

COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES

2026-2024 ALL FUNDS

APPROPRIATIONS	2026 **	2025 AS PASSED	2025 AS ADJUSTED *	2024 ACTUAL
FUND				
Corporate Fund	\$ 532,820,200	\$ 523,694,700	\$ 523,694,700	\$ 497,258,600
Construction Fund	74,711,400	83,143,600	83,143,600	74,598,800
Capital Improvements Bond Fund ***	701,627,900	546,102,500	532,997,200	308,278,600
Stormwater Management Fund	96,748,200	134,723,100	134,723,100	131,517,700
Retirement Fund	100,776,000	118,736,000	118,736,000	129,207,295
Reserve Claim Fund	48,273,800	53,586,800	53,586,800	52,315,900
Bond Redemption & Interest Fund	248,020,300	234,620,974	247,726,274	235,755,740
TOTAL	\$ 1,802,977,800	\$ 1,694,607,674	\$ 1,694,607,674	\$ 1,428,932,635
TAX LEVIES				
Corporate Fund	\$ 321,709,200	\$ 310,544,000	\$ 310,544,000	\$ 299,539,093
Construction Fund	7,000,000	7,000,000	7,000,000	7,000,000
Stormwater Management Fund	67,500,000	62,500,000	62,500,000	57,500,000
Retirement Fund	77,214,000	74,398,700	74,398,700	72,726,700
Reserve Claim Fund	6,000,000	7,500,000	7,500,000	7,500,000
Levy Adjustment PA 102-0519	—	—	—	10,072,253
Subtotal	\$ 479,423,200	\$ 461,942,700	\$ 461,942,700	\$ 454,338,046
Bond Redemption & Interest Fund:				
Capital Improvement Bonds - Series:				
2016 Qualified Energy Conservation Limited Tax Series F	\$ 165,803	\$ 165,804	\$ 165,804	\$ 165,803
2009 Limited Tax Series	35,564,767	35,564,767	35,564,767	35,564,767
2014 Limited Tax Series C	—	13,400,778	—	—
2016 Alternate Revenue Unlimited Tax Series E ****	3,755,959	3,754,146	3,754,146	3,754,146
Alternate Revenue Abatement ****	—	—	—	(3,754,146)
2016 Unlimited Tax Series C	1,554,404	1,554,405	1,554,405	1,554,404
2016 Limited Tax Series D	2,915,803	2,916,062	2,916,062	2,916,062
2021 Limited Tax Series A	7,970,000	5,446,684	5,446,684	5,446,684
2021 Unlimited Tax Series B	1,554,404	1,554,404	1,554,404	1,554,404
2024 Limited Tax Series A	16,435,492	—	13,124,611	6,562,306
2024 Unlimited Tax Series B	940,415	—	940,415	470,207
State Revolving Fund Bonds - Series: Various	99,184,496	99,031,573	99,031,573	99,441,315
State Revolving Fund Stormwater Abatement ****	—	—	—	(2,732,124)
Refunding Bonds - Series:				
2007 Unlimited Tax Series B	4,996,749	4,996,749	4,996,749	4,996,749
2007 Limited Tax Series C	5,686,010	7,954,832	7,954,832	8,230,725
2016 Unlimited Tax Series A	40,520,207	40,632,384	40,632,384	40,739,896
2016 Limited Tax Series B	6,012,176	6,125,389	6,125,389	6,232,642
2021 Limited Tax Series C	7,296,891	12,492,747	12,492,746	23,321,503
2021 Unlimited Tax Series D	1,634,974	1,634,975	1,634,974	1,634,974
2021 Unlimited Taxable Series E	9,013,480	7,152,431	6,151,287	2,109,836
2021 Alternate Revenue Unlimited Taxable Series F ****	902,092	3,387,604	3,213,438	2,741,176
2024 Limited Tax Series C	17,885,233	—	12,662,435	5,755,273
2024 Unlimited Tax Series D	9,818,912	—	1,207,513	1,147,138
2024 Alternate Revenue Unlimited Tax Series E ****	2,436,788	—	359,067	341,114
Alternate Revenue Abatement ****	—	—	—	(3,082,290)
Subtotal Bond Redemption & Interest Fund	\$ 276,245,055	\$ 247,765,734	\$ 261,483,685	\$ 245,112,564
TOTAL	\$ 755,668,255	\$ 709,708,434	\$ 723,426,385	\$ 699,450,610
Abatement after the budget year ****	(9,826,963)	(9,873,875)	(10,058,776)	
Total (after planned abatement)	\$ 745,841,292	\$ 699,834,559	\$ 713,367,609	

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

COMPARATIVE STATEMENT OF TAX RATES

2026-2024 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

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

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

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

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

ACCOUNT SUMMARY COMPARISON

2026 - 2025 ALL FUNDS

ORGANIZATION OR FUND	Account Appropriation		Increase (Decrease) 2026-2025	
	2026	2025 Adjusted	Dollars	Percent
Board of Commissioners	\$ 6,233,300	\$ 6,037,800	\$ 195,500	3.2
General Administration	25,500,200	24,424,500	1,075,700	4.4
Monitoring & Research	37,215,700	35,349,900	1,865,800	5.3
Procurement & Materials Management	11,884,900	11,707,000	177,900	1.5
Human Resources	75,515,400	70,636,600	4,878,800	6.9
Information Technology	22,807,300	26,904,700	(4,097,400)	(15.2)
Law	9,132,600	8,865,000	267,600	3.0
Finance	4,477,400	4,526,100	(48,700)	(1.1)
Maintenance & Operations:				
General Division	18,385,900	16,954,800	1,431,100	8.4
North Service Area	61,742,500	60,661,500	1,081,000	1.8
Calumet Service Area	73,512,800	73,448,500	64,300	0.1
Stickney Service Area	148,240,100	143,633,800	4,606,300	3.2
TOTAL Maintenance & Operations	\$ 301,881,300	\$ 294,698,600	\$ 7,182,700	2.4
Engineering	38,172,100	40,544,500	(2,372,400)	(5.9)
TOTAL Corporate Fund	\$ 532,820,200	\$ 523,694,700	\$ 9,125,500	1.7
Construction Fund	74,711,400	83,143,600	(8,432,200)	(10.1)
Capital Improvements Bond Fund	701,627,900	546,102,500	155,525,400	28.5
TOTAL Capital Budget	\$ 776,339,300	\$ 629,246,100	\$ 147,093,200	23.4
Stormwater Management Fund	96,748,200	134,723,100	(37,974,900)	(28.2)
Bond Redemption & Interest Fund	248,020,300	234,620,974	13,399,326	5.7
Retirement Fund	100,776,000	118,736,000	(17,960,000)	(15.1)
Reserve Claim Fund	48,273,800	53,586,800	(5,313,000)	(9.9)
GRAND TOTAL	<u>\$1,802,977,800</u>	<u>\$1,694,607,674</u>	<u>\$ 108,370,126</u>	6.4

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

(In Thousands)

	FUND								
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT (d)	BOND REDEMPTION & INTEREST (d)	RESERVE CLAIM (d)	TOTAL	
<u>2026 BUDGETED</u>									
Net Assets Appropriable (b)	\$ 144,631.5	\$ 36,233.3	\$ 57,083.4	\$ 22,105.5	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 614,671.7	
Net Assets Appropriated	\$ 72,188.5	\$ 36,233.3	\$ 57,083.4	\$ 22,105.5	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 542,228.7	
Revenue	460,631.7	665,394.6	17,628.0	74,642.7	28,981.3	11,803.8	1,667.0	1,260,749.1	
Appropriation	\$ 532,820.2	\$ 701,627.9	\$ 74,711.4	\$ 96,748.2	\$ 100,776.0	\$ 248,020.3	\$ 48,273.8	\$ 1,802,977.8	
<u>2025 ESTIMATED</u>									
Beginning Net Assets Appropriable as adjusted (c)	\$ 213,178.6	\$ 359,594.3	\$ 56,880.3	\$ 51,372.5	\$ 88,736.0	\$ 232,279.6	\$ 55,186.5	\$ 1,057,227.8	
Revenue	427,464.6	83,582.0	26,148.0	59,347.8	30,000.0	15,446.7	2,790.4	644,779.5	
Adjustment for 2025 receipts (a)	(18,023.0)	—	105.0	(3,887.5)	—	—	—	(21,805.5)	
Expenditures	(477,988.7)	(169,807.3)	(26,049.9)	(84,727.3)	(118,736.0)	(247,726.3)	(17,500.0)	(1,142,535.5)	
Ending Net Assets Appropriable	\$ 144,631.5	\$ 273,369.0	\$ 57,083.4	\$ 22,105.5	\$ —	\$ —	\$ 40,476.9	\$ 537,666.3	
<u>2024 ACTUAL</u>									
Beginning Net Assets Appropriable as adjusted (c)	\$ 282,144.5	\$ 98,770.4	\$ 33,641.2	\$ 58,551.8	\$ 86,440.0	\$ 218,339.8	\$ 53,653.7	\$ 831,541.4	
Revenue	386,841.2	371,558.2	46,349.3	78,631.7	42,767.3	17,415.9	2,167.7	945,731.3	
Expenditures	(455,807.0)	(110,734.3)	(23,110.2)	(85,811.0)	(129,207.3)	(235,755.7)	(7,451.5)	(1,047,877.0)	
Ending Net Assets Appropriable	\$ 213,178.6	\$ 359,594.3	\$ 56,880.3	\$ 51,372.5	\$ —	\$ —	\$ 48,369.9	\$ 729,395.6	
Adjusted NAA 1/1/2025	\$ 195,155.6		\$ 56,985.3	\$ 47,485.0					
Adjustment (a)	\$ (18,023.0)		\$ 105.0	\$ (3,887.5)					

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

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

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

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

ALL FUNDS

SUMMARY OF REVENUE AND EXPENDITURES

2026 BUDGETED

(In Thousands)

	FUND								TOTAL
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM		
REVENUE									
Net Assets Appropriable (a)	\$ 144,631.5	\$ 36,233.3	\$ 57,083.4	\$ 22,105.5	\$ 71,794.7	\$ 236,216.5	\$ 46,606.8	\$ 614,671.7	
2024 Levy Adjustment to Retirement Fund	(10,000.0)	—	—	—	10,000.0	—	—	—	
Budget Reserve	(62,443.0)	—	—	—	—	—	—	(62,443.0)	
Net Property Taxes	310,449.4	—	6,755.0	65,137.5	—	—	—	382,341.9	
Personal Property Replacement Tax	28,518.7	—	9,700.0	—	18,981.3	—	—	57,200.0	
Working Cash Borrowings Adjustment	(4,849.4)	—	(105.0)	(1,012.5)	—	—	—	(5,966.9)	
Bond Sales (Present & Future)	—	589,603.6	—	—	—	—	—	589,603.6	
Grants (Federal & State)	2,700.0	12,000.0	—	12,620.6	—	—	—	27,320.6	
Investment Income	10,447.0	16,791.0	1,266.0	1,603.9	—	2,097.0	1,667.0	33,871.9	
State Revolving Fund Loans	—	50,000.0	—	—	—	—	—	50,000.0	
Property & Services	36,490.0	—	—	1,000.0	—	—	—	37,490.0	
User Charge	40,000.0	—	—	—	—	—	—	40,000.0	
TIF Differential Fee & Impact Fee	26,000.0	—	—	—	—	—	—	26,000.0	
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,706.8)	—	9,706.8	—	—	
Reimbursement for Labor Costs incurred on Capital Projects	5,000.0	—	—	—	—	—	—	5,000.0	
Equity Transfer	—	(5,000.0)	—	5,000.0	—	—	—	—	
Miscellaneous	5,876.0	2,000.0	12.0	—	—	—	—	7,888.0	
TOTAL REVENUE	\$ 532,820.2	\$ 701,627.9	\$ 74,711.4	\$ 96,748.2	\$ 100,776.0	\$ 248,020.3	\$ 48,273.8	\$ 1,802,977.8	
EXPENDITURES									
Board of Commissioners	\$ 6,233.3	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 6,233.3	
General Administration	25,500.2	—	—	—	—	—	—	25,500.2	
Monitoring & Research	37,215.7	—	—	—	—	—	—	37,215.7	
Procurement & Materials Mgmt.	11,884.9	—	—	—	—	—	—	11,884.9	
Human Resources	75,515.4	—	—	—	—	—	—	75,515.4	
Information Technology	22,807.3	—	—	—	—	—	—	22,807.3	
Law	9,132.6	—	—	—	—	—	—	9,132.6	
Finance	4,477.4	—	—	—	—	—	—	4,477.4	
Engineering	38,172.1	701,627.9	74,711.4	—	—	—	—	814,511.4	
Maintenance & Operations	301,881.3	—	—	—	—	—	—	301,881.3	
Stormwater Management Fund	—	—	—	96,748.2	—	—	—	96,748.2	
Retirement Fund	—	—	—	—	100,776.0	—	—	100,776.0	
Bond Redemption & Interest Fund	—	—	—	—	—	248,020.3	—	248,020.3	
Reserve Claim Fund	—	—	—	—	—	—	48,273.8	48,273.8	
TOTAL EXPENDITURES	\$ 532,820.2	\$ 701,627.9	\$ 74,711.4	\$ 96,748.2	\$ 100,776.0	\$ 248,020.3	\$ 48,273.8	\$ 1,802,977.8	

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

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

CORPORATE FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2026 AND 2025

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 172,926,984	\$ 172,926,984	\$ 291,643,233	\$ 291,643,233
Taxes Receivable	299,674,960	299,674,960	289,053,205	289,053,205
Prior Years Taxes Receivable	13,937,300	13,937,300	2,700,497	2,700,497
Replacement Tax	—	—	47,445,300	47,445,300
Total Current Assets	\$ 486,539,244	\$ 486,539,244	\$ 630,842,235	\$ 630,842,235
LIABILITIES & FUND EQUITY				
CURRENT LIABILITIES				
Unpaid Bills:				
Accrued Salaries & Wages	\$ 10,408,000	\$ 10,408,000	\$ 8,505,700	\$ 8,505,700
Security & Bid Deposits	4,500,000	4,500,000	4,507,300	4,507,300
Payroll Withholding & Miscellaneous	700,000	700,000	613,900	613,900
Contractual Services	32,795,000	32,795,000	28,795,000	28,795,000
Due to Corporate Working Cash Fund	293,504,700	293,504,700	329,600,000	329,600,000
Total Current Liabilities	\$ 341,907,700	\$ 341,907,700	\$ 372,021,900	\$ 372,021,900
Total Liabilities		\$ 341,907,700		\$ 372,021,900
ASSETS APPROPRIABLE FOR 2026 & 2025				
Net Assets Appropriable		\$ 144,631,544		\$ 258,820,335
Reserve for Transfer to Retirement Fund		—		(21,643,025)
Levy Adjustment (PA 102-0519) to Retirement Fund		(10,000,000)		(8,356,975)
Budget Reserve		(62,443,044)		(143,937,835)
Net Assets Appropriated		\$ 72,188,500		\$ 84,882,500
Estimated Revenue		455,631,700		438,812,200
Reimbursement for Labor Costs Incurred on Capital Projects		5,000,000		—
Total Assets Appropriable		\$ 532,820,200		\$ 523,694,700
FUND EQUITY				
Undesignated	\$ 144,631,544		\$ 258,820,335	
Total Fund Equity	\$ 144,631,544		\$ 258,820,335	
Total Liabilities & Fund Equity	\$ 486,539,244		\$ 630,842,235	

CORPORATE FUND

APPROPRIABLE REVENUE

2026 - 2023

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Property Taxes					
Gross Tax Levy	\$ 321,709,200	\$ 310,544,000	\$ 310,544,000	\$ 299,537,000	\$ 292,900,000
Less Allowance for Uncollectible Taxes	(11,259,822)	(10,869,040)	(10,869,040)	(10,483,795)	(10,251,500)
Net Property Taxes	\$ 310,449,378	\$ 299,674,960	\$ 299,674,960	\$ 289,053,205	\$ 282,648,500
Personal Property Replacement Tax *	\$ —	\$ 30,995,300	\$ 30,995,300	\$ 47,445,300	\$ 56,925,400
Net Tax Sources	\$ 310,449,378	\$ 330,670,260	\$ 330,670,260	\$ 336,498,505	\$ 339,573,900
Adjustment to match working cash borrowings	(4,849,378)	(6,170,260)	(6,170,260)	(6,898,505)	(7,273,900)
Working Cash Financing at 95% of Gross Tax Sources	\$ 305,600,000	\$ 324,500,000	\$ 324,500,000	\$ 329,600,000	\$ 332,300,000
Personal Property Replacement Tax *	\$ 28,518,700	\$ —	\$ —	\$ —	\$ —
Investment Income	\$ 10,447,000	\$ 11,260,000	\$ 14,000,000	\$ 15,653,526	\$ 12,595,264
Land Rentals	32,884,000	32,000,000	31,500,000	30,964,396	31,004,738
Federal & State Grants	2,700,000	787,800	1,908,200	285,985	117,635
Sewer Service Agreement Revenue	2,245,000	2,300,000	2,250,000	2,411,657	2,357,574
User Charge	40,000,000	48,000,000	37,000,000	43,207,712	38,536,900
TIF Surplus Distribution	26,000,000	35,500,000	22,000,000	12,086,273	12,272,711
Lockport Electrical Energy Generation	1,511,000	766,800	1,329,000	159,258	645,618
Miscellaneous (details below)	5,726,000	2,350,000	4,325,000	4,445,759	2,157,493
Subtotal	\$ 121,513,000	\$ 132,964,600	\$ 114,312,200	\$ 109,214,566	\$ 99,687,933
Adjustment to Net Assets Available for Projected Receipts	—	(18,023,000)	—	(9,206,065)	93,842,358
Reimbursement for Labor Costs incurred on Capital Projects	5,000,000	—	—	—	—
GRAND TOTAL	\$ 460,631,700	\$ 439,441,600	\$ 438,812,200	\$ 429,608,501	\$ 525,830,291
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Resource Recovery	\$ 300,000	\$ 300,000	\$ 300,000	\$ 524,620	\$ 356,789
Land Sales	3,606,000	—	—	1,475,000	—
Claims & Damage Settlements	100,000	100,000	—	86,958	48,129
Scrap Sales	100,000	100,000	100,000	112,567	143,144
Sales of Automobiles	270,000	200,000	425,000	71,551	1,001
Interest on Taxes - Cook County Treasurer	20,000	50,000	—	529,183	134,544
Other	1,330,000	1,600,000	3,500,000	1,645,881	1,473,886
Total	\$ 5,726,000	\$ 2,350,000	\$ 4,325,000	\$ 4,445,760	\$ 2,157,493

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

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

	ASSETS			
	2026		2025	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 445,962,300	\$ 445,962,300	\$ 530,798,661	\$ 530,798,661
Grants Receivable	800,000	800,000	696,000	696,000
State Revolving Fund Loans Receivable	14,000,000	14,000,000	3,204,800	3,204,800
Total Current Assets	<u>\$ 460,762,300</u>	<u>\$ 460,762,300</u>	<u>\$ 534,699,461</u>	<u>\$ 534,699,461</u>
	LIABILITIES & FUND EQUITY			
CURRENT LIABILITIES				
Unpaid Bills:				
Contractual Services	\$ 13,000,000	\$ 13,000,000	\$ 10,500,000	\$ 10,500,000
Contracts Payable	225,000,000	225,000,000	171,511,612	171,511,612
Total Current Liabilities	<u>\$ 238,000,000</u>	<u>\$ 238,000,000</u>	<u>\$ 182,011,612</u>	<u>\$ 182,011,612</u>
Designated for Future Claims Liabilities	186,529,000	186,529,000	178,830,680	178,830,680
Total Liabilities & Designations	<u>\$ 424,529,000</u>	<u>\$ 424,529,000</u>	<u>\$ 360,842,292</u>	<u>\$ 360,842,292</u>
ASSETS APPROPRIABLE				
Net Assets Appropriable		<u>\$ 36,233,300</u>		<u>\$ 173,857,169</u>
Net Assets Appropriated		\$ 36,233,300		\$ 173,857,169
Estimated Revenue		280,791,000		78,727,000
Bond Sales - Future		389,603,600		293,518,331
Reimbursement for Labor Costs incurred on Capital Projects		—		—
Equity Transfer to Stormwater Management Fund		(5,000,000)		—
Total Assets Appropriable		<u>\$ 701,627,900</u>		<u>\$ 546,102,500</u>
FUND EQUITY	<u>\$ 36,233,300</u>		<u>\$ 173,857,169</u>	
Total Liabilities & Fund Equity	<u>\$ 460,762,300</u>		<u>\$ 534,699,461</u>	

CAPITAL IMPROVEMENTS BOND FUND

APPROPRIABLE REVENUE

2026 - 2023

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2026 BUDGET	2025 ADJUSTED	2025 BUDGET	2024	2023
Revenue from Money & Property					
Bond Sales (Present & Future)	\$ 200,000,000	\$ —	\$ —	\$ 300,814,675	\$ —
Investment Income	16,791,000	19,582,000	14,727,000	8,761,258	6,396,968
Subtotal	\$ 216,791,000	\$ 19,582,000	\$ 14,727,000	\$ 309,575,933	\$ 6,396,968
Revenue from Miscellaneous Sources					
Federal & State Grants	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 13,149,439	\$ 19,579,085
State Revolving Fund Loans	50,000,000	50,000,000	50,000,000	46,661,800	34,716,300
Miscellaneous	2,000,000	2,000,000	2,000,000	2,171,004	2,779,649
Subtotal	\$ 64,000,000	\$ 64,000,000	\$ 64,000,000	\$ 61,982,242	\$ 57,075,034
Total Revenue	\$ 280,791,000	\$ 83,582,000	\$ 78,727,000	\$ 371,558,176	\$ 63,472,002
Other Financing Sources (Uses)					
Bond Sales - Future	\$ 389,603,600	\$ —	\$ 293,518,331	\$ —	\$ —
Reserve for Future Projects	—	—	—	(38,898,944)	—
Reimbursement for Labor Costs incurred on Capital Projects	—	—	—	—	—
Equity Transfer to Stormwater Management Fund	(5,000,000)	—	—	—	—
GRAND TOTAL	\$ 665,394,600	\$ 83,582,000	\$ 372,245,331	\$ 332,659,232	\$ 63,472,002

Construction Fund Program**Awards in 2026**

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
HVAC Improvements to UV Building and Switchgear Building, OWRP	22-093-2M	\$ 2,747	\$ 2,002	483	Jan 2026
Raw Sewage Discharge Pipe Support Modifications for Pumps 1-3, KWRP, Rebid	22-377-2DR	8,730	6,514	693	Jan 2026
Rehabilitate Aeration Blowers, SWRP	24-908-21	3,800	1,700	1,044	Jan 2026
Roof Replacement and Rehabilitation, Various Locations	25-612-21	4,100	4,000	708	Jan 2026
Furnish, Deliver, and Install Grit Screw Conveyors, CWRP	25-821-21	10,800	5,790	1,074	Jan 2026
Medium Voltage Drive OEM Rehabilitation, Various Locations	26-623-21	1,100	800	699	Jan 2026
Furnish, Deliver, and Install 480V Power Feeds to Aeration Batteries A, B, and C, CWRP	J68823-001	1,000	500	699	Jan 2026
Utility Tunnel Waterproofing, HPWRP	26-721-21	250	250	211	Feb 2026
Exhaust Fan System Replacements, NSA	J67795-016	300	300	333	Feb 2026
Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Bar Screens	23-IGA-35	2,938	300	284	Mar 2026
Rehabilitate Two Electric Motors, SWRP and KWRP	25-643-21	1,000	800	640	Mar 2026
Pump and Blower Building Floor Modifications, CWRP	J68843-032	672	332	152	Mar 2026
SEPA No. 3 Paver Walkway Improvement, CSA	25-635-22	200	200	152	Apr 2026
Remove and Replace Pavement, Various Locations	25-651-21	3,450	2,744	639	Apr 2026
Restoration of Egan WRP Permeable Paver Parking Lot	25-721-21	150	150	121	Apr 2026
Land Grading and Surface Rehabilitation, CSA	26-840-21	705	705	90	Apr 2026
Permeable Pavement Restoration, SWRP	26-921-21	200	200	274	Apr 2026
Walters Road Pumping Station Wet Well Rehabilitation, NSA	J67743-013	150	150	274	Apr 2026
Roof Replacement of Building 29, CWRP	J68843-033	408	408	60	Apr 2026
Roof Replacement and Rehabilitation, Various Locations	26-999-21	4,627	4,627	244	May 2026
Underground Storage Tank Improvements, Various Locations	22-602-21	1,500	400	578	Jun 2026
Rehabilitation of Sludge Lines between the Digesters and Post Buildings, SWRP	25-193-2S	3,000	500	300	Jun 2026
Elevator Modernization and Rehabilitation, CWRP and MSPS	26-614-21	2,150	650	548	Jun 2026
Rehabilitation of Lockport Controlling Works Gate No. 2, SSA	26-629-21	130	130	213	Jun 2026
Modify Air Vent Elevation, DS-M13, SSA	J66679-002	350	350	213	Jun 2026
Calumet Union Ditch Wing Wall and Bank Restoration, CSA	25-680-21	350	175	548	Jul 2026
Fire Suppression System for Generators, LPH	26-607-21	425	425	183	Jul 2026
Furnish, Deliver, and Install GeoPool Dewatering System, CSA	26-850-21	1,365	1,365	61	Jul 2026
Total 2026 Awards		\$ 56,596	\$ 36,466		

Projects Under Construction

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
Biogas Combined Heat and Power System, EWRP	20-415-2S	\$ 10,696	\$ 6,605	849	Jan 2024
Biosolids Management Strategy, SWRP	23-RFP-19	1,500	550	1,268	Jul 2024
Replacement of Telemetry, Various Locations	20-861-2E	3,154	929	548	Sep 2024
Mechanical Process Improvements, Various Locations	24-601-21	17,859	8,500	1,105	Nov 2024
Centrifuge Rehabilitation, SWRP	24-902-21	3,900	1,300	1,095	Dec 2024
Bathroom and Office Renovation, SWRP	J16121-009	548	137	415	Apr 2025
Building Management System Improvements, CWRP and EWRP	25-629-21	3,092	2,422	888	Jun 2025
Centrifuge Improvements, SWRP	22-903-22	5,450	2,550	897	Jul 2025
Truck Scale Replacement, Various Locations	24-695-22	809	779	730	Jul 2025
Roof Rehabilitation, EWRP	25-727-21	3,117	1,051	287	Jul 2025
Furnish, Deliver, and Install One Chiller, Main Office Building	25-404-21	602	602	455	Oct 2025
Lockport Powerhouse Tailrace Barrier	25-605-21	204	204	227	Oct 2025
Sludge Pump Improvements, Various Locations	25-624-21	6,850	5,860	588	Oct 2025
Specialized Railroad Car Rehabilitation, SSA	25-922-22	2,001	1,400	743	Dec 2025
		\$ 59,782	\$ 32,889		

Projects Under Development

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

Projects Under Development (continued)

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Replace Epoxy Floor, KWRP	J67785-010	\$ 290	\$ —	108	Jul 2027
Furnish, Deliver, and Install AC Drives for South Post-Digestion Centrifuges, SWRP	25-925-21	1,050	—	488	Aug 2027
Railroad Track Improvements, SSA	20-907-21	3,900	—	427	Oct 2027
Elevator Upgrades, KWRP and OWRP	21-701-21	4,600	—	1,157	Oct 2027
Replace Coarse Screens, OWRP	22-702-21	9,000	—	792	Oct 2027
Replace Gas Monitoring Systems, Various Locations	23-635-21	5,000	—	1,157	Oct 2027
Rehabilitation of Gates and Actuators for Wheel Gates G3 and G4, MSPS	23-903-21	4,200	—	1,157	Oct 2027
Lockport Turbine Generator Rehabilitation, SSA	25-601-21	3,500	—	1,157	Oct 2027
Trash Rake Improvements, MSPS	25-923-21	2,500	—	792	Oct 2027
Primary Tank Improvements, SWRP	25-924-21	2,000	—	1,157	Oct 2027
Fox River Water Reclamation District (FRWRD) Structure 32 New Raw/WAS Pump Station	25-IGA-19	2,806	—	452	Oct 2027
Fox River Water Reclamation District (FRWRD) Structure 10 New Ferric Chloride System	25-IGA-20	1,275.5	—	453	Oct 2027
Digester Rehabilitation, HPWRP	19-541-2P	6,000	—	506	Nov 2027
Furnish, Deliver, and Install Protective Relays, LPH	25-621-21	550	—	518	Jul 2028
Rehabilitation of the Overhead Bridge Crane in the Discharge Valve Chamber, MSPS	21-903-21	1,600	—	791	Oct 2028
Discharge Valve Rehabilitation on Main Sewage Pumps 1-4, SWRP	25-921-21	1,000	—	426	Oct 2028
Total Future Awards		\$ 85,526			
Cumulative 2026 Awards, Projects Under Construction, and Future Awards		\$ 201,904			

Note: All cost figures are in thousands of dollars.

Capital Improvements Bond Fund Program

Awards in 2026				
Project Name	Project Number	Est. Construction Cost	Duration (days)	Est. Award Date
Battery E Activated Sludge Facility, OWRP	21-092-3P	\$ 325,005	1,475	Jan 2026
Electrical Power Distribution and Phosphorus Removal Improvements, KWRP	23-379-3E	23,483	1,212	Jan 2026
Rebuild of Dewatering Facility, CWRP	24-268-3P	65,000	941	Jan 2026
Rehabilitation of Service Tunnel Expansion Joints and Replacement of Road E, KWRP	24-384-3D	7,006	909	Jan 2026
TARP Mechanical Equipment Improvements, CWRP	26-822-31	25,500	1,094	Jan 2026
Upper Des Plaines Intercepting Sewer 11D Rehabilitation, NSA	12-369-3S	17,000	492	Feb 2026
Electrical Improvements at Aerated Grit, Central Heat, Pump and Blower, and Southwest Coarse Screens, SWRP	19-156-3E	12,750	492	Mar 2026
Aeration Blower Improvements, SWRP	24-901-31	15,500	1,401	Mar 2026
HVAC Improvements at the Egan & Kirie Water Reclamation Plants	25-730-21	19,554	975	Mar 2026
Upper Des Plaines Dropshafts 1/1A and 5 Rehabilitation and Calumet Dropshaft 34 Modification, NSA and CSA	23-378-3SR	26,500	459	Apr 2026
Low Voltage Switchgear Replacement, MSPS	19-154-3E	25,000	682	May 2026
TARP Control System Replacement, CSA, NSA, SSA	19-856-3E	25,000	503	Jun 2026
Kirie - Egan Solids Pipeline Rehabilitation Section No. 2, NSA	23-417-3S	12,500	565	Jun 2026
McCook Reservoir Stage 1 Highwall STA 1113+10 TO 1115+30 Stabilization, SSA	25-191-4F	1,500	494	Jun 2026
Install Pipe Casing and Utilities Under Railroad Tracks to Dewatering Facility, CWRP	24-269-3P	13,200	443	Sep 2026
Rehabilitation of Pump and Blower House, CWRP	19-255-3D	25,000	692	Dec 2026
Replacement of TARP Coarse Screen Hoist and Installation of Low-Level Interceptor Screen, CWRP	24-278-3M	6,000	445	Dec 2026
Total 2026 Awards		\$ 645,498		

Projects Under Construction

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

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

Projects Under Development

Project Name	Project Number	Est. Construction Cost	Duration (days)	Est. Award Date
West Side Aerated Grit Facility Aerated Grit Tanks 1 and 8 Installation and Blower Modifications, SWRP	25-192-3P	\$ 9,000	341	Jan 2027
West Side Intercepting Sewer No. 2 Rehabilitation, SSA	20-162-3S	3,000	492	Mar 2027
Switchgear and Motor Control Center Replacement, CWRP	19-258-3E	23,000	632	Apr 2027
Calumet Intercepting Sewer No. 13 Rehabilitation, CSA	23-264-3S	14,500	562	Jun 2027
North and South Guard Valve Chambers Shotcrete Lining Rehabilitation, MSPS	24-176-3H	3,000	702	Aug 2027
Coarse Screen System Replacement, NBPS and OWRP	25-007-3M	15,000	354	Aug 2027
Southwest Side Intercepting Sewer No. 15, 16, and 17B Rehabilitation, SSA	23-173-3S	12,000	564	Nov 2027
Kirie - Egan Solids Pipeline Rehabilitation Section No. 3, NSA	23-418-3S	13,500	564	Nov 2027
Switchgear Replacement at HPWRP and Motor Control Center Replacement at Upper DuPage Reservoir, NSA	19-543-3E	9,750	682	Mar 2028
Additional Grit Removal Tank and Construction of New Plant Entrance, LWRP	19-717-3P	6,000	553	Mar 2028
Phosphorus Removal, EWRP	19-415-3P	30,000	452	Apr 2028
Gloria Alitto Majewski Reservoir Rehabilitation, NSA	22-376-3P	25,000	699	Apr 2028
Install Lagoon and Upgrade Drainage and Riser System at Fisher Farm, HPWRP	24-545-3P	13,300	1,453	Jun 2028
Harms Road Intercepting Sewer Extension No. 1 Rehabilitation, NSA	23-096-3S	9,000	562	Aug 2028
Gravity Belt Thickener Installation and Building Rehabilitation, CWRP	22-263-3P	20,000	352	Sep 2028
West Side Intercepting Sewer No. 3-D Rehabilitation, SSA	24-174-3S	19,000	562	Oct 2028
Replacement of Stop Logs and Guide, EWRP	24-422-3M	6,100	954	Nov 2028
Kirie - Egan Solids Pipeline Rehabilitation Section No. 4, NSA	23-419-3S	12,500	564	May 2029
Replacement of Devon Avenue Instream Aeration Station, NSA	24-099-3P	13,000	942	May 2029
Convert WASSTRIP Tanks to Waste Activated Sludge Thickening Tanks and Install Sludge Screen, SWRP	24-178-3P	15,000	1,467	Nov 2029
Calumet Intercepting Sewer Nos. 2, 3, 4, and 10 Rehabilitation, CSA	24-267-3S	30,000	562	Nov 2029
Reline Lagoon 6, CWRP	24-271-3P	20,000	942	Jan 2030
Utility Tunnel Expansion Joint Rehabilitation and Paving Replacement at Road A, EWRP	24-421-3D	5,500	711	May 2030
Calumet Intercepting Sewer No. 17K, 19C Relief and 18H Ext. B Rehabilitation, CSA	23-265-3S	6,500	564	Jun 2030
Lemont Intercepting Sewer No. 4 Rehabilitation, CSA	23-266-3S	11,000	564	Jun 2030
Full-Floor Aeration Installation in Battery D, OWRP	24-001-3P	5,000	942	Nov 2030
Replacement of Gravity Belt Thickeners, EWRP	24-420-3P	10,000	942	Nov 2030
Total Future Awards		\$ 359,650		
Cumulative 2026 and Future Awards		\$ 1,005,148		

Note: All cost figures are in thousands of dollars.

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

Stormwater Management Fund Program

Awards in 2026

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Central Park Stormwater Detention Basin and Separate Storm Sewer Improvements in Harvey	18-249-AF	\$ 9,849	\$ 2,500	453	Jan 2026
Central Area Sewer Separation Project in La Grange Park	25-IGA-03	4,000	1,544	560	Feb 2026
School District 103 Green Infrastructure Project in Lyons	25-IGA-12	386	386	110	Mar 2026
Acquisition of Flood-Prone Property in Markham	25-IGA-22	450	450	100	Mar 2026
Green Alley Paving in Cicero	25-IGA-07	486	486	100	Apr 2026
Green Alley Project 3 in Forest Park	25-IGA-09	337	337	100	Apr 2026
Village Hall Green Parking Lot Improvements in Glenview	25-IGA-10	499	499	130	Apr 2026
North Village Hall Green Parking Lot in La Grange Park	25-IGA-11	80	80	100	Apr 2026
Green Alley Program 2 in Markham	25-IGA-13	392	392	100	Apr 2026
Green Infrastructure Alley Improvements 3 in Maywood	25-IGA-14	440	440	100	Apr 2026
Green Alleys Project in Oak Park	25-IGA-15	450	450	100	Apr 2026
Village Hall Permeable Parking Lot in River Forest	25-IGA-16	160	160	100	Apr 2026
Village Hall Green Parking Lot in River Grove	25-IGA-17	568	568	100	Apr 2026
Green Alley Reconstruction Project 3 in Westchester	25-IGA-18	393	393	100	Apr 2026
Flood Control Project on Prairie Creek, NSA	12-056-5F	33,941	2,000	715	May 2026
Flood Control Project on Calumet-Sag Tributary C in Midlothian and Crestwood	21-IGA-18	5,500	1,500	602	May 2026
Flossmoor Road Viaduct Storm Sewer Improvements in Flossmoor	25-IGA-23	1,000	1,000	32	May 2026
Total 2026 Awards		\$ 58,931	\$ 13,185		

Projects Under Construction

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

Projects Under Construction (continued)

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Award Date
Stormwater Storage at Community High School District 218 Administration Sports Field and Storm Sewer Improvements in Oak Lawn	23-IGA-11	\$ 6,500	\$ 3,750	394	Sep 2025
LeMoyne Street and Maypole Avenue Underground Storage Projects in Chicago	24-IGA-19	6,000	5,500	261	Sep 2025
157th Street and Spring Creek Flood Mitigation in Orland Township	24-IGA-24	150	105	200	Sep 2025
Streambank Stabilization Project along Tinley Creek	19-IGA-22	3,800	3,700	152	Oct 2025
Citation Lake Stormwater Improvements in Northfield Township	23-IGA-44	3,000	2,650	390	Dec 2025
34th Street Rehabilitation Project in Berwyn	25-IGA-05	384	192	225	Dec 2025
Total Projects Under Construction		\$ 132,353	\$ 40,137		

Projects Under Development

Project Name	Project Number	Est. Construction Cost	2026 Appropriation	Duration (days)	Est. Award Date
Upsizing of IDOT Storm Sewer Under Harlem Ave from 63rd St to Archer Ave in Summit and Chicago	25-IGA-21	\$ 1,880	\$ —	90	Jan 2027
Flood Control Project on Central Road from the Des Plaines River to Glenwood Lane, NSA	14-065-5F	29,000	—	883	Feb 2027
Flood Control Project in the Worth Woods Subdivision in Worth	14-256-5F	2,500	—	389	Feb 2027
Flood Control Project for the Washington Street Area in Blue Island	21-IGA-28	5,700	—	197	Feb 2027
Flood Control Projects for Combined Sewer Areas in the Little Calumet River Watershed	25-283-5F	15,000	—	352	Mar 2027
71st Street Ditch Regional Flood Mitigation in the Vicinity of Bedford Park	21-166-5F	40,120	—	213	Apr 2027
Roberts Road Drainage Improvements in Palos Hills, Illinois	23-IGA-12	3,500	—	331	Apr 2027
I-290 Frontage Road Sewer and Outfall in Maywood	24-IGA-23	5,707	—	295	May 2027
Riparian Area Improvements at Multiple Locations in Cook County	25-800-5F	4,000	—	282	May 2027
Total Future Awards		\$ 107,407			
Cumulative Projects Under Construction, 2026 Awards, and Future Awards		\$ 298,691			

* This project is funded by the Capital Improvements Bond Fund and the Stormwater Management Fund.

Refer to Section V Capital Budget for more information about Stormwater Management projects funded by alternate revenue bonds.

Note: All cost figures are in thousands of dollars.

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF210004
Budget Year 2026
Change Request Type BF-21
Fund 101 - Corporate Fund
Fund Center 25000 - Human Resources
Publish Date 12/12/2025 4:19:00 PM
Justification Changes to the Adopted 2026 Budget Recommendations
Approved By Irene Green

Operating Budget Details

2026 Budget

601250 - Health and Life Insurance Premiums

1,366,100

Funds are required for expected increases to employee health insurance pharmacy costs. The increase will be offset by an increase to user charge revenue.

101 - Corporate Fund Total: 1,366,100

Human Resources Total: 1,366,100

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF210002
 Budget Year 2026
 Change Request Type BF-21
 Fund 201 - Construction Fund
 Fund Center 50000 - Engineering
 Publish Date 12/12/2025 4:19:00 PM
 Justification Changes to the Adopted 2026 Budget Recommendations
 Approved By Irene Green

Capital Budget Details

**2026
Budget**

612400 - Intergovernmental Agreements	(936,100)
<i>Decrease is due to the revised schedule for 23-IGA-35, Fox River Water Reclamation District (FRWRD) Albin D. Pagorski WRP Bar Screens.</i>	
645650 - Proc Facil Struct	(500,000)
<i>Decrease is due to the revised schedule for 25-193-2S, Rehabilitation of Sludge Lines between the Digesters and Post Buildings, SWRP.</i>	
645650 - Proc Facil Struct	1,436,100
<i>Increase is due to the revised schedule for 20-415-2S, Biogas Combined Heat and Power System, EWRP.</i>	
645780 - Preservation Buildings	1,050,700
<i>Increase is due to the carryforward of 25-727-21, Roof Rehabilitation, EWRP.</i>	
645780 - Preservation Buildings	(372,900)
<i>Decrease is due to the reallocation of preservation of buildings funding for the carryforward of 25-727-21, Roof Rehabilitation, EWRP.</i>	
645780 - Preservation Buildings	(250,000)
<i>Decrease is due to the reallocation of preservation of buildings funding for the carryforward of 25-727-21, Roof Rehabilitation, EWRP.</i>	
645780 - Preservation Buildings	(427,800)
<i>Decrease is due to the reallocation of preservation of buildings funding for the carryforward of 25-727-21, Roof Rehabilitation, EWRP.</i>	

201 - Construction Fund Total: 0

Engineering Total: 0

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF210001
 Budget Year 2026
 Change Request Type BF-21
 Fund 401 - Capital Improvements Bond Fund
 Fund Center 50000 - Engineering
 Publish Date 12/12/2025 4:19:00 PM
 Justification Changes to the Adopted 2026 Budget Recommendations
 Approved By Irene Green

Capital Budget Details

**2026
Budget**

645700 - Preservation Collectn Facility Structures	5,500,000
<i>Increase is due to the revised cost estimate for 26-822-31, TARP Mechanical Equipment Improvements, CWRP.</i>	
645750 - Preservation Process Facility Structures	3,250,000
<i>Increase is due to the revised cost estimate for 24-901-31, Aeration Blower Improvements, SWRP.</i>	
645750 - Preservation Process Facility Structures	(100,000)
<i>Decrease is due to the cancellation of 24-098-3S, North Side Sludge Pipeline Replacement - Section 2, OWRP (5% Contingency line). The scope of work will be completed under 07-027-3SR, North Side Sludge Pipeline Replacement - Section 1, NSA, Rebid, COR-22, which was approved by the Board of Commissioners at the Regular Board Meeting on 11/20/2025.</i>	
645750 - Preservation Process Facility Structures	(2,000,000)
<i>Decrease is due to the cancellation of 24-098-3S, North Side Sludge Pipeline Replacement - Section 2, OWRP (Construction line). The scope of work will be completed under 07-027-3SR, North Side Sludge Pipeline Replacement - Section 1, NSA, Rebid, COR-22, which was approved by the Board of Commissioners at the Regular Board Meeting on 11/20/2025.</i>	

401 - Capital Improvements Bond Fund Total: 6,650,000

Engineering Total: 6,650,000

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO



Change Request 2026BF210003
 Budget Year 2026
 Change Request Type BF-21
 Fund 501 - Stormwater Management Fund
 Fund Center 50000 - Engineering
 Publish Date 12/12/2025 4:19:00 PM
 Justification Changes to the Adopted 2026 Budget Recommendations
 Approved By Irene Green

Capital Budget Details

2026 Budget

612400 - Intergovernmental Agreements	1,000,000
<i>Increase is due to the revised schedule for 25-IGA-23, Flossmoor Road Viaduct Storm Sewer Improvements in Flossmoor.</i>	
612400 - Intergovernmental Agreements	(1,000,000)
<i>Decrease is due to the reallocation from Local Stormwater Phase II funding for 25-IGA-23, Flossmoor Road Viaduct Storm Sewer Improvements in Flossmoor.</i>	
645620 - Waterwy Facil Struct	(474,300)
<i>Decrease is due to reallocation from waterway facility structure funding for 14-111-5FR, Flood Control Project on 1st Avenue from Roosevelt Road to Cermak Road, SSA.</i>	
645620 - Waterwy Facil Struct	474,800
<i>Increase is due to the revised schedule and carryforward for 14-111-5FR, Flood Control Project on 1st Avenue from Roosevelt Road to Cermak Road, SSA.</i>	
645620 - Waterwy Facil Struct	(500)
<i>Decrease is due to the revised schedule for 14-256-5F, Flood Control Project in the Worth Woods Subdivision in Worth.</i>	

501 - Stormwater Management Fund Total: 0

Engineering Total: 0