating in an energy curtailment program that pays participants for consuming less energy during peak loads. Since 1997, approximately \$21.6 million in revenue has been received;

- Participate in Commonwealth Edison's Strategic Energy Management Program, which is a long-term energy efficiency program offered at no cost to customers. Hosted jointly with Cascade Energy, the program identifies energy-saving potential and outlines pathways to realize that potential through multiple initiatives. In addition to the cost savings that occur by trimming energy usage, Commonwealth Edison awards participants with incentive payments based on actual energy savings. Following the successful pilot programs at the Egan and Kirie WRPs, a similar study began at the O'Brien WRP in March 2024. Since that time, energy usage has declined by approximately 6.9 percent and energy costs of approximately \$125,000 have been avoided. The collaboration between the District and Cascade Energy is expected to continue producing measurable benefits;
- Continue to look towards the external, as well as the internal, environment for methods and practices to reduce energy costs. For example, the District recently renewed its membership in REACT, which is an acronym for Request Equitable Allocation of Costs Together. The REACT coalition was formed by members of NEU (Northern Illinois Energy Users), an ad hoc association of some of the largest industrial, commercial, and institutional energy users in the Chicago area. The coalition's current mission is to ensure that members are not adversely impacted by ComEd's new proposed rate structure, which was filed with the Illinois Commerce Commission in May 2024. As a member of REACT during ComEd's prior commerce commission proceedings from 2008 to 2017, the District saved approximately \$3.76 million thanks to the coalition's success in delaying and reducing proposed rate increases;
- Work towards achieving net energy neutrality using various strategies such as implementing efficiencies to reduce energy consumption and increasing the use of renewable energy, including the biogas that is produced in-house during the wastewater treatment process.

Consider environmental costs when procuring equipment and services

- Continue to support the District's transportation electrification effort, which includes choosing electrical vehicles and mobile equipment where practicable;
- Continue to fund purpose-driven landscape projects to improve the environment, including native prairie landscaping. Funds are also provided in the budget for livestock grazing as an additional tool to promote environmentally oriented practices.

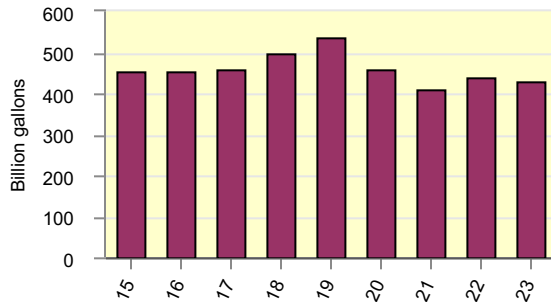
60000 M&O - ALL DIVISIONS

OBJECTIVES AND PROGRAM SUMMARY

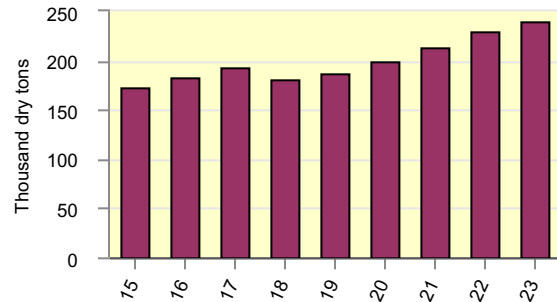
| OBJECTIVES BY PRIORITY: | Cost | Percent |
|---|-----------------------|----------------|
| 1. COLLECTION & TREATMENT: The M&O Department will collect and treat approximately 448.8 billion gallons of wastewater through its seven treatment facilities and through a contract agreement with the Fox River Water Reclamation District. | \$ 174,067,769 | 59.3 % |
| 2. SOLIDS PROCESSING: The M&O Department will remove and process approximately 241,000 dry tons of solids through various systems, including heated digestion, centrifuging, concentration, and aging low solids sludge and centrifuge cake in lagoons. | \$ 68,033,160 | 23.2 % |
| 3. SOLIDS UTILIZATION: The M&O Department will beneficially utilize approximately 113,000 dry tons of biosolids for farmland application, District-funded green infrastructure projects, public works projects, highway authority projects, golf courses and parks, and other final utilization sites. | \$ 41,737,713 | 14.2 % |
| 4. FLOOD & POLLUTION CONTROL: The M&O Department, in cooperation with local communities, will strive to minimize local area flooding and pollution of Lake Michigan through continuous control of the water levels in 76.1 miles of canals and 532 miles of small streams and rivers, and through the operation of 37 detention reservoirs, of which 33 are dedicated solely to stormwater retention. It will also work to maintain the quality of the waterways system and associated District properties through the activities of the debris boats and the channel maintenance crews. | \$ 5,995,839 | 2.0 % |
| 5. GENERAL SUPPORT: The M&O Department provides technical and administrative support for other departments indirectly related to the operational activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization. | \$ 3,457,419 | 1.3 % |
| Departmental Totals | \$ 293,291,900 | 100.0 % |

Note: The dry tons of solids processed (Objective 2) exceed the dry tons utilized (Objective 3) due to digestion, which reduces the mass of solids to produce a renewable digester gas, additional losses from further post-digestion processing, and storing or stockpiling solids at the lagoons and drying sites.

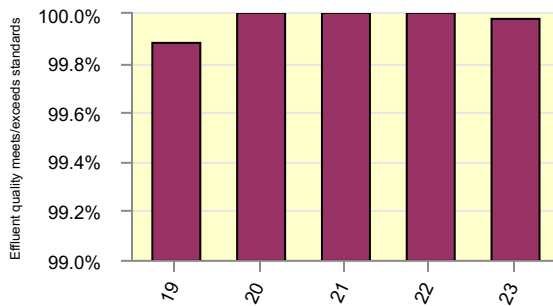
Collection & Treatment



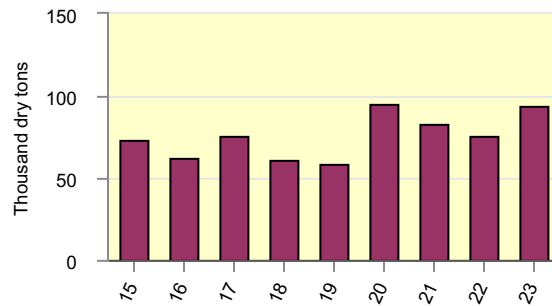
Solids Processing



NPDES Permit Compliance



Solids Utilization



60000 M&O - ALL DIVISIONS

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | |
|-----------------------|------------------------------------|---------------|----------|--------------------|----------------|---------|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent |
| 1000 | Collection | \$ 60,048,083 | 2025 | 269 \$ 70,201,506 | \$ (637,916) | (0.9) |
| | | | 2024 | 268 \$ 70,839,422 | | |
| 1100 | Surface Interceptor Systems | \$ 5,226,505 | 2025 | 30 \$ 5,033,400 | \$ (6,000) | (0.1) |
| | | | 2024 | 30 \$ 5,039,400 | | |
| 1200 | Tunnel and Reservoir System | \$ 16,087,082 | 2025 | 45 \$ 16,035,600 | \$ (80,600) | (0.5) |
| | | | 2024 | 45 \$ 16,116,200 | | |
| 1300 | Pumping Station Facilities | \$ 19,666,573 | 2025 | 91 \$ 27,265,100 | \$ (288,800) | (1.0) |
| | | | 2024 | 90 \$ 27,553,900 | | |
| 1900 | Collection - Indirect Costs | \$ 19,067,923 | 2025 | 103 \$ 21,867,406 | \$ (262,516) | (1.2) |
| | | | 2024 | 103 \$ 22,129,922 | | |
| 2000 | Treatment | \$ 87,206,106 | 2025 | 372 \$ 102,259,363 | \$ (2,049,952) | (2.0) |
| | | | 2024 | 371 \$ 104,309,315 | | |
| 2000 | Pre-Treatment | \$ 3,596,438 | 2025 | 30 \$ 4,756,700 | \$ 257,600 | 5.7 |
| | | | 2024 | 30 \$ 4,499,100 | | |
| 2100 | Primary Treatment | \$ 3,598,596 | 2025 | 31 \$ 3,466,100 | \$ (245,800) | (6.6) |
| | | | 2024 | 31 \$ 3,711,900 | | |
| 2200 | Secondary Treatment | \$ 33,383,805 | 2025 | 98 \$ 42,186,700 | \$ 991,500 | 2.4 |
| | | | 2024 | 97 \$ 41,195,200 | | |
| 2300 | Tertiary Treatment | \$ 4,687,269 | 2025 | 18 \$ 6,138,300 | \$ (63,600) | (1.0) |
| | | | 2024 | 18 \$ 6,201,900 | | |
| 2900 | Treatment - Indirect Costs | \$ 41,939,998 | 2025 | 195 \$ 45,711,563 | \$ (2,989,652) | (6.1) |
| | | | 2024 | 195 \$ 48,701,215 | | |
| 3000 | Solids Processing | \$ 46,299,468 | 2025 | 205 \$ 68,033,160 | \$ 4,101,309 | 6.4 |
| | | | 2024 | 205 \$ 63,931,851 | | |
| 3100 | Thickening | \$ 8,260,143 | 2025 | 38 \$ 9,143,800 | \$ 1,024,800 | 12.6 |
| | | | 2024 | 38 \$ 8,119,000 | | |
| 3200 | Stabilization | \$ 7,108,479 | 2025 | 50 \$ 8,348,700 | \$ 84,100 | 1.0 |
| | | | 2024 | 50 \$ 8,264,600 | | |
| 3300 | Dewatering | \$ 16,234,622 | 2025 | 50 \$ 34,410,800 | \$ 2,615,700 | 8.2 |
| | | | 2024 | 50 \$ 31,795,100 | | |
| 3900 | Solids Processing - Indirect Costs | \$ 14,696,224 | 2025 | 67 \$ 16,129,860 | \$ 376,709 | 2.4 |
| | | | 2024 | 67 \$ 15,753,151 | | |

Note: Explanations of significant changes are provided by individual division.

60000 M&O - ALL DIVISIONS

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | |
|-----------------------|--|----------------|----------|--------------------|--------------|---------|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent |
| 4000 | Flood & Pollution Control | \$ 5,661,257 | 2025 | 22 \$ 5,995,839 | \$ 296,930 | 5.2 |
| | | | 2024 | 21 \$ 5,698,909 | | |
| 4200 | Waterways Control and Stormwater Reservoirs | \$ 2,985,703 | 2025 | 21 \$ 3,021,900 | \$ (1,700) | (0.1) |
| | | | 2024 | 20 \$ 3,023,600 | | |
| 4210 | Maintenance of Waterways | \$ 46,881 | 2025 | — \$ 574,500 | \$ 67,500 | 13.3 |
| | | | 2024 | — \$ 507,000 | | |
| 4400 | Aeration Facilities | \$ 1,557,098 | 2025 | 1 \$ 1,192,400 | \$ 124,000 | 11.6 |
| | | | 2024 | 1 \$ 1,068,400 | | |
| 4900 | Flood & Pollution Control - Indirect Costs | \$ 1,070,965 | 2025 | — \$ 1,207,039 | \$ 107,130 | 9.7 |
| | | | 2024 | — \$ 1,099,909 | | |
| 5000 | Solids Utilization | \$ 28,449,498 | 2025 | 40 \$ 41,737,713 | \$ 9,156,363 | 28.1 |
| | | | 2024 | 40 \$ 32,581,350 | | |
| 5100 | Solids Drying | \$ 7,256,039 | 2025 | 10 \$ 9,190,400 | \$ 1,115,700 | 13.8 |
| | | | 2024 | 10 \$ 8,074,700 | | |
| 5200 | Solids Distribution | \$ 15,012,221 | 2025 | 9 \$ 25,675,500 | \$ 8,659,800 | 50.9 |
| | | | 2024 | 9 \$ 17,015,700 | | |
| 5900 | Solids Utilization - Indirect Costs | \$ 6,181,238 | 2025 | 21 \$ 6,871,813 | \$ (619,137) | (8.3) |
| | | | 2024 | 21 \$ 7,490,950 | | |
| 7000 | General Support (excludes program number 7604) | \$ 3,776,918 | 2025 | 13 \$ 3,457,419 | \$ 210,266 | 6.5 |
| | | | 2024 | 13 \$ 3,247,153 | | |
| 7604 | Social Security and Medicare Contributions | \$ 1,433,357 | 2025 | — \$ 1,606,900 | \$ 34,200 | 2.2 |
| | | | 2024 | — \$ 1,572,700 | | |
| Departmental Totals | | \$ 232,874,687 | 2025 | 921 \$ 293,291,900 | \$11,111,200 | 3.9 % * |
| | | | 2024 | 918 \$ 282,180,700 | | |

* The 2025 position total for the M&O Department is 949, which includes 28 positions funded by the Stormwater Management Fund.

Note: Explanations of significant changes are provided by individual division.

60000 M&O - ALL DIVISIONS

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 | 2024 | 2025 |
|----------------|---|--------------------------|----------------|----------------|----------------|
| | | | Actual | Budgeted | Estimated |
| 1000-2900 | Collection & Treatment | | | | |
| | Collect and Treat Wastewater at Seven Treatment Facilities and Through a Contract Agreement with the Fox River Water Reclamation District | Mil. Gallons | 429,721 | 449,750 | 448,750 |
| | | Cost | \$ 147,254,189 | \$ 175,148,737 | \$ 172,460,869 |
| | | Cost/Mil. Gallons | \$ 342.67 | \$ 389.44 | \$ 384.31 |
| 3000 | Solids Processing | | | | |
| | Remove and Process Solids Using Various Systems, Including Heated Digestion, Centrifuging, Concentration, and Aging Low Solids Sludge and Centrifuge Cake in Lagoons | Dry Tons | 240,514 | 201,000 | 241,000 |
| | | Cost | \$ 46,299,468 | \$ 63,931,851 | \$ 68,033,160 |
| | | Cost/Dry Ton | \$ 192.50 | \$ 318.07 | \$ 282.30 |
| 4000 | Flood & Pollution Control | | | | |
| | Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution | | | | |
| 4200 | Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals | Cost | \$ 1,007,723 | \$ 1,035,100 | \$ 1,070,100 |
| | Generate Electrical Energy at Lockport Powerhouse to Obtain Approximately \$1.3 million in Revenue | kWh | — | 24,820,900 | 32,400,000 |
| | | Cost | \$ 714,699 | \$ 929,800 | \$ 831,000 |
| | | Cost/kWh | \$ — | \$ 0.0375 | \$ 0.0256 |
| | | * Revenue Generated | \$ 645,618 | \$ 825,000 | \$ 1,329,000 |
| | Minimize Diversion of Lake Michigan Water in Accordance with the U.S. Supreme Court Decree | Mil. Gal./Year Diversion | 42,644 | 60,152 | 60,152 |
| | | Cost | \$ 441,409 | \$ 451,600 | \$ 480,400 |
| | | Cost/Mil. Gal./Year | \$ 10.35 | \$ 7.51 | \$ 7.99 |
| | Operation of Detention Reservoirs | Reservoirs | 36 | 36 | 37 |
| | | Cost | \$ 667,355 | \$ 607,100 | \$ 640,400 |
| | | Cost/Reservoir | \$ 18,537.64 | \$ 16,863.89 | \$ 17,308.11 |
| 4210 | Maintenance of the Waterways and Canal Banks Within the Jurisdiction of the District. Activities Include Debris Removal, Insect and Rodent Control, Bridge Repairs, and Aeration Costs. | Cost | \$ 201,398 | \$ 507,000 | \$ 574,500 |
| 4400 | Aeration Facilities | Cost | \$ 1,557,098 | \$ 1,068,400 | \$ 1,192,400 |
| 4900 | Flood & Pollution Control - Indirect Costs | Cost | \$ 1,070,965 | \$ 1,099,909 | \$ 1,207,039 |
| 5000 | Solids Utilization | | | | |
| | Utilize Biosolids for Farmland Application, District-Funded Green Infrastructure Projects, Public Works Projects, Highway Authority Projects, Golf Courses and Parks, and Other Final Utilization Sites | Dry Tons | 93,488 | 83,500 | 113,000 |
| | | Cost | \$ 23,895,335 | \$ 25,698,350 | \$ 34,761,413 |
| | | Cost/Dry Ton | \$ 255.60 | \$ 307.76 | \$ 307.62 |
| 5271 | Pelletizer Disposal | Dry Tons | 33,453 | 43,000 | 42,000 |
| | Control Management and Disposal of Solids by Private Contracts | Cost | \$ 4,554,163 | \$ 6,883,000 | \$ 6,976,300 |
| | | Cost/Dry Ton | \$ 136.14 | \$ 160.07 | \$ 166.10 |
| 7000 | General Support (excludes program number 7604) | | | | |
| | Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization | Cost | \$ 3,776,918 | \$ 3,247,153 | \$ 3,457,419 |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 1,433,357 | \$ 1,572,700 | \$ 1,606,900 |
| | Departmental Totals | | \$ 232,874,687 | \$ 282,180,700 | \$ 293,291,900 |

Note: Explanations of significant changes are provided by individual division.

* Revenue generated not included in total costs.

| Account Number | Account Name | LINE ITEM ANALYSIS | | | | | | | |
|----------------|--|--------------------------------------|----------------|----------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|
| | | Fund: Corporate | | 2023 | | 2024 | | 2025 | |
| | | Department: Maintenance & Operations | | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director |
| 601010 | Salaries of Regular Employees | \$ 97,509,123 | \$ 102,893,800 | \$ 102,848,000 | \$ 74,630,026 | \$ 98,206,300 | \$ 104,838,000 | \$ — | |
| 601060 | Compensation Plan Adjustments | 4,915,527 | 5,183,600 | 5,183,600 | 3,297,784 | 4,412,900 | 6,908,700 | — | |
| 601070 | Social Security and Medicare Contributions | 1,433,357 | 1,572,700 | 1,572,700 | 1,152,235 | 1,495,000 | 1,606,900 | — | |
| 601080 | Salaries of Nonbudgeted Employees | 115,628 | 5,000 | 50,800 | 28,606 | 28,700 | 5,000 | — | |
| 601100 | Tuition and Training Payments | 103,785 | 317,700 | 317,700 | 124,856 | 184,400 | 252,700 | — | |
| 100 | TOTAL PERSONAL SERVICES | 104,077,420 | 109,972,800 | 109,972,800 | 79,233,507 | 104,327,300 | 113,611,300 | — | |
| 612010 | Travel | 8,069 | 24,900 | 24,900 | 6,153 | 17,400 | 24,200 | — | |
| 612030 | Meals and Lodging | 49,871 | 83,100 | 83,100 | 47,047 | 69,200 | 83,800 | — | |
| 612050 | Compensation for Personally-Owned Automobiles | 100,788 | 108,000 | 108,000 | 71,051 | 85,200 | 105,500 | — | |
| 612080 | Motor Vehicle Operating Services | 308 | 1,800 | 1,800 | 453 | 1,000 | 1,600 | — | |
| 612150 | Electrical Energy | 49,362,730 | 55,209,100 | 54,950,500 | 42,278,619 | 56,434,900 | 54,509,000 | — | |
| 612160 | Natural Gas | 2,167,265 | 3,869,900 | 3,169,900 | 966,009 | 2,727,900 | 2,980,800 | — | |
| 612170 | Water and Water Services | 1,672,404 | 2,208,100 | 1,908,100 | 871,507 | 1,803,100 | 1,960,700 | — | |
| 612240 | Testing and Inspection Services | 60,288 | 421,600 | 421,600 | 370,583 | 206,700 | 354,900 | — | |
| 612330 | Rental Charges | 150,927 | 159,400 | 438,000 | 431,552 | 370,000 | 183,300 | — | |
| 612410 | Governmental Service Charges | 4,649,306 | 5,042,700 | 5,042,700 | 4,095,181 | 5,053,400 | 5,042,500 | — | |
| 612420 | Maintenance of Grounds and Pavements | 1,723,697 | 2,104,600 | 1,704,600 | 1,615,366 | 1,314,800 | 2,137,300 | — | |
| 612430 | Payments for Professional Services | 67,486 | 334,900 | 134,900 | 134,294 | 94,900 | 228,500 | — | |
| 612490 | Contractual Services, N.O.C. | 672,877 | 1,228,100 | 898,100 | 868,523 | 664,300 | 931,100 | — | |
| 612520 | Waste Material Disposal Charges | 15,804,341 | 15,991,200 | 19,589,800 | 19,318,460 | 18,888,900 | 25,822,300 | — | |
| 612530 | Farming Services | 19,405 | 75,000 | 75,000 | 75,000 | 75,000 | 120,000 | — | |
| 612590 | Sludge Disposal | 3,554,243 | 5,800,000 | 5,200,000 | 5,200,000 | 3,200,000 | 5,900,000 | — | |
| 612600 | Repairs to Collection Facilities | 4,451,668 | 7,279,100 | 6,610,500 | 6,021,877 | 4,733,700 | 7,057,900 | — | |
| 612620 | Repairs to Waterway Facilities | 161,744 | 482,100 | 482,100 | 447,030 | 270,400 | 612,700 | — | |
| 612650 | Repairs to Process Facilities | 12,185,354 | 14,936,100 | 14,846,100 | 14,689,477 | 11,732,700 | 13,011,300 | — | |
| 612670 | Repairs to Railroads | 93,150 | 536,000 | 496,000 | 467,266 | 450,400 | 396,000 | — | |
| 612680 | Repairs to Buildings | 1,464,596 | 2,503,000 | 2,258,000 | 2,155,298 | 1,732,100 | 2,721,700 | — | |
| 612760 | Repairs to Material Handling and Farming Equipment | 436,101 | 351,000 | 356,000 | 353,587 | 320,700 | 356,000 | — | |
| 612780 | Safety Repairs and Services | 354,546 | 389,600 | 389,600 | 362,258 | 341,900 | 496,900 | — | |
| 612820 | Computer Software Maintenance | 9,975 | 60,500 | 10,500 | 10,473 | 10,500 | 10,600 | — | |
| 612860 | Repairs to Vehicle Equipment | 156,959 | 134,600 | 134,600 | 129,642 | 110,800 | 150,800 | — | |

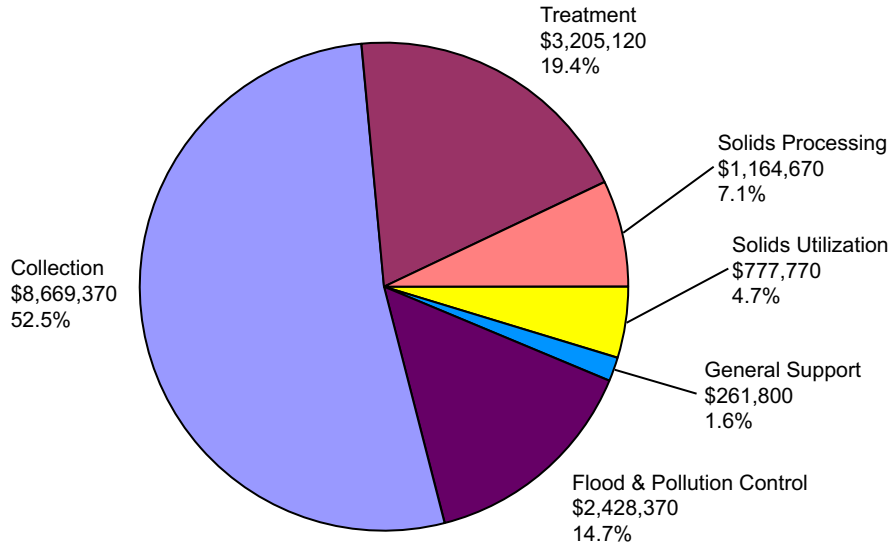
| Account Number | Account Name | LINE ITEM ANALYSIS | | | | | | |
|----------------|--|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | | 2024 | | | 2025 | |
| | | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 101 60000 | Fund: Corporate Department: Maintenance & Operations Division: All Divisions | | | | | | | |
| 612990 | Repairs, N.O.C. | 7,138 | 30,200 | 30,200 | 17,847 | 9,000 | 30,200 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 99,385,236 | 119,364,600 | 119,364,600 | 101,004,553 | 110,718,900 | 125,229,600 | — |
| 623030 | Metals | 28,245 | 47,600 | 47,600 | 44,865 | 29,100 | 47,600 | — |
| 623070 | Electrical Parts and Supplies | 3,785,737 | 5,371,400 | 6,121,400 | 5,486,940 | 5,469,200 | 5,788,200 | — |
| 623090 | Plumbing Accessories and Supplies | 966,496 | 1,285,000 | 1,570,000 | 1,270,807 | 1,445,300 | 1,475,400 | — |
| 623110 | Hardware | 1,292 | 12,000 | 12,000 | 7,050 | 10,700 | 9,000 | — |
| 623130 | Buildings, Grounds, Paving Materials, and Supplies | 174,417 | 281,400 | 281,400 | 249,392 | 197,200 | 285,300 | — |
| 623170 | Fiber, Paper, and Insulation Materials | 4,237 | 5,500 | 5,500 | 5,500 | 3,000 | 7,000 | — |
| 623190 | Paints, Solvents, and Related Materials | 15,261 | 13,300 | 13,300 | 10,101 | 9,700 | 12,300 | — |
| 623250 | Vehicle Parts and Supplies | 169,274 | 227,900 | 227,900 | 211,625 | 183,000 | 255,400 | — |
| 623270 | Mechanical Repair Parts | 4,417,172 | 6,272,600 | 6,772,600 | 6,257,285 | 5,933,700 | 6,354,100 | — |
| 623300 | Manhole Materials | 68,827 | 140,000 | 140,000 | 140,000 | 135,000 | 50,000 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 58,912 | 110,500 | 110,500 | 86,770 | 102,900 | 117,500 | — |
| 623530 | Farming Supplies | 3,880 | 4,000 | 4,000 | 3,960 | 4,000 | 4,000 | — |
| 623560 | Processing Chemicals | 15,518,328 | 31,011,000 | 28,228,000 | 27,155,689 | 25,606,400 | 33,895,300 | — |
| 623570 | Laboratory Testing Supplies, Small Equipment, and Chemicals | 42,736 | 78,500 | 78,500 | 76,654 | 76,600 | 76,500 | — |
| 623660 | Cleaning Supplies | 4,823 | 6,700 | 6,700 | 5,684 | 4,800 | 6,700 | — |
| 623680 | Tools and Supplies | 306,569 | 343,300 | 391,300 | 320,785 | 360,800 | 345,600 | — |
| 623700 | Wearing Apparel | 2,732 | 4,500 | 4,500 | 1,637 | 3,500 | 4,500 | — |
| 623780 | Safety and Medical Supplies | 37,041 | 49,700 | 60,700 | 49,161 | 44,300 | 51,300 | — |
| 623800 | Computer Software | 12,922 | 49,500 | 49,500 | 6,032 | 14,000 | 40,500 | — |
| 623810 | Computer Supplies | 34,426 | 47,900 | 47,900 | 45,353 | 40,100 | 41,900 | — |
| 623820 | Fuel | 348,874 | 519,800 | 519,800 | 508,040 | 459,100 | 491,800 | — |
| 623840 | Gases | — | 3,600 | 3,600 | 3,600 | 2,500 | 6,600 | — |
| 623850 | Communications Supplies | 24,580 | 20,000 | 20,000 | 19,990 | 20,000 | 20,000 | — |
| 623860 | Lubricants | 33,182 | 42,200 | 42,200 | 28,167 | 41,400 | 42,200 | — |
| 623990 | Materials and Supplies, N.O.C. | 90,163 | 148,000 | 147,000 | 110,574 | 115,100 | 157,500 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 26,150,126 | 46,095,900 | 44,905,900 | 42,105,661 | 40,311,400 | 49,586,200 | — |
| 634600 | Equipment for Collection Facilities | 30,055 | 45,000 | 45,000 | 44,858 | 39,800 | 45,000 | — |
| 634650 | Equipment for Process Facilities | 1,106,061 | 2,892,100 | 2,886,100 | 2,781,187 | 1,455,100 | 3,079,500 | — |
| 634760 | Material Handling and Farming Equipment | 1,652,460 | 2,208,000 | 2,222,600 | 2,221,035 | 1,646,500 | 1,238,400 | — |

| 101 60000 Fund: Corporate Department: Maintenance & Operations Division: All Divisions | | LINE ITEM ANALYSIS | | | | | | |
|---|---------------------------------|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 634860 | Vehicle Equipment | 98,401 | 1,176,300 | 1,227,900 | 1,211,461 | 1,205,800 | 320,000 | — |
| 634990 | Machinery and Equipment, N.O.C. | 374,927 | 426,000 | 705,800 | 695,701 | 688,500 | 181,900 | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | 3,261,904 | 6,747,400 | 7,087,400 | 6,954,242 | 5,035,700 | 4,864,800 | — |
| TOTAL MAINTENANCE & OPERATIONS | | \$232,874,686 | \$ 282,180,700 | \$ 281,330,700 | \$ 229,297,963 | \$260,393,300 | \$ 293,291,900 | \$ — |

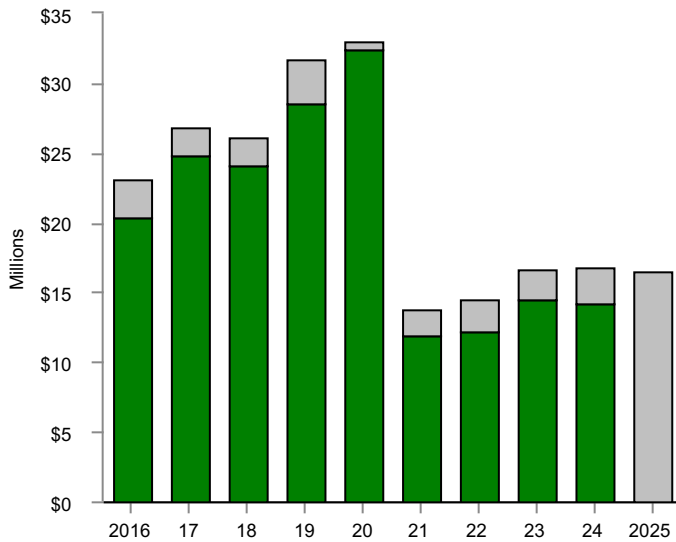
NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.
 3. For the M&O Department, Expenditure (Committed Budget plus Disbursement) may exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level.

MAINTENANCE & OPERATIONS - GENERAL DIVISION PROGRAMS

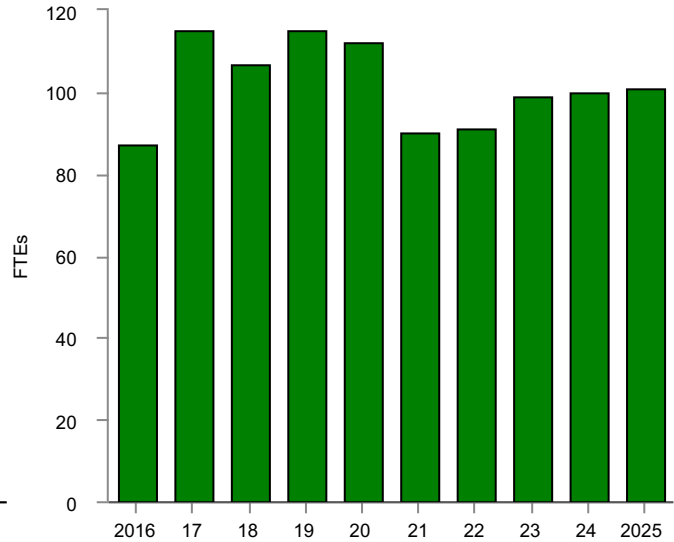
| | |
|----------|--------------|
| 2025 | \$16,507,100 |
| 2024 | \$16,733,600 |
| Decrease | (\$226,500) |



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



2024 Expenditures are estimated

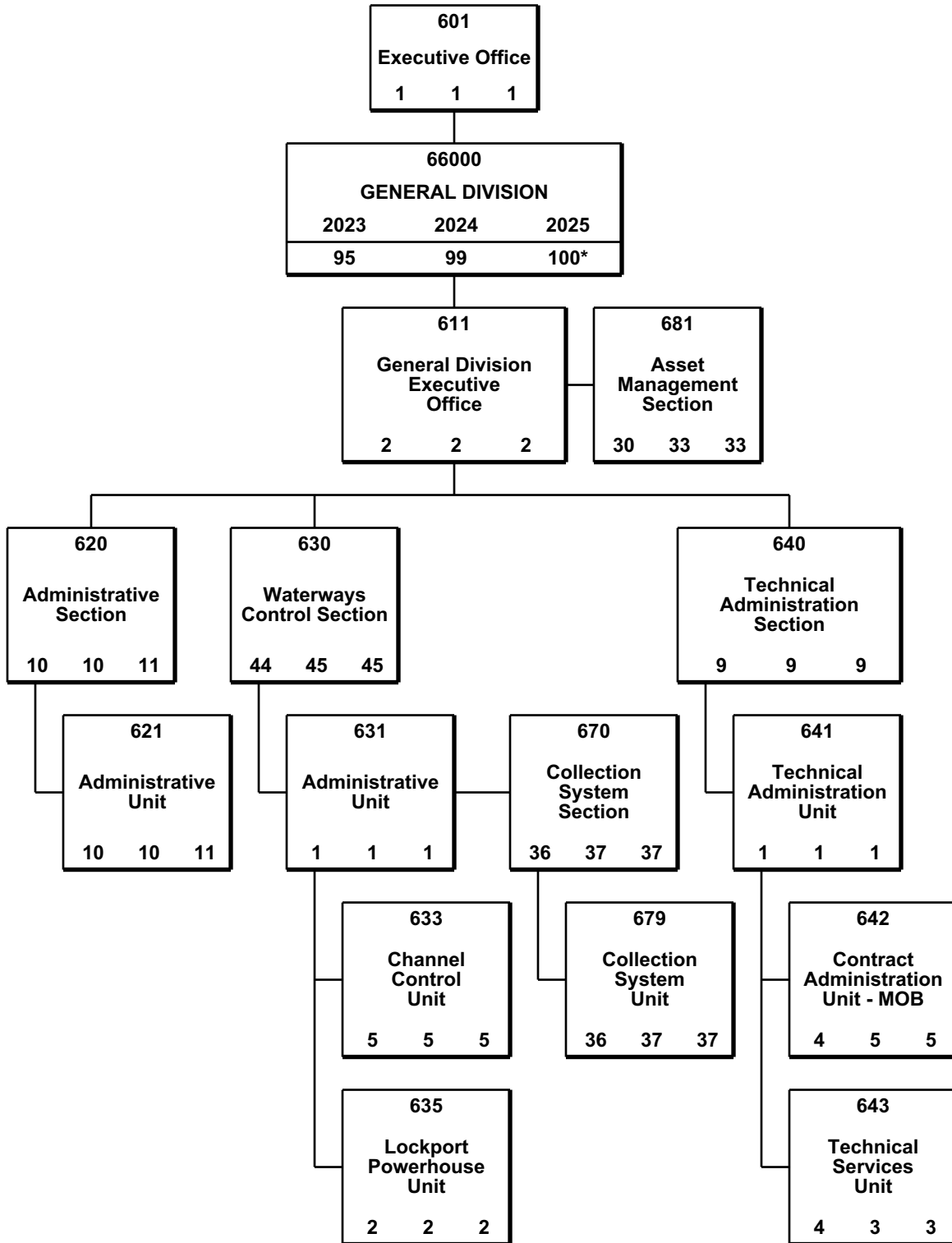
EXPENDITURES

APPROPRIATIONS

2017 - Increase is due to the transfer of various positions to the Asset Management Section.
2021 - Decrease is due to the transfer of the Site Remediation Section to the Law Department and the Solids Management Section to the Calumet and Stickney Service Areas.
2023 - Increase is due to the transfer of various Budget and Management Analyst positions to the General Division.

2017 - Increase is due to the transfer of various positions to the Asset Management Section.
2019 - Increase is due to the transfer of the Biosolids Processing Facility (Pelletizer) from the Stickney Service Area.
2021 - Decrease is due to the transfer of the Site Remediation Section to the Law Department and the Solids Management Section to the Calumet and Stickney Service Areas.

MAINTENANCE & OPERATIONS - GENERAL DIVISION



* In 2025, 19 positions in the General Division are funded by the Stormwater Management Fund while the operations remain in the Maintenance & Operations Department: two in Unit 634, six in Unit 636, five in Unit 639, and six in Unit 679.

66000 M&O - GENERAL DIVISION

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | Cost | Percent |
|---|----------------------|----------------|
| 1. COLLECTION & TREATMENT: The General Division provides technical and administrative support to the Maintenance & Operations Department's seven treatment facilities. It provides management and coordination of the collection system related activities. | \$ 11,874,490 | 71.9 % |
| 2. SOLIDS PROCESSING: The General Division provides administrative support for the removal and processing of solids through various systems, including heated digestion, centrifuging, air drying, and conditioning of low solids sludge and centrifuge cake in lagoons. | \$ 1,164,670 | 7.1 % |
| 3. SOLIDS UTILIZATION: The General Division provides administrative support for management and coordination of biosolids processing and utilization of District-wide activities. | \$ 777,770 | 4.7 % |
| 4. FLOOD & POLLUTION CONTROL: The Waterways Control Section minimizes flooding and pollution of Lake Michigan through continuous control of the water levels of major rivers and canals, while limiting diversion of water from the lake in accordance with the U.S. Supreme Court Decree of 1967. In addition, the Waterways Control Section operates the Lockport Powerhouse and will generate an estimated 32 million kWh of electrical energy resulting in approximately \$1.3 million in revenue. | \$ 2,428,370 | 14.7 % |
| 5. GENERAL SUPPORT: The General Division provides technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control. | \$ 261,800 | 1.6 % |
| Division Totals | \$ 16,507,100 | 100.0 % |

66000 M&O - GENERAL DIVISION

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|-----------------------------|--------------|----------|-----------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 1000 | Collection | \$ 7,294,158 | 2025 | 54 \$ 8,669,370 | \$ (562,900) | (6.1) | |
| | | | 2024 | 54 \$ 9,232,270 | | | |
| 1100 | Surface Interceptor Systems | \$ 4,012,724 | 2025 | 23 \$ 3,851,400 | \$ (50,500) | (1.3) | |
| | | | 2024 | 23 \$ 3,901,900 | | | |
| 1200 | Tunnel and Reservoir System | \$ 638,790 | 2025 | 7 \$ 928,100 | \$ (188,300) | (16.9) | a) |
| | | | 2024 | 7 \$ 1,116,400 | | | |
| 1300 | Pumping Station Facilities | \$ 607,489 | 2025 | 6 \$ 711,000 | \$ (4,900) | (0.7) | |
| | | | 2024 | 6 \$ 715,900 | | | |
| 1900 | Collection - Indirect Costs | \$ 2,035,155 | 2025 | 18 \$ 3,178,870 | \$ (319,200) | (9.1) | b) |
| | | | 2024 | 18 \$ 3,498,070 | | | |
| 2000 | Treatment | \$ 3,106,280 | 2025 | 21 \$ 3,013,220 | \$ 116,000 | 4.0 | |
| | | | 2024 | 20 \$ 2,897,220 | | | |
| 2000 | Pre-Treatment | \$ 150,073 | 2025 | 1 \$ 130,200 | \$ (1,000) | (0.8) | |
| | | | 2024 | 1 \$ 131,200 | | | |
| 2100 | Primary Treatment | \$ 131,354 | 2025 | 1 \$ 143,900 | \$ 1,600 | 1.1 | |
| | | | 2024 | 1 \$ 142,300 | | | |
| 2200 | Secondary Treatment | \$ 537,367 | 2025 | 4 \$ 465,000 | \$ 8,500 | 1.9 | |
| | | | 2024 | 4 \$ 456,500 | | | |
| 2300 | Tertiary Treatment | \$ 24,898 | 2025 | 1 \$ 85,000 | \$ (300) | (0.4) | |
| | | | 2024 | 1 \$ 85,300 | | | |
| 2900 | Treatment - Indirect Costs | \$ 2,262,588 | 2025 | 14 \$ 2,189,120 | \$ 107,200 | 5.1 | |
| | | | 2024 | 13 \$ 2,081,920 | | | |
| 3000 | Solids Processing | \$ 1,201,716 | 2025 | 9 \$ 1,164,670 | \$ (6,700) | (0.6) | |
| | | | 2024 | 9 \$ 1,171,370 | | | |
| 3100 | Thickening | \$ 171,007 | 2025 | 1 \$ 111,000 | \$ 3,200 | 3.0 | |
| | | | 2024 | 1 \$ 107,800 | | | |
| 3200 | Stabilization | \$ 70,877 | 2025 | 1 \$ 83,700 | \$ 1,900 | 2.3 | |
| | | | 2024 | 1 \$ 81,800 | | | |

a) Decrease is due to reduced need for TARP Hydraulic Cylinders Job Order Contract (\$130,000).
 b) Decrease is due to reduced need for Utility Locating Marking Services (\$330,000).

66000 M&O - GENERAL DIVISION

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|--|--------------|----------|-------------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 3300 | Dewatering | \$ 39,101 | 2025 | 1 \$ 92,700 | \$ (4,700) | (4.8) | |
| | | | 2024 | 1 \$ 97,400 | | | |
| 3900 | Solids Processing - Indirect Costs | \$ 920,731 | 2025 | 6 \$ 877,270 | \$ (7,100) | (0.8) | |
| | | | 2024 | 6 \$ 884,370 | | | |
| 4000 | Flood & Pollution Control | \$ 1,929,498 | 2025 | 10 \$ 2,428,370 | \$ 241,100 | 11.0 | |
| | | | 2024 | 10 \$ 2,187,270 | | | |
| 4200 | Waterways Control and Stormwater Reservoirs | \$ 1,543,045 | 2025 | 10 \$ 1,849,600 | \$ 200,400 | 12.2 | c) |
| | | | 2024 | 10 \$ 1,649,200 | | | |
| 4210 | Maintenance of Waterways | \$ 46,881 | 2025 | — \$ 326,700 | \$ 50,900 | 18.5 | d) |
| | | | 2024 | — \$ 275,800 | | | |
| 4400 | Aeration Facilities | \$ 159,485 | 2025 | — \$ 66,100 | \$ 25,400 | 62.4 | e) |
| | | | 2024 | — \$ 40,700 | | | |
| 4900 | Flood & Pollution Control - Indirect Costs | \$ 179,477 | 2025 | — \$ 185,970 | \$ (35,600) | (16.1) | f) |
| | | | 2024 | — \$ 221,570 | | | |
| 5000 | Solids Utilization | \$ 523,651 | 2025 | 5 \$ 777,770 | \$ 2,600 | 0.3 | |
| | | | 2024 | 5 \$ 775,170 | | | |
| 5900 | Solids Utilization - Indirect Costs | \$ 523,651 | 2025 | 5 \$ 777,770 | \$ 2,600 | 0.3 | |
| | | | 2024 | 5 \$ 775,170 | | | |
| 7000 | General Support (excludes program number 7604) | \$ 236,615 | 2025 | 2 \$ 261,800 | \$ (22,300) | (7.8) | |
| | | | 2024 | 2 \$ 284,100 | | | |
| 7604 | Social Security and Medicare Contributions | \$ 161,296 | 2025 | — \$ 191,900 | \$ 5,700 | 3.1 | |
| | | | 2024 | — \$ 186,200 | | | |
| Division Totals | | \$14,453,214 | 2025 | 101 \$ 16,507,100 | \$ (226,500) | (1.4)% | * |
| | | | 2024 | 100 \$ 16,733,600 | | | |

c) Increase is due to renewal of the Lockport Powerhouse Federal Energy Regulatory Commission Permit (\$75,000).
d) Increase is due to increased cost for the expansion joint replacement at the Main Street Bridge (\$50,000).
e) Increase is due to the SEPA 4 Ceiling Repair Job Order Contract (\$25,000).
f) Decrease is due to reduced cost of Contract Lifecycle Management RFP (\$25,000).

* The 2025 position total for the General Division is 101, with 19 positions budgeted in the Stormwater Management Fund.

66000 M&O - GENERAL DIVISION

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|----------------|--|---------------------|---------------|---------------|----------------|----|
| 1000-2900 | Collection & Treatment | | | | | |
| | Technical and Administrative Support for Collection and Treatment Activities | Cost | \$ 10,400,438 | \$ 12,129,490 | \$ 11,682,590 | a) |
| 3000 | Solids Processing | | | | | |
| | Technical and Administrative Support for Solids Removal and Processing | Cost | \$ 1,201,716 | \$ 1,171,370 | \$ 1,164,670 | |
| 4000 | Flood & Pollution Control | | | | | |
| 4200 | Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution | Cost | \$ 1,007,723 | \$ 1,035,100 | \$ 1,070,100 | |
| | Generate Electrical Energy at Lockport Powerhouse to Obtain Approximately \$1.3 million in Revenue | kWh | — | 24,820,900 | 32,400,000 | b) |
| | | Cost | \$ 185,303 | \$ 235,400 | \$ 377,600 | c) |
| | | Cost/kWh | \$ — | \$ 0.0095 | \$ 0.0117 | c) |
| | | * Revenue Generated | \$ 645,618 | \$ 825,000 | \$ 1,329,000 | d) |
| | Minimize Diversion of Lake Michigan Water in Accordance with the U.S. Supreme Court Decree | Mil. Gal./Year | 42,644 | 60,152 | 60,152 | |
| | | Cost | \$ 350,019 | \$ 378,700 | \$ 401,900 | |
| | | Cost/Mil. Gal./Year | \$ 8.21 | \$ 6.30 | \$ 6.68 | |
| 4210 | Maintenance of the Waterways and Canal Banks Within the Jurisdiction of the District. Activities Include Debris Removal, Insect and Rodent Control, Bridge Repairs, and Aeration Costs | Cost | \$ 46,881 | \$ 275,800 | \$ 326,700 | e) |
| 4400 | Aeration Facilities | Cost | \$ 159,485 | \$ 40,700 | \$ 66,100 | f) |
| 4900 | Flood & Pollution Control - Indirect Costs | Cost | \$ 179,477 | \$ 221,570 | \$ 185,970 | g) |
| 5000 | Solids Utilization | | | | | |
| | Technical and Administrative Support for the Management and Coordination of the Solids Utilization Program | Cost | \$ 523,651 | \$ 775,170 | \$ 777,770 | |

a) Decrease is due to reduced need for Utility Locating Marking Services (\$330,000) and the TARP Hydraulic Cylinders Job Order Contract (\$130,000).

b) Increase is due to the assumption that generator outages at the Lockport Powerhouse will be resolved in 2025.

c) Increase is due to the need for the Lockport Powerhouse Federal Energy Regulatory Commission Permit Renewal (\$75,000), the Emerson Cybersecurity Assessment (35,000), and Tech Support for the Lockport Power House Generator (9,900).

d) 2023 Actual revenue is based on sales of renewable energy credits. The Lockport Powerhouse did not generate any kWh in 2023 due to generator outages.

e) Increase is due to increased cost for the expansion joint replacement at the Main Street Bridge (\$50,000).

f) Increase is due to the need for the SEPA 4 Ceiling Repair Job Order Contract (\$25,000).

g) Decrease is due to reduced cost of Contract Lifecycle Management RFP (\$25,000).

66000 M&O - GENERAL DIVISION

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated |
|----------------|---|------|---------------|---------------|----------------|
| 7000 | General Support (excludes program number 7604) | | | | |
| | Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization | Cost | \$ 236,615 | \$ 284,100 | \$ 261,800 |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 161,296 | \$ 186,200 | \$ 191,900 |
| | Division Totals | | \$ 14,453,214 | \$ 16,733,600 | \$ 16,507,100 |

* Revenue generated not included in total costs.

| Account Number | Account Name | LINE ITEM ANALYSIS | | | | | | | |
|----------------|--|--------------------------------------|---------------|---------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|
| | | Fund: Corporate | | 2023 | | 2024 | | 2025 | |
| | | Department: Maintenance & Operations | | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director |
| | Division: General | | | | | | | | |
| 601010 | Salaries of Regular Employees | \$ 11,178,270 | \$ 12,237,500 | \$ 12,237,500 | \$ 8,636,252 | \$ 11,335,600 | \$ 12,456,100 | \$ — | |
| 601060 | Compensation Plan Adjustments | 320,347 | 427,200 | 427,200 | 177,588 | 186,300 | 562,900 | — | |
| 601070 | Social Security and Medicare Contributions | 161,296 | 186,200 | 186,200 | 130,132 | 169,000 | 191,900 | — | |
| 601080 | Salaries of Nonbudgeted Employees | 5,226 | — | — | — | — | — | — | |
| 601100 | Tuition and Training Payments | 23,825 | 32,200 | 32,200 | 13,564 | 28,400 | 39,500 | — | |
| 100 | TOTAL PERSONAL SERVICES | 11,688,964 | 12,883,100 | 12,883,100 | 8,957,536 | 11,719,300 | 13,250,400 | — | |
| 612010 | Travel | 405 | 500 | 600 | 590 | 600 | 4,500 | — | |
| 612030 | Meals and Lodging | 1,857 | 4,300 | 6,400 | 6,115 | 6,200 | 8,300 | — | |
| 612050 | Compensation for Personally-Owned Automobiles | 4,880 | 8,000 | 8,000 | 2,903 | 5,000 | 5,500 | — | |
| 612080 | Motor Vehicle Operating Services | 40 | 500 | 500 | 260 | 300 | 300 | — | |
| 612150 | Electrical Energy | 102,384 | 28,000 | 54,000 | 46,540 | 62,000 | 58,000 | — | |
| 612160 | Natural Gas | 4,627 | 6,900 | 6,900 | 2,245 | 5,400 | 6,900 | — | |
| 612170 | Water and Water Services | 19,225 | 32,100 | 32,100 | 9,950 | 19,300 | 32,200 | — | |
| 612240 | Testing and Inspection Services | — | 4,100 | 4,100 | 4,100 | — | 7,000 | — | |
| 612410 | Governmental Service Charges | 15,700 | 16,000 | 13,500 | 11,106 | 15,800 | 15,800 | — | |
| 612420 | Maintenance of Grounds and Pavements | 120,650 | 151,900 | 151,900 | 151,900 | 142,900 | 172,000 | — | |
| 612430 | Payments for Professional Services | 8,988 | 209,900 | 9,900 | 9,900 | 9,900 | 84,900 | — | |
| 612490 | Contractual Services, N.O.C. | 61,919 | 426,600 | 96,700 | 96,618 | 96,000 | 96,600 | — | |
| 612520 | Waste Material Disposal Charges | 2,736 | 8,000 | 8,000 | 5,094 | 6,000 | 8,000 | — | |
| 612600 | Repairs to Collection Facilities | 1,927,613 | 1,639,000 | 1,560,400 | 1,363,271 | 1,207,100 | 1,473,300 | — | |
| 612620 | Repairs to Waterway Facilities | 161,744 | 482,100 | 482,100 | 447,030 | 270,400 | 612,700 | — | |
| 612680 | Repairs to Buildings | 13,620 | 24,500 | 24,500 | 23,990 | 22,500 | 30,500 | — | |
| 612780 | Safety Repairs and Services | 6,682 | 9,900 | 9,900 | 9,758 | 7,000 | 9,900 | — | |
| 612820 | Computer Software Maintenance | — | 50,000 | — | — | — | — | — | |
| 612860 | Repairs to Vehicle Equipment | 21,073 | 34,000 | 34,000 | 34,000 | 26,000 | 32,100 | — | |
| 612990 | Repairs, N.O.C. | 1,170 | 4,200 | 4,200 | 2,627 | 2,000 | 4,200 | — | |
| 200 | TOTAL CONTRACTUAL SERVICES | 2,475,313 | 3,140,500 | 2,507,700 | 2,227,997 | 1,904,400 | 2,662,700 | — | |
| 623070 | Electrical Parts and Supplies | 11,261 | 96,500 | 96,500 | 47,817 | 46,500 | 101,500 | — | |
| 623090 | Plumbing Accessories and Supplies | 2,473 | 12,000 | 12,000 | 7,801 | 11,000 | 4,000 | — | |
| 623110 | Hardware | 268 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | — | |
| 623130 | Buildings, Grounds, Paving Materials, and Supplies | — | 15,400 | 15,400 | 8,873 | 9,900 | 14,900 | — | |

| 101 66000 | | LINE ITEM ANALYSIS | | | | | | |
|--|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| Fund: Corporate Department: Maintenance & Operations Division: General | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 623190 | Paints, Solvents, and Related Materials | 7,400 | — | — | — | — | — | — |
| 623250 | Vehicle Parts and Supplies | 2,202 | 2,500 | 2,500 | 360 | 1,900 | 2,500 | — |
| 623270 | Mechanical Repair Parts | 33,426 | 171,000 | 171,000 | 125,193 | 115,900 | 121,000 | — |
| 623300 | Manhole Materials | 68,827 | 140,000 | 140,000 | 140,000 | 135,000 | 50,000 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 9,829 | 13,500 | 12,300 | 3,958 | 4,500 | 48,500 | — |
| 623560 | Processing Chemicals | 128,332 | 202,700 | 211,700 | 211,273 | 170,000 | 202,700 | — |
| 623680 | Tools and Supplies | 9,720 | 27,000 | 27,000 | 20,015 | 16,800 | 17,000 | — |
| 623700 | Wearing Apparel | 2,732 | 3,500 | 3,500 | 1,637 | 3,000 | 3,500 | — |
| 623780 | Safety and Medical Supplies | 12,467 | 15,000 | 26,200 | 23,691 | 13,000 | 15,000 | — |
| 623800 | Computer Software | — | 2,000 | 2,000 | — | — | 2,000 | — |
| 623810 | Computer Supplies | — | 7,900 | 2,100 | 1,893 | 2,400 | 7,900 | — |
| 623990 | Materials and Supplies, N.O.C. | — | — | — | — | — | 2,500 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 288,937 | 710,000 | 723,200 | 593,511 | 530,900 | 594,000 | — |
| TOTAL GENERAL DIVISION | | \$ 14,453,214 | \$ 16,733,600 | \$ 16,114,000 | \$ 11,779,044 | \$ 14,154,600 | \$ 16,507,100 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.
 3. For the M&O Department, Expenditure (Committed Budget plus Disbursement) may exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level.

| Fund: Corporate Dept: Maintenance & Operations Division: General | | POSITION ANALYSIS | | | | |
|--|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| | | | | | Proposed by the Executive Director | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Budgeted FTEs | Appropriation in Dollars |
| 601 | Executive Office | | | | | |
| EX14 | Director of Maintenance & Operations | 1 | 1 | | 1 | |
| TOTAL 601 | Executive Office | 1 | 1 | 312,785 | 1 | 312,785 |
| 611 | General Division Executive Office | | | | | |
| HP22 | Assistant Director of Maintenance & Operations | 1 | 1 | | 1 | |
| HP13 | Senior Administrative Specialist | — | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | — | | — | |
| TOTAL 611 | General Division Executive Office | 2 | 2 | 360,476 | 2 | 387,239 |
| 620 | Administrative Section | | | | | |
| 621 | Administrative Unit | | | | | |
| HP18 | Supervising Budget & Management Analyst | 1 | 1 | | 1 | |
| HP16 | Senior Budget & Management Analyst | 2 | 2 | | 2 | |
| HP14 | Budget & Management Analyst | 7 | 7 | | 7 | |
| HP11 | Administrative Specialist | — | — | | 1 | |
| TOTAL 621 | Administrative Unit | 10 | 10 | 1,209,355 | 11 | 1,293,110 |
| TOTAL 620 | Administrative Section | 10 | 10 | 1,209,355 | 11 | 1,293,110 |
| 630 | Waterways Control Section | | | | | |
| 631 | Administrative Unit | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| TOTAL 631 | Administrative Unit | 1 | 1 | 230,127 | 1 | 230,127 |
| 633 | Channel Control Unit | | | | | |
| NR6271 | Systems Dispatcher | 5 | 5 | | 5 | |
| TOTAL 633 | Channel Control Unit | 5 | 5 | 680,992 | 5 | 680,992 |
| 635 | Lockport Powerhouse Unit | | | | | |
| NR7394 | Powerhouse Mechanic Leadman | 1 | 1 | | 1 | |
| NR7393 | Powerhouse Mechanic | 1 | 1 | | 1 | |
| TOTAL 635 | Lockport Powerhouse Unit | 2 | 2 | 282,298 | 2 | 282,298 |

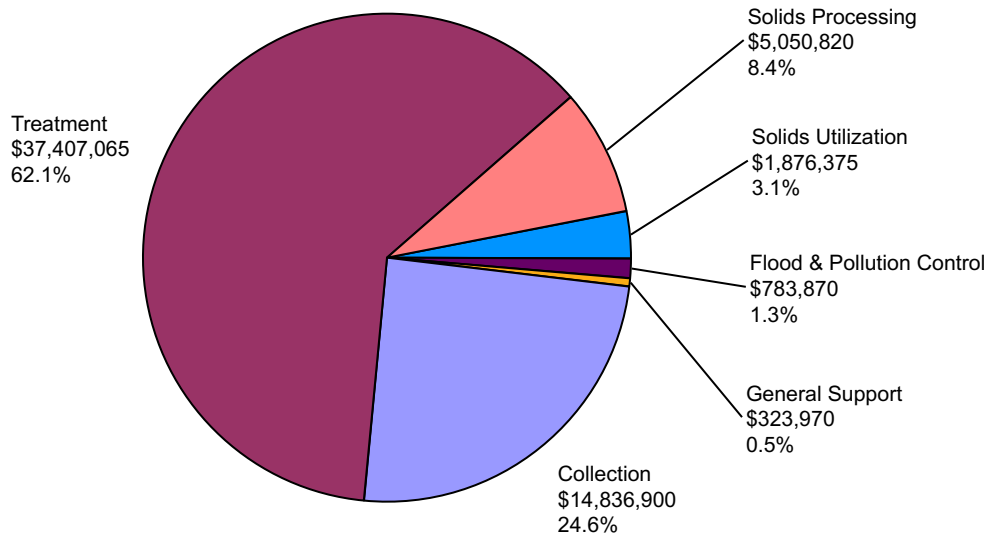
| Fund: Corporate Dept: Maintenance & Operations Division: General | | POSITION ANALYSIS | | | | |
|--|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| | | | | | Proposed by the Executive Director | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Budgeted FTEs | Appropriation in Dollars |
| 670 | Collection System Section | | | | | |
| 679 | Collection System Unit | | | | | |
| HP17 | Senior Engineer | 1 | 2 | | 2 | |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |
| HP14 | Engineering Technician V | 6 | 6 | | 6 | |
| HP12 | Engineering Technician IV | 1 | 1 | | 1 | |
| HP11 | Engineering Technician III | 1 | 1 | | 1 | |
| NR8331 | Laborer Foreman | 6 | 6 | | 6 | |
| NR8650 | Maintenance Laborer Class A Shift | 14 | 14 | | 14 | |
| PR6473 | Truck Driver | 6 | 6 | | 6 | |
| TOTAL 679 | Collection System Unit | 36 | 37 | 3,762,342 | 37 | 3,777,638 |
| TOTAL 670 | Collection System Section | 36 | 37 | 3,762,342 | 37 | 3,777,638 |
| TOTAL 630 | Waterways Control Section | 44 | 45 | 4,955,759 | 45 | 4,971,055 |
| 640 | Technical Administration Section | | | | | |
| 641 | Technical Administration Unit | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| TOTAL 641 | Technical Administration Unit | 1 | 1 | 220,334 | 1 | 220,334 |
| 642 | Contract Administration Unit - MOB | | | | | |
| HP18 | Principal Engineer | 1 | 1 | | 1 | |
| HP17 | Senior Engineer | — | 1 | | — | |
| HP17 | Senior Engineer #2 (Associate Civil Engineer) (New Grade HP15) | — | — | | 1 | |
| HP17 | Senior Mechanical Engineer | 1 | 1 | | 1 | |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |
| HP14 | Assistant Civil Engineer | 1 | 1 | | 1 | |
| TOTAL 642 | Contract Administration Unit - MOB | 4 | 5 | 713,117 | 5 | 732,456 |
| 643 | Technical Services Unit | | | | | |
| HP18 | Principal Engineer | 1 | 1 | | 1 | |
| HP17 | Senior Engineer | 1 | — | | — | |

| Fund: Corporate Dept: Maintenance & Operations Division: General | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |
| HP14 | Assistant Civil Engineer | 1 | 1 | | 1 | |
| TOTAL 643 | Technical Services Unit | 4 | 3 | 379,315 | 3 | 379,564 |
| TOTAL 640 | Technical Administration Section | 9 | 9 | 1,312,765 | 9 | 1,332,355 |
| 681 | Asset Management Section | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Electrical Engineer | 1 | 2 | | 2 | |
| HP18 | Principal Engineer | 1 | — | | — | |
| HP18 | Principal Mechanical Engineer | 3 | 3 | | 3 | |
| HP17 | Senior Electrical Engineer | 5 | 5 | | 5 | |
| HP17 | Senior Engineer | 1 | — | | — | |
| HP17 | Senior Mechanical Engineer | 4 | 5 | | 5 | |
| HP15 | Associate Electrical Engineer | 3 | 5 | | 5 | |
| HP15 | Associate Mechanical Engineer | 5 | 5 | | 5 | |
| HP14 | Assistant Electrical Engineer | 1 | 2 | | 2 | |
| HP14 | Assistant Mechanical Engineer | 3 | 3 | | 3 | |
| HP14 | Engineering Technician V | 2 | 2 | | 2 | |
| TOTAL 681 | Asset Management Section | 30 | 33 | 4,596,161 | 33 | 4,544,868 |
| TOTAL | Maintenance & Operations General Division | 96 | 100 | 12,747,302 | 101 | 12,841,412 |

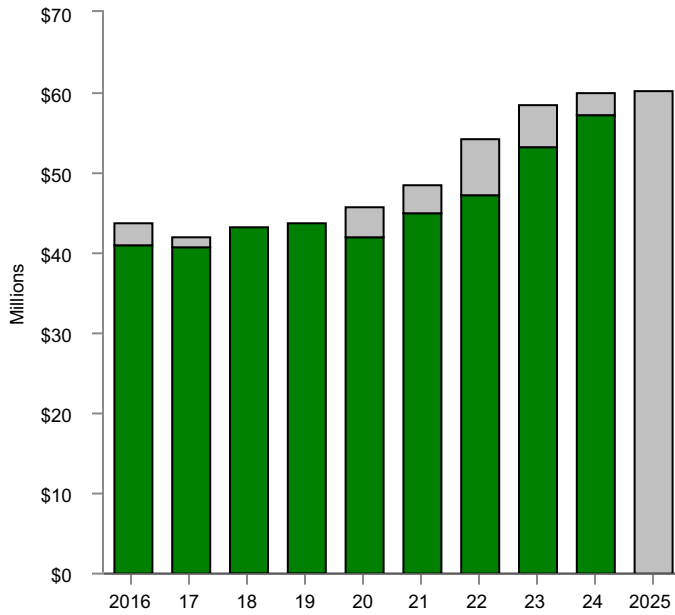
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.

MAINTENANCE & OPERATIONS - NORTH SERVICE AREA PROGRAMS

| | |
|----------|--------------|
| 2025 | \$60,279,000 |
| 2024 | \$59,987,000 |
| Increase | \$292,000 |



APPROPRIATIONS & EXPENDITURES

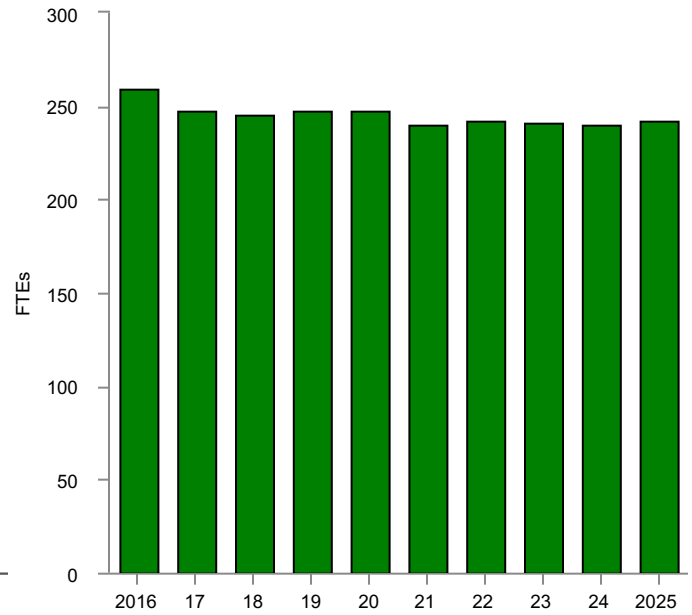


2024 Expenditures are estimated

■ EXPENDITURES
 ■ APPROPRIATIONS

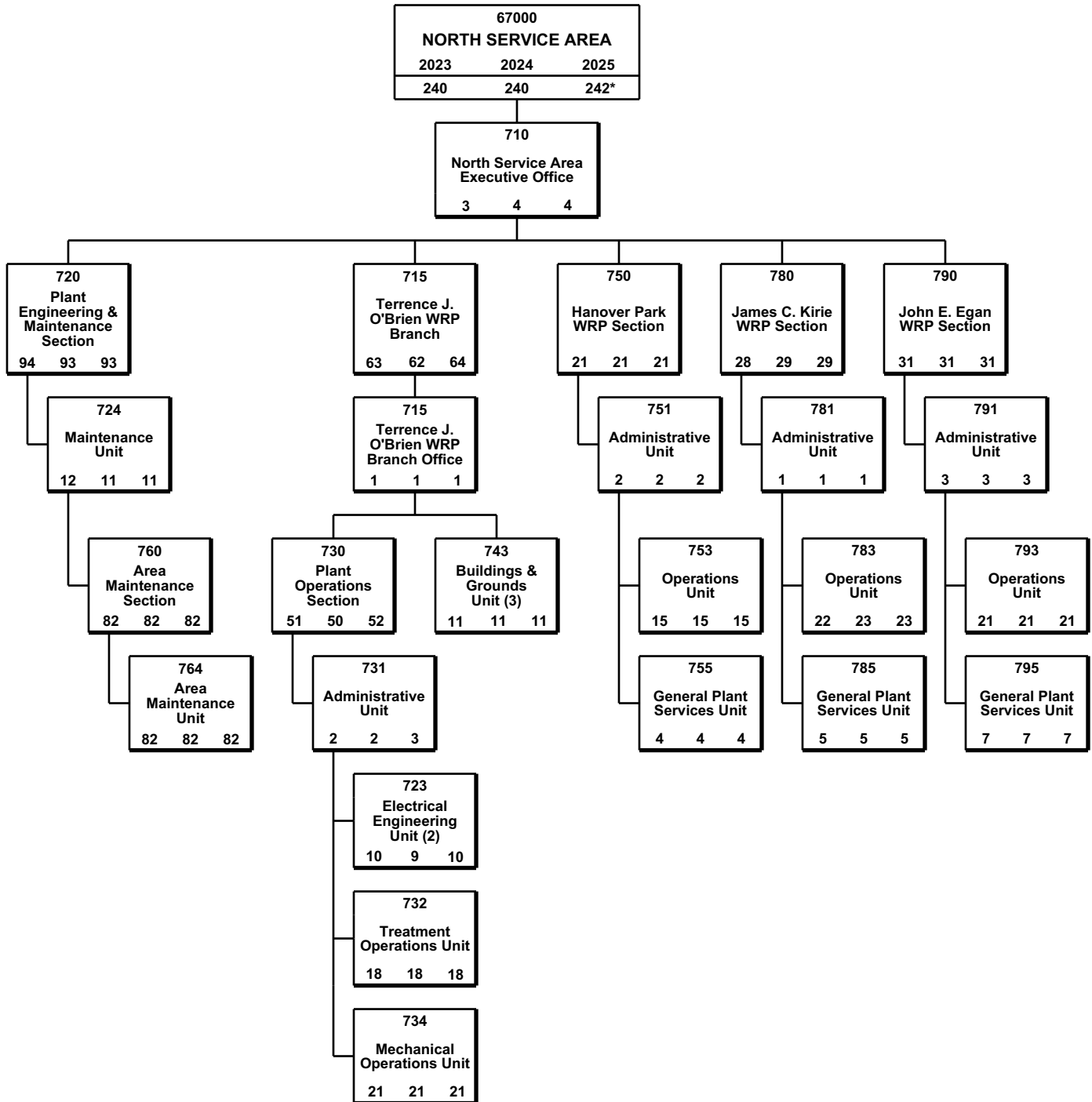
2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.

BUDGETED FTE POSITIONS

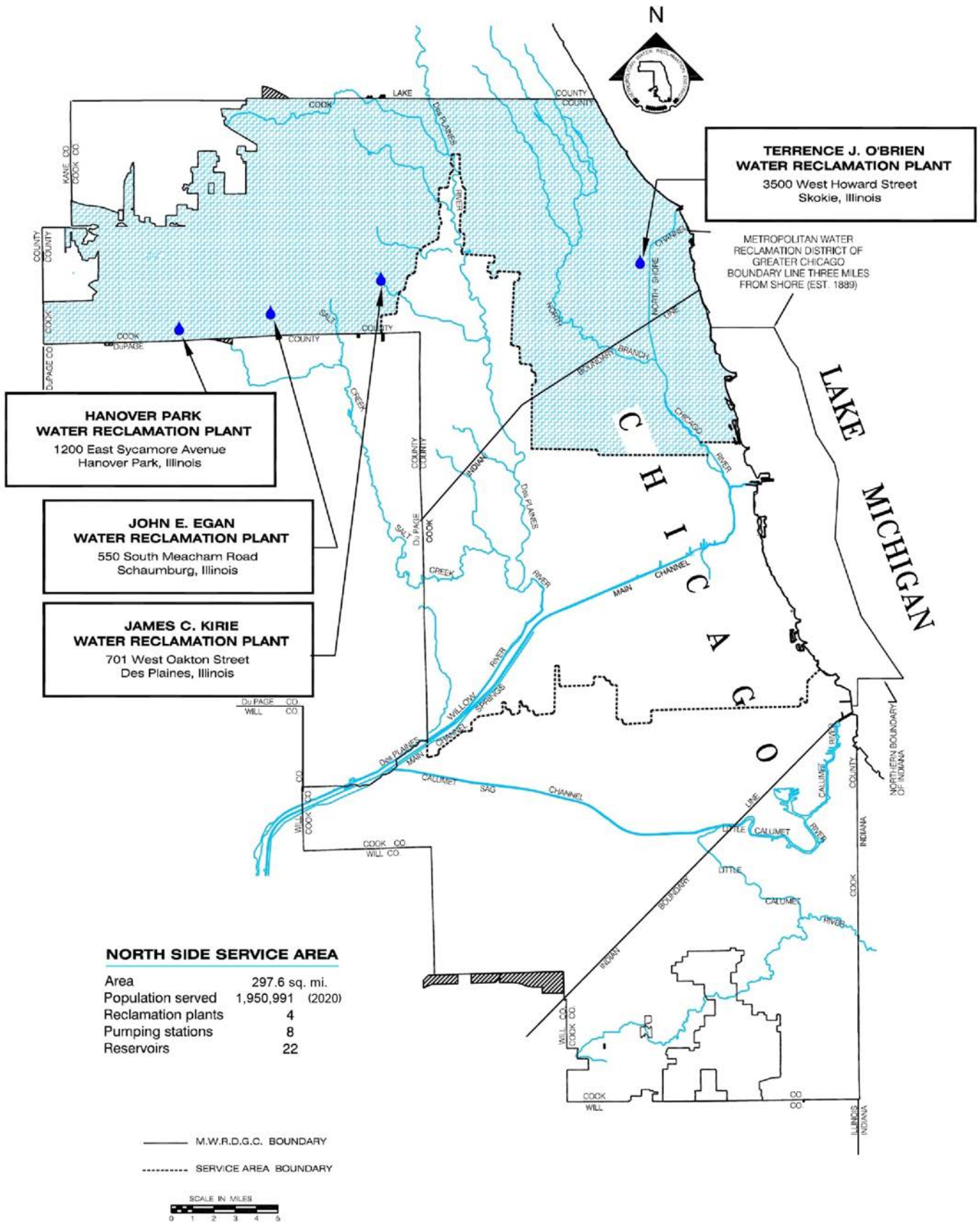


2017 - Decrease is due to organizational redesign.

MAINTENANCE & OPERATIONS - NORTH SERVICE AREA



* In 2025, there are no positions funded by the Stormwater Management Fund.



67000 M&O - NORTH SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | | | | Cost | Percent |
|-------------------------|--|-----------------|---------|-----------------|----------------------|
| 1. | COLLECTION & TREATMENT: The North Service Area will collect and treat approximately 107.8 billion gallons of wastewater through its treatment facilities and a contract agreement with the Fox River Water Reclamation District. | | | \$52,243,965 | 86.7 % |
| | | Design: Flows ^ | CBOD * | SS * | |
| | Terrence J. O'Brien Water Reclamation Plant | 333 MGD | 10 mg/L | 12 mg/L | |
| | John E. Egan Water Reclamation Plant | 30 MGD | 10 mg/L | 12 mg/L | |
| | Hanover Park Water Reclamation Plant | 12 MGD | 10 mg/L | 12 mg/L | |
| | James C. Kirie Water Reclamation Plant | 52 MGD | 4 mg/L | 5 mg/L | |
| | Fox River Water Reclamation District | 4 MGD | — | — | |
| | ^ In millions of gallons per day (MGD). | | | | |
| | * National Pollutant Discharge Elimination System monthly effluent quality standards in milligrams per liter: | | | | |
| | CBOD - Carbonaceous Biochemical Oxygen Demand | | | | |
| | SS - Suspended Solids | | | | |
| 2. | SOLIDS PROCESSING: The North Service Area will remove 59,800 dry tons and process 16,000 dry tons of solids through various systems, including concentration and heated anaerobic digestion for further processing at the Stickney WRP. | | | \$ 5,050,820 | 8.4 % |
| 3. | SOLIDS UTILIZATION: The North Service Area will provide support to utilize 1,000 dry tons of biosolids for the Fischer Farm in Hanover Park and other agricultural applications. | | | \$ 1,876,375 | 3.1 % |
| 4. | FLOOD & POLLUTION CONTROL: The North Service Area will work to prevent local area flooding and control diversion of water from Lake Michigan through the operation of 22 detention reservoirs in cooperation with local communities and by assisting in the operation of the Wilmette Controlling Works and the North Shore Channel. The North Service Area will also work to maintain the quality of the waterways system and associated District property by utilizing debris boats and channel maintenance crews. | | | \$ 783,870 | 1.3 % |
| 5. | GENERAL SUPPORT: The North Service Area will provide technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control. | | | \$ 323,970 | 0.5 % |
| | | | | Division Totals | \$60,279,000 100.0 % |

67000 M&O - NORTH SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|-----------------------------|--------------|----------|-------------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 1000 | Collection | \$13,363,759 | 2025 | 66 \$ 14,836,900 | \$ 208,490 | 1.4 | |
| | | | 2024 | 65 \$ 14,628,410 | | | |
| 1100 | Surface Interceptor Systems | \$ 357,439 | 2025 | 3 \$ 329,900 | \$ 19,000 | 6.1 | |
| | | | 2024 | 3 \$ 310,900 | | | |
| 1200 | Tunnel and Reservoir System | \$ 2,815,204 | 2025 | 13 \$ 1,610,200 | \$ 43,700 | 2.8 | |
| | | | 2024 | 13 \$ 1,566,500 | | | |
| 1300 | Pumping Station Facilities | \$ 5,070,754 | 2025 | 26 \$ 7,616,700 | \$ 144,400 | 1.9 | |
| | | | 2024 | 25 \$ 7,472,300 | | | |
| 1900 | Collection - Indirect Costs | \$ 5,120,362 | 2025 | 24 \$ 5,280,100 | \$ 1,390 | — | |
| | | | 2024 | 24 \$ 5,278,710 | | | |
| 2000 | Treatment | \$32,121,098 | 2025 | 150 \$ 36,991,065 | \$ (117,980) | (0.3) | |
| | | | 2024 | 149 \$ 37,109,045 | | | |
| 2000 | Pre-Treatment | \$ 698,736 | 2025 | 5 \$ 1,115,400 | \$ 283,100 | 34.0 | a) |
| | | | 2024 | 5 \$ 832,300 | | | |
| 2100 | Primary Treatment | \$ 598,540 | 2025 | 6 \$ 682,400 | \$ (1,300) | (0.2) | |
| | | | 2024 | 6 \$ 683,700 | | | |
| 2200 | Secondary Treatment | \$12,119,217 | 2025 | 45 \$ 15,508,500 | \$ 281,300 | 1.8 | b) |
| | | | 2024 | 44 \$ 15,227,200 | | | |
| 2300 | Tertiary Treatment | \$ 1,673,632 | 2025 | 11 \$ 2,149,400 | \$ (149,100) | (6.5) | |
| | | | 2024 | 11 \$ 2,298,500 | | | |
| 2900 | Treatment - Indirect Costs | \$17,030,973 | 2025 | 83 \$ 17,535,365 | \$ (531,980) | (2.9) | c) |
| | | | 2024 | 83 \$ 18,067,345 | | | |

a) Increase is due to an increased need for stop logs (\$65,000) and pipe lining (\$65,000) at the Kirie WRP, as well as parts for coarse screens at the Hanover Park WRP (\$50,000).

b) Increase is due to an increased need for return sludge pump parts (\$250,000).

c) Decrease is due to the procurement of one emergency generator for the Hanover Park WRP in the prior year (\$300,900), the deferral of pavement repairs (\$300,000), and the procurement of air compressors for the Kirie WRP in the prior year (\$225,000), offset by an increase for electrical parts and supplies (\$197,800).

67000 M&O - NORTH SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|---|--------------|----------|--------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 3000 | Solids Processing | \$ 4,451,926 | 2025 22 | \$ 5,050,820 | \$ 47,730 | 1.0 | |
| | | | 2024 22 | \$ 5,003,090 | | | |
| 3100 | Thickening | \$ 949,142 | 2025 5 | \$ 989,900 | \$ 138,600 | 16.3 | d) |
| | | | 2024 5 | \$ 851,300 | | | |
| 3200 | Stabilization | \$ 811,071 | 2025 6 | \$ 959,100 | \$ 94,300 | 10.9 | |
| | | | 2024 6 | \$ 864,800 | | | |
| 3300 | Dewatering | \$ 711,533 | 2025 5 | \$ 805,800 | \$ 100 | — | |
| | | | 2024 5 | \$ 805,700 | | | |
| 3900 | Solids Processing - Indirect Costs | \$ 1,980,180 | 2025 6 | \$ 2,296,020 | \$ (185,270) | (7.5) | e) |
| | | | 2024 6 | \$ 2,481,290 | | | |
| 4000 | Flood & Pollution Control | \$ 972,903 | 2025 2 | \$ 783,870 | \$ 65,850 | 9.2 | |
| | | | 2024 2 | \$ 718,020 | | | |
| 4200 | Waterways Control and Stormwater Reservoirs | \$ 347,132 | 2025 2 | \$ 302,200 | \$ 17,200 | 6.0 | |
| | | | 2024 2 | \$ 285,000 | | | |
| 4400 | Aeration Facilities | \$ 488,256 | 2025 — | \$ 332,400 | \$ 33,400 | 11.2 | |
| | | | 2024 — | \$ 299,000 | | | |
| 4900 | Flood & Pollution Control - Indirect Costs | \$ 137,515 | 2025 — | \$ 149,270 | \$ 15,250 | 11.4 | |
| | | | 2024 — | \$ 134,020 | | | |
| 5000 | Solids Utilization | \$ 1,611,391 | 2025 1 | \$ 1,876,375 | \$ 124,020 | 7.1 | |
| | | | 2024 1 | \$ 1,752,355 | | | |
| 5200 | Solids Distribution | \$ 303,212 | 2025 — | \$ 506,100 | \$ 117,500 | 30.2 | f) |
| | | | 2024 — | \$ 388,600 | | | |
| 5900 | Solids Utilization - Indirect Costs | \$ 1,308,179 | 2025 1 | \$ 1,370,275 | \$ 6,520 | 0.5 | |
| | | | 2024 1 | \$ 1,363,755 | | | |
| 7000 | General Support (excluding program number 7604) | \$ 290,247 | 2025 1 | \$ 323,970 | \$ (42,610) | (11.6) | |
| | | | 2024 1 | \$ 366,580 | | | |
| 7604 | Social Security and Medicare Contributions | \$ 375,091 | 2025 — | \$ 416,000 | \$ 6,500 | 1.6 | |
| | | | 2024 — | \$ 409,500 | | | |
| Division Totals | | \$53,186,415 | 2025 242 | \$60,279,000 | \$ 292,000 | 0.5 % | * |
| | | | 2024 240 | \$59,987,000 | | | |

d) Increase is due to the procurement of one waste activated sludge pump and variable frequency drive for the Kirie WRP (\$115,000).

e) Decrease is due to the procurement of one Freightliner dump truck in the prior year (\$204,000).

f) Increase is due to an increased need for the biosolids injection and farming service contract at the Hanover Park WRP (\$122,500).

* The 2025 position total for the North Service Area is 242, with no positions budgeted in the Stormwater Management Fund.

67000 M&O - NORTH SERVICE AREA

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 | 2024 | 2025 | |
|----------------|---|-------------------|---------------|---------------|---------------|----|
| | | | Actual | Budgeted | Estimated | |
| 1000-2900 | Collection & Treatment | | | | | |
| | Collect and Treat Wastewater at Treatment Facilities and Through a Contract Agreement with the Fox River Water Reclamation District | | | | | |
| | Terrence J. O'Brien Water Reclamation Plant | Mil. Gallons | 77,029 | 80,000 | 79,000 | |
| | | Cost | \$ 25,579,794 | \$ 28,230,292 | \$ 29,061,075 | a) |
| | | Cost/Mil. Gallons | \$ 332.08 | \$ 352.88 | \$ 367.86 | |
| | John E. Egan Water Reclamation Plant | Mil. Gallons | 7,567 | 9,300 | 9,300 | |
| | | Cost | \$ 6,204,648 | \$ 7,476,570 | \$ 7,601,035 | |
| | | Cost/Mil. Gallons | \$ 819.96 | \$ 803.93 | \$ 817.32 | |
| | Hanover Park Water Reclamation Plant | Mil. Gallons | 2,390 | 3,950 | 3,950 | |
| | | Cost | \$ 3,091,337 | \$ 4,020,750 | \$ 3,435,160 | b) |
| | | Cost/Mil. Gallons | \$ 1,293.45 | \$ 1,017.91 | \$ 869.66 | |
| | James C. Kirie Water Reclamation Plant | Mil. Gallons | 12,292 | 13,300 | 13,300 | |
| | | Cost | \$ 8,516,738 | \$ 9,719,843 | \$ 9,440,695 | c) |
| | | Cost/Mil. Gallons | \$ 692.87 | \$ 730.82 | \$ 709.83 | |
| | Fox River Water Reclamation District | Mil. Gallons | 2,200 | 2,200 | 2,200 | |
| | | Cost | \$ 2,092,340 | \$ 2,290,000 | \$ 2,290,000 | |
| | | Cost/Mil. Gallons | \$ 951.06 | \$ 1,040.91 | \$ 1,040.91 | |
| 3000 | Solids Processing | | | | | |
| | Remove 59,800 Dry Tons of Solids, Transfer 45,600 Dry Tons to the Stickney WRP, and Process 16,000 Dry Tons Through Various Systems, Including Concentration and Heated Anaerobic Digestion for Further Processing at the Stickney WRP | Dry Tons | 16,000 | 16,000 | 16,000 | |
| | | Cost | \$ 4,451,926 | \$ 5,003,090 | \$ 5,050,820 | |
| | | Cost/Dry Ton | \$ 278.25 | \$ 312.69 | \$ 315.68 | |
| | a) Increase is due to an increased need for return sludge pump parts (\$250,000), the addition of one Electrical Operator II and one Senior Engineer (\$235,000), the increased need for repairs to process facilities (\$200,000), and the furnish, deliver, and install of process optimization software (\$150,000). | | | | | |
| | b) Decrease is due to the procurement of one emergency generator (\$300,900) and one turbo blower (\$229,000) in the prior year. | | | | | |
| | c) Decrease is due to the procurement of air compressors in the prior year (\$225,000). | | | | | |

67000 M&O - NORTH SERVICE AREA

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 | 2024 | 2025 |
|----------------|---|-----------------|---------------|---------------|---------------|
| | | | Actual | Budgeted | Estimated |
| 4000 | Flood & Pollution Control | | | | |
| | Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution | | | | |
| 4200 | Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals and the Operation of Detention Reservoirs | Reservoirs | 22 | 22 | 22 |
| | | Cost | \$ 347,132 | \$ 285,000 | \$ 302,200 |
| | | Cost/Reservoir | \$ 15,778.73 | \$ 12,954.55 | \$ 13,736.36 |
| 4400 | Aeration Facilities | Cost | \$ 488,256 | \$ 299,000 | \$ 332,400 |
| 4900 | Flood & Pollution Control - Indirect Costs | Cost | \$ 137,515 | \$ 134,020 | \$ 149,270 |
| 5000 | Solids Utilization | | | | |
| | Utilize Biosolids for Application at Final Utilization Sites Such as the Fischer Farm in Hanover Park and Other Farm Application Sites | Dry Tons | 1,990 | 1,000 | 1,000 |
| | | Cost | \$ 1,611,391 | \$ 1,752,355 | \$ 1,876,375 |
| | | Cost/Dry Ton | \$ 809.74 | \$ 1,752.36 | \$ 1,876.38 |
| 7000 | General Support (excluding program number 7604) | | | | |
| | Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection & Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization | Cost | \$ 290,247 | \$ 366,580 | \$ 323,970 |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 375,091 | \$ 409,500 | \$ 416,000 |
| | | Division Totals | \$ 53,186,415 | \$ 59,987,000 | \$ 60,279,000 |

| Account Number | Account Name | LINE ITEM ANALYSIS | | | | | | |
|----------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | | 2024 | | | 2025 | |
| | | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 101 67000 | Fund: Corporate Department: Maintenance & Operations Division: North Service Area | | | | | | | |
| 601010 | Salaries of Regular Employees | \$ 25,323,257 | \$ 26,680,500 | \$ 26,680,500 | \$ 19,421,040 | \$ 26,461,600 | \$ 27,328,700 | \$ — |
| 601060 | Compensation Plan Adjustments | 1,565,785 | 1,372,200 | 1,372,200 | 1,005,878 | 1,264,200 | 1,537,300 | — |
| 601070 | Social Security and Medicare Contributions | 375,091 | 409,500 | 409,500 | 301,759 | 391,100 | 416,000 | — |
| 601100 | Tuition and Training Payments | 38,554 | 67,100 | 67,100 | 62,247 | 64,400 | 67,100 | — |
| 100 | TOTAL PERSONAL SERVICES | 27,302,687 | 28,529,300 | 28,529,300 | 20,790,924 | 28,181,300 | 29,349,100 | — |
| 612010 | Travel | 2,203 | 8,500 | 8,500 | 3,067 | 7,400 | 6,000 | — |
| 612030 | Meals and Lodging | 16,331 | 29,200 | 29,200 | 15,617 | 25,100 | 28,900 | — |
| 612050 | Compensation for Personally-Owned Automobiles | 24,058 | 22,000 | 22,000 | 20,672 | 22,000 | 22,000 | — |
| 612080 | Motor Vehicle Operating Services | 135 | 500 | 500 | 87 | 500 | 500 | — |
| 612150 | Electrical Energy | 11,328,157 | 11,608,500 | 11,608,500 | 8,044,626 | 12,150,800 | 11,670,200 | — |
| 612160 | Natural Gas | 765,455 | 1,083,900 | 1,083,900 | 388,177 | 846,500 | 887,900 | — |
| 612170 | Water and Water Services | 77,012 | 91,700 | 91,700 | 49,519 | 82,300 | 81,300 | — |
| 612240 | Testing and Inspection Services | 16,729 | 91,400 | 91,400 | 90,271 | 56,300 | 60,600 | — |
| 612330 | Rental Charges | 14,863 | 1,600 | 11,500 | 11,266 | 1,500 | 10,600 | — |
| 612410 | Governmental Service Charges | 4,435,075 | 4,836,500 | 4,836,500 | 3,912,600 | 4,847,400 | 4,836,500 | — |
| 612420 | Maintenance of Grounds and Pavements | 559,144 | 425,000 | 225,000 | 149,121 | 128,900 | 198,900 | — |
| 612490 | Contractual Services, N.O.C. | 3,660 | 4,500 | 4,400 | 3,920 | 4,300 | 20,000 | — |
| 612520 | Waste Material Disposal Charges | 572,414 | 708,200 | 708,200 | 689,479 | 689,400 | 885,500 | — |
| 612530 | Farming Services | 19,405 | 75,000 | 75,000 | 75,000 | 75,000 | 120,000 | — |
| 612600 | Repairs to Collection Facilities | 63,410 | 1,201,900 | 1,499,500 | 1,491,107 | 571,500 | 1,290,400 | — |
| 612650 | Repairs to Process Facilities | 2,755,273 | 3,750,300 | 3,745,300 | 3,665,461 | 3,150,400 | 4,048,400 | — |
| 612680 | Repairs to Buildings | 618,620 | 732,500 | 727,500 | 726,688 | 646,300 | 666,400 | — |
| 612760 | Repairs to Material Handling and Farming Equipment | 59,458 | 10,500 | 15,500 | 13,087 | 13,700 | 15,500 | — |
| 612780 | Safety Repairs and Services | 61,578 | 83,000 | 83,000 | 80,660 | 76,700 | 131,000 | — |
| 612860 | Repairs to Vehicle Equipment | 26,760 | 20,000 | 20,000 | 15,042 | 15,100 | 20,000 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 21,419,741 | 24,784,700 | 24,887,100 | 19,445,467 | 23,411,100 | 25,000,600 | — |
| 623030 | Metals | 8,369 | 10,000 | 10,000 | 9,505 | 9,000 | 10,000 | — |
| 623070 | Electrical Parts and Supplies | 1,209,708 | 1,776,500 | 1,776,500 | 1,739,590 | 1,569,000 | 1,882,300 | — |
| 623090 | Plumbing Accessories and Supplies | 268,825 | 247,800 | 367,800 | 281,060 | 349,300 | 373,800 | — |
| 623130 | Buildings, Grounds, Paving Materials, and Supplies | 69,177 | 100,000 | 100,000 | 93,108 | 71,200 | 82,900 | — |
| 623190 | Paints, Solvents, and Related Materials | 2,244 | 2,300 | 2,300 | 1,923 | 2,300 | 2,300 | — |
| 623250 | Vehicle Parts and Supplies | 28,723 | 26,000 | 26,000 | 18,126 | 21,000 | 26,000 | — |

| 101 67000 | Fund: Corporate Department: Maintenance & Operations Division: North Service Area | LINE ITEM ANALYSIS | | | | | | |
|---------------------------------|---|----------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 623270 | Mechanical Repair Parts | 1,334,568 | 1,614,400 | 1,659,400 | 1,580,852 | 1,527,400 | 1,348,600 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 23,050 | 31,000 | 36,000 | 30,338 | 35,000 | 33,000 | — |
| 623560 | Processing Chemicals | 780,829 | 1,257,100 | 1,248,100 | 1,078,080 | 817,500 | 1,090,000 | — |
| 623570 | Laboratory Testing Supplies, Small Equipment, and Chemicals | 29,186 | 64,000 | 64,000 | 63,412 | 63,200 | 44,000 | — |
| 623660 | Cleaning Supplies | 1,930 | 2,000 | 2,000 | 1,813 | 2,000 | 2,000 | — |
| 623680 | Tools and Supplies | 119,426 | 100,000 | 100,000 | 95,387 | 100,000 | 100,000 | — |
| 623780 | Safety and Medical Supplies | 18,860 | 18,500 | 18,500 | 17,292 | 18,500 | 18,500 | — |
| 623800 | Computer Software | 12,253 | 6,000 | 6,000 | — | 3,000 | 6,000 | — |
| 623810 | Computer Supplies | 24,689 | 21,000 | 19,588 | 17,254 | 14,000 | 17,000 | — |
| 623820 | Fuel | 15,762 | 35,800 | 35,800 | 34,040 | 29,100 | 20,800 | — |
| 623850 | Communications Supplies | 24,580 | 20,000 | 20,000 | 19,990 | 20,000 | 20,000 | — |
| 623860 | Lubricants | 21,798 | 5,000 | 1,600 | 1,434 | 3,000 | 5,000 | — |
| 623990 | Materials and Supplies, N.O.C. | 14,884 | 11,500 | 11,500 | 10,622 | 11,500 | 13,700 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 4,008,861 | 5,348,900 | 5,505,088 | 5,093,826 | 4,666,000 | 5,095,900 | — |
| 634600 | Equipment for Collection Facilities | 30,055 | 45,000 | 45,000 | 44,858 | 39,800 | 45,000 | — |
| 634650 | Equipment for Process Facilities | 235,930 | 420,000 | 474,000 | 463,144 | 401,900 | 330,000 | — |
| 634760 | Material Handling and Farming Equipment | 152,580 | 480,100 | 419,900 | 418,667 | 94,900 | 308,400 | — |
| 634860 | Vehicle Equipment | 36,558 | 379,000 | 452,900 | 452,807 | 447,100 | 150,000 | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | 455,123 | 1,324,100 | 1,391,800 | 1,379,476 | 983,700 | 833,400 | — |
| TOTAL NORTH SERVICE AREA | | \$ 53,186,412 | \$ 59,987,000 | \$ 60,313,288 | \$ 46,709,693 | \$ 57,242,100 | \$ 60,279,000 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.
 3. For the M&O Department, Expenditure (Committed Budget plus Disbursement) may exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level.

| Fund: Corporate Dept: Maintenance & Operations Division: North Service Area | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 710 | North Service Area Executive Office | | | | | |
| HP22 | Assistant Director of Maintenance & Operations | 1 | 1 | | 1 | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| HP17 | Senior Mechanical Engineer | — | 1 | | 1 | |
| HP12 | Secretary #1 | 1 | 1 | | 1 | |
| TOTAL 710 | North Service Area Executive Office | 3 | 4 | 723,723 | 4 | 763,393 |
| 720 | Plant Engineering & Maintenance Section | | | | | |
| 724 | Maintenance Unit | | | | | |
| HP19 | Master Mechanic II #2 (Master Mechanic I) (New Grade HP18) | 1 | 1 | | 1 | |
| HP17 | Assistant Master Mechanic | 4 | 4 | | 4 | |
| HP17 | Senior Electrical Engineer | 1 | — | | — | |
| HP17 | Senior Process Control Engineer | 1 | 1 | | 1 | |
| HP15 | Associate Civil Engineer #2 (Engineering Technician IV) (New Grade HP12) | 1 | 1 | | 1 | |
| HP15 | Associate Electrical Engineer | 1 | 1 | | 1 | |
| HP15 | Associate Process Control Engineer | — | 1 | | 1 | |
| HP15 | Associate Process Control Engineer #1 | 1 | — | | — | |
| HP14 | Assistant Civil Engineer | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 724 | Maintenance Unit | 12 | 11 | 1,503,520 | 11 | 1,540,920 |
| 760 | Area Maintenance Section | | | | | |
| 764 | Area Maintenance Unit | | | | | |
| PR5933 | Architectural Ironworker | 2 | 2 | | 2 | |
| PR5353 | Bricklayer | 1 | 1 | | 1 | |
| PR5153 | Carpenter | 2 | 2 | | 2 | |
| PR7425 | Electrical Instrument & Testing Mechanic Foreman | 1 | 1 | | 1 | |
| PR7424 | Electrical Instrument & Testing Mechanic Leadman | 1 | 1 | | 1 | |
| PR7423 | Electrical Instrument & Testing Mechanic | 12 | 12 | | 12 | |
| PR7347 | Electrical Mechanic Foreman | 1 | 1 | | 1 | |

| Fund: Corporate Dept: Maintenance & Operations Division: North Service Area | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|------------------------------------|---------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| | | | | Proposed by the Executive Director | | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Budgeted FTEs | Appropriation in Dollars |
| PR7349 | Electrical Mechanic Sub-Foreman | 1 | 1 | | 1 | |
| PR7343 | Electrical Mechanic | 15 | 15 | | 15 | |
| PR6453 | Hoisting Engineer | 1 | 1 | | 1 | |
| PR7579 | Machinist Foreman | 1 | 1 | | 1 | |
| PR7575 | Machinist Leadman | 1 | 1 | | 1 | |
| PR7573 | Machinist | 16 | 16 | | 16 | |
| PR5553 | Painter | 2 | 2 | | 2 | |
| PR7779 | Pipefitter Foreman | 1 | 1 | | 1 | |
| PR7775 | Pipefitter Leadman | 1 | 1 | | 1 | |
| PR7773 | Pipefitter | 13 | 13 | | 13 | |
| PR5753 | Plumber | 2 | 2 | | 2 | |
| PR5975 | Structural Ironworker Leadman | 1 | 1 | | 1 | |
| PR5973 | Structural Ironworker | 2 | 2 | | 2 | |
| PR6479 | Truck Driver Foreman | 1 | 1 | | 1 | |
| PR6473 | Truck Driver | 4 | 4 | | 4 | |
| TOTAL 764 | Area Maintenance Unit | 82 | 82 | 9,485,154 | 82 | 9,829,477 |
| TOTAL 760 | Area Maintenance Section | 82 | 82 | 9,485,154 | 82 | 9,829,477 |
| TOTAL 720 | Plant Engineering & Maintenance Section | 94 | 93 | 10,988,674 | 93 | 11,370,397 |
| 715 | Terrence J. O'Brien Water Reclamation Plant Branch | | | | | |
| 715 | Terrence J. O'Brien Water Reclamation Plant Branch Office | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| TOTAL 715 | Terrence J. O'Brien Water Reclamation Plant Branch Office | 1 | 1 | 230,127 | 1 | 230,127 |
| 730 | Plant Operations Section | | | | | |
| 731 | Administrative Unit | | | | | |
| HP18 | Principal Engineer | 1 | 1 | | 1 | |
| HP17 | Senior Engineer | — | — | | 1 | |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |
| TOTAL 731 | Administrative Unit | 2 | 2 | 278,176 | 3 | 403,870 |

| Fund: Corporate Dept: Maintenance & Operations Division: North Service Area | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 723 | Electrical Engineering Unit | | | | | |
| HP17 | Senior Process Control Engineer | 1 | 1 | | 1 | |
| HP15 | Associate Process Control Engineer #1 | 1 | — | | — | |
| NR6251 | Chief Electrical Operator | 1 | 1 | | 1 | |
| NR6233 | Electrical Operator II | 5 | 5 | | 6 | |
| NR6232 | Electrical Operator I | 2 | 2 | | 2 | |
| TOTAL 723 | Electrical Engineering Unit | 10 | 9 | 1,066,228 | 10 | 1,189,466 |
| 732 | Treatment Operations Unit | | | | | |
| HP16 | Treatment Plant Operator III | 1 | 1 | | 1 | |
| HP14 | Treatment Plant Operator II | 8 | 8 | | 8 | |
| HP12 | Treatment Plant Operator I | 4 | 4 | | 4 | |
| NR8650 | Maintenance Laborer Class A Shift | 5 | 5 | | 5 | |
| TOTAL 732 | Treatment Operations Unit | 18 | 18 | 1,873,373 | 18 | 1,886,117 |
| 734 | Mechanical Operations Unit | | | | | |
| HP17 | Chief Operating Engineer I | 1 | 1 | | 1 | |
| HP16 | Assistant Chief Operating Engineer | 1 | 1 | | 1 | |
| NR6810 | Fireman-Oiler | 6 | 6 | | 6 | |
| NR6832 | Operating Engineer II | 8 | 8 | | 8 | |
| NR6831 | Operating Engineer I | 5 | 5 | | 5 | |
| TOTAL 734 | Mechanical Operations Unit | 21 | 21 | 2,487,072 | 21 | 2,468,326 |
| TOTAL 730 | Plant Operations Section | 51 | 50 | 5,704,849 | 52 | 5,947,779 |
| 743 | Buildings & Grounds Unit | | | | | |
| HP14 | Engineering Technician V | 1 | 1 | | 1 | |
| HP09 | Administrative Clerk | 1 | 1 | | 1 | |
| NR8331 | Laborer Foreman | 1 | 1 | | 1 | |
| NR8651 | Maintenance Laborer Class A | 3 | 3 | | 3 | |
| NR8652 | Maintenance Laborer Class B | 5 | 5 | | 5 | |
| TOTAL 743 | Buildings & Grounds Unit | 11 | 11 | 866,921 | 11 | 869,686 |
| TOTAL 715 | Terrence J. O'Brien Water Reclamation Plant Branch | 63 | 62 | 6,801,898 | 64 | 7,047,592 |

| Fund: Corporate Dept: Maintenance & Operations Division: North Service Area | | POSITION ANALYSIS | | | | |
|---|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 750 | Hanover Park Water Reclamation Plant Section | | | | | |
| 751 | Administrative Unit | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 751 | Administrative Unit | 2 | 2 | 317,715 | 2 | 321,658 |
| 753 | Operations Unit | | | | | |
| HP17 | Senior Engineer | 1 | 1 | | 1 | |
| HP16 | Treatment Plant Operator III | 1 | 1 | | 1 | |
| HP14 | Treatment Plant Operator II | 7 | 7 | | 7 | |
| HP12 | Treatment Plant Operator I | 5 | 5 | | 5 | |
| NR6810 | Fireman-Oiler | 1 | 1 | | 1 | |
| TOTAL 753 | Operations Unit | 15 | 15 | 1,514,169 | 15 | 1,533,685 |
| 755 | General Plant Services Unit | | | | | |
| HP14 | Engineering Technician V | 1 | 1 | | 1 | |
| NR8651 | Maintenance Laborer Class A | 2 | 2 | | 2 | |
| NR8652 | Maintenance Laborer Class B | 1 | 1 | | 1 | |
| TOTAL 755 | General Plant Services Unit | 4 | 4 | 369,531 | 4 | 369,531 |
| TOTAL 750 | Hanover Park Water Reclamation Plant Section | 21 | 21 | 2,201,416 | 21 | 2,224,875 |
| 780 | James C. Kirie Water Reclamation Plant Section | | | | | |
| 781 | Administrative Unit | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| TOTAL 781 | Administrative Unit | 1 | 1 | 230,127 | 1 | 230,127 |
| 783 | Operations Unit | | | | | |
| HP17 | Senior Engineer | 1 | 1 | | 1 | |
| HP16 | Assistant Chief Operating Engineer | 1 | 1 | | 1 | |
| HP16 | Treatment Plant Operator III | 1 | 1 | | 1 | |
| HP14 | Treatment Plant Operator II | 7 | 7 | | 7 | |
| HP12 | Treatment Plant Operator I | 2 | 3 | | 3 | |
| NR6810 | Fireman-Oiler | 1 | 1 | | 1 | |

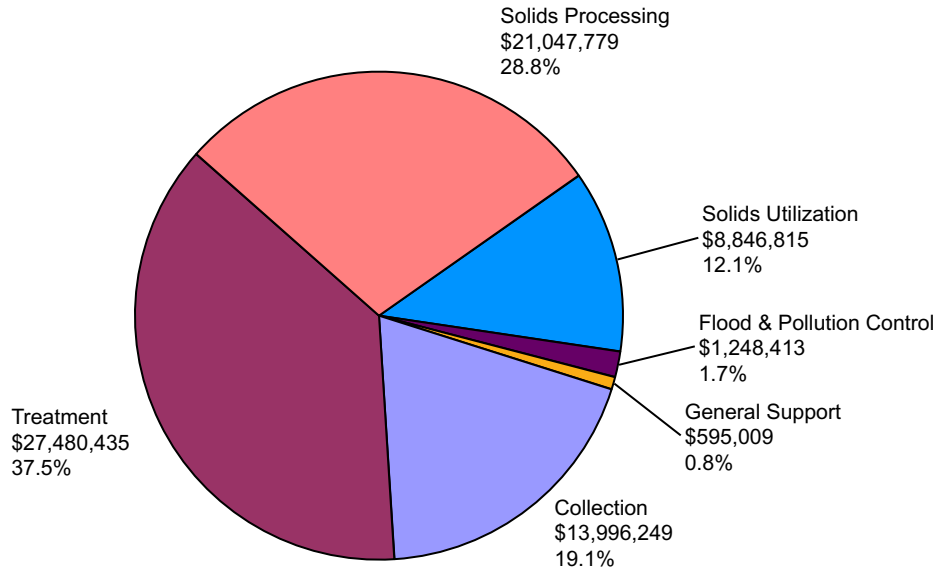
| Fund: Corporate Dept: Maintenance & Operations Division: North Service Area | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| | | | | | Proposed by the Executive Director | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Budgeted FTEs | Appropriation in Dollars |
| NR8650 | Maintenance Laborer Class A Shift | 3 | 3 | | 3 | |
| NR6831 | Operating Engineer I | 6 | 6 | | 6 | |
| TOTAL 783 | Operations Unit | 22 | 23 | 2,619,290 | 23 | 2,636,199 |
| 785 | General Plant Services Unit | | | | | |
| HP14 | Engineering Technician V | 1 | 1 | | 1 | |
| NR8651 | Maintenance Laborer Class A | 3 | 3 | | 3 | |
| NR8652 | Maintenance Laborer Class B | 1 | 1 | | 1 | |
| TOTAL 785 | General Plant Services Unit | 5 | 5 | 444,022 | 5 | 449,713 |
| TOTAL 780 | James C. Kirie Water Reclamation Plant Section | 28 | 29 | 3,293,439 | 29 | 3,316,039 |
| 790 | John E. Egan Water Reclamation Plant Section | | | | | |
| 791 | Administrative Unit | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Engineer | 1 | 1 | | 1 | |
| HP12 | Administrative Assistant #2 (Administrative Specialist) (New Grade HP11) | — | 1 | | — | |
| HP11 | Administrative Specialist | 1 | — | | 1 | |
| TOTAL 791 | Administrative Unit | 3 | 3 | 493,656 | 3 | 469,558 |
| 793 | Operations Unit | | | | | |
| HP16 | Assistant Chief Operating Engineer | 1 | 1 | | 1 | |
| HP16 | Treatment Plant Operator III | 1 | 1 | | 1 | |
| HP14 | Treatment Plant Operator II | 7 | 7 | | 7 | |
| HP12 | Treatment Plant Operator I | 4 | 4 | | 4 | |
| NR6810 | Fireman-Oiler | 1 | 1 | | 1 | |
| NR6832 | Operating Engineer II | 1 | 1 | | 1 | |
| NR6831 | Operating Engineer I | 6 | 6 | | 6 | |
| TOTAL 793 | Operations Unit | 21 | 21 | 2,364,746 | 21 | 2,338,214 |
| 795 | General Plant Services Unit | | | | | |
| HP14 | Engineering Technician V | 1 | 1 | | 1 | |
| NR8331 | Laborer Foreman | 1 | 1 | | 1 | |
| NR8651 | Maintenance Laborer Class A | 4 | 4 | | 4 | |

| Fund: Corporate Dept: Maintenance & Operations Division: North Service Area | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| | | | | | Proposed by the Executive Director | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Budgeted FTEs | Appropriation in Dollars |
| NR8652 | Maintenance Laborer Class B | 1 | 1 | | 1 | |
| TOTAL 795 | General Plant Services Unit | 7 | 7 | 638,086 | 7 | 643,777 |
| TOTAL 790 | John E. Egan Water Reclamation Plant Section | 31 | 31 | 3,496,489 | 31 | 3,451,549 |
| TOTAL | Maintenance & Operations North Service Area | 240 | 240 | 27,505,638 | 242 | 28,173,845 |

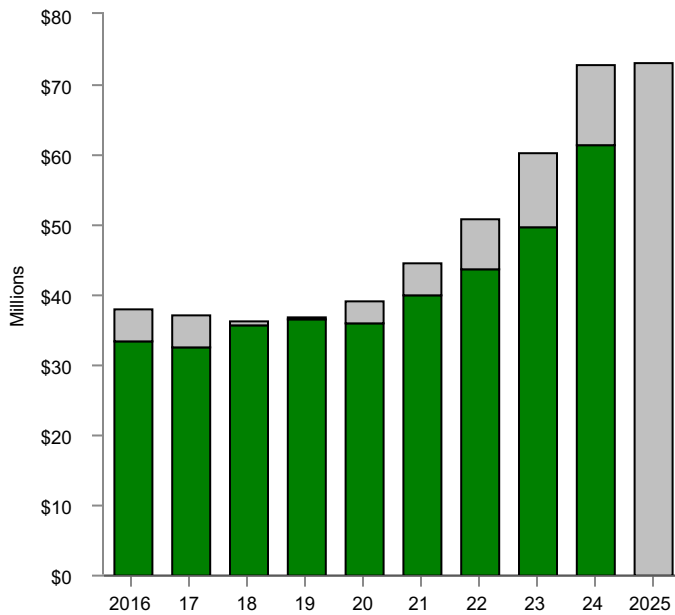
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.

MAINTENANCE & OPERATIONS - CALUMET SERVICE AREA PROGRAMS

| | |
|----------|--------------|
| 2025 | \$73,214,700 |
| 2024 | \$72,800,000 |
| Increase | \$414,700 |



APPROPRIATIONS & EXPENDITURES



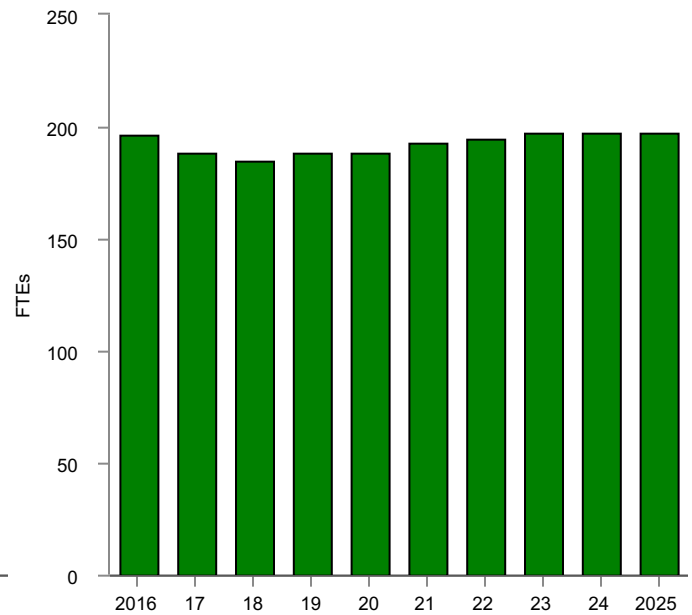
2024 Expenditures are estimated

■ EXPENDITURES

■ APPROPRIATIONS

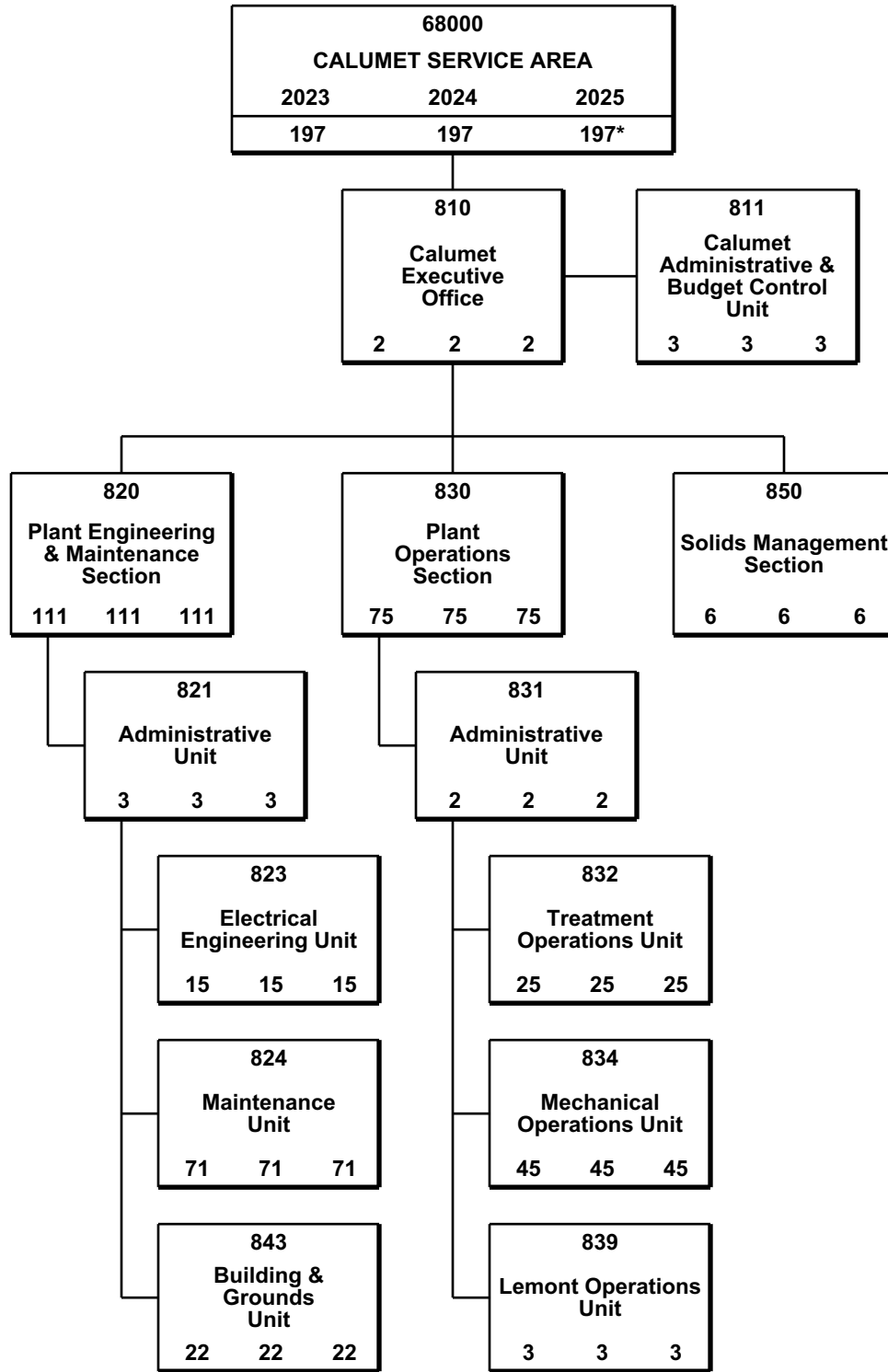
2021 - Increase is due to the transfer of the Solids Management Section from the General Division.
2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.
2024 - Increase is due to the need for additional chemicals to meet permit requirements for phosphorus removal.

BUDGETED FTE POSITIONS

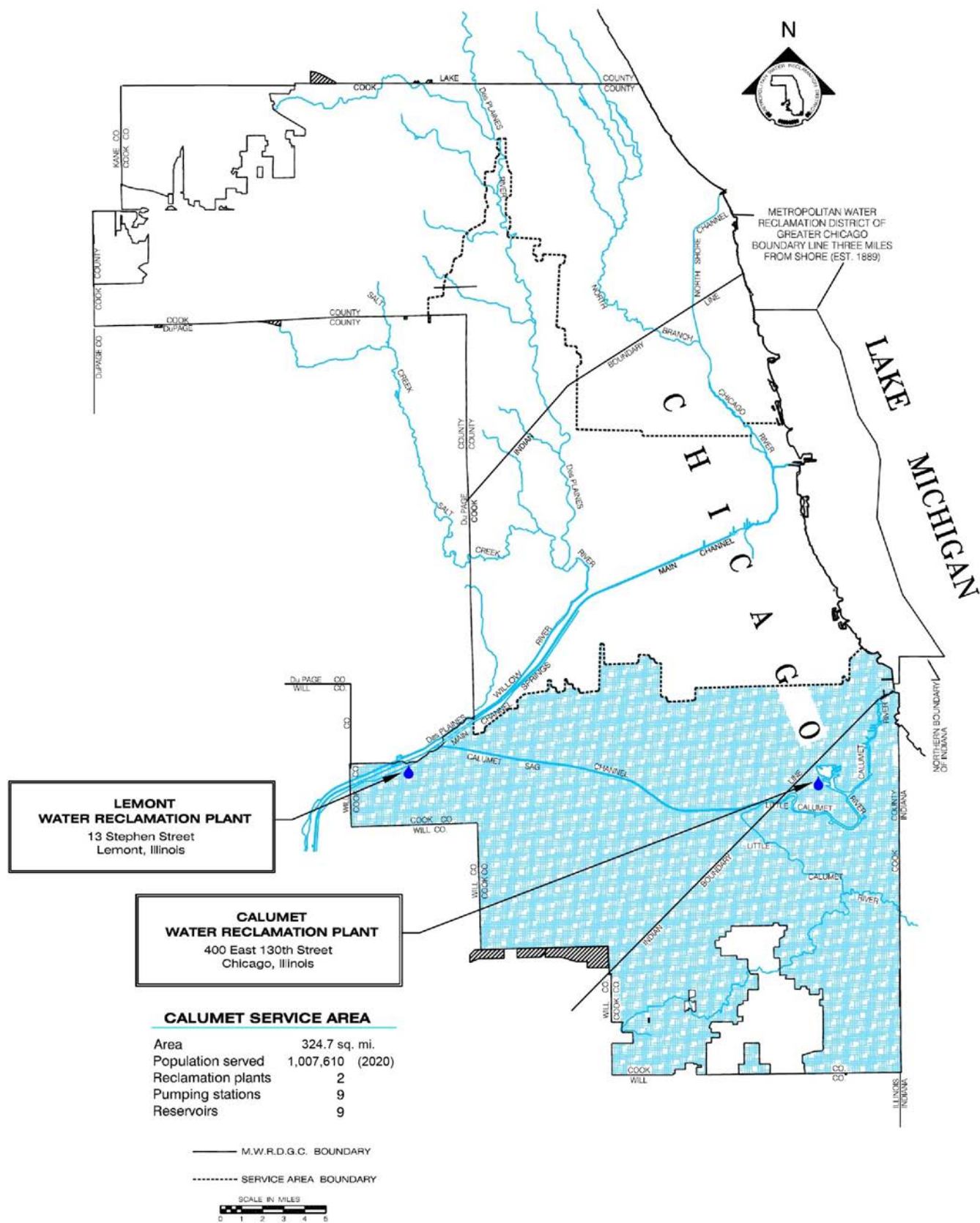


2017 - Decrease is due to organizational redesign.
2021 - Increase is due to the transfer of the Solids Management Section from the General Division.

MAINTENANCE & OPERATIONS - CALUMET SERVICE AREA



* In 2025, there are no positions funded by the Stormwater Management Fund.



68000 M&O - CALUMET SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | | Cost | Percent |
|---|--|---------------------|--------------------|
| 1. | COLLECTION & TREATMENT: The Calumet Service Area will collect and treat approximately 101.0 billion gallons of wastewater through its Calumet and Lemont treatment facilities. | \$41,476,684 | 56.7 % |
| | Design: Flows ^ CBOD * SS * | | |
| | Calumet Water Reclamation Plant | 354 MGD | 10 mg/L 15 mg/L |
| | Lemont Water Reclamation Plant | 2.3 MGD | 20 mg/L 25 mg/L |
| | ^ In millions of gallons per day (MGD). | | |
| | * National Pollutant Discharge Elimination System monthly effluent quality standards in milligrams per liter: | | |
| | CBOD - Carbonaceous Biochemical Oxygen Demand | | |
| | SS - Suspended Solids | | |
| 2. | SOLIDS PROCESSING: The Calumet Service Area will remove and process 35,000 dry tons of solids through various systems, including concentration, heated anaerobic digestion, lagoon stabilization, and air drying. | \$21,047,779 | 28.7 % |
| 3. | SOLIDS UTILIZATION: The Calumet Service Area will beneficially utilize approximately 24,500 dry tons of biosolids for farmland application, District-funded green infrastructure projects, public works projects, highway authority projects, golf courses and parks, and other final utilization sites. | \$ 8,846,815 | 12.1 % |
| 4. | FLOOD & POLLUTION CONTROL: The Calumet Service Area will work to prevent local area flooding through the operation of nine detention reservoirs, in cooperation with local communities. It will also work to maintain the quality of the waterways system and associated District property, in cooperation with the channel maintenance and debris boat crews. | \$ 1,248,413 | 1.7 % |
| 5. | GENERAL SUPPORT: The Calumet Service Area will provide technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control. | \$ 595,009 | 0.8 % |
| | Division Totals | <u>\$73,214,700</u> | <u>100.0 %</u> |
| <p>Note: The dry tons of solids processed (Objective 2) exceed the dry tons utilized (Objective 3) due to digestion, which reduces the mass of solids to produce a renewable digester gas, additional losses from further post-digestion processing, and storing or stockpiling solids at the lagoons and drying sites.</p> | | | |

68000 M&O - CALUMET SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|-----------------------------|--------------|----------|-----------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 1000 | Collection | \$12,211,161 | 2025 | 56 \$13,996,249 | \$ (117,914) | (0.8) | |
| | | | 2024 | 56 \$14,114,163 | | | |
| 1100 | Surface Interceptor Systems | \$ 555,829 | 2025 | 4 \$ 539,700 | \$ 27,500 | 5.4 | |
| | | | 2024 | 4 \$ 512,200 | | | |
| 1200 | Tunnel and Reservoir System | \$ 4,155,598 | 2025 | 10 \$ 4,552,200 | \$ 220,400 | 5.1 | a) |
| | | | 2024 | 10 \$ 4,331,800 | | | |
| 1300 | Pumping Station Facilities | \$ 2,715,493 | 2025 | 15 \$ 3,842,700 | \$ (46,100) | (1.2) | |
| | | | 2024 | 15 \$ 3,888,800 | | | |
| 1900 | Collection - Indirect Costs | \$ 4,784,241 | 2025 | 27 \$ 5,061,649 | \$ (319,714) | (5.9) | b) |
| | | | 2024 | 27 \$ 5,381,363 | | | |
| 2000 | Treatment | \$21,707,933 | 2025 | 87 \$27,145,635 | \$ 576,610 | 2.2 | |
| | | | 2024 | 87 \$26,569,025 | | | |
| 2000 | Pre-Treatment | \$ 451,564 | 2025 | 4 \$ 622,200 | \$ (161,800) | (20.6) | c) |
| | | | 2024 | 4 \$ 784,000 | | | |
| 2100 | Primary Treatment | \$ 1,209,597 | 2025 | 12 \$ 1,325,300 | \$ 19,700 | 1.5 | |
| | | | 2024 | 12 \$ 1,305,600 | | | |
| 2200 | Secondary Treatment | \$ 9,132,762 | 2025 | 23 \$11,672,700 | \$ 722,900 | 6.6 | d) |
| | | | 2024 | 23 \$10,949,800 | | | |
| 2300 | Tertiary Treatment | \$ 2,971,474 | 2025 | 6 \$ 3,827,100 | \$ 25,300 | 0.7 | |
| | | | 2024 | 6 \$ 3,801,800 | | | |
| 2900 | Treatment - Indirect Costs | \$ 7,942,536 | 2025 | 42 \$ 9,698,335 | \$ (29,490) | (0.3) | |
| | | | 2024 | 42 \$ 9,727,825 | | | |

a) Increase is due to TARP telemetry upgrades and support (\$184,000).
 b) Decrease is due to the procurement of one large swing lathe (\$363,600) in the prior year.
 c) Decrease is due to the procurement of one grit classifier (\$110,000) in the prior year.
 d) Increase is due to the distributed control system upgrade (\$815,600).

68000 M&O - CALUMET SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|---|--------------|----------|---------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 3000 | Solids Processing | \$ 7,172,719 | 2025 38 | \$ 21,047,779 | \$ (835,535) | (3.8) | |
| | | | 2024 38 | \$ 21,883,314 | | | |
| 3100 | Thickening | \$ 750,049 | 2025 7 | \$ 760,000 | \$ 9,500 | 1.3 | |
| | | | 2024 7 | \$ 750,500 | | | |
| 3200 | Stabilization | \$ 1,991,628 | 2025 9 | \$ 2,073,700 | \$ (34,500) | (1.6) | |
| | | | 2024 9 | \$ 2,108,200 | | | |
| 3300 | Dewatering | \$ 436,507 | 2025 3 | \$ 13,753,100 | \$ (730,600) | (5.0) | e) |
| | | | 2024 3 | \$ 14,483,700 | | | |
| 3900 | Solids Processing - Indirect Costs | \$ 3,994,535 | 2025 19 | \$ 4,460,979 | \$ (79,935) | (1.8) | |
| | | | 2024 19 | \$ 4,540,914 | | | |
| 4000 | Flood & Pollution Control | \$ 1,515,492 | 2025 2 | \$ 1,248,413 | \$ 55,727 | 4.7 | |
| | | | 2024 2 | \$ 1,192,686 | | | |
| 4200 | Waterways Control and Stormwater Reservoirs | \$ 257,738 | 2025 1 | \$ 217,200 | \$ 18,100 | 9.1 | |
| | | | 2024 1 | \$ 199,100 | | | |
| 4400 | Aeration Facilities | \$ 909,357 | 2025 1 | \$ 793,900 | \$ 65,200 | 8.9 | |
| | | | 2024 1 | \$ 728,700 | | | |
| 4900 | Flood & Pollution Control - Indirect Costs | \$ 348,397 | 2025 — | \$ 237,313 | \$ (27,573) | (10.4) | |
| | | | 2024 — | \$ 264,886 | | | |
| 5000 | Solids Utilization | \$ 6,220,802 | 2025 11 | \$ 8,846,815 | \$ 698,474 | 8.6 | |
| | | | 2024 11 | \$ 8,148,341 | | | |
| 5100 | Solids Drying | \$ 2,745,826 | 2025 3 | \$ 3,901,200 | \$ 397,300 | 11.3 | f) |
| | | | 2024 3 | \$ 3,503,900 | | | |
| 5200 | Solids Distribution | \$ 1,318,858 | 2025 2 | \$ 3,128,600 | \$ 1,044,700 | 50.1 | g) |
| | | | 2024 2 | \$ 2,083,900 | | | |
| 5900 | Solids Utilization - Indirect Costs | \$ 2,156,118 | 2025 6 | \$ 1,817,015 | \$ (743,526) | (29.0) | h) |
| | | | 2024 6 | \$ 2,560,541 | | | |
| 7000 | General Support (excluding program number 7604) | \$ 490,524 | 2025 3 | \$ 595,009 | \$ 30,238 | 5.4 | |
| | | | 2024 3 | \$ 564,771 | | | |
| 7604 | Social Security and Medicare Contributions | \$ 301,765 | 2025 — | \$ 334,800 | \$ 7,100 | 2.2 | |
| | | | 2024 — | \$ 327,700 | | | |
| Division Totals | | \$49,620,396 | 2025 197 | \$ 73,214,700 | \$ 414,700 | 0.6 % | * |
| | | | 2024 197 | \$ 72,800,000 | | | |

e) Decrease is due to a reduced need for chemical coagulants in the phosphorus removal process (\$787,000).

f) Increase is due to an increased cost for truck hauling at CALSMA (\$391,000).

g) Increase is due to an increase in truck hauling costs for the beneficial reuse of dried biosolids and farm application (\$1,040,000).

h) Decrease is due to the procurement of one material handler (\$897,900) and one boom mower (\$200,000) in the prior year, offset by the procurement of one long reach excavator (\$340,000).

* The 2025 position total for the Calumet Service Area is 197, with no positions budgeted in the Stormwater Management Fund.

68000 M&O - CALUMET SERVICE AREA

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 | 2024 | 2025 | |
|----------------|---|-------------------|---------------|---------------|---------------|----|
| | | | Actual | Budgeted | Estimated | |
| 1000-2900 | Collection & Treatment | | | | | |
| | Collect and Treat Wastewater at the Calumet and Lemont Water Reclamation Plants | | | | | |
| | Calumet Water Reclamation Plant | Mil. Gallons | 82,684 | 100,000 | 100,000 | |
| | | Cost | \$ 33,352,282 | \$ 39,973,368 | \$ 40,397,634 | a) |
| | | Cost/Mil. Gallons | \$ 403.37 | \$ 399.73 | \$ 403.98 | |
| | Lemont Water Reclamation Plant | Mil. Gallons | 939 | 1,000 | 1,000 | |
| | | Cost | \$ 566,812 | \$ 709,820 | \$ 744,250 | |
| | | Cost/Mil. Gallons | \$ 603.63 | \$ 709.82 | \$ 744.25 | |
| 3000 | Solids Processing | | | | | |
| | Remove and Process Solids Through Various Systems, Including Concentration, Heated Anaerobic Digestion, Lagoon Stabilization, and Air Drying | Dry Tons | 39,828 | 35,000 | 35,000 | |
| | | Cost | \$ 7,172,719 | \$ 21,883,314 | \$ 21,047,779 | b) |
| | | Cost/Dry Ton | \$ 180.09 | \$ 625.24 | \$ 601.37 | |
| 4000 | Flood & Pollution Control | | | | | |
| | Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution | | | | | |
| 4200 | Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals and the Operation of Detention Reservoirs | Reservoirs | 9 | 9 | 9 | |
| | | Cost | \$ 257,738 | \$ 199,100 | \$ 217,200 | |
| | | Cost/Reservoir | \$ 28,637.56 | \$ 22,122.22 | \$ 24,133.33 | |
| 4400 | Aeration Facilities | Cost | \$ 909,357 | \$ 728,700 | \$ 793,900 | |
| 4900 | Flood & Pollution Control - Indirect Costs | Cost | \$ 348,397 | \$ 264,886 | \$ 237,313 | |
| 5000 | Solids Utilization | | | | | |
| | Utilize Biosolids for Application at Final Utilization Sites, such as for Daily and Final Cover in Sanitary Landfills | Dry Tons | 16,319 | 25,500 | 24,500 | |
| | | Cost | \$ 6,220,802 | \$ 8,148,341 | \$ 8,846,815 | c) |
| | | Cost/Dry Ton | \$ 381.20 | \$ 319.54 | \$ 361.09 | |
| 7000 | General Support (excluding program number 7604) | | | | | |
| | Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection and Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization | Cost | \$ 490,524 | \$ 564,771 | \$ 595,009 | |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 301,765 | \$ 327,700 | \$ 334,800 | |
| | Division Totals | | \$ 49,620,396 | \$ 72,800,000 | \$ 73,214,700 | |

a) Increase is due to the distributed control system upgrade (\$815,600), offset by the procurement of one large swing lathe (\$363,600) in the prior year.

b) Decrease is due to a reduced need for chemical coagulants in the phosphorus removal process (\$787,000).

c) Increase is due to an increase in truck hauling costs at CALSMA and the beneficial reuse of biosolids (\$1,431,000) and the procurement of one long reach excavator (\$340,000), offset by the procurement of one material handler (\$897,900) and one boom mower (\$200,000) in the prior year.

| 101 68000 | Fund: Corporate Department: Maintenance & Operations Division: Calumet Service Area | LINE ITEM ANALYSIS | | | | | | |
|----------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 20,694,637 | \$ 21,599,000 | \$ 21,599,000 | \$ 15,428,612 | \$ 20,559,000 | \$ 21,916,300 | \$ — |
| 601060 | Compensation Plan Adjustments | 888,725 | 1,161,400 | 1,161,400 | 741,373 | 832,400 | 1,446,100 | — |
| 601070 | Social Security and Medicare Contributions | 301,765 | 327,700 | 327,700 | 238,600 | 309,900 | 334,800 | — |
| 601080 | Salaries of Nonbudgeted Employees | 25,480 | — | — | — | — | — | — |
| 601100 | Tuition and Training Payments | 12,678 | 103,500 | 103,500 | 4,772 | 31,600 | 29,000 | — |
| 100 | TOTAL PERSONAL SERVICES | 21,923,285 | 23,191,600 | 23,191,600 | 16,413,357 | 21,732,900 | 23,726,200 | — |
| 612010 | Travel | — | 5,800 | 5,800 | — | 500 | 3,600 | — |
| 612030 | Meals and Lodging | 6,724 | 13,000 | 12,000 | 5,815 | 6,400 | 10,000 | — |
| 612050 | Compensation for Personally-Owned Automobiles | 40,320 | 48,000 | 48,000 | 27,652 | 33,200 | 48,000 | — |
| 612080 | Motor Vehicle Operating Services | 87 | 500 | 500 | 87 | 100 | 500 | — |
| 612150 | Electrical Energy | 11,982,790 | 13,244,600 | 13,244,600 | 9,744,242 | 11,837,100 | 12,849,100 | — |
| 612160 | Natural Gas | 637,215 | 1,045,300 | 745,300 | 288,124 | 626,000 | 751,300 | — |
| 612170 | Water and Water Services | 343,376 | 330,300 | 330,300 | 222,092 | 311,500 | 348,800 | — |
| 612240 | Testing and Inspection Services | 18,238 | 97,700 | 97,700 | 83,810 | 85,400 | 86,600 | — |
| 612330 | Rental Charges | 3,006 | 9,700 | 9,700 | 7,200 | 8,400 | 11,000 | — |
| 612410 | Governmental Service Charges | 108,651 | 100,000 | 100,000 | 95,975 | 100,000 | 100,000 | — |
| 612420 | Maintenance of Grounds and Pavements | 346,890 | 446,000 | 246,000 | 238,777 | 193,000 | 414,400 | — |
| 612490 | Contractual Services, N.O.C. | 8,026 | 31,900 | 31,900 | 28,519 | 24,000 | 22,400 | — |
| 612520 | Waste Material Disposal Charges | 3,839,824 | 5,520,300 | 6,360,300 | 6,154,984 | 5,293,500 | 6,939,200 | — |
| 612600 | Repairs to Collection Facilities | 158,434 | 555,500 | 667,300 | 558,953 | 584,100 | 798,900 | — |
| 612650 | Repairs to Process Facilities | 3,047,343 | 3,323,900 | 3,323,900 | 3,247,116 | 2,982,300 | 4,314,100 | — |
| 612680 | Repairs to Buildings | 468,837 | 945,400 | 679,600 | 654,520 | 673,300 | 885,800 | — |
| 612760 | Repairs to Material Handling and Farming Equipment | 79,077 | 100,000 | 100,000 | 100,000 | 87,000 | 100,000 | — |
| 612780 | Safety Repairs and Services | 25,103 | 38,500 | 38,500 | 33,200 | 33,200 | 62,000 | — |
| 612820 | Computer Software Maintenance | 3,325 | 3,500 | 3,500 | 3,491 | 3,500 | 3,600 | — |
| 612860 | Repairs to Vehicle Equipment | 88,872 | 53,500 | 53,500 | 53,500 | 53,200 | 53,500 | — |
| 612990 | Repairs, N.O.C. | 864 | 2,000 | 2,000 | 1,000 | 1,100 | 2,000 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 21,207,001 | 25,915,400 | 26,100,400 | 21,549,057 | 22,936,800 | 27,804,800 | — |
| 623030 | Metals | 9,752 | 12,600 | 12,600 | 10,998 | 10,100 | 12,600 | — |
| 623070 | Electrical Parts and Supplies | 928,838 | 978,800 | 1,328,800 | 1,146,140 | 1,253,700 | 1,265,600 | — |
| 623090 | Plumbing Accessories and Supplies | 222,672 | 263,100 | 428,100 | 351,960 | 385,000 | 455,100 | — |

| 101 68000 | Fund: Corporate Department: Maintenance & Operations Division: Calumet Service Area | LINE ITEM ANALYSIS | | | | | | |
|----------------------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 623130 | Buildings, Grounds, Paving Materials, and Supplies | 43,531 | 78,200 | 78,200 | 59,702 | 66,100 | 100,700 | — |
| 623190 | Paints, Solvents, and Related Materials | 2,772 | 8,000 | 8,000 | 5,178 | 4,500 | 5,000 | — |
| 623250 | Vehicle Parts and Supplies | 55,716 | 75,000 | 75,000 | 73,430 | 44,100 | 75,000 | — |
| 623270 | Mechanical Repair Parts | 1,142,327 | 1,518,800 | 1,573,800 | 1,522,781 | 1,090,400 | 1,533,800 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 14,728 | 52,000 | 47,000 | 38,584 | 49,000 | 22,000 | — |
| 623560 | Processing Chemicals | 2,491,202 | 16,574,400 | 12,411,400 | 11,760,704 | 11,118,900 | 15,701,500 | — |
| 623570 | Laboratory Testing Supplies, Small Equipment, and Chemicals | 11,513 | 10,500 | 10,500 | 10,031 | 10,500 | 28,500 | — |
| 623660 | Cleaning Supplies | 558 | 1,000 | 1,000 | 973 | 1,000 | 1,000 | — |
| 623680 | Tools and Supplies | 70,034 | 80,000 | 128,000 | 95,457 | 119,000 | 100,000 | — |
| 623780 | Safety and Medical Supplies | 1,210 | 15,800 | 15,600 | 7,923 | 12,500 | 15,800 | — |
| 623800 | Computer Software | — | 10,000 | 10,000 | 532 | 1,000 | 1,000 | — |
| 623810 | Computer Supplies | 3,790 | 2,000 | 2,912 | 2,912 | 3,000 | — | — |
| 623820 | Fuel | 81,041 | 115,000 | 115,000 | 105,000 | 105,000 | 115,000 | — |
| 623860 | Lubricants | — | 2,000 | 12,400 | 11,174 | 12,400 | 2,000 | — |
| 623990 | Materials and Supplies, N.O.C. | 30,912 | 42,500 | 52,500 | 40,062 | 49,600 | 49,200 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 5,110,598 | 19,839,700 | 16,310,812 | 15,243,541 | 14,335,800 | 19,483,800 | — |
| 634650 | Equipment for Process Facilities | 280,795 | 2,062,100 | 2,002,100 | 1,919,742 | 673,200 | 1,619,500 | — |
| 634760 | Material Handling and Farming Equipment | 897,880 | 1,147,900 | 1,222,700 | 1,222,665 | 976,600 | 390,000 | — |
| 634860 | Vehicle Equipment | 61,843 | 272,300 | 268,500 | 252,211 | 252,300 | 120,000 | — |
| 634990 | Machinery and Equipment, N.O.C. | 138,995 | 371,000 | 613,200 | 612,377 | 605,200 | 70,400 | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | 1,379,512 | 3,853,300 | 4,106,500 | 4,006,995 | 2,507,300 | 2,199,900 | — |
| TOTAL CALUMET SERVICE AREA | | \$ 49,620,396 | \$ 72,800,000 | \$ 69,709,312 | \$ 57,212,950 | \$ 61,512,800 | \$ 73,214,700 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.
 3. For the M&O Department, Expenditure (Committed Budget plus Disbursement) may exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level.

| Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area | | POSITION ANALYSIS | | | | |
|---|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| | | | | | Proposed by the Executive Director | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Budgeted FTEs | Appropriation in Dollars |
| 810 | Calumet Executive Office | | | | | |
| HP22 | Assistant Director of Maintenance & Operations | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 810 | Calumet Executive Office | 2 | 2 | 364,369 | 2 | 364,369 |
| 811 | Calumet Administrative & Budget Control Unit | | | | | |
| HP12 | Secretary #2 (Administrative Specialist) (New Grade HP11) | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| HP09 | Administrative Clerk | 1 | 1 | | 1 | |
| TOTAL 811 | Calumet Administrative & Budget Control Unit | 3 | 3 | 258,758 | 3 | 258,758 |
| 820 | Plant Engineering & Maintenance Section | | | | | |
| 821 | Administrative Unit | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| HP14 | Assistant Civil Engineer | 1 | 1 | | 1 | |
| HP14 | Engineering Technician V | 1 | 1 | | 1 | |
| TOTAL 821 | Administrative Unit | 3 | 3 | 431,297 | 3 | 393,711 |
| 823 | Electrical Engineering Unit | | | | | |
| HP17 | Senior Electrical Engineer | — | 1 | | 1 | |
| HP17 | Senior Process Control Engineer | 1 | 1 | | 1 | |
| HP15 | Associate Process Control Engineer | 1 | 1 | | 1 | |
| HP15 | Associate Process Control Engineer #1 | 1 | — | | — | |
| NR6251 | Chief Electrical Operator | 1 | 1 | | 1 | |
| NR6233 | Electrical Operator II | 5 | 5 | | 5 | |
| NR6232 | Electrical Operator I | 6 | 6 | | 6 | |
| TOTAL 823 | Electrical Engineering Unit | 15 | 15 | 1,764,574 | 15 | 1,777,122 |
| 824 | Maintenance Unit | | | | | |
| HP18 | Master Mechanic I | 1 | 1 | | 1 | |
| HP17 | Assistant Master Mechanic | 3 | 3 | | 3 | |
| PR5353 | Bricklayer | 1 | 1 | | 1 | |

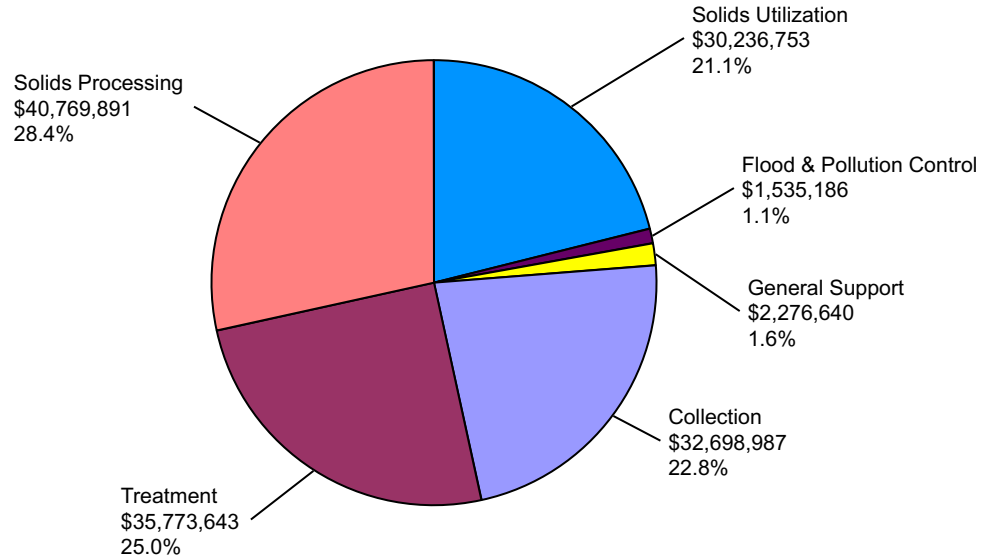
| Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area | | POSITION ANALYSIS | | | | |
|---|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| PR5155 | Carpenter Leadman | 1 | 1 | | 1 | |
| PR5153 | Carpenter | 2 | 2 | | 2 | |
| PR7425 | Electrical Instrument & Testing Mechanic Foreman | 1 | 1 | | 1 | |
| PR7423 | Electrical Instrument & Testing Mechanic | 7 | 7 | | 7 | |
| PR7347 | Electrical Mechanic Foreman | 1 | 1 | | 1 | |
| PR7349 | Electrical Mechanic Sub-Foreman | 1 | 1 | | 1 | |
| PR7343 | Electrical Mechanic | 11 | 11 | | 11 | |
| PR6453 | Hoisting Engineer | 3 | 3 | | 3 | |
| PR7579 | Machinist Foreman | 1 | 1 | | 1 | |
| PR7573 | Machinist | 10 | 10 | | 10 | |
| PR5553 | Painter | 2 | 2 | | 2 | |
| PR7779 | Pipefitter Foreman | 1 | 1 | | 1 | |
| PR7773 | Pipefitter | 10 | 10 | | 10 | |
| PR5753 | Plumber | 2 | 2 | | 2 | |
| PR5975 | Structural Ironworker Leadman | 1 | 1 | | 1 | |
| PR5973 | Structural Ironworker | 5 | 5 | | 5 | |
| PR6479 | Truck Driver Foreman | 1 | 1 | | 1 | |
| PR6473 | Truck Driver | 6 | 6 | | 6 | |
| TOTAL 824 | Maintenance Unit | 71 | 71 | 8,290,674 | 71 | 8,571,597 |
| 843 | Buildings & Grounds Unit | | | | | |
| HP14 | Engineering Technician V | 1 | 1 | | 1 | |
| HP12 | Engineering Technician IV | 1 | 1 | | 1 | |
| NR8331 | Laborer Foreman | 2 | 2 | | 2 | |
| NR8651 | Maintenance Laborer Class A | 8 | 8 | | 8 | |
| NR8652 | Maintenance Laborer Class B | 10 | 10 | | 10 | |
| TOTAL 843 | Buildings & Grounds Unit | 22 | 22 | 1,792,086 | 22 | 1,797,776 |
| TOTAL 820 | Plant Engineering & Maintenance Section | 111 | 111 | 12,278,632 | 111 | 12,540,206 |

| Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area | | POSITION ANALYSIS | | | | |
|---|------------------------------------|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 830 | Plant Operations Section | | | | | |
| 831 | Administrative Unit | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Engineer | 1 | 1 | | 1 | |
| TOTAL 831 | Administrative Unit | 2 | 2 | 405,631 | 2 | 405,631 |
| 832 | Treatment Operations Unit | | | | | |
| HP16 | Treatment Plant Operator III | 1 | 1 | | 1 | |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |
| HP14 | Treatment Plant Operator II | 8 | 8 | | 8 | |
| HP12 | Treatment Plant Operator I | 6 | 6 | | 6 | |
| NR8650 | Maintenance Laborer Class A Shift | 8 | 8 | | 8 | |
| NR8651 | Maintenance Laborer Class A | 1 | 1 | | 1 | |
| TOTAL 832 | Treatment Operations Unit | 25 | 25 | 2,468,184 | 25 | 2,510,705 |
| 834 | Mechanical Operations Unit | | | | | |
| HP17 | Chief Operating Engineer I | 1 | 1 | | 1 | |
| HP16 | Assistant Chief Operating Engineer | 2 | 2 | | 2 | |
| NR6810 | Fireman-Oiler | 5 | 5 | | 5 | |
| NR8650 | Maintenance Laborer Class A Shift | 7 | 7 | | 7 | |
| NR6832 | Operating Engineer II | 12 | 12 | | 12 | |
| NR6831 | Operating Engineer I | 18 | 18 | | 18 | |
| TOTAL 834 | Mechanical Operations Unit | 45 | 45 | 5,214,263 | 45 | 5,214,263 |
| 839 | Lemont Operations Unit | | | | | |
| HP14 | Treatment Plant Operator II | 1 | 1 | | 1 | |
| HP12 | Treatment Plant Operator I | 2 | 2 | | 2 | |
| TOTAL 839 | Lemont Operations Unit | 3 | 3 | 311,670 | 3 | 316,278 |
| TOTAL 830 | Plant Operations Section | 75 | 75 | 8,399,749 | 75 | 8,446,878 |
| 850 | Solids Management Section | | | | | |
| HP17 | Senior Engineer | 1 | 1 | | 1 | |
| HP14 | Engineering Technician V | 2 | 2 | | 2 | |
| HP12 | Engineering Technician IV | 1 | 1 | | 1 | |

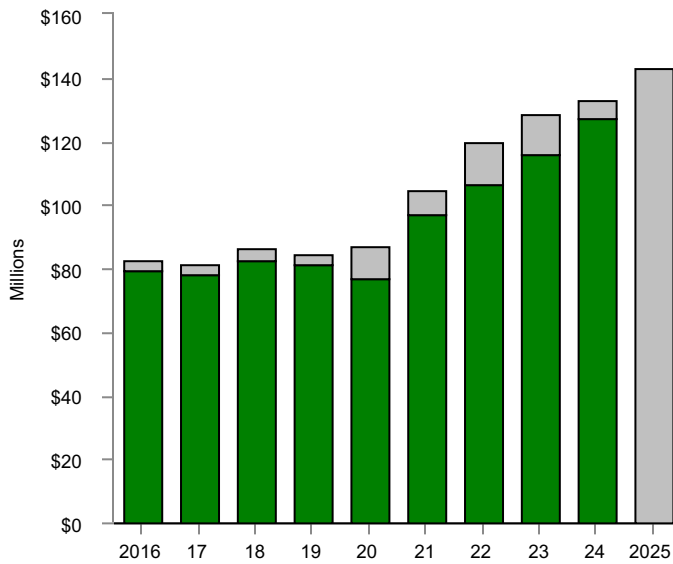
| Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area | | POSITION ANALYSIS | | | | |
|--|---|-------------------|------------------|-----------------------------|--|-----------------------------|
| | | 2023 | 2024 | | 2025 | |
| | | | | | Proposed by the Executive Director | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Budgeted FTEs | Appropriation in Dollars |
| HP11 | Engineering Technician III | 2 | 2 | | 2 | |
| TOTAL 850 | Solids Management Section | 6 | 6 | 626,425 | 6 | 640,000 |
| TOTAL | Maintenance & Operations Calumet Service Area | 197 | 197 | 21,927,933 | 197 | 22,250,211 |
| NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding. | | | | | | |

MAINTENANCE & OPERATIONS - STICKNEY SERVICE AREA PROGRAMS

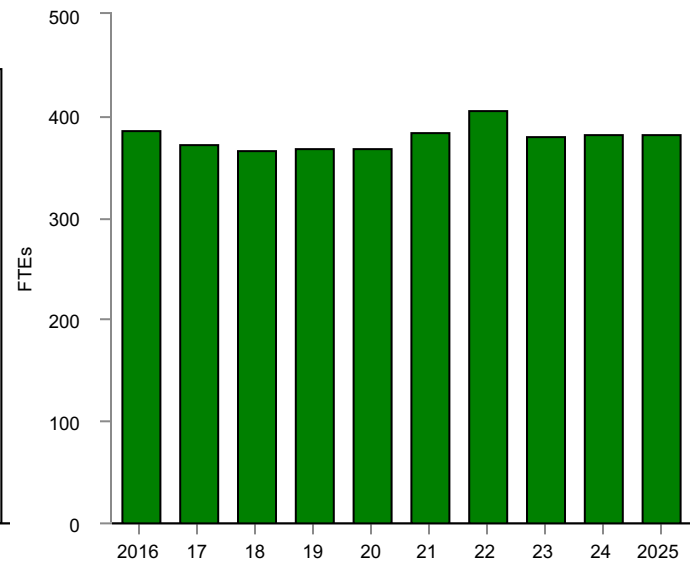
| | |
|----------|---------------|
| 2025 | \$143,291,100 |
| 2024 | \$132,660,100 |
| Increase | \$10,631,000 |



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



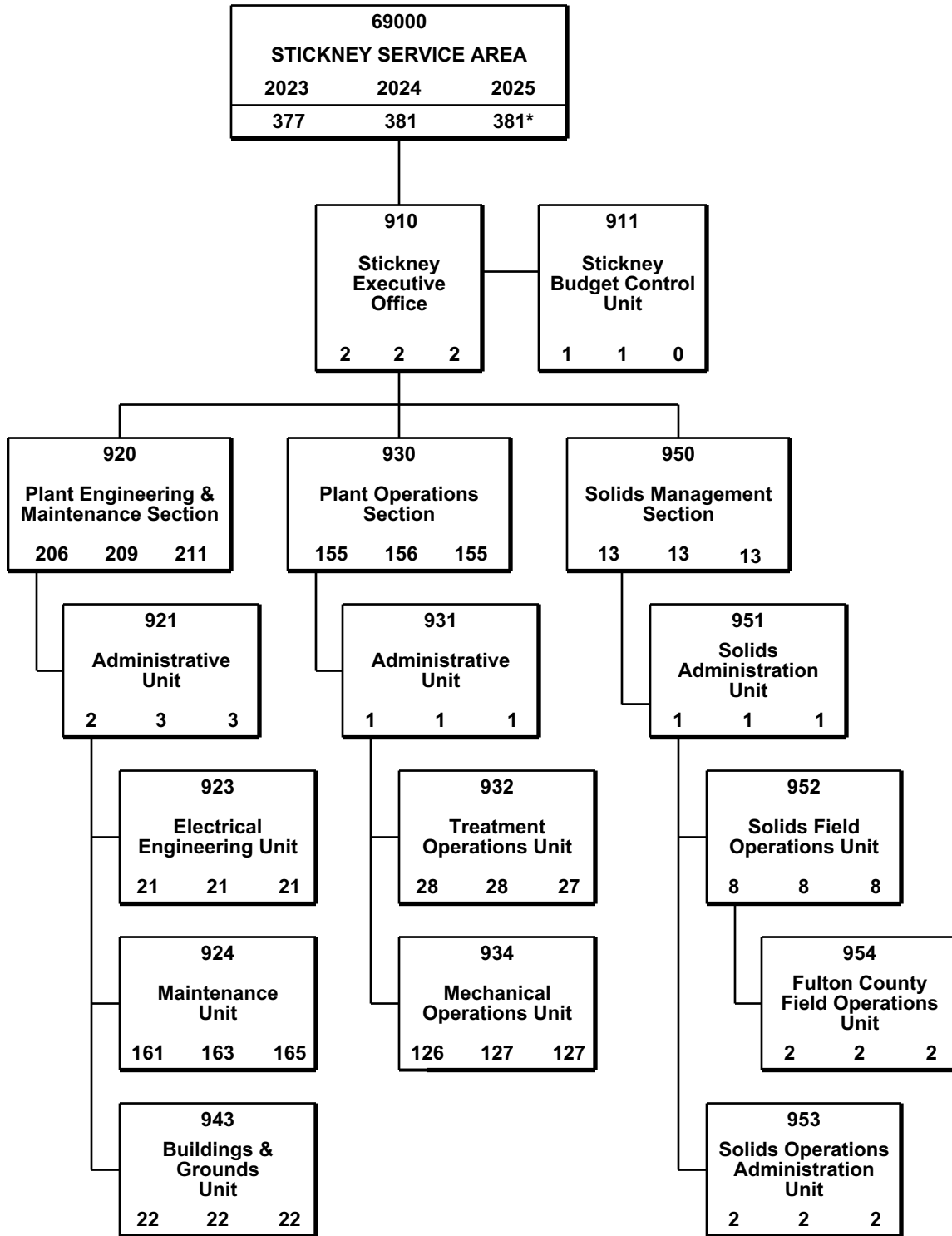
2024 Expenditures are estimated

■ EXPENDITURES
 ■ APPROPRIATIONS

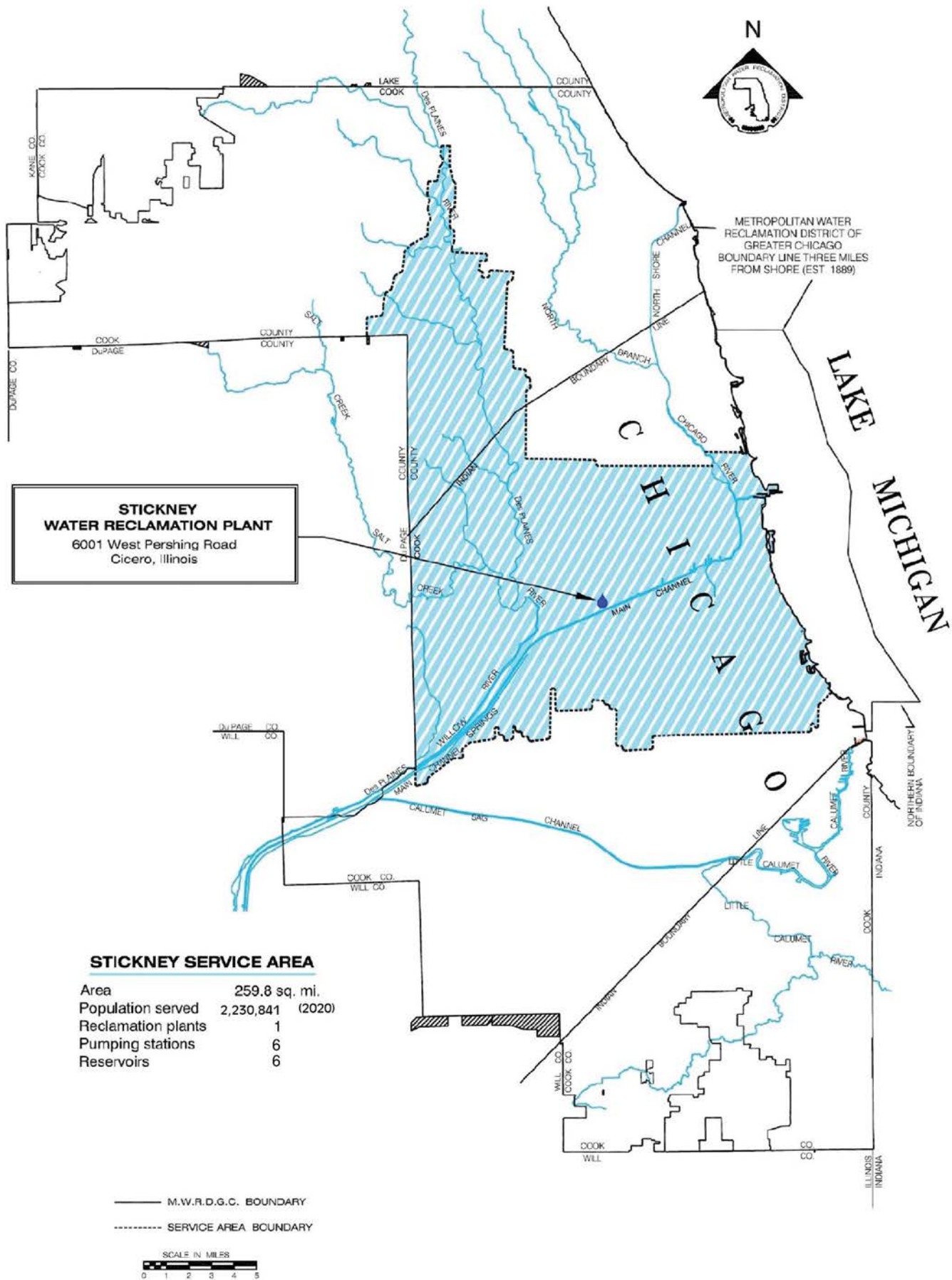
2017 - Decreases are due to organizational redesign.
2021 - Increase is due to the transfer of the Solids Management Section from the General Division.
2023 - Decrease is due to organizational redesign.

2019 - Decrease is due to the transfer of the Biosolids Processing Facility (Pelletizer) to the General Division.
2021 - Increase is due to the transfer of the Solids Management Section from the General Division.
2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.
2024 - Increase is due to rising costs of electrical energy and collection/process facility repairs.
2025 - Increase is due to rising costs for biosolids hauling.

MAINTENANCE & OPERATIONS - STICKNEY SERVICE AREA



* In 2025, nine positions in the Stickney Service Area are funded by the Stormwater Management Fund while the operations remain in the Maintenance & Operations Department, one in Unit 924 and eight in Unit 934.



69000 M&O - STICKNEY SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | | | | Cost | Percent |
|---|---|---------|---------------------------------|------------------------|---------------------------------|
| 1. | COLLECTION & TREATMENT: The Stickney Service Area will collect and treat approximately 240.0 billion gallons of wastewater through its treatment facilities. | | | \$ 68,472,630 | 47.8 % |
| | | Design: | Flows ^ CBOD * SS * | | |
| | Stickney Water Reclamation Plant | | 1,200 MGD 10 mg/L 12 mg/L | | |
| | ^ In millions of gallons per day (MGD). | | | | |
| | * National Pollutant Discharge Elimination System monthly effluent quality standards in milligrams per liter: | | | | |
| | CBOD - Carbonaceous Biochemical Oxygen Demand | | | | |
| | SS - Suspended Solids | | | | |
| 2. | SOLIDS PROCESSING: The Stickney Service Area will remove 146,000 dry tons and process 190,000 dry tons of solids (includes 44,000 dry tons from North Service Area) through various systems, including heated anaerobic digestion, centrifuging, concentration, lagoon stabilization, and air drying. | | | \$ 40,769,891 | 28.4 % |
| 3. | SOLIDS UTILIZATION: The Stickney Service Area will beneficially utilize 87,500 dry tons of biosolids for farmland application, District-funded green infrastructure projects, public works projects, highway authority projects, golf courses and parks, and other final utilization sites. | | | \$ 30,236,753 | 21.1 % |
| 4. | FLOOD & POLLUTION CONTROL: The Stickney Service Area will work to prevent local area flooding through the operation of 6 detention reservoirs, in cooperation with local communities. It will also work to maintain the quality of the waterways system and associated District property, in cooperation with the debris boats and the channel maintenance and debris boat crews. | | | \$ 1,535,186 | 1.1 % |
| 5. | GENERAL SUPPORT: The Stickney Service Area will provide technical and administrative support for other departments not directly related to the operational activities of Collection & Treatment, Solids Processing, Solids Utilization, and Flood & Pollution Control. | | | \$ 2,276,640 | 1.6 % |
| | | | | <u>Division Totals</u> | <u>\$143,291,100 100.0 %</u> |
| <p>Note: The dry tons of solids processed (Objective 2) exceed the dry tons utilized (Objective 3) due to digestion, which reduces the mass of solids to produce a renewable digester gas, additional losses from further post-digestion processing, and storing or stockpiling solids at the lagoons and drying sites.</p> | | | | | |

69000 M&O - STICKNEY SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | |
|-----------------------|-----------------------------|---------------|----------|---------------|----------------|-----------|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent |
| 1000 | Collection | \$ 27,179,005 | 2025 93 | \$ 32,698,987 | \$ (165,592) | (0.5) |
| | | | 2024 93 | \$ 32,864,579 | | |
| 1100 | Surface Interceptor Systems | \$ 300,513 | 2025 — | \$ 312,400 | \$ (2,000) | (0.6) |
| | | | 2024 — | \$ 314,400 | | |
| 1200 | Tunnel and Reservoir System | \$ 8,477,490 | 2025 15 | \$ 8,945,100 | \$ (156,400) | (1.7) a) |
| | | | 2024 15 | \$ 9,101,500 | | |
| 1300 | Pumping Station Facilities | \$ 11,272,837 | 2025 44 | \$ 15,094,700 | \$ (382,200) | (2.5) b) |
| | | | 2024 44 | \$ 15,476,900 | | |
| 1900 | Collection - Indirect Costs | \$ 7,128,165 | 2025 34 | \$ 8,346,787 | \$ 375,008 | 4.7 c) |
| | | | 2024 34 | \$ 7,971,779 | | |
| 2000 | Treatment | \$ 30,270,795 | 2025 114 | \$ 35,109,443 | \$ (2,624,582) | (7.0) |
| | | | 2024 115 | \$ 37,734,025 | | |
| 2000 | Pre-Treatment | \$ 2,296,065 | 2025 20 | \$ 2,888,900 | \$ 137,300 | 5.0 |
| | | | 2024 20 | \$ 2,751,600 | | |
| 2100 | Primary Treatment | \$ 1,659,105 | 2025 12 | \$ 1,314,500 | \$ (265,800) | (16.8) d) |
| | | | 2024 12 | \$ 1,580,300 | | |
| 2200 | Secondary Treatment | \$ 11,594,459 | 2025 26 | \$ 14,540,500 | \$ (21,200) | (0.1) |
| | | | 2024 26 | \$ 14,561,700 | | |
| 2300 | Tertiary Treatment | \$ 17,265 | 2025 — | \$ 76,800 | \$ 60,500 | 371.2 e) |
| | | | 2024 — | \$ 16,300 | | |
| 2900 | Treatment - Indirect Costs | \$ 14,703,901 | 2025 56 | \$ 16,288,743 | \$ (2,535,382) | (13.5) f) |
| | | | 2024 57 | \$ 18,824,125 | | |

a) Decrease is due to a reduced demand for electric services for Mainstream Pumping Station (MSPS) and Tunnel and Reservoir Plan (TARP) (\$305,800), offset by an increased demand for Limitorque parts and services (\$50,000), the purchase of one pedestal chopper pump (\$35,000), and Rockwell repairs at MSPS (\$27,000).

b) Decrease is due to a reduced demand for rehabilitation of rotating assemblies (\$250,400) and the repairs and alterations to plant facilities contract (\$188,000), offset by increased demand for electrical services for Racine Avenue Pumping Station (\$34,500).

c) Increase is due to a greater demand for spare electrical, plumbing and mechanical parts (\$146,000), the purchase of grounds maintenance equipment (\$60,000), parts for westside grit (\$57,500), services for air compressors (\$50,000), furnish and deliver one feed pump for phosphorus recovery system (\$36,000), and screw conveyor parts at southwest grit (\$36,000).

d) Decrease is due to a reduced demand for media replacement at westside primary tanks (\$250,000).

e) Increase is due to procurement of chemical pump skids (\$60,000).

f) Decrease is due to a reduced demand for Emerson Distributed Control Systems network upgrade (\$2,265,900), and furnish, deliver, and install gas monitoring equipment (\$270,000).

69000 M&O - STICKNEY SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|---|---------------|----------|---------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 3000 | Solids Processing | \$ 33,473,107 | 2025 136 | \$ 40,769,891 | \$ 4,895,814 | 13.6 | |
| | | | 2024 136 | \$ 35,874,077 | | | |
| 3100 | Thickening | \$ 6,389,945 | 2025 25 | \$ 7,282,900 | \$ 873,500 | 13.6 | g) |
| | | | 2024 25 | \$ 6,409,400 | | | |
| 3200 | Stabilization | \$ 4,234,903 | 2025 34 | \$ 5,232,200 | \$ 22,400 | 0.4 | |
| | | | 2024 34 | \$ 5,209,800 | | | |
| 3300 | Dewatering | \$ 15,047,481 | 2025 41 | \$ 19,759,200 | \$ 3,350,900 | 20.4 | h) |
| | | | 2024 41 | \$ 16,408,300 | | | |
| 3900 | Solids Processing - Indirect Costs | \$ 7,800,778 | 2025 36 | \$ 8,495,591 | \$ 649,014 | 8.3 | i) |
| | | | 2024 36 | \$ 7,846,577 | | | |
| 4000 | Flood & Pollution Control | \$ 1,243,364 | 2025 8 | \$ 1,535,186 | \$ (65,747) | (4.1) | |
| | | | 2024 7 | \$ 1,600,933 | | | |
| 4200 | Waterways Control and Stormwater Reservoirs | \$ 837,788 | 2025 8 | \$ 900,700 | \$ (220,800) | (19.7) | j) |
| | | | 2024 7 | \$ 1,121,500 | | | |
| 4900 | Flood & Pollution Control - Indirect Costs | \$ 405,576 | 2025 — | \$ 634,486 | \$ 155,053 | 32.3 | k) |
| | | | 2024 — | \$ 479,433 | | | |
| 5000 | Solids Utilization | \$ 20,093,654 | 2025 23 | \$ 30,236,753 | \$ 8,331,269 | 38.0 | |
| | | | 2024 23 | \$ 20,466,668 | | | |
| 5100 | Solids Drying | \$ 4,510,213 | 2025 7 | \$ 5,289,200 | \$ 718,400 | 15.7 | l) |
| | | | 2024 7 | \$ 4,570,800 | | | |
| 5200 | Solids Distribution | \$ 13,390,151 | 2025 7 | \$ 22,040,800 | \$ 7,497,600 | 51.6 | m) |
| | | | 2024 7 | \$ 14,543,200 | | | |
| 5900 | Solids Utilization - Indirect Costs | \$ 2,193,290 | 2025 9 | \$ 2,906,753 | \$ 115,269 | 4.1 | |
| | | | 2024 9 | \$ 2,791,484 | | | |

g) Increase is due to a greater demand for polymer (\$1,038,800), offset by a reduced demand for centrifuge rehabilitation services (\$244,700).

h) Increase is due to a greater demand for polymer (\$2,343,500), ferric chloride (\$607,900), and electrical repair parts for solids processing post-digestion centrifuges (\$350,000).

i) Increase is due to a greater demand for electric, plumbing and mechanical repair parts (\$206,800), increases for represented employees (\$133,100), parts for westside aerated grit (\$62,100), reallocation of salaries to more accurately reflect current operating conditions (\$61,800), screw conveyor parts for southwest aerated grit (\$51,000), a feed pump for the phosphorus recovery system (\$51,000), and railroad gate/signal crossing repair (\$10,000).

j) Decrease is due to a reduced demand for electric repair parts for power generation (\$276,500).

k) Increase is due to increases for represented employees (\$53,300), paid overtime (\$43,300), retirement, severance and termination (\$20,300), spare electrical, plumbing and mechanical repair parts (\$24,300), screw conveyor parts for southwest aerated grit (\$6,000), and a feed pump for phosphorus recovery system (\$6,000).

l) Increase is due to a greater demand for truck hauling of biosolids (\$440,000), the services of aerators and rotavators (\$150,000), and repair services of heavy equipment (\$100,000).

m) Increase is due to a greater demand for beneficial reuse of biosolids (\$6,940,000) and biosolids utilization (\$500,000).

69000 M&O - STICKNEY SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|---|---------------|----------|--------------------|---------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 7000 | General Support (excluding program number 7604) | \$ 2,759,532 | 2025 | 7 \$ 2,276,640 | \$ 244,938 | 12.1 | n) |
| | | | 2024 | 7 \$ 2,031,702 | | | |
| 7604 | Social Security and Medicare Contributions | \$ 595,205 | 2025 | — \$ 664,200 | \$ 14,900 | 2.3 | |
| | | | 2024 | — \$ 649,300 | | | |
| Division Totals | | \$115,614,662 | 2025 | 381 \$ 143,291,100 | \$ 10,631,000 | 8.0 % | * |
| | | | 2024 | 381 \$ 132,660,100 | | | |

n) Increase is due to a greater demand for spare electrical, plumbing and mechanical repair parts (\$60,800), uninterruptible power supply replacement parts (\$50,000), fire suppression sprinkler services (\$50,000), screw conveyor parts (\$15,000), a feed pump for the phosphorus control system (\$15,000), and fire suppression sprinkler maintenance (\$10,000).

* The 2025 position total for the Stickney Service Area is 381, with an additional nine positions budgeted in the Stormwater Management Fund.

69000 M&O - STICKNEY SERVICE AREA

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|----------------|--|-------------------|----------------|----------------|----------------|----|
| 1000-2900 | Collection & Treatment | | | | | |
| | Collect and Treat Wastewater at the Stickney Water Reclamation Plant | Mil. Gallons | 244,620 | 240,000 | 240,000 | |
| | | Cost | \$ 57,449,800 | \$ 70,598,604 | \$ 67,808,430 | a) |
| | | Cost/Mil. Gallons | \$ 234.85 | \$ 294.16 | \$ 282.54 | |
| 3000 | Solids Processing | | | | | |
| | Remove 146,000 Dry Tons of Solids and Process 190,000 Dry Tons of Solids (Includes 44,000 Dry Tons from North Service Area) Through Various Systems, Including Heated Anaerobic Digestion, Centrifuging, Concentration, Lagoon Stabilization, and Air Drying | Dry Tons | 184,686 | 150,000 | 190,000 | b) |
| | | Cost | \$ 33,473,107 | \$ 35,874,077 | \$ 40,769,891 | b) |
| | | Cost/Dry Ton | \$ 181.24 | \$ 239.16 | \$ 214.58 | |
| 4000 | Flood & Pollution Control | | | | | |
| | Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution | | | | | |
| 4200 | Minimize Area Flooding and Pollution of Lake Michigan Through the Continuous Control of Water Levels in Major Rivers and Canals and the Operation of Detention Reservoirs | Reservoirs | 5 | 5 | 6 | |
| | | Cost | \$ 837,788 | \$ 1,121,500 | \$ 900,700 | c) |
| | | Cost/Reservoir | \$ 167,557.60 | \$ 224,300.00 | \$ 150,116.67 | c) |
| 4900 | Flood & Pollution Control - Indirect Costs | Cost | \$ 405,576 | \$ 479,433 | \$ 634,486 | d) |
| 5000 | Solids Utilization | | | | | |
| | Utilize Biosolids for Application at Final Utilization Sites such as Farmland, District-Funded Green Infrastructure Projects, Public Works Projects, Golf Courses, Highway Authorities, and Parks. | Dry Tons | 75,179 | 57,000 | 87,500 | e) |
| | | Cost | \$ 15,539,491 | \$ 15,022,484 | \$ 23,260,453 | e) |
| | | Cost/Dry Ton | \$ 206.70 | \$ 263.55 | \$ 265.83 | |
| 5271 | Pelletizer Disposal | Dry Tons | 33,453 | 43,000 | 42,000 | |
| | Control Management and Disposal of Solids by Private Contracts | Cost | \$ 4,554,163 | \$ 6,883,000 | \$ 6,976,300 | |
| | | Cost/Dry Ton | \$ 136.14 | \$ 160.07 | \$ 166.10 | |
| 7000 | General Support (excluding program number 7604) | | | | | |
| | Technical and Administrative Support for Other Departments' Activities Indirectly Related to the Operational Activities of Collection and Treatment, Solids Processing, Flood & Pollution Control, and Solids Utilization | Cost | \$ 2,759,532 | \$ 2,031,702 | \$ 2,276,640 | f) |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 595,205 | \$ 649,300 | \$ 664,200 | |
| | Division Totals | | \$ 115,614,662 | \$ 132,660,100 | \$ 143,291,100 | |

- a) Decrease is due to the reduced demand for Emerson Distributed Control System network upgrade (\$2,265,900), and natural gas for process and building heating at SWRP (\$402,700).
- b) Increase is due to a greater demand for polymer (\$3,382,300), ferric chloride (\$607,900) and electrical repair parts for solids processing post digestion centrifuges (\$350,000), spare electrical parts (\$149,600), increases for represented employees (\$133,100), furnish and deliver one Ostara seed mill (\$120,000), liquid carbon dioxide at SWRP (\$81,000), and parts for westside aerated grit (\$62,100).
- c) Decrease is due to the reduced demand for electrical repair parts for power generation (\$276,500).
- d) Increase is due to increases for represented employees (\$53,300), paid overtime (\$43,300), retirement, severance and termination (\$20,300), spare electrical, plumbing and mechanical repair parts (\$24,300), screw conveyor parts for southwest aerated grit (\$6,000), and a feed pump for phosphorus recovery system (\$6,000).
- e) Increase is due to a greater demand for beneficial reuse of biosolids (\$6,940,000), biosolids utilization (\$500,000), truck hauling of biosolids (\$440,000), services of aerators/rotavators (\$150,000), and repair services for heavy equipment (\$100,000).
- f) Increase is due to a greater demand for spare electrical, plumbing and mechanical repair parts (\$60,800), uninterruptible power supply replacement parts (\$50,000), and fire suppression sprinkler services (\$50,000).

| 101 69000 | Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area | LINE ITEM ANALYSIS | | | | | | |
|----------------|--|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 40,312,959 | \$ 42,376,800 | \$ 42,331,000 | \$ 31,144,123 | \$ 39,850,100 | \$ 43,136,900 | \$ — |
| 601060 | Compensation Plan Adjustments | 2,140,670 | 2,222,800 | 2,222,800 | 1,372,945 | 2,130,000 | 3,362,400 | — |
| 601070 | Social Security and Medicare Contributions | 595,205 | 649,300 | 649,300 | 481,744 | 625,000 | 664,200 | — |
| 601080 | Salaries of Nonbudgeted Employees | 84,923 | 5,000 | 50,800 | 28,606 | 28,700 | 5,000 | — |
| 601100 | Tuition and Training Payments | 28,728 | 114,900 | 114,900 | 44,273 | 60,000 | 117,100 | — |
| 100 | TOTAL PERSONAL SERVICES | 43,162,485 | 45,368,800 | 45,368,800 | 33,071,691 | 42,693,800 | 47,285,600 | — |
| 612010 | Travel | 5,461 | 10,100 | 10,000 | 2,496 | 8,900 | 10,100 | — |
| 612030 | Meals and Lodging | 24,958 | 36,600 | 35,500 | 19,501 | 31,500 | 36,600 | — |
| 612050 | Compensation for Personally-Owned Automobiles | 31,530 | 30,000 | 30,000 | 19,824 | 25,000 | 30,000 | — |
| 612080 | Motor Vehicle Operating Services | 47 | 300 | 300 | 20 | 100 | 300 | — |
| 612150 | Electrical Energy | 25,949,400 | 30,328,000 | 30,043,400 | 24,443,212 | 32,385,000 | 29,931,700 | — |
| 612160 | Natural Gas | 759,968 | 1,733,800 | 1,333,800 | 287,463 | 1,250,000 | 1,334,700 | — |
| 612170 | Water and Water Services | 1,232,790 | 1,754,000 | 1,454,000 | 589,946 | 1,390,000 | 1,498,400 | — |
| 612240 | Testing and Inspection Services | 25,321 | 228,400 | 228,400 | 192,401 | 65,000 | 200,700 | — |
| 612330 | Rental Charges | 133,058 | 148,100 | 416,800 | 413,086 | 360,100 | 161,700 | — |
| 612410 | Governmental Service Charges | 89,880 | 90,200 | 92,700 | 75,500 | 90,200 | 90,200 | — |
| 612420 | Maintenance of Grounds and Pavements | 697,012 | 1,081,700 | 1,081,700 | 1,075,569 | 850,000 | 1,352,000 | — |
| 612430 | Payments for Professional Services | 58,498 | 125,000 | 125,000 | 124,394 | 85,000 | 143,600 | — |
| 612490 | Contractual Services, N.O.C. | 599,273 | 765,100 | 765,100 | 739,466 | 540,000 | 792,100 | — |
| 612520 | Waste Material Disposal Charges | 11,389,367 | 9,754,700 | 12,513,300 | 12,468,902 | 12,900,000 | 17,989,600 | — |
| 612590 | Sludge Disposal | 3,554,243 | 5,800,000 | 5,200,000 | 5,200,000 | 3,200,000 | 5,900,000 | — |
| 612600 | Repairs to Collection Facilities | 2,302,210 | 3,882,700 | 2,883,300 | 2,608,546 | 2,371,000 | 3,495,300 | — |
| 612650 | Repairs to Process Facilities | 6,382,738 | 7,861,900 | 7,776,900 | 7,776,900 | 5,600,000 | 4,648,800 | — |
| 612670 | Repairs to Railroads | 93,150 | 536,000 | 496,000 | 467,266 | 450,400 | 396,000 | — |
| 612680 | Repairs to Buildings | 363,519 | 800,600 | 826,400 | 750,099 | 390,000 | 1,139,000 | — |
| 612760 | Repairs to Material Handling and Farming Equipment | 297,566 | 240,500 | 240,500 | 240,500 | 220,000 | 240,500 | — |
| 612780 | Safety Repairs and Services | 261,183 | 258,200 | 258,200 | 238,640 | 225,000 | 294,000 | — |
| 612820 | Computer Software Maintenance | 6,650 | 7,000 | 7,000 | 6,982 | 7,000 | 7,000 | — |
| 612860 | Repairs to Vehicle Equipment | 20,254 | 27,100 | 27,100 | 27,100 | 16,500 | 45,200 | — |
| 612990 | Repairs, N.O.C. | 5,103 | 24,000 | 24,000 | 14,220 | 5,900 | 24,000 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 54,283,182 | 65,524,000 | 65,869,400 | 57,782,033 | 62,466,600 | 69,761,500 | — |

| 101 69000 | Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area | LINE ITEM ANALYSIS | | | | | | |
|----------------|--|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 623030 | Metals | 10,124 | 25,000 | 25,000 | 24,363 | 10,000 | 25,000 | — |
| 623070 | Electrical Parts and Supplies | 1,635,930 | 2,519,600 | 2,919,600 | 2,553,394 | 2,600,000 | 2,538,800 | — |
| 623090 | Plumbing Accessories and Supplies | 472,526 | 762,100 | 762,100 | 629,985 | 700,000 | 642,500 | — |
| 623110 | Hardware | 1,024 | 11,000 | 11,000 | 6,050 | 9,700 | 8,000 | — |
| 623130 | Buildings, Grounds, Paving Materials, and Supplies | 61,708 | 87,800 | 87,800 | 87,710 | 50,000 | 86,800 | — |
| 623170 | Fiber, Paper, and Insulation Materials | 4,237 | 5,500 | 5,500 | 5,500 | 3,000 | 7,000 | — |
| 623190 | Paints, Solvents, and Related Materials | 2,845 | 3,000 | 3,000 | 3,000 | 2,900 | 5,000 | — |
| 623250 | Vehicle Parts and Supplies | 82,633 | 124,400 | 124,400 | 119,710 | 116,000 | 151,900 | — |
| 623270 | Mechanical Repair Parts | 1,906,851 | 2,968,400 | 3,368,400 | 3,028,459 | 3,200,000 | 3,350,700 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 11,304 | 14,000 | 15,200 | 13,889 | 14,400 | 14,000 | — |
| 623530 | Farming Supplies | 3,880 | 4,000 | 4,000 | 3,960 | 4,000 | 4,000 | — |
| 623560 | Processing Chemicals | 12,117,965 | 12,976,800 | 14,356,800 | 14,105,632 | 13,500,000 | 16,901,100 | — |
| 623570 | Laboratory Testing Supplies, Small Equipment, and Chemicals | 2,037 | 4,000 | 4,000 | 3,211 | 2,900 | 4,000 | — |
| 623660 | Cleaning Supplies | 2,335 | 3,700 | 3,700 | 2,898 | 1,800 | 3,700 | — |
| 623680 | Tools and Supplies | 107,390 | 136,300 | 136,300 | 109,926 | 125,000 | 128,600 | — |
| 623700 | Wearing Apparel | — | 1,000 | 1,000 | — | 500 | 1,000 | — |
| 623780 | Safety and Medical Supplies | 4,504 | 400 | 400 | 255 | 300 | 2,000 | — |
| 623800 | Computer Software | 669 | 31,500 | 31,500 | 5,500 | 10,000 | 31,500 | — |
| 623810 | Computer Supplies | 5,947 | 17,000 | 23,300 | 23,294 | 20,700 | 17,000 | — |
| 623820 | Fuel | 252,070 | 369,000 | 369,000 | 369,000 | 325,000 | 356,000 | — |
| 623840 | Gases | — | 3,600 | 3,600 | 3,600 | 2,500 | 6,600 | — |
| 623860 | Lubricants | 11,383 | 35,200 | 28,200 | 15,558 | 26,000 | 35,200 | — |
| 623990 | Materials and Supplies, N.O.C. | 44,366 | 94,000 | 83,000 | 59,891 | 54,000 | 92,100 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 16,741,728 | 20,197,300 | 22,366,800 | 21,174,785 | 20,778,700 | 24,412,500 | — |
| 634650 | Equipment for Process Facilities | 589,337 | 410,000 | 410,000 | 398,301 | 380,000 | 1,130,000 | — |
| 634760 | Material Handling and Farming Equipment | 602,000 | 580,000 | 580,000 | 579,703 | 575,000 | 540,000 | — |
| 634860 | Vehicle Equipment | — | 525,000 | 506,500 | 506,442 | 506,400 | 50,000 | — |

| 101 69000 | Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area | LINE ITEM ANALYSIS | | | | | | |
|-----------------------------|--|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 634990 | Machinery and Equipment, N.O.C. | 235,932 | 55,000 | 92,600 | 83,324 | 83,300 | 111,500 | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | 1,427,269 | 1,570,000 | 1,589,100 | 1,567,770 | 1,544,700 | 1,831,500 | — |
| TOTAL STICKNEY SERVICE AREA | | \$115,614,664 | \$ 132,660,100 | \$ 135,194,100 | \$ 113,596,279 | \$127,483,800 | \$ 143,291,100 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.
 3. For the M&O Department, Expenditure (Committed Budget plus Disbursement) may exceed Adjusted Appropriation for a specific division as funding is controlled at the M&O Overall department-level.

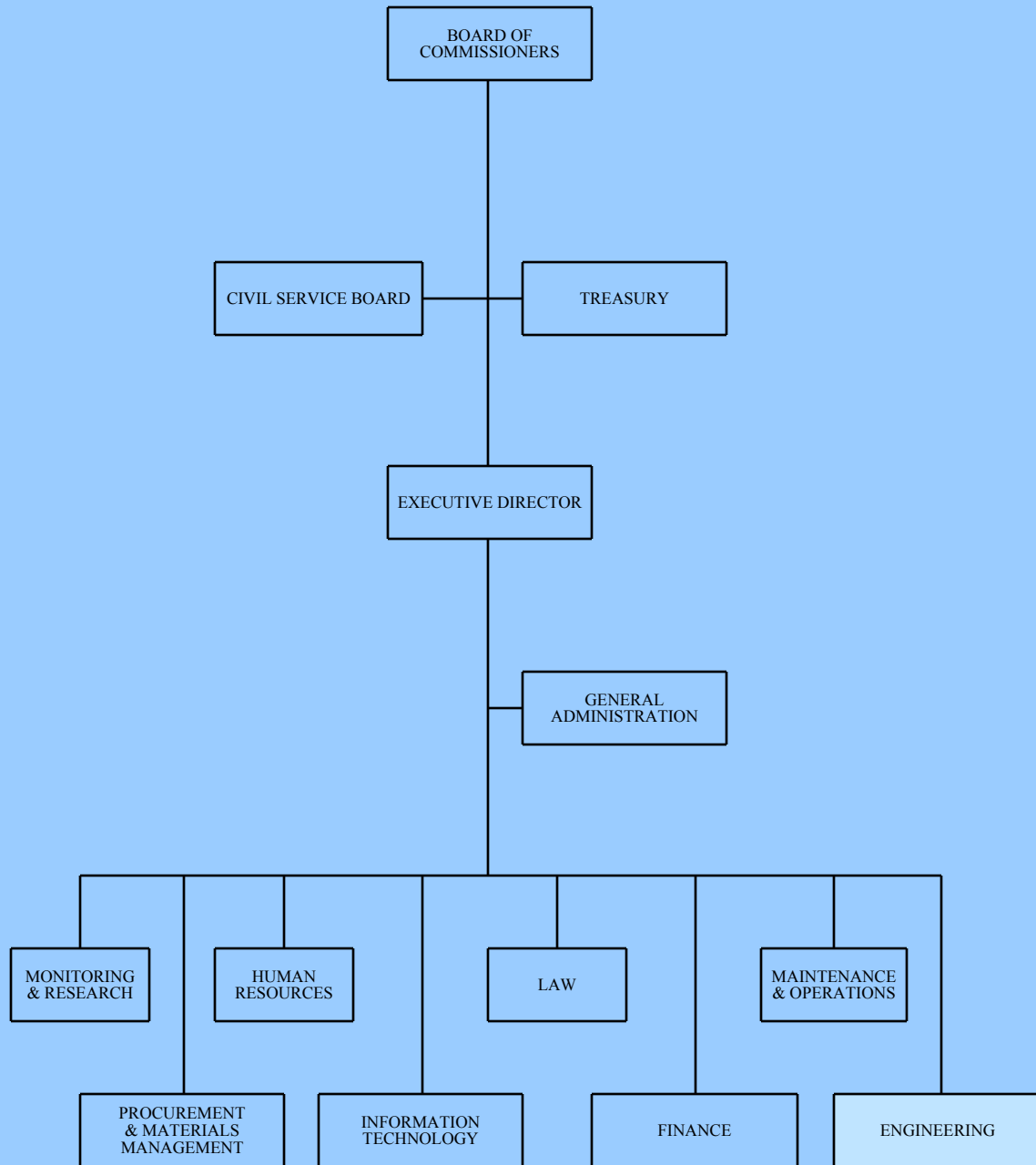
| Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| | | | | | Proposed by the Executive Director | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Budgeted FTEs | Appropriation in Dollars |
| 910 | Stickney Executive Office | | | | | |
| HP23 | Deputy Director of Maintenance & Operations | 1 | 1 | | 1 | |
| HP12 | Secretary #2 (Administrative Specialist) (New Grade HP11) | 1 | 1 | | 1 | |
| TOTAL 910 | Stickney Executive Office | 2 | 2 | 402,003 | 2 | 402,003 |
| 911 | Stickney Budget Control Unit | | | | | |
| HP11 | Administrative Specialist | 1 | 1 | | — | |
| TOTAL 911 | Stickney Budget Control Unit | 1 | 1 | 67,870 | — | — |
| 920 | Plant Engineering & Maintenance Section | | | | | |
| 921 | Administrative Unit | | | | | |
| HP21 | Engineer of Treatment Plant Operations | 1 | 1 | | 1 | |
| HP17 | Senior Mechanical Engineer | — | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 921 | Administrative Unit | 2 | 3 | 459,057 | 3 | 463,001 |
| 923 | Electrical Engineering Unit | | | | | |
| HP18 | Principal Electrical Engineer | 1 | 1 | | 1 | |
| HP17 | Senior Electrical Engineer | — | 1 | | 1 | |
| HP17 | Senior Process Control Engineer | 2 | 2 | | 2 | |
| HP15 | Associate Process Control Engineer #1 | 1 | — | | — | |
| HP12 | Engineering Technician IV | 1 | 1 | | 1 | |
| NR6275 | Chief Powerhouse Dispatcher I | 1 | 1 | | 1 | |
| NR6272 | Powerhouse Dispatcher | 4 | 4 | | 4 | |
| NR6233 | Electrical Operator II | 11 | 11 | | 11 | |
| TOTAL 923 | Electrical Engineering Unit | 21 | 21 | 2,657,389 | 21 | 2,605,896 |
| 924 | Maintenance Unit | | | | | |
| HP19 | Master Mechanic II | 1 | 1 | | 1 | |
| HP17 | Assistant Master Mechanic | 5 | 5 | | 5 | |
| HP14 | Assistant Mechanical Engineer | 1 | 1 | | 1 | |
| HP14 | Engineering Technician V | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| PR5935 | Architectural Ironworker Leadman | 1 | 1 | | 1 | |
| PR5933 | Architectural Ironworker | 3 | 3 | | 3 | |
| PR5353 | Bricklayer | 1 | 1 | | 1 | |

| Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area | | POSITION ANALYSIS | | | | |
|--|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| PR5159 | Carpenter Foreman | 1 | 1 | | 1 | |
| PR5155 | Carpenter Leadman | 1 | 1 | | 1 | |
| PR5153 | Carpenter | 6 | 6 | | 6 | |
| PR7425 | Electrical Instrument & Testing Mechanic Foreman | 1 | 1 | | 1 | |
| PR7424 | Electrical Instrument & Testing Mechanic Leadman | 1 | 1 | | 1 | |
| PR7423 | Electrical Instrument & Testing Mechanic | 13 | 13 | | 13 | |
| PR7347 | Electrical Mechanic Foreman | 1 | 1 | | 1 | |
| PR7349 | Electrical Mechanic Sub-Foreman | 2 | 2 | | 2 | |
| PR7343 | Electrical Mechanic | 19 | 19 | | 20 | |
| PR6459 | Hoisting Engineer Foreman | 1 | 1 | | 1 | |
| PR6453 | Hoisting Engineer | 9 | 10 | | 10 | |
| PR5989 | Ironworker Foreman | 1 | 1 | | 1 | |
| PR5973 | Structural Ironworker | 9 | 9 | | 9 | |
| PR7579 | Machinist Foreman | 1 | 1 | | 1 | |
| PR7575 | Machinist Leadman | 2 | 2 | | 2 | |
| PR7573 | Machinist | 26 | 26 | | 26 | |
| PR5555 | Painter Leadman | 1 | 1 | | 1 | |
| PR5553 | Painter | 3 | 3 | | 3 | |
| PR7743 | Pipecoverer | 2 | 2 | | 2 | |
| PR7779 | Pipefitter Foreman | 1 | 1 | | 1 | |
| PR7775 | Pipefitter Leadman | 2 | 2 | | 2 | |
| PR7773 | Pipefitter | 24 | 24 | | 25 | |
| PR5759 | Plumber Foreman | 1 | 1 | | 1 | |
| PR5753 | Plumber | 3 | 4 | | 4 | |
| PR5955 | Sheet Metal Worker Leadman | 1 | 1 | | 1 | |
| PR5953 | Sheet Metal Worker | 6 | 6 | | 6 | |
| PR6479 | Truck Driver Foreman | 1 | 1 | | 1 | |
| PR6473 | Truck Driver | 8 | 8 | | 8 | |
| TOTAL 924 | Maintenance Unit | 161 | 163 | 18,943,733 | 165 | 19,855,706 |
| 943 | Buildings & Grounds Unit | | | | | |
| HP17 | Senior Engineer | 1 | 1 | | 1 | |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |

| Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area | | POSITION ANALYSIS | | | | |
|--|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| | | | | | Proposed by the Executive Director | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Budgeted FTEs | Appropriation in Dollars |
| HP14 | Engineering Technician V | 2 | 2 | | 2 | |
| NR8331 | Laborer Foreman | 2 | 2 | | 2 | |
| NR8651 | Maintenance Laborer Class A | 7 | 7 | | 7 | |
| NR8652 | Maintenance Laborer Class B | 9 | 9 | | 9 | |
| TOTAL 943 | Buildings & Grounds Unit | 22 | 22 | 1,913,694 | 22 | 1,909,173 |
| TOTAL 920 | Plant Engineering & Maintenance Section | 206 | 209 | 23,973,873 | 211 | 24,833,776 |
| 930 | Plant Operations Section | | | | | |
| 931 | Administrative Unit | | | | | |
| HP21 | Engineer of Treatment Plant Operations | 1 | 1 | | 1 | |
| TOTAL 931 | Administrative Unit | 1 | 1 | 249,720 | 1 | 249,720 |
| 932 | Treatment Operations Unit | | | | | |
| HP18 | Principal Engineer | 1 | 1 | | 1 | |
| HP17 | Senior Engineer | 1 | 1 | | 1 | |
| HP16 | Treatment Plant Operator III | 6 | 6 | | 6 | |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |
| HP14 | Assistant Civil Engineer | 1 | 1 | | 1 | |
| HP14 | Treatment Plant Operator II | 9 | 9 | | 9 | |
| HP12 | Treatment Plant Operator I | 6 | 6 | | 6 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| NR8331 | Laborer Foreman | 1 | 1 | | 1 | |
| NR8331 | Laborer Foreman #1 | — | 1 | | — | |
| NR8651 | Maintenance Laborer Class A (AC) | 1 | — | | — | |
| TOTAL 932 | Treatment Operations Unit | 28 | 28 | 3,157,435 | 27 | 3,113,703 |
| 934 | Mechanical Operations Unit | | | | | |
| HP18 | Chief Operating Engineer II | 1 | 1 | | 1 | |
| HP17 | Chief Operating Engineer I | 2 | 2 | | 2 | |
| HP16 | Assistant Chief Operating Engineer | 6 | 7 | | 7 | |
| NR6810 | Fireman-Oiler | 11 | 11 | | 11 | |
| NR8331 | Laborer Foreman | 1 | 1 | | 1 | |
| NR8650 | Maintenance Laborer Class A Shift | 40 | 40 | | 40 | |
| NR8651 | Maintenance Laborer Class A | 4 | 4 | | 4 | |
| NR6832 | Operating Engineer II | 35 | 35 | | 35 | |

| Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area | | POSITION ANALYSIS | | | | |
|--|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| NR6831 | Operating Engineer I | 26 | 26 | | 26 | |
| TOTAL 934 | Mechanical Operations Unit | 126 | 127 | 14,209,521 | 127 | 14,253,989 |
| TOTAL 930 | Plant Operations Section | 155 | 156 | 17,616,676 | 155 | 17,617,412 |
| 950 | Solids Management Section | | | | | |
| 951 | Solids Administration Unit | | | | | |
| HP20 | Managing Engineer | 1 | 1 | | — | |
| HP20 | Managing Engineer #2 (Principal Engineer) (New Grade HP18) | — | — | | 1 | |
| TOTAL 951 | Solids Administration Unit | 1 | 1 | 230,127 | 1 | 230,127 |
| 952 | Solids Field Operations Unit | | | | | |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |
| HP14 | Engineering Technician V | 3 | 3 | | 3 | |
| HP12 | Engineering Technician IV | 3 | 3 | | 3 | |
| NR8651 | Maintenance Laborer Class A | 1 | 1 | | 1 | |
| TOTAL 952 | Solids Field Operations Unit | 8 | 8 | 877,389 | 8 | 862,768 |
| 953 | Solids Operations Administration Unit | | | | | |
| HP17 | Senior Engineer | 2 | 2 | | 2 | |
| TOTAL 953 | Solids Operations Administration Unit | 2 | 2 | 330,727 | 2 | 330,727 |
| 954 | Fulton County Field Operations Unit | | | | | |
| HP13 | Agricultural Technician II | 1 | 1 | | 1 | |
| HP11 | Agricultural Technician I | 1 | 1 | | 1 | |
| TOTAL 954 | Fulton County Field Operations Unit | 2 | 2 | 188,748 | 2 | 194,101 |
| TOTAL 950 | Solids Management Section | 13 | 13 | 1,626,990 | 13 | 1,617,723 |
| TOTAL | Maintenance & Operations Stickney Service Area | 377 | 381 | 43,687,412 | 381 | 44,470,913 |

NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.



Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

September 10, 2024

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

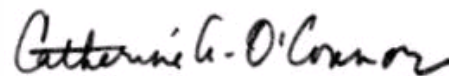
Subject: 2025 Program for the Engineering Department - Corporate Fund

The Engineering Department - Corporate Fund's program for 2025, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2025 initiatives in alignment with and in support of the Strategic Plan. The budget requests include all amendments as directed by you during the Executive Director Budget Hearings in August of this year.

The narrative provides a summary of the department, 2025 major initiatives and challenges, and 2024 accomplishments. Supporting schedules of objectives, performance, and staffing levels present three years of detailed budgetary information.

Thank you for the opportunity to present the proposed Engineering Department - Corporate Fund budget for 2025.

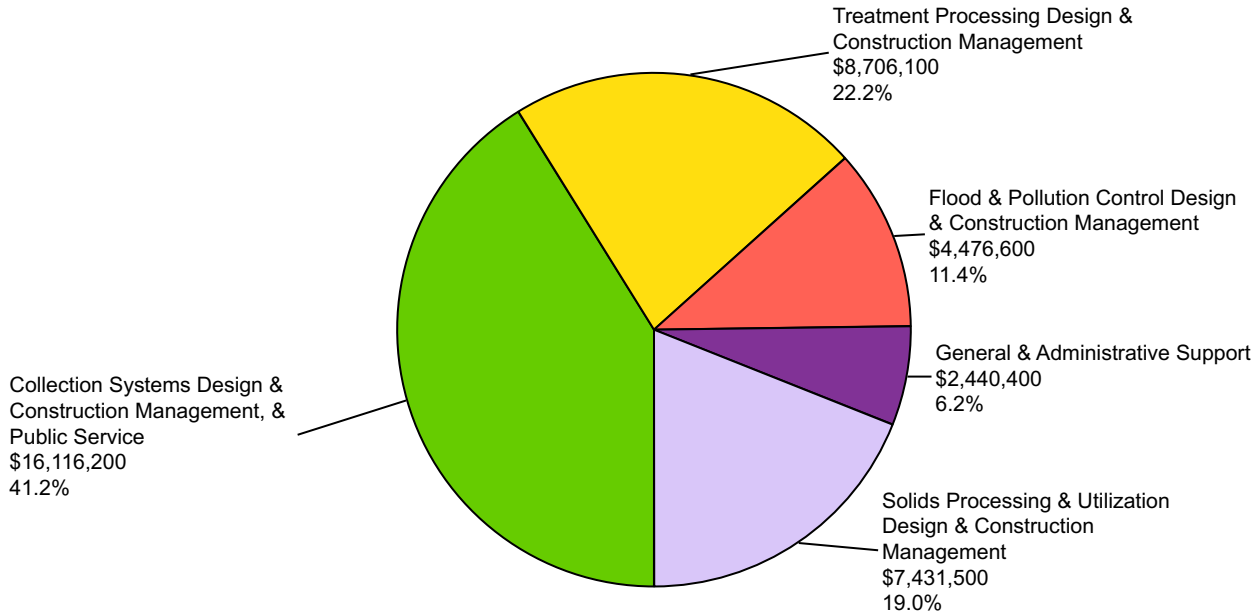
Respectfully submitted,



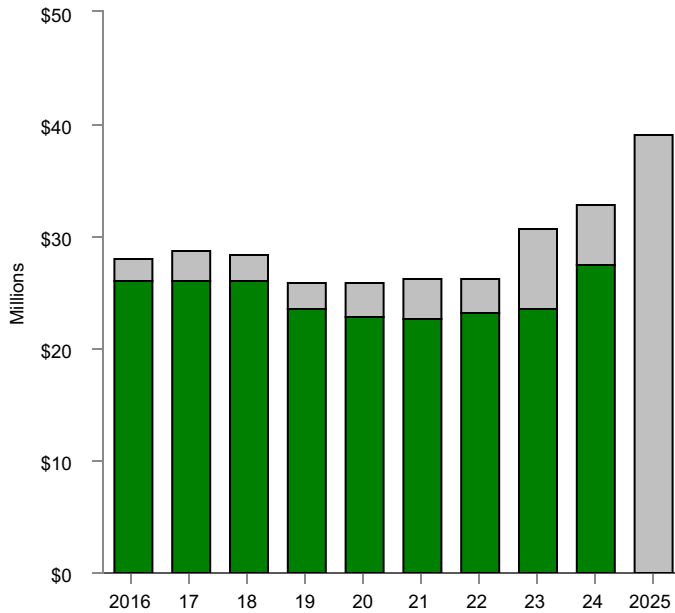
Catherine A. O'Connor
Director of Engineering

ENGINEERING - CORPORATE FUND PROGRAMS

| | |
|----------|--------------|
| 2025 | \$39,170,800 |
| 2024 | \$32,820,600 |
| Increase | \$6,350,200 |



APPROPRIATIONS & EXPENDITURES



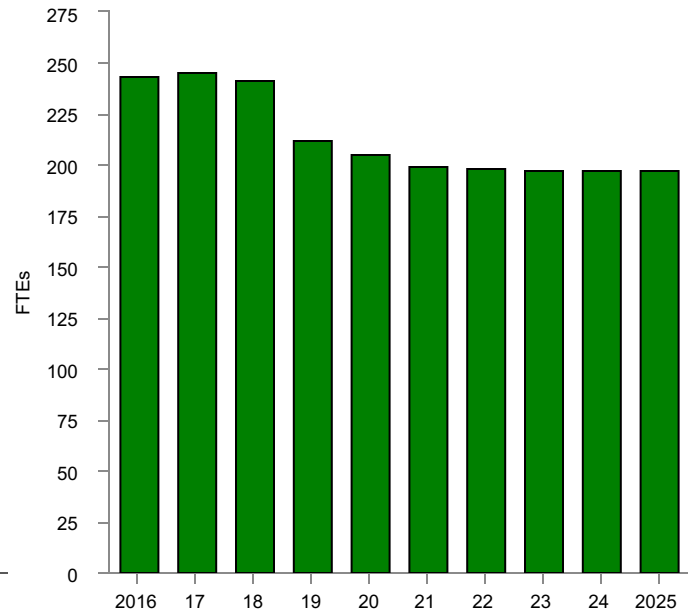
2024 Expenditures are estimated

■ EXPENDITURES ■ APPROPRIATIONS

2023 - Increase is due to the addition of a grant-funded project for inspection of local sanitary sewers to facilitate the removal of infiltration and inflow in disproportionately impacted communities.

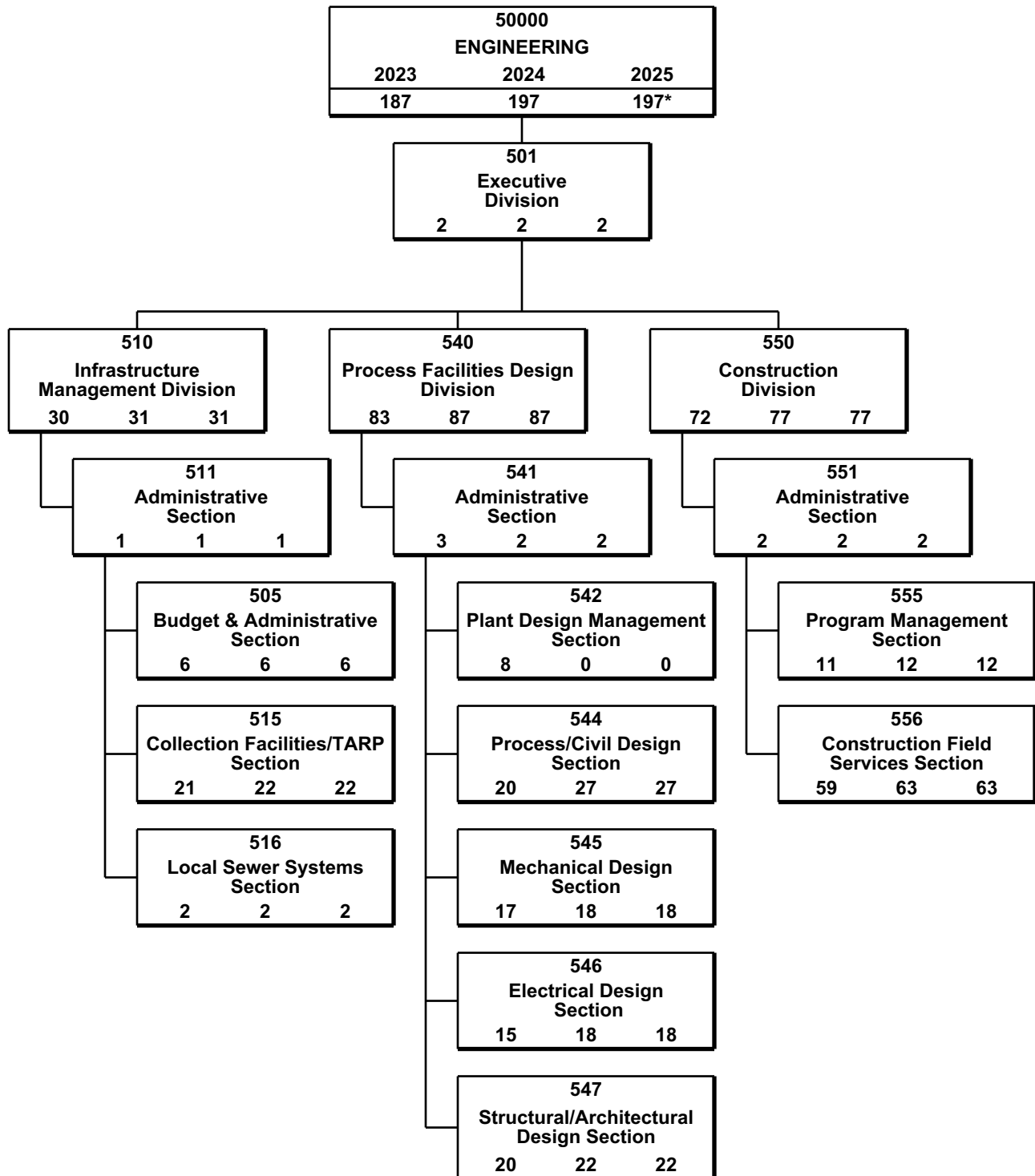
2025 - Increase is due to the addition of McCook Reservoir Stage 1 Sediment Removal.

BUDGETED FTE POSITIONS



2019 - Decrease is due to the transfer out of 27 Corporate Fund Local Sewer Systems Section employees to the Stormwater Management Fund.

ENGINEERING



* The 2025 position total for the Engineering Department - Corporate Fund is 197. There are an additional 74 positions funded by the Stormwater Management Fund while the operations remain in the Engineering Department.

ENGINEERING CORPORATE FUND

The mission of the Engineering Department is to plan, design, and construct projects prioritized in the Capital Improvement Program and to regulate stormwater management, flood protection areas, and construction and maintenance of local sewers, which are tributary to the District's intercepting sewer system.

Departmental Summary

The programs of the Engineering Department are described in three sections of the budget: the Corporate Fund, described below; the Capital Budget, described in Section V; and the Stormwater Management Fund, described in Section VI. The Corporate Fund finances Engineering Department positions and corporate activities, while the Stormwater Management Fund finances Stormwater positions and regulatory activities. The Capital Budget finances projects executed by the Infrastructure Management Division, Process Facilities Design Division, and the Construction Division.

The Engineering Department's responsibilities are to:

- Plan, develop, and implement a Capital Improvement Program that meets the District's statutory responsibilities, complies with applicable state and federal regulations and requirements, and responds to the needs of the District's residents, as directed through the policies adopted by the Board of Commissioners in the areas of sewage treatment, stormwater management, resource recovery, and pollution control;
- Provide requested and required engineering assistance to other departments within the District in support of their missions. The Engineering Department engages internal staff for all intercepting sewer rehabilitation design, all construction management, and most of the District's process facilities design. By blending District staff's design expertise with design expertise of highly qualified outside firms, the Engineering Department can ensure that water reclamation plant upgrade, rehabilitation, and resource recovery projects are state of the art;
- Regulate impacts of development in suburban Cook County on stormwater runoff, wetlands, and floodplains, in accordance with the Watershed Management Ordinance. This is accomplished by reviewing and issuing Watershed Management Ordinance permits for development and inspecting the work performed.

Summary of 2024 Major Accomplishments

- Televised and inspected 44 miles of intercepting sewers, and rehabilitated 435 linear feet of sewers found to have significant deterioration, under the Collection Asset Management Program;
- Completed contract documents for 15 projects under the District's Capital Improvement Program;
- Replaced carpeting and window blinds original to the building at the Stickney WRP Engineering Center;
- Designed and awarded a contract for the replacement of four original kitchenettes at the Stickney WRP Engineering Center;
- Designed and awarded a contract for the removal and disposal of approximately 56,000 cubic yards of sediment by means of hydraulic dredging and trucking from Stage 1 of the McCook Reservoir.

2025 Appropriation and Position Summary

The 2025 appropriation for the Engineering Department - Corporate Fund is \$39,170,800, an increase of \$6,350,200, or 19.3 percent, from 2024. The Engineering Department's 2025 Budget provides direct support to the Capital Improvement Program. The staffing level remains unchanged at 197.

2025 Budget Highlights

The following budget highlights support the District's Strategic Plan Goal of Resource Management. The initiatives highlighted below show how the District maintains a high level of performance in its core mission of protecting the public health and area waterways.

Manage assets to maintain optimal performance and long-term sustainability

- Execute a project as a part of the Forging Resilient Communities program which will use grant funding from the United States Environmental Protection Agency to rehabilitate sanitary sewers facilitating removal of infiltration and inflow in Bellwood, Country Club Hills, Dolton, Ford Heights, Harvey, Hazel Crest, Markham, Riverdale, and Stone Park;
- Removal and disposal of approximately 56,000 cubic yards of sediment by means of hydraulic dredging and trucking from Stage 1 of the McCook Reservoir;
- Focus on meeting or exceeding the industry standard of 120 percent of the originally scheduled contract time for completion of construction contracts, despite challenges such as supply chain disruptions;
- Ensure underground infrastructure remains functional into the future by continuing to fund the intercepting sewer televising and inspection contract;
- In conjunction with the Maintenance & Operations Department, protect the District's surface and subsurface infrastructure from damage due to planned and programmed construction, installation, and maintenance projects by transportation agencies, utility work, and private development. The District is planning to outsource some of this work in 2025 to better utilize resources.

50000 ENGINEERING

OBJECTIVES AND PROGRAM SUMMARY

| OBJECTIVES BY PRIORITY: | Cost | Percent |
|---|----------------------|----------------|
| 1. TREATMENT PROCESSING DESIGN AND CONSTRUCTION MANAGEMENT: Design and manage construction of the projects to rehabilitate, modernize, and replace wastewater treatment facilities under the District's Capital Improvement Program. | \$ 8,706,100 | 22.2 % |
| 2. SOLIDS PROCESSING AND UTILIZATION DESIGN AND CONSTRUCTION MANAGEMENT: Design and manage construction of projects to rehabilitate, modernize, and replace infrastructure for collection, treatment, and utilization of biosolids under the District's Capital Improvement Program. | \$ 7,431,500 | 19.0 % |
| 3. COLLECTION SYSTEMS DESIGN AND CONSTRUCTION MANAGEMENT, AND PUBLIC SERVICE: Design and manage construction of projects to rehabilitate and upgrade the District's intercepting sewers, pumping stations, and force mains under the Capital Improvement Program. Protect public health through regulation of local sewer connections tributary to District infrastructure, administration of an infiltration and inflow control program, and providing infrastructure location information to the public and other agencies. | \$ 16,116,200 | 41.2 % |
| 4. FLOOD AND POLLUTION CONTROL DESIGN AND CONSTRUCTION MANAGEMENT: Design and manage construction of projects to build tunnels, reservoirs, and control structures under TARP, and manage construction of projects to construct and rehabilitate flood control reservoirs, relocate streams, and improve conveyance channels. | \$ 4,476,600 | 11.4 % |
| 5. GENERAL AND ADMINISTRATIVE SUPPORT: Support the work of the Engineering Department through application for grant and loan funding, budget preparation and administration, surveying, and administration of easements. | \$ 2,440,400 | 6.2 % |
| Totals | <u>\$ 39,170,800</u> | <u>100.0 %</u> |

50000 ENGINEERING

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|---|--------------|----------|---------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 1000 | Collection | \$ 4,224,616 | 2025 30 | \$ 16,116,200 | \$ 6,546,900 | 68.4 | |
| | | | 2024 31 | \$ 9,569,300 | | | |
| 1530 | Local Sewer Permit Activity | \$ 291,674 | 2025 2 | \$ 301,900 | \$ 4,500 | 1.5 | |
| | | | 2024 2 | \$ 297,400 | | | |
| 1560 | Local Sewer Public Service Coordination | \$ 66,376 | 2025 — | \$ 2,377,600 | \$ (540,700) | (18.5) | a) |
| | | | 2024 — | \$ 2,918,300 | | | |
| 1571 | Local Sewer Rehabilitation Ordinance Enforcement Activity | \$ 11,974 | 2025 — | \$ 11,400 | \$ 100 | 0.9 | |
| | | | 2024 — | \$ 11,300 | | | |
| 1700 | Collection System Design | \$ 926,573 | 2025 7 | \$ 1,114,200 | \$ 35,900 | 3.3 | |
| | | | 2024 8 | \$ 1,078,300 | | | |
| 1800 | Collection Construction | \$ 2,928,019 | 2025 21 | \$ 12,311,100 | \$ 7,047,100 | 133.9 | b) |
| | | | 2024 21 | \$ 5,264,000 | | | |
| 2000 | Treatment | \$ 7,543,660 | 2025 66 | \$ 8,706,100 | \$ (450,000) | (4.9) | |
| | | | 2024 66 | \$ 9,156,100 | | | |
| 2700 | Treatment Design | \$ 2,799,868 | 2025 24 | \$ 3,435,300 | \$ 70,900 | 2.1 | |
| | | | 2024 24 | \$ 3,364,400 | | | |
| 2800 | Treatment Construction | \$ 4,743,792 | 2025 42 | \$ 5,270,800 | \$ (520,900) | (9.0) | c) |
| | | | 2024 42 | \$ 5,791,700 | | | |
| 3000 | Solids Processing | \$ 5,551,411 | 2025 50 | \$ 7,147,900 | \$ 126,100 | 1.8 | |
| | | | 2024 50 | \$ 7,021,800 | | | |
| 3700 | Solids Processing Design | \$ 2,587,451 | 2025 23 | \$ 3,551,600 | \$ 38,700 | 1.1 | |
| | | | 2024 23 | \$ 3,512,900 | | | |
| 3800 | Solids Processing Construction | \$ 2,963,960 | 2025 27 | \$ 3,596,300 | \$ 87,400 | 2.5 | |
| | | | 2024 27 | \$ 3,508,900 | | | |

a) Decrease is due to the revised schedule of the Rehabilitation of Local Sewers project (\$529,100).
 b) Increase is due to the award of the McCook Reservoir Stage 1 Sediment Removal project (\$7,000,000).
 c) Decrease is due to the completion of the e-Builder Consulting Services contract (\$260,000) and the Selective Interior Finish Replacement at the Stickney WRP Engineering Center contract (\$207,000).

50000 ENGINEERING

OBJECTIVES AND PROGRAM SUMMARY

| PROGRAMS BY PRIORITY: | | 2023 | Budgeted | | Change | | |
|-----------------------|---|--------------|----------|--------------|--------------|---------|----|
| Number | Name | Actual | FTEs | Dollars | Dollars | Percent | |
| 4000 | Flood and Pollution Control | \$ 3,800,527 | 2025 32 | \$ 4,476,600 | \$ 91,400 | 2.1 | |
| | | | 2024 32 | \$ 4,385,200 | | | |
| 4216 | Bridge and Road Maintenance | \$ 6,054 | 2025 — | \$ 40,000 | \$ (70,000) | (63.6) | d) |
| | | | 2024 — | \$ 110,000 | | | |
| 4341 | Planning/Design | \$ 52,977 | 2025 — | \$ 54,300 | \$ 800 | 1.5 | |
| | | | 2024 — | \$ 53,500 | | | |
| 4343 | Construction | \$ 561,750 | 2025 5 | \$ 670,100 | \$ 35,200 | 5.5 | |
| | | | 2024 5 | \$ 634,900 | | | |
| 4700 | Flood and Pollution Control Design | \$ 682,355 | 2025 5 | \$ 879,000 | \$ 128,700 | 17.2 | e) |
| | | | 2024 5 | \$ 750,300 | | | |
| 4800 | Flood and Pollution Control Construction | \$ 2,497,391 | 2025 22 | \$ 2,833,200 | \$ (3,300) | (0.1) | |
| | | | 2024 22 | \$ 2,836,500 | | | |
| 5000 | Solids Utilization | \$ 278,879 | 2025 2 | \$ 283,600 | \$ 8,000 | 2.9 | |
| | | | 2024 2 | \$ 275,600 | | | |
| 5700 | Solids Utilization Design | \$ 11,835 | 2025 — | \$ 11,900 | \$ 200 | 1.7 | |
| | | | 2024 — | \$ 11,700 | | | |
| 5800 | Solids Utilization Construction | \$ 267,044 | 2025 2 | \$ 271,700 | \$ 7,800 | 3.0 | |
| | | | 2024 2 | \$ 263,900 | | | |
| 7000 | General Support (excluding program number 7604) | \$ 1,847,865 | 2025 17 | \$ 2,057,700 | \$ 23,400 | 1.2 | |
| | | | 2024 16 | \$ 2,034,300 | | | |
| 7604 | Social Security and Medicare Contributions | \$ 304,361 | 2025 — | \$ 382,700 | \$ 4,400 | 1.2 | |
| | | | 2024 — | \$ 378,300 | | | |
| Totals | | \$23,551,319 | 2025 197 | \$39,170,800 | \$ 6,350,200 | 19.3 % | |
| | | | 2024 197 | \$32,820,600 | | | |

d) Decrease is due to the rotating nature of scheduled biennial bridge inspections each year (\$70,000).
 e) Increase is due to the award of the Lake Michigan Discretionary Diversion After Water Year 2030 project (\$120,000).

50000 ENGINEERING

PERFORMANCE DATA

| Program Number | Measurable Activity | | 2023 Actual | 2024 Budgeted | 2025 Estimated | |
|---|---|--------|---------------|---------------|----------------|----|
| 1500 | Local Sewer - Engineering Activity | | | | | |
| 1530 | Local Sewer Permit Activity | | | | | |
| 1531 | Review/Issuance of MWRD Sewer Permits (includes standard permits and notification and request for inspection permits) | Cost | \$ 291,674 | \$ 297,400 | \$ 301,900 | |
| 1560 | Local Sewer - Public Service Coordination | | | | | |
| 1561 | Public Service | Cost | \$ 6,378 | \$ 6,500 | \$ 6,600 | |
| 1563 | Interagency Coordination | Cost | \$ 59,998 | \$ 2,911,800 | \$ 2,371,000 | a) |
| 1571 | Local Sewer Rehabilitation Ordinance Enforcement Activity | Cost | \$ 11,974 | \$ 11,300 | \$ 11,400 | |
| 1700 | Collection System Design | Cost | \$ 926,573 | \$ 1,078,300 | \$ 1,114,200 | |
| 1800 | Collection Construction | Cost | \$ 2,928,019 | \$ 5,264,000 | \$ 12,311,100 | b) |
| 2700 | Treatment Design | Cost | \$ 2,799,868 | \$ 3,364,400 | \$ 3,435,300 | |
| 2800 | Treatment Construction | Cost | \$ 4,743,792 | \$ 5,791,700 | \$ 5,270,800 | c) |
| 3700 | Solids Processing Design | Cost | \$ 2,587,451 | \$ 3,512,900 | \$ 3,551,600 | |
| 3800 | Solids Processing Construction | Cost | \$ 2,963,960 | \$ 3,508,900 | \$ 3,596,300 | |
| 4200 | Waterways Control and Stormwater Detention Reservoirs | Cost | \$ 6,054 | \$ 110,000 | \$ 40,000 | d) |
| 4300 | Stormwater Management | Cost | \$ 614,727 | \$ 688,400 | \$ 724,400 | |
| 4700 | Flood and Pollution Control Design | Cost | \$ 682,355 | \$ 750,300 | \$ 879,000 | e) |
| 4800 | Flood and Pollution Control Construction | Cost | \$ 2,497,391 | \$ 2,836,500 | \$ 2,833,200 | |
| 5700 | Solids Utilization Design | Cost | \$ 11,835 | \$ 11,700 | \$ 11,900 | |
| 5800 | Solids Utilization Construction | Cost | \$ 267,044 | \$ 263,900 | \$ 271,700 | |
| 7000 | General Support (excluding program number 7604) | Cost | \$ 1,847,865 | \$ 2,034,300 | \$ 2,057,700 | |
| 7604 | Social Security and Medicare Contributions | Cost | \$ 304,361 | \$ 378,300 | \$ 382,700 | |
| | | Totals | \$ 23,551,319 | \$ 32,820,600 | \$ 39,170,800 | |
| <p>a) Decrease is due to the revised schedule of the Rehabilitation of Local Sewers project (\$529,100).</p> <p>b) Increase is due to the award of the McCook Reservoir Stage 1 Sediment Removal project (\$7,000,000).</p> <p>c) Decrease is due to the completion of the e-Builder Consulting Services contract (\$260,000) and the Selective Interior Finish Replacement at the Stickney WRP Engineering Center contract (\$207,000).</p> <p>d) Decrease is due to the rotating nature of scheduled biennial bridge inspections each year (\$70,000).</p> <p>e) Increase is due to the award of the Lake Michigan Discretionary Diversion After Water Year 2030 project (\$120,000).</p> | | | | | | |

| 101 50000 | Fund: Corporate Department: Engineering | LINE ITEM ANALYSIS | | | | | | |
|----------------|---|--------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | | 2025 | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 601010 | Salaries of Regular Employees | \$ 21,476,741 | \$ 24,915,000 | \$ 24,915,000 | \$ 16,660,150 | \$ 22,907,500 | \$ 25,221,500 | \$ — |
| 601060 | Compensation Plan Adjustments | 364,323 | 803,200 | 803,200 | 250,534 | 255,600 | 771,500 | — |
| 601070 | Social Security and Medicare Contributions | 304,361 | 378,300 | 378,300 | 247,316 | 320,500 | 382,700 | — |
| 601100 | Tuition and Training Payments | 71,508 | 153,500 | 153,500 | 39,276 | 113,800 | 181,200 | — |
| 100 | TOTAL PERSONAL SERVICES | 22,216,933 | 26,250,000 | 26,250,000 | 17,197,276 | 23,597,400 | 26,556,900 | — |
| 612010 | Travel | 4,984 | 14,800 | 14,800 | 8,390 | 14,700 | 18,600 | — |
| 612030 | Meals and Lodging | 9,736 | 27,800 | 27,800 | 17,958 | 27,400 | 30,900 | — |
| 612040 | Postage, Freight, and Delivery Charges | 874 | 1,200 | 1,200 | 1,200 | 1,100 | 1,200 | — |
| 612050 | Compensation for Personally-Owned Automobiles | 1,094 | 8,000 | 8,000 | 1,813 | 3,800 | 3,000 | — |
| 612080 | Motor Vehicle Operating Services | 37 | 500 | 500 | 30 | 100 | 300 | — |
| 612090 | Reprographic Services | 2,011 | 8,500 | 8,500 | 8,500 | 8,400 | 8,500 | — |
| 612170 | Water and Water Services | 5,004 | 5,500 | 5,500 | 5,500 | 5,100 | 5,500 | — |
| 612240 | Testing and Inspection Services | 732,942 | 4,250,000 | 4,250,000 | 2,600,000 | 3,245,000 | 4,245,900 | — |
| 612330 | Rental Charges | — | 500 | 1,500 | 559 | 600 | 500 | — |
| 612410 | Governmental Service Charges | 10,000 | — | — | — | — | — | — |
| 612430 | Payments for Professional Services | 256,919 | 527,000 | 415,500 | 266,836 | 110,500 | 325,000 | — |
| 612490 | Contractual Services, N.O.C. | 5,652 | 4,500 | 4,500 | 1,000 | 2,000 | 4,500 | — |
| 612600 | Repairs to Collection Facilities | — | 1,200,000 | 1,150,000 | — | — | 670,900 | — |
| 612620 | Repairs to Waterway Facilities | 11,848 | — | — | — | — | 7,000,000 | — |
| 612680 | Repairs to Buildings | 111,090 | 262,000 | 422,500 | 421,856 | 311,900 | 50,000 | — |
| 612800 | Repairs to Office Furniture and Equipment | 5,001 | 7,100 | 8,400 | 4,859 | 6,800 | 8,900 | — |
| 612820 | Computer Software Maintenance | — | 12,800 | 11,500 | 11,244 | 11,300 | — | — |
| 612840 | Communications Equipment Maintenance (Includes Software) | 1,575 | — | — | — | — | — | — |
| 612970 | Repairs to Testing and Laboratory Equipment | 4,253 | 9,100 | 9,100 | 7,400 | 7,400 | 8,500 | — |
| 612990 | Repairs, N.O.C. | 1,159 | 2,000 | 2,000 | 2,000 | 1,800 | 5,000 | — |
| 200 | TOTAL CONTRACTUAL SERVICES | 1,164,178 | 6,341,300 | 6,341,300 | 3,359,145 | 3,757,900 | 12,387,200 | — |
| 623520 | Office, Printing, and Photographic Supplies, Equipment, and Furniture | 32,672 | 53,200 | 59,300 | 57,552 | 46,000 | 57,500 | — |
| 623680 | Tools and Supplies | 12,916 | 20,000 | 20,000 | 14,833 | 17,400 | 24,200 | — |
| 623720 | Books, Maps, and Charts | 4,015 | 10,000 | 10,000 | 2,764 | 8,700 | 7,000 | — |
| 623780 | Safety and Medical Supplies | — | 1,000 | 1,000 | — | — | — | — |

| 101 50000 | Fund: Corporate Department: Engineering | LINE ITEM ANALYSIS | | | | | | |
|--------------------------|--|----------------------|------------------------|---------------------------------|---|--------------------------------|--------------------------------|---|
| | | 2023 | 2024 | | | 2025 | | |
| Account Number | Account Name | Expenditure | Original Appropriation | Adjusted Appropriation 09/30/24 | Expenditure (Committed Budget plus Disbursement) 09/30/24 | Estimated Expenditure 12/31/24 | Proposed by Executive Director | Recommended by Committee on Budget and Employment |
| 623800 | Computer Software | 45,599 | 75,000 | 68,900 | 48,372 | 64,500 | 120,000 | — |
| 623990 | Materials and Supplies, N.O.C. | — | 8,500 | 8,500 | 7,303 | 7,400 | 18,000 | — |
| 300 | TOTAL MATERIALS AND SUPPLIES | 95,203 | 167,700 | 167,700 | 130,824 | 144,000 | 226,700 | — |
| 634650 | Equipment for Process Facilities | 12,780 | 11,600 | 13,000 | 12,995 | 13,000 | — | — |
| 634990 | Machinery and Equipment, N.O.C. | 62,224 | 50,000 | 48,600 | — | — | — | — |
| 400 | TOTAL MACHINERY AND EQUIPMENT | 75,004 | 61,600 | 61,600 | 12,995 | 13,000 | — | — |
| TOTAL ENGINEERING | | \$ 23,551,318 | \$ 32,820,600 | \$ 32,820,600 | \$ 20,700,240 | \$ 27,512,300 | \$ 39,170,800 | \$ — |

NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation when transfers of funds are anticipated or be less than Expenditure (Committed Budget plus Disbursement) when not all commitments are anticipated to be completed by year-end.

| Fund: Corporate Dept: Engineering | | POSITION ANALYSIS | | | | |
|--------------------------------------|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 501 | Executive Division | | | | | |
| EX15 | Director of Engineering | 1 | 1 | | 1 | |
| EX06 | Secretary to Officer | 1 | 1 | | 1 | |
| TOTAL 501 | Executive Division | 2 | 2 | 432,535 | 2 | 432,535 |
| 510 | Infrastructure Management Division | | | | | |
| 505 | Budget & Administrative Section | | | | | |
| HP18 | Supervising Budget & Management Analyst | 1 | 1 | | 1 | |
| HP16 | Senior Budget & Management Analyst | 2 | 2 | | 2 | |
| HP14 | Budget & Management Analyst | 2 | 2 | | 2 | |
| HP13 | Senior Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 505 | Budget & Administrative Section | 6 | 6 | 806,948 | 6 | 813,197 |
| 511 | Administrative Section | | | | | |
| HP22 | Assistant Director of Engineering | 1 | 1 | | 1 | |
| TOTAL 511 | Administrative Section | 1 | 1 | 272,838 | 1 | 272,838 |
| 515 | Collection Facilities / TARP Section | | | | | |
| HP20 | Managing Civil Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Civil Engineer | 3 | 3 | | 3 | |
| HP17 | Senior Civil Engineer | 6 | 6 | | 6 | |
| HP15 | Associate Civil Engineer | 3 | 3 | | 3 | |
| HP14 | Assistant Civil Engineer | 2 | 4 | | 4 | |
| HP14 | Engineering Technician V | 1 | 1 | | 1 | |
| HP13 | Engineering Draftsman III | 1 | 1 | | 1 | |
| HP12 | Engineering Technician IV | 2 | 2 | | 2 | |
| HP11 | Engineering Technician III | 2 | 1 | | 1 | |
| TOTAL 515 | Collection Facilities / TARP Section | 21 | 22 | 2,838,787 | 22 | 2,856,989 |
| 516 | Local Sewer Systems Section | | | | | |
| HP20 | Managing Civil Engineer | 1 | 1 | | 1 | |

| Fund: Corporate Dept: Engineering | | POSITION ANALYSIS | | | | |
|--------------------------------------|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP15 | Associate Civil Engineer | 1 | 1 | | 1 | |
| TOTAL 516 | Local Sewer Systems Section | 2 | 2 | 356,560 | 2 | 362,499 |
| TOTAL 510 | Infrastructure Management Division | 30 | 31 | 4,275,133 | 31 | 4,305,524 |
| 540 | Process Facilities Design Division | | | | | |
| 541 | Administrative Section | | | | | |
| HP22 | Assistant Director of Engineering | 1 | 1 | | 1 | |
| HP16 | Computer Aided Drafting and Design Administrator | — | 1 | | 1 | |
| HP11 | Administrative Specialist | 2 | — | | — | |
| TOTAL 541 | Administrative Section | 3 | 2 | 423,589 | 2 | 319,252 |
| 542 | Plant Design Management Section | | | | | |
| HP18 | Principal Civil Engineer | 2 | — | | — | |
| HP17 | Senior Civil Engineer | 4 | — | | — | |
| HP16 | Computer Aided Drafting and Design Administrator | 1 | — | | — | |
| HP15 | Associate Civil Engineer | 1 | — | | — | |
| TOTAL 542 | Plant Design Management Section | 8 | — | — | — | — |
| 544 | Process / Civil Design Section | | | | | |
| HP20 | Managing Civil Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Civil Engineer | 3 | 4 | | 4 | |
| HP17 | Senior Civil Engineer | 5 | 9 | | 9 | |
| HP17 | Senior Process Control Engineer | 1 | 1 | | 1 | |
| HP15 | Associate Civil Engineer | 3 | 4 | | 4 | |
| HP15 | Associate Process Control Engineer | 1 | 1 | | 1 | |
| HP14 | Assistant Civil Engineer | 3 | 3 | | 3 | |
| HP13 | Engineering Draftsman III | 1 | 1 | | 1 | |
| HP12 | Engineering Draftsman II | 2 | 2 | | 2 | |
| HP11 | Administrative Specialist | — | 1 | | 1 | |
| TOTAL 544 | Process / Civil Design Section | 20 | 27 | 3,761,088 | 27 | 3,830,306 |

| Fund: Corporate Dept: Engineering | | POSITION ANALYSIS | | | | |
|--------------------------------------|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| 545 | Mechanical Design Section | | | | | |
| HP20 | Managing Mechanical Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Mechanical Engineer | 2 | 2 | | 2 | |
| HP17 | Senior Mechanical Engineer | 4 | 5 | | 5 | |
| HP15 | Associate Mechanical Engineer | 3 | 3 | | 3 | |
| HP14 | Assistant Mechanical Engineer | 4 | 4 | | 4 | |
| HP13 | Engineering Draftsman III | 1 | 1 | | 1 | |
| HP12 | Engineering Draftsman II | 2 | 2 | | 2 | |
| TOTAL 545 | Mechanical Design Section | 17 | 18 | 2,289,622 | 18 | 2,304,437 |
| 546 | Electrical Design Section | | | | | |
| HP20 | Managing Electrical Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Electrical Engineer | 2 | 2 | | 2 | |
| HP17 | Senior Electrical Engineer | 4 | 5 | | 5 | |
| HP15 | Associate Electrical Engineer | 3 | 4 | | 4 | |
| HP14 | Assistant Electrical Engineer | 2 | 2 | | 2 | |
| HP13 | Engineering Draftsman III | 1 | 1 | | 1 | |
| HP12 | Engineering Draftsman II | 2 | 2 | | 2 | |
| HP11 | Administrative Specialist | — | 1 | | 1 | |
| TOTAL 546 | Electrical Design Section | 15 | 18 | 2,189,293 | 18 | 2,229,536 |
| 547 | Structural / Architectural Design Section | | | | | |
| HP20 | Managing Structural Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Architect | 1 | 1 | | 1 | |
| HP18 | Principal Structural Engineer | 2 | 2 | | 2 | |
| HP17 | Senior Architect | 2 | 2 | | 2 | |
| HP17 | Senior Structural Engineer | 4 | 5 | | 5 | |
| HP15 | Associate Architect | 2 | 3 | | 3 | |
| HP15 | Associate Structural Engineer | 3 | 3 | | 3 | |

| Fund: Corporate Dept: Engineering | | POSITION ANALYSIS | | | | |
|--------------------------------------|---|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP14 | Assistant Structural Engineer | 3 | 3 | | 3 | |
| HP13 | Engineering Draftsman III | 1 | 1 | | 1 | |
| HP12 | Engineering Draftsman II | 1 | 1 | | 1 | |
| TOTAL 547 | Structural / Architectural Design Section | 20 | 22 | 2,846,696 | 22 | 2,881,028 |
| TOTAL 540 | Process Facilities Design Division | 83 | 87 | 11,510,287 | 87 | 11,564,559 |
| 550 | Construction Division | | | | | |
| 551 | Administrative Section | | | | | |
| HP22 | Assistant Director of Engineering | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 551 | Administrative Section | 2 | 2 | 326,315 | 2 | 337,455 |
| 555 | Program Management Section | | | | | |
| HP20 | Managing Civil Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Civil Engineer | 1 | 1 | | 1 | |
| HP17 | Senior Civil Engineer | 2 | 2 | | 2 | |
| HP15 | Associate Civil Engineer | 2 | 2 | | 2 | |
| HP14 | Assistant Civil Engineer | — | 1 | | 1 | |
| HP14 | Assistant Electrical Engineer | 1 | — | | — | |
| HP14 | Engineering Technician V | 1 | 2 | | 2 | |
| HP13 | Senior Administrative Specialist | 1 | 1 | | 1 | |
| HP12 | Engineering Technician IV | 1 | 1 | | 1 | |
| HP11 | Administrative Specialist | 1 | 1 | | 1 | |
| TOTAL 555 | Program Management Section | 11 | 12 | 1,533,871 | 12 | 1,544,798 |
| 556 | Construction Field Services Section | | | | | |
| HP20 | Managing Civil Engineer | 2 | 2 | | 2 | |
| HP18 | Principal Civil Engineer | 3 | 3 | | 3 | |
| HP18 | Principal Electrical Engineer | 1 | 1 | | 1 | |
| HP18 | Principal Mechanical Engineer | 1 | — | | — | |
| HP18 | Principal Mechanical Engineer #2 (Principal Civil Engineer) | — | 1 | | 1 | |

| Fund: Corporate Dept: Engineering | | POSITION ANALYSIS | | | | |
|--------------------------------------|--|-------------------|---------------|--------------------------|------------------------------------|--------------------------|
| | | 2023 | 2024 | | 2025 | |
| Pay Plan & Grade | Class Title | Actual FTEs | Budgeted FTEs | Appropriation in Dollars | Proposed by the Executive Director | |
| | | | | | Budgeted FTEs | Appropriation in Dollars |
| HP17 | Senior Civil Engineer | 8 | 8 | | 8 | |
| HP17 | Senior Electrical Engineer | 3 | 3 | | 3 | |
| HP17 | Senior Mechanical Engineer | 2 | 2 | | 2 | |
| HP15 | Associate Civil Engineer | 8 | 8 | | 8 | |
| HP15 | Associate Electrical Engineer | 1 | 3 | | 3 | |
| HP15 | Associate Mechanical Engineer | 3 | 3 | | 3 | |
| HP14 | Assistant Civil Engineer | 2 | 3 | | 3 | |
| HP14 | Assistant Electrical Engineer | 2 | 3 | | 3 | |
| HP14 | Assistant Mechanical Engineer | 1 | 1 | | 1 | |
| HP14 | Engineering Technician V | 9 | 7 | | 7 | |
| HP12 | Administrative Assistant #2 (Administrative Specialist) (New Grade HP11) | 1 | 1 | | 1 | |
| HP12 | Engineering Technician IV | 6 | 7 | | 7 | |
| HP11 | Engineering Technician III | 6 | 7 | | 7 | |
| TOTAL 556 | Construction Field Services Section | 59 | 63 | 7,711,993 | 63 | 7,621,770 |
| TOTAL 550 | Construction Division | 72 | 77 | 9,572,179 | 77 | 9,504,024 |
| TOTAL | Engineering | 187 | 197 | 25,790,134 | 197 | 25,806,642 |

NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules in the Appendix. Dollar amounts may not add up due to rounding.

NOTE PAGE