



2024 BUDGET



EXECUTIVE DIRECTOR'S RECOMMENDATIONS
OCTOBER 10, 2023



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, 2023

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, 2023. 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

2024 Budget

Executive Director's Recommendations

October 10, 2023

Officers

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Executive Director

Mary Ann Boyle

Treasurer

Allison Fore

Public & Intergovernmental Affairs Officer

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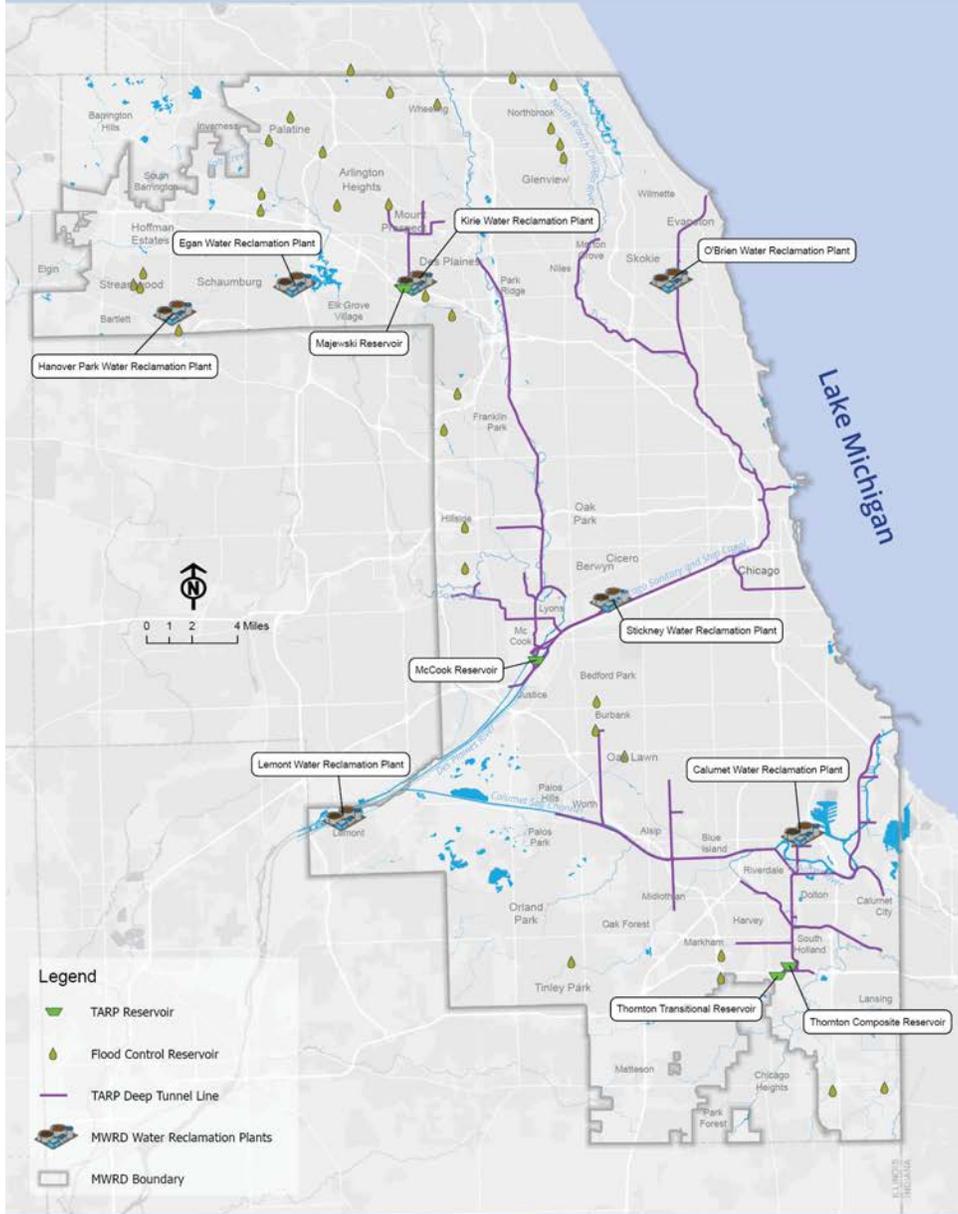
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MWRD Summary of Wastewater Treatment Services



**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 1.3
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 109.4 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

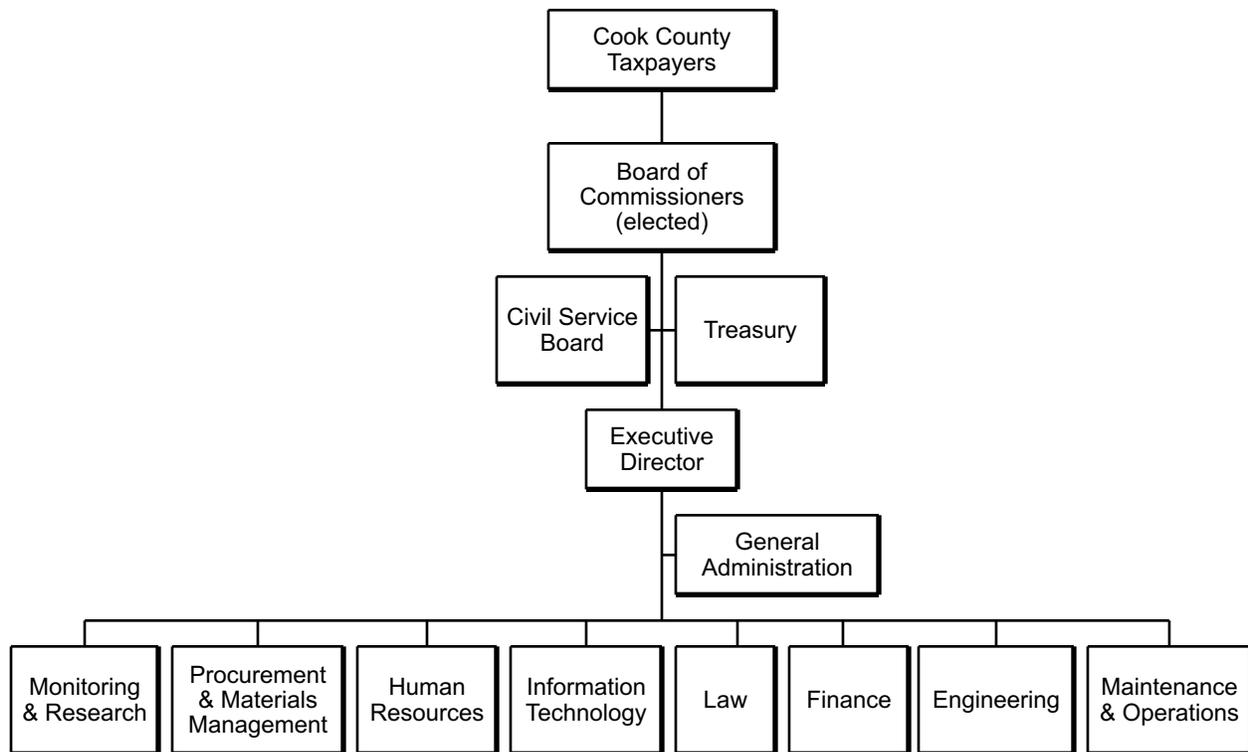
The District is governed by a nine-member Board of Commissioners (Board). Commissioners are elected at large and serve on a salaried basis. Three Commissioners are elected every two years for six-year terms. Biannually, the Board elects from its membership a President, Vice President, and Chairman of 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 2024.
- 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		
2022	2023	2024
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 are 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.

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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 2024 Budget. It includes the following:

- In the *Budget Message*, the Executive Director discusses his 2024 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.

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Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

October 10, 2023

Honorable Ladies and Gentlemen:

I am pleased to present the 2024 Executive Director's Budget Recommendations for the Metropolitan Water Reclamation District of Greater Chicago (District). The 2024 Budget is a \$1.4 billion fiscally responsible spending plan that invests in public infrastructure, responds to inflationary cost increases, and considers the long-term environmental and financial implications of all programs and projects. 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 fully funding the MWRD Retirement Fund by 2050 and has contributed \$30.0 million in advance funding in 2022 and 2023. The 2024 Budget includes an anticipated \$31.5 million transfer of budgetary reserves and \$11.3 million from the 2022 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 demonstrates a commitment to long-term fiscal management.

Inflation hit record highs in 2021 and 2022 in the wake of the COVID-19 global pandemic. Over the last three years, the Corporate Fund Budget increased by \$97.7 million with inflation accounting for \$73.6 million of this increase, while the remaining \$24.1 million is attributable primarily to increases in electrical energy and processing chemicals costs. Looking ahead to 2024, economic conditions remain uncertain, which calls for a measured approach to managing the District's financial obligations.

Operating Budget

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. In 2022, six of seven WRPs received National Association of Clean Water Agencies Platinum Peak Performance Awards for maintaining 100 percent compliance with National Pollutant Discharge Elimination System permits for at least five consecutive years. All seven WRPs have earned 99.2 percent or higher compliance since 2013. In 2023, the District was recognized as one of industry and community leaders who are benefiting their residents through innovative, future-focused, and transformational programs by the Utility of the Future Today program.

The Maintenance & Operations Department maintains and operates the District's facilities and has a 2024 Budget of \$281.2 million. The department's budget addresses inflation, supply chain delays, competitive labor markets, and increases in electrical energy costs. Additionally, the department continues to address future regulatory permit requirements that will impact future operating costs. A chemical phosphorus removal facility is scheduled to be operational in 2023 in order to meet the Calumet WRP's effluent phosphorus limit of 1.0 mg/L in January 2024. The chemical cost to remove phosphorus at the Calumet WRP is estimated to be \$13.0 million to \$15.0 million annually.



The Calumet Water Reclamation Plant is one of seven wastewater treatment facilities which serves residents and businesses in the southern portion of Cook County.

The District has a long history of proactive and responsible financial management. The 2024 Corporate Fund Budget is \$497.0 million, an increase of \$21.9 million from the 2023 Adjusted Budget, reflecting strong revenue performance as Personal Property Replacement Tax disbursements from the State of Illinois continue to outperform expectations and return positive results.

Capital Budget

The District's ambitious 2024 Capital Improvement Program (CIP) modernizes aging infrastructure, prepares for changing effluent permit conditions, and addresses stormwater management capital projects. The 2024 Capital Improvement Program Budget is \$427.0 million. Of the total budget, 39.0 percent is dedicated to projects at the seven WRPs, including phosphorus removal modifications, battery improvements, and other projects necessary to modernize century-old facilities. In addition to work at the WRPs, the 2024 CIP includes \$57.5 million, or 13.5 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 continue to allocate \$25.0 million in Personal Property Replacement Tax revenue to the Construction Fund each year from 2024-2028, enhancing the CIP funding mix. The 2024 funding ratio is 64.3 percent general obligation bonds, 17.9 percent pay-as-you-go financing, 11.3 percent State Revolving Fund loans, and 6.5 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 addressing climate changes and on May 4, 2023, adopted a Climate Action Plan to outline a path forward for the agency to contribute 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 250 stormwater management projects.

The District has been successful in obtaining grant funding for stormwater management projects and secured \$19.2 million through reimbursements from the Army Corps of Engineers to help fund the Robbins Stormwater Park and Midlothian Creek restoration project that will increase the existing stormwater drainage system, mitigate flooding for homes and businesses, strengthen the community, and revitalize Robbins.

The Addison Creek Channel improvements project is another example of a construction project that will receive \$9.9 million from the Hazard Mitigation Grant Program to lower, widen, and stabilize the existing channel to allow for a higher flow of water to pass through during a flooding event. This enlarged water conveyance will decrease overbank flooding and lower the risk of residential and industrial property damage adjacent to the channel in six Cook County communities.

The 2024 Budget continues the District's commitment to reduce flooding. The 2024 Stormwater Management Fund Budget is \$129.9 million to further our investment in flood control projects and support of local stormwater issues. The 2024 Property Tax Levy is \$57.5 million.



The District completed construction of the Addison Creek Reservoir and formally opened it at a ribbon cutting in August 2023.

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 second year in June 2023 and is approximately 30 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 second year include:

- Achieved 100 percent compliance with National Pollutant Discharge Elimination System requirements at all seven water reclamation plants;

- Adopted a Climate Action Plan to outline a strategy to reduce greenhouse gas emissions;
- Launched the District's first-ever Strategic Plan dashboard to provide stakeholders with periodic updates on Strategic Plan progress and developments and it will incorporate more robust data and improve the user experience;
- Selected 10 area green infrastructure installations to support resilient communities throughout Cook County;
- Adopted an Environmental Justice Policy promoting diversity, equity, and inclusion and integrating environmental justice considerations into all programs, policies, and activities;
- Completed its 34th green schoolyard transformation;
- Achieved a credit rating upgrade to AA+ from Standard & Poor's Global Ratings.



Native plants and pollinators are thriving in the rain gardens in the green infrastructure project in Franklin Park.

The 2024 Budget includes \$13.6 million to support Strategic Plan implementation including three additional positions to coordinate District-wide environmental justice and diversity, equity, and inclusion related activities in support of District's Strategic Plan Goals and to ensure competitive business opportunities for minority, women, small, and veteran business enterprises in District contracts. 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 (<https://mwrđ.org/strategic-plan>).

Financial Summary

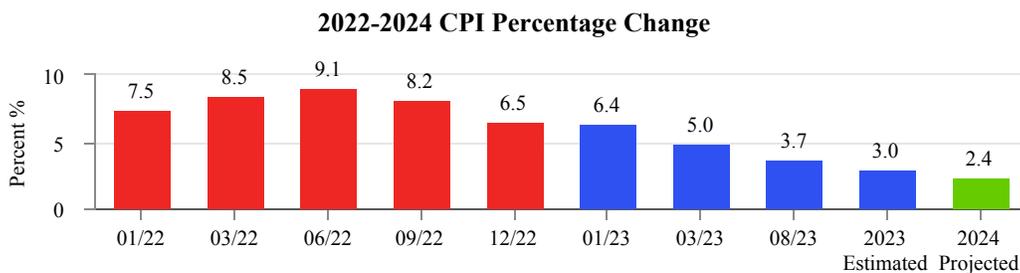
The District continues to maintain a AAA bond rating from Fitch Ratings and a AA+ bond rating from Standard & Poor's Global Ratings. The District was upgraded to an Aa1 stable credit rating from Moody's Investor Services in recognition of its strong financial operations and reserves that have facilitated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

On April 22, 2022, the Governor signed Public Act 102-0707 allowing the District to issue up to \$600 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. In 2024, the District will reevaluate and 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.



A boat cruises along the Chicago Sanitary and Ship Canal near the McCook Reservoir.

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. While CPI is projected to end 2023 at approximately 3.0 percent, the District recommends a 2.3 percent increase in the aggregate and a 2.1 percent increase to the overall tax levy, demonstrating the District's continued commitment to providing taxpayer value to the residents of Cook County.



The District’s appropriation and tax levy for the 2024 Budget, compared to the 2023 Budget as Adjusted is:

	<u>2024</u>		<u>2023 Adjusted</u>		Increase (Decrease)		Percent Change
Total Tax Levy \$	693,692,444	\$	679,676,607	\$	14,015,837		2.1%
Aggregate Levy \$	386,763,700	\$	378,245,000	\$	8,518,700		2.3%
 Total Appropriation \$	 1,360,141,035	\$	 1,432,153,683	\$	 (72,012,648)		 (5.0)%

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 2024 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 www.mwrdd.org/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

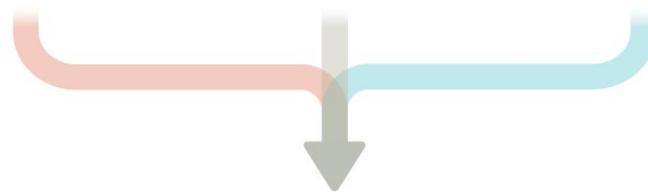
The MWRD will protect the health and safety of the public in its service area, protect the quality of the water supply source (Lake Michigan), improve the quality of water in watercourses in its service area, protect businesses and homes from flood damages, and manage water as a vital resource for its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

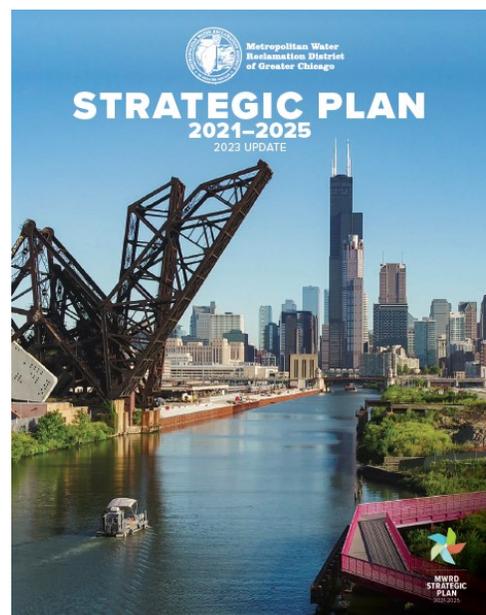


Annual Strategic Plan Update

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 2023)

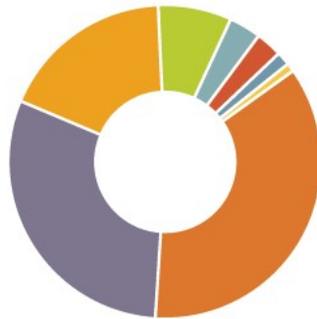


The 2021-2025 Strategic Plan concluded its second year in June 2023 and is approximately 30 percent completed.

A majority of the Strategic Plan’s activities are expected to conclude towards the end of the five-year period, but accomplishments during this second year include:



Achieved 100 percent compliance with National Pollutant Discharge Elimination System requirements at all seven water reclamation plants (WRPs) for three or more years.



Launched our first-ever Strategic Plan Dashboard mwrld.org/strategic-plan

The Dashboard is designed to provide MWRD stakeholders with periodic updates on Strategic Plan progress and developments, and it will incorporate more robust data and improve the user experience as it undergoes subsequent updates.



Completed its 34th green schoolyard transformation to infiltrate over 20 million gallons of water each year, reduce combined sewer overflows (CSO) in our waterways, and establish positive relationships with the community.



Adopted a Climate Action Plan to outline a strategy to reduce greenhouse gas emissions to thwart the devastating effects of global warming, flooding, and pollution that threaten the region’s water resources.

Selected 10 area green infrastructure installations to support, committing more than \$7.6 million in estimated construction costs to bolster resilient communities throughout Cook County and spread a growing allegiance to green infrastructure initiatives to stem the tide of unpredictable rain patterns.

Adopted an environmental justice (EJ) policy promoting diversity, equity, and inclusion and integrating EJ considerations into all MWRD programs, policies, and activities wherever possible.



Achieved a credit rating upgrade to AA+ from S&P Global Ratings.



MWRD STRATEGIC PLAN
2021-2025

The second annual update to the Plan was completed in August 2023. The updated Strategic Plan can be found in the Strategic Plan Dashboard linked above. No changes to the five main Strategic Plan 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 continue 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 (<https://mwrdd.org/strategic-plan>).



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

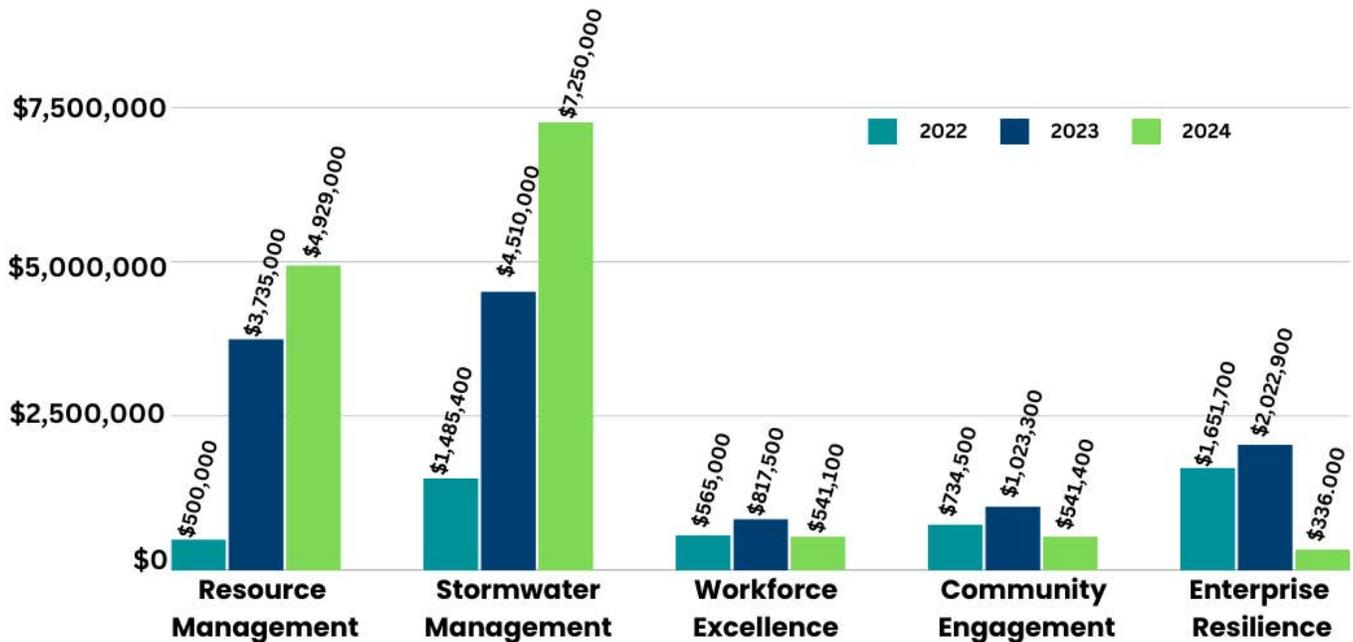


Funding for innovation projects tied to new major initiatives included in the Corporate and Stormwater Funds in the 2024 Budget totals \$1.9 million and includes projects such as a Per- and Polyfluorinated Substances Analysis to meet potential forthcoming Illinois Environmental Protection Agency permit requirements, an upgrade to the MWRD's Enterprise Firewalls to automate threat response and enhance security against infiltration, 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. 2024 marks the midpoint 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 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 2024, \$6.3 million is allocated to projects tied to new Strategic Plan initiatives in the Corporate Fund. Additionally, \$7.3 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 2024. Stormwater Management funding includes new projects that support the Strategic Plan.

Budget Message / Highlights

Budget Overview

The 2024 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.

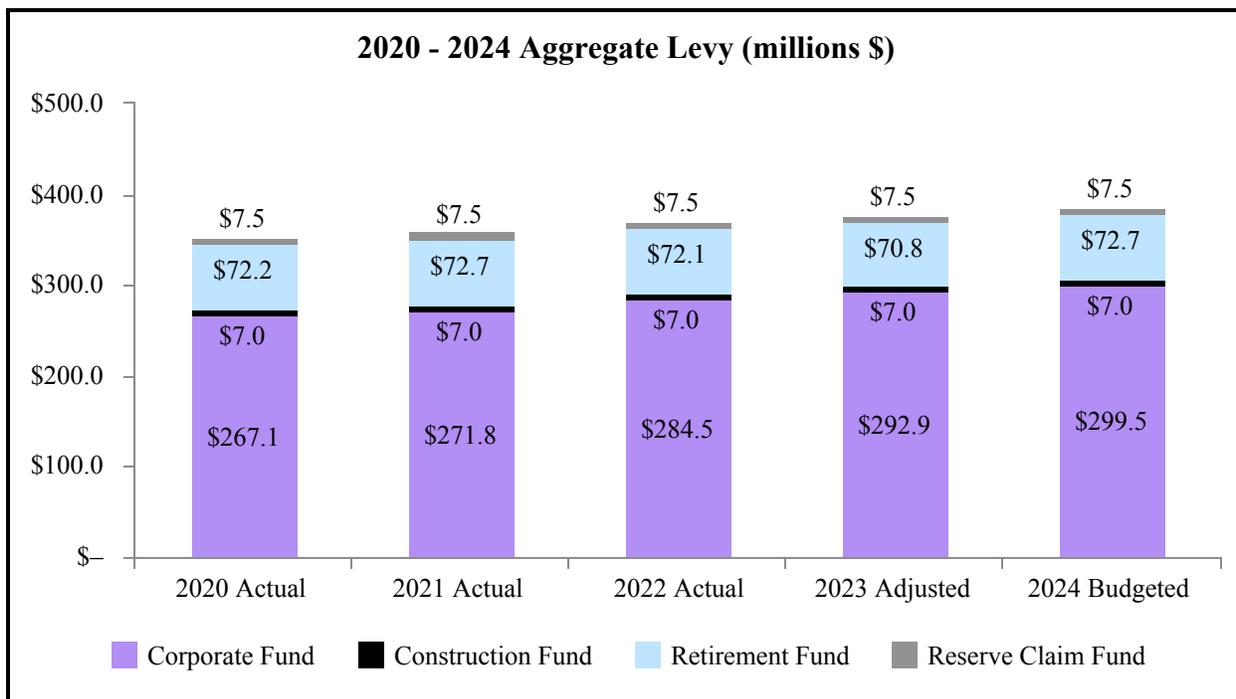
The District's 2024 Capital Improvement Program invests in modernizing aging infrastructure and prepares the District for updated phosphorus permit limits. Building on the 2023 Capital Improvement Program, the District continues an aggressive approach, prioritizing projects that will impact changing permit conditions and environmental impacts. Over the next five years, the District plans to invest \$376.5 million in modernization efforts across four water reclamation plants that will implement phosphorus removal and recovery efforts. The District will also invest \$57.5 million in four intercepting sewer rehabilitation projects.

To address regional and localized flooding, the District expects to receive \$30.2 million in federal grant and reimbursement funding in 2023 and 2024, while favorable results from the Personal Property Replacement Tax (PPRT) disbursement from the State of Illinois allow the District to allocate some of the 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 2024 is primarily attributable to inflationary growth and operational demands. The 2024 Corporate Fund Budget is \$497.0 million, an increase of \$21.9 million, or 4.6 percent, from the 2023 Adjusted Budget. Inflationary pressures, supply chain issues, and statutory changes have all impacted cost estimates for the District's 2024 Budget.

The District will continue to commit to fully funding the MWRD Retirement Fund by transferring \$31.5 million of excess revenue and \$11.3 million from the 2022 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 2024.

Development of the 2024 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 \$386.76 million, a 2.25 percent increase from the 2023 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 2024 tax levy required to finance the 2024 Budget is \$693.7 million, an increase of \$14.0 million, or 2.1 percent, from the 2023 Adjusted Budget. The Stormwater Management Fund Levy has an increase of \$5.0 million, or 9.5 percent, from the 2023 Adjusted Budget and there is an increase of \$0.5 million, or 0.2 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 \$6.6 million, or 2.3 percent and the Retirement Fund levy has an increase of \$1.9 million, or 2.7 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 2024, based on the most recent Equalized Assessed Valuation (EAV), is estimated to be 35.31 cents per \$100 of assessed valuation. The allowance for loss in collection of property taxes is budgeted at 3.5 percent, no change from 2023. The budgeted loss will be maintained at this level, based on trends in the required refunds of prior property tax payments.

Overall appropriations for 2024 total \$1.4 billion, a decrease of \$72.0 million, or 5.0 percent, from the 2023 Adjusted Budget. There is a decrease of \$118.6 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 \$21.9 million, or 4.6 percent. There will be an increase of \$8.5 million in the Construction Fund, the Reserve Claim Fund will increase \$6.3 million, and the Stormwater Management Fund will increase \$0.9 million. The Bond Redemption & Interest Fund will decrease by \$2.3 million. The Retirement Fund appropriation will increase by \$11.3 million and includes an anticipated \$31.5 million transfer of excess revenue from the Corporate Fund and \$11.3 million from the 2022 Property Tax Levy Adjustment from Public Act 102-0519. Explanations of these changes are provided in the detailed Fund summaries.

<u>Levies</u>	2024	2023 Adjusted	Increase (Decrease)	Percent Change
Corporate Fund	\$ 299,537,000	\$ 292,900,000	\$ 6,637,000	2.3 %
Construction Fund	7,000,000	7,000,000	—	— %
Stormwater Management Fund	57,500,000	52,500,000	5,000,000	9.5 %
Retirement Fund	72,726,700	70,845,000	1,881,700	2.7 %
Reserve Claim Fund	7,500,000	7,500,000	—	— %
Bond Redemption & Interest Fund	249,428,744	248,931,607	497,137	0.2 %
TOTAL	\$ 693,692,444	\$ 679,676,607	\$ 14,015,837	2.1 %
<u>Appropriations</u>	2024	2023 Adjusted	Increase (Decrease)	Percent Change
Corporate Fund	\$ 496,985,500	\$ 475,066,000	\$ 21,919,500	4.6 %
Construction Fund	59,966,100	51,500,400	8,465,700	16.4 %
Capital Improvements Bond Fund	255,991,200	374,610,900	(118,619,700)	(31.7)%
Stormwater Management Fund	129,919,300	128,982,400	936,900	0.7 %
Retirement Fund	129,207,295	117,915,000	11,292,295	9.6 %
Reserve Claim Fund	52,315,900	46,014,200	6,301,700	13.7 %
Bond Redemption & Interest Fund	235,755,740	238,064,783	(2,309,043)	(1.0)%
TOTAL	\$ 1,360,141,035	\$ 1,432,153,683	\$ (72,012,648)	(5.0)%

Comparisons of the estimated taxes paid by the owner of a home with a market value of \$100,000 for 2024 as budgeted, and 2023 as adjusted for the 2022 EAV, are as follows:

	2024 Budgeted	2023 Adjusted	Variance	Percent Change
Estimated taxes for \$100,000 home	\$103.23	\$105.17	\$(1.94)	(1.84)%

Corporate Fund

The Corporate Fund is the District’s general operating fund and includes appropriation requests for day-to-day operational costs anticipated for 2024. The total appropriation for the Corporate Fund in 2024 is \$497.0 million, an increase of \$21.9 million, or 4.6 percent, from the 2023 Adjusted Budget.

Budget Message / Highlights

The 2024 tax levy for the Corporate Fund is \$299.5 million, an increase of \$6.6 million, or 2.3 percent, compared to the 2023 Adjusted Budget. In 2024, 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 2024 is 15.25 cents, a decrease of 0.25 cents from 2023 Adjusted Tax Rate. User charges, budgeted at \$36.0 million for 2024, 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 2024 Budget reflects current economic conditions and inflationary cost increases, reflecting both positive results from PPRT and investment returns as well as projected cost increases related to personnel, chemicals, and commodities. Chemical costs, in particular, have increased by 59.9 percent year-over-year due to the implementation of more stringent permit requirements for the discharge of phosphorus in 2024.

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 109.4 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 380.

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 \$140.0 million annually in flood reduction benefits to residents in its service area.



The O'Brien Water Reclamation Plant serves over 1.3 million people in communities north of downtown Chicago and features the largest ultraviolet disinfection facility for a wastewater plant in the United States, with a capacity to treat over 450 million gallons per day.

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 2024, the District expects to collect and treat approximately 449.8 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 100.00 percent overall compliance with the National Pollutant Discharge Elimination System (NPDES) requirements in 2022. This compliance resulted in six Platinum Peak Performance Awards from the National Association of Clean Water Agencies. See page 13 for Collection, Treatment, and Solids Utilization data.

Budget Message / Highlights

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

	2024 Budgeted	2023 Budgeted	2022 Actual	2023-2024 % Change
Total cost of collection (millions)	\$70.6	\$66.5	\$53.8	6.1 %
Total cost of treatment (millions)	\$103.8	\$103.8	\$79.6	— %
Total cost of solids utilization (millions)	\$32.3	\$30.4	\$25.9	6.2 %
Number of full-time equivalent employees:				
Collection	268	248	246	8.1 %
Treatment	372	381	391	(2.4)%
Solids Utilization	40	41	40	(2.4)%

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:	2024 Budgeted	2023 Budgeted	2022 Actual	2023-2024 % Change
Amount of wastewater collected and treated by plant:				
Stickney WRP (million gallons)	240,000	246,800	242,626	(2.8)%
Calumet WRP (million gallons)	100,000	100,000	86,241	— %
O'Brien WRP (million gallons)	80,000	85,000	81,943	(5.9)%
Kirie WRP (million gallons)	13,300	14,600	13,184	(8.9)%
Egan WRP (million gallons)	9,300	9,050	9,050	2.8 %
Hanover Park WRP (million gallons)	3,950	3,950	2,731	— %
Fox River Water Reclamation District (contract agreement)	2,200	2,200	2,200	— %
Lemont WRP (million gallons)	1,000	1,000	941	— %

Outputs:	2024 Budgeted	2023 Budgeted	2022 Actual	2023-2024 % Change
Dry tons of biosolids utilized by area:				
North Service Area	1,000	700	1,037	42.9 %
Calumet Service Area	25,500	21,000	15,894	21.4 %
Stickney Service Area	57,000	70,000	58,386	(18.6)%

Outcomes:
Achievement of water reclamation plant pollution permit requirements by plant:

	2022	2021	2020	2019
Stickney WRP	100.00 %	100.00 %	100.00 %	99.20 %
Calumet WRP	100.00 %	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 2024 Budget for the Stormwater Management Fund is \$129.9 million, an increase of \$0.9 million, or 0.7 percent, over the 2023 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 2024 is 2.93 cents, an increase of 0.15 cents from the 2023 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.



The Village of Alsip leases this 6.71-acre site along the north bank of the Cal-Sag Channel from the District for public recreational purposes. This green infrastructure project converted the site's east parking lot into a sanctuary of fertile soil, native prairie plants, and trees. This project is a wonderful example of the environmental benefits provided by the District's public recreational leases with other governmental entities.

The District has made significant investments in developing over 250 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 grant funding for stormwater projects and secured \$19.2 million through reimbursements from the Army Corps of Engineers to help fund the Robbins Stormwater Park and Midlothian Creek restoration project that will increase the existing stormwater drainage system, mitigate flooding for homes and businesses, strengthen the

Budget Message / Highlights

community, and revitalize Robbins. The Addison Creek Channel improvements project is another example of a construction project that will receive \$9.9 million from the Hazard Mitigation Grant Program to lower, widen, and stabilize the existing channel to allow for a higher flow of water to pass through during a flooding event. This enlarged water conveyance will decrease overbank flooding and lower the risk of residential and industrial property damage adjacent to the channel in six Cook County communities. 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 is provided in the Section VI of this budget document.

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 \$1.4 billion, which includes 2024 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.



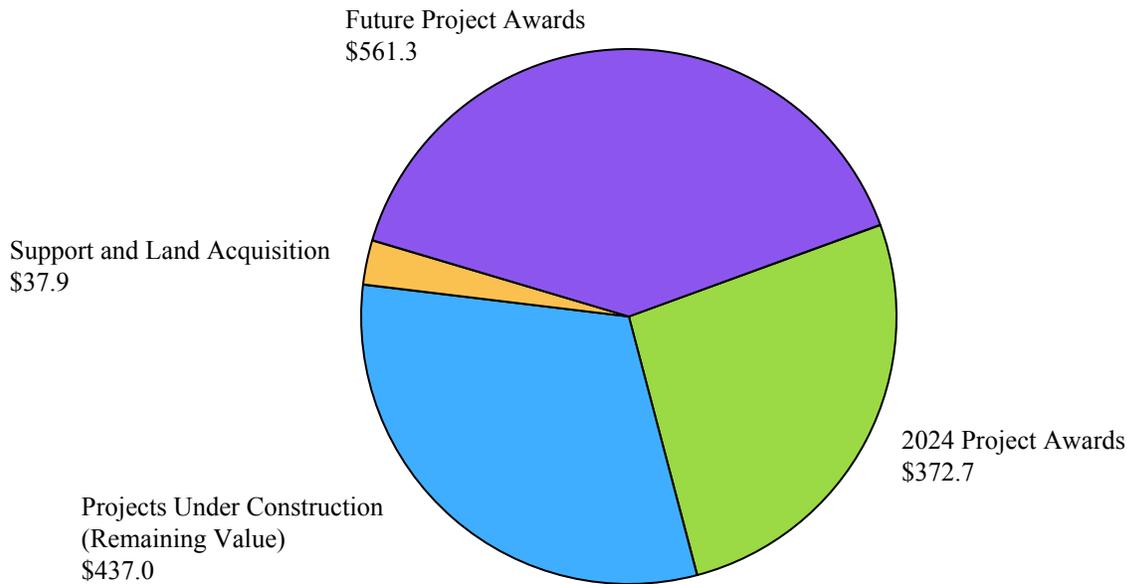
The Addison Creek Reservoir and the Addison Creek Channel Improvements are two associated flood control projects that will work together to provide significant benefits to communities along Addison Creek, including Bellwood, Northlake, Stone Park, Melrose Park, Westchester, and Broadview. The 600-acre-foot Addison Creek Reservoir will hold close to 200 million gallons of storage capacity and connect with the Addison Creek Channel.

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 2024 totals \$60.0 million, an increase of \$8.5 million, or 16.4 percent, from the 2023 Adjusted Budget. Capital projects in the Construction Fund are primarily supported by property taxes, but will also be supported by a \$25.0 million allocation of PPRT in 2024. The 2024 tax levy planned for the Construction Fund is \$7.0 million, reflecting no change from the 2023 Adjusted Levy. A complete listing and description of proposed projects, projects under construction, and projects scheduled for 2024 award, can be found in the Capital Budget (Section V).

Capital Improvements Bond Fund

The 2024 appropriation for the Capital Improvements Bond Fund is \$256.0 million, a decrease of \$118.6 million, or 31.7 percent, from the 2023 Adjusted Budget. The decrease in appropriation reflects the timing in the award of major projects. The 2024 appropriation includes construction costs for capital projects to be awarded in the amount of \$224.2 million, while the remaining \$31.8 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 2024 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 2023 appropriation included a \$30.0 million equity transfer of surplus revenue from the Corporate Fund, and the 2024 appropriation includes a \$31.5 million transfer of surplus revenue from the Corporate Fund and \$11.3 million from the 2022 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 57.8 percent funded, as of December 31, 2022. The District's Funding Policy Goal for the Retirement Fund is to be 100 percent funded by 2050.

The 2024 appropriation for the Retirement Fund is \$129.2 million, an increase of \$11.3 million, or 9.6 percent, compared to the 2023 Adjusted Budget. The 2024 total tax support for the Retirement Fund is \$91.3 million, which is comprised of \$18.6 million from the District's Personal Property Replacement Tax allocation and a \$72.7 million property tax levy. The property tax levy of \$72.7 million is an increase of \$1.9 million, or 2.7 percent, compared to the 2023 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 2023 was \$5.0 million and the 2024 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 \$90.8 million.

The 2024 appropriation of \$52.3 million is an increase of \$6.3 million, or 13.7 percent, from the 2023 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 the flat for this fund in 2024.

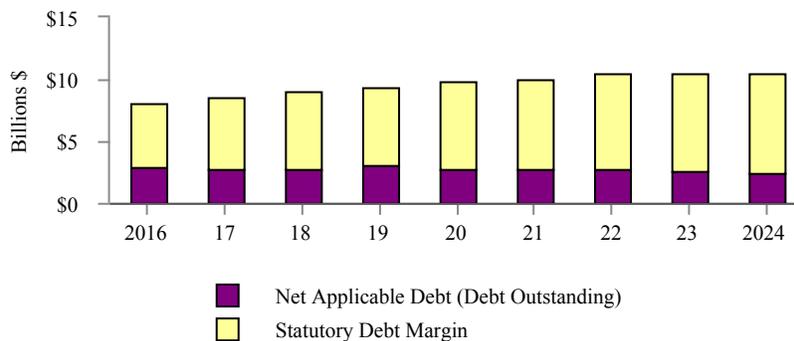


The Golf Mill Park stormwater project in the Village of Niles utilizes green infrastructure elements and permeable pavement to mitigate flooding and to improve local water quality.

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 1.8 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 2024 and approximately \$50.0 million annually from SRF loans for the next several years.

The 2024 appropriation for the Bond Redemption & Interest Fund totals \$235.8 million, a decrease of \$2.3 million, or 1.0 percent, compared to the 2023 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 2016 through 2028 and one on page 514 that displays debt service from 2024 through retirement. The 2024 tax levy for this fund is \$249.4 million, an increase of \$0.5 million, or 0.2 percent, from the 2023 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 2022 EAV is \$181.6 billion, setting the District's statutory debt limit at \$10.4 billion. Outstanding debt applicable to the debt limit as of December 31, 2023, totals \$2.5 billion. The debt margin is \$8.0 billion. The 2024 debt service extension base limit is \$193.5 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 2024, 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 39th consecutive year, the GFOA of the United States and Canada has presented the Distinguished Budget Presentation Award for the District's 2023 Annual Budget. The entire 2024 Budget is available at www.mwrd.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,
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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:

2014	\$	8,335,000	2019	\$	17,844,000
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		27,708,000 (Estimated)
			Total	\$	111,501,000

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 the recent 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,
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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, 2022, and for the MWRD Retiree Health Care Trust for the year ended December 31, 2022. This is the 48th consecutive year and 16th consecutive year that the District has received these prestigious awards, respectively. The Annual Comprehensive Financial Reports are available at www.mwrdd.org. The external audit of the District's 2022 financial statements, completed on May 12, 2023, includes an unmodified opinion. In 2023, the Internal Auditing Section completed 16 audits and assisted with closing out FEMA reimbursements for COVID-19 global pandemic expenses with the Illinois Emergency Management Agency.

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 2024-2028 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 2024 BUDGET

- Executive Director's Budget Recommendations
Submitted to Board of Commissioners Tuesday, October 10, 2023

- Committee on Budget and Employment Hearings at 1:00 P.M.Thursday, November 2, 2023
(Friday, November 3, 2023, if necessary)

- Committee on Budget and Employment Submits Tentative Budget
to Board of Commissioners for Public DisplayFriday, November 17, 2023

- Board of Commissioners Holds a Public Hearing
on the Budget at 2:00 P.M. Thursday, December 7, 2023

- Board of Commissioners Adopts the Budget Thursday, December 14, 2023

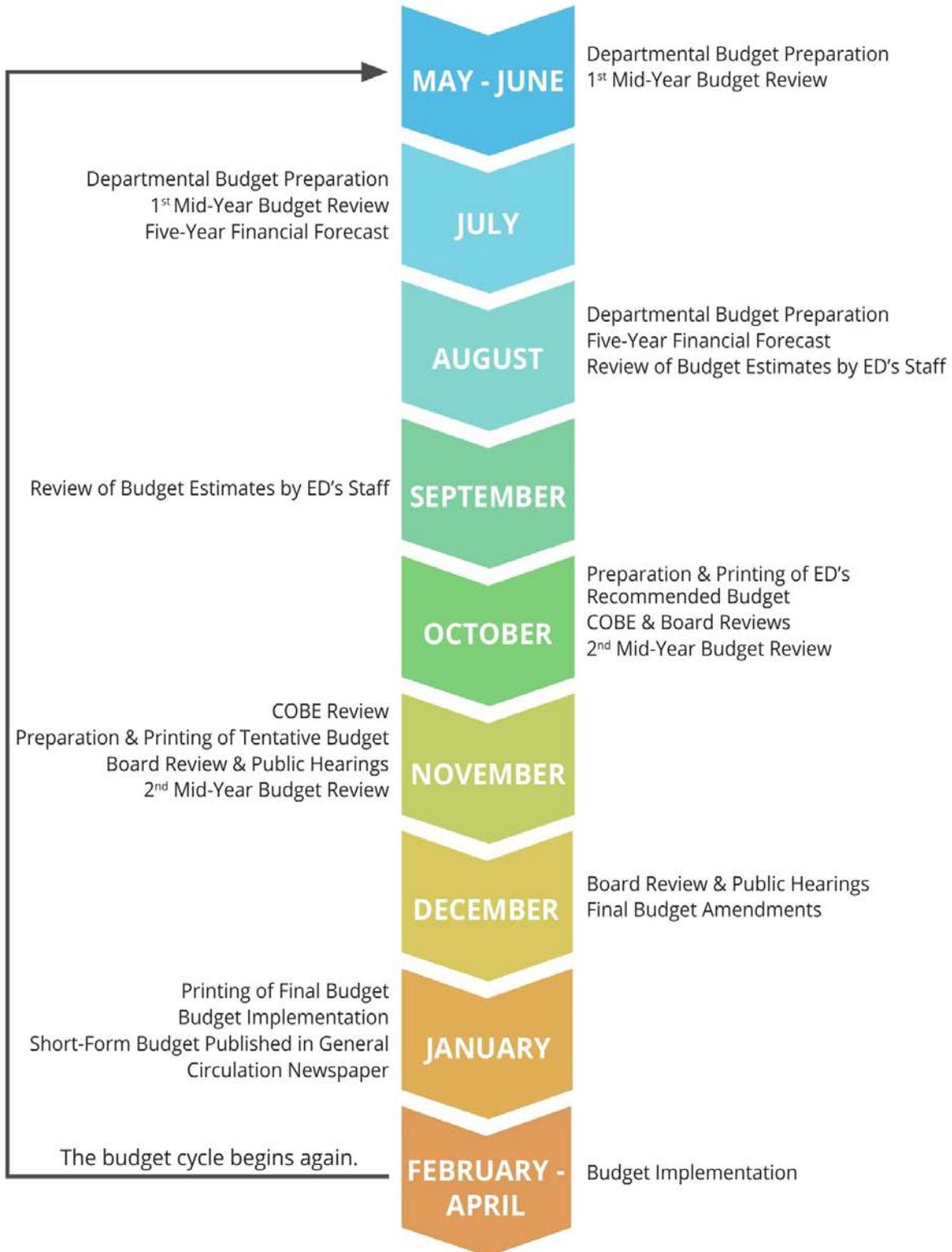
- Board of Commissioners Amends the Adopted Budget Thursday, December 21, 2023



The District has converted several acres of conventional turf grass to native prairie landscaping that reduces the long-term cost of grounds maintenance, collects stormwater, increases biodiversity and wildlife habitat, and sequesters carbon.

BUDGET CYCLE FOR 2023 - 2024

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 O23-002

**ANNUAL APPROPRIATION ORDINANCE OF THE
METROPOLITAN WATER RECLAMATION DISTRICT
OF GREATER CHICAGO
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024
AND ENDING DECEMBER 31, 2024**

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, 2024, and ending December 31, 2024.”

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, 2024, and ending December 31, 2024.

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 O23-002

**ANNUAL APPROPRIATION ORDINANCE OF THE
METROPOLITAN WATER RECLAMATION DISTRICT
OF GREATER CHICAGO
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024
AND ENDING DECEMBER 31, 2024
(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 2024 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 2024 and comparing it to previous years, this section also provides a projection of the future: the comprehensive Five-Year Financial Forecast for 2024 - 2028.

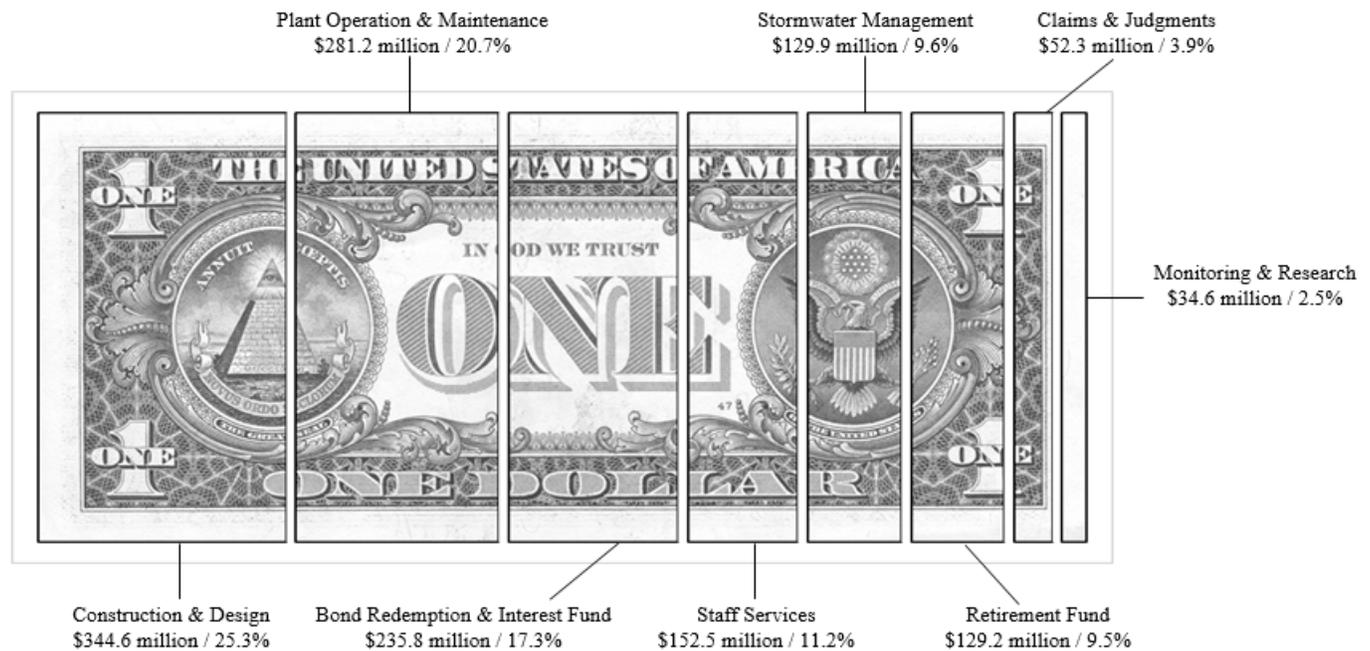
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WHERE THE MONEY COMES FROM: \$1,360.1 MILLION



* \$457.3 of the \$641.9 Net Assets Appropriable detailed in the analysis on the following page will be appropriated as revenue for 2024.

WHERE THE MONEY GOES: \$1,360.1 MILLION



SUMMARY OF NET ASSETS APPROPRIABLE**at January 1, 2024**

(In Millions)

FUND

CURRENT ASSETS	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
Cash & Investments	\$ 289.0	\$ 326.4	\$ 28.7	\$ 64.3	\$ —	\$ 116.0	\$ 44.3	\$ 868.6
Restricted Cash	—	—	—	—	—	—	—	—
Deposit with Escrow Agent	—	—	—	—	—	—	—	—
Taxes Receivable	282.6	—	6.8	51.2	68.4	242.7	7.3	659.0
Prior Year Taxes Receivable	13.5	—	0.4	2.8	—	11.1	0.3	28.1
Replacement Tax	56.9	—	25.0	—	18.1	—	—	100.0
Total	\$ 642.1	\$ 326.4	\$ 60.9	\$ 118.3	\$ 86.4	\$ 369.7	\$ 51.9	\$ 1,655.8

**CURRENT LIABILITIES,
DESIGNATIONS AND RESTRICTIONS**

Unpaid Bill and Contingent Liabilities	\$ 14.8	\$ 265.9	\$ 3.7	\$ 3.0	\$ —	\$ —	\$ 1.2	\$ 288.6
Due to Working Cash Funds	332.3	—	30.4	49.9	—	—	—	412.6
Liabilities for Restricted Assets	—	167.0	—	—	—	—	—	167.0
Principal and Interest	—	—	—	—	—	145.7	—	145.7
Total	\$ 347.1	\$ 432.9	\$ 34.1	\$ 52.9	\$ —	\$ 145.7	\$ 1.2	\$ 1,013.9
*Net Assets Appropriable	\$ 295.0	\$ (106.5)	\$ 26.8	\$ 65.4	\$ 86.4	\$ 224.0	\$ 50.8	\$ 641.9
Budget Reserve	\$ (184.7)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (184.7)
Equity Transfer for Stormwater Bond Payment	\$ —	\$ —	\$ —	\$ (9.5)	\$ —	\$ 9.5	\$ —	\$ —
Budget Reserve for Transfer to the Retirement Fund	\$ (31.5)	\$ —	\$ —	\$ —	\$ 31.5	\$ —	\$ —	\$ —
Property Tax Levy Adjustment to Retirement Fund	\$ (11.3)	\$ —	\$ —	\$ —	\$ 11.3	\$ —	\$ —	\$ —
Net Assets Appropriated	\$ 67.6	\$ (106.5)	\$ 26.8	\$ 55.8	\$ 129.2	\$ 233.5	\$ 50.8	\$ 457.3

* 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, 2024.

Gross Corporate Fund.....	15.25 ¢
Construction Fund.....	0.36
Stormwater Management Fund.....	2.93
Retirement Fund.....	3.70
Reserve Claim Fund.....	0.38
Subtotal.....	<u>22.62 ¢</u>

Bond Redemption & Interest Fund:

Capital Improvements Bonds - Series:

2016 Qualified Energy Conservation Limited Tax Series F.....	0.01 ¢
2009 Limited Tax Series.....	1.81
2014 Limited Tax Series C.....	0.29
2016 Alternate Revenue Unlimited Tax Series E.....	0.19
2016 Unlimited Tax Series C.....	0.08
2016 Limited Tax Series D.....	0.15
2021 Limited Tax Series A.....	0.28
2021 Unlimited Tax Series B.....	0.08

State Revolving Fund Bonds - Series:

Various.....	5.16 ¢
--------------	--------

Refunding Bonds - Series:

2007 Unlimited Tax Series B.....	0.25 ¢
2007 Limited Tax Series C.....	0.42
2016 Unlimited Tax Series A.....	2.07
2016 Limited Tax Series B.....	0.32
2021 Limited Tax Series C.....	1.19
2021 Unlimited Tax Series D.....	0.08
2021 Unlimited Taxable Series E.....	0.14
2021 Alternate Revenue Unlimited Taxable Series F.....	0.17
Subtotal Bond Redemption & Interest Fund.....	<u>12.69 ¢</u>

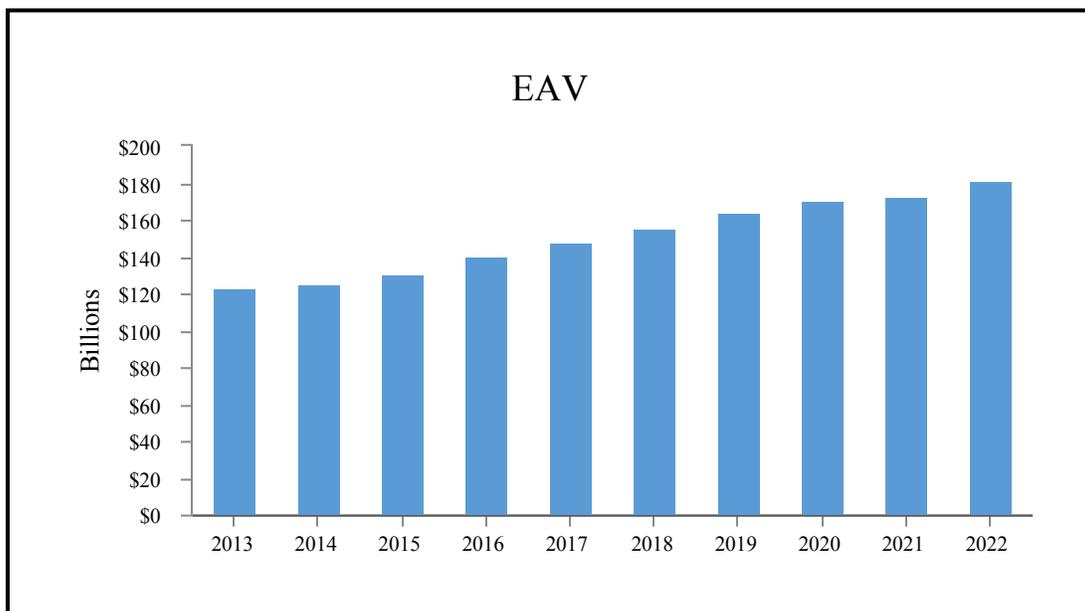
TOTAL ESTIMATED TAX RATE - 2024..... 35.31 ¢

TAXABLE PROPERTY WITHIN THE DISTRICT (Equalized Assessed Valuation)

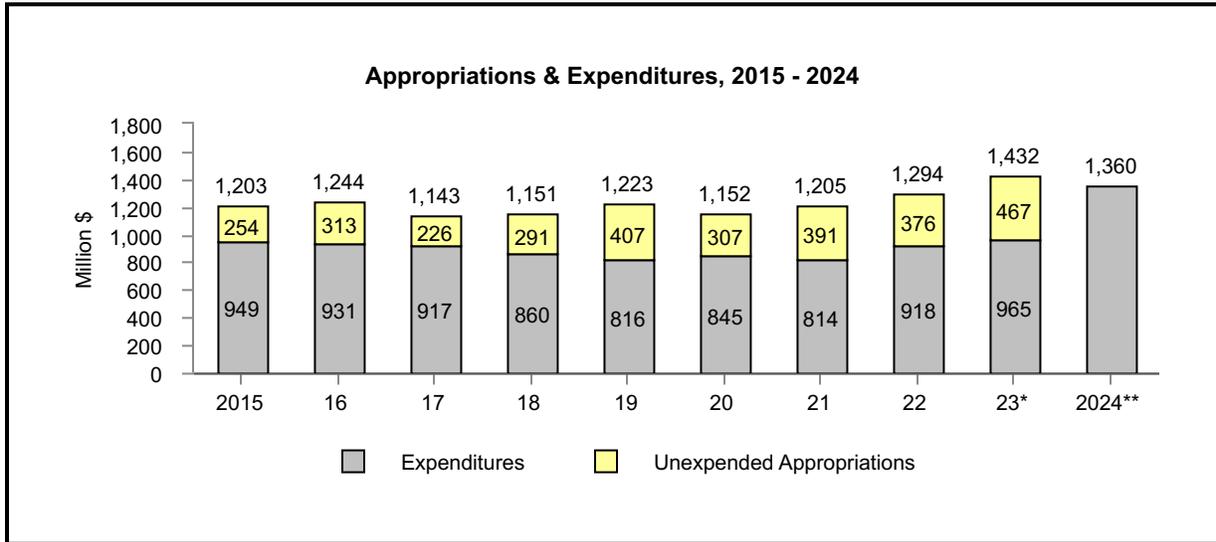
The equalized assessed valuation (EAV) of the Metropolitan Water Reclamation District increased 5.2 percent from 2021 to 2022, showing sustained growth for the ninth straight year. The boundaries of the District encompass 93.3 percent of the area of Cook County. The District is located in one of the 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.

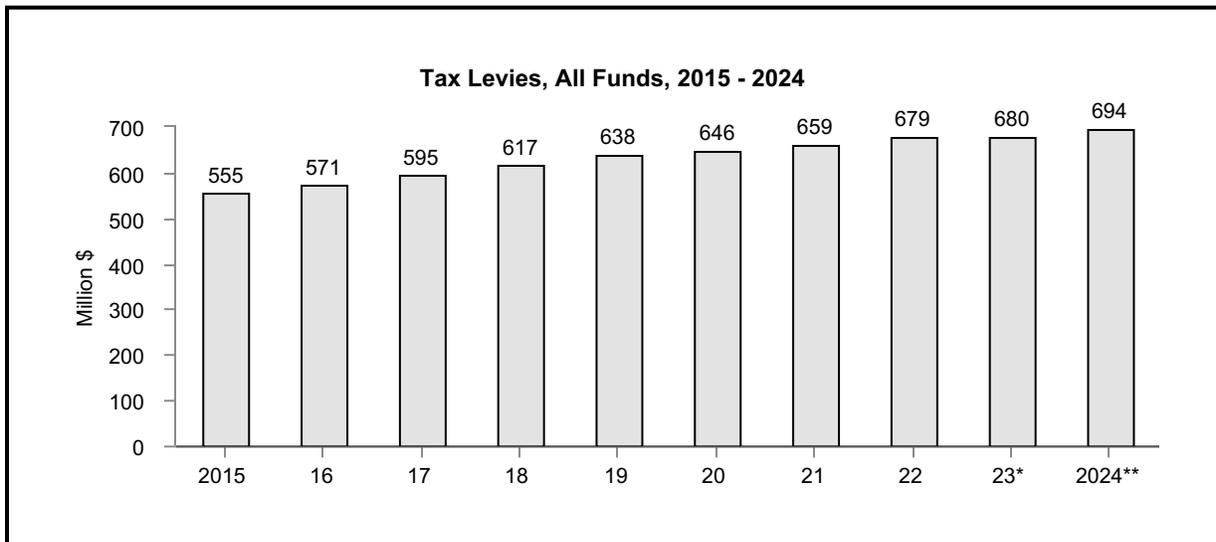
The equalized assessed valuation of the District is very important due to the primary reliance of the District on the property tax to fund current operations and future capital programs.



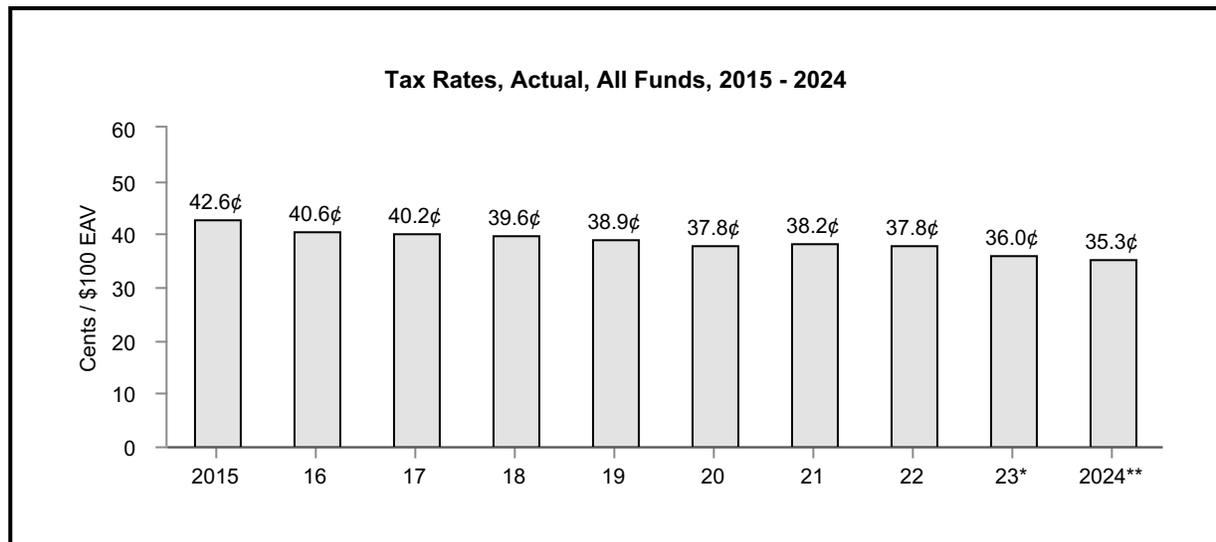
Year	Real Property	Railroad Property and Pollution Control Facilities	Total
2013	123.11 billion	311.53 million	123.42 billion
2014	125.43 billion	308.36 million	125.74 billion
2015	129.96 billion	344.38 million	130.30 billion
2016	140.40 billion	350.47 million	140.75 billion
2017	147.58 billion	362.43 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	breakdown is not available		181.64 billion



*Adjusted
 **Estimated
 Note: Amounts are rounded.



*Adjusted
 **Estimated



*Adjusted
 **Estimated using 2022 EAV

COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAX LEVIES

2024-2022 ALL FUNDS

APPROPRIATIONS	2024 **	2023 AS PASSED	2023 AS ADJUSTED *	2022 ACTUAL
FUND				
Corporate Fund	\$ 496,985,500	\$ 475,066,000	\$ 475,066,000	\$ 438,501,500
Construction Fund	59,966,100	51,500,400	51,500,400	19,932,000
Capital Improvements Bond Fund ***	255,991,200	374,610,900	374,610,900	293,943,500
Stormwater Management Fund	129,919,300	128,982,400	128,982,400	96,981,700
Retirement Fund	129,207,295	117,915,000	117,915,000	118,754,000
Pension Obligation Bond Proceeds for transfer to Retirement Fund	—	249,204,500	—	—
Reserve Claim Fund	52,315,900	46,014,200	46,014,200	44,465,300
Bond Redemption & Interest Fund	235,755,740	238,064,783	238,064,783	281,145,736
TOTAL	\$ 1,360,141,035	\$ 1,681,358,183	\$ 1,432,153,683	\$ 1,293,723,736
LEVIES				
Corporate Fund	\$ 299,537,000	\$ 292,900,000	\$ 292,900,000	\$ 284,556,152
Construction Fund	7,000,000	7,000,000	7,000,000	7,000,000
Stormwater Management Fund	57,500,000	52,500,000	52,500,000	57,926,000
Retirement Fund	72,726,700	70,845,000	70,845,000	72,053,900
Reserve Claim Fund	7,500,000	7,500,000	7,500,000	7,500,000
Levy Adjustment PA 102-0519	—	—	—	11,267,295
Subtotal	\$ 444,263,700	\$ 430,745,000	\$ 430,745,000	\$ 440,303,347
Bond Redemption & Interest Fund:				
Capital Improvement Bonds - Series:				
2016 Qualified Energy Conservation Limited Tax Series F	\$ 165,803	\$ 165,804	\$ 165,803	\$ 165,804
2009 Limited Tax Series	35,564,767	35,564,767	35,564,767	35,564,767
2014 Limited Tax Series C	5,760,104	3,768,135	3,768,135	2,571,244
2014 Alternate Revenue Unlimited Tax Series B ****	—	1,278,497	1,278,497	1,277,047
2016 Alternate Revenue Unlimited Tax Series E ****	3,754,145	3,756,218	3,756,218	3,756,477
Alternate Revenue Abatement ****	—	—	—	(5,033,524)
2016 Unlimited Tax Series C	1,554,404	1,554,405	1,554,405	1,554,405
2016 Limited Tax Series D	2,916,062	2,916,062	2,916,062	2,916,322
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	101,440,060	100,393,948	100,834,812	101,874,971
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	8,230,725	5,541,607	5,541,607	5,541,607
2016 Unlimited Tax Series A	40,739,896	40,856,736	40,856,736	40,975,648
2016 Limited Tax Series B	6,232,642	6,344,819	6,344,819	6,467,876
2021 Limited Tax Series C	23,321,503	27,880,570	27,880,570	29,139,119
2021 Unlimited Tax Series D	1,634,974	1,634,974	1,634,974	1,634,974
2021 Unlimited Taxable Series E	2,727,560	2,727,561	2,727,561	2,727,561
2021 Alternate Revenue Unlimited Taxable Series F ****	3,388,262	2,108,804	2,108,804	2,110,450
Alternate Revenue Abatement ****	—	—	—	(2,110,450)
Subtotal Bond Redemption & Interest Fund	\$ 249,428,744	\$ 248,490,744	\$ 248,931,607	\$ 239,055,810
TOTAL	\$ 693,692,444	\$ 679,235,744	\$ 679,676,607	\$ 679,359,157
Abatement after the budget year ****	(11,218,732)	(11,219,844)	(11,219,844)	
Total (after planned abatement)	\$ 682,473,712	\$ 668,015,900	\$ 668,456,763	

NOTES: * As Adjusted reflects the 2022 EAV (\$181,643,464,150) estimated to increase 4.0 percent, plus any subsequent supplemental levies.
 ** 2024 reflects an estimated 3.0 percent increase in EAV from the 2023 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

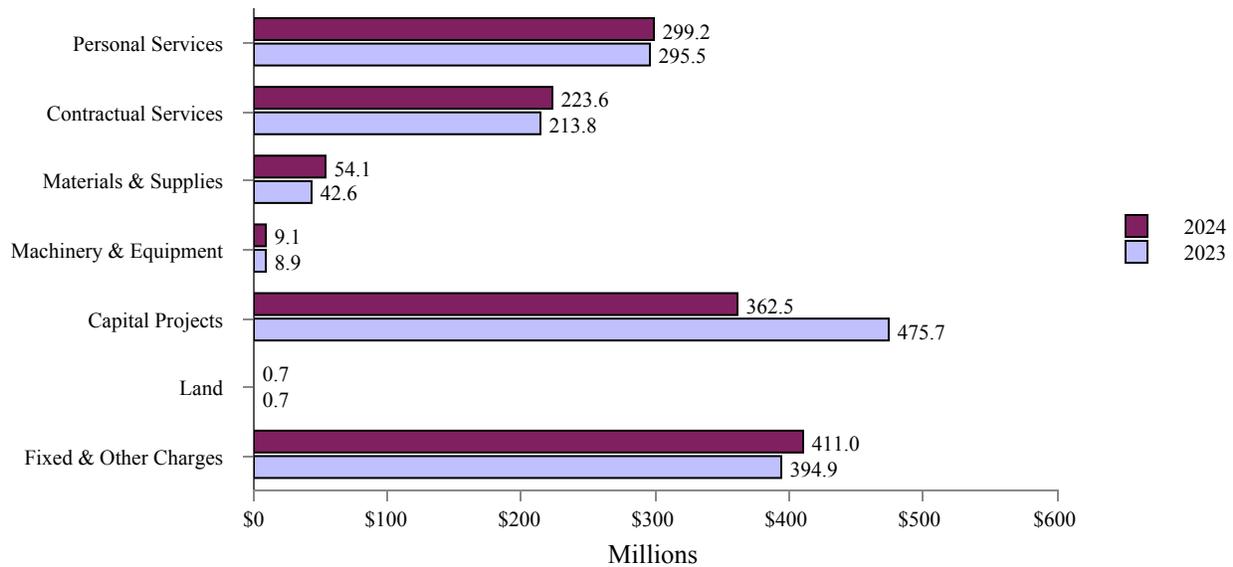
2024-2022 ALL FUNDS

Per \$100 in Equalized Assessed Valuation (EAV)

FUND		2024 **	2023 AS PASSED	2023 AS ADJUSTED *	2022 ACTUAL
	tax rate limit				
Corporate Fund	41¢	15.25 ¢	15.68 ¢	15.50 ¢	15.70 ¢
Construction Fund	10¢	0.36	0.37	0.37	0.40
Stormwater Management Fund	5¢	2.93	2.81	2.78	3.20
Retirement Fund		3.70	3.79	3.75	4.00
Reserve Claim Fund	½ ¢	0.38	0.40	0.40	0.44
Levy Adjustment PA 102-0519		—	—	—	0.65
Subtotal		22.62 ¢	23.05 ¢	22.80 ¢	24.39 ¢
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		1.81	1.90	1.88	2.00
2014 Limited Tax Series C		0.29	0.20	0.20	0.10
2014 Alternate Revenue Unlimited Tax Series B ***		—	0.07	0.07	0.10
2016 Alternate Revenue Unlimited Tax Series E ***		0.19	0.20	0.20	0.20
Alternate Revenue Abatement ***		—	—	—	(0.30)
2016 Unlimited Tax Series C		0.08	0.08	0.08	0.10
2016 Limited Tax Series D		0.15	0.16	0.15	0.20
2021 Limited Tax Series A		0.28	0.29	0.29	0.30
2021 Unlimited Tax Series B		0.08	0.08	0.08	0.10
State Revolving Fund Bonds - Series:					
Various		5.16	5.37	5.34	5.40
Refunding Bonds - Series:					
2007 Unlimited Tax Series B		0.25	0.27	0.26	0.30
2007 Limited Tax Series C		0.42	0.30	0.29	0.30
2016 Unlimited Tax Series A		2.07	2.19	2.16	2.30
2016 Limited Tax Series B		0.32	0.34	0.34	0.40
2021 Limited Tax Series C		1.19	1.49	1.48	1.60
2021 Unlimited Tax Series D		0.08	0.09	0.09	0.10
2021 Unlimited Taxable Series E		0.14	0.15	0.14	0.20
2021 Alternate Revenue Unlimited Taxable Series F ***		0.17	0.11	0.11	0.10
Alternate Revenue Abatement ***		—	—	—	(0.10)
Subtotal Bond Redemption & Interest Fund		12.69 ¢	13.30 ¢	13.17 ¢	13.41 ¢
TOTAL		35.31 ¢	36.35 ¢	35.97 ¢	37.80 ¢

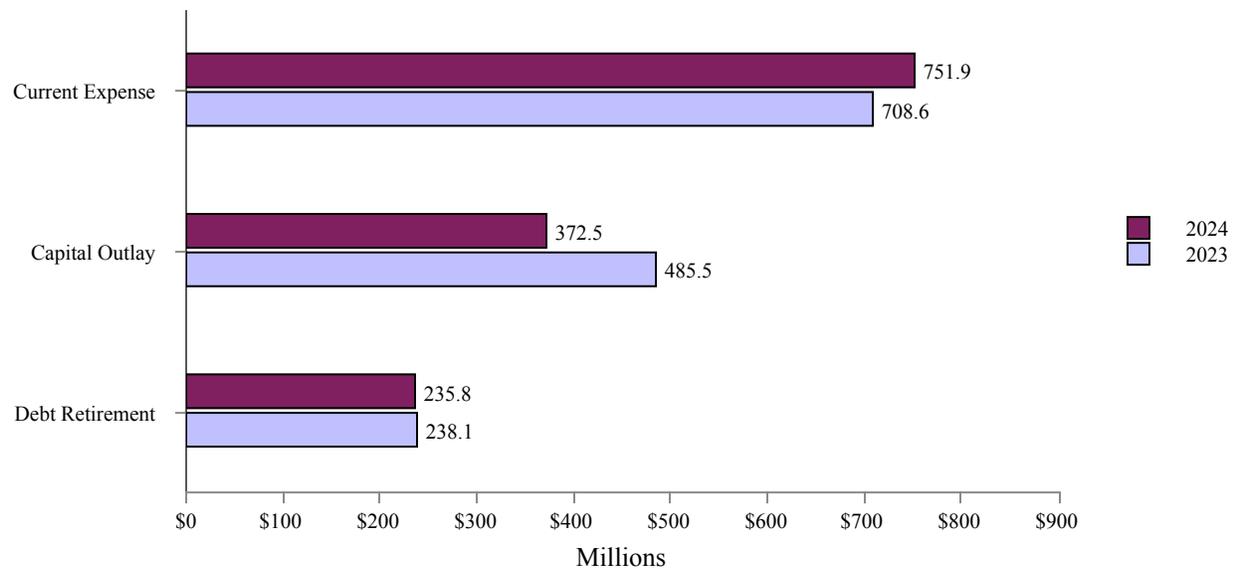
NOTES: * As Adjusted reflects the 2022 EAV (\$181,643,464,150) estimated to increase 4.0 percent, plus any subsequent supplemental levies.
 ** 2024 reflects an estimated 3.0 percent increase in EAV from the 2023 estimate.
 *** As part of the plan of financing, it is intended and anticipated that tax 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*



*2023 figures reflect an Adjusted Appropriation.

COMPARATIVE APPROPRIATIONS BY MAJOR CHARACTER OF EXPENDITURE*



*2023 figures reflect an Adjusted Appropriation.

COMPARATIVE APPROPRIATIONS BY MAJOR OBJECT OF EXPENDITURE 2024-2023* ALL FUNDS

ORGANIZATION or FUND	YEAR	TOTAL	PERSONAL SERVICES	CONTRACTUAL SERVICES	MATERIALS & SUPPLIES	MACHINERY & EQUIPMENT	CAPITAL PROJECTS	LAND	FIXED & OTHER CHARGES
Board of Commissioners	2024	\$ 5,961,400	\$ 4,666,100	\$ 1,268,300	\$ 27,000	\$ —	\$ —	\$ —	\$ —
	2023	\$ 5,904,300	\$ 4,589,000	\$ 1,287,300	\$ 28,000	\$ —	\$ —	\$ —	\$ —
General Administration	2024	27,018,200	18,734,300	7,613,000	322,900	348,000	—	—	—
	2023	23,448,900	15,233,800	6,343,000	314,800	1,557,300	—	—	—
Monitoring & Research	2024	34,609,800	30,940,100	2,170,500	660,300	838,900	—	—	—
	2023	35,659,900	31,924,900	1,831,400	947,700	955,900	—	—	—
Procurement & Materls. Management	2024	11,291,000	6,272,300	308,800	4,610,900	99,000	—	—	—
	2023	11,817,300	6,421,300	641,100	4,754,900	—	—	—	—
Human Resources	2024	69,322,900	61,786,900	7,232,500	303,500	—	—	—	—
	2023	67,607,300	60,510,900	6,670,000	328,900	97,500	—	—	—
Information Technology	2024	22,882,900	9,255,000	12,005,500	1,187,400	435,000	—	—	—
	2023	22,895,500	9,456,300	10,843,000	1,445,400	1,150,800	—	—	—
Law	2024	8,600,100	6,319,100	1,401,300	19,700	—	—	—	860,000
	2023	8,640,700	6,438,900	1,402,300	19,500	—	—	—	780,000
Finance	2024	4,170,000	3,633,700	523,300	13,000	—	—	—	—
	2023	4,221,700	3,604,900	590,300	26,500	—	—	—	—
Maint. & Operations:									
General Division	2024	16,483,000	12,632,500	3,140,500	710,000	—	—	—	—
	2023	16,677,700	12,835,000	2,770,800	1,071,900	—	—	—	—
North Service Area	2024	59,722,700	28,205,000	24,844,700	5,348,900	1,324,100	—	—	—
	2023	58,581,600	28,055,600	23,921,800	5,991,300	612,900	—	—	—
Calumet Service Area	2024	72,694,400	23,023,000	26,211,900	19,665,700	3,793,800	—	—	—
	2023	60,173,600	22,281,200	27,302,800	8,165,800	2,423,800	—	—	—
Stickney Service Area	2024	132,291,000	45,023,200	64,895,600	20,802,200	1,570,000	—	—	—
	2023	128,778,200	44,448,400	63,479,600	19,196,200	1,654,000	—	—	—
TOTAL Maintenance & Operations	2024	\$ 281,191,100	\$ 108,883,700	\$ 119,092,700	\$ 46,526,800	\$ 6,687,900	\$ —	\$ —	\$ —
	2023	\$ 264,211,100	\$ 107,620,200	\$ 117,475,000	\$ 34,425,200	\$ 4,690,700	\$ —	\$ —	\$ —
Engineering	2024	31,938,100	25,574,500	6,184,300	167,700	11,600	—	—	—
	2023	30,659,300	26,480,900	3,985,700	118,700	74,000	—	—	—
TOTAL Corporate Fund	2024	\$ 496,985,500	\$ 276,065,700	\$ 157,800,200	\$ 53,839,200	\$ 8,420,400	\$ —	\$ —	\$ 860,000
	2023	\$ 475,066,000	\$ 272,281,100	\$ 151,069,100	\$ 42,409,600	\$ 8,526,200	\$ —	\$ —	\$ 780,000
Construction Fund	2024	59,966,100	—	12,727,700	—	—	47,238,400	—	—
	2023	51,500,400	—	7,542,700	—	—	43,957,700	—	—
Capital Improvements Bond Fund	2024	255,991,200	—	8,318,600	—	—	245,907,500	300,000	1,465,100
	2023	374,610,900	—	8,365,200	—	—	365,239,800	300,000	705,900
Stormwater Management Fund	2024	129,919,300	13,156,600	44,777,600	217,800	630,000	69,337,300	400,000	1,400,000
	2023	128,982,400	13,260,600	46,834,700	224,500	400,000	66,462,600	400,000	1,400,000
Bond Redemption & Interest Fund	2024	235,755,740	—	—	—	—	—	—	235,755,740
	2023	238,064,783	—	—	—	—	—	—	238,064,783
Retirement Fund	2024	129,207,295	—	—	—	—	—	—	129,207,295
	2023	117,915,000	—	—	—	—	—	—	117,915,000
Reserve Claim Fund	2024	52,315,900	10,000,000	—	—	—	—	—	42,315,900
	2023	46,014,200	10,000,000	—	—	—	—	—	36,014,200
GRAND TOTAL	2024	\$ 1,360,141,035	\$ 299,222,300	\$ 223,624,100	\$ 54,057,000	\$ 9,050,400	\$ 362,483,200	\$ 700,000	\$ 411,004,035
	2023	\$ 1,432,153,683	\$ 295,541,700	\$ 213,811,700	\$ 42,634,100	\$ 8,926,200	\$ 475,660,100	\$ 700,000	\$ 394,879,883
PERCENTAGES	2024	100.0%	22.0%	16.4%	4.0%	0.7%	26.7%	0.1%	30.2%
	2023	100.0%	20.6%	14.9%	3.0%	0.6%	33.2%	—%	27.6%

Note: Percentages are rounded.
*Adjusted Appropriation

COMPARATIVE APPROPRIATIONS BY CHARACTER OF EXPENDITURE 2024-2023* ALL FUNDS

ORGANIZATION OR FUND	YEAR	TOTAL	CURRENT EXPENSE	CAPITAL OUTLAY	DEBT RETIREMENT
Board of Commissioners	2024	\$ 5,961,400	\$ 5,961,400	\$ —	\$ —
	2023	\$ 5,904,300	\$ 5,904,300	\$ —	\$ —
General Administration	2024	27,018,200	26,670,200	348,000	—
	2023	23,448,900	21,891,600	1,557,300	—
Monitoring & Research	2024	34,609,800	33,770,900	838,900	—
	2023	35,659,900	34,704,000	955,900	—
Procurement & Materials Management	2024	11,291,000	11,192,000	99,000	—
	2023	11,817,300	11,817,300	—	—
Human Resources	2024	69,322,900	69,322,900	—	—
	2023	67,607,300	67,509,800	97,500	—
Information Technology	2024	22,882,900	22,447,900	435,000	—
	2023	22,895,500	21,744,700	1,150,800	—
Law	2024	8,600,100	8,600,100	—	—
	2023	8,640,700	8,640,700	—	—
Finance	2024	4,170,000	4,170,000	—	—
	2023	4,221,700	4,221,700	—	—
Maintenance & Operations:					
General Division	2024	16,483,000	16,483,000	—	—
	2023	16,677,700	16,677,700	—	—
North Service Area	2024	59,722,700	58,398,600	1,324,100	—
	2023	58,581,600	57,968,700	612,900	—
Calumet Service Area	2024	72,694,400	68,900,600	3,793,800	—
	2023	60,173,600	57,749,800	2,423,800	—
Stickney Service Area	2024	132,291,000	130,721,000	1,570,000	—
	2023	128,778,200	127,124,200	1,654,000	—
TOTAL Maintenance & Operations	2024	\$ 281,191,100	\$ 274,503,200	\$ 6,687,900	\$ —
	2023	\$ 264,211,100	\$ 259,520,400	\$ 4,690,700	\$ —
Engineering	2024	31,938,100	31,926,500	11,600	—
	2023	30,659,300	30,585,300	74,000	—
TOTAL Corporate Fund	2024	\$ 496,985,500	\$ 488,565,100	\$ 8,420,400	\$ —
	2023	\$ 475,066,000	\$ 466,539,800	\$ 8,526,200	\$ —
Construction Fund	2024	59,966,100	12,727,700	47,238,400	—
	2023	51,500,400	7,542,700	43,957,700	—
Capital Improvements Bond Fund	2024	255,991,200	9,533,700	246,457,500	—
	2023	374,610,900	8,821,100	365,789,800	—
Stormwater Management Fund	2024	129,919,300	59,552,000	70,367,300	—
	2023	128,982,400	61,719,800	67,262,600	—
Bond Redemption & Interest Fund	2024	235,755,740	—	—	235,755,740
	2023	238,064,783	—	—	238,064,783
Retirement Fund	2024	129,207,295	129,207,295	—	—
	2023	117,915,000	117,915,000	—	—
Reserve Claim Fund	2024	52,315,900	52,315,900	—	—
	2023	46,014,200	46,014,200	—	—
GRAND TOTAL	2024	\$ 1,360,141,035	\$ 751,901,695	\$ 372,483,600	\$ 235,755,740
	2023	\$ 1,432,153,683	\$ 708,552,600	\$ 485,536,300	\$ 238,064,783
PERCENTAGES	2024	100%	55%	27%	17%
	2023	100%	49%	34%	17%

Note: Percentages are rounded.
*Adjusted Appropriation

**2024 - 2023* PROGRAM APPROPRIATION - ALL FUNDS
BY DEPARTMENT AND MAJOR PROGRAM**

(In Millions)

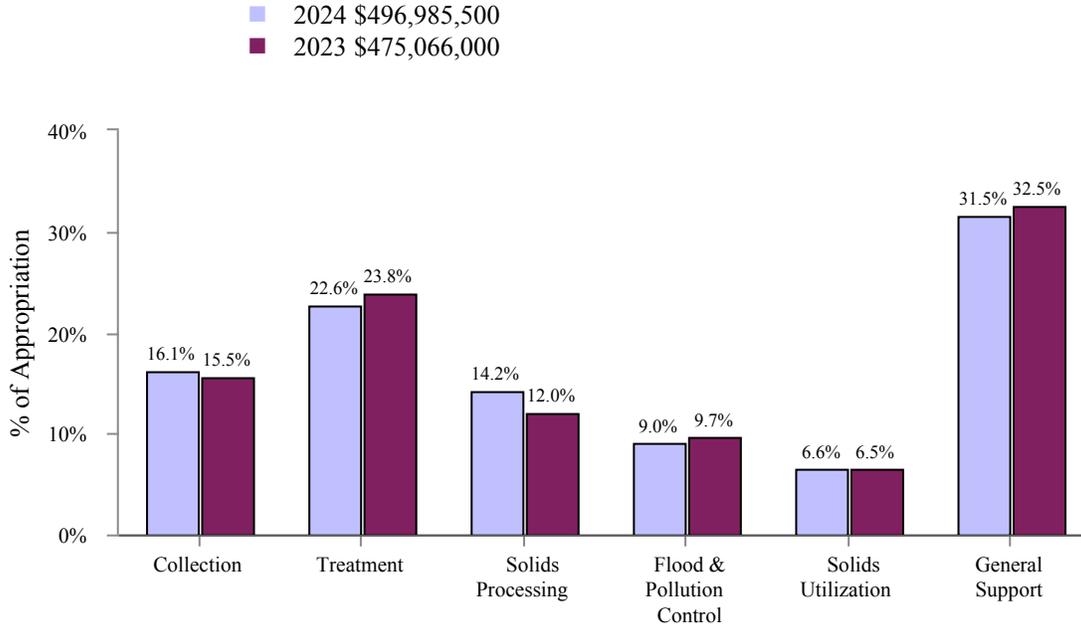
DEPARTMENT	MAJOR PROGRAM															
	COLLECTION		TREATMENT		SOLIDS PROCESSING		SOLIDS UTILIZATION		FLOOD & POLLUTION CONTROL		GENERAL SUPPORT		TOTAL			
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023		
Board of Commissioners	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 6.0	\$ 5.9	\$ 6.0	\$ 5.9
General Administration	—	—	—	—	—	—	—	—	—	—	—	—	27.0	23.4	27.0	23.4
Monitoring & Research	—	—	—	—	—	—	—	—	—	33.9	34.6	0.7	1.1	34.6	35.7	
Procurement & Materials Management	—	—	—	—	—	—	—	—	—	—	—	—	11.3	11.8	11.3	11.8
Human Resources	—	—	—	—	—	—	—	—	—	—	—	—	69.3	67.6	69.3	67.6
Information Technology	—	—	—	—	—	—	—	—	—	—	—	—	22.9	22.9	22.9	22.9
Law	—	—	—	—	—	—	—	—	—	0.6	0.6	8.0	8.0	8.6	8.6	
Finance	—	—	—	—	—	—	—	—	—	0.3	0.3	3.8	3.9	4.2	4.2	
Maintenance & Operations	70.6	66.5	103.8	103.8	63.9	49.9	32.3	30.4	5.7	6.4	4.9	7.2	281.2	264.2		
Engineering	9.5	7.1	8.7	9.2	6.9	7.1	0.3	0.3	4.3	4.4	2.4	2.6	31.9	30.7		
Total Corporate Fund	\$ 80.0	\$ 73.6	\$ 112.5	\$ 113.0	\$ 70.7	\$ 57.0	\$ 32.6	\$ 30.7	\$ 44.8	\$ 46.3	\$ 156.4	\$ 154.4	\$ 497.0	\$ 475.1		
Construction and Capital Improvements Bond Funds	\$ 68.0	\$ 159.4	\$ 166.6	\$ 147.8	\$ 7.4	\$ 36.6	\$ 3.0	\$ 9.6	\$ 68.3	\$ 71.6	\$ 2.6	\$ 1.1	\$ 316.0	\$ 426.1		
Stormwater Management Fund	—	—	—	—	—	—	—	—	129.7	128.8	0.2	0.2	129.9	129.0		
Miscellaneous (Debt Service, Retirement, and Reserve Funds)	—	—	—	—	—	—	—	—	—	—	417.3	402.0	417.3	402.0		
GRAND TOTAL	\$ 148.0	\$ 233.0	\$ 279.1	\$ 260.9	\$ 78.2	\$ 93.6	\$ 35.6	\$ 40.3	\$ 242.9	\$ 246.8	\$ 576.4	\$ 557.6	\$ 1,360.1	\$ 1,432.2		

Notes: Totals are rounded.
*Adjusted Appropriation

APPROPRIATION DISTRIBUTION BY MAJOR PROGRAM

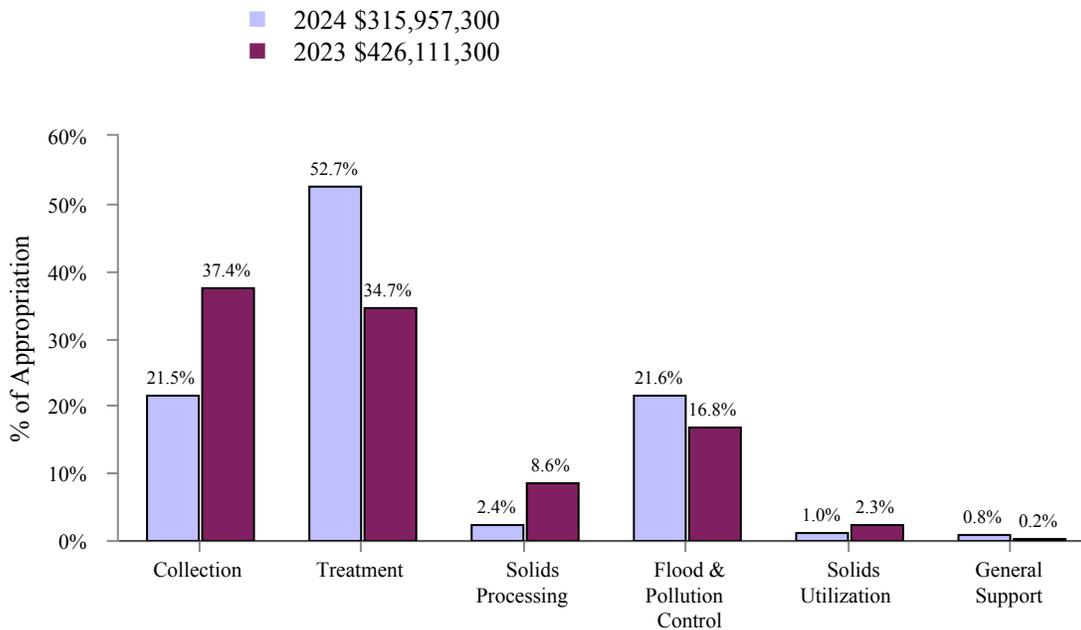
To comply with Illinois State Statute, it is necessary to prepare budget estimates and appropriate funds according to programs, as well as organizational units, performance principles, and unit cost data. The two charts on this page show the relationship of major objectives or functions within the Corporate, Construction, and Capital Improvements Bond Funds. The charts compare major program appropriations to the total fund appropriations for 2024 and 2023, as shown on the following page.

Corporate Fund



Note: Percentages are rounded.

Capital Improvements Bond & Construction Funds



Note: Percentages are rounded.

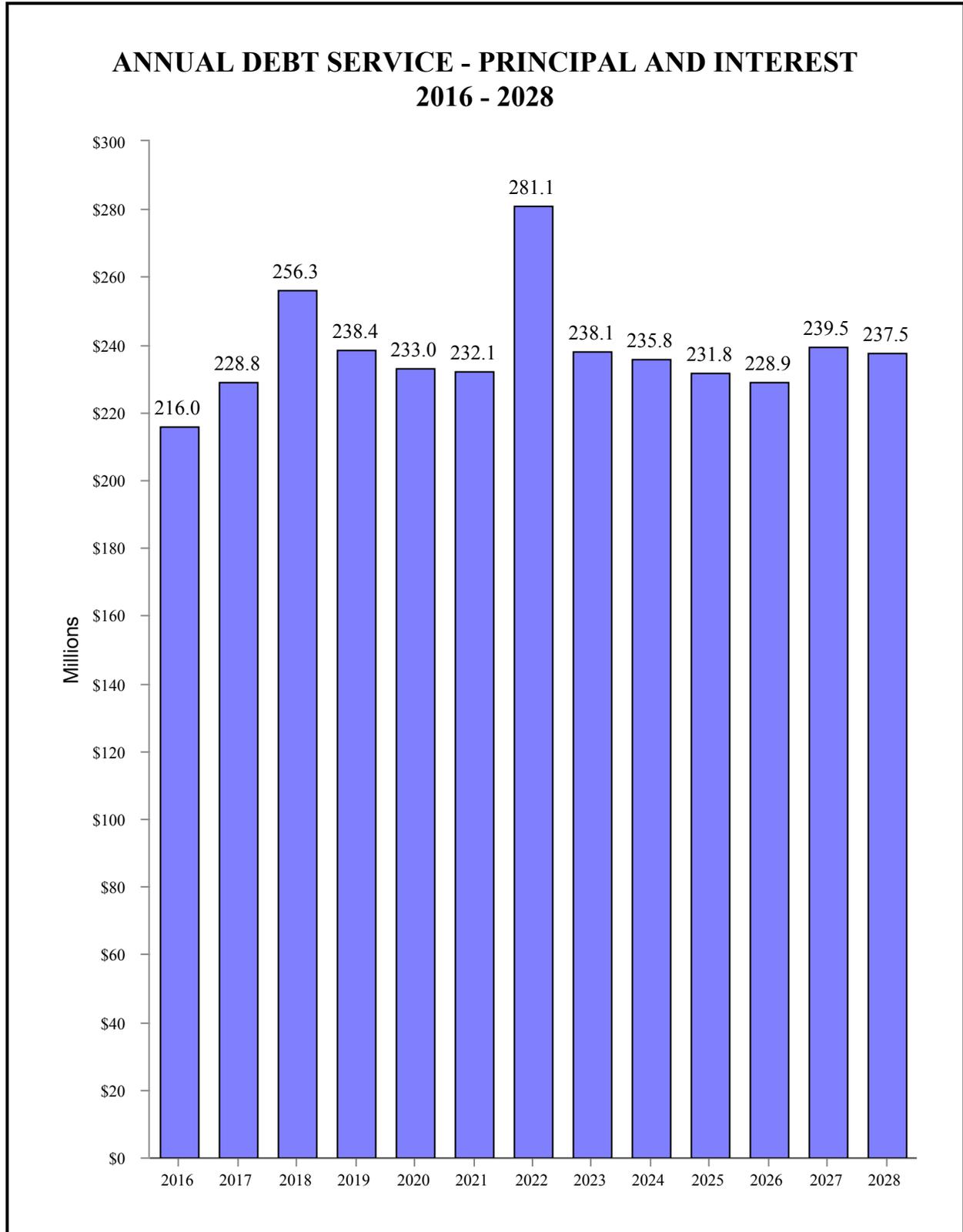
2024 - 2023 PROGRAM APPROPRIATION COMPARISON ALL FUNDS

PROGRAM OBJECTIVE

NUMBER	NAME	2024 BUDGET	2023 ADJUSTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	FTE POSITIONS	
						2024	2023
1000	Collection	\$ 148,021,737	\$ 232,967,233	\$ (84,945,496)	(36.5)	298	278
2000	Treatment	279,087,385	260,872,096	18,215,289	7.0	436	445
3000	Solids Processing	78,161,014	93,610,795	(15,449,781)	(16.5)	252	253
4000	Flood & Pollution Control	242,889,875	246,761,422	(3,871,547)	(1.6)	449	448
5000	Solids Utilization	35,602,357	40,335,656	(4,733,299)	(11.7)	43	42
7000	General Support (Debt, Retirement, Law, etc.)	576,378,667	557,606,481	18,772,186	3.4	490	491
TOTAL		\$ 1,360,141,035	\$ 1,432,153,683	\$ (72,012,648)	(5.0)	1,968	1,957

SUMMARY BY FUND	2024 BUDGET	2023 ADJUSTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	FTE POSITIONS	
					2024	2023
Corporate Fund	\$ 496,985,500	\$ 475,066,000	\$ 21,919,500	4.6	1,869	1,857
Construction & Capital Improvements Bond Funds	315,957,300	426,111,300	(110,154,000)	(25.9)	—	—
Stormwater Management Fund	129,919,300	128,982,400	936,900	0.7	99	100
Retirement Fund	129,207,295	117,915,000	11,292,295	9.6	—	—
Bond Redemption & Interest Fund	235,755,740	238,064,783	(2,309,043)	(1.0)	—	—
Reserve Claim Fund	52,315,900	46,014,200	6,301,700	13.7	—	—
TOTAL	\$ 1,360,141,035	\$ 1,432,153,683	\$ (72,012,648)	(5.0)	1,968	1,957

The 2024 appropriation for the Construction and Capital Improvements Bond Funds is 315,957,300, a decrease of \$110,154,000, or 25.9 percent, from 2023 due to the project schedules. Since the Capital Improvements Bond Fund is appropriated on an obligation basis, the majority of the decrease in appropriation is due to the award of five collection facilities projects in 2023 with the total value of \$79.2 million.



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 \$12.7 million in savings 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, 2023

BOND SERIES	DATE OF MATURITY	INTEREST RATES	AMOUNT PAYABLE
Capital Improvements Bonds - Series:			
2009 Limited Tax Series	2038	5.7%	\$ 600,000,000
2014 Alternate Revenue Unlimited Tax Series B	2024	2.0% to 5.0%	1,175,000
2014 Limited Tax Series C	2028	2.0% to 5.0%	49,625,000
2016 Unlimited Tax Series C	2045	5.0%	30,000,000
2016 Limited Tax Series D	2030	5.0%	16,280,000
2016 Alternate Revenue Unlimited Tax Series E	2045	5.0%	47,695,000
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:			\$ 892,710,000
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%	255,435,000
2016 Limited Tax Series B	2031	5.0%	37,155,000
2021 Limited Tax Series C	2032	5.0%	136,295,000
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%	44,005,000
SUBTOTAL - Refunding Bonds:			\$ 810,635,000
State Revolving Fund Bonds - Series:			
01A SRF L172126	2024	2.57%	\$ 1,874,252
01B SRF L172127	2025	2.50%	5,641,111
01C SRF L172128	2026	2.50%	8,176,560
14F SRF L175342	2039	1.75%	65,932,665
16C SRF L175367	2039	1.76%	26,284,720
16D SRF L175460	2038	1.75%	5,999,574
14O SRF L175305	2038	1.75%	2,546,271
14R SRF L175517	2041	1.84%	37,285,281
04A SRF L172485	2027	2.50%	5,974,684
04B SRF L172488	2027	2.50%	6,979,595
04C SRF L172493	2027	2.50%	575,158
04D SRF L172494	2027	2.50%	551,562
04E SRF L172495	2028	2.50%	2,188,705
04F SRF L172496	2031	—%	1,490,508
04G SRF L172611	2027	2.50%	896,033
04H SRF L172849	2029	2.50%	18,072,446
07A SRF L172625	2030	2.50%	16,526,029
07B SRF L172850	2030	2.50%	11,814,503
07C SRF L172770	2031	—%	25,000,000
07D SRF L172763	2030	2.50%	3,769,405
09A SRF L173074	2032	1.25%	21,310,799
09B SRF L173064	2031	—%	2,871,674
09C SRF L173063	2031	—%	839,679
09D SRF L174558	2031	2.30%	18,985,629
09E SRF L173005	2031	1.25%	17,212,027
09F SRF L174557	2032	1.25%	29,001,220
09G SRF L173075	2032	1.25%	13,545,421
09H SRF L173800	2031	—%	275,943
09I SRF L174675	2031	1.25%	4,505,176
12A SRF L174710	2034	2.30%	4,440,323
12B SRF L174712	2034	2.30%	3,802,793
12C SRF L174621	2031	2.00%	6,167,159

OUTSTANDING BONDS AND ESTIMATED STATUTORY DEBT MARGIN

December 31, 2023

BOND SERIES	DATE OF MATURITY	INTEREST RATES	AMOUNT PAYABLE
State Revolving Fund Bonds - Series (continued):			
12D SRF L174988	2032	1.93%	\$ 15,518,251
12E SRF L174709	2035	1.93%	3,615,658
12F SRF L174989	2032	1.93%	32,866,386
12G SRF L174923	2038	1.93%	26,648,584
12H SRF L174924	2032	1.93%	14,159,498
12I SRF L175222	2036	2.21%	3,532,512
12J SRF L175172	2035	2.00%	1,717,819
12K SRF L174925	2031	2.00%	6,055,565
12L SRF L175161	2031	2.21%	16,479,303
12M SRF L175168	2037	2.21%	9,316,389
12N SRF L175164	2036	2.00%	1,952,969
12O SRF L175166	2035	2.00%	3,107,813
14A SRF L173076	2031	2.21%	34,580,476
14B SRF L175171	2036	2.21%	1,925,518
14C SRF L174559	2031	2.30%	9,018,522
14D SRF L175263	2038	1.86%	10,097,095
14E SRF L173062	2038	1.86%	35,846,046
14G SRF L175152	2038	1.86%	16,082,616
14H SRF L175355	2036	1.86%	877,909
14I SRF L175223	2038	1.86%	7,608,988
14J SRF L175219	2036	2.21%	3,093,578
14K SRF L175366	2038	1.86%	4,057,612
14L SRF L175368	2038	1.75%	4,238,320
14M SRF L175372	2038	1.75%	1,133,164
14N SRF L175371	2038	1.75%	1,079,277
14P SRF L175369	2038	1.56%	3,180,218
14Q SRF L175539	2040	1.76%	2,726,231
16A SRF L174555	2038	1.75%	101,353,415
16B SRF L172129	2040	1.84%	3,725,367
16G SRF L174708	2041	2.00%	14,625,763
16H SRF L172130	2041	2.00%	12,651,163
16I SRF L173798	2042	2.00%	24,824,072
16K SRF L172741	2040	2.00%	2,836,187
16P SRF L172744	2042	1.35%	8,341,380
21E SRF L175569	2043	1.11%	4,800,653
SUBTOTAL - State Revolving Fund Bonds:			<u>\$ 814,211,218</u>
TOTAL OUTSTANDING BONDS:			<u><u>\$ 2,517,556,218</u></u>

CALCULATION OF ESTIMATED STATUTORY DEBT MARGIN

Debt Applicable to Debt Limit:			
Outstanding Bonds	\$	2,517,556,218	
Less: Alternate Revenue Bonds Outstanding		(92,875,000)	
Bond Anticipation Notes - Principal		30,000,000	
Bond Anticipation Notes - Interest		250,000	
Capital Lease - Biosolids Facility		20,965,788	
Liabilities of Tax Financed Funds		3,000,000	\$ 2,478,897,006
Less Applicable Assets:			
Cash and Investments - Bond Redemption & Interest Fund	\$	(115,978,166)	
Interest on Bonds Payable in Next Twelve Months		99,858,792	\$ (16,119,374)
NET DEBT APPLICABLE TO LIMIT:			<u>\$ 2,462,777,632</u>
Statutory Debt Limit 5.75% of 2022 EAV			\$ 10,444,499,189
Less Net Debt Applicable to Limit			<u>2,462,777,632</u>
ESTIMATED STATUTORY DEBT MARGIN:			<u><u>\$ 7,981,721,557</u></u>

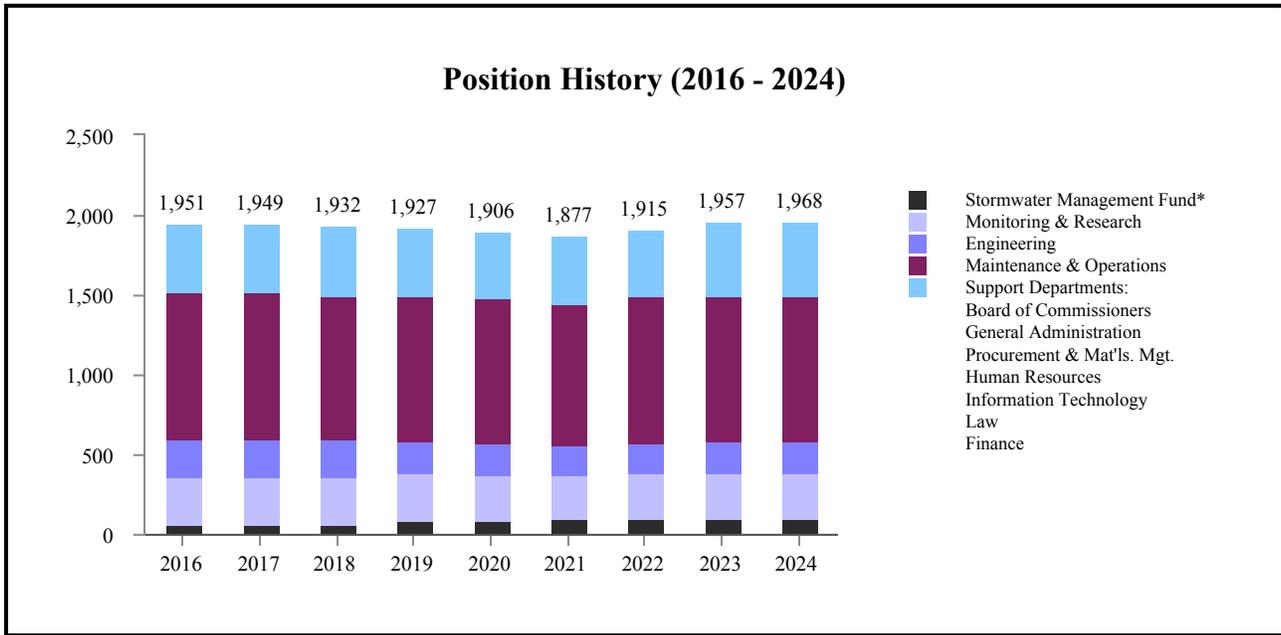
ACCOUNT SUMMARY COMPARISON 2024 - 2023 ALL FUNDS

ORGANIZATION OR FUND	Account Appropriation		Increase (Decrease) 2024-2023	
	2024	2023 Adjusted	Dollars	Percent
Board of Commissioners	\$ 5,961,400	\$ 5,904,300	\$ 57,100	1.0
General Administration	27,018,200	23,448,900	3,569,300	15.2
Monitoring & Research	34,609,800	35,659,900	(1,050,100)	(2.9)
Procurement & Materials Management	11,291,000	11,817,300	(526,300)	(4.5)
Human Resources	69,322,900	67,607,300	1,715,600	2.5
Information Technology	22,882,900	22,895,500	(12,600)	(0.1)
Law	8,600,100	8,640,700	(40,600)	(0.5)
Finance	4,170,000	4,221,700	(51,700)	(1.2)
Maintenance & Operations:				
General Division	16,483,000	16,677,700	(194,700)	(1.2)
North Service Area	59,722,700	58,581,600	1,141,100	1.9
Calumet Service Area	72,694,400	60,173,600	12,520,800	20.8
Stickney Service Area	<u>132,291,000</u>	<u>128,778,200</u>	<u>3,512,800</u>	2.7
TOTAL Maintenance & Operations	\$ 281,191,100	\$ 264,211,100	\$ 16,980,000	6.4
Engineering	<u>31,938,100</u>	<u>30,659,300</u>	<u>1,278,800</u>	4.2
TOTAL Corporate Fund	\$ 496,985,500	\$ 475,066,000	\$ 21,919,500	4.6
Construction Fund	59,966,100	51,500,400	8,465,700	16.4
Capital Improvements Bond Fund	<u>255,991,200</u>	<u>374,610,900</u>	<u>(118,619,700)</u>	(31.7)
TOTAL Capital Budget	\$ 315,957,300	\$ 426,111,300	\$ (110,154,000)	(25.9)
Stormwater Management Fund	129,919,300	128,982,400	936,900	0.7
Bond Redemption & Interest Fund	235,755,740	238,064,783	(2,309,043)	(1.0)
Retirement Fund	129,207,295	117,915,000	11,292,295	9.6
Reserve Claim Fund	<u>52,315,900</u>	<u>46,014,200</u>	<u>6,301,700</u>	13.7
GRAND TOTAL	<u>\$1,360,141,035</u>	<u>\$1,432,153,683</u>	<u>\$ (72,012,648)</u>	(5.0)

**PERSONNEL SUMMARY COMPARISON
2024 - 2022 ALL FUNDS**

ORGANIZATION OR FUND	Proposed FTEs 2024	Budgeted FTEs 2023	Actual FTEs 2022	Increase (Decrease) 2024-2023	
				FTEs	Percent
Board of Commissioners	37	37	36	—	—
General Administration	136	129	120	7	5.4
Monitoring & Research	289	289	286	—	—
Procurement & Materials Management	56	60	55	(4)	(6.7)
Human Resources	98	96	87	2	2.1
Information Technology	73	68	58	5	7.4
Law	38	38	37	—	—
Finance	27	27	27	—	—
Maintenance & Operations:					
General Division	101	99	88	2	2.0
North Service Area	240	241	240	(1)	(0.4)
Calumet Service Area	197	197	195	—	—
Stickney Service Area	380	379	403	1	0.3
TOTAL Maintenance & Operations	918	916	926	2	0.2
Engineering	197	197	186	—	—
TOTAL Corporate Fund	1,869	1,857	1,818	12	0.6
Construction Fund	—	—	—	—	—
Capital Improvements Bond Fund	—	—	—	—	—
TOTAL Capital Budget	—	—	—	—	—
Stormwater Management Fund	99	100	97	(1)	(1.0)
Bond Redemption & Interest Fund	—	—	—	—	—
Retirement Fund	—	—	—	—	—
Reserve Claim Fund	—	—	—	—	—
GRAND TOTAL	1,968	1,957	1,915	11	0.6

PERSONAL SERVICE APPROPRIATIONS



*In 2024, 99 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 2016 to 2022, along with the budgeted positions for 2023 and 2024. 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.

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 2023 and 2024, and the actual expenditures for personal services in 2022. The District has introduced a number of initiatives in an effort to control cost increases, including active management of employee health benefit costs.

	2022 Actual Exp.	2023 Adj. Approp.	2024 Budgeted	Increase (Decrease) 2024-2023	
				Dollars	Percent
Salaries of Regular Employees	\$ 193,304,779	\$ 217,030,200	\$ 220,027,100	\$ 2,996,900	1.4 %
Compensation Plan Adjustments	7,446,965	10,390,500	9,575,100	\$ (815,400)	(7.8)%
Social Security & Medicare Contributions	2,833,266	3,254,700	3,422,800	\$ 168,100	5.2 %
Employee Claims	3,976,982	10,100,000	10,100,000	\$ —	— %
Other Employee Personal Services*	1,068,920	2,682,500	2,553,300	\$ (129,200)	(4.8)%
Health & Life Insurance Premiums**	45,556,190	52,083,800	53,544,000	\$ 1,460,200	2.8 %
Total	\$ 254,187,102	\$ 295,541,700	\$ 299,222,300	\$ 3,680,600	1.2 %

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

FIVE-YEAR FINANCIAL FORECAST

2024 - 2028

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 Administrative Services 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 10, 2023

SUBJECT: FIVE-YEAR FINANCIAL FORECAST, 2024 - 2028

Dear Sir:

I have reviewed the Five-Year Financial Forecast prepared for the fiscal years 2024 - 2028 and offer the following report and summary. Subject to your review and approval, this will be included in the 2024 Budget. These projections are a tool designed to aid the District in planning and controlling its financial position over a longer range than the 2024 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 four years. The growth in the Consumer Price Index impacted the District's budget across all funds since 2021. The 2024 budget anticipates declining revenues as PPRT slows and rising interest rates impact the real estate market. CPI is estimated to end 2023 at 3.0 percent, while growth is estimated to slow through 2028 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 2024 budget across all operating and capital funds but are expected to follow CPI in the subsequent years. Significantly, the budget for chemicals is expected to increase by \$11.4 million in 2024. Following a \$15.2 million increase in electricity over two years from 2021 to 2023, the budget for electricity is expected to remain relatively flat from 2023 to 2028. 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 personal property replacement tax (PPRT) collections, investment income, real estate leases, and user charge collections. These projections reflect the instability of current market environments, but also assume a 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 2024 - 2028. 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 3.0 percent for 2023, 2.4 percent for 2024, fall to 2.3 percent in the following two years, then continue to slowly decline to the Federal Reserve's target rate of 2.0 percent. New property is assumed to be 1.0 percent for 2024-2028;
- The Aggregate Levy is expected to remain under the tax cap in 2024 while CPI remains higher than the Federal Reserve's target rate. Total Property levies are projected to increase by an average rate of 3.6 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 \$91.0 million for 2024, a decrease of \$9.0 million, or 9.0 percent, from the 2023 Original Budget, and is expected to drop to \$81.1 million in 2025, then reduce year-over-year from 2026 - 2028, leveling off near \$75.0 million;
- The Corporate Fund expenditure rate is expected to be 90.0 percent from 2024-2028;
- 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 2022 amount as provided by the Cook County Clerk, with estimated growth of 4.0 percent in 2023 and 3.0 percent annually from 2025 - 2028;
- A Capital Improvements bond sale valued at \$325.0 million is planned for 2024, followed by \$325.0 million in 2026 and \$250.0 million in 2028, although the District will explore the option for a Water Infrastructure Finance and Innovation Act loan for a portion of future project funding needs;
- The District is expecting to receive approximately \$50.0 million annually from 2024 - 2028 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 during in Pension Obligation Bonds as a supplemental employer contribution, but no sale is included in the forecast and is not anticipated in 2024.

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 5.3 percent annually through 2028;
- Salaries, wages, and other personal services costs are projected to increase by an average of 2.2 percent annually, which results in an increase of \$20.8 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 3.8 percent annually from 2024 through 2028. Property tax revenues account for 58.2 percent of 2024 Corporate Fund projected revenue. The PPRT allocation to the Corporate Fund is expected to be \$104.4 million in 2024 and decline by an annual average of 11.3 percent through 2028.

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 expected to stabilize at \$38.0 million in 2026 after lower projections in 2024 and 2025.

Appropriations

The Corporate Fund, the District's general fund, includes all appropriations for day-to-day operations. Appropriations for the fund are expected to increase an average of 2.0 percent annually from 2024 through 2028. This relative stability of appropriations is attributed to revenue estimates, as well as planned control of growth and stability in staffing levels. Inflationary pressures on expenditures are incorporated into the 2024 Budget across all operating and capital funds but are expected to follow CPI in the subsequent years. If the current economic climate of high inflation and uncertainty surrounding energy costs persists, costs may grow faster than current estimates show.

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 for electricity, 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 2024, 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 4.0 percent annually as the District will be required to meet evolving regulatory permit limits for phosphorus. Furthermore, supply chain issues that began in 2020 continue to drive cost increases at a rate higher than inflation and are reflected in the forecast.

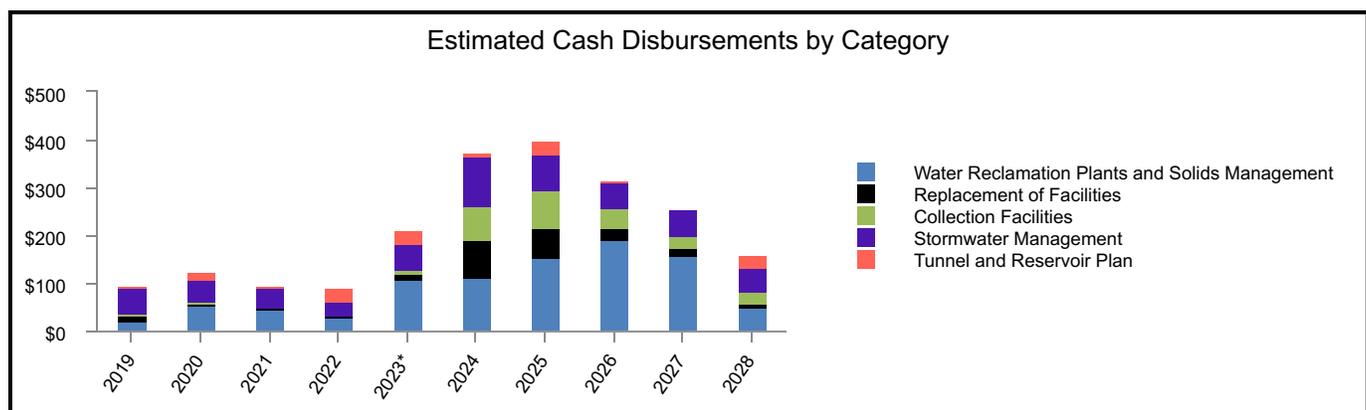
Employee and Retiree Health Care Benefits

The District's long-term benefits strategy continues to focus on rising health care costs. Employee and retiree benefits constitute approximately 9.5 percent of the Corporate Fund budget. While strategies to limit cost increases resulted in costs remaining flat from 2015 to 2019 and pandemic-related anomalies in 2020 - 2021 limited expenditures, benefits are projected to increase an average of 5.3 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.



*Estimated 2023 Year-End

The tax levy for the Construction Fund is \$7.0 million in 2024 and projected to remain flat through 2028. Additionally, \$25.0 million from the District's PPRT disbursement will be allocated to the Construction Fund from 2023 and 2028 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 2024, while the District continues to aggressively pursue an influx of federal funding to supplement project funding. The District expects \$13.2 million in 2023 and \$17.0 million in 2024 in grants and federal reimbursements to fund regional stormwater management projects, particularly in disproportionately impacted areas.

Retirement Fund

The 2024 appropriation for the Retirement Fund is \$129.2 million, an increase of \$11.3 million from 2023 to 2024 due to staffing levels during the pandemic, but continues to include \$30.0 million in advance funding in 2023. The appropriation is expected to be stable from 2025 through 2028. 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 2024 - 2028 is 1.8 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 3.0 percent annually over the next five years. Borrowing will be constricted in the subsequent five-year period of 2028 - 2032 due to limitations of the debt service extension base. The projected debt for the District from 2024 through 2028 appears on page 64. The District’s outstanding bonds and ability to issue additional bonds are on pages 512 - 516.

Planned Bond Sales				
in \$ Millions	WIFIA Loan	Limited	Unlimited	
2024	\$ 100.0	\$ 200.0	\$	25.0
2025	—	—	—	—
2026	—	\$ 300.0	\$	25.0
2027	—	—	\$	—
2028	—	\$ 250.0	—	—

Reserve Claim Fund

The tax levy for the Reserve Claim Fund is projected to be \$7.5 million in 2024 and remain flat at \$7.5 million from 2025 through 2028. The appropriation for the Reserve Claim Fund is expected to grow slowly between 2024 and 2028, from \$52.3 million to \$60.3 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 2024 through 2028. Historical comparisons can be made by reviewing the actual appropriations, tax rates, and levies for the years 2015 through 2024 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 2024 through 2028. Corporate Fund appropriations and expenditures for the years 2015 through 2024 can be found on page 103.

Projections for revenues, tax rates, and appropriations for the Construction Fund for the years 2024 through 2028, 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 2019 through 2028, can be found in the Capital Improvement Program Section, on page 322.

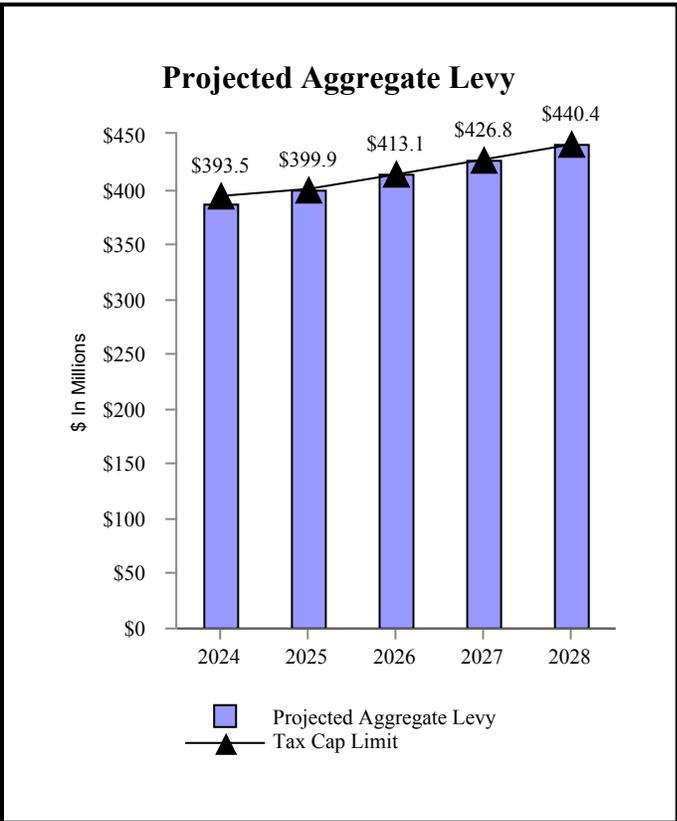
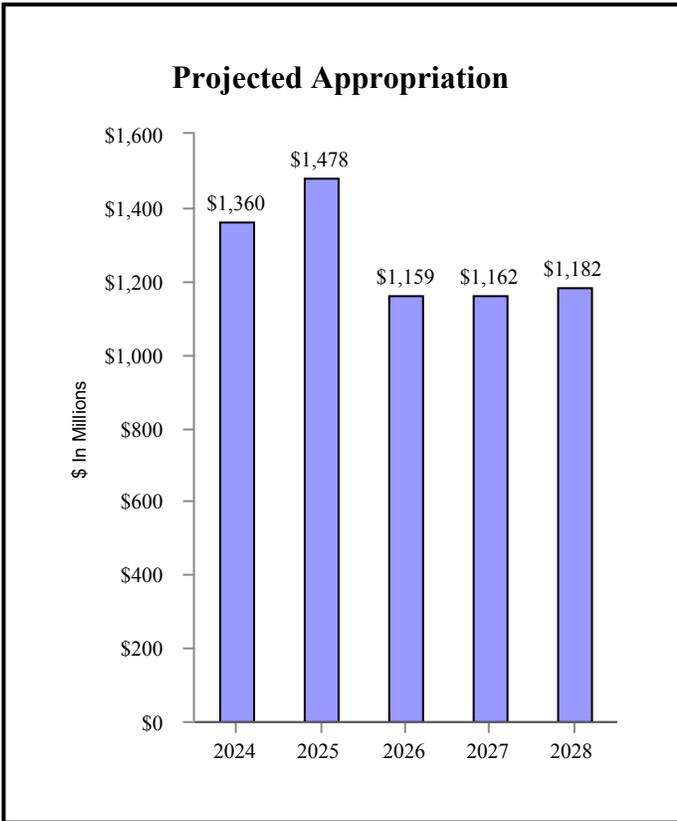
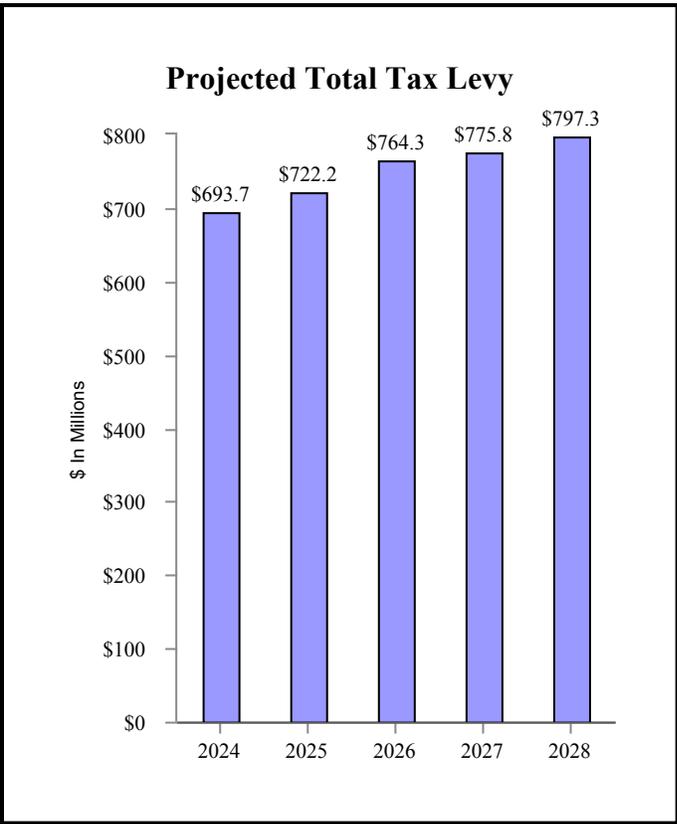
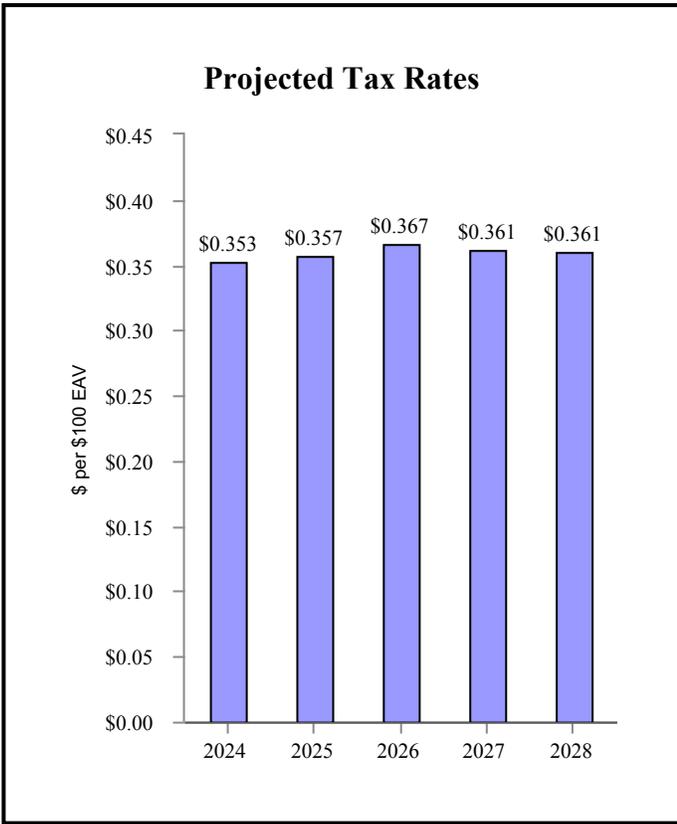
The balance sheet statement on page 66 is prepared on a GAAP basis of accounting and is included to show the effect on the General Corporate Fund, which is comprised of the Corporate, Corporate Working Cash, and Reserve Claim Funds. The total fund equity projection for 2024 is \$482.8 million.

Respectfully submitted,



Shellie A. Riedle
Administrative Services Officer

FIVE-YEAR FINANCIAL FORECAST, 2024 - 2028



FIVE-YEAR FINANCIAL FORECAST, 2024 - 2028

TABLE I

ALL FUNDS					
Projected Tax Rates	2024	2025	2026	2027	2028
Corporate	\$ 0.1525	\$ 0.1535	\$ 0.1548	\$ 0.1562	\$ 0.1573
Construction	0.0036	0.0035	0.0034	0.0033	0.0032
Stormwater Management	0.0293	0.0309	0.0300	0.0314	0.0305
Debt Service	0.1270	0.1284	0.1385	0.1311	0.1308
Retirement	0.0370	0.0370	0.0364	0.0359	0.0353
Reserve Claim	0.0038	0.0037	0.0036	0.0035	0.0034
Total (\$ in cents)	\$ 0.3530	\$ 0.3569	\$ 0.3667	\$ 0.3614	\$ 0.3605
Percentage Change	— %	1.10 %	2.75 %	(1.45)%	(0.23)%
Projected tax rate per \$100 Equalized Assessed Valuation (EAV). Based on 2022 EAV of \$181.6 billion increasing 4.0% annually for 2023 and 3.0% increase annually thereafter.					
Projected Tax Levies	2024	2025	2026	2027	2028
Corporate	\$ 299,537	\$ 310,563	\$ 322,701	\$ 335,278	\$ 347,855
Construction	7,000	7,000	7,000	7,000	7,000
Stormwater Management	57,500	62,500	62,500	67,500	67,500
Debt Service- Existing	249,429	248,050	258,702	258,419	254,754
Debt Service- Proposed	—	11,689	29,957	23,086	34,550
Retirement	72,727	74,866	75,937	77,006	78,094
Reserve Claim	7,500	7,500	7,500	7,500	7,500
Total Levy (\$ in thousands)	\$ 693,692	\$ 722,168	\$ 764,298	\$ 775,788	\$ 797,254
Percentage Change	2.06 %	4.10 %	5.83 %	1.50 %	2.77 %
Aggregate Levy (\$ in thousands)	\$ 386,764	\$ 399,929	\$ 413,138	\$ 426,784	\$ 440,449
Percentage Change	2.25 %	3.40 %	3.30 %	3.30 %	3.20 %
Projected Annual Appropriations	2024	2025	2026	2027	2028
Corporate	\$ 496,986	\$ 507,720	\$ 517,609	\$ 525,719	\$ 537,381
Capital Improvements Bond	255,991	373,950	93,250	74,869	72,992
Construction	59,966	56,683	55,578	54,773	54,598
Stormwater Management	129,919	121,572	104,222	101,309	100,432
Debt Service- Existing	235,756	231,825	228,920	228,920	237,487
Debt Service- Proposed	—	14,060	12,245	25,096	25,311
Retirement	129,207	118,736	91,346	92,653	93,957
Reserve Claim	52,316	53,816	56,316	58,316	60,316
Total Appropriation (\$ in thousands)	\$ 1,360,142	\$ 1,478,362	\$ 1,159,486	\$ 1,161,655	\$ 1,182,474
Projected Positions	2024	2025	2026	2027	2028
Corporate	1,869	1,867	1,866	1,865	1,865
Stormwater Management	99	99	99	99	99
Total Positions	1,968	1,966	1,965	1,964	1,964

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2024 - 2028

TABLE II

CORPORATE FUND						% average annual change
Five-Year Revenue and Tax Rate Projections	2024	2025	2026	2027	2028	2024-2028
Property Taxes	\$ 289,053	\$ 299,693	\$ 311,407	\$ 323,543	\$ 335,680	3.81 %
Personal Property Replacement Tax	104,371	84,445	72,000	67,000	64,000	(11.31)%
User Charge	36,000	37,000	38,000	38,000	38,000	1.37 %
Investment Income	13,075	9,137	5,965	8,957	10,001	(0.75)%
Land Rentals	31,500	32,000	32,500	33,000	33,500	1.55 %
Miscellaneous	9,861	5,059	5,236	5,419	5,609	(9.55)%
Net Assets Appropriable	288,547	325,120	335,507	334,766	337,538	4.12 %
Budget Reserve	(275,422)	(284,735)	(283,005)	(284,966)	(286,947)	1.04 %
Total Appropriable Resources (\$ in thousands)	\$ 496,986	\$ 507,720	\$ 517,609	\$ 525,719	\$ 537,381	1.97 %
Projected Equalized Assessed Valuation (EAV) (Based on 2022 EAV, assumes 4.0% increase for 2023, followed by 3.0% increase annually thereafter)	\$ 196.47 billion	\$ 202.36 billion	\$ 208.43 billion	\$ 214.68 billion	\$ 221.12 billion	
Projected Tax Rate Cents per \$100 EAV	15.2 ¢	15.3 ¢	15.5 ¢	15.6 ¢	15.7 ¢	
Gross Levy - assumes 3.5% uncollectible.	\$ 299,537	\$ 310,563	\$ 322,701	\$ 335,278	\$ 347,855	
Projected Appropriations by Major Categories	2024	2025	2026	2027	2028	2024-2028
Employee Cost - Salaries	\$ 223,662	\$ 229,029	\$ 234,297	\$ 239,452	\$ 244,480	2.25 %
Employee Cost - Health Care	47,404	50,082	52,952	56,017	59,048	5.64 %
Other Postemployment Benefits Trust	5,000	5,000	5,000	—	—	NA
Professional Services	7,724	7,801	7,879	7,958	8,037	1.00 %
Energy Cost	59,609	60,205	60,807	61,415	62,029	1.00 %
Chemicals	31,011	31,129	33,206	35,277	36,193	3.97 %
Materials & Supplies	21,386	21,600	21,816	22,034	22,254	1.00 %
Solids Disposal	15,854	16,013	16,173	16,335	16,498	1.00 %
Contracted Solids Disposal	5,800	6,021	6,244	6,474	6,710	3.71 %
Computer Systems & Telecommunications	13,328	13,462	13,596	13,732	13,869	1.00 %
Repairs to Structures & Equipment	27,821	28,363	28,646	28,933	29,222	1.24 %
Contractual Services	29,800	31,268	29,084	30,011	30,776	0.92 %
Machinery & Equipment	7,727	6,805	6,873	6,941	7,011	(2.23)%
Real Estate Taxes	860	942	1,036	1,140	1,254	9.89 %
Total (\$ in thousands)	\$ 496,986	\$ 507,720	\$ 517,609	\$ 525,719	\$ 537,381	1.97 %
Projected Appropriations by Department	2024	2025	2026	2027	2028	2024-2028
Board of Commissioners	\$ 6,002	\$ 5,983	\$ 6,348	\$ 6,411	\$ 6,480	1.96 %
General Administration	23,950	26,616	26,028	26,733	26,958	3.12 %
Monitoring & Research	34,852	35,437	36,781	37,190	37,685	1.98 %
Procurement & Materials Management	11,371	11,070	11,793	11,916	12,062	1.54 %
Human Resources	69,782	71,471	77,907	81,461	85,198	5.14 %
Information Technology	23,038	22,709	22,921	22,673	22,980	(0.06)%
Law	8,659	8,670	9,302	9,501	9,726	2.98 %
Finance	4,199	4,185	4,494	4,556	4,622	2.47 %
Engineering	32,146	31,624	31,468	31,735	32,499	0.28 %
Maintenance & Operations	282,987	289,955	290,567	293,543	299,171	1.40 %
Total (\$ in thousands)	\$ 496,986	\$ 507,720	\$ 517,609	\$ 525,719	\$ 537,381	1.97 %
Projected Appropriation Distribution by Program	2024	2025	2026	2027	2028	2024-2028
1000 Collection	\$ 80,023	\$ 89,946	\$ 80,752	\$ 80,074	\$ 81,139	0.67 %
2000 Treatment	112,453	109,028	112,508	114,080	115,873	0.78 %
3000 Solids Processing	70,745	69,582	73,598	75,111	77,845	2.46 %
4000 Flood & Pollution Control	44,799	45,379	47,094	47,608	48,196	1.85 %
5000 Solids Disposal	32,602	35,892	37,356	38,022	38,655	4.40 %
7000 General Support	156,364	157,893	166,301	170,824	175,673	2.97 %
Total (\$ in thousands)	\$ 496,986	\$ 507,720	\$ 517,609	\$ 525,719	\$ 537,381	1.97 %

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2024 - 2028

TABLE III

CONSTRUCTION FUND					
Five-Year Revenue and Tax Rate Projections	2024	2025	2026	2027	2028
Property Taxes	\$ 6,755	\$ 6,755	\$ 6,755	\$ 6,755	\$ 6,755
Personal Property Replacement Tax	25,000	25,000	25,000	25,000	25,000
Equity Transfer	—	—	—	—	—
Investment Income & Miscellaneous Revenue	1,506	942	1,150	787	934
Net Assets Appropriable	26,705	23,986	22,673	22,231	21,909
Total Revenue & Appropriable Resources (\$ in thousands)	\$ 59,966	\$ 56,683	\$ 55,578	\$ 54,773	\$ 54,598
Projected Equalized Assessed Valuation (EAV)	\$ 196.47	\$ 202.36	\$ 208.43	\$ 214.68	\$ 221.12
(Based on 2022 EAV, assumes 4.0% increase for 2023, followed by 3.0% increase annually thereafter)	billion	billion	billion	billion	billion
Projected Tax Rate Cents per \$100 of EAV	0.4 ¢	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	2024	2025	2026	2027	2028
Capital Projects	\$ 47,238	\$ 53,528	\$ 49,785	\$ 44,540	\$ 42,208
Professional Services	12,728	3,155	5,793	10,233	12,390
Total (\$ in thousands)	\$ 59,966	\$ 56,683	\$ 55,578	\$ 54,773	\$ 54,598
Projected Appropriation Distribution by Program	2024	2025	2026	2027	2028
1000 Collection	\$ 4,976	\$ 3,275	\$ 5,332	\$ 7,398	\$ 5,130
2000 Treatment	29,595	41,705	30,682	24,743	26,770
3000 Solids Processing	7,391	4,015	6,397	8,121	6,373
4000 Flood & Pollution Control	14,404	1,668	6,342	10,404	12,806
5000 Solids Disposal	2,500	5,043	5,738	2,501	1,750
7000 General Support	1,100	977	1,087	1,607	1,770
Total (\$ in thousands)	\$ 59,966	\$ 56,683	\$ 55,578	\$ 54,773	\$ 54,598
STORMWATER MANAGEMENT FUND					
Five-Year Revenue and Tax Rate Projections	2024	2025	2026	2027	2028
Property Taxes	\$ 55,488	\$ 60,313	\$ 60,313	\$ 65,138	\$ 65,138
Investment Income & Miscellaneous Revenue	1,341	1,566	1,989	1,625	1,810
Sewer Permit Fees	1,100	1,200	1,300	1,400	1,500
Grants	17,025	4,000	2,000	2,000	2,000
Net Assets Appropriable	64,496	64,022	48,149	40,676	39,512
Equity Transfer (Debt Service for Alternate Revenue Bonds)	(9,530)	(9,529)	(9,528)	(9,530)	(9,527)
Total Revenue & Appropriable Resources (\$ in thousands)	\$ 129,919	\$ 121,572	\$ 104,222	\$ 101,309	\$ 100,432
Projected EAV	\$ 196.47	\$ 202.36	\$ 208.43	\$ 214.68	\$ 221.12
(Based on 2022 EAV, assumes 4.0% increase for 2023, followed by 3.0% increase annually thereafter)	billion	billion	billion	billion	billion
Projected Tax Rate Cents per \$100 of EAV	2.9 ¢	3.1 ¢	3.0 ¢	3.1 ¢	3.1 ¢
Gross Levy - assumes 3.5% uncollectible rate.	\$ 57,500	\$ 62,500	\$ 62,500	\$ 67,500	\$ 67,500
Projected Appropriations	2024	2025	2026	2027	2028
Employee Cost - Salaries	\$ 12,017	\$ 12,305	\$ 12,588	\$ 12,865	\$ 13,135
Employee Cost - Health Care	1,140	1,198	1,261	1,327	1,399
Professional Services	9,671	7,023	12,428	10,776	9,783
Intergovernmental Agreements	30,400	33,173	20,000	21,000	21,000
Contractual Services	4,422	3,204	4,356	4,053	3,943
Capital Projects	70,737	63,954	52,563	50,278	50,200
Other Charges	1,533	715	1,027	1,009	971
Total (\$ in thousands)	\$ 129,919	\$ 121,572	\$ 104,222	\$ 101,309	\$ 100,432
Projected Appropriation Distribution by Program	2024	2025	2026	2027	2028
4000 Flood & Pollution Control	\$ 129,919	\$ 121,572	\$ 104,222	\$ 101,309	\$ 100,432
Total (\$ in thousands)	\$ 129,919	\$ 121,572	\$ 104,222	\$ 101,309	\$ 100,432

Note: Totals are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2024 - 2028

TABLE IV

CAPITAL IMPROVEMENTS BOND FUND*					
Appropriable Resources (Cash)	2024	2025	2026	2027	2028
Bond Sales - Limited	\$ 300,000	\$ —	\$ 300,000	\$ —	\$ 250,000
Bond Sales - Unlimited	25,000	—	25,000	—	—
State Revolving Loan Fund Receipts	50,000	50,000	50,000	50,000	50,000
Investment Income & Grant Revenue	24,341	21,065	18,730	13,807	14,586
Beginning Cash	326,444	503,644	282,473	437,709	322,169
Capital Improvement Reserve Funds	(166,959)	(168,629)	(170,315)	(172,018)	(173,738)
Total Assets Appropriable (\$ in thousands)	\$ 558,826	\$ 406,080	\$ 505,888	\$ 329,499	\$ 463,017
Expenditures	\$ 222,141	\$ 292,236	\$ 238,494	\$ 179,348	\$ 89,754
Ending Cash (\$ in thousands)	\$ 503,644	\$ 282,473	\$ 437,709	\$ 322,169	\$ 547,002
Projected Appropriations by Major Categories	2024	2025	2026	2027	2028
Professional Consulting Services	\$ 8,184	\$ 2,734	\$ 3,234	\$ 4,734	\$ 2,234
Capital Projects	246,208	370,375	88,650	69,750	69,536
Other Charges	1,600	841	1,366	385	1,222
Total (\$ in thousands)	\$ 255,991	\$ 373,950	\$ 93,250	\$ 74,869	\$ 72,992
Projected Appropriation Distribution by Program	2024	2025	2026	2027	2028
1000 Collection	\$ 63,023	\$ 27,450	\$ 17,975	\$ 18,025	\$ 13,300
2000 Treatment	137,039	325,209	37,709	23,009	27,734
3000 Solids Processing	25	15,775	31,525	25	25
4000 Flood & Pollution Control	53,940	4,310	4,310	33,060	30,346
5000 Solids Disposal	500	500	500	500	500
7000 General Support	1,465	706	1,231	250	1,087
Total (\$ in thousands)	\$ 255,991	\$ 373,950	\$ 93,250	\$ 74,869	\$ 72,992

*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	2024	2025	2026	2027	2028
January 1 Debt	\$ 2,461,274	\$ 2,700,377	\$ 2,613,119	\$ 2,847,441	\$ 2,739,807
Annual Current Debt Retirement	(135,897)	(136,283)	(137,728)	(152,659)	(155,338)
Net Debt	\$ 2,325,377	\$ 2,564,094	\$ 2,475,391	\$ 2,694,782	\$ 2,584,469
PROPOSED FUTURE DEBT	2024	2025	2026	2027	2028
Annual Sale of Bonds:					
Capital Bonds - Limited	\$ 300,000	\$ —	\$ 300,000	\$ —	\$ 250,000
Capital Bonds - Unlimited	25,000	—	25,000	—	—
State Revolving Fund Bond Issues	50,000	50,000	50,000	50,000	50,000
Future Debt Retirement	—	(975)	(2,950)	(4,975)	(7,313)
Proposed New Debt (\$ in thousands)	\$ 375,000	\$ 49,025	\$ 372,050	\$ 45,025	\$ 292,687
PROJECTED DEBT OUTSTANDING	\$ 2,700,377	\$ 2,613,119	\$ 2,847,441	\$ 2,739,807	\$ 2,877,156
Gross Levy for Existing Debt	\$ 249,429	\$ 248,050	\$ 258,702	\$ 258,419	\$ 254,754
Gross Levy for Future Debt	\$ —	\$ 11,689	\$ 29,957	\$ 23,086	\$ 34,550
Total Debt Levy	\$ 249,429	\$ 259,739	\$ 288,660	\$ 281,504	\$ 289,304
Tax Rate (cents)	12.7 ¢	12.8 ¢	13.8 ¢	13.1 ¢	13.1 ¢
Projected Stormwater Alternate Revenue Abatement**	\$ (9,530)	\$ (9,529)	\$ (9,528)	\$ (9,530)	\$ (9,527)
Projected Levy After Abatement	\$ 239,899	\$ 250,210	\$ 279,131	\$ 271,975	\$ 279,777
Projected Equalized Assessed Valuation (EAV)***	\$ 196.47	\$ 202.36	\$ 208.43	\$ 214.68	\$ 221.12
	billion	billion	billion	billion	billion

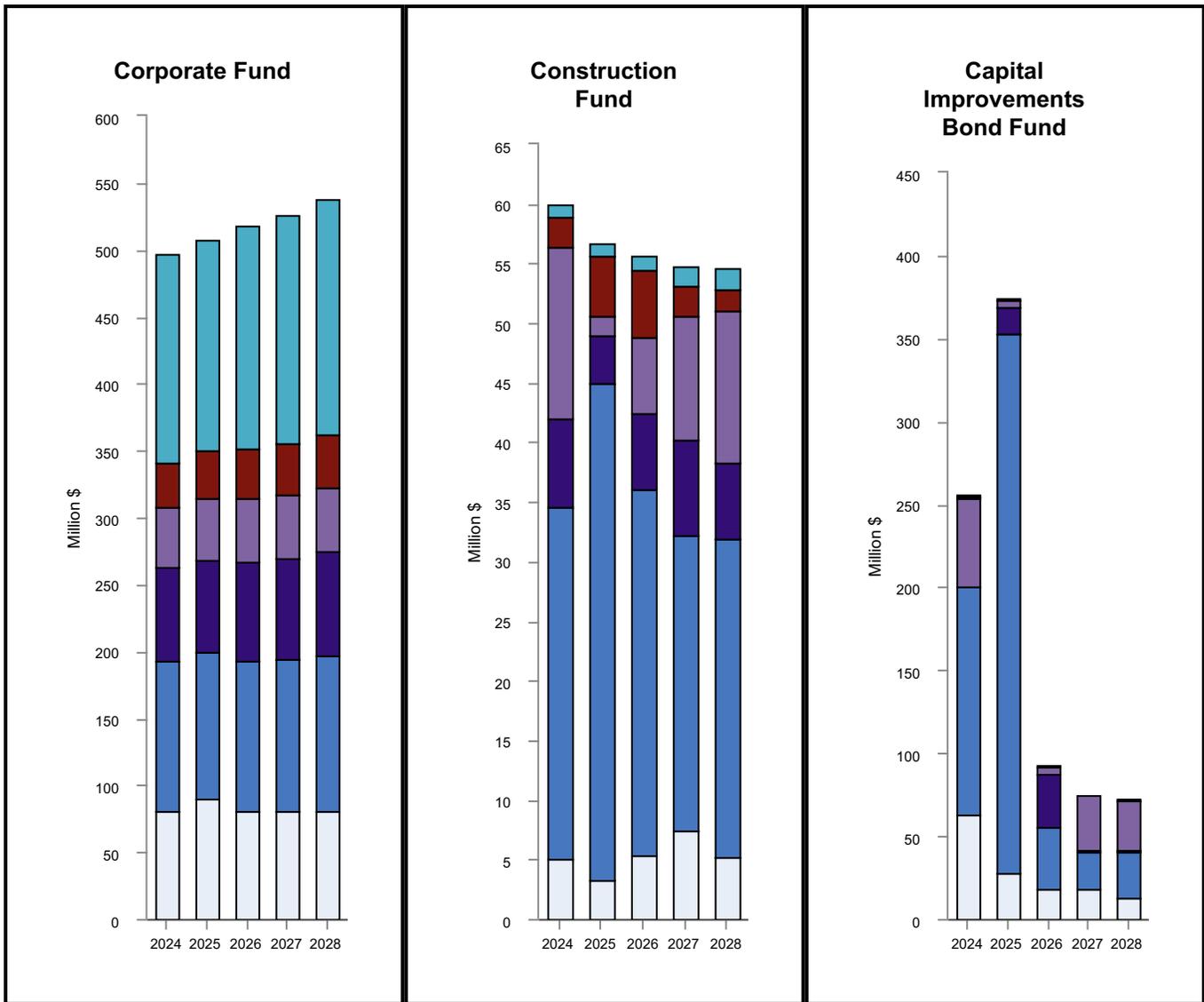
**As part of the plan of financing, tax revenues deposited in the Stormwater Management Fund are transferred to the Bond Redemption and Interest Fund for payment of Alternate Revenue Bonds.

***Assumes a 4.0% increase in 2023 and 3.0% increase annually thereafter.

Note: Numbers are rounded.

FIVE-YEAR FINANCIAL FORECAST, 2024 - 2028

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 (CIBF) appropriations represent the award of major projects related to phosphorus removal. The CIBF 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, 2024 - 2028
 Combined GAAP Balance Sheets - General Corporate Fund
 (in Thousands)

Assets	2024	2025	2026	2027	2028
Cash	\$ 20,662	\$ 21,075	\$ 21,497	\$ 21,927	\$ 22,366
Prepaid Insurance	7,467	7,616	7,768	7,923	8,081
Investments	338,354	345,121	352,023	359,063	366,244
Receivables:					
Property Taxes	307,037	318,063	330,201	342,778	355,355
Less Allowance for Uncollectible Taxes	(10,746)	(11,132)	(11,557)	(11,997)	(12,437)
Net Property Taxes Receivable	296,291	306,931	318,644	330,781	342,918
Personal Property Replacement Tax	104,371	84,445	72,000	67,000	64,000
User Charges	258	263	268	273	278
Miscellaneous	3,174	3,237	3,302	3,368	3,435
Due from Stormwater Management Fund					
Restricted Deposits					
Inventories	37,739	38,494	39,264	40,049	40,850
Total Assets	\$ 808,316	\$ 807,182	\$ 814,766	\$ 830,384	\$ 848,172
Liabilities and Fund Equity					
Liabilities:					
Deferred Tax Revenue	\$ 287,445	\$ 290,319	\$ 293,222	\$ 296,154	\$ 299,116
Accounts Payable and Other Liabilities	38,121	37,359	36,612	35,880	36,598
Unearned Revenue	—	—	—	—	—
Total Liabilities	\$ 325,566	\$ 327,678	\$ 329,834	\$ 332,034	\$ 335,714
Fund Equity:					
Fund Balances					
Prepaid Insurance	\$ 7,467	\$ 7,616	\$ 7,768	\$ 7,923	\$ 8,081
Non-spendable - Inventory	37,739	38,494	39,264	40,049	40,850
Restricted - Working Cash	288,020	293,780	299,656	305,649	311,762
Real Estate Escrow	2,407	2,409	2,412	2,414	2,416
Reserve Claim	42,045	42,886	43,744	44,619	45,511
Deposits					
Unassigned:					
Unassigned	105,072	94,319	92,088	97,696	103,838
Total Fund Equity	\$ 482,750	\$ 479,504	\$ 484,932	\$ 498,350	\$ 512,458
Total Liabilities and Fund Equity	\$ 808,316	\$ 807,182	\$ 814,766	\$ 830,384	\$ 848,172

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.

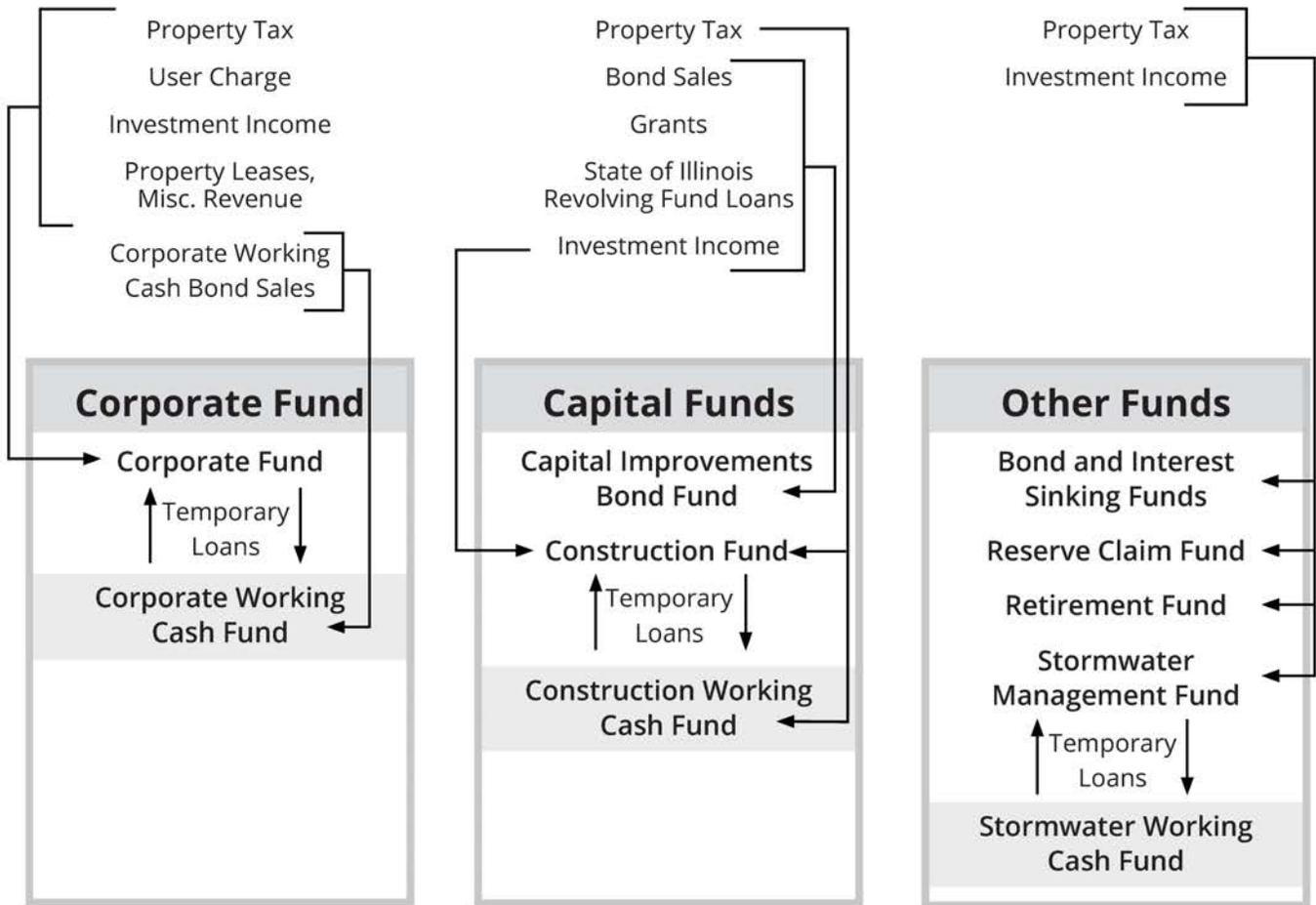
The financial statements are first presented in summary, with an overall financial narrative, then with summary statements of revenue and expenditures for 2022 through the Budget Year 2024. Consolidated statements of taxes receivable, providing historical data on tax levies, are included in this section. 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.

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Reserve Claim Fund:	
Estimated Balance Sheet, 2024 - 2023	101
Appropriable Revenue, 2024 - 2021	101
Retirement Fund:	
Estimated Balance Sheet, 2024 - 2023	102
Appropriable Revenue, 2024 - 2021	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 drop shafts, 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.

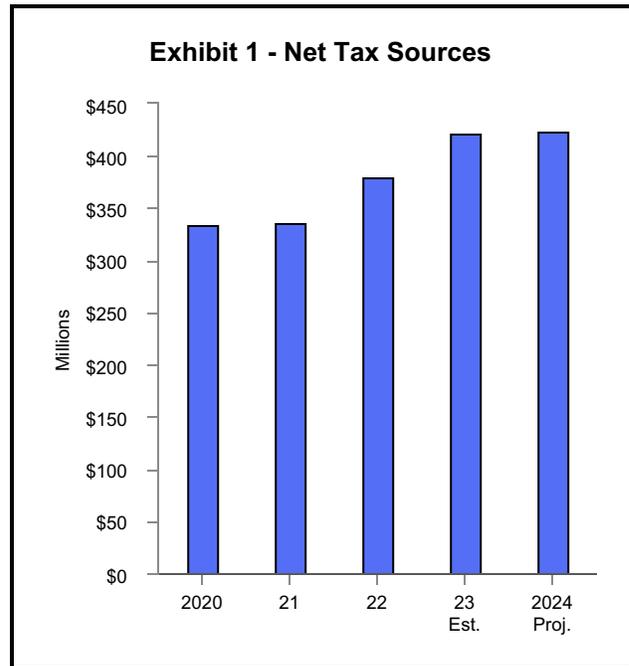
The District is a special district government created by the State of Illinois. Its powers and authority, regarding revenue sources, are generally restricted to those powers granted by applicable state statutes. The following exhibits, 1 - 6, are derived from the summary of revenue and expenditures found on pages 71 - 74 of the 2024 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 2024 property tax levy is \$693.7 million, an increase of \$14.0 million, or 2.1 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 62.3 percent of the 2024 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. Estimated tax collections for 2024 include approximately 10.0 percent of the 2022 levy that are expected to remain uncollected as of the end of 2023 due to a delay in bill distribution from Cook County. 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 2024 is 3.5 percent, based on annual review of prior years' tax collections.

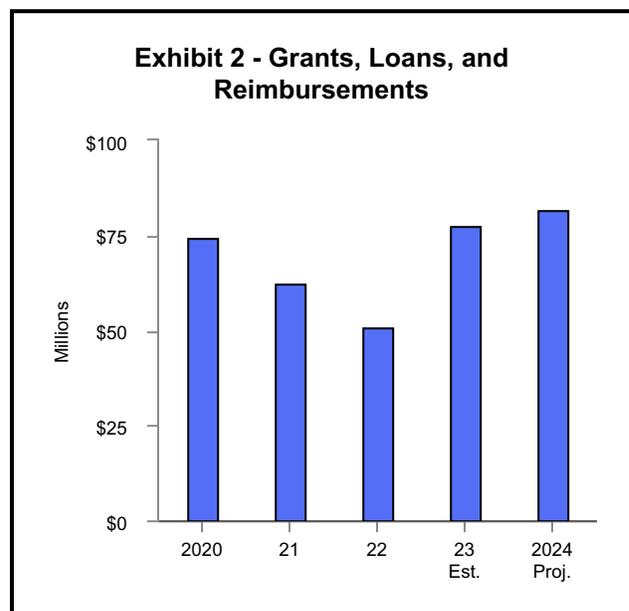
A Personal Property Replacement Tax (PPRT) provides income tax revenue from corporations, partnerships, and the invested capital of public utilities to replace the personal property taxes once received from a tax levy on personal property. PPRT revenue, received directly from the State of Illinois, is estimated at \$91.0 million for 2024, a decrease of \$9.0 million from the 2023 Budget, or 9.0 percent. Beginning in 2021, PPRT, along with all corporate income taxes for the State of Illinois began to perform over expectations, but are expected to decline over the next year before stabilizing.

Exhibit 1 presents revenue from net tax sources for the years 2020 - 2024. Beginning in 1995, the Illinois Tax Cap laws limit increase 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 2023 CPI increase is projected to be 3.0 percent for the 2024 levies, while a 0.9 percent increase is projected for new development and newly annexed properties. The 2024 property tax levy subject to the tax cap is a 2.3 percent increase from the 2023 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

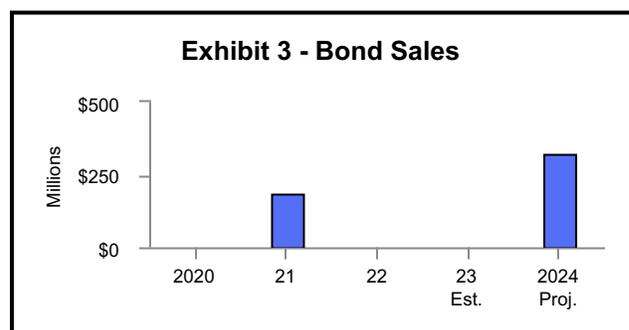
Federal and state grants and loans contribute to finance the District's capital programs. For 2024, \$50.0 million in Wastewater/Stormwater State Revolving Fund (SRF) loan revenue and \$31.9 million in federal and state grants are budgeted to fund capital projects. The District has been successful in obtaining grant funding and will continue to pursue grants for stormwater and other projects. In 2023, the District received \$7.2 million from the Army Corps of Engineers as reimbursement for its work on the design and construction of the Thornton Composite Reservoir to be used for Midlothian Creek in Robbins and expects to receive \$5.5 million from the Community Development Block Grant - Disaster Recovery program for three stormwater projects. Exhibit 2 shows the grants, loans, and reimbursements for the years 2020 - 2024. 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 Program is financed primarily with SRF loans and general obligation bond sales. Exhibit 3 shows a \$325.0 million bond sale is planned for 2024, including \$200.0 million in Limited General Obligation Bonds, \$25.0 million in Unlimited General Obligation Bonds, and \$100.0 million Water Infrastructure Finance and Innovation Act (WIFIA) loans to fund an aggressive capital improvement program.

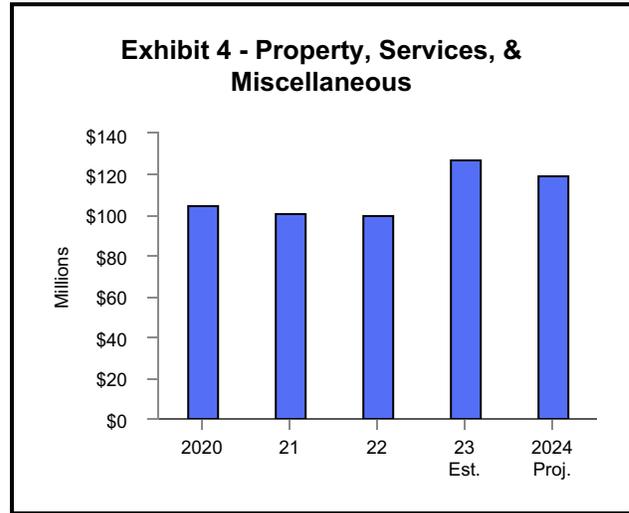
The Capital Funds narrative on page 88 provides a more detailed discussion. The statement of outstanding bonds and statutory debt margin on pages 49 and 50 shows the District's strong position. The Five-Year Financial Forecast on pages 56 and 64 details future bond sale projections.



PROPERTY, SERVICES, AND MISCELLANEOUS

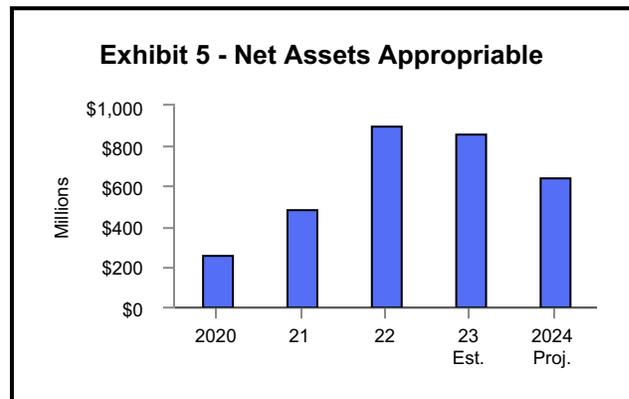
Exhibit 4 summarizes revenue from property, services, and miscellaneous items. A major revenue source is the user charge system, which imposes a surcharge above property tax payments for commercial, industrial, and tax-exempt users of the sewage systems. Estimated User Charge revenues in 2024 are \$36.0 million, a decrease of \$1.0 million from the 2023 budget.

Land rentals, investment income, sewer permit fees, connection impact fees, and other revenues will provide an estimated \$83.0 million in 2024. 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 2024. Interest rates on short-term securities reflect current market conditions for 2024. Investments are predominately short-term in nature. Sewer permit revenue estimates are based on anticipated projects and 2023 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

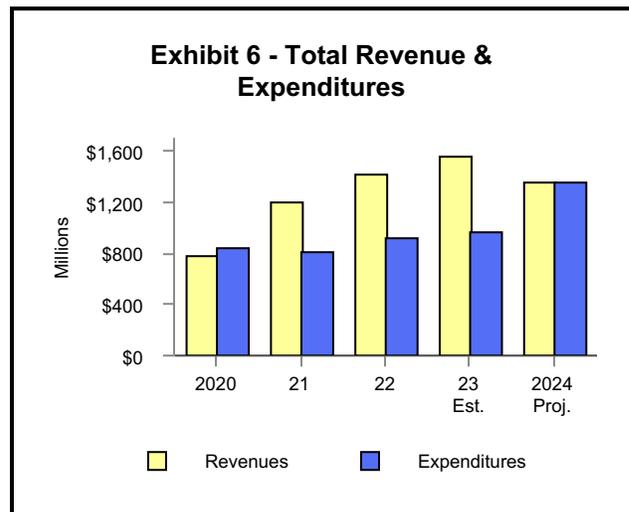
Exhibit 5 shows the trend in net assets appropriable, which is primarily impacted by bond sales, expenditures for capital projects, and the reservation of future years’ principal and interest payments in the debt service funds. Beginning in 2005, a portion of the projected Corporate Fund net assets was left unappropriated to maintain a fiscally sound fund balance. Positive results from 2020 through 2023 are attributed to both over performance of PPRT 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

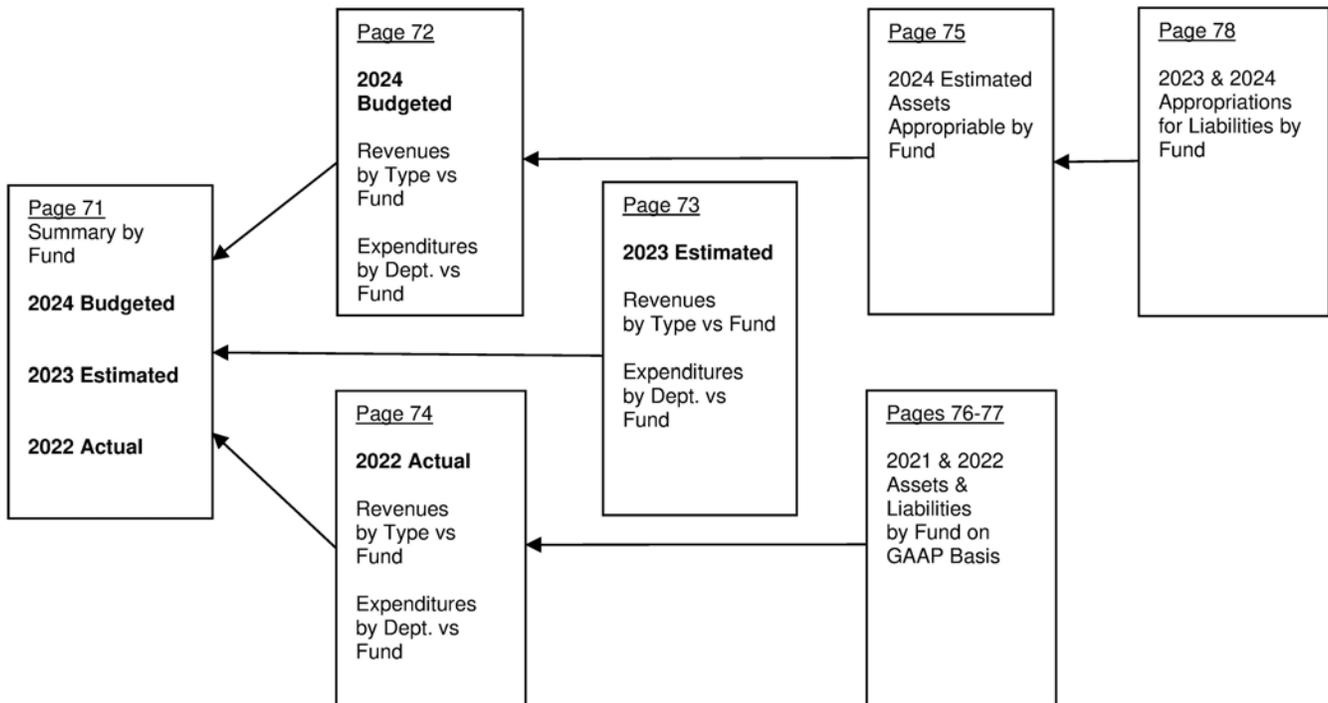
Exhibit 6 displays the relationship between revenues and expenditures. The 2024 Budget includes a \$31.5 million equity transfer from the Corporate Fund and is the result of over performance of PPRT during 2023 and the sale of property. Additionally, \$11.3 million from the statutory 2022 property tax levy adjustment will be allocated to the Retirement Fund. Within the Corporate Fund, the 2024 Budget includes capital equipment, technology replacement, studies, and special projects totaling \$11.5 million to match one-time revenues. However, increases in chemical costs totaling \$11.4 million are projected to be recurring operational costs and are reflected in the five-year forecast.

For 2024, 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 2022 - 2024. These statements provide a financial summarization by fund of the 2024 Budget as proposed, the estimated status at 2023 fiscal year-end, and the actual results of operations for fiscal year 2022. 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 2019 to 2023. In 2022, property tax collections were delayed, resulting in a 76.0 percent collection rate as of December 31, 2022. The remaining funds were received as of 2023. It is estimated that approximately 10.0 percent will remain uncollected as of the end of 2023 due to a delay in bill distribution from Cook County. While 2019 through 2021 show high levels of collection, delayed refunds continue to be processed through the Property Tax Appeals Board and the Circuit Courts. Estimated refunds affecting levy years prior to 2019 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)
2024 BUDGETED, 2023 ESTIMATED, AND 2022 ACTUAL

(In Thousands)

	FUND							TOTAL
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT (d)	BOND REDEMPTION & INTEREST (d)	RESERVE CLAIM (d)	
2024 BUDGETED								
Net Assets Appropriable (b)	\$ 294,981.4	\$ (106,450.9)	\$ 26,810.1	\$ 65,358.3	\$ 86,440.0	\$ 224,011.7	\$ 50,798.9	\$ 641,949.5
Net Assets Appropriated	\$ 67,550.5	\$ (106,450.9)	\$ 26,810.1	\$ 65,358.3	\$ 86,440.0	\$ 224,011.7	\$ 50,798.9	\$ 414,518.6
Revenue	429,435.0	362,442.1	33,156.0	64,561.0	42,767.3	11,744.0	1,517.0	945,622.4
Appropriation	\$ 496,985.5	\$ 255,991.2	\$ 59,966.1	\$ 129,919.3	\$ 129,207.3	\$ 235,755.7	\$ 52,315.9	\$ 1,360,141.0
2023 ESTIMATED								
Beginning Net Assets Appropriable as adjusted (c)	\$ 233,444.8	\$ 199,912.9	\$ 10,637.9	\$ 53,083.1	\$ 87,915.0	\$ 224,307.0	\$ 48,437.3	\$ 857,738.0
Revenue	402,797.1	71,635.0	42,582.0	56,890.7	30,000.0	13,757.8	1,351.5	619,014.1
Adjustment for 2023 receipts (a)	62,240.4	—	2,324.3	14,448.5	—	—	—	79,013.2
Expenditures	(403,500.9)	(112,400.0)	(27,472.2)	(60,500.0)	(117,915.0)	(238,064.8)	(5,500.0)	(965,352.9)
Ending Net Assets Appropriable	\$ 294,981.4	\$ 159,147.9	\$ 28,072.0	\$ 63,922.3	\$ —	\$ —	\$ 44,288.8	\$ 590,412.4
2022 ACTUAL								
Beginning Net Assets Appropriable as adjusted (c)	\$ 199,024.5	\$ 240,052.2	\$ 11,648.1	\$ 44,528.1	\$ 88,754.0	\$ 270,976.5	\$ 44,133.8	\$ 899,117.2
Revenue	445,818.7	41,888.2	5,448.9	51,965.1	—	10,169.2	479.3	555,769.4
Expenditures	(381,398.4)	(82,027.5)	(6,459.1)	(43,410.1)	(118,754.0)	(281,145.7)	(4,335.4)	(917,530.2)
Ending Net Assets Appropriable	\$ 263,444.8	\$ 199,912.9	\$ 10,637.9	\$ 53,083.1	\$ (30,000.0)	\$ —	\$ 40,277.7	\$ 537,356.4
Adjusted NAA 1/1/2023	\$ 295,685.2		\$ 12,962.2	\$ 67,531.6				
Adjustment (a)	\$ 62,240.4		\$ 2,324.3	\$ 14,448.5				

(a) Adjustment to NAA required due to current 2023 estimate on collection of property tax levies and PPRT. See the Balance Sheets and Appropriable Revenue statements 01/01/2023 for the Corporate (pages 84 - 85), Construction (pages 92 - 93), and Stormwater Management (pages 95 - 96) Funds. The adjustment is reflected in the 2023 revenues.

(b) This statement is a summary presentation of pages 67 - 69, separating current revenue and NAA from the revenue category. 2023 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
2024 BUDGETED**

(In Thousands)

	FUND							TOTAL
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	
REVENUE								
Net Assets Appropriable (a)	\$ 294,981.4	\$ (106,450.9)	\$ 26,810.1	\$ 65,358.3	\$ 86,440.0	\$ 224,011.7	\$ 50,798.9	\$ 641,949.5
Reserve for Transfer to Retirement Fund	(31,500.0)	—	—	—	31,500.0	—	—	—
2022 Levy Adjustment to Retirement Fund	(11,267.3)	—	—	—	11,267.3	—	—	—
Budget Reserve	(184,663.6)	—	—	—	—	—	—	(184,663.6)
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)	—	286,101.1	—	—	—	—	—	286,101.1
Reimbursements	—	—	—	—	—	—	—	—
Grants (Federal & State)	2,900.0	12,000.0	—	17,025.0	—	—	—	31,925.0
Investment Income	13,075.0	12,341.0	1,496.0	1,341.0	—	2,214.0	1,517.0	31,984.0
State Revolving Fund Loans	—	50,000.0	—	—	—	—	—	50,000.0
Property & Services	31,500.0	—	—	1,100.0	—	—	—	32,600.0
User Charge	36,000.0	—	—	—	—	—	—	36,000.0
TIF Differential Fee & Impact Fee	10,000.0	—	—	—	—	—	—	10,000.0
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,530.0)	—	9,530.0	—	—
Equity Transfer	—	—	—	—	—	—	—	—
Resource Recovery	300.0	—	—	—	—	—	—	300.0
Miscellaneous	6,060.0	2,000.0	10.0	—	—	—	—	8,070.0
TOTAL REVENUE	\$ 496,985.5	\$ 255,991.2	\$ 59,966.1	\$ 129,919.3	\$ 129,207.3	\$ 235,755.7	\$ 52,315.9	\$ 1,360,141.0
EXPENDITURES								
Board of Commissioners	\$ 5,961.4	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,961.4
General Administration	27,018.2	—	—	—	—	—	—	27,018.2
Monitoring & Research	34,609.8	—	—	—	—	—	—	34,609.8
Procurement & Materials Mgmt.	11,291.0	—	—	—	—	—	—	11,291.0
Human Resources	69,322.9	—	—	—	—	—	—	69,322.9
Information Technology	22,882.9	—	—	—	—	—	—	22,882.9
Law	8,600.1	—	—	—	—	—	—	8,600.1
Finance	4,170.0	—	—	—	—	—	—	4,170.0
Engineering	31,938.1	255,991.2	59,966.1	—	—	—	—	347,895.4
Maintenance & Operations	281,191.1	—	—	—	—	—	—	281,191.1
Stormwater Management Fund	—	—	—	129,919.3	—	—	—	129,919.3
Retirement Fund**	—	—	—	—	129,207.3	—	—	129,207.3
Bond Redemption & Interest Fund	—	—	—	—	—	235,755.7	—	235,755.7
Reserve Claim Fund	—	—	—	—	—	—	52,315.9	52,315.9
TOTAL EXPENDITURES	\$ 496,985.5	\$ 255,991.2	\$ 59,966.1	\$ 129,919.3	\$ 129,207.3	\$ 235,755.7	\$ 52,315.9	\$ 1,360,141.0

(a) 2024 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
2023 ESTIMATED**

(In Thousands)

	FUND							TOTAL
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	
REVENUE								
Net Assets Appropriable	\$ 233,444.8	\$ 199,912.9	\$ 10,637.9	\$ 53,083.1	\$ 87,915.0	\$ 224,307.0	\$ 48,437.3	\$ 857,738.0
Reserve for Transfer to Retirement Fund	(30,000.0)				30,000.0			—
Adjustment for Receipts	62,240.4	—	2,324.3	14,448.5	—	—	—	79,013.2
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)
Reimbursements	—	—	—	7,200.0	—	—	—	7,200.0
Grants (Federal & State)	1,535.0	13,000.0	—	5,950.0	—	—	—	20,485.0
Investment Income	10,626.0	6,635.0	1,374.0	2,096.0	—	4,227.0	1,348.0	26,306.0
State Revolving Fund Loans	—	50,000.0	—	—	—	—	—	50,000.0
Property & Services	32,100.0	—	—	1,300.0	—	—	—	33,400.0
User Charge	37,000.0	—	—	—	—	—	—	37,000.0
TIF Differential Fee & Impact Fee	12,500.0	—	9,500.0	—	—	—	—	22,000.0
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,530.8)	—	9,530.8	—	—
Equity Transfer to Bond & Interest Fund	—	—	—	—	—	—	—	—
Resource Recovery	350.0	—	—	—	—	—	—	350.0
Miscellaneous	6,386.1	2,000.0	8.0	0.5	—	—	3.5	8,398.1
TOTAL REVENUE	\$ 698,482.3	\$ 271,547.9	\$ 55,544.2	\$ 124,422.3	\$ 117,915.0	\$ 238,064.8	\$ 49,788.8	\$ 1,555,765.3
EXPENDITURES								
Board of Commissioners	\$ 5,071.8	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,071.8
General Administration	19,281.6	—	—	—	—	—	—	19,281.6
Monitoring & Research	31,602.7	—	—	—	—	—	—	31,602.7
Procurement & Materials Mgmt.	10,316.6	—	—	—	—	—	—	10,316.6
Human Resources	56,230.4	—	—	—	—	—	—	56,230.4
Information Technology	19,139.7	—	—	—	—	—	—	19,139.7
Law	7,313.3	—	—	—	—	—	—	7,313.3
Finance	3,876.7	—	—	—	—	—	—	3,876.7
Engineering	24,079.8	112,400.0	27,472.2	—	—	—	—	163,952.0
Maintenance & Operations	226,588.3	—	—	—	—	—	—	226,588.3
Stormwater Management Fund	—	—	—	60,500.0	—	—	—	60,500.0
Retirement Fund	—	—	—	—	117,915.0	—	—	117,915.0
Bond Redemption & Interest Fund	—	—	—	—	—	238,064.8	—	238,064.8
Reserve Claim Fund	—	—	—	—	—	—	5,500.0	5,500.0
TOTAL EXPENDITURES	\$ 403,500.9	\$ 112,400.0	\$ 27,472.2	\$ 60,500.0	\$ 117,915.0	\$ 238,064.8	\$ 5,500.0	\$ 965,352.9

* 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
2022 ACTUAL**

(In Thousands)

	FUND							TOTAL
	CORPORATE	CAPITAL IMPROVEMENTS BOND*	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	
REVENUE								
Net Assets Appropriable	\$ 199,024.5	\$ 240,052.2	\$ 11,648.1	\$ 44,528.1	\$ 88,754.0	\$ 270,976.5	\$ 44,133.8	\$ 899,117.2
Reserve for Transfer to Retirement Fund	(30,000.0)	—	—	—	—	—	—	(30,000.0)
Adjustment for Receipts	44,395.0	—	(1,395.5)	(10,193.8)	—	—	—	32,805.7
Net Property Taxes	274,542.5	—	6,755.0	55,898.6	—	—	—	337,196.1
Personal Property Replacement Tax	42,000.0	—	—	—	—	—	—	42,000.0
Working Cash Borrowings Adjustment	(6,342.5)	—	(55.0)	(898.6)	—	—	—	(7,296.1)
Bond Sales	—	—	—	—	—	—	—	—
Reimbursements	—	—	—	12,000.0	—	—	—	12,000.0
Grants (Federal & State)	207.7	13,601.0	—	2,396.0	—	—	—	16,204.7
Investment Income	3,421.9	3,533.6	139.0	659.8	—	998.8	479.2	9,232.3
State Revolving Fund Loans	—	22,835.5	—	—	—	—	—	22,835.5
Property & Services	27,729.2	—	—	1,270.8	—	—	—	29,000.0
User Charge	37,201.4	—	—	—	—	—	—	37,201.4
TIF Differential Fee & Impact Fee	15,455.6	—	—	—	—	—	—	15,455.6
Equity Transfer for Stormwater Bond Payment	—	—	—	(9,168.4)	—	9,168.4	—	—
Resource Recovery	278.3	—	—	—	—	—	—	278.3
Miscellaneous	6,929.6	1,918.1	5.4	0.6	—	2.0	0.1	8,855.8
TOTAL REVENUE	\$ 614,843.2	\$ 281,940.4	\$ 17,097.0	\$ 96,493.1	\$ 88,754.0	\$ 281,145.7	\$ 44,613.1	\$ 1,424,886.5
EXPENDITURES								
Board of Commissioners	\$ 4,241.8	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,241.8
General Administration	17,500.8	—	—	—	—	—	—	17,500.8
Monitoring & Research	30,141.6	—	—	—	—	—	—	30,141.6
Procurement & Materials Mgmt.	9,451.2	—	—	—	—	—	—	9,451.2
Human Resources	57,506.0	—	—	—	—	—	—	57,506.0
Information Technology	18,837.9	—	—	—	—	—	—	18,837.9
Law	7,002.1	—	—	—	—	—	—	7,002.1
Finance	3,652.6	—	—	—	—	—	—	3,652.6
Engineering	23,263.4	82,027.5	6,459.1	—	—	—	—	111,750.1
Maintenance & Operations	209,800.8	—	—	—	—	—	—	209,800.8
Stormwater Management Fund	—	—	—	43,410.1	—	—	—	43,410.1
Retirement Fund	—	—	—	—	118,754.0	—	—	118,754.0
Bond Redemption & Interest Fund	—	—	—	—	—	281,145.7	—	281,145.7
Reserve Claim Fund	—	—	—	—	—	—	4,335.4	4,335.4
TOTAL EXPENDITURES	\$ 381,398.4	\$ 82,027.5	\$ 6,459.1	\$ 43,410.1	\$ 118,754.0	\$ 281,145.7	\$ 4,335.4	\$ 917,530.2

* 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 2024

DESCRIPTION	FUND							
	CORPORATE	CAPITAL IMPROVEMENTS BOND	CONSTRUCTION	STORMWATER MANAGEMENT	RETIREMENT	BOND REDEMPTION & INTEREST	RESERVE CLAIM	TOTAL
2024 Revenue	\$ 429,435,000	\$ 362,442,056	\$ 33,156,000	\$ 74,091,000	\$ —	\$ 2,214,000	\$ 1,517,000	\$ 902,855,056
Resources Available at 01/01/2024 (a)	642,058,118	326,443,727	60,925,454	118,258,280	86,440,000	369,740,472	51,948,898	1,655,814,949
Total Resources	\$1,071,493,118	\$ 688,885,783	\$ 94,081,454	\$ 192,349,280	\$ 86,440,000	\$371,954,472	\$ 53,465,898	\$ 2,558,670,005
Liabilities and Designations at 01/01/2024	(347,076,750)	(432,894,583)	(34,115,354)	(52,899,980)	—	(145,728,732)*	(1,150,000)	(1,013,865,399)
Equity Transfer	(42,767,295)	—	—	(9,530,000)	42,767,295	9,530,000	—	—
Budget Reserve	(184,663,573)	—	—	—	—	—	—	(184,663,573)
ASSETS APPROPRIABLE	\$ 496,985,500	\$ 255,991,200	\$ 59,966,100	\$ 129,919,300	\$129,207,295	\$235,755,740	\$ 52,315,898	\$ 1,360,141,033

* 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 2022 Annual Comprehensive Financial Report - Exhibit A-1
Governmental Funds Balance Sheets / Statements of Net Position**

December 31, 2022 (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 Improvement Bond Funds	
	2022	2021	2022	2021	2022	2021
	(as restated)					
Assets and deferred outflows of resources						
Assets:						
Cash	\$ 19,860	\$ 147,976	\$ 7,064	\$ 1,337	\$ 20,941	\$ 57,880
Certificates of deposit	24,348	16,883	—	5,000	1,802	10,310
Investments (note 4)	300,868	159,460	36,281	89,856	280,148	325,587
Prepaid expenses	7,177	6,766	—	—	—	—
Taxes receivable, net (note 5)	345,711	268,638	284,251	231,933	—	—
Lease receivable (note 14)	333,054	327,227	—	—	—	—
Other receivables, net (note 5)	3,299	4,337	—	15	9,278	3,752
Due from other funds (note 12)	371	351	—	—	—	—
Restricted deposits	318	480	—	—	29,764	31,790
Inventories	36,274	34,141	—	—	—	—
Capital assets not being depreciated/amortized (note 6)	—	—	—	—	—	—
Capital assets being depreciated/amortized, net (note 6)	—	—	—	—	—	—
Total assets	<u>1,071,280</u>	<u>966,259</u>	<u>327,596</u>	<u>328,141</u>	<u>341,933</u>	<u>429,319</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>\$ 1,071,280</u>	<u>\$ 966,259</u>	<u>\$ 327,596</u>	<u>\$ 328,141</u>	<u>\$ 341,933</u>	<u>\$ 429,319</u>
Liabilities, deferred inflows of resources, and fund balances/net position						
Liabilities:						
Accounts payable and other liabilities (note 5)	\$ 39,693	\$ 34,781	\$ —	\$ —	\$ 21,332	\$ 17,700
Due to Pension Trust Fund (note 12)	—	—	—	—	—	—
Due to other funds (note 12)	—	—	—	—	—	—
Accrued interest payable	—	—	—	—	—	—
Unearned revenue	2,375	10,280	—	—	29,764	31,790
Long-term liabilities: (note 11)						
Due within one year	—	—	—	—	—	—
Due in more than one year	—	—	—	—	—	—
Total liabilities	<u>42,068</u>	<u>45,061</u>	<u>—</u>	<u>—</u>	<u>51,096</u>	<u>49,490</u>
Deferred inflows of resources:						
Unavailable tax revenue (note 5)	281,781	229,165	230,677	197,833	—	—
Deferred inflows related to leases	329,230	326,620	—	—	—	—
Other unavailable revenue (note 5)	—	—	—	—	953	953
Deferred inflows for pension and OPEB related amounts	—	—	—	—	—	—
Total deferred inflows of resources	<u>611,011</u>	<u>555,785</u>	<u>230,677</u>	<u>197,833</u>	<u>953</u>	<u>953</u>
Fund balances:						
Nonspendable (note 1t.)	43,451	40,907	—	—	—	—
Restricted for (note 1t.)	317,567	318,272	96,919	130,308	133,565	196,416
Assigned	—	—	—	—	156,319	182,460
Unassigned (Deficit)	57,183	6,234	—	—	—	—
Total fund balances	<u>418,201</u>	<u>365,413</u>	<u>96,919</u>	<u>130,308</u>	<u>289,884</u>	<u>378,876</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,071,280</u>	<u>\$ 966,259</u>	<u>\$ 327,596</u>	<u>\$ 328,141</u>	<u>\$ 341,933</u>	<u>\$ 429,319</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.

Retirement Fund		Other Governmental / Nonmajor Funds		Total Governmental Funds		Adjustments (Note 2a)		Statements of Net Position	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
					(as restated)				(as restated)
\$ —	\$ —	\$ 3,867	\$ 9,729	\$ 51,732	\$ 216,922	\$ —	\$ —	\$ 51,732	\$ 216,922
—	—	21,316	10,310	47,466	42,503	—	—	47,466	42,503
—	—	62,974	63,276	680,271	638,179	—	—	680,271	638,179
—	—	4	4	7,181	6,770	—	—	7,181	6,770
104,128	84,313	76,010	57,829	810,100	642,713	—	—	810,100	642,713
—	—	—	—	333,054	327,227	—	—	333,054	327,227
—	—	795	746	13,372	8,850	—	—	13,372	8,850
—	—	—	—	371	351	(371)	(351)	—	—
—	—	—	—	30,082	32,270	—	—	30,082	32,270
—	—	—	—	36,274	34,141	—	—	36,274	34,141
—	—	—	—	—	—	6,232,484	6,159,713	6,232,484	6,159,713
—	—	—	—	—	—	1,622,768	1,634,373	1,622,768	1,634,373
<u>104,128</u>	<u>84,313</u>	<u>164,966</u>	<u>141,894</u>	<u>2,009,903</u>	<u>1,949,926</u>	<u>7,854,881</u>	<u>7,793,735</u>	<u>9,864,784</u>	<u>9,743,661</u>
—	—	—	—	—	—	—	3	—	3
—	—	—	—	—	—	186,004	150,133	186,004	150,133
—	—	—	—	—	—	186,004	150,136	186,004	150,136
<u>\$ 104,128</u>	<u>\$ 84,313</u>	<u>\$ 164,966</u>	<u>\$ 141,894</u>	<u>\$ 2,009,903</u>	<u>\$ 1,949,926</u>	<u>\$ 8,040,885</u>	<u>\$ 7,943,871</u>	<u>\$10,050,788</u>	<u>\$ 9,893,797</u>
\$ —	\$ —	\$ 13,422	\$ 10,529	\$ 74,447	\$ 63,010	\$ —	\$ —	\$ 74,447	\$ 63,010
34,596	24,436	—	—	34,596	24,436	69,081	64,368	103,677	88,804
—	—	371	351	371	351	(371)	(351)	—	—
—	—	—	—	—	—	15,406	16,302	15,406	16,302
—	—	—	—	32,139	42,070	—	—	32,139	42,070
—	—	—	—	—	—	185,062	224,640	185,062	224,640
—	—	—	—	—	—	3,759,919	4,014,100	3,759,919	4,014,100
<u>34,596</u>	<u>24,436</u>	<u>13,793</u>	<u>10,880</u>	<u>141,553</u>	<u>129,867</u>	<u>4,029,097</u>	<u>4,319,059</u>	<u>4,170,650</u>	<u>4,448,926</u>
69,532	59,877	62,654	49,324	644,644	536,199	(644,644)	(536,199)	—	—
—	—	—	—	329,230	326,620	—	—	329,230	326,620
—	—	—	—	953	953	(953)	(953)	—	—
—	—	—	—	—	—	172,451	75,307	172,451	75,307
<u>69,532</u>	<u>59,877</u>	<u>62,654</u>	<u>49,324</u>	<u>974,827</u>	<u>863,772</u>	<u>(473,146)</u>	<u>(461,845)</u>	<u>501,681</u>	<u>401,927</u>
—	—	4	4	43,455	40,911	(43,455)	(40,911)	—	—
—	—	88,515	81,686	636,566	726,682	(636,566)	(726,682)	—	—
—	—	—	—	156,319	182,460	(156,319)	(182,460)	—	—
—	—	—	—	57,183	6,234	(57,183)	(6,234)	—	—
—	—	88,519	81,690	893,523	956,287	(893,523)	(956,287)	—	—
<u>\$ 104,128</u>	<u>\$ 84,313</u>	<u>\$ 164,966</u>	<u>\$ 141,894</u>	<u>\$ 2,009,903</u>	<u>\$ 1,949,926</u>				
Net position:									
Net investment in capital assets						5,275,501	5,137,179	5,275,501	5,137,179
Restricted for corporate working cash						276,836	279,816	276,836	279,816
Restricted for reserve claim						26,597	25,122	26,597	25,122
Restricted for debt service						312,190	311,839	312,190	311,839
Restricted for capital projects						103,098	76,612	103,098	76,612
Restricted for construction working cash						21,742	21,943	21,742	21,943
Restricted for stormwater working cash						36,863	37,147	36,863	37,147
Unrestricted (Deficit)						(674,370)	(846,714)	(674,370)	(846,714)
Total net position						<u>\$ 5,378,457</u>	<u>\$ 5,042,944</u>	<u>\$ 5,378,457</u>	<u>\$ 5,042,944</u>

Notes reference the 2022 Annual Comprehensive Financial Report of the District - Available on the internet at www.mwrdd.org.

APPROPRIATION FOR LIABILITIES - BY FUND
JANUARY 1, 2024 AND 2023

CORPORATE FUND	2024	2023
Unpaid Bills:		
Accrued Salaries & Wages	\$ 2,419,650	\$ 7,675,000
Security & Bid Deposits	1,692,100	400,000
Payroll Withholding & Miscellaneous	588,000	867,000
Contractual Services	10,077,000	18,858,846
Due to Corporate Working Cash Fund	332,300,000	310,200,000
Total Liabilities of Corporate Fund	\$ 347,076,750	\$ 338,000,846
CONSTRUCTION FUND		
Unpaid Bills:		
Contracts Payable	\$ 3,015,354	\$ 2,572,319
Contractual Services	700,000	300,000
Due to Construction Working Cash Fund	30,400,000	6,700,000
Total Liabilities of Construction Fund	\$ 34,115,354	\$ 9,572,319
CAPITAL IMPROVEMENTS BOND FUND		
Unpaid Bills:		
Contractual Services	\$ 15,500,000	\$ 5,600,000
Contracts Payable	250,435,600	165,000,000
Total Liabilities of Capital Improvements Bond Fund	\$ 265,935,600	\$ 170,600,000
RESERVE CLAIM FUND		
Accounts Payable & Other Liabilities	\$ 1,150,000	\$ 275,000
BOND REDEMPTION & INTEREST FUND		
Future Payment of Principal & Interest	\$ 145,728,732	\$ 97,811,141
STORMWATER MANAGEMENT FUND		
Accrued Salaries & Wages	\$ —	\$ 371,000
Vouchers Payable	2,524,980	3,605,729
Contracts Payable	500,000	500,000
Due to Stormwater Working Cash Fund	49,875,000	55,000,000
Total Liabilities of Stormwater Management Fund	\$ 52,899,980	\$ 59,476,729
TOTAL LIABILITIES JANUARY 1, 2024 AND 2023	\$ 846,906,416	\$ 675,736,035

**STATEMENT OF TAXES RECEIVABLE FOR 2023 AND PRIOR YEARS AT JANUARY 1, 2024
INCLUDING THE ESTIMATED COLLECTIONS FOR THE YEAR 2024**

YEAR FUND		TAX EXTENSION	COLLECTED THRU 12/31/23	%	UNCOLLECTED AT 12/31/23	RESERVE \$	%	ESTIMATED NET TAXES RECEIVABLE	CASH ESTIMATED IN 2024
2023	Corporate	\$ 292,900,000	\$ —	— %	\$ 292,900,000	\$ 10,251,500	3.5 %	\$ 282,648,500	\$ 282,648,500
	Bond Redemption & Interest	248,931,607	—	— %	248,931,607	8,712,606	3.5 %	240,219,001	242,708,317
	Retirement	70,845,000	—	— %	70,845,000	2,479,575	3.5 %	68,365,400	68,365,400
	Construction	7,000,000	—	— %	7,000,000	245,000	3.5 %	6,755,000	6,825,000
	Stormwater Management	52,500,000	—	— %	52,500,000	1,837,500	3.5 %	50,662,500	51,187,500
	Reserve Claim	7,500,000	—	— %	7,500,000	262,500	3.5 %	7,237,500	7,312,500
	Total	\$ 679,676,607	\$ —	— %	\$ 679,676,607	\$ 23,788,681	3.5 %	\$ 655,887,901	\$ 659,047,217
2022	Corporate	\$ 284,556,152	\$ 256,100,537	90.0 %	\$ 28,455,615	\$ 9,959,465	3.5 %	\$ 18,496,150	\$ 18,311,188
	Bond Redemption & Interest	239,055,810	215,150,229	90.0 %	23,905,581	8,366,953	3.5 %	15,538,628	15,383,241
	Retirement	72,053,900	72,053,900	100.0 %	—	2,521,887	3.5 %	—	—
	Construction	7,000,000	6,300,000	90.0 %	700,000	245,000	3.5 %	455,000	450,450
	Stormwater Management	57,926,000	52,133,400	90.0 %	5,792,600	2,027,410	3.5 %	3,765,190	3,727,538
	Reserve Claim	7,500,000	6,750,000	90.0 %	750,000	262,500	3.5 %	487,500	482,625
	Levy Adjust. PA 102-0519	11,267,295	10,140,566	90.0 %	1,126,730	394,355	3.5 %	732,374	725,050
Total	\$ 679,359,157	\$ 618,628,631	91.1 %	\$ 60,730,526	\$ 23,777,570	3.5 %	\$ 39,474,842	\$ 39,080,093	
2021	Corporate	\$ 271,795,968	\$ 266,523,126	98.1 %	\$ 5,272,842	\$ 9,512,859	3.5 %	—	\$ (1,902,572)
	Bond Redemption & Interest	240,363,187	235,700,141	98.1 %	4,663,046	8,412,712	3.5 %	—	(1,682,542)
	Retirement	72,741,500	71,330,315	98.1 %	1,411,185	2,545,953	3.5 %	—	—
	Construction	7,000,000	6,864,200	98.1 %	135,800	245,000	3.5 %	—	(49,000)
	Stormwater Management	52,926,000	51,899,236	98.1 %	1,026,764	1,852,410	3.5 %	—	(370,482)
	Reserve Claim	7,500,000	7,354,500	98.1 %	145,500	262,500	3.5 %	—	(52,500)
	Levy Adjust. PA 102-0519	7,540,018	7,393,742	98.1 %	146,276	263,901	3.5 %	—	(52,780)
Total	\$ 659,866,673	\$ 647,065,260	98.1 %	\$ 12,801,413	\$ 23,095,334	3.5 %	—	\$ (4,109,876)	
2020	Corporate	\$ 267,128,027	\$ 263,655,363	98.7 %	\$ 3,472,664	\$ 9,349,481	3.5 %	—	\$ (1,869,896)
	Bond Redemption & Interest	239,216,641	236,106,825	98.7 %	3,109,816	8,372,582	3.5 %	—	(1,674,516)
	Retirement	72,227,600	69,699,634	96.5 %	2,527,966	2,527,966	3.5 %	—	—
	Construction	7,000,000	6,909,000	98.7 %	91,000	245,000	3.5 %	—	(49,000)
	Stormwater Management	52,926,000	52,237,962	98.7 %	688,038	1,852,410	3.5 %	—	(370,482)
	Reserve Claim	7,500,000	7,402,500	98.7 %	97,500	262,500	3.5 %	—	(52,500)
	Total	\$ 645,998,268	\$ 636,011,283	98.5 %	\$ 9,986,985	\$ 22,609,939	3.5 %	—	\$ (4,016,395)
2019	Corporate	\$ 255,557,993	\$ 250,191,275	97.9 %	\$ 5,366,718	\$ 8,944,530	3.5 %	—	\$ (766,674)
	Bond Redemption & Interest	243,048,461	237,944,443	97.9 %	5,104,018	8,506,696	3.5 %	—	(729,145)
	Retirement	71,565,400	69,776,265	97.5 %	1,789,135	2,504,789	3.5 %	—	—
	Construction	7,600,000	7,440,400	97.9 %	159,600	266,000	3.5 %	—	(22,800)
	Stormwater Management	52,926,000	51,814,554	97.9 %	1,111,446	1,852,410	3.5 %	—	(158,778)
	Reserve Claim	7,500,000	7,342,500	97.9 %	157,500	262,500	3.5 %	—	(22,500)
	Total	\$ 638,197,854	\$ 624,509,437	97.9 %	\$ 13,688,417	\$ 22,336,925	3.5 %	—	\$ (1,699,897)
Prior Years' Levies	Corporate								\$ (255,558)
	Bond Redemption & Interest								(243,048)
	Retirement								—
	Construction								(7,600)
	Stormwater Management								(52,926)
	Reserve Claim								(7,500)
Total									\$ (566,632)
RECAPITULATION BY FUND									
	Corporate	\$ 1,371,938,140	\$ 1,036,470,301		\$ 335,467,839	\$ 48,017,835		\$ 301,144,650	\$ 296,164,988
	Bond Redemption & Interest	1,210,615,706	924,901,638		285,714,068	42,371,550		255,757,628	253,762,306
	Retirement	359,433,400	282,860,114		76,573,286	12,580,169		68,365,400	68,365,400
	Construction	35,600,000	27,513,600		8,086,400	1,246,000		7,210,000	7,147,050
	Stormwater Management	269,204,000	208,085,152		61,118,848	9,422,140		54,427,690	53,962,370
	Reserve Claim	37,500,000	28,849,500		8,650,500	1,312,500		7,725,000	7,660,125
	Levy Adjust. PA 102-0519	18,807,313	17,534,307		1,273,006	658,256		732,374	672,270
	Total	\$ 3,303,098,559	\$ 2,526,214,612		\$ 776,883,947	\$ 115,608,450		\$ 695,362,742	\$ 687,734,509

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

LEVY YEAR	FUND	BUDGETED RECEIVABLE	ACTUAL/ESTIMATED COLLECTED THROUGH 2023	CASH ESTIMATED IN 2024
2024	Corporate	\$ 47,445,300	\$ —	\$ —
	Retirement	18,554,700	—	—
	Construction	25,000,000	—	—
	Total	\$ 91,000,000	\$ —	\$ —
2023	Corporate	\$ 56,925,400	\$ —	\$ 56,925,400
	Retirement	18,074,600	—	18,074,600
	Construction	25,000,000	—	25,000,000
	Total	\$ 100,000,000	\$ —	\$ 100,000,000
2022	Corporate	\$ 42,000,000	\$ 74,152,700	\$ —
	Retirement	18,383,000	18,383,000	—
	Construction	—	25,000,000	—
	Total	\$ 60,383,000	\$ 117,535,700	\$ —
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	\$ —
2019	Corporate	\$ 15,000,000	\$ 22,527,719	\$ —
	Retirement	18,258,400	18,258,400	—
	Construction	—	—	—
	Total	\$ 33,258,400	\$ 40,786,119	\$ —

NOTE: Personal Property Replacement Taxes are recorded as collected against the prior year's tax estimate. For example, collections in 2024 will be recorded against the 2023 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 2024 Budget is \$497.0 million, an increase of \$21.9 million, or 4.6 percent, from the 2023 Adjusted Budget. Property taxes are the major source of revenue for the Corporate Fund. In 2024, the net property tax levy will provide 58.2 percent of the fund's revenue. The property tax levy for 2024 is \$299.5 million, an increase of \$6.6 million, or 2.3 percent, from the 2023 Adjusted Levy.

The Corporate Fund allocation of Personal Property Replacement Tax (PPRT) revenue is budgeted at \$47.4 million for 2024, a decrease of \$9.5 million compared to the 2023 Budget of \$56.9 million. Beginning in 2021, PPRT began to outperform expectations and has continued to return positive results. However, the Illinois Department of Revenue projects that the returns will decline over the next year, which is reflected in the 2024 estimate. The District projects PPRT revenue received in 2023 to be \$74.2 million, a \$32.2 million positive variance. Delays in 2022 Property Tax collections resulted in \$64.3 million of prior year taxes being received in 2023. The prior year Property Tax receipts together with positive PPRT performance are the principal factors impacting 2024 projected Corporate Fund revenue. Because PPRT is an economically sensitive revenue that is also subject to diversion by the State of Illinois to support other state-wide initiatives, PPRT revenues are expected to decline in 2024 and then stabilize. Actual performance, however, 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 not been stable over the last several years due to changes in the State of Illinois allocations to local governments, changes in tax laws, and the impacts of the pandemic. PPRT is allocated first to the Retirement Fund to pay 20.9 percent of the Retirement Fund total levy. Beginning in 2023 and planned through 2028, the District will allocate \$25.0 million in PPRT funding to the Construction Fund to fund small capital projects.

Non-Tax Revenue

Corporate Fund non-tax revenue is projected to be \$99.8 million for 2024, an increase of \$8.1 million, or 8.8 percent, from the 2023 Budget which can be attributed to a \$7.0 million increase in investment returns and a \$3.5 million increase in lease income, offset by a \$2.5 million decreases in anticipated TIF surplus and a \$1.0 million decline in expected user charge revenue. Overall, 2023 non-tax revenue is projected to end the year at \$100.5 million, exceeding the 2023 Budget by \$8.7 million, or 9.5 percent.

The Corporate Fund receives significant funding from user charge revenue, estimated at \$36.0 million in 2024, a decrease of \$1.0 million from the 2023 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 2023 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 2024, land rental revenue is budgeted at \$31.5 million, an increase of \$3.5 million from the 2023 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 2024 at \$13.1 million, an increase of \$7.0 million from the 2023 Budget, reflecting current market conditions.

2022 and 2023 Projected Year-End Results

The Corporate Fund ended 2022 with a positive cash flow. Expenditures increased by \$25.3 million from 2021 to 2022, attributed primarily to inflationary pressures as well as easing of supply chain disruptions during the pandemic. The 2022 expenditures totaled \$381.4 million compared to \$356.1 million in 2021. The 2022 revenue collections ended the year slightly above the 2022 budget, with receipts of \$445.8 million, creating a positive cash flow of \$64.4 million. Similarly, projected 2023 year-end expenditures are \$403.5 million, while revenues are projecting year-end collections of \$495.0 million primarily due to the delayed Property Tax receipts and over performance of PPRT disbursements. The District anticipates a \$1.5 million property sale, which will be allocated to the Retirement Fund together with a \$30.0 million surplus due to the positive year-end results in 2024. Finally, the District will contribute \$11.3 million from the statutory Property Tax Levy Adjustment to the Retirement Fund. These excess funds provide advance funding to maintain growth in the Retirement Fund's funded ratio and offset the impacts of a down market in 2022.

The District maintains financial stability and is able to sustain the District through economic uncertainties. For 2024, a portion amounting to \$184.7 million of the projected net assets will remain unappropriated to provide for a fiscally responsible budgetary reserve. Of the projected \$295.0 million net assets appropriable, \$42.8 million will be transferred to the Retirement Fund as discussed above and \$67.6 million of the projected net assets will be appropriated.

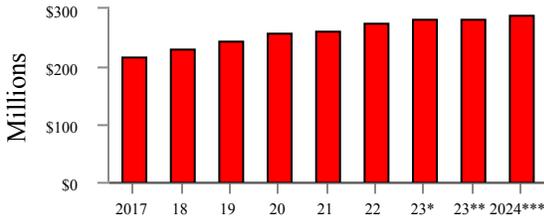
The 2024 Budget prepares the District for persistent inflation, demand for construction materials, and increased operating costs primarily related to permit compliance. The 2024 Budget includes an \$11.6 million, or 59.9 percent, increase in the budget for chemicals, reflecting both higher costs and operational needs for changing permit conditions at the Calumet Water Reclamation Plant. While the budget for electrical energy will remain flat to 2023 at \$55.6 million, expenditures in 2022 and 2023 were lower than expected due to credits that have now expired in the Climate and Equitable Jobs Act. The District has identified \$11.5 million in technology infrastructure, equipment purchases, studies, and special projects that will offset the revenue spike from the economically sensitive PPRT revenue in 2022 and 2023.

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 2024. The District will allocate 95.0 percent of the maximum as available for loan in 2024, or a total of \$329.6 million.

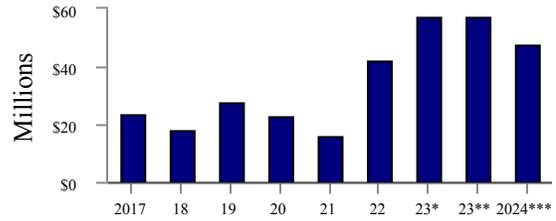
REVENUE - CORPORATE FUND (BUDGETARY BASIS)

Net Property Tax Levy



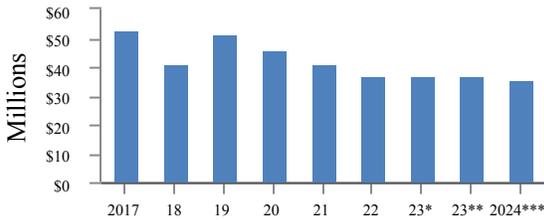
The property tax levy is the primary source of revenue for the Corporate Fund. In 2024, the levy will increase by 2.3 percent.

Personal Property Replacement Tax



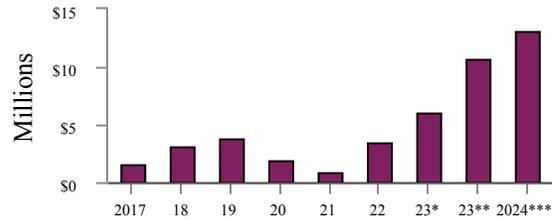
Budgeted PPRT allocations, received from the State, are economically sensitive. PPRT disbursements are expected to decline in 2024 and then to stabilize.

User Charge



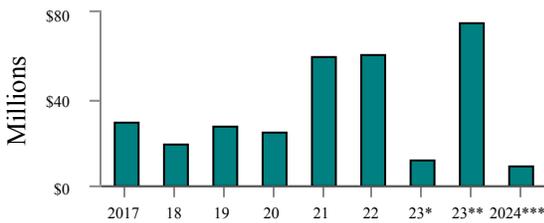
The growth in the food processing and chemical industries has been offset by improvements in processing and reduced discharges. User charge revenue is projected to slightly decline in 2024.

Investment Income



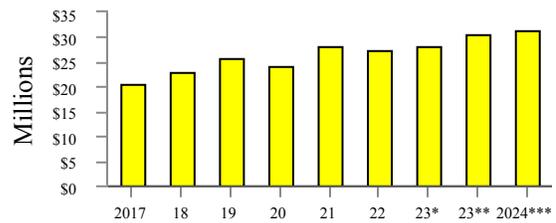
Investment income fluctuates based on the economy. In both 2017 and 2021, low rates and smaller investment balances resulted in lower returns. 2024 is seeing substantial rate increases.

Other



TIF surplus distributions have been the driving factor of the remaining non-tax revenue. The primary factor in 2021, however, is an adjustment for PPRT receipts above the budgeted amount.

Land Rentals



In 2024, land rental revenue is expected to slightly increase and has trended upwards in recent years.

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

- 2017-2022 actual
- * 2023 as budgeted
- ** 2023 adjusted estimated
- *** 2024 estimate

**CORPORATE FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2024 AND 2023**

	ASSETS			
	2024		2023	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 288,967,730	\$ 288,967,730	\$ 238,479,957	\$ 238,479,957
Taxes Receivable	282,648,500	282,648,500	274,542,500	274,542,500
Prior Years Taxes Receivable	13,516,488	13,516,488	45,569,455	45,569,455
Replacement Tax	56,925,400	56,925,400	42,000,000	42,000,000
Total Current Assets	\$ 642,058,118	\$ 642,058,118	\$ 600,591,912	\$ 600,591,912
LIABILITIES & FUND EQUITY				
CURRENT LIABILITIES				
Unpaid Bills:				
Accrued Salaries & Wages	\$ 2,419,650	\$ 2,419,650	\$ 7,675,000	\$ 7,675,000
Security & Bid Deposits	1,692,100	1,692,100	400,000	400,000
Payroll Withholding & Miscellaneous	588,000	588,000	867,000	867,000
Contractual Services	10,077,000	10,077,000	18,858,846	18,858,846
Due to Corporate Working Cash Fund	332,300,000	332,300,000	310,200,000	310,200,000
Total Current Liabilities	\$ 347,076,750	\$ 347,076,750	\$ 338,000,846	\$ 338,000,846
Total Liabilities		\$ 347,076,750		\$ 338,000,846
ASSETS APPROPRIABLE FOR 2024 & 2023				
Net Assets Appropriable		\$ 294,981,368		\$ 262,591,066
Reserve for Transfer to Retirement Fund		(31,500,000)		(30,000,000)
2022 Levy Adjustment (PA 102-0519) to Retirement Fund		(11,267,295)		—
Budget Reserve		(184,663,573)		(181,624,166)
Net Assets Appropriated		\$ 67,550,500		\$ 50,966,900
Estimated Revenue		429,435,000		424,065,000
Total Assets Appropriable		\$ 496,985,500		\$ 475,031,900
FUND EQUITY				
Undesignated		\$ 294,981,368		\$ 262,591,066
Total Fund Equity		\$ 294,981,368		\$ 262,591,066
Total Liabilities & Fund Equity		\$ 642,058,118		\$ 600,591,912

**CORPORATE FUND
APPROPRIABLE REVENUE
2024 - 2021**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2024 BUDGET	2023 ADJUSTED	2023 BUDGET	2022	2021
Revenue from Property Taxes					
Gross Tax Levy	\$ 299,537,000	\$ 292,900,000	\$ 292,900,000	\$ 284,500,000	\$ 270,880,900
Less Allowance for Uncollectible Taxes	(10,483,795)	(10,251,500)	(10,251,500)	(9,957,500)	(9,480,832)
Net Property Taxes	\$ 289,053,205	\$ 282,648,500	\$ 282,648,500	\$ 274,542,500	\$ 261,400,068
Revenue from Personal Property					
Replacement Tax	\$ 47,445,300	\$ 56,925,400	\$ 56,925,400	\$ 42,000,000	\$ 16,000,000
Net Tax Sources	\$ 336,498,505	\$ 339,573,900	\$ 339,573,900	\$ 316,542,500	\$ 277,400,068
Adjustment to match working cash borrowings	(6,898,505)	(7,273,900)	(7,273,900)	(6,342,500)	(4,900,069)
Working Cash Financing at 95% of Gross Tax Sources	\$ 329,600,000	\$ 332,300,000	\$ 332,300,000	\$ 310,200,000	\$ 272,500,000
Investment Income	\$ 13,075,000	\$ 10,626,000	\$ 6,090,000	\$ 3,421,892	\$ 859,676
Land Rentals	31,500,000	30,600,000	28,000,000	27,352,457	28,206,949
Federal & State Grants	2,900,000	1,535,000	1,575,000	207,709	543,069
Sewer Service Agreement Revenue	2,085,000	2,005,000	1,750,000	1,371,275	1,650,531
User Charge	36,000,000	37,000,000	37,000,000	37,201,414	41,211,339
Resource Recovery	300,000	350,000	500,000	278,266	320,950
Lockport Electrical Energy Generation	825,000	1,100,000	1,200,000	1,018,689	1,307,901
Miscellaneous (details below)	13,150,000	17,281,100	15,650,000	20,372,024	22,108,620
Subtotal	\$ 99,835,000	\$ 100,497,100	\$ 91,765,000	\$ 91,223,726	\$ 96,209,035
Adjustment to Net Assets Available for Projected Receipts	—	62,240,364	—	44,395,006	39,936,981
Equity Transfer	—	—	—	—	—
GRAND TOTAL	\$ 429,435,000	\$ 495,037,464	\$ 424,065,000	\$ 445,818,732	\$ 408,646,016

TIF Surplus Distribution	\$ 10,000,000	\$ 12,500,000	\$ 12,500,000	\$ 15,455,607	\$ 17,900,473
TIF Differential Fee	—	—	—	—	225,000
Land Sales	—	1,500,000	—	376,750	3,800
Claims & Damage Settlements	—	50,000	—	114,670	44,019
Scrap Sales	100,000	165,000	50,000	176,867	59,044
Sales of Automobiles	25,000	10,000	100,000	122,814	110,018
Interest on Taxes - Cook County Treasurer	—	56,100	—	3,112	3,529
Other	3,025,000	3,000,000	3,000,000	4,122,203	3,762,737
Total	\$ 13,150,000	\$ 17,281,100	\$ 15,650,000	\$ 20,372,023	\$ 22,108,620

**CORPORATE FUND FINANCING
2024 - 2019**

	ESTIMATED			ACTUAL			
	2024 (1)	2023 REVISED	2023 ORIGINAL	2022	2021	2020	2019
BORROWINGS							
Working Cash Loans Current Year	\$ 329,600,000	\$ 208,000,000	\$ 332,300,000	\$ 208,000,000	\$ 191,300,000	\$ 190,000,000	\$ 190,000,000
Working Cash Loans Prior Year	—	—	—	—	—	—	—
Total Borrowings	<u>\$ 329,600,000</u>	<u>\$ 208,000,000</u>	<u>\$ 332,300,000</u>	<u>\$ 208,000,000</u>	<u>\$ 191,300,000</u>	<u>\$ 190,000,000</u>	<u>\$ 190,000,000</u>
REPAYMENTS							
Working Cash Loans Repaid Current	\$ 208,000,000	\$ 208,000,000	\$ 208,000,000	\$ 191,300,000	\$ 190,000,000	\$ 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>\$ 191,300,000</u>	<u>\$ 190,000,000</u>	<u>\$ 190,000,000</u>	<u>\$ 190,000,000</u>

(1) FINANCING LIMITATION

	2024
	(In Millions)
Property Tax Levy	\$ 299.5
Personal Property Replacement Tax	<u>47.4</u>
Total	\$ 347.0
* Borrowing Limitation	95.0 %
Total Available for Financing	<u>\$ 329.6</u>
* Statutory limitation is 100%	

**CORPORATE WORKING CASH FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2024 AND 2023
AND ESTIMATED AMOUNTS AVAILABLE FOR 2024 AND 2023**

	ASSETS			
	2024		2023	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 73,299,431	\$ 73,299,431	\$ 72,255,006	\$ 72,255,006
Due from Corporate Fund	208,000,000	208,000,000	208,000,000	208,000,000
Total Current Assets	<u>\$ 281,299,431</u>	<u>\$ 281,299,431</u>	<u>\$ 280,255,006</u>	<u>\$ 280,255,006</u>
	FUND EQUITY			
Estimated Revenue & Other Financing Sources		\$ 2,962,000		\$ 2,376,000
Equity Transfer to Retirement Fund		\$ —		\$ —
ASSETS AVAILABLE FOR 2024 AND 2023		<u>\$ 284,261,431</u>		<u>\$ 282,631,006</u>
FUND EQUITY				
	<u>\$ 281,299,431</u>		<u>\$ 280,255,006</u>	

**CORPORATE WORKING CASH FUND
REVENUES
2024 - 2021**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2024 BUDGET	2023 ADJUSTED	2023 BUDGET	2022	2021
Revenue from Money & Property					
Investment Income	\$ 2,962,000	\$ 987,000	\$ 2,376,000	\$ 1,072,675	\$ 914,112
Revenue from Miscellaneous Sources	—	—	—	—	—
Equity Transfer to Retirement Fund	—	—	—	—	—
TOTAL	<u>\$ 2,962,000</u>	<u>\$ 987,000</u>	<u>\$ 2,376,000</u>	<u>\$ 1,072,675</u>	<u>\$ 914,112</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 2024 revenue sources include 17.9 percent for pay-as-you-go financing from property taxes, investment income, or other miscellaneous revenues and 6.5 percent from grants and reimbursements. Low-interest Wastewater and Stormwater State Revolving Fund (SRF) loans account for 11.3 percent of 2024 revenues, while General Obligation and Alternate Revenue Bonds account for 64.3 percent. The District will pursue a Water Infrastructure and Investment Act Loan to reduce borrowing costs in the planned 2024 bond sale. 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

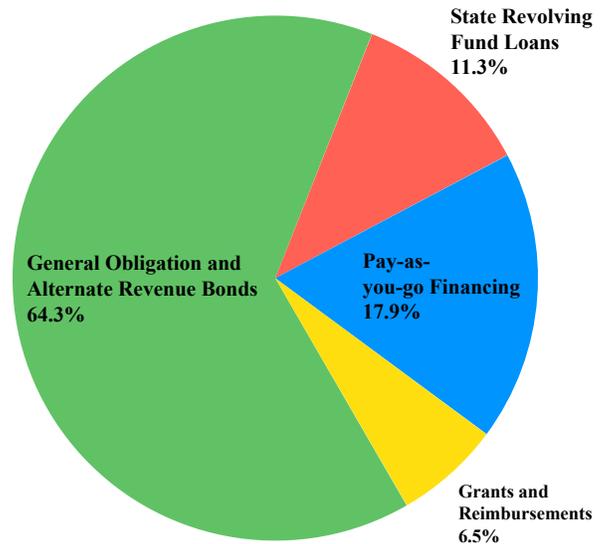
The CIBF is used to provide resources from Wastewater and Stormwater SRF loans, grants, bonds, and other sources to design and construct major capital facilities that are structures of permanent duration. The 2024 appropriation is \$256.0 million, a decrease of \$118.6 million from the 2023 Adjusted Budget, or 31.7 percent. The appropriation varies by the scheduled awards of major projects.

The CIBF balance sheet on page 90 estimates the net assets appropriable for 2024 at (\$106.5) million and \$60.3 million for 2023. 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 modernization of our Water Reclamation Plants in anticipation of changing discharge permit limits that will require additional spending over 2024 - 2028.

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 2023 levy year is \$193.5 million and \$199.3 million for the 2024 levy year.

Illinois' Wastewater/Stormwater Revolving Loan Fund (SRF) provides low-interest loans to finance qualifying projects. The current interest rate for new loans to the District is 1.81 percent. The District expects to receive approximately \$50.0 million in 2024 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 2024, 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.

2024 Capital Improvement Program Revenue Sources



Construction Fund

The 2024 tax property levy for the Construction Fund remains flat to the 2023 levy at \$7.0 million. The fund will also be supported by a \$25.0 million allocation of Personal Property Replacement Tax (PPRT) and existing assets appropriable to fund capital projects. The 2024 appropriation is \$60.0 million, an increase of \$8.5 million, or 16.4 percent, from the 2023 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 2024, there is \$26.8 million budgeted for projects currently under construction and \$28.6 million for projects scheduled for award in 2024.

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 2024 property tax levy for the Stormwater Management Fund is \$57.5 million, an increase of \$5.0 million from the 2023 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 two Stormwater Alternate Revenue Bonds and State Revolving Fund loans. 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 2023 Budget includes \$17.0 million in grant revenue, while \$6.0 million in grant revenue is expected by the end of 2023. 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 \$129.9 million appropriation for 2024 are presented in Section VI.

**CAPITAL IMPROVEMENTS BOND FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2024 AND 2023**

	ASSETS			
	2024		2023	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 326,443,727	\$ 326,443,727	\$ 369,688,024	\$ 369,688,024
Total Current Assets	<u>\$ 326,443,727</u>	<u>\$ 326,443,727</u>	<u>\$ 369,688,024</u>	<u>\$ 369,688,024</u>
LIABILITIES & FUND EQUITY				
CURRENT LIABILITIES				
Unpaid Bills:				
Contractual Services	\$ 15,500,000	\$ 15,500,000	\$ 5,600,000	\$ 5,600,000
Contracts Payable	250,435,600	250,435,600	165,000,000	165,000,000
Total Current Liabilities	<u>\$ 265,935,600</u>	<u>\$ 265,935,600</u>	<u>\$ 170,600,000</u>	<u>\$ 170,600,000</u>
Designated for Future Claims Liabilities	166,958,983	166,958,983	138,800,000	138,800,000
Total Liabilities & Designations	<u>\$ 432,894,583</u>	<u>\$ 432,894,583</u>	<u>\$ 309,400,000</u>	<u>\$ 309,400,000</u>
ASSETS APPROPRIABLE				
Net Assets Appropriable		<u>\$ (106,450,856)</u>		<u>\$ 60,288,024</u>
Net Assets Appropriated		\$ (106,450,856)		\$ 60,288,024
Estimated Revenue		401,341,000		314,322,876
Reserve for Future Projects		(38,898,944)		—
Total Assets Appropriable		<u>\$ 255,991,200</u>		<u>\$ 374,610,900</u>
FUND EQUITY	<u>\$ (106,450,856)</u>		<u>\$ 60,288,024</u>	
Total Liabilities & Fund Equity	<u>\$ 326,443,727</u>		<u>\$ 369,688,024</u>	

**CAPITAL IMPROVEMENTS BOND FUND
 APPROPRIABLE REVENUE
 2024 - 2021**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2024 BUDGET	2023 ADJUSTED	2023 BUDGET	2022	2021
Revenue from Money & Property					
Bond Sales (Present & Future)	\$ 325,000,000	\$ —	\$ 239,673,876	\$ —	\$ 182,782,401
Investment Income	12,341,000	6,635,000	10,649,000	3,533,625	1,393,012
Subtotal	\$ 337,341,000	\$ 6,635,000	\$ 250,322,876	\$ 3,533,625	\$ 184,175,413
Revenue from Miscellaneous Sources					
Federal & State Grants	\$ 12,000,000	\$ 13,000,000	\$ 12,000,000	\$ 13,600,992	\$ 11,639,428
State Revolving Fund Loans	50,000,000	50,000,000	50,000,000	22,835,500	49,904,200
Miscellaneous	2,000,000	2,000,000	2,000,000	1,918,132	2,460,993
Subtotal	\$ 64,000,000	\$ 65,000,000	\$ 64,000,000	\$ 38,354,623	\$ 64,004,621
Total Revenue	\$ 401,341,000	\$ 71,635,000	\$ 314,322,876	\$ 41,888,249	\$ 248,180,034
Other Financing Sources (Uses)					
Reserve for Future Projects	\$ (38,898,944)	\$ —	\$ —	\$ —	\$ —
Equity Transfer to B&I Fund	—	—	—	(35,965,403)	—
GRAND TOTAL	\$ 362,442,056	\$ 71,635,000	\$ 314,322,876	\$ 5,922,846	\$ 248,180,034

**CONSTRUCTION FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2024 AND 2023**

	ASSETS			
	2024		2023	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 28,657,604	\$ 28,657,604	\$ 12,119,882	\$ 12,119,882
Taxes Receivable	6,755,000	6,825,000	6,755,000	6,825,000
Prior Years Taxes Receivable	442,850	442,850	1,424,337	1,424,337
Replacement Tax	25,000,000	25,000,000	—	—
Total Current Assets	\$ 60,855,454	\$ 60,925,454	\$ 20,299,219	\$ 20,369,219
LIABILITIES & FUND EQUITY				
CURRENT LIABILITIES				
Unpaid Bills:				
Contracts Payable	\$ 3,015,354	\$ 3,015,354	\$ 2,572,319	\$ 2,572,319
Contractual Services	700,000	700,000	300,000	300,000
Due to:				
Construction Working Cash Fund	30,400,000	30,400,000	6,700,000	6,700,000
Total Current Liabilities	\$ 34,115,354	\$ 34,115,354	\$ 9,572,319	\$ 9,572,319
Total Liabilities		\$ 34,115,354		\$ 9,572,319
ASSETS APPROPRIABLE FOR 2024 AND 2023				
Net Assets Appropriable		\$ 26,810,100		\$ 10,796,900
Net Assets Appropriated		\$ 26,810,100		\$ 10,796,900
Estimated Revenue		33,156,000		40,216,000
Total Assets Appropriable		\$ 59,966,100		\$ 51,012,900
FUND EQUITY				
Undesignated		26,740,100		10,726,900
Total Fund Equity		\$ 26,740,100		\$ 10,726,900
Total Liabilities & Fund Equity		\$ 60,855,454		\$ 20,299,219

CONSTRUCTION FUND FINANCING

2024 - 2019

	ESTIMATED			ACTUAL			
	2024 (1)	2023 REVISED	2023 ORIGINAL	2022	2021	2020	2019
BORROWINGS							
Working Cash Loans	\$ 6,650,000	\$ 6,700,000	\$ 30,400,000	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000	\$ 7,200,000
Total Borrowings	\$ 6,650,000	\$ 6,700,000	\$ 30,400,000	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000	\$ 7,200,000
REPAYMENTS							
Working Cash Loans Repaid							
Current	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000	\$ 7,200,000	\$ 11,100,000
Prior Year	—	—	—	—	—	—	—
Total Repayments	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000	\$ 7,200,000	\$ 11,100,000

(1) FINANCING LIMITATION

2024	
(In Millions)	
Property Tax Levy	\$ 7.0
Total	\$ 7.0
* Borrowing Limitation	95.0 %
Total Available for Financing	<u>\$ 6.7</u>
* Statutory limitation is 100%	

**CONSTRUCTION FUND
APPROPRIABLE REVENUE
2024 - 2021**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2024 BUDGET	2023 ADJUSTED	2023 BUDGET	2022	2021
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	25,000,000	25,000,000	25,000,000	—	—
Net Tax Sources	\$ 6,755,000	\$ 6,755,000	\$ 31,755,000	\$ 6,755,000	\$ 6,755,000
Adjustment to Match Working Cash Borrowings	(105,000)	(55,000)	(1,355,000)	(55,000)	(55,000)
Working Cash Financing (Maximum 95% of Gross Tax Sources)	\$ 6,650,000	\$ 6,700,000	\$ 30,400,000	\$ 6,700,000	\$ 6,700,000
Connection Impact Fees	—	—	—	—	—
Investment Income	1,496,000	1,374,000	306,000	139,031	10,111
Miscellaneous	10,000	8,000	10,000	5,379	92
TIF Surplus Distribution	—	9,500,000	9,500,000	—	—
Equity Transfer from Capital Improvements Bond Fund	—	—	—	—	—
Subtotal	\$ 1,506,000	\$ 10,882,000	\$ 9,816,000	\$ 144,410	\$ 10,204
Adjustment to Net Assets Available for Projected Receipts	—	2,324,300	—	(1,395,500)	(66,200)
Total	\$ 33,156,000	\$ 44,906,300	\$ 40,216,000	\$ 5,448,910	\$ 6,644,004

**CONSTRUCTION WORKING CASH FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2024 AND 2023
AND ESTIMATED AMOUNTS AVAILABLE FOR 2024 AND 2023**

	ASSETS			
	2024		2023	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 16,159,543	\$ 16,159,543	\$ 15,286,347	\$ 15,286,347
Due from Construction Fund	6,700,000	6,700,000	6,700,000	6,700,000
Total Current Assets	\$ 22,859,543	\$ 22,859,543	\$ 21,986,347	\$ 21,986,347
FUND EQUITY				
Estimated Revenue & Other Financing Sources		\$ 760,000		\$ 424,000
Equity Transfer to Retirement Fund		—		—
ASSETS APPROPRIABLE FOR 2024 & 2023		\$ 23,619,543		\$ 22,410,347
FUND EQUITY	\$ 22,859,543		\$ 21,986,347	

**CONSTRUCTION WORKING CASH FUND
REVENUES
2024 - 2021**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2024 BUDGET	2023 ADJUSTED	2023 BUDGET	2022	2021
Revenue from Money & Property					
Investment Income	\$ 760,000	\$ 292,000	\$ 424,000	\$ 140,161	\$ 74,069
Equity Transfer to Retirement Fund	—	—	—	—	—
TOTAL	\$ 760,000	\$ 292,000	\$ 424,000	\$ 140,161	\$ 74,069

**STORMWATER MANAGEMENT FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2024 AND 2023**

	ASSETS			
	2024		2023	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 64,295,910	\$ 64,295,910	\$ 55,292,676	\$ 55,292,676
Taxes Receivable	50,662,500	51,187,500	55,898,590	56,477,850
Prior Years Taxes Receivable	2,774,870	2,774,870	9,925,403	9,925,403
Total Current Assets	\$ 117,733,280	\$ 118,258,280	\$ 121,116,669	\$ 121,695,929
LIABILITIES & FUND EQUITY				
CURRENT LIABILITIES				
Unpaid Bills:				
Accrued Salaries & Wages	\$ —	\$ —	\$ 371,000	\$ 371,000
Contracts Payable	500,000	500,000	500,000	500,000
Vouchers Payable	2,524,980	2,524,980	3,605,729	3,605,729
Due to:				
Stormwater Working Cash Fund	49,875,000	49,875,000	55,000,000	55,000,000
Total Current Liabilities	\$ 52,899,980	\$ 52,899,980	\$ 59,476,729	\$ 59,476,729
Designated for Future Claims Liabilities		\$ —		\$ —
Total Current Liabilities and Designations		\$ 52,899,980		\$ 59,476,729
ASSETS APPROPRIABLE FOR 2024 & 2023				
Net Assets Appropriable		\$ 65,358,300		\$ 62,219,200
Net Assets Appropriated		\$ 65,358,300		\$ 62,219,200
Equity Transfer to Bond and Interest Fund		(9,530,000)		(9,530,800)
Estimated Revenue		74,091,000		76,294,000
Total Assets Appropriable		\$ 129,919,300		\$ 128,982,400
FUND EQUITY	\$ 64,833,300		\$ 61,639,940	
Total Liabilities & Fund Equity	\$ 117,733,280		\$ 121,116,669	

STORMWATER MANAGEMENT FUND FINANCING

2024 - 2019

	ESTIMATED			ACTUAL			
	2024 (1)	2023 REVISED	2023 ORIGINAL	2022	2021	2020	2019
BORROWINGS							
Working Cash Loans	\$ 54,625,000	\$ 31,200,000	\$ 49,875,000	\$ 31,200,000	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000
Total Borrowings	\$ 54,625,000	\$ 31,200,000	\$ 49,875,000	\$ 31,200,000	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000
REPAYMENTS							
Working Cash Loans Repaid							
Current	\$ 31,200,000	\$ 31,200,000	\$ 31,200,000	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000
Prior Year	—	—	—	—	—	—	—
Total Repayments	\$ 31,200,000	\$ 31,200,000	\$ 31,200,000	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000

(1) FINANCING LIMITATION

2024	
(In Millions)	
Property Tax Levy	\$ 57.5
Personal Property Replacement Tax	—
Total	\$ 57.5
* Borrowing Limitation	95.0 %
Total Available for Financing	\$ 54.6
* Statutory limitation is 100%	

STORMWATER MANAGEMENT FUND

APPROPRIABLE REVENUE

2024 - 2021

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2024 BUDGET	2023 ADJUSTED	2023 BUDGET	2022	2021
Revenue from Property Taxes					
Gross Tax Levy	\$ 57,500,000	\$ 52,500,000	\$ 52,500,000	\$ 57,926,000	\$ 52,926,000
Less: Allowance for Uncollectible Taxes	(2,012,500)	(1,837,500)	(1,837,500)	(2,027,410)	(1,852,410)
Net Property Taxes	\$ 55,487,500	\$ 50,662,500	\$ 50,662,500	\$ 55,898,590	\$ 51,073,590
Adjustment to Match Working Cash Borrowings	(862,500)	(787,500)	(787,500)	(898,590)	(773,590)
Working Cash Financing at 95% of Gross Tax Sources	\$ 54,625,000	\$ 49,875,000	\$ 49,875,000	\$ 55,000,000	\$ 50,300,000
Revenue from Money & Property					
Investment Income	\$ 1,341,000	\$ 2,096,000	\$ 965,000	\$ 659,760	\$ 23,969
Sewer Permit Fees	1,100,000	1,300,000	1,100,000	1,270,845	969,328
Miscellaneous	—	500	—	590	111,855
Reimbursements	—	7,200,000	7,200,000	12,000,000	—
Grants	17,025,000	5,950,000	14,050,000	2,396,040	—
Subtotal	\$ 19,466,000	\$ 16,546,500	\$ 23,315,000	\$ 16,327,235	\$ 1,105,152
Adjustment to Net Assets Available for Projected Receipts	\$ —	\$ 14,448,514	\$ —	\$ (10,193,754)	\$ 810,142
Equity Transfer to Bond Redemption & Interest Fund	(9,530,000)	(9,530,800)	(9,530,800)	(9,168,400)	(5,961,200)
Total	\$ 64,561,000	\$ 71,339,214	\$ 63,659,200	\$ 51,965,081	\$ 46,254,094

**STORMWATER WORKING CASH FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2024 AND 2023**

	ASSETS			
	2024		2023	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 6,082,387	\$ 6,082,387	\$ 5,949,504	\$ 5,949,504
Due from Stormwater Management Fund	31,200,000	31,200,000	26,500,000	31,200,000
Total Current Assets	<u>\$ 37,282,387</u>	<u>\$ 37,282,387</u>	<u>\$ 32,449,504</u>	<u>\$ 37,149,504</u>
FUND EQUITY				
Investment Income		\$ 407,000		\$ 322,000
Equity Transfer to Retirement Fund		—		—
ASSETS APPROPRIABLE FOR 2024 AND 2023		<u>\$ 37,689,387</u>		<u>\$ 37,471,504</u>
FUND EQUITY	<u>\$ 37,282,387</u>		<u>\$ 32,449,504</u>	

**STORMWATER WORKING CASH FUND
APPROPRIABLE REVENUE
2024 - 2021**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2024 BUDGET	2023 ADJUSTED	2023 BUDGET	2022	2021
Investment Income	\$ 407,000	\$ 123,000	\$ 322,000	\$ 68,143	\$ 44,120
Other Financing Sources (Uses)					
Equity Transfer to Retirement Fund	—	—	—	—	—
GRAND TOTAL	<u>\$ 407,000</u>	<u>\$ 123,000</u>	<u>\$ 322,000</u>	<u>\$ 68,143</u>	<u>\$ 44,120</u>

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 2024 property tax levy for the B&I Fund is \$249.4 million, an increase of \$0.5 million, or 0.2 percent, from the 2023 Adjusted Budget. Appropriations and tax levies are adjusted for new bond sales or State Revolving Fund loans. The 2024 appropriation for this fund is \$235.8 million, a decrease of \$2.3 million, or 1.0 percent from the 2023 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 low interest rates for 2023 with a projected year-end of \$4.2 million, while the 2024 estimate is \$2.2 million, an increase of \$0.3 million from the 2023 Original Budget. An equity transfer from the Stormwater Management Fund of \$9.5 million will be used for the principal and interest on two 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 [512](#) - [516](#).

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 2024, 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 2024 appropriation for this fund is \$52.3 million, an increase of \$6.3 million, or 13.7 percent, from the 2023 Adjusted Budget. The maximum fund balance that can be accumulated is 0.05 percent of the last known EAV. For the 2024 Budget, using the 2022 EAV, the maximum accumulation is estimated at \$90.8 million. The allowance for accounts payable and estimated liabilities is estimated at \$1.2 million. A detailed presentation of this fund begins on page [509](#).

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, are levied by the District and appropriated when received. The property tax levy for 2024 is \$72.7 million, an increase of \$1.9 million, or 2.7 percent, from the 2023 Adjusted Levy. The levy is calculated based on a statutory multiplier of 4.19 times employee contributions made two years prior, or in 2022. Additionally, \$18.6 million from Personal Property Replacement Tax is allocated to the Retirement Fund for 2024.

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 2024.

The appropriable resources and appropriation consist of the collection of the previous year's property tax levy plus personal property replacement tax receipts. The 2023 appropriation included an equity transfer of \$30.0 million to the Retirement Fund to provide advance funding to maintain growth in the Retirement Fund's funded ratio. The 2024 appropriation for the employers contribution is \$129.2 million, an increase of \$11.3 million, or 9.6 percent, from the 2023 Adjusted Budget and also includes a total of \$42.8 million transfer of excess revenue from the Corporate Fund, including \$30.0 million in alignment with the District's Strategic Plan, \$1.5 million from the sale of property, and \$11.3 million from the 2022 Property Tax Levy Adjustment received under Public Act 102-0519. An expanded presentation on the Retirement Fund is shown on pages [517](#) - [519](#).

**BOND REDEMPTION & INTEREST FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2024 AND 2023**

	ASSETS			
	2024		2023	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 115,978,166	\$ 115,978,166	\$ 43,317,225	\$ 43,317,225
Restricted Cash	—	—	—	—
Deposits with Escrow Agent	—	—	—	—
Taxes Receivable	240,219,001	242,708,317	241,504,635	244,007,273
Prior Years Taxes Receivable	11,053,989	11,053,989	44,987,822	44,987,822
Total Current Assets	\$ 367,251,155	\$ 369,740,472	\$ 329,809,682	\$ 332,312,320
LIABILITIES & FUND EQUITY				
CURRENT LIABILITIES				
Bonds Payable	\$ 135,896,948		\$ 134,202,307	
Interest Payable	99,858,792		103,862,476	
Program Expense Payable	—		—	
Equity Transfer	—		—	
Total Current Liabilities	\$ 235,755,740		\$ 238,064,783	
ASSETS APPROPRIABLE FOR 2024 AND 2023				
Net Assets Appropriable		\$ 369,740,472		\$ 332,312,320
Equity Transfer from Stormwater Management Fund		9,530,000		9,530,800
Equity Transfer from CIBF		—		—
Estimated Revenue		2,214,000		1,931,000
Total Assets Available		\$ 381,484,472		\$ 343,774,120
Liabilities Payable from Restricted Assets		—		—
Less: Assets Available for Future Years (Principal & Interest Payments)		(145,728,732)		(105,709,337)
Total Assets Appropriable		\$ 235,755,740		\$ 238,064,783
FUND EQUITY				
Undesignated	\$ 131,495,415		\$ 91,744,899	
TOTAL FUND EQUITY	\$ 131,495,415		\$ 91,744,899	
Total Liabilities & Fund Equity	\$ 367,251,155		\$ 329,809,682	

**BOND REDEMPTION & INTEREST FUND
 APPROPRIABLE REVENUE
 2024 - 2021**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2024 BUDGET	2023 ADJUSTED	2023 BUDGET	2022	2021
Revenue from Taxes					
Real Estate					
Current	\$ 242,708,317	\$ 244,007,273	\$ 244,007,273	\$ 245,272,559	\$ 241,131,121
Prior	11,053,989	44,987,822	44,987,822	(1,672,085)	(1,529,708)
Total	\$ 253,762,306	\$ 288,995,095	\$ 288,995,095	\$ 243,600,474	\$ 239,601,413
Revenue from Money & Property					
Investment Income	\$ 2,214,000	\$ 4,227,000	\$ 1,931,000	\$ 998,844	\$ 61,411
Revenue from Miscellaneous Sources					
Cash Available	115,978,166	43,317,225	43,317,225	81,189,780	99,148,800
Other	—	—	—	2,000	3,160
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	9,530,000	9,530,800	9,530,800	9,168,400	5,961,200
Equity Transfer to Retirement Fund	—	—	—	—	—
Less: Amount to Be Expended After Budget Year	(145,728,732)	(108,005,337)	(105,709,337)	(89,779,165)	(112,650,134)
GRAND TOTAL	\$ 235,755,740	\$ 238,064,783	\$ 238,064,783	\$ 281,145,736	\$ 232,125,850

**RESERVE CLAIM FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2024 AND 2023**

	ASSETS			
	2024		2023	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
CURRENT ASSETS				
Cash & Investments	\$ 44,288,773	\$ 44,288,773	\$ 36,689,089	\$ 36,689,089
Taxes Receivable	7,237,500	7,312,500	7,237,500	7,312,500
Prior Years Taxes Receivable	347,625	347,625	1,409,611	1,409,611
Total Current Assets	\$ 51,873,898	\$ 51,948,898	\$ 45,336,200	\$ 45,411,200
LIABILITIES & FUND EQUITY				
ACCOUNTS PAYABLE & OTHER LIABILITIES	\$ 1,150,000	\$ 1,150,000	\$ 275,000	\$ 275,000
ASSETS APPROPRIABLE FOR 2024 AND 2023				
Net Assets Appropriable		\$ 50,798,898		\$ 45,136,200
Equity Transfer to Bond and Interest Fund		—		—
Estimated Revenue		1,517,000		878,000
Total Assets Appropriable		\$ 52,315,898		\$ 46,014,200
FUND EQUITY		\$ 50,723,898		\$ 45,061,200
Total Liabilities & Fund Equity		\$ 51,873,898		\$ 45,336,200

**RESERVE CLAIM FUND
APPROPRIABLE REVENUE
2024 - 2021**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2024 BUDGET	2023 ADJUSTED	2023 BUDGET	2022	2021
Revenue from Taxes					
Real Estate - Current	\$ 7,312,500	\$ 6,750,000	\$ 7,312,500	\$ 5,626,896	\$ 7,243,161
Real Estate - Prior	347,625	1,409,611	1,409,611	56,451	(482)
Replacement Tax	—	—	—	—	—
SUBTOTAL	\$ 7,660,125	\$ 8,159,611	\$ 8,722,111	\$ 5,683,347	\$ 7,242,680
Investment Income	1,517,000	1,348,000	878,000	479,235	90,298
Miscellaneous	—	3,469	—	84	241
GRAND TOTAL	\$ 9,177,125	\$ 9,511,080	\$ 9,600,111	\$ 6,162,666	\$ 7,333,219

**RETIREMENT FUND
ESTIMATED BALANCE SHEET
JANUARY 1, 2024 AND 2023**

CURRENT ASSETS	ASSETS			
	2024		2023	
	AMOUNT	AVAILABLE FOR APPROPRIATION	AMOUNT	AVAILABLE FOR APPROPRIATION
Taxes Receivable	\$ 68,365,400	\$ 68,365,400	\$ 69,532,000	\$ 69,532,000
Replacement Tax	18,074,600	18,074,600	18,383,000	18,383,000
Total Current Assets	\$ 86,440,000	\$ 86,440,000	\$ 87,915,000	\$ 87,915,000
LIABILITIES & FUND EQUITY				
ASSETS APPROPRIABLE FOR 2024 AND 2023				
Net Assets Appropriable		\$ 86,440,000		\$ 87,915,000
Transfer of Budget Reserve from Corporate Fund		31,500,000		30,000,000
2022 Property Tax Levy Adjustment Public Act 102-0519		11,267,295		—
Total Assets Appropriable Due to Retirement Fund (Employers Contribution)		\$ 129,207,295		\$ 117,915,000
Other Financing Sources (Uses)				
Pension Obligation Bond Proceeds		\$ —		\$ —
Total Assets Appropriable		\$ 129,207,295		\$ 117,915,000
FUND EQUITY				
Total Fund Equity	\$ 86,440,000		\$ 87,915,000	

**RETIREMENT FUND
APPROPRIABLE REVENUE
2024 - 2021**

REVENUE DESCRIPTION	ESTIMATED			ACTUAL	
	2024 BUDGET	2023 ADJUSTED	2023 BUDGET	2022	2021
Revenue from Taxes					
Real Estate - Current	\$ 68,365,400	\$ 69,532,000	\$ 69,532,000	\$ 70,195,548	\$ 69,699,634
Replacement Tax	18,074,600	18,383,000	18,383,000	18,558,500	18,427,400
TOTAL TAX REVENUE	\$ 86,440,000	\$ 87,915,000	\$ 87,915,000	\$ 88,754,048	\$ 88,127,034
Other Financing Sources (Uses)					
Transfer of Budget Reserve from Corporate Fund	\$ 31,500,000	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000	\$ —
2022 Property Tax Levy Adjustment Public Act 102-0519	11,267,295	—	—	—	—
Pension Obligation Bond Proceeds	—	—	—	—	—
Total Other Financing Sources	\$ 42,767,295	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000	\$ —
GRAND TOTAL	\$ 129,207,295	\$ 117,915,000	\$ 117,915,000	\$ 118,754,048	\$ 88,127,034

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.

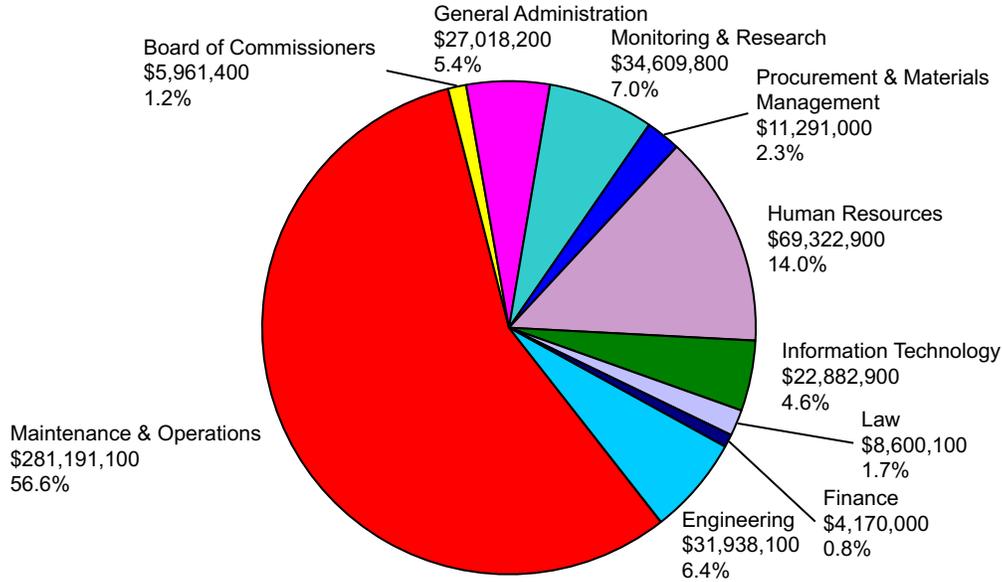
Graphs indicate staffing, appropriations, and expenditures budgeted from 2015 through 2024. The structure of sub-units and sections, the number of actual 2022 full-time equivalent (FTE) positions, as well as FTE positions budgeted for 2023 and 2024 are shown in the organization chart. In this section, and throughout the Budget, actual expenditures are used for 2022 with estimated costs for 2023 and budgeted costs for 2024. Additional information for each department includes:

- A *Department Head Transmittal Letter* provides an outline of department plans for the 2024 budget year.
- A *Narrative* explanation of the responsibilities of the department, changes in appropriation from the 2023 Budget, accomplishments during 2023, and significant features for the 2024 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 2023. Actual costs are shown for 2022.
- *Performance Data* measures specific department activities by cost and, where possible, measurable units, and compares budgeted costs for 2024 and 2023 with actual costs for 2022.
- The *Line Item Analysis* provides detailed line item appropriations over a three-year period. Appropriations for 2024 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 2023. Actual 2022 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 is provided and can be used to reference the salary schedules contained in the appendix to determine the applicable salary range. The 2024 salary appropriation is adjusted for vacancies in the Line Item Analysis.

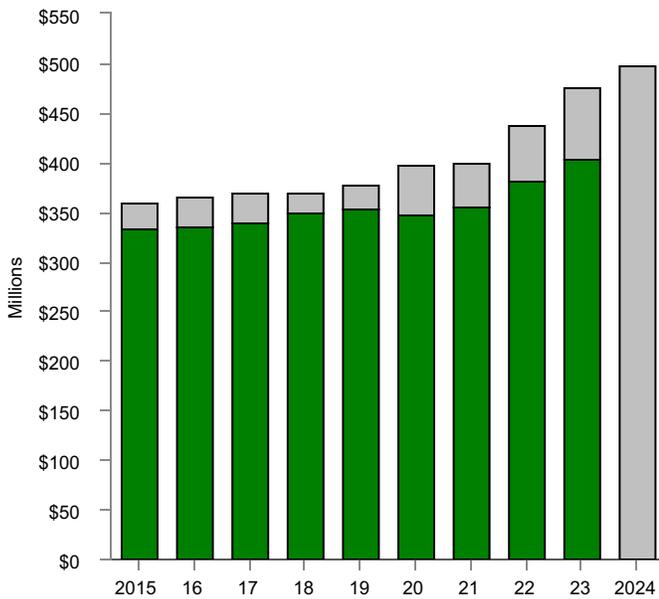
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CORPORATE FUND PROGRAMS

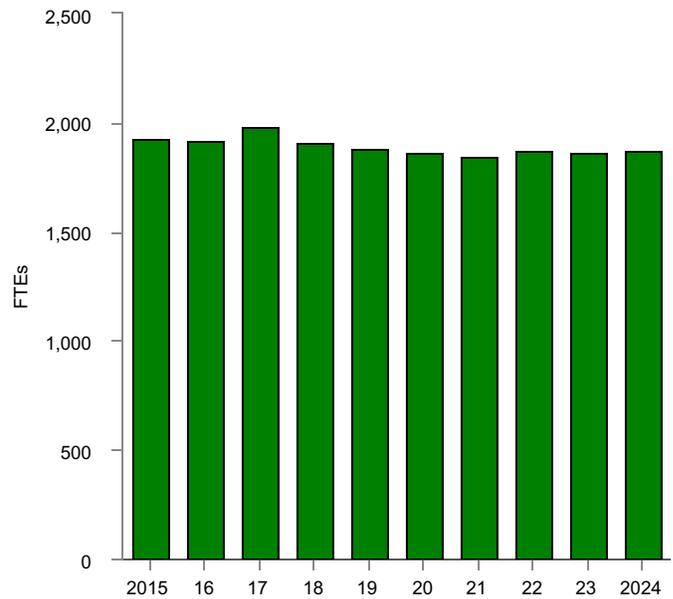
2024	\$496,985,500
2023	\$475,066,000
Increase	\$21,919,500



APPROPRIATIONS & EXPENDITURES



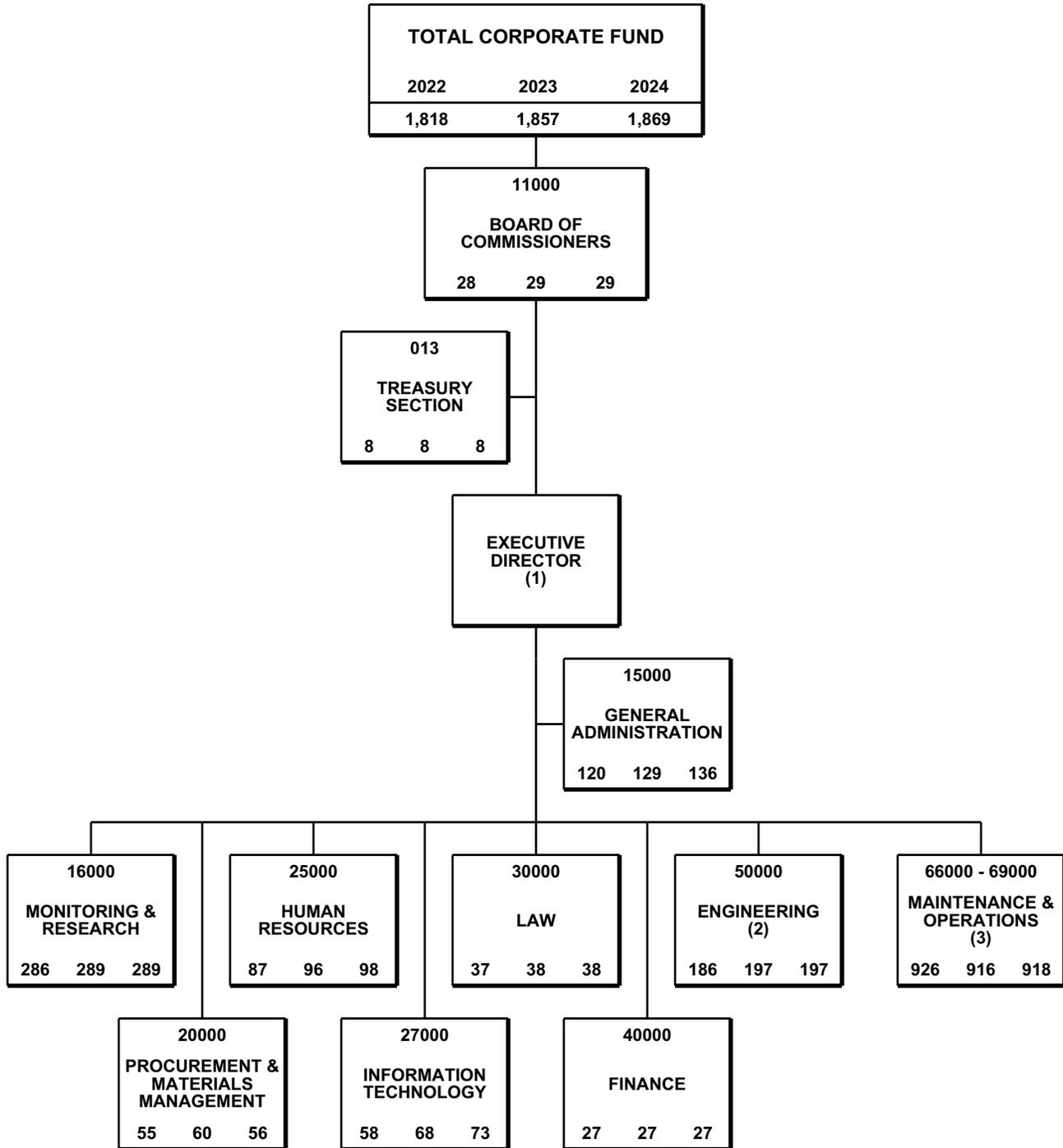
BUDGETED FTE POSITIONS



2023 Expenditures are estimated

EXPENDITURES
 APPROPRIATIONS

CORPORATE FUND



- (1) Personnel count for the Executive Director's Office is reflected in General Administration.
- (2) 71 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.

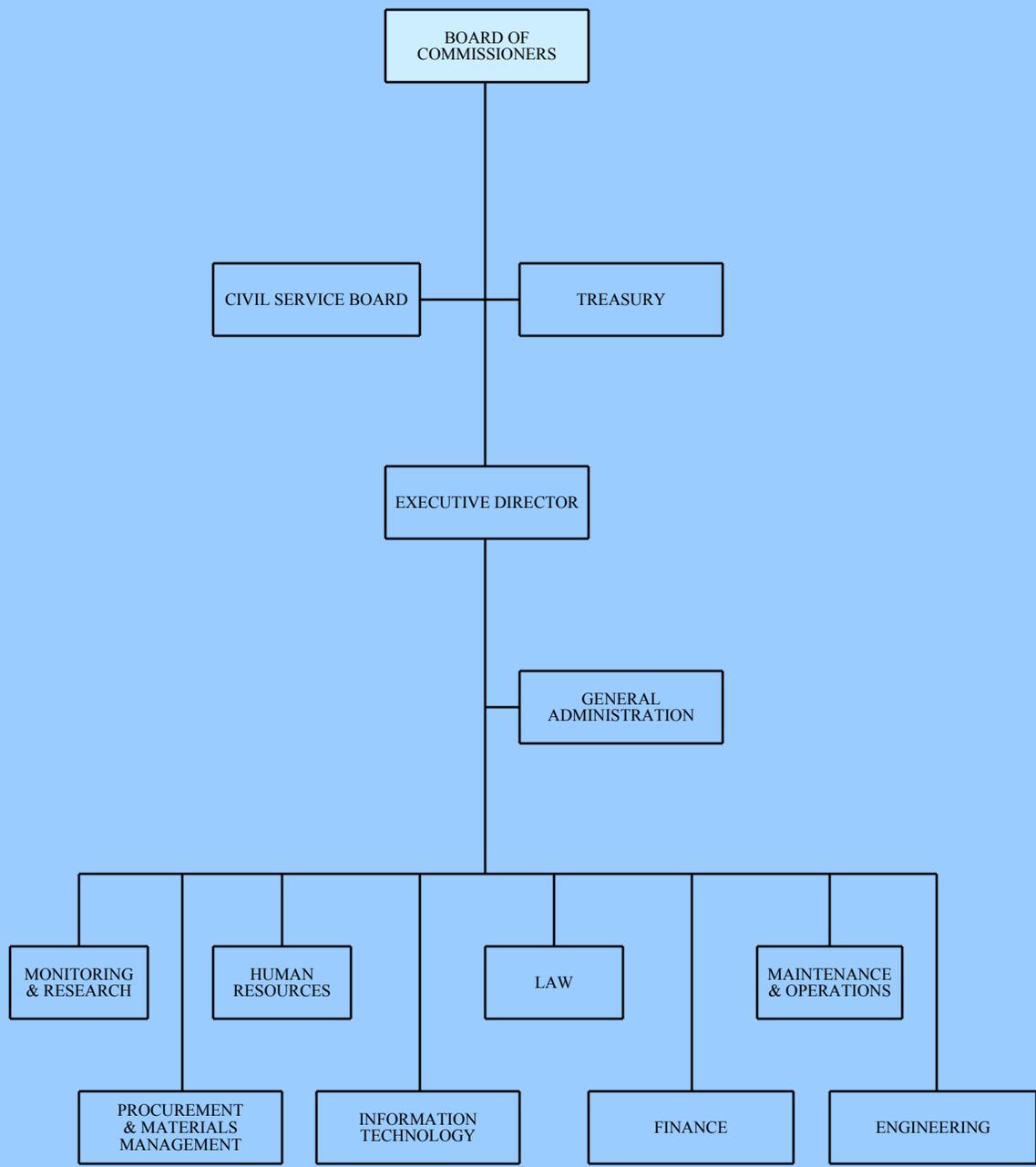
101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$183,641,890	\$ 205,916,600	\$ 205,826,600	\$ 138,671,410	\$184,806,800	\$ 205,453,600	\$ —
601060	Compensation Plan Adjustments	7,297,555	9,683,900	9,651,600	6,062,451	8,374,000	9,148,700	—
601070	Social Security and Medicare Contributions	2,695,751	3,089,500	3,089,500	2,166,767	2,829,300	3,250,500	—
601080	Salaries of Nonbudgeted Employees	4,686	5,000	127,300	92,048	92,200	5,000	—
601090	Employee Claims	—	100,000	100,000	42,740	100,000	100,000	—
601100	Tuition and Training Payments	685,875	1,477,700	1,477,700	721,434	1,044,000	1,474,400	—
601250	Health and Life Insurance Premiums	44,662,713	51,006,900	51,006,900	30,722,406	41,575,100	52,404,100	—
601270	General Salary Adjustments	—	—	—	—	—	3,227,900	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	339,797	1,001,500	1,001,500	474,367	566,000	1,001,500	—
100	TOTAL PERSONAL SERVICES	239,328,267	272,281,100	272,281,100	178,953,623	239,387,400	276,065,700	—
612010	Travel	42,971	131,700	125,900	40,132	82,000	151,200	—
612030	Meals and Lodging	143,231	272,500	267,500	121,990	194,700	319,900	—
612040	Postage, Freight, and Delivery Charges	76,855	100,300	100,300	74,229	87,100	100,600	—
612050	Compensation for Personally-Owned Automobiles	101,613	162,000	162,700	103,180	138,500	161,000	—
612080	Motor Vehicle Operating Services	67,076	71,900	85,000	70,963	67,200	64,500	—
612090	Reprographic Services	20,818	173,800	173,800	29,330	33,700	65,800	—
612150	Electrical Energy	37,981,207	55,630,100	55,630,100	27,474,262	43,722,200	55,554,100	—
612160	Natural Gas	3,462,502	6,932,300	5,242,600	1,585,778	3,168,500	4,055,000	—
612170	Water and Water Services	1,614,567	1,975,800	1,975,800	1,140,410	1,769,100	2,219,300	—
612210	Communication Services	1,931,899	2,430,600	2,762,600	2,743,704	2,065,100	3,533,800	—
612240	Testing and Inspection Services	1,324,568	3,205,900	3,144,900	889,588	1,000,300	5,912,600	—
612250	Court Reporting Services	70,088	116,000	116,000	100,410	73,000	99,000	—
612260	Medical Services	119,674	665,700	665,700	587,755	563,500	568,700	—
612280	Subscriptions and Membership Dues	940,930	942,000	942,000	583,880	929,200	977,700	—
612290	Insurance Premiums	4,370,650	4,598,000	4,598,000	382,267	4,565,500	5,154,700	—
612330	Rental Charges	299,947	507,700	709,200	635,357	447,300	1,641,700	—
612340	Discount Lost	2,632	3,000	5,000	3,355	4,000	3,000	—
612360	Advertising	106,755	179,000	179,000	110,255	151,500	152,400	—
612370	Administration Building Operation	1,232,068	1,251,800	1,251,800	1,230,228	1,178,200	1,586,200	—
612390	Administration Building McMillan Pavilion Operation	612,935	811,900	811,900	791,119	723,000	915,800	—
612400	Intergovernmental Agreements	125,953	80,000	80,000	80,000	76,400	80,000	—
612410	Governmental Service Charges	4,617,332	4,371,700	4,382,700	3,187,465	4,747,100	5,062,200	—

101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2022	2023				2024	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
612420	Maintenance of Grounds and Pavements	1,130,789	2,366,200	2,336,200	1,735,205	1,947,900	2,104,600	—
612430	Payments for Professional Services	3,788,876	7,767,400	7,953,100	6,252,405	4,970,100	7,643,600	—
612440	Preliminary Engineering Reports and Studies	18,890	—	—	—	—	—	—
612490	Contractual Services, N.O.C.	848,284	2,008,700	1,735,700	1,364,968	1,412,400	2,410,700	—
612520	Waste Material Disposal Charges	12,534,952	14,384,500	16,064,200	15,517,585	13,789,100	15,779,200	—
612530	Farming Services	29,106	89,200	89,200	89,200	60,000	75,000	—
612590	Sludge Disposal	5,226,499	5,800,000	5,800,000	5,800,000	4,800,000	5,800,000	—
612600	Repairs to Collection Facilities	3,524,161	5,649,100	5,613,100	5,458,184	4,490,900	6,997,700	—
612620	Repairs to Waterway Facilities	140,235	410,100	422,000	289,562	214,800	482,100	—
612650	Repairs to Process Facilities	13,660,790	14,772,200	14,152,200	13,735,270	12,590,100	14,836,100	—
612670	Repairs to Railroads	795,042	476,000	282,000	229,921	460,900	536,000	—
612680	Repairs to Buildings	739,533	3,116,700	2,986,101	2,546,462	2,738,200	3,054,100	—
612760	Repairs to Material Handling and Farming Equipment	352,396	436,000	461,000	458,211	420,200	346,000	—
612780	Safety Repairs and Services	482,760	540,000	554,000	542,075	502,300	553,700	—
612790	Repairs to Marine Equipment	25,434	36,600	36,600	31,513	36,500	43,000	—
612800	Repairs to Office Furniture and Equipment	56,235	85,500	85,500	72,844	69,000	81,100	—
612810	Computer Equipment Maintenance	592,092	349,800	271,800	258,426	112,400	278,100	—
612820	Computer Software Maintenance	4,766,794	6,315,500	6,094,199	5,517,420	5,400,600	6,472,400	—
612840	Communications Equipment Maintenance (Includes Software)	710,639	851,700	829,300	823,170	696,500	908,700	—
612860	Repairs to Vehicle Equipment	442,679	563,700	689,900	686,223	599,600	459,900	—
612970	Repairs to Testing and Laboratory Equipment	291,943	411,300	405,900	379,269	330,100	526,800	—
612990	Repairs, N.O.C.	2,255	25,200	25,200	18,045	20,600	32,200	—
200	TOTAL CONTRACTUAL SERVICES	109,426,655	151,069,100	150,299,700	103,771,615	121,449,300	157,800,200	—
623030	Metals	287,418	285,500	285,500	231,987	254,600	282,600	—
623070	Electrical Parts and Supplies	3,415,088	5,875,100	5,942,500	5,474,431	4,643,200	6,072,100	—
623090	Plumbing Accessories and Supplies	1,226,647	1,652,400	1,784,900	1,576,276	1,456,400	1,905,700	—
623110	Hardware	94,855	103,500	123,500	112,990	109,700	121,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	347,436	476,600	466,600	430,889	438,200	511,500	—
623170	Fiber, Paper, and Insulation Materials	50,954	66,500	66,500	66,289	65,100	65,500	—
623190	Paints, Solvents, and Related Materials	33,045	56,300	64,300	45,038	49,900	55,300	—

101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2022	2023				2024	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623250	Vehicle Parts and Supplies	228,980	243,800	243,800	236,356	226,600	258,200	—
623270	Mechanical Repair Parts	4,975,900	7,051,500	6,836,600	5,723,287	5,538,000	6,842,300	—
623300	Manhole Materials	—	70,000	70,000	70,000	70,000	140,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	261,156	406,800	410,700	325,605	341,600	452,000	—
623530	Farming Supplies	16,903	22,000	22,000	21,880	17,900	14,000	—
623560	Processing Chemicals	11,764,699	19,396,200	19,396,200	18,184,394	17,245,200	31,011,000	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	1,046,696	1,517,800	1,517,800	1,255,924	1,333,700	1,354,200	—
623660	Cleaning Supplies	310,735	297,300	297,300	294,602	306,800	313,500	—
623680	Tools and Supplies	332,229	443,900	441,300	428,991	431,600	496,300	—
623700	Wearing Apparel	210,776	314,900	314,900	275,689	300,200	309,500	—
623720	Books, Maps, and Charts	14,355	27,000	23,200	12,309	21,600	28,400	—
623780	Safety and Medical Supplies	336,218	397,800	396,800	320,531	366,900	385,900	—
623800	Computer Software	237,791	326,300	330,000	144,773	261,900	238,300	—
623810	Computer Supplies	1,325,536	1,167,400	1,141,400	974,854	1,076,500	907,300	—
623820	Fuel	720,969	1,023,800	995,800	622,653	880,400	901,000	—
623840	Gases	83,960	110,500	126,500	116,416	120,500	139,600	—
623850	Communications Supplies	180,099	309,100	314,100	267,364	301,200	296,700	—
623860	Lubricants	386,908	380,400	410,400	375,180	401,000	390,400	—
623990	Materials and Supplies, N.O.C.	193,403	387,200	388,000	321,569	227,900	346,900	—
300	TOTAL MATERIALS AND SUPPLIES	28,082,756	42,409,600	42,410,600	37,910,277	36,486,600	53,839,200	—
634600	Equipment for Collection Facilities	25,685	122,500	85,500	48,717	73,200	45,000	—
634620	Equipment for Waterway Facilities	53,582	—	—	—	—	—	—
634650	Equipment for Process Facilities	455,118	1,593,000	2,632,500	2,586,793	1,140,000	2,794,200	—
634760	Material Handling and Farming Equipment	350,000	1,502,000	1,751,500	1,751,060	599,000	2,357,000	—
634780	Safety and Medical Equipment	—	55,000	32,000	28,483	28,500	—	—
634790	Marine Equipment	—	150,000	150,000	123,677	123,700	—	—
634800	Office Furniture and Equipment	21,495	40,000	63,000	—	63,000	23,000	—
634810	Computer Equipment	1,106,125	1,245,000	1,035,000	775,592	965,700	545,000	—
634820	Computer Software	266,241	226,500	162,000	161,950	166,000	58,000	—
634840	Communications Equipment (Includes Software)	20,525	105,800	115,800	114,940	115,000	90,000	—
634860	Vehicle Equipment	999,525	2,135,500	1,876,200	1,851,173	1,298,600	1,201,300	—
634970	Testing and Laboratory Equipment	393,352	621,900	643,900	637,464	602,600	780,900	—

101 11000 - 69000	Fund: Corporate Department: All	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634990	Machinery and Equipment, N.O.C.	161,318	729,000	747,200	707,367	302,600	526,000	—
400	TOTAL MACHINERY AND EQUIPMENT	3,852,966	8,526,200	9,294,600	8,787,216	5,477,900	8,420,400	—
667130	Taxes on Real Estate	707,785	780,000	780,000	699,682	699,700	860,000	—
700	TOTAL FIXED AND OTHER CHARGES	707,785	780,000	780,000	699,682	699,700	860,000	—
TOTAL CORPORATE FUND		\$381,398,429	\$ 475,066,000	\$475,066,000	\$ 330,122,413	\$403,500,900	\$ 496,985,500	\$ —

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.



Metropolitan Water Reclamation District of Greater Chicago

100 EAST ERIE STREET

CHICAGO, ILLINOIS 60611-3154

312.751.5600

September 5, 2023

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

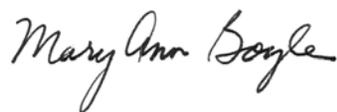
Subject: 2024 Program for the Board of Commissioners

The Board of Commissioners' program for 2024, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2024 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, 2024 major initiatives and challenges, and 2023 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 2024.

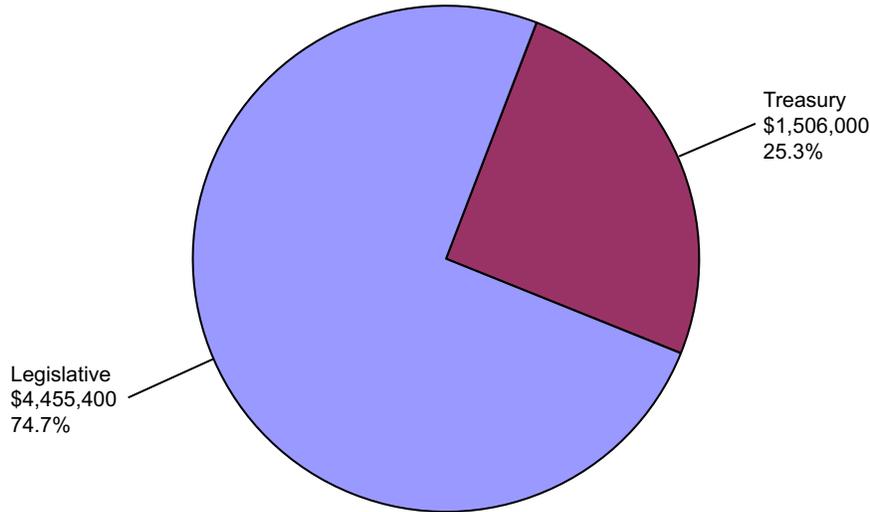
Respectfully submitted,



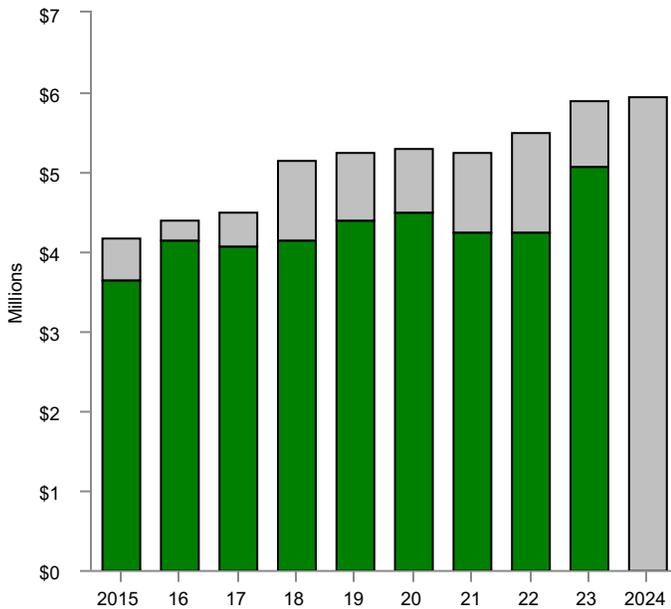
Mary Ann Boyle
Treasurer

BOARD OF COMMISSIONERS PROGRAMS

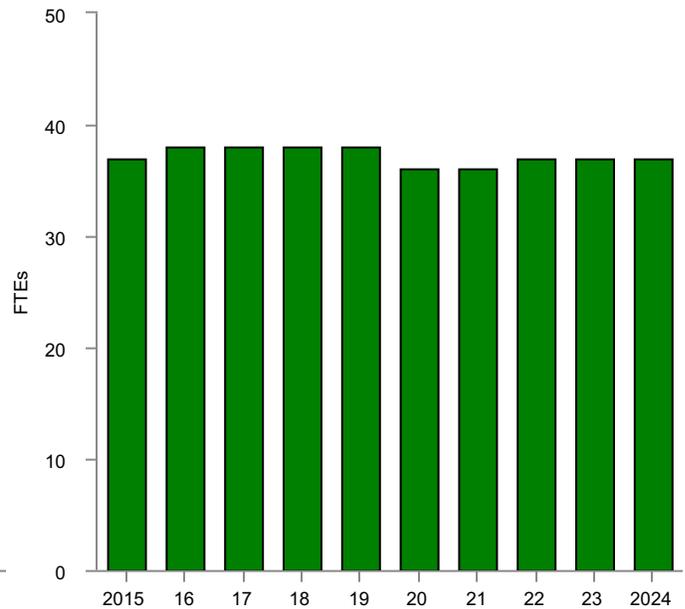
2024	\$5,961,400
2023	\$5,904,300
Increase	\$57,100



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



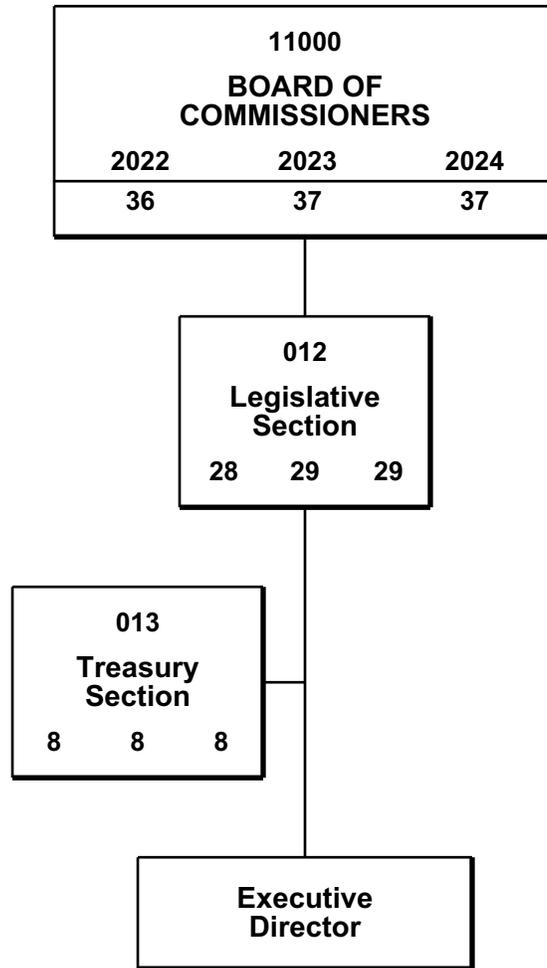
2023 Expenditures are estimated

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 2023 Major Accomplishments

- Investment interest income earned for the year was approximately \$27.7 million, an increase from the previous year due to a rising rate environment. As of year-end, the District experienced no loss on investments;
- 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 again maintained adequate liquidity in the midst of delayed tax collections without needing to borrow money or sell investments before their maturities;
- The District was upgraded to 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 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 \$30.0 million and \$5.0 million, respectively. As of December 31, 2022, the Retirement Fund's funded ratio was 57.8 percent and the OPEB Trust Fund's funded ratio was 75.0 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 www.mwrdd.org.

2024 Appropriation and Position Summary

The 2024 appropriation for the Board of Commissioners is \$5,961,400, an increase of \$57,100, or 1.0 percent, from 2023. The staffing level remains unchanged at 37 positions.

2024 Budget Highlights

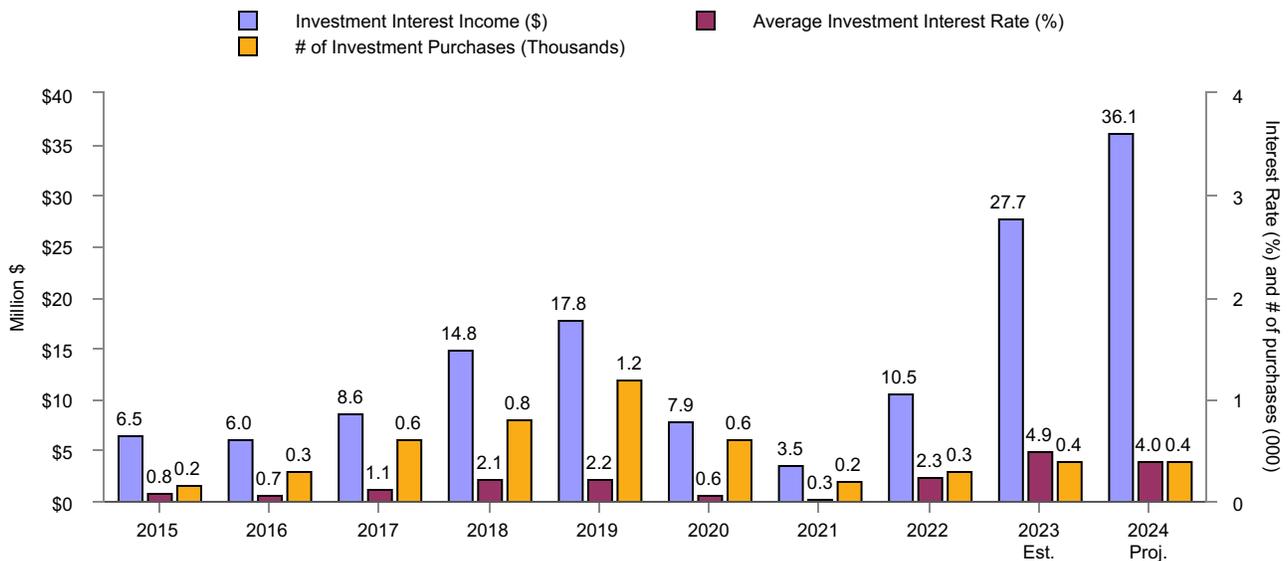
The following budget highlights support the District's Strategic Plan Goal of Enterprise Resilience, ensuring ongoing services that are reliable, equitable, and cost-effective, preparing for other manmade and natural events, and strengthening the District's operational and financial positions.

Maintaining strong fiscal management

- Yields on investments are expected to increase as the District secured higher-yielding medium-term investments resulting from 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 \$36.1 million for 2024;
- The Legislative Section will continue an agreement with the Cook County Office of the Independent Inspector General in 2024. 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 Treasury Section will continue to support the Capital Finance Program through the prudent use of debt financing for capital needs and debt service savings, 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;
- The District is strongly committed to achieving an adequately funded pension plan. The Treasury Section will seek out additional excess contribution sources to increase the funding ratio of the pension plan to a 65 percent funding ratio by 2026;
- 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 2015-2024



Ending Investment Inventory (Par Value) (Dollars in Millions)	2015	2016	2017	2018	2019	2020	2021	2022	2023 Est.	2024 Proj.
	\$715.2	\$711.3	\$736.7	\$684.0	\$670.5	\$656.1	\$895.3	\$796.0	\$909.3	\$911.8

Interest rates continued to climb in 2023 due to ongoing rate hikes by the Federal Reserve to stem inflation, which is expected to stabilize during the remainder of 2023. The Federal Funds rate was 5.08 percent mid-year 2023; projected year-end rates for 2023 and 2024 are 5.6 percent and 4.6 percent, respectively.

The following budget highlight supports 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 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.	\$ 4,455,400	74.7 %
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.	\$ 818,800	13.7 %
3. Enhance the District's image in national financial markets through the prudent use of debt financing for capital needs and debt service savings.	\$ 390,800	6.6 %
4. Perform strategic planning and management research studies of District operations.	\$ 149,400	2.5 %
5. Administer the Other Postemployment Benefit Trust investment and reporting activities.	\$ 147,000	2.5 %
Totals	\$ 5,961,400	100.0 %

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
7110	Legislative	\$ 2,908,078	2024	29	\$ 4,353,800	\$ 134,700	3.2
			2023	29	\$ 4,219,100		
7210	Treasury Activities	\$ 746,724	2024	4	\$ 818,800	\$ (82,400)	(9.1)
			2023	4	\$ 901,200		
7252	Management and Organization Studies	\$ 74,881	2024	1	\$ 149,400	\$ (6,000)	(3.9)
			2023	1	\$ 155,400		
7316	Other Postemployment Benefits Trust Management and Report Preparation	\$ 155,199	2024	1	\$ 147,000	\$ 3,300	2.3
			2023	1	\$ 143,700		
7601	Capital Financing Program and Other Related Costs	\$ 291,216	2024	2	\$ 390,800	\$ 2,600	0.7
			2023	2	\$ 388,200		
7604	Social Security and Medicare Contributions	\$ 65,742	2024	—	\$ 101,600	\$ 4,900	5.1
			2023	—	\$ 96,700		
Totals		\$ 4,241,840	2024	37	\$ 5,961,400	\$ 57,100	1.0 %
			2023	37	\$ 5,904,300		

11000 BOARD OF COMMISSIONERS

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 Estimated
7110	Legislative	Cost	\$ 2,908,078	\$ 4,219,100	\$ 4,353,800
7210	Treasury Activities	Cost	\$ 746,724	\$ 901,200	\$ 818,800
7252	Management and Organization Studies	Cost	\$ 74,881	\$ 155,400	\$ 149,400
7316	Other Postemployment Benefits Trust Management and Report Preparation	Cost	\$ 155,199	\$ 143,700	\$ 147,000
7601	Capital Financing Program and Other Related Costs	Cost	\$ 291,216	\$ 388,200	\$ 390,800
7604	Social Security and Medicare Contributions	Cost	\$ 65,742	\$ 96,700	\$ 101,600
		Totals	\$ 4,241,840	\$ 5,904,300	\$ 5,961,400

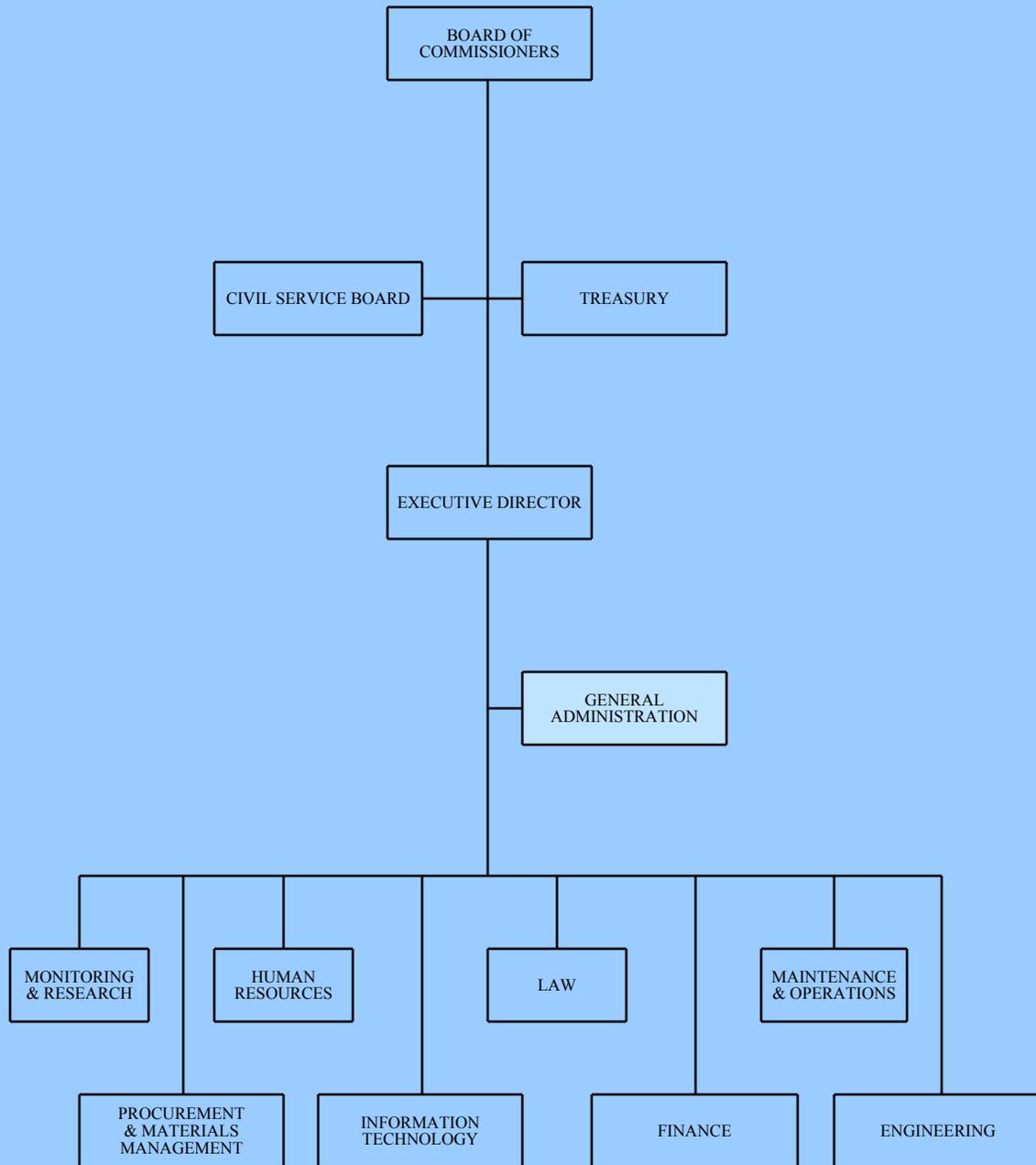
101 11000	Fund: Corporate Department: Board of Commissioners	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 3,355,609	\$ 3,854,000	\$ 3,854,000	\$ 2,668,805	\$ 3,690,500	\$ 3,948,800	\$ —
601060	Compensation Plan Adjustments	30,846	70,400	70,400	13,784	70,400	52,800	—
601070	Social Security and Medicare Contributions	65,742	96,700	96,700	58,004	73,500	101,600	—
601100	Tuition and Training Payments	9,048	26,400	26,400	5,149	15,800	21,400	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	241,669	541,500	541,500	241,209	283,900	541,500	—
100	TOTAL PERSONAL SERVICES	3,702,914	4,589,000	4,589,000	2,986,951	4,134,100	4,666,100	—
612010	Travel	7,056	15,800	15,800	6,843	14,500	23,300	—
612030	Meals and Lodging	11,506	31,700	31,700	13,542	29,400	39,800	—
612040	Postage, Freight, and Delivery Charges	—	200	200	41	100	200	—
612050	Compensation for Personally-Owned Automobiles	—	—	—	—	—	200	—
612080	Motor Vehicle Operating Services	—	—	—	—	—	300	—
612280	Subscriptions and Membership Dues	27,975	28,900	28,900	28,800	28,900	29,600	—
612430	Payments for Professional Services	486,749	1,210,000	1,210,000	954,704	850,000	1,174,200	—
612490	Contractual Services, N.O.C.	681	700	700	610	700	700	—
200	TOTAL CONTRACTUAL SERVICES	533,966	1,287,300	1,287,300	1,004,540	923,600	1,268,300	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	4,960	27,000	27,000	6,694	13,600	27,000	—
623720	Books, Maps, and Charts	—	1,000	1,000	134	500	—	—
300	TOTAL MATERIALS AND SUPPLIES	4,960	28,000	28,000	6,828	14,100	27,000	—
TOTAL BOARD OF COMMISSIONERS		\$ 4,241,840	\$ 5,904,300	\$ 5,904,300	\$ 3,998,319	\$ 5,071,800	\$ 5,961,400	\$ —

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: Board of Commissioners		POSITION ANALYSIS				
		2022	2023		2024	
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	2,668,812	29	2,741,565
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	1,204,524	8	1,226,931
TOTAL	Board of Commissioners	36	37	3,873,336	37	3,968,496

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 5, 2023

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2024 Program for General Administration

General Administration's program for 2024, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2024 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, 2024 major initiatives and challenges, and 2023 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 2024.

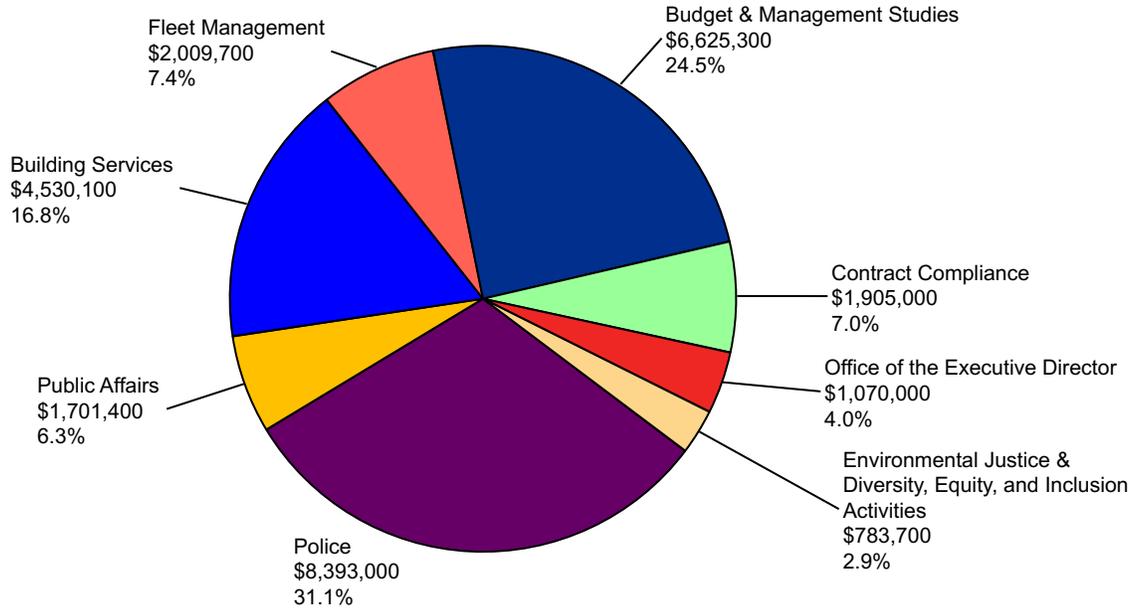
Respectfully submitted,



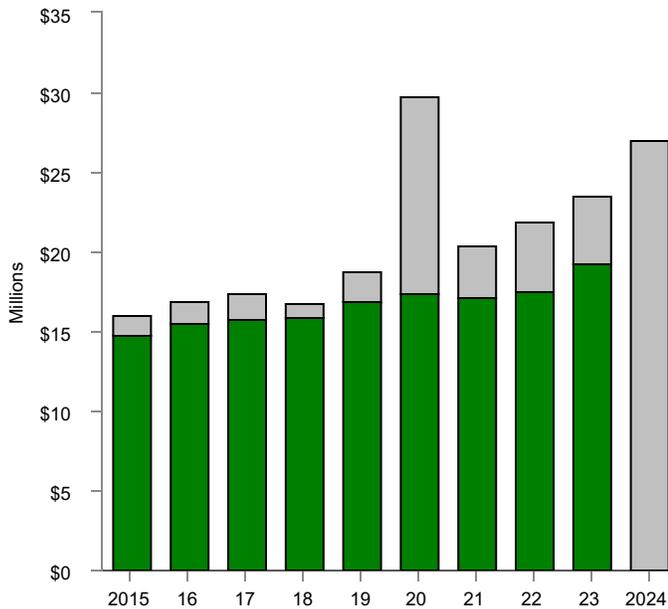
Administrative Services Officer

GENERAL ADMINISTRATION PROGRAMS

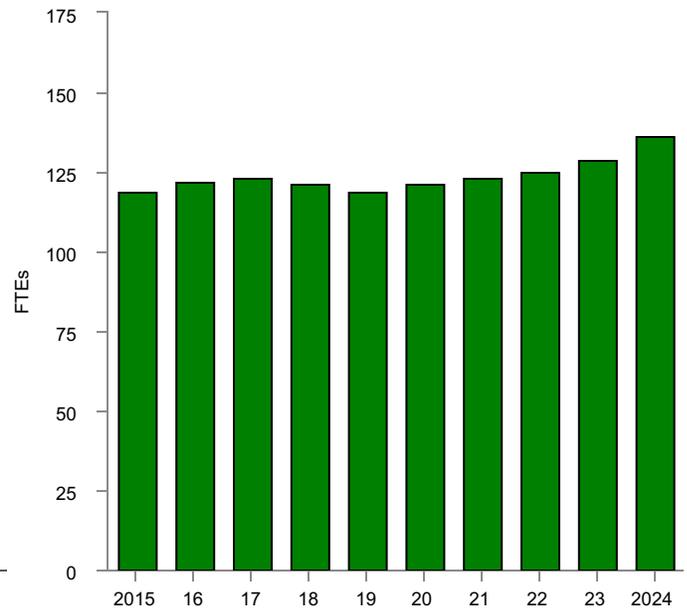
2024	\$27,018,200
2023	\$23,448,900
Increase	\$3,569,300



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS

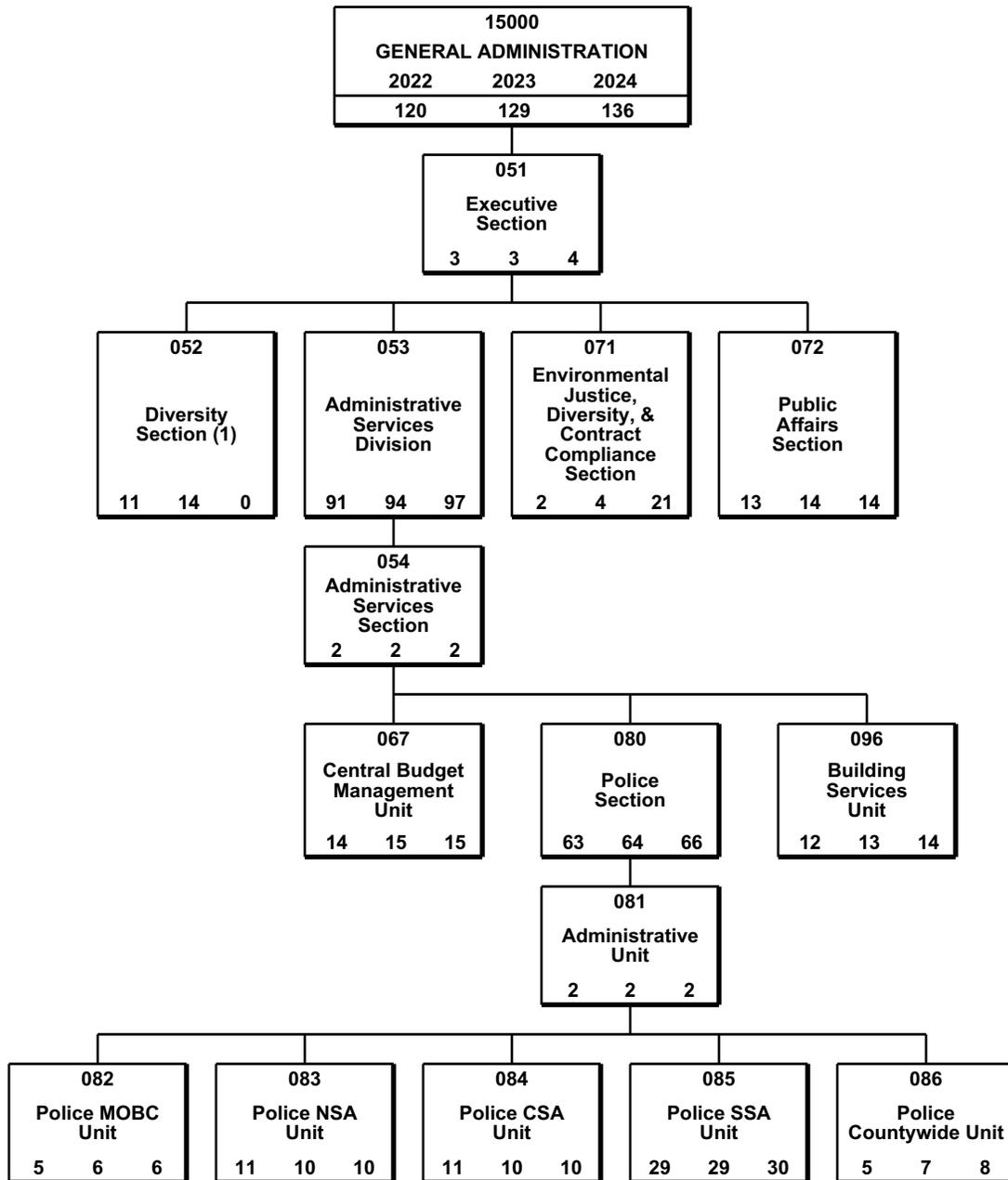


2023 Expenditures are estimated

	EXPENDITURES		APPROPRIATIONS
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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. Entering its third year, 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 is integrated into the Environmental Justice Section, synergizing efforts to uphold equitable opportunities for all vendors to participate in District contracts. The Section is 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 2023 Major Accomplishments

- Participated in external outreach events with over fifteen organizations and hosted a virtual and an in-person vendor fair to promote and increase the District's visibility among minority, women, small, veteran, LGBT, and disabled business enterprises;
- Began implementing 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;
- Continued to promote the "Save the Monarchs" campaign, the District's partnership with the Illinois Monarch Project, which works to save monarch butterflies from extinction while promoting milkweed and native prairies as valuable stormwater management tools and also launched the "Protect Pollinators" native wildflower seed program;
- Produced a new video series to promote careers at the District, and a second video series to spotlight stormwater efforts to promote our partnerships with local governments to solve stormwater challenges;
- Began implementing a new District-wide budgeting system which will increase transparency to the public through interactive dashboards.

2024 Appropriation and Position Summary

The 2024 appropriation for General Administration is \$27,018,200, an increase of \$3,569,300, or 15.2 percent, from 2023. The staffing level has increased from 129 to 136 with the addition of one Associate Civil Engineer, one Deputy Director of Engineering, one Diversity Officer, one Human Resources Analyst, one Police Lieutenant, one Police Sergeant, and the transfer of one Administrative Clerk position from the Procurement & Materials Management Department.

2024 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 responsible 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

- Continue collaborating with the Environmental Justice, Diversity, & Contract Compliance Section on the Calumet Partnership Council meetings and activities while expanding the program to another service area;
- OPA will continue to host in-person and virtual tours, including the District's 12th 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. In addition, there are many internal events that will involve external partners; every year the OPA coordinates with other staff to host cultural celebrations;
- The OPA strives to increase public outreach year over year through the following means of communication.

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 Impressions	Percent Increase from Previous Year	Number of Followers	Percent Increase from Previous Year
2024 - Proposed	11,708	10%	6,335	10%	7,808	10%	480,310	10%	2,864	10%
2023 - Estimated	10,644	8%	5,759	7%	7,098	8%	436,645	13%	2,604	18%
2022 - Actual	9,874	28%	5,361	12%	6,587	29%	387,365	17%	2,199	43%

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;
 - 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;
- 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.

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

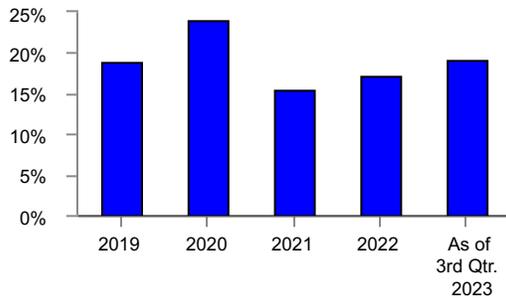
weather and flooding, and working to educate communities on the District's stormwater projects.

Increase diverse participation in District contracts

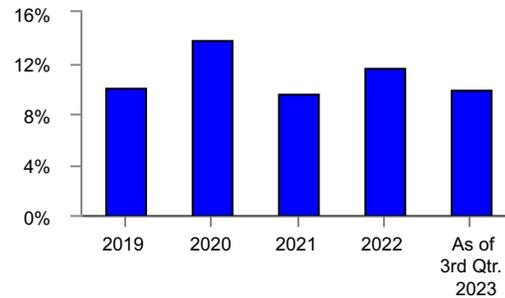
- Implement the following changes recommended by the Disparity Study completed in 2022:
 - Implement a Technical Assistance Program to provide planning, guidance, and application assistance to give smaller businesses competitive parity with larger companies in the bidding process;
 - Administer a Small 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;
 - 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 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	2019	2020	2021	2022	As of 2023 3rd Quarter
Minority-owned Business Enterprises	\$ 31,923,438	\$ 32,824,385	\$ 39,237,696	\$ 110,509,905	\$ 22,582,745
Women-owned Business Enterprises	\$ 17,096,986	\$ 18,925,130	\$ 24,399,283	\$ 75,449,886	\$ 11,577,481
Small Business Enterprises	\$ 1,302,827	\$ 583,060	\$ 2,698,289	\$ 41,503,810	\$ 202,399
Veteran-owned Business Enterprises	\$ 730,458	\$ 3,082,679	\$ 3,546,638	\$ 10,054,698	\$ 979,268
Total Contracts Awarded	\$ 169,620,574	\$ 136,505,193	\$ 255,240,745	\$ 648,518,407	\$ 117,909,162

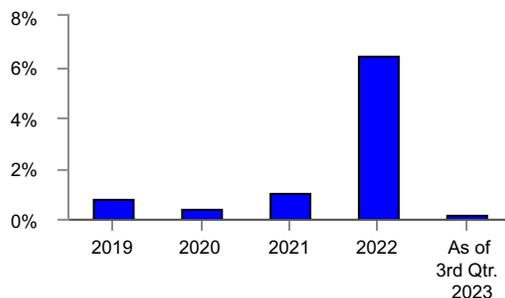
Minority-owned Business Enterprises



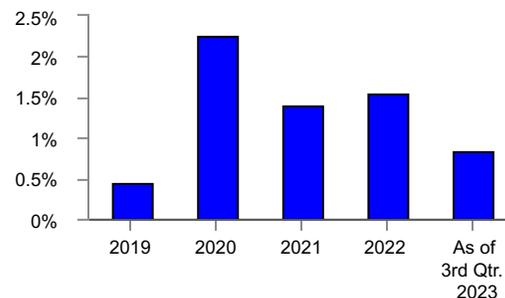
Women-owned Business Enterprises



Small Business Enterprises



Veteran-owned Business Enterprises



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.	\$ 1,070,000	4.0 %
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.	\$ 1,905,000	7.1 %
3. Coordinate District-wide environmental justice (EJ) and diversity, equity, and inclusion (DEI) related activities in support of District's Strategic Goals.	\$ 783,700	2.8 %
4. Provide public understanding of District functions and activities through media, publications, tours, and various forms of public outreach.	\$ 1,701,400	6.3 %
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.	\$ 6,225,900	23.0 %
6. Operate and maintain the Main Office Building Complex to provide a functional and cost-effective office environment for staff, contractors, and visitors.	\$ 4,530,100	16.8 %
7. Physically protect and secure District personnel, facilities, and outlying properties through access control, police patrol, and proactive crime prevention.	\$ 8,393,000	31.1 %
8. Provide fleet management services by administering the operation, maintenance, repair, and procurement of the District's fleet.	\$ 2,009,700	7.4 %
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.	\$ 399,400	1.5 %
Total	<u>\$ 27,018,200</u>	<u>100.0 %</u>

15000 GENERAL ADMINISTRATION

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
7100	Office of the Executive Director	\$ 553,878	2024	4 \$ 791,300	\$ 209,900	36.1	a)
			2023	3 \$ 581,400			
7110	Legislative	\$ 223,510	2024	— \$ 278,700	\$ 500	0.2	
			2023	— \$ 278,200			
7220	Reprographic Services	\$ 435,739	2024	2 \$ 495,200	\$ (95,700)	(16.2)	b)
			2023	2 \$ 590,900			
7230	Environmental Justice & Diversity, Equity, and Inclusion Activities	\$ 104,833	2024	6 \$ 783,700	\$ 203,500	35.1	c)
			2023	4 \$ 580,200			
7240	Public Affairs	\$ 1,383,295	2024	14 \$ 1,701,400	\$ (73,300)	(4.1)	
			2023	14 \$ 1,774,700			
7251	Corporate Budget Preparation, Monitoring, and Administration	\$ 1,700,917	2024	7 \$ 5,515,700	\$ 3,139,500	132.1	d)
			2023	7 \$ 2,376,200			
7252	Management and Organization Studies	\$ 349,466	2024	3 \$ 399,400	\$ (12,000)	(2.9)	
			2023	3 \$ 411,400			
7253	Support Department Budget Preparation, Monitoring, and Administration	\$ 520,168	2024	5 \$ 615,400	\$ (13,600)	(2.2)	
			2023	5 \$ 629,000			
7254	Enterprise System	\$ 93,117	2024	1 \$ 94,800	\$ (5,200)	(5.2)	
			2023	1 \$ 100,000			
7340	Security of Plants and Properties	\$ 6,844,736	2024	66 \$ 8,184,300	\$ 131,000	1.6	
			2023	64 \$ 8,053,300			
7460	Main Office Building Complex Services	\$ 2,922,051	2024	10 \$ 4,034,900	\$ 149,200	3.8	
			2023	10 \$ 3,885,700			
7470	Contract Diversity	\$ 1,194,472	2024	15 \$ 1,905,000	\$ 4,200	0.2	
			2023	14 \$ 1,900,800			
7490	Automotive Fleet Operations	\$ 999,520	2024	3 \$ 2,009,700	\$ (84,000)	(4.0)	
			2023	2 \$ 2,093,700			
7604	Social Security and Medicare Contributions	\$ 175,122	2024	— \$ 208,700	\$ 15,300	7.9	
			2023	— \$ 193,400			
Totals		\$17,500,824	2024	136 \$27,018,200	\$ 3,569,300	15.2 %	
			2023	129 \$23,448,900			

a) Increase is due to the addition of one FTE position (\$215,000).
 b) Decrease is due to the removal of the scanning services contract (\$120,000), offset by the procurement of a mail machine (\$23,000).
 c) Increase is due to the addition of one Human Resources Analyst (\$88,600) and one Associate Civil Engineer (\$96,600).
 d) Increase is due to the inclusion of the District-wide Corporate Fund general salary adjustments (\$3,227,900).

15000 GENERAL ADMINISTRATION

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 Estimated	
7100	Office of the Executive Director	Cost	\$ 553,878	\$ 581,400	\$ 791,300	a)
7110	Legislative	Cost	\$ 223,510	\$ 278,200	\$ 278,700	
7220	Reprographic Services					
7221	Duplication Services	# of Impressions	2,160,528	2,455,000	2,268,554	b)
		Cost	\$ 422,285	\$ 574,600	\$ 478,900	c)
		Cost/Impression	\$ 0.20	\$ 0.23	\$ 0.21	
7224	Design Services	Cost	\$ 13,454	\$ 16,300	\$ 16,300	
7230	Environmental Justice & Diversity, Equity and Inclusion Activities					
7231	Diversity, Equity, and Inclusion Activities	Cost	\$ 52,417	\$ 295,600	\$ 403,600	d)
7232	Environmental Justice Activities and Programs	Cost	\$ 52,416	\$ 284,600	\$ 380,100	d)
7240	Public Affairs					
7245	Cultural Events and Diversity Programs	Cost	\$ —	\$ —	\$ 48,900	e)
7247	Internal Public Affairs					
	Interdepartmental Support	Cost	\$ 385,055	\$ 406,900	\$ 396,100	
7248	External Public Affairs					
	Respond to Public Inquiries and Furnish Public Information Pamphlets	Cost	\$ 333,260	\$ 456,636	\$ 419,446	
	Coordinate District Communications with Public, Civic, and Social Groups	Cost	\$ 182,094	\$ 249,508	\$ 229,187	
	Monitor Public Hearings, Board Meetings, Internet, and Media and Issue Press Releases	Cost	\$ 235,121	\$ 322,165	\$ 295,926	
	Special Public Events	Cost	\$ 247,765	\$ 339,491	\$ 311,841	
7250	Budget Preparation and Management Studies					
7251	Corporate Budget Preparation, Monitoring, and Administration	Cost	\$ 1,700,917	\$ 2,376,200	\$ 5,515,700	f)
7252	Management and Organization Studies	Cost	\$ 349,466	\$ 411,400	\$ 399,400	
7253	Support Department Budget Preparation, Monitoring, and Administration	Cost	\$ 520,168	\$ 629,000	\$ 615,400	
7254	Enterprise Systems	Cost	\$ 93,117	\$ 100,000	\$ 94,800	

a) Increase is due to the addition of one FTE position (\$215,000).

b) Decrease is due to the decision to use an external printing purchase order to outsource the printing of the District's "Where Does It Go?" story book.

c) Decrease is due to the removal of the scanning services contract (\$120,000), offset by the procurement of a mail machine (\$23,000).

d) Increase is due to the addition of one Human Resources Analyst (\$88,600) and one Associate Civil Engineer (\$96,600).

e) A new budgetary program has been established to identify and monitor all costs related to the District's cultural event programming including parade entries, flag raising ceremonies, and round-table discussions.

f) Increase is due to the inclusion of the District-wide Corporate Fund general salary adjustments (\$3,227,900).

15000 GENERAL ADMINISTRATION

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 Estimated	
7340	Security of Plants and Properties					
	Patrol of District Facilities	# of Miles	99,499	102,049	99,499	
		Cost	\$ 1,325,051	\$ 1,559,013	\$ 1,584,373	
		Cost/Mile	\$ 13.32	\$ 15.28	\$ 15.92	
	Patrol of District Real Estate	# of Miles	232,164	238,116	231,000	
		Cost	\$ 3,747,016	\$ 4,408,621	\$ 4,480,334	
		Cost/Mile	\$ 16.14	\$ 18.51	\$ 19.40	
	Access Control to Facilities	# of Hours	45,150	45,150	45,150	
		Cost	\$ 1,772,669	\$ 2,085,666	\$ 2,119,593	
		Cost/Hour	\$ 39.26	\$ 46.19	\$ 46.95	
7460	Main Office Building Complex Services					
7461	Main Office Building Complex Operations	Area (Sq. Ft.)	198,901	198,901	198,901	
		Cost	\$ 2,648,300	\$ 3,581,100	\$ 3,733,200	g)
		Cost/Sq. Ft.	\$ 13.31	\$ 18.00	\$ 18.77	
7463	Collect and Distribute Mail	# of Pieces	379,815	600,000	600,000	
		Cost	\$ 213,332	\$ 239,700	\$ 232,800	
		Cost/Piece	\$ 0.56	\$ 0.40	\$ 0.39	
7464	Telephone Switchboard Operations at Main Office Building Complex	Cost	\$ 60,419	\$ 64,900	\$ 68,900	
7470	Contract Diversity					
7471	Contract Compliance	Cost	\$ 564,585	\$ 698,900	\$ 675,600	
7472	Community Activity	Cost	\$ 391,204	\$ 868,000	\$ 913,600	
7473	Contract Diversity Support	Cost	\$ 238,683	\$ 333,900	\$ 315,800	
7490	Automotive Fleet Operations					
7491	Automotive Fleet Procurement	Cost	\$ 438,870	\$ 1,246,500	\$ 1,243,800	
7499	Automotive Fleet Operations	Cost	\$ 560,650	\$ 847,200	\$ 765,900	
7604	Social Security and Medicare Contributions	Cost	\$ 175,122	\$ 193,400	\$ 208,700	
		Totals	\$ 17,500,824	\$ 23,448,900	\$ 27,018,200	
<p>g) Increase is due to the anticipated increase of the Building Engineer Contract (\$421,000), offset by the completion of the first floor/basement rehabilitation project (\$250,000).</p>						

101 15000	Fund: Corporate Department: General Administration	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 11,237,712	\$ 13,636,000	\$ 13,636,000	\$ 8,314,578	\$ 11,088,300	\$ 13,961,700	\$ —
601060	Compensation Plan Adjustments	1,239,613	1,319,500	1,319,500	1,224,070	1,632,000	1,250,900	—
601070	Social Security and Medicare Contributions	175,121	193,400	193,400	140,749	179,500	208,700	—
601100	Tuition and Training Payments	25,810	84,900	84,900	33,792	49,100	85,100	—
601270	General Salary Adjustments	—	—	—	—	—	3,227,900	—
100	TOTAL PERSONAL SERVICES	12,678,256	15,233,800	15,233,800	9,713,189	12,948,900	18,734,300	—
612010	Travel	8,249	17,700	17,700	6,253	9,300	19,500	—
612030	Meals and Lodging	23,517	32,300	32,300	13,379	19,500	32,400	—
612040	Postage, Freight, and Delivery Charges	70,517	86,000	86,000	60,552	76,100	86,100	—
612050	Compensation for Personally-Owned Automobiles	4,469	4,300	4,300	830	2,400	4,300	—
612080	Motor Vehicle Operating Services	65,167	68,500	81,500	70,502	65,200	61,100	—
612090	Reprographic Services	15,278	160,800	160,800	24,370	27,200	47,800	—
612150	Electrical Energy	262,074	372,000	372,000	209,838	261,200	345,000	—
612160	Natural Gas	32,772	40,000	40,000	25,110	34,100	35,000	—
612170	Water and Water Services	4,998	6,700	6,700	3,686	4,800	6,700	—
612210	Communication Services	3,000	3,000	3,000	3,000	3,000	3,000	—
612280	Subscriptions and Membership Dues	912,955	913,100	913,100	555,080	900,300	948,100	—
612330	Rental Charges	62,068	72,300	252,800	251,740	95,700	1,279,200	—
612360	Advertising	10,461	12,500	12,500	—	10,500	10,500	—
612370	Administration Building Operation	1,232,068	1,251,800	1,251,800	1,230,228	1,178,200	1,586,200	—
612390	Administration Building McMillan Pavilion Operation	612,935	811,900	811,900	791,119	723,000	915,800	—
612400	Intergovernmental Agreements	76,407	80,000	80,000	80,000	76,400	80,000	—
612430	Payments for Professional Services	241,860	909,000	1,075,700	793,694	415,900	1,044,000	—
612490	Contractual Services, N.O.C.	94,889	250,500	250,500	164,496	203,800	265,200	—
612680	Repairs to Buildings	10,925	415,400	415,400	287,480	377,100	212,500	—
612800	Repairs to Office Furniture and Equipment	45,383	69,900	69,900	64,463	61,800	65,500	—
612820	Computer Software Maintenance	—	333,400	366,700	366,554	241,600	234,000	—
612840	Communications Equipment Maintenance (Includes Software)	17,784	17,800	17,800	17,784	17,800	17,800	—
612860	Repairs to Vehicle Equipment	349,228	414,100	498,700	498,674	441,200	313,300	—
200	TOTAL CONTRACTUAL SERVICES	4,157,004	6,343,000	6,821,100	5,518,832	5,246,100	7,613,000	—
623070	Electrical Parts and Supplies	5,836	10,100	10,100	8,000	7,000	10,100	—

101 15000	Fund: Corporate Department: General Administration	LINE ITEM ANALYSIS						
		2022	2023				2024	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623090	Plumbing Accessories and Supplies	6,385	10,000	10,000	9,000	7,200	10,000	—
623110	Hardware	13,454	18,000	18,000	11,500	15,500	18,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	110,835	132,100	132,100	119,884	113,900	138,600	—
623660	Cleaning Supplies	2,107	1,800	1,800	1,000	1,600	1,800	—
623700	Wearing Apparel	22,235	48,800	48,800	43,523	42,400	47,000	—
623720	Books, Maps, and Charts	336	1,500	1,500	—	500	1,000	—
623810	Computer Supplies	1,652	25,000	25,000	1,360	600	25,000	—
623990	Materials and Supplies, N.O.C.	42,359	67,500	67,500	64,022	57,500	71,400	—
300	TOTAL MATERIALS AND SUPPLIES	205,198	314,800	314,800	258,289	246,200	322,900	—
634800	Office Furniture and Equipment	21,495	40,000	63,000	—	63,000	23,000	—
634810	Computer Equipment	—	200,000	—	—	—	200,000	—
634860	Vehicle Equipment	438,870	1,228,300	927,200	917,234	764,700	25,000	—
634990	Machinery and Equipment, N.O.C.	—	89,000	89,000	87,611	12,700	100,000	—
400	TOTAL MACHINERY AND EQUIPMENT	460,365	1,557,300	1,079,200	1,004,845	840,400	348,000	—
TOTAL GENERAL ADMINISTRATION		\$ 17,500,823	\$ 23,448,900	\$ 23,448,900	\$ 16,495,155	\$ 19,281,600	\$ 27,018,200	\$ —

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.

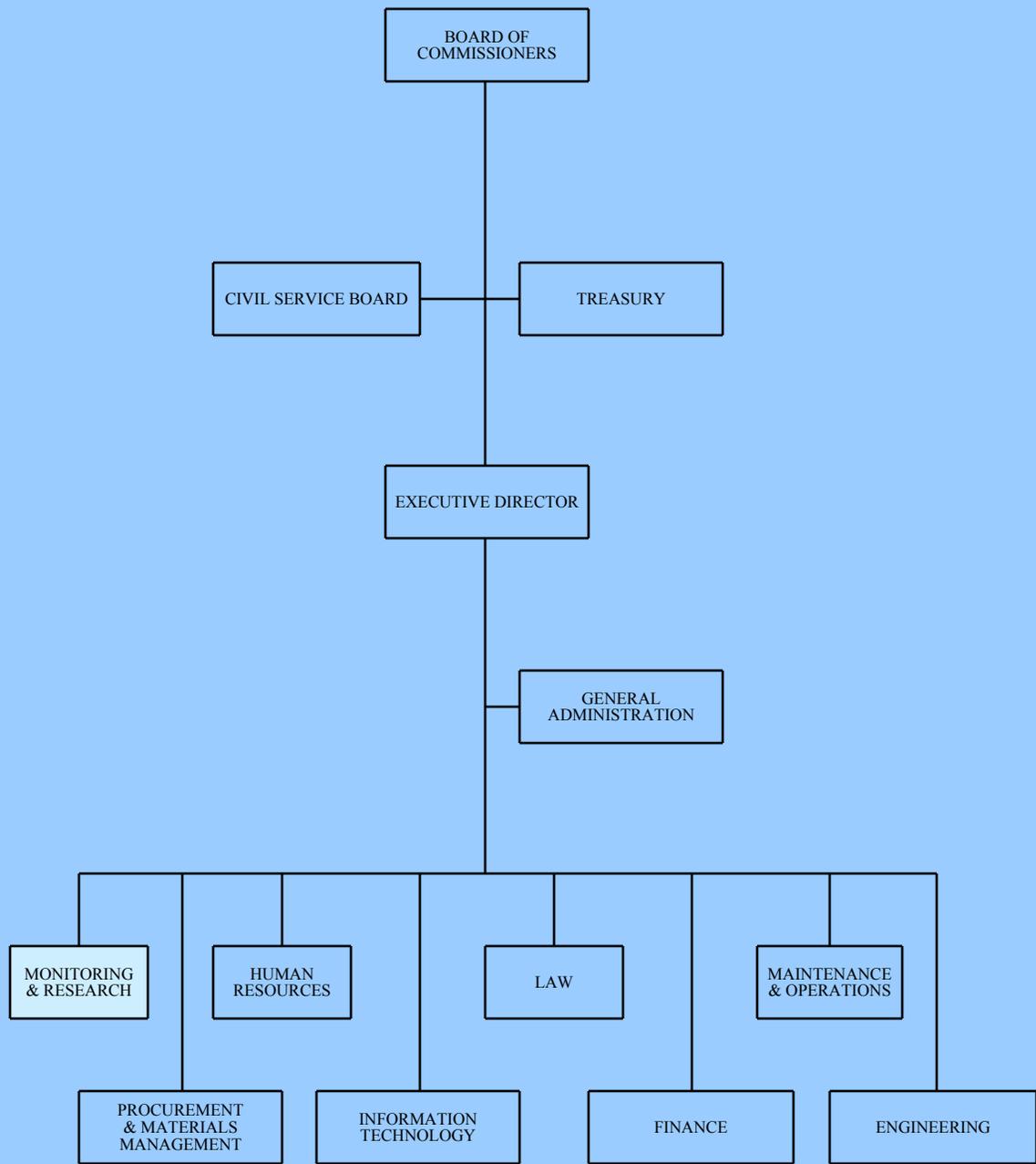
Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
051	Executive Section					
EX07	Executive Director	1	1		1	
HP23	Deputy Director of Engineering	—	—		1	
EX06	Secretary to Officer	2	2		2	
TOTAL 051	Executive Section	3	3	559,551	4	786,386
052	Diversity Section					
HP18	Diversity Administrator	1	1		—	
HP16	Senior Diversity Officer	2	2		—	
HP14	Diversity Officer	7	8		—	
HP11	Administrative Specialist	1	2		—	
HP09	Administrative Clerk	—	1		—	
TOTAL 052	Diversity Section	11	14	1,430,629	—	—
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	360,215	2	365,411
067	Central Budget Management Unit					
HP20	Budget Officer	—	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	14	15	1,857,549	15	1,855,609
080	Police Section					
081	Administrative Unit					
HP18	Chief of Police	1	1		1	

Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2022	2023		2024	
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		1	
TOTAL 081	Administrative Unit	2	2	279,028	2	258,529
082	Police Main Office Building Complex Unit					
HP14	Police Sergeant	—	1		1	
NR2483	Police Officer	5	5		5	
TOTAL 082	Police Main Office Building Complex Unit	5	6	561,544	6	583,201
083	Police North Service Area Unit					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	10	9		9	
TOTAL 083	Police North Service Area Unit	11	10	959,788	10	967,835
084	Police Calumet Service Area Unit					
HP14	Police Sergeant	1	1		1	
NR2483	Police Officer	10	9		9	
TOTAL 084	Police Calumet Service Area Unit	11	10	937,691	10	967,835
085	Police Stickney Service Area Unit					
HP16	Police Lieutenant	2	2		2	
HP14	Police Sergeant	5	5		6	
NR2483	Police Officer	22	22		22	
TOTAL 085	Police Stickney Service Area Unit	29	29	2,955,893	30	3,058,613
086	Police Countywide Unit					
HP16	Police Lieutenant	—	—		1	
NR2483	Police Officer	5	7		7	
TOTAL 086	Police Countywide Unit	5	7	658,258	8	783,069
TOTAL 080	Police Section	63	64	6,352,202	66	6,619,082
096	Building Services Unit					
HP17	Facilities Administrator	—	1		1	
HP16	Senior Budget & Management Analyst	1	1		1	
HP14	Budget & Management Analyst	1	1		1	

Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
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	2		3	
NR8661	Motor Vehicle Dispatcher Supervisor	1	1		1	
NR8660	Motor Vehicle Dispatcher	2	2		2	
TOTAL 096	Building Services Unit	12	13	1,096,913	14	1,130,320
TOTAL 053	Administrative Services Division	91	94	9,666,878	97	9,970,423
071	Environmental Justice, Diversity, & Contract Compliance Section					
HP20	Environmental Justice Program Manager	—	1		1	
HP18	Diversity Administrator	—	—		1	
HP18	Human Resources Manager	1	1		1	
HP18	Principal Civil Engineer	1	1		1	
HP16	Senior Diversity Officer	—	—		2	
HP15	Associate Civil Engineer	—	—		1	
HP14	Diversity Officer	—	—		9	
HP14	Human Resources Analyst	—	—		1	
HP13	Senior Administrative Specialist	—	1		1	
HP11	Administrative Specialist	—	—		2	
HP09	Administrative Clerk	—	—		1	
TOTAL 071	Environmental Justice, Diversity, & Contract Compliance Section	2	4	564,916	21	2,268,713
072	Public Affairs Section					
EX18	Public & Intergovernmental Affairs Officer	1	1		1	
EX06	Secretary to Officer	1	1		1	
HP17	Senior Public Affairs Specialist #2 (New Grade HP16)	1	—		—	
HP16	Senior Public Affairs Specialist	—	1		1	
HP15	Public Affairs Specialist #2 (New Grade HP14)	3	3		3	
HP14	Public Affairs Specialist	1	1		1	

Fund: Corporate Dept: General Administration		POSITION ANALYSIS				
		2022	2023		2024	
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-Bilingual	2	2		2	
HP13	Graphic Artist	2	3		3	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 072	Public Affairs Section	13	14	1,503,374	14	1,514,024
TOTAL	General Administration	120	129	13,725,348	136	14,539,546

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 5, 2023

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2024 Program for the Monitoring & Research Department

The Monitoring & Research Department's program for 2024, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2024 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, 2024 major initiatives and challenges, and 2023 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 2024.

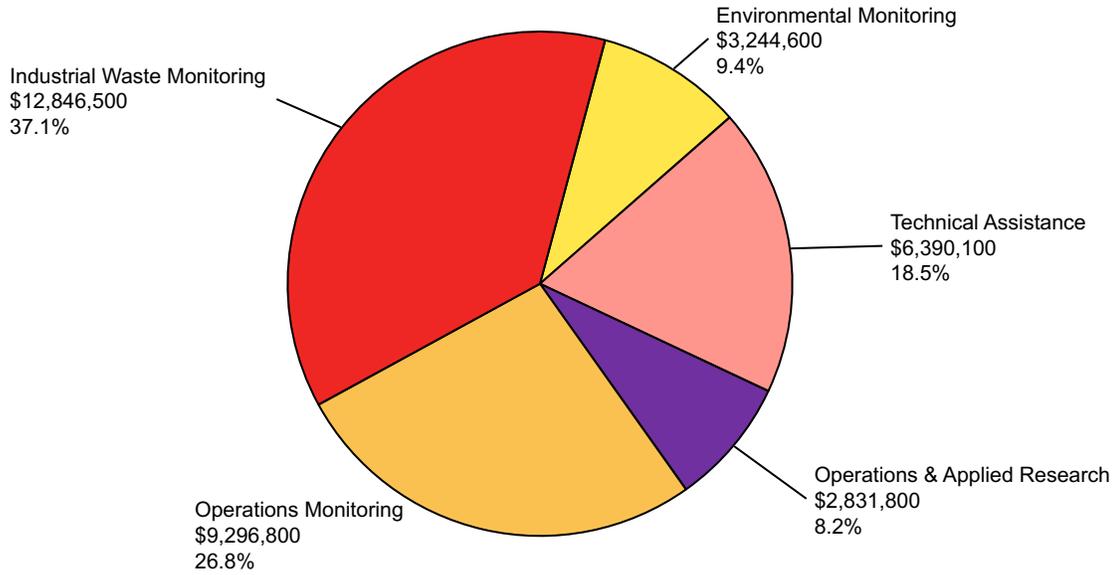
Respectfully submitted,



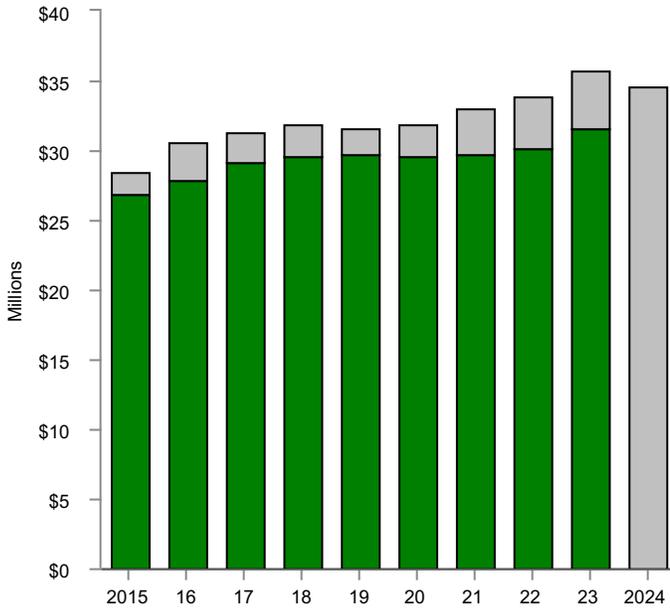
Edward W. Podczerwinski
Director of Monitoring & Research

MONITORING & RESEARCH PROGRAMS

2024	\$34,609,800
2023	\$35,659,900
Decrease	(\$1,050,100)



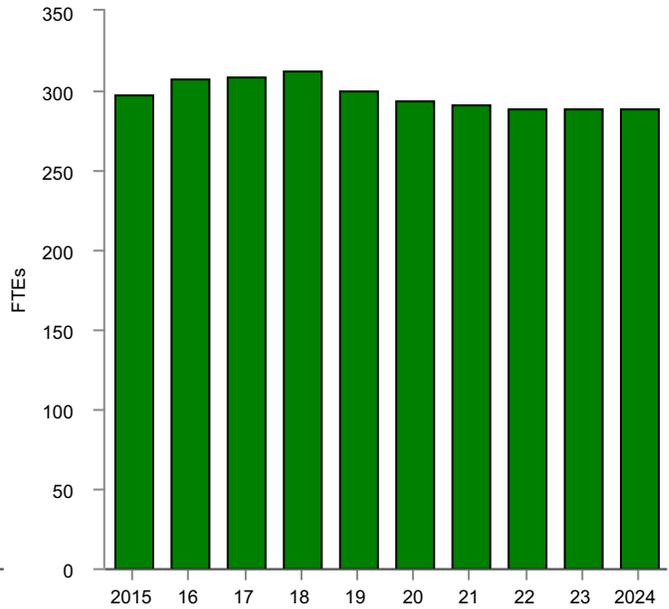
APPROPRIATIONS & EXPENDITURES



2023 Expenditures are estimated

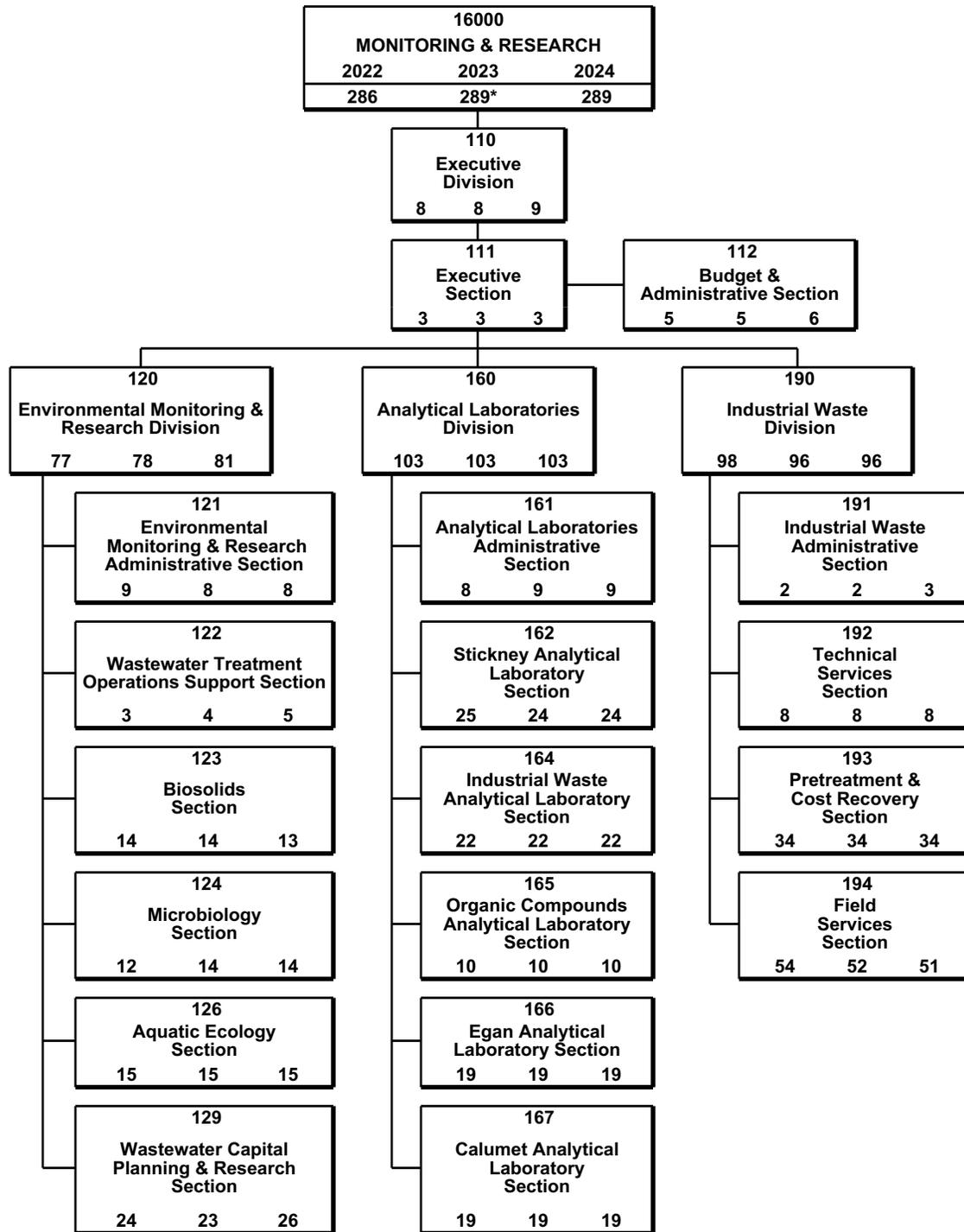
EXPENDITURES APPROPRIATIONS

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 2023 Major Accomplishments

- Led the development of the Climate Action Plan, which received official adoption by the Board of Commissioners on May 4, 2023;
- Concluded the final year of the comprehensive four-year study, the Chicago Area Waterway System (CAWS) Phosphorus Assessment and Reduction Plan, carried out in close collaboration with the Illinois Environmental Protection Agency (IEPA) and Environmental Advocacy Groups;
- Substantially completed a two-year study that entailed formulating conceptual plans aimed at achieving energy neutrality at the District, displaying significant progress in this crucial endeavor;
- Substantially completed the installation of a new aeration diffuser system in the North Aeration Battery at the Egan Water Reclamation Plant (WRP), facilitating pilot testing to compare its efficiency with the District's traditional aeration systems;
- Successfully upgraded and expanded the District's online Hydrogen Sulfide monitoring system, bolstering the capabilities to ensure an enhanced monitoring process;
- Concluded a Side-stream Enhanced Biological Phosphorus Removal sequencing batch reactor test at the O'Brien WRP, offering valuable insights to inform the design and operation of a full-scale demonstration project;
- Conducted extensive testing and refinement of chemical dosing criteria for phosphorus removal at the Stickney, Calumet, Kirie, Egan, and O'Brien WRPs, further optimizing the nutrient removal processes;
- Completed full-scale testing of a biological phosphorus removal pilot at Hanover Park WRP, marking a significant milestone towards improved phosphorus removal methods;
- Initiated pilot testing of nutrient removal using native aquatic duckweed and artificial vegetated floating islands, exploring innovative approaches to enhance nutrient management;
- Spearheaded the District's active involvement in sewer surveillance programs conducted by prestigious institutions such as the U.S. Centers for Disease Control, the Illinois Department of Public Health, and the Chicago Department of Public Health. The District also participated in the Water Environment Federation's Utility Community of Practice on sewage surveillance and collaborated on a research project led by the University of Illinois and University of Florida.

2024 Appropriation and Position Summary

The 2024 appropriation for M&R is \$34,609,800, a decrease of \$1,050,100, or 2.9 percent, from 2023. The staffing level remains unchanged at 289 positions, which includes the addition of one Deputy Director of M&R position, one Environmental Research Scientist position, one Senior Administrative Specialist position, and one Senior Laboratory Technician position. The budget also includes the drop of one Environmental Specialist position, one Laboratory Technician II position, one Manager of Strategy & Innovation position, and one Senior Budget & Management Analyst position. In addition, a crosshatch #1 is added to one Administrative Specialist position.

2024 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.

Maintaining high level of permit compliance in the face of evolving regulatory requirements, 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 National Pollutant Discharge Elimination System (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 Egan and Hanover Park WRP's, 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 WRP's;
- Undertaking 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;
- Leading 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, is slated for completion in 2024. The subsequent phase of monitoring will encompass industrial user facilities within the regulatory parameters of the District's approved pretreatment program.

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

- Conduct a chemical addition test at the Thornton Composite Reservoir to mitigate odor complaint potential and curtail the accumulation of organic solids.

Pursue resource recovery opportunities to increase sustainability and recover costs

- Continue to lead and further develop the Resource Recovery Program, which plays a pivotal role in supporting the District's energy recovery, phosphorus recovery, biosolids initiatives, and landfill diversion endeavors;
- Undertake comprehensive efforts to devise a 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. Additionally, M&R will continue its commitment to maintaining a biosolids brownfield research and demonstration site, supporting the utilization of EQ biosolids for brownfield restoration. This will be complemented by continuous promotion and support through technical assistance to users, informative quarterly newsletters, and other engaging public events;
- Explore and evaluate cutting-edge technologies aimed at reducing energy costs, such as ammonia-based aeration control, granulation, 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, and labs

- 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, the Water

Environment Federation, and other partners, in the development and implementation of sewage surveillance initiatives. These efforts are of paramount importance in addressing critical public health concerns;

- Forge a meaningful partnership with a consortium of agricultural industry organizations to spearhead innovative approaches for enhancing water quality in the Illinois River basin. This collaborative endeavor encompasses a range of activities, including impactful research and demonstration projects, along with informative field days held at the District's Fulton County site;
- Sustain M&R's active representation of the District on technical committees for the Illinois Association of Wastewater Agencies, while also holding a significant presence as a Member-at-Large on their executive board in 2024. These engagements underscore M&R's commitment to advancing industry expertise and fostering valuable connections within the wastewater community.

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 cultivate an employee population that evolves with industry trends

- 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 Illinois Environmental Agency, awarding Wastewater Operator Continual Education Units for selected topics. With remarkable attendance in 2022 and 2023, whether in person or virtually, it is expected that the turnout for 2024 will be approximately 2,100 participants. This dedication to continuous learning underscores M&R's commitment to nurturing a knowledgeable and highly skilled workforce.

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;
- 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

- 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 2024, 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.

Standardize operations - streamline and automate internal processes

- Conclude the seamless implementation of a state-of-the-art Laboratory Information Management System, a transformative step that streamlines processes and upholds data quality, while driving heightened productivity. The ultimate objective is to deploy a system that is configurable without requiring any customization, thereby eliminating the need for external consultants. This cutting-edge system will offer invaluable features, including traceability of reagents and analysts' training,

effectively mitigating errors and drastically reducing paper usage. Moreover, the system's adaptability to mobile devices will enable electronic chain of custody for future samples;

- 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 BOD and suspended solids loadings of wastewater discharged. Based on the 2024 rates, the 2022 user clearing data, and the recent impact of the COVID-19 global pandemic, the projected 2024 User Charge Revenue is \$36.0 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.

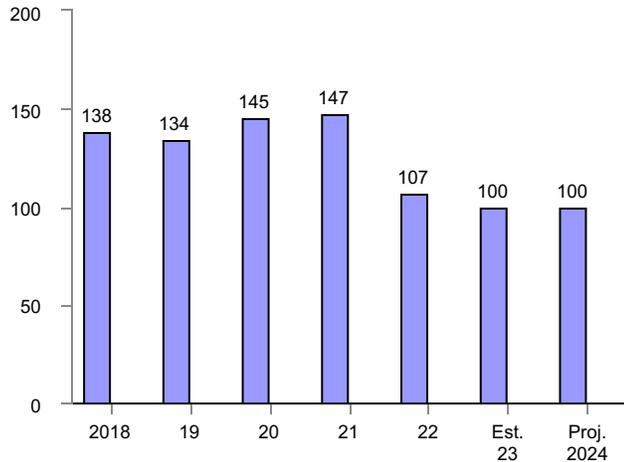
Five-Year Trend in User Charge Revenue	
Year	User Charge Receipts
2018	\$41,301,817
2019	\$51,783,405
2020	\$45,901,043
2021	\$41,211,339
2022	\$37,201,414
2023 Estimated	\$37,000,000
2024 Projected	\$36,000,000

M&R will continue to encourage users who are eligible for reduced reporting and self-monitoring to migrate to this automated process. M&R remains vigilant in identifying and classifying new users and in 2024 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 1,880 compliance forms from local dentists while about 190 forms are under review, pending additional information. Roughly 290 more forms need to be submitted.

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 2024, 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 20 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.

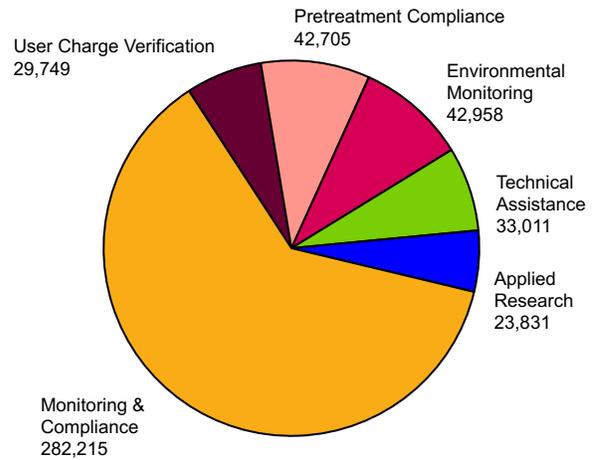
Five-Year Trend in Enforcement Activities	
Year	Cease and Desist Orders
2020	53
2021	105
2022	94
2023 Estimated	100
2024 Projected	100

Number of Emergency Responses



2022: Reduction due to decreasing population of SIUs.

2023 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 100 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 2024. As a result of the District’s Industrial Waste Pretreatment Program, all of the biosolids produced by the District in 2024 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.

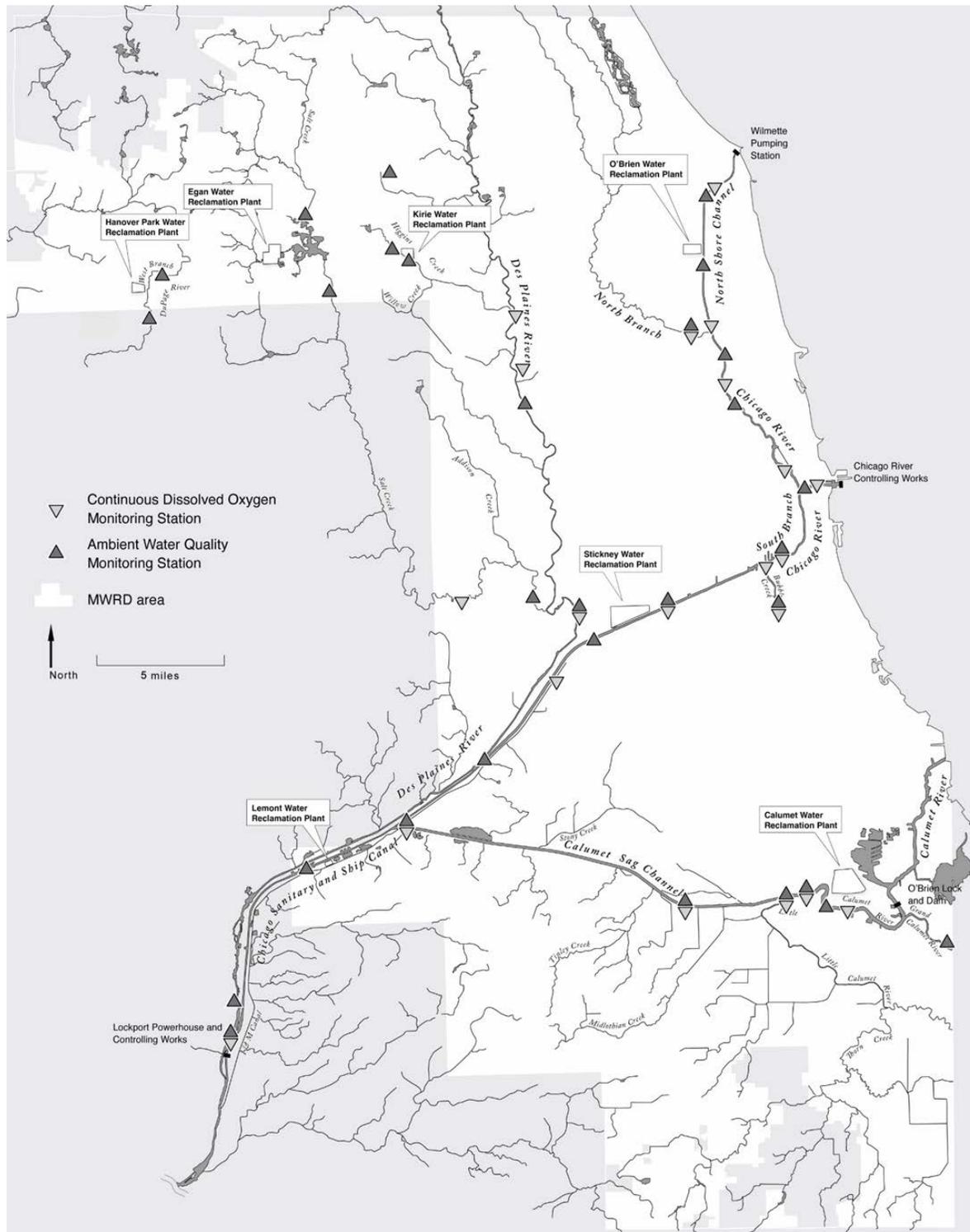
WATER AND AIR MONITORING

In 2024, 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, the Thornton Composite, and the 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 454,469 projected tests in 2024. 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 characterize 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	\$ 6,187,000	17.9 %
	Solids Process Analyses	\$ 2,861,300	8.2 %
	Air Quality Monitoring	\$ 248,500	0.7 %
		<u>\$ 9,296,800</u>	<u>26.8 %</u>
2. INDUSTRIAL 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	\$ 308,400	0.9 %
	Large Commercial - Industrial and Tax-Exempt Users	\$ 5,726,400	16.6 %
	Environmental Remediation	\$ 144,200	0.4 %
	Chemical Toilet Waste	\$ 281,100	0.8 %
	SIUs* - Pretreatment Program	\$ 5,532,300	16.0 %
	Other Industrial Users	\$ 395,400	1.1 %
	All Other - General	\$ 458,700	1.3 %
		<u>\$ 12,846,500</u>	<u>37.1 %</u>
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	\$ 78,600	0.2 %
	Waterways Monitoring	\$ 2,338,900	6.8 %
	Inspection Events	\$ 199,700	0.6 %
	Groundwater Monitoring	\$ 627,400	1.8 %
		<u>\$ 3,244,600</u>	<u>9.4 %</u>
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	\$ 2,514,000	7.3 %
	General Assistance	\$ 751,800	2.2 %
	Regulatory Review and Response	\$ 563,400	1.6 %
	Engineering Process Design Support	\$ 1,088,400	3.2 %
	Regulatory Compliance Reporting	\$ 601,300	1.7 %
	Facility Capital Planning	\$ 871,200	2.5 %
		<u>\$ 6,390,100</u>	<u>18.5 %</u>
5. OPERATIONS & APPLIED RESEARCH: Conduct operations and applied research for process improvement and cost reduction in District operations.		\$ 2,831,800	8.2 %
	Totals	<u>\$ 34,609,800</u>	<u>100.0 %</u>

16000 MONITORING & RESEARCH

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change			
Number	Name	Actual	FTEs	Dollars	Dollars	Percent		
4650	Operations Monitoring	\$ 7,939,305	2024	78	\$ 9,296,800	\$ (34,100)	(0.4)	
			2023	78	\$ 9,330,900			
4660	Industrial Waste Monitoring	\$11,136,692	2024	110	\$ 12,387,800	\$ (110,700)	(0.9)	
			2023	109	\$ 12,498,500			
4670	Environmental Monitoring	\$ 2,861,943	2024	29	\$ 3,244,600	\$ (317,200)	(8.9)	a)
			2023	29	\$ 3,561,800			
4680	Technical Assistance	\$ 5,894,424	2024	50	\$ 6,390,100	\$ (400,800)	(5.9)	b)
			2023	49	\$ 6,790,900			
4690	Operations and Applied Research	\$ 1,926,726	2024	20	\$ 2,498,100	\$ 95,500	4.0	
			2023	20	\$ 2,402,600			
7252	Management and Organization Studies	\$ —	2024	2	\$ 333,700	\$ (304,700)	(47.7)	c)
			2023	4	\$ 638,400			
7604	Social Security and Medicare Contributions	\$ 382,514	2024	—	\$ 458,700	\$ 21,900	5.0	
			2023	—	\$ 436,800			
Totals		\$30,141,604	2024	289	\$34,609,800	\$ (1,050,100)	(2.9)%	
			2023	289	\$35,659,900			

a) Decrease is due to the completed purchase of a replacement electrofishing boat (\$150,000), reallocation of salaries to more accurately reflect current activities (\$84,200), and completed purchase and installation of continuous dissolved oxygen monitoring telemetry equipment (\$61,200).

b) Decrease is due to the completed purchase of continuous odor monitoring systems (\$236,000), reallocation of salaries to more accurately reflect current activities (\$115,600), and the completion of the Chicago Area Waterways System Phosphorus Assessment (\$79,700).

c) Decrease is due to the drop of two FTE positions (\$275,000).

16000 MONITORING & RESEARCH

PERFORMANCE DATA

Program Number	Measurable Activity	2022			2023			2024		
			Actual		Budgeted		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	193,447		207,272		203,610			
		Program Cost	\$ 5,208,704		\$ 6,117,600		\$ 6,187,000			
		Program Cost/Analysis	\$ 26.93		\$ 29.51		\$ 30.39			
4653	Solids Monitoring: Monitoring of the District's sludge and biosolids generated from the wastewater treatment process to inform operations and comply with permits and regulations	Number of Analyses	67,264		69,398		64,589			
		Program Cost	\$ 2,546,435		\$ 2,989,200		\$ 2,861,300			
		Program Cost/Analysis	37.86		43.07		44.30			
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	14,369		13,878		14,016			
		Sampling Events	704		435		210			a)
		Program Cost	\$ 184,166		\$ 224,100		\$ 248,500			
		Program Cost/Analysis	\$ 12.82		\$ 16.15		\$ 17.73			
4660	Industrial 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	1,704		1,500		1,400			
		Program Cost	\$ 270,675		\$ 304,000		\$ 308,400			
		Program Cost/User	\$ 158.85		\$ 202.67		\$ 220.29			
4662	User Charge Ordinance - Tax-Exempt Users	Number of Users	2,746		—		—			
		Program Cost	\$ 3,447		\$ —		\$ —			
		Program Cost/User	\$ 1.26		\$ —		\$ —			
4663	User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users	Number of Users	565		3300		3,250			
		Program Cost	\$ 5,200,632		\$ 5,815,900		\$ 5,726,400			
		Program Cost/User	\$ 9,204.66		\$ 1,762.39		\$ 1,761.97			
		Revenue	\$ 37,201,414		\$ 37,000,000		\$ 36,000,000			
		Revenue/User	\$ 65,843.21		\$ 11,212.12		\$ 11,076.92			
		Industrial Waste Monitoring Analyses	34,956		32,821		29,749			
		Program Cost/Analysis	\$ 148.78		\$ 177.20		\$ 192.49			
4664	Environmental Remediation Wastewater Ordinance	Permits Issued	6		10		10			
		Program Cost	\$ 123,753		\$ 137,200		\$ 144,200			
		Program Cost/Permit	\$ 20,625.50		\$ 13,720.00		\$ 14,420.00			

a) Decrease is due to change in sampling methods for air quality at District facilities.

16000 MONITORING & RESEARCH

PERFORMANCE DATA

Program Number	Measurable Activity		2022	2023	2024	
			Actual	Budgeted	Estimated	
4665	Chemical Toilet Wastes Disposal Ordinance	Permits Issued	4	3	4	b)
		Program Cost	\$ 250,904	\$ 291,000	\$ 281,100	
		Program Cost/Permit	\$ 62,726.00	\$ 97,000.00	\$ 70,275.00	
4666	Sewage and Waste Control Ordinance - SIUs	Number of SIUs	314	315	310	
		Waste Monitoring Analyses	32,411	56,717	42,705	c)
		Program Cost	\$ 4,931,857	\$ 5,568,000	\$ 5,532,300	
		Program Cost/Analysis	\$ 152.17	\$ 98.17	\$ 129.55	
		Program Cost/SIU	\$ 15,706.55	\$ 17,676.19	\$ 17,846.13	
4667	Sewage and Waste Control Ordinance - SIU Extraordinary Monitoring and Enforcement Activities: SIUs that have been the subject of violation-related enforcement actions to verify compliance through inspection and/or sampling	Number of SIUs	114	—	—	
		Program Cost	\$ 3,165	\$ —	\$ —	
		Program Cost/SIU	\$ 27.76	\$ —	\$ —	
4668	Other Regulatory Activities - Industrial Users	Number of IUs	112	120	110	
		Program Cost	\$ 352,259	\$ 382,400	\$ 395,400	
		Program Cost/IU	\$ 3145.17	\$ 3186.67	\$ 3594.55	
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	0	268	250	
		Program Cost	\$ 74,832	\$ 83,600	\$ 78,600	
		Program Cost/Analysis	\$ —	\$ 311.94	\$ 314.40	
4672	Waterways Monitoring: Sampling and analysis of Chicago Area Waterways to assess the impact of treated effluent discharge and comply with regulations	Sampling Events	704	718	718	
		Environmental Analyses	30,792	33,063	32,563	
		Program Cost	\$ 2,091,690	\$ 2,599,400	\$ 2,338,900	d)
		Program Cost/Analysis	\$ 67.93	\$ 78.62	\$ 71.83	
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	107	140	100	e)
		Program Cost	\$ 205,795	\$ 213,200	\$ 199,700	
		Program Cost/Inspection	\$ 1,923.32	\$ 1,522.86	\$ 1,997.00	
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	9,285	14,897	10,145	f)
		Sampling Events	297	300	300	
		Number of Sites	165	165	165	
		Program Cost	\$ 489,626	\$ 665,600	\$ 627,400	
		Program Cost/Analysis	\$ 52.73	\$ 44.68	\$ 61.84	

b) Increase is due to a new permit in 2022 for an additional chemical toilet waste hauler that renewed in late 2023.

c) Decrease is due to completed quality control analyses attributed to new nutrient analyzers.

d) Decrease is due to the completed purchase of a replacement electrofishing boat (\$150,000) and completed purchase and installation of continuous dissolved oxygen monitoring telemetry equipment (\$61,200).

e) Decrease is due to a decline in requests requiring District response.

f) Decrease is due to an error in the 2023 budgeted amount of analyses. The correct number of 2023 analyses should have been listed as 11,176.

16000 MONITORING & RESEARCH

PERFORMANCE DATA

Program Number	Measurable Activity		2022	2023	2024	
			Actual	Budgeted	Estimated	
4680	Technical Assistance					
4681	Assistance to Maintenance & Operations Department	Responses Completed	1190	600	566	
	Troubleshoot problems in plant operations or evaluate options to improve the effectiveness and cost efficiencies in plant operations	Number of Analyses	17,427	20,813	17,276	g)
		Sampling Events	730	508	566	
		Program Cost	\$ 1,765,253	\$ 2,822,500	\$ 2,514,000	h)
		Program Cost/Analysis	\$ 101.29	\$ 135.61	\$ 145.52	
		Program Cost/Event	\$ 2,418.15	\$ 5,556.10	\$ 4,441.70	
4682	General Assistance to All Other Departments: Technical assistance based on requests, primarily to the Law Department	Responses Completed	259	255	283	
		Number of Analyses	832	157	848	i)
		Sampling Events	72	10	79	i)
		Program Cost	\$ 634,669	\$ 753,500	\$ 751,800	
		Program Cost/Analysis	\$ 762.82	\$ 4,799.36	\$ 886.56	
		Program Cost/Event	\$ 8,814.85	\$ 75,350.00	\$ 9,516.46	
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	20	38	25	j)
		Program Cost	\$ 1,065,216	\$ 661,500	\$ 563,400	
4684	Engineering Process Design Support: Technical assistance to the Engineering Department to improve District facilities and optimize process design	Number of Analyses	12,225	7,278	14,887	k)
		Responses Completed	137	29	80	l)
		Sampling Events	19	0	0	
		Program Cost	\$ 1,087,283	\$ 1,109,700	\$ 1,088,400	
		Program Cost/Analysis	\$ 88.94	\$ 152.47	\$ 73.11	
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	38	48	53	
		Program Cost	\$ 557,361	\$ 613,200	\$ 601,300	
		Program Cost/Report	\$ 14,667.39	\$ 12,775.00	\$ 11,345.28	
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	\$ 784,642	\$ 830,500	\$ 871,200	
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	1,726	1,666	2,082	m)
		Research Projects	110	55	100	m)
		Laboratory Analyses	34,168	38,976	23,831	n)
		Program Cost	\$ 1,926,726	\$ 2,402,600	\$ 2,498,100	
		Program Cost/Analysis	\$ 56.39	\$ 61.64	\$ 104.83	
7252	Management and Organization Studies	Program Cost	\$ —	\$ 638,400	\$ 333,700	o)
7604	Social Security and Medicare Contributions	Program Cost	\$ 382,514	\$ 436,800	\$ 458,700	
		Totals	\$ 30,141,604	\$ 35,659,900	\$ 34,609,800	

- g) Decrease is due to annual fluctuation in required support requested by the M&O Department.
- h) Decrease is due to the completed purchase of continuous odor monitoring systems (\$236,000) and the completed acquisition of a majority of the interceptor sampling equipment (\$40,000).
- i) Increase is due to analyses and sampling in alternate years for the Tinley Creek Bank Stabilization Project and Midlothian Creek Stormwater Project, which requires additional analyses and sampling in 2024.
- j) Decrease is due to reduced review requests for regulatory documents.
- k) Increase is due to the Sequencing Batch Reactor Study.
- l) Decrease is due to annual fluctuation in technical assistance requests from other departments.
- m) Increase is due to new algal growth in waterways project and support to the H2NOW Project.
- n) Decrease is due to the conclusion of several studies, including the Hanover Park Selector Study and the Duckweed Treatment Study.
- o) Decrease is due to the drop of two FTE positions (\$275,000).

101 16000	Fund: Corporate Department: Monitoring & Research	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 26,771,849	\$ 30,348,000	\$ 30,348,000	\$ 20,135,818	\$ 27,635,900	\$ 29,428,100	\$ —
601060	Compensation Plan Adjustments	700,999	1,062,700	1,062,700	581,167	749,400	952,300	—
601070	Social Security and Medicare Contributions	382,514	436,800	436,800	302,994	436,800	458,700	—
601100	Tuition and Training Payments	43,771	77,400	77,400	51,901	60,000	101,000	—
100	TOTAL PERSONAL SERVICES	27,899,133	31,924,900	31,924,900	21,071,880	28,882,100	30,940,100	—
612010	Travel	11,079	42,800	37,800	10,645	20,000	42,300	—
612030	Meals and Lodging	29,166	68,800	63,800	29,488	45,000	89,900	—
612040	Postage, Freight, and Delivery Charges	4,308	10,000	10,000	10,000	8,000	10,200	—
612050	Compensation for Personally-Owned Automobiles	20,328	31,300	31,300	18,413	28,000	31,300	—
612080	Motor Vehicle Operating Services	295	800	800	150	500	600	—
612330	Rental Charges	147	1,300	1,300	216	300	1,600	—
612400	Intergovernmental Agreements	49,547	—	—	—	—	—	—
612410	Governmental Service Charges	17,000	17,000	18,000	18,000	18,000	19,000	—
612430	Payments for Professional Services	537,193	736,700	704,900	232,100	219,000	663,700	—
612440	Preliminary Engineering Reports and Studies	18,890	—	—	—	—	—	—
612490	Contractual Services, N.O.C.	122,396	455,700	401,500	353,536	341,000	721,200	—
612790	Repairs to Marine Equipment	25,434	36,600	36,600	31,513	36,500	43,000	—
612820	Computer Software Maintenance	28,786	29,100	29,500	28,894	29,000	31,000	—
612970	Repairs to Testing and Laboratory Equipment	289,903	401,300	395,900	372,844	323,600	516,700	—
200	TOTAL CONTRACTUAL SERVICES	1,154,471	1,831,400	1,731,400	1,105,799	1,068,900	2,170,500	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	21,973	33,700	33,700	30,976	33,500	47,600	—
623530	Farming Supplies	13,503	18,000	18,000	18,000	14,000	10,000	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	318,430	663,800	663,800	587,849	534,500	492,200	—
623700	Wearing Apparel	15,249	20,000	20,000	18,420	17,000	18,000	—
623720	Books, Maps, and Charts	385	1,000	1,000	615	1,000	2,900	—
623810	Computer Supplies	—	120,300	120,300	120,000	120,300	1,300	—
623820	Fuel	16,228	26,000	26,000	17,000	17,000	19,000	—
623850	Communications Supplies	1,150	—	—	—	—	—	—
623990	Materials and Supplies, N.O.C.	41,489	64,900	164,900	149,156	57,100	69,300	—
300	TOTAL MATERIALS AND SUPPLIES	428,407	947,700	1,047,700	942,016	794,400	660,300	—

101 16000	Fund: Corporate Department: Monitoring & Research	LINE ITEM ANALYSIS						
		2022	2023				2024	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634790	Marine Equipment	—	150,000	150,000	123,677	123,700	—	—
634820	Computer Software	266,241	184,000	162,000	161,950	131,000	58,000	—
634970	Testing and Laboratory Equipment	393,352	621,900	643,900	637,464	602,600	780,900	—
400	TOTAL MACHINERY AND EQUIPMENT	659,593	955,900	955,900	923,091	857,300	838,900	—
TOTAL MONITORING & RESEARCH		\$ 30,141,604	\$ 35,659,900	\$ 35,659,900	\$ 24,042,786	\$ 31,602,700	\$ 34,609,800	\$ —

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: Monitoring & Research		POSITION ANALYSIS				
		2022	2023		2024	
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		1	
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	1	1		1	
TOTAL 111	Executive Section	3	3	486,089	3	486,089
112	Budget & Administrative Section					
HP23	Deputy Director of Monitoring & Research	—	—		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	5	549,026	6	769,510
TOTAL 110	Executive Division	8	8	1,035,115	9	1,255,599
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	
HP18	Biostatistician	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	9	8	1,075,752	8	1,080,948
122	Wastewater Treatment Operations Support Section					
HP17	Senior Environmental Research Scientist	1	1		1	
HP15	Environmental Research Scientist	1	2		2	
HP11	Environmental Research Technician	1	1		2	
TOTAL 122	Wastewater Treatment Operations Support Section	3	4	466,074	5	526,201

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2022	2023		2024	
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	5		4	
HP09	Laboratory Assistant	1	1		1	
NR3642	Pollution Control Technician II	2	2		2	
TOTAL 123	Biosolids Section	14	14	1,328,876	13	1,224,170
124	Microbiology Section					
HP18	Principal Environmental Scientist	1	1		1	
HP17	Senior Environmental Microbiologist	—	1		1	
HP16	Associate Environmental Microbiologist #2 (Environmental Microbiologist) (New Grade HP15)	1	1		1	
HP15	Environmental Microbiologist	1	1		1	
HP13	Senior Laboratory Technician	1	1		1	
HP11	Laboratory Technician II	6	7		7	
HP09	Laboratory Assistant	2	2		2	
TOTAL 124	Microbiology Section	12	14	1,243,304	14	1,266,239
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)	2	1		1	
HP15	Aquatic Biologist	1	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	1,432,432	15	1,467,756

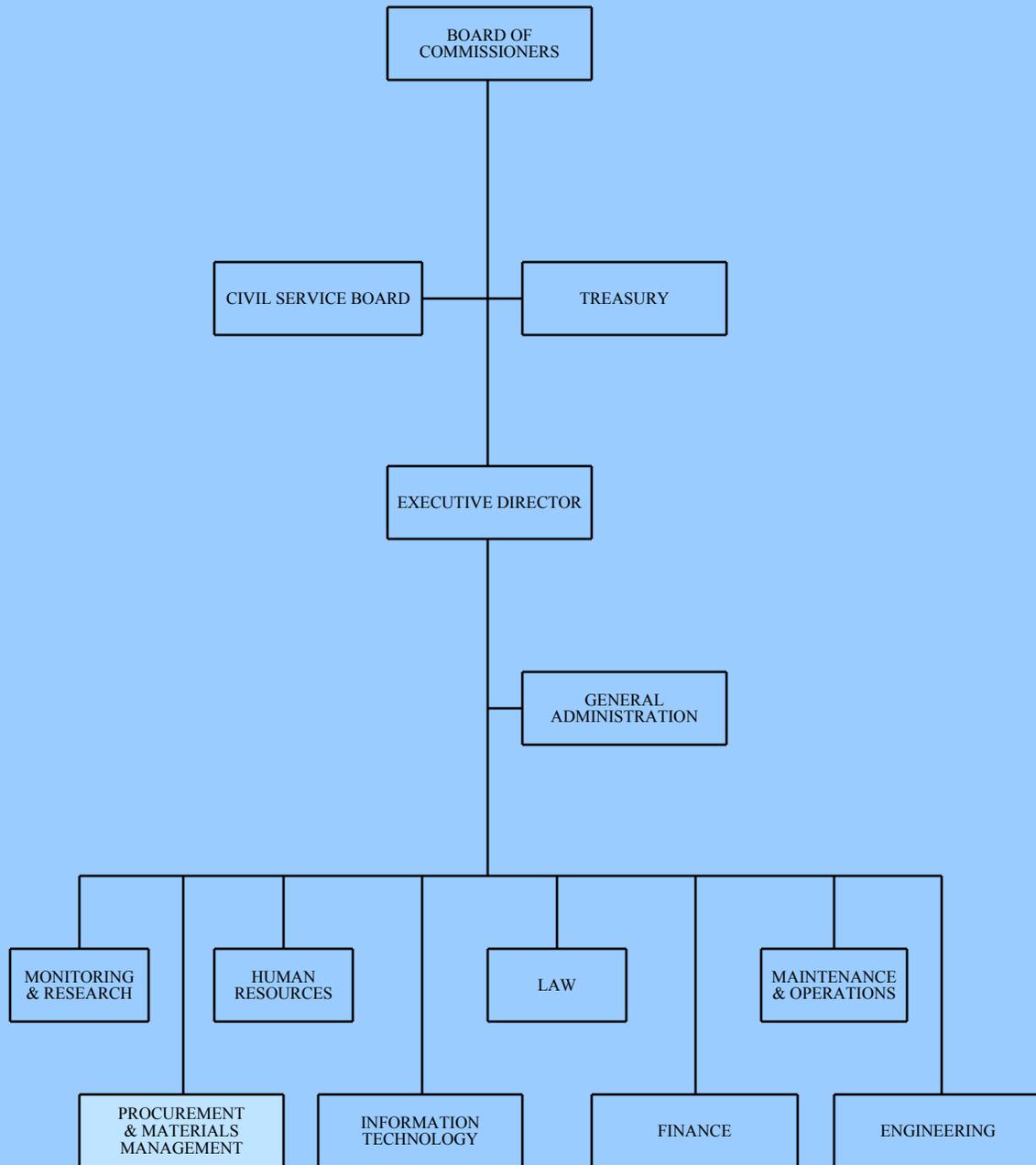
Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
129	Wastewater Capital Planning & Research Section (formerly Wastewater Capital Planning, Research, and Technology Evaluation Section)					
HP20	Managing Engineer	1	1		1	
HP18	Principal Engineer	1	1		1	
HP18	Principal Environmental Scientist	2	2		3	
HP17	Senior Civil Engineer	2	2		2	
HP17	Senior Environmental Research Scientist	4	3		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	3		4	
HP13	Senior Environmental Research Technician	2	2		2	
HP11	Environmental Research Technician	6	6		6	
TOTAL 129	Wastewater Capital Planning & Research Section (formerly Wastewater Capital Planning, Research, and Technology Evaluation Section)	24	23	2,721,873	26	3,141,209
TOTAL 120	Environmental Monitoring & Research Division	77	78	8,268,311	81	8,706,524
130	Strategic Planning & Innovation Division					
131	Strategic Planning & Innovation Section					
HP20	Manager of Strategy and Innovation	—	1		—	
HP16	Senior Budget & Management Analyst	—	1		—	
TOTAL 131	Strategic Planning & Innovation Section	—	2	276,338	—	—
134	Innovation & New Technology Section					
HP18	Principal Environmental Scientist	—	1		—	
HP17	Senior Environmental Research Scientist	—	1		—	
TOTAL 134	Innovation & New Technology Section	—	2	311,682	—	—
TOTAL 130	Strategic Planning & Innovation Division	—	4	588,020	—	—
160	Analytical Laboratories Division					
161	Analytical Laboratories Administrative Section					
HP22	Assistant Director of Monitoring & Research	1	1		1	

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
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	
HP09	Administrative Clerk	—	1		1	
TOTAL 161	Analytical Laboratories Administrative Section	8	9	1,084,244	9	1,085,643
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	3		4	
HP11	Administrative Specialist	1	1		1	
HP11	Laboratory Technician II	11	11		10	
HP10	Laboratory Technician I #1	1	—		—	
HP09	Laboratory Assistant	2	2		2	
TOTAL 162	Stickney Analytical Laboratory Section	25	24	2,239,693	24	2,234,057
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 II	10	10		10	
HP09	Laboratory Assistant	2	2		2	
TOTAL 164	Industrial Waste Analytical Laboratory Section	22	22	2,074,088	22	2,048,825
165	Organic Compounds Analytical Laboratory Section					
HP18	Supervising Environmental Chemist	—	1		1	
HP18	Supervising Instrumentation Chemist	1	—		—	
HP17	Senior Environmental Chemist	—	2		2	
HP17	Senior Instrumentation Chemist	2	—		—	

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
HP15	Environmental Chemist	3	3		3	
HP13	Senior Laboratory Technician	1	1		1	
HP11	Laboratory Technician II	3	3		3	
TOTAL 165	Organic Compounds Analytical Laboratory Section	10	10	1,175,612	10	1,136,131
166	Egan 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 II	8	8		8	
HP09	Laboratory Assistant	2	2		2	
TOTAL 166	Egan Analytical Laboratory Section	19	19	1,674,536	19	1,675,741
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	
HP12	Administrative Assistant #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
HP11	Administrative Specialist	—	1		1	
HP11	Laboratory Technician II	8	8		8	
HP09	Laboratory Assistant	2	2		2	
TOTAL 167	Calumet Analytical Laboratory Section	19	19	1,839,282	19	1,834,557
TOTAL 160	Analytical Laboratories Division	103	103	10,087,455	103	10,014,953
190	Industrial Waste Division					
191	Industrial Waste Administrative Section					
HP22	Assistant Director of Monitoring & Research	1	1		1	
HP13	Senior Administrative Specialist	—	—		1	
HP11	Administrative Specialist	1	1		—	
HP11	Administrative Specialist #1	—	—		1	
TOTAL 191	Industrial Waste Administrative Section	2	2	302,835	3	383,422

Fund: Corporate Dept: Monitoring & Research		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
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	970,611	8	970,868
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	16	16		16	
HP11	Administrative Specialist	2	2		2	
HP09	Administrative Clerk	2	2		2	
TOTAL 193	Pretreatment & Cost Recovery Section	34	34	3,968,528	34	4,023,960
194	Field Services Section					
HP18	Supervising Environmental Specialist	2	2		2	
HP17	Senior Environmental Specialist	4	4		4	
HP15	Environmental Specialist	25	24		23	
HP13	Senior Administrative Specialist	1	1		1	
HP11	Administrative Specialist	1	1		1	
NR3642	Pollution Control Technician II	1	—		—	
NR3641	Pollution Control Technician I	20	20		20	
TOTAL 194	Field Services Section	54	52	5,279,366	51	5,131,101
TOTAL 190	Industrial Waste Division	98	96	10,521,340	96	10,509,351
TOTAL	Monitoring & Research	286	289	30,500,241	289	30,486,426

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 5, 2023

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2024 Program for Procurement & Materials Management Department

The Procurement & Materials Management Department's program for 2024, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2024 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, 2024 major initiatives and challenges, and 2023 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 2024.

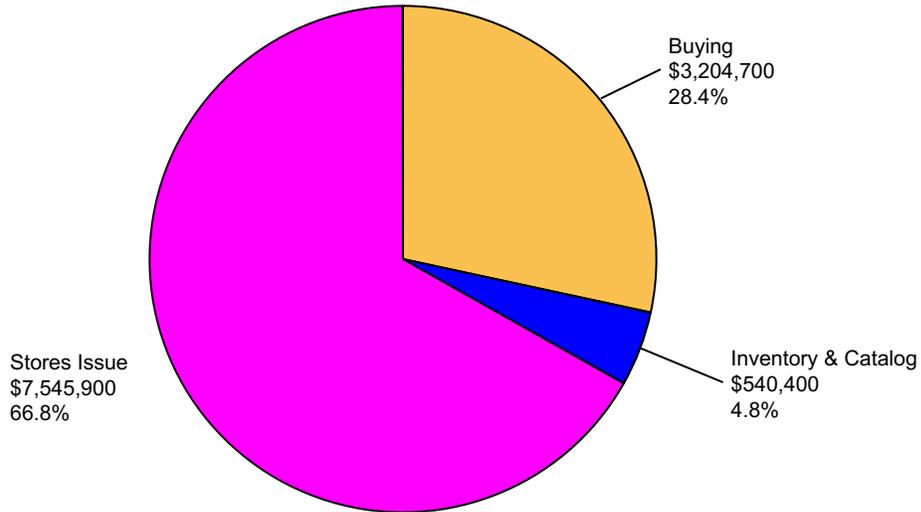
Respectfully submitted,



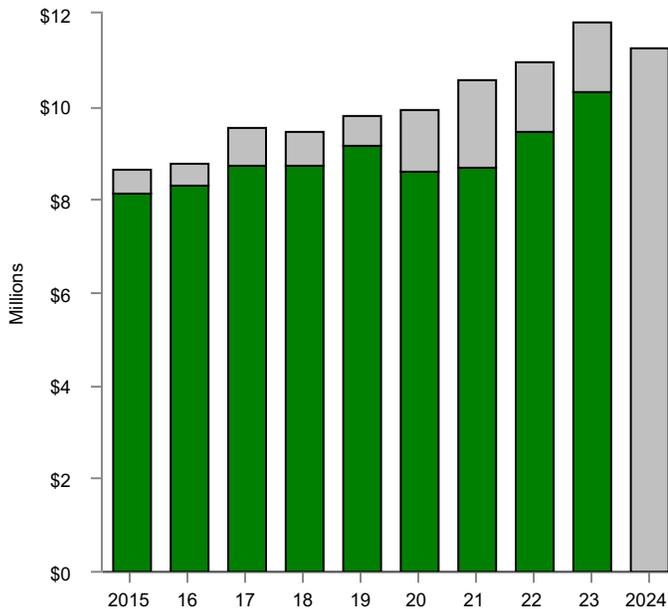
Darlene A. LoCascio
Director of Procurement & Materials Management

PROCUREMENT & MATERIALS MANAGEMENT PROGRAMS

2024	\$11,291,000
2023	\$11,817,300
Decrease	(\$526,300)



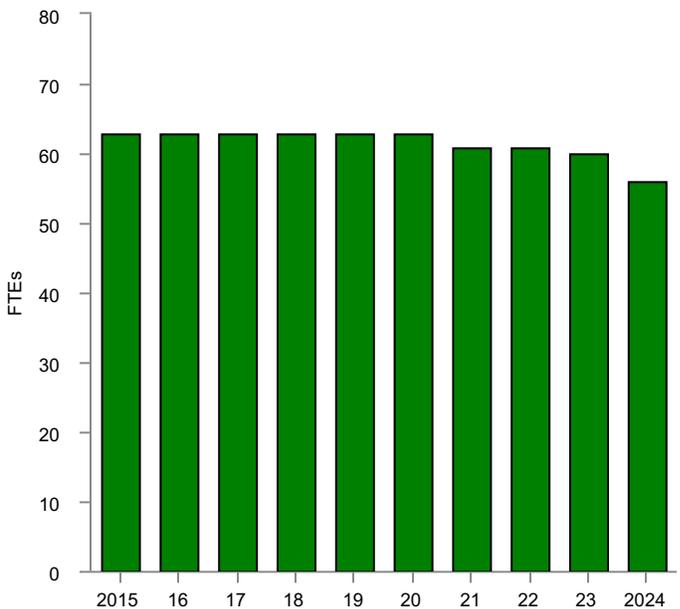
APPROPRIATIONS & EXPENDITURES



2023 Expenditures are estimated

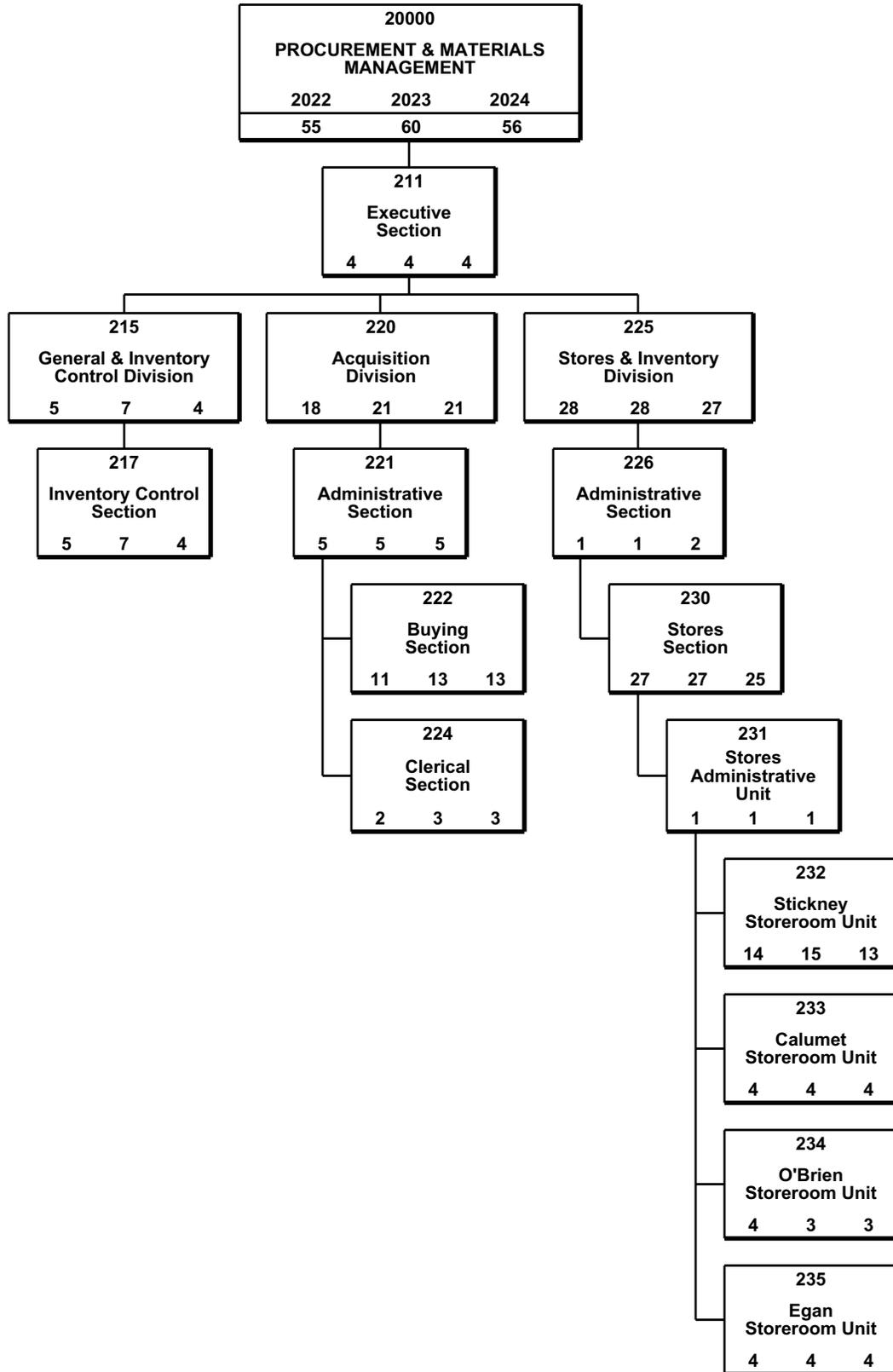
■ EXPENDITURES	■ APPROPRIATIONS
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BUDGETED FTE POSITIONS



2021 - Decrease is due to an organizational redesign.
2024 - Decrease is due to an organizational redesign.

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 2023 Major Accomplishments

- Developed a work plan to address issues raised during customer surveys to improve the experience of vendors who do business with the District and provide a more effective and efficient process;
- Initiated a program to link all engineering spare parts to assets, allowing using departments to readily identify available spare parts and obsolete spare parts and equipment;
- Added a search function to the District's website to provide timely and easily accessible information to the public regarding contract and purchase order value and payment information, increasing transparency in the bidding process.

2024 Appropriation and Position Summary

The 2024 appropriation for P&MM is \$11,291,000, a decrease of \$526,300, or 4.5 percent, from 2023. As a result of the reorganization, the staffing level has decreased from 60 to 56 positions due to the drop of three positions, one Administrative Clerk, one Senior Stores Specialist, and one Stores Specialist and the transfer out of one Administrative Clerk position.

2024 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 District assets to maintain optimal performance and long term sustainability

- Develop a work plan to identify engineering spare parts within the Dr. Cecil Lue-Hing Research and Development Complex at Stickney WRP, and link them to assets within that building;

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.

Continue to improve the experience of vendors that do business with the District

- Implement the recommendations of the website consultants to make the site easier for bidders to use;
- Convert current website applications that support the electronic bidding process to a new platform;
- Provide additional information on the website, increasing transparency regarding contracts, agreements, and purchase orders while also reducing the number of Freedom of Information Act ("FOIA") 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.

Improve, streamline, and automate processes at District.

- Collaborate with Maintenance and 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.

Cost to Prepare a Purchase Order

This data 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.

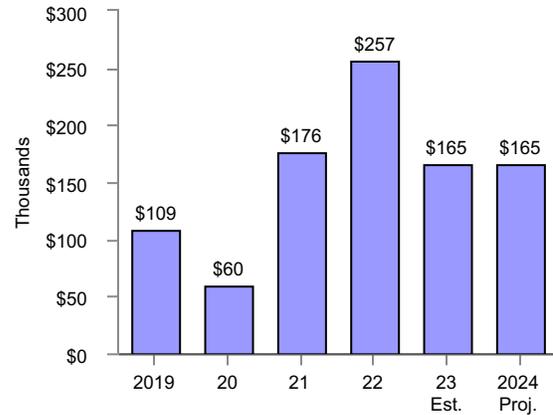
Sales of Surplus Goods

This data measures annual revenue generated by the sale of scrap 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.

2020 - Decrease is due to the suspension of surplus and scrap sales during the COVID-19 global pandemic.
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 - Projected 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 \$264.4 million. The estimated number of contracts and purchase orders is 120 and 5,800, 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.	\$ 3,204,700	28.4 %
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 \$36,500,000 and consisting of 72,750 items.	\$ 7,545,900	66.8 %
3. Support the material and supply requirements of the District by planning, monitoring, cataloging, and controlling \$36,500,000 of inventory consisting of 72,750 items.	\$ 540,400	4.8 %
Totals	\$ 11,291,000	100.0 %

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
7253	Support Department Budget Preparation, Monitoring, and Administration	\$ 141,763	2024	1 \$ 144,900	\$ (2,500)	(1.7)	
			2023	1 \$ 147,400			
7260	Buying Procedures	\$ 2,044,107	2024	24 \$ 3,059,800	\$ (283,100)	(8.5)	a)
			2023	24 \$ 3,342,900			
7270	Inventory and Cataloging	\$ 531,441	2024	5 \$ 540,400	\$ (158,800)	(22.7)	b)
			2023	7 \$ 699,200			
7280	Stores Operation and Issue	\$ 6,660,394	2024	26 \$ 7,451,300	\$ (84,300)	(1.1)	
			2023	28 \$ 7,535,600			
7604	Social Security and Medicare Contributions	\$ 73,533	2024	— \$ 94,600	\$ 2,400	2.6	
			2023	— \$ 92,200			
Totals		\$ 9,451,238	2024	56 \$ 11,291,000	\$ (526,300)	(4.5)%	
			2023	60 \$ 11,817,300			
<p>a) Decrease is due to the deferment of the vendor portal project while the IT Department reviews the possibility of completing the work in-house (\$161,000 for software and \$60,000 for consulting) and the automated FOIA program being completed in-house (\$100,000); offset by an expected increase in retirements in 2024 (\$64,900).</p> <p>b) Decrease is due to the drop of two FTE positions (\$148,100).</p>							

20000 PROCUREMENT & MATERIALS MANAGEMENT

PERFORMANCE DATA

Program Number	Measurable Activity		2022	2023	2024	
			Actual	Budgeted	Estimated	
7253	Support Department Budget Preparation, Monitoring, and Administration	Cost	\$ 141,763	\$ 147,400	\$ 144,900	
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	5,285	6,100	5,800	
		Cost	\$ 377,426	\$ 534,500	\$ 537,300	
		Cost/Purchase Order	\$ 71.41	\$ 87.62	\$ 92.64	
7262	Process Requisition Requirements into Inquiries for Competitive Purchases	Requisitions	7,751	8,700	8,700	
		Cost	\$ 210,645	\$ 322,400	\$ 323,800	
		Cost/Requisition	\$ 27.18	\$ 37.06	\$ 37.22	
7263	Purchase all Labor, Materials, Services, and Equipment through Formal Contracts	Contracts Advertised	140	120	120	
		Cost	\$ 858,587	\$ 1,147,200	\$ 1,139,400	
		Cost/Contract	\$ 6,132.76	\$ 9,560.00	\$ 9,495.00	
7264	Prepare, Receive, and Evaluate Quotations from Various Suppliers	Inquiries	23,684	27,000	27,000	
		Cost	\$ 208,516	\$ 356,500	\$ 361,300	
		Cost/Inquiry	\$ 8.80	\$ 13.20	\$ 13.38	
7265	Advertise, Evaluate Bids, and Award the Sale of Obsolete Inventory, Scrap, Surplus Materials, and Document Fees	Revenue	\$ 257,000	\$ 165,000	\$ 165,000	a)
		Cost	\$ 84,785	\$ 113,100	\$ 87,800	
		Cost/\$1,000 Revenue	\$ 329.90	\$ 685.45	\$ 532.12	
7269	Buying Procedures - All Other (General)	Cost	\$ 304,148	\$ 869,200	\$ 610,200	b)
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	\$ 36,266,350	\$ 36,100,000	\$ 36,500,000	c)
		Cost	\$ 144,750	\$ 184,300	\$ 135,000	d)
		Cost/Million	\$ 3,991.30	\$ 5,105.26	\$ 3,698.63	
7272	Cycle Counting and Transaction File Maintenance to Ensure Optimum Levels of Inventory and Accountability of District Stock	Inventory	\$ 36,266,350	\$ 36,100,000	\$ 36,500,000	c)
		Cost	\$ 197,668	\$ 319,600	\$ 206,900	e)
		Cost/Million	\$ 5,450.45	\$ 8,853.19	\$ 5,668.49	
7273	Requirement Planning, Controlling, Monitoring, and Analyzing Commodity Index Coded Items in an Optimum and Economic Manner	Cost	\$ 159,697	\$ 165,200	\$ 168,400	
7279	Inventory and Cataloging - All Other (General)	Cost	\$ 29,326	\$ 30,100	\$ 30,100	

a) Decrease is due to the drop of 0.2 FTE positions (\$17,400) and the transfer of 0.1 FTE positions (\$6,900).

b) Decrease is due to the deferment of the vendor portal project while the IT Department reviews the possibility of completing the work in-house (\$161,000 for software and \$60,000 for consulting) and the automated FOIA program being completed in-house (\$100,000); offset by an expected increase in retirements in 2024 (\$64,900).

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

d) Decrease is due to the drop of 0.4 FTE positions (\$33,100) and the transfer of 0.25 FTE positions (\$17,200).

e) Decrease is due to the drop of one FTE position (\$115,000).

20000 PROCUREMENT & MATERIALS MANAGEMENT

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 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	10,227	9,500	10,330	
		Cost	\$ 501,254	\$ 513,400	\$ 504,200	
		Cost/Requisition	\$ 49.01	\$ 54.04	\$ 48.81	
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	21,538	24,000	21,840	
		Cost	\$ 598,778	\$ 632,100	\$ 613,100	
		Cost/Receipt	\$ 27.80	\$ 26.34	\$ 28.07	
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	\$ 36,266,350	\$ 36,100,000	\$ 36,500,000	f)
		Cost	\$ 685,988	\$ 715,000	\$ 821,600	
		Cost/Million	\$ 18,915.28	\$ 19,806.09	\$ 22,509.59	
7285	Provide Controlled Disbursement of Stored Materials and Supplies to Requesting Departments	Issue Slips	18,383	22,850	18,275	
		Cost	\$ 692,378	\$ 716,300	\$ 744,800	
		Cost/Issue Slip	\$ 37.66	\$ 31.35	\$ 40.76	
7286	Stores Operation and Issue - All Other (General)	Cost	\$ 221,910	\$ 346,900	\$ 219,700	g)
7289	Inventory Purchases	Cost	\$ 3,960,086	\$ 4,611,900	\$ 4,547,900	
7604	Social Security and Medicare Contributions	Cost	\$ 73,533	\$ 92,200	\$ 94,600	
		Totals	\$ 9,451,238	\$ 11,817,300	\$ 11,291,000	
<p>f) Increase is due to annual fluctuations in inventory levels.</p> <p>g) Decrease is due to cantilever racking budgeted for 2023 (\$95,000).</p>						

101 20000	Fund: Corporate Department: Procurement & Materials Management	LINE ITEM ANALYSIS						
		2022	2023				2024	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 5,237,185	\$ 6,223,300	\$ 6,223,300	\$ 3,885,860	\$ 5,359,200	\$ 5,967,500	\$ —
601060	Compensation Plan Adjustments	17,978	93,800	93,800	24,830	85,500	206,200	—
601070	Social Security and Medicare Contributions	73,533	92,200	92,200	57,280	74,700	94,600	—
601100	Tuition and Training Payments	4,440	12,000	12,000	6,810	10,600	4,000	—
100	TOTAL PERSONAL SERVICES	5,333,137	6,421,300	6,421,300	3,974,780	5,530,000	6,272,300	—
612010	Travel	—	1,200	400	—	—	1,600	—
612030	Meals and Lodging	—	1,200	1,200	—	—	1,600	—
612050	Compensation for Personally-Owned Automobiles	39	900	1,600	572	800	1,600	—
612080	Motor Vehicle Operating Services	—	—	100	25	100	100	—
612360	Advertising	96,293	135,500	135,500	108,820	110,000	131,900	—
612430	Payments for Professional Services	—	61,000	61,000	39,600	39,600	—	—
612490	Contractual Services, N.O.C.	—	—	—	—	—	700	—
612680	Repairs to Buildings	3,294	30,100	30,101	18,960	82,400	20,100	—
612800	Repairs to Office Furniture and Equipment	1,200	2,000	2,000	2,000	600	2,000	—
612820	Computer Software Maintenance	8,416	397,800	397,799	104,617	106,400	136,800	—
612840	Communications Equipment Maintenance (Includes Software)	—	400	400	—	—	400	—
612860	Repairs to Vehicle Equipment	16,044	11,000	11,000	8,900	10,400	12,000	—
200	TOTAL CONTRACTUAL SERVICES	125,285	641,100	641,100	283,494	350,300	308,800	—
623030	Metals	258,951	253,000	253,000	200,954	225,000	235,000	—
623070	Electrical Parts and Supplies	379,208	592,600	542,600	373,339	534,600	540,600	—
623090	Plumbing Accessories and Supplies	607,883	693,200	693,200	600,972	645,200	650,200	—
623110	Hardware	75,090	81,400	101,400	99,992	91,000	91,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	238,691	248,100	238,100	210,260	230,700	230,100	—
623170	Fiber, Paper, and Insulation Materials	45,940	61,000	61,000	60,789	60,000	60,000	—
623190	Paints, Solvents, and Related Materials	26,032	48,000	48,000	30,217	41,800	42,000	—
623250	Vehicle Parts and Supplies	33,128	32,300	32,300	27,794	27,800	30,300	—
623270	Mechanical Repair Parts	201,799	208,000	223,000	222,791	218,000	249,300	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	5,025	13,000	13,000	9,475	11,200	26,000	—

101 20000	Fund: Corporate Department: Procurement & Materials Management	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	706,678	810,500	810,500	639,971	761,900	783,500	—
623660	Cleaning Supplies	304,985	290,000	290,000	289,952	300,000	305,000	—
623680	Tools and Supplies	101,099	110,000	110,000	109,742	120,000	133,000	—
623700	Wearing Apparel	172,790	242,000	242,000	210,994	237,200	240,000	—
623780	Safety and Medical Supplies	51,756	70,800	70,800	70,244	65,100	70,800	—
623810	Computer Supplies	32,083	48,200	22,200	19,323	20,000	25,500	—
623820	Fuel	313,014	389,900	389,900	222,255	339,200	362,200	—
623840	Gases	83,960	110,500	126,500	116,416	120,500	136,000	—
623850	Communications Supplies	5,534	9,200	14,200	13,691	13,200	15,200	—
623860	Lubricants	334,742	313,200	343,200	341,381	343,200	348,200	—
623990	Materials and Supplies, N.O.C.	14,429	130,000	31,000	7,087	30,700	37,000	—
300	TOTAL MATERIALS AND SUPPLIES	3,992,816	4,754,900	4,655,900	3,877,639	4,436,300	4,610,900	—
634760	Material Handling and Farming Equipment	—	—	99,000	98,600	—	99,000	—
400	TOTAL MACHINERY AND EQUIPMENT	—	—	99,000	98,600	—	99,000	—
TOTAL PROCUREMENT & MATERIALS MANAGEMENT		\$ 9,451,238	\$ 11,817,300	\$ 11,817,300	\$ 8,234,513	\$ 10,316,600	\$ 11,291,000	\$ —

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.

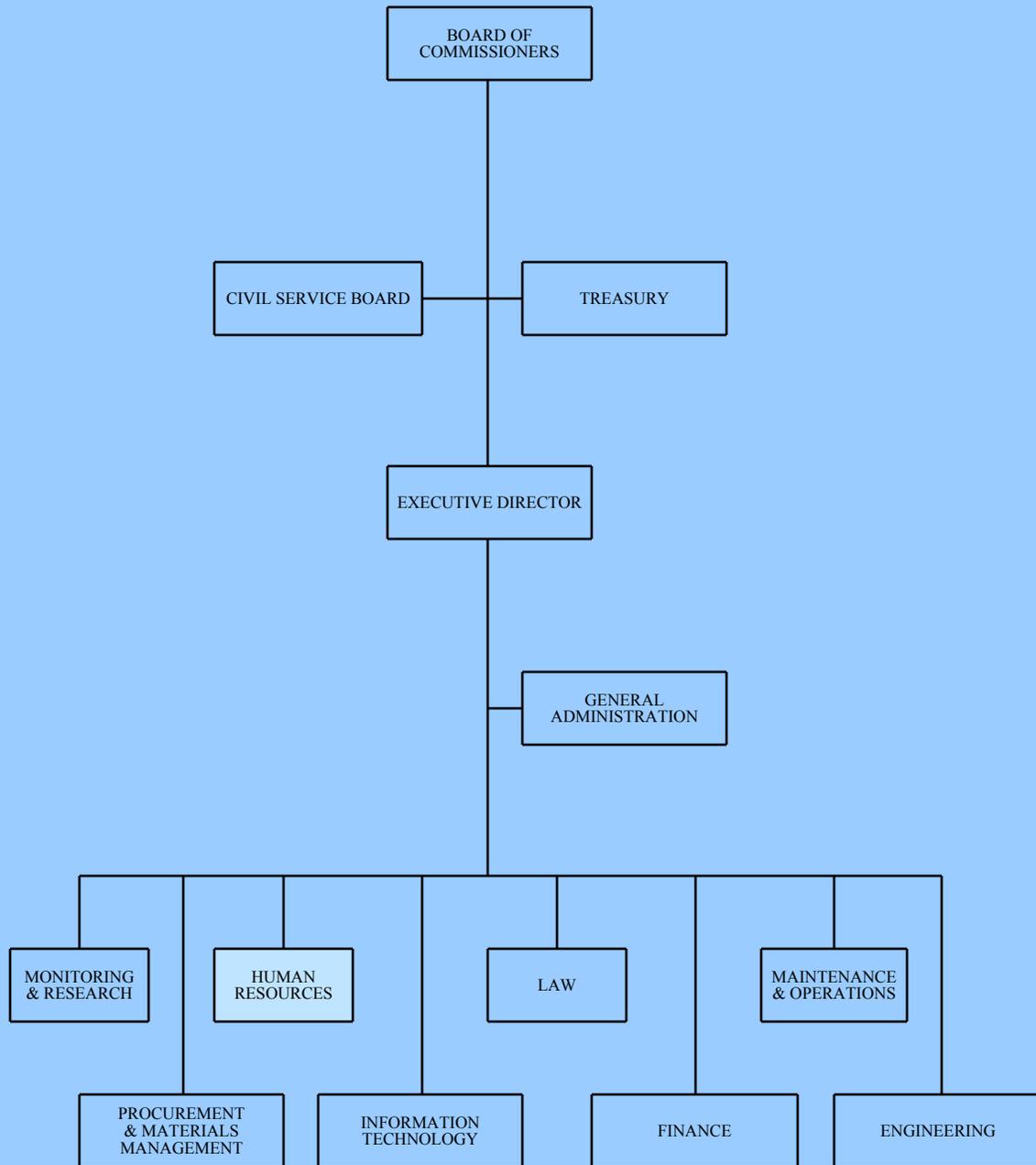
Fund: Corporate Dept: Procurement & Materials Management		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
211	Executive Section					
EX08	Director of 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	725,882	4	694,705
215	General & Inventory Control Division					
217	Inventory Control Section					
HP17	Supervising Stores Specialist #2 (New Grade HP16)	1	1		1	
HP15	Senior Stores Specialist #2 (New Grade HP14)	1	1		—	
HP14	Senior Stores Specialist	—	1		—	
HP12	Stores Specialist	3	4		3	
TOTAL 217	Inventory Control Section	5	7	722,395	4	421,796
TOTAL 215	General & Inventory Control Division	5	7	722,395	4	421,796
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	417,010	5	429,863
222	Buying Section					
HP18	Procurement Manager	1	1		1	
HP16	Senior Buyer	6	7		7	
HP14	Buyer	4	5		5	
TOTAL 222	Buying Section	11	13	1,490,077	13	1,481,844
224	Clerical Section					
HP11	Administrative Specialist	2	2		2	
HP09	Administrative Clerk	—	1		1	
TOTAL 224	Clerical Section	2	3	210,619	3	224,824
TOTAL 220	Acquisition Division	18	21	2,117,706	21	2,136,531

Fund: Corporate Dept: Procurement & Materials Management		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
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	
TOTAL 226	Administrative Section	1	1	190,581	2	324,864
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	154,128	1	154,128
232	Stickney Storeroom Unit					
HP09	Administrative Clerk	2	3		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	15	1,304,479	13	1,203,042
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	377,874	4	386,381
234	O'Brien Storeroom Unit					
HP09	Administrative Clerk	1	—		—	
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	4	3	283,837	3	290,222

Fund: Corporate Dept: Procurement & Materials Management		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
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	377,874	4	386,381
TOTAL 230	Stores Section	27	27	2,498,191	25	2,420,154
TOTAL 225	Stores & Inventory Division	28	28	2,688,772	27	2,745,018
TOTAL	Procurement & Materials Management	55	60	6,254,754	56	5,998,050

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 5, 2023

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

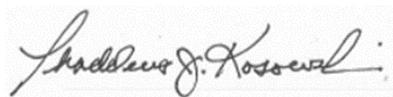
Subject: 2024 Program for the Human Resources Department

The Human Resources Department's program for 2024, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2024 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, 2024 major initiatives and challenges, and 2023 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 2024.

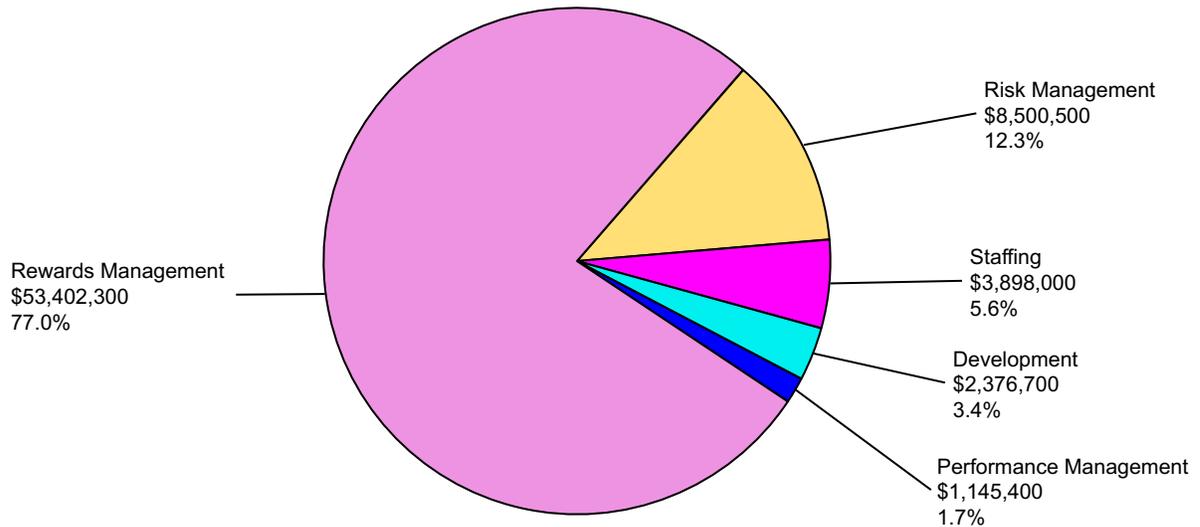
Respectfully submitted,



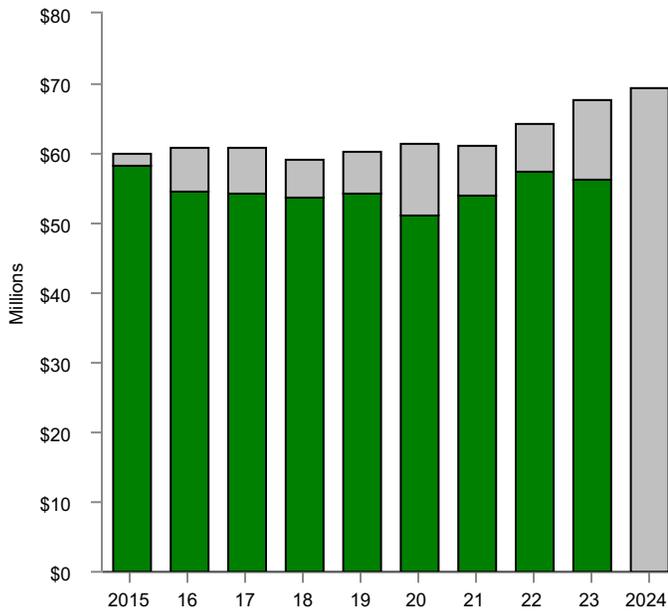
Thaddeus J. Kosowski
Director of Human Resources

HUMAN RESOURCES PROGRAMS

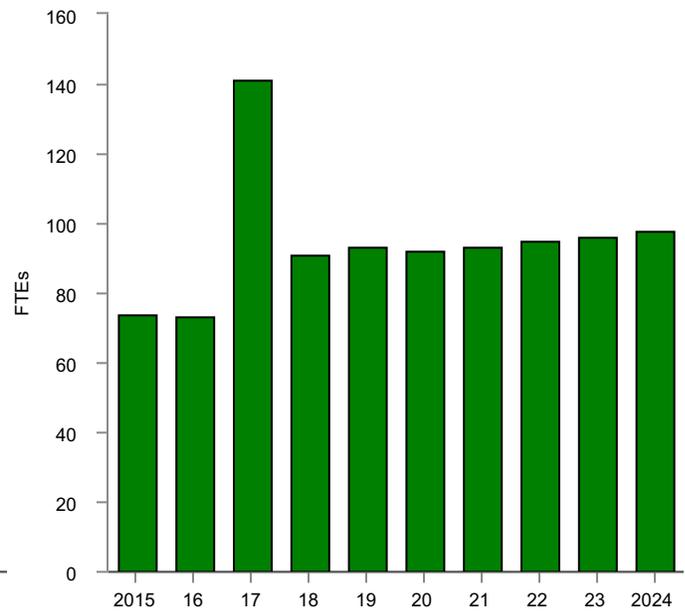
2024	\$69,322,900
2023	\$67,607,300
Increase	\$1,715,600



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



2023 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.

HUMAN RESOURCES

25000		
HUMAN RESOURCES		
2022	2023	2024
87	96	98

252		
Executive Unit		
7	7	6

254		
Employee Selection Section		
13	13	14

255		
Employee Development Section		
31	39	39

256		
Classification, Compensation, & Benefits Section		
7	7	7

257		
Risk Management Section		
6	6	6

258		
Employee Relations Section		
8	9	10

259		
Safety Section		
15	15	16

HUMAN RESOURCES

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 2023 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 positively impact both frequency and severity of employee injuries, with the average bi-weekly lost time payroll in 2023 more than 70 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;
- Conducted an employee engagement survey with focus groups which identified opportunities for improvements in employee engagement and satisfaction;
- Supervisors were assigned nine mandatory online supervisory training courses that were built specifically for District management incorporating existing administrative policies and procedures;
- Implemented an online performance management system for all employees and trained managers how to use the system and conduct performance evaluations;
- Opened the Employee Health and Wellness Center at the Stickney Water Reclamation Plant to provide on-site health care services to employees.

2024 Appropriation and Position Summary

The 2024 appropriation for the Human Resources Department is \$69,322,900, an increase of \$1,715,600, or 2.5 percent, from 2023. The staffing level has increased from 96 to 98 positions. The net increase is due to the addition of 3 positions and the drop of 1 position. The number of employees budgeted in the Human Resources Department includes 13 Apprentices, 20 full-time equivalent Interns, and three Civil Service Board members.

2024 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

- 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, 2022, was 44 percent. The District's female workforce representation, as of December 31, 2022, 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
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Projected		
Minorities	43%	44%	44%	44%	44%	45%	36%	50%
Females	26%	26%	26%	26%	26%	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 2024, 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.

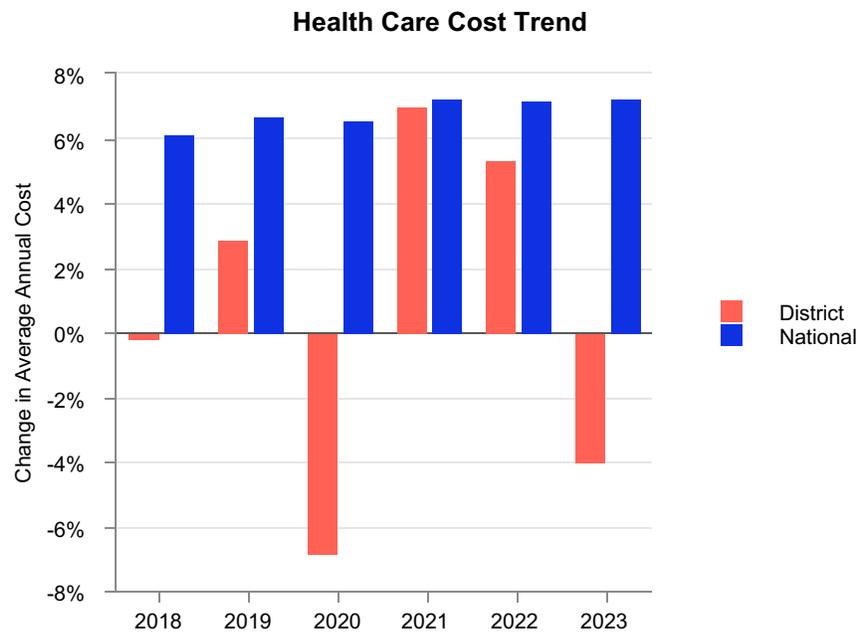
Provide ongoing training to supervisory staff regarding coaching and giving feedback

- Supervisors and managers will receive leadership training for various levels of management over the course of three years starting in 2024 to build upon the 2022 coaching training, 2023 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 utilize technology to increase efficiency in 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 eliminate redundancy of paper field forms re-entered into digital formats. Tablet devices have been procured and placed into service. Software solutions are being evaluated to further enhance efficiencies;
- The District health plan serves 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 around the importance of preventive screenings; digital health platforms in areas such as diabetes management, obesity and weight management, hypertension, and chronic back and joint pain; and on-site events such as free biometric screenings and free flu shots. In addition, the District offers to all employees, a comprehensive Employee Assistance Program at no charge which provides mental health and work-life balance services. The impact of these strategies is evident in the District health care trend. From 2018 through 2022, the national trend for health care costs has been an average annual increase of 6.79 percent. The District’s average annual health care trend over this same period of time has been 1.64 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.	\$ 1,926,100	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.	\$ 8,500,500	12.3 %
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.	\$ 36,528,300	52.7 %
4. Administer seven collective bargaining agreements, covering 770 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.	\$ 1,145,400	1.7 %
5. Provide health insurance benefits and administration for retirees and annuitants, which include Other Postemployment Benefits pre-funding for retiree health care expenses.	\$ 16,874,000	24.3 %
6. Implement the District's equal employment opportunity and affirmative action objectives through targeted recruitment, counseling, and complaint investigation.	\$ 425,400	0.6 %
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.	\$ 1,546,500	2.2 %
8. Provide educational opportunities for employees through professional development, technical training, and tuition reimbursement.	\$ 2,376,700	3.4 %
Totals	\$ 69,322,900	100.0 %

25000 HUMAN RESOURCES

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change			
Number	Name	Actual	FTEs	Dollars	Dollars	Percent		
7290	Examinations and Employment Activities	\$ 1,763,847	2024	13	\$ 1,926,100	\$ 8,000	0.4	
			2023	12	\$ 1,918,100			
7295	Equal Employment Opportunity Activities	\$ 359,535	2024	3	\$ 425,400	\$ 19,900	4.9	
			2023	3	\$ 405,500			
7310	Training and Development Activities	\$ 1,349,480	2024	39	\$ 2,376,700	\$ (353,400)	(12.9)	a)
			2023	39	\$ 2,730,100			
7315	Retiree Benefits	\$10,768,554	2024	—	\$ 11,874,000	\$ 610,300	5.4	b)
			2023	—	\$ 11,263,700			
7316	Other Postemployment Benefits Trust Management and Report Preparation	\$ 5,000,000	2024	—	\$ 5,000,000	\$ —	—	
			2023	—	\$ 5,000,000			
7320	Employee Benefits	\$29,590,832	2024	4	\$36,373,700	\$ 779,800	2.2	c)
			2023	4	\$35,593,900			
7325	Labor and Employee Relations	\$ 788,930	2024	8	\$ 1,145,400	\$ 69,700	6.5	
			2023	7	\$ 1,075,700			
7330	Human Resources Administration	\$ 910,357	2024	9	\$ 1,546,500	\$ (170,800)	(9.9)	d)
			2023	10	\$ 1,717,300			
7480	Safety Program	\$ 1,719,417	2024	16	\$ 2,224,500	\$ 35,200	1.6	
			2023	15	\$ 2,189,300			
7500	Risk Management Operations	\$ 5,154,760	2024	6	\$ 6,276,000	\$ 710,700	12.8	e)
			2023	6	\$ 5,565,300			
7604	Social Security and Medicare Contributions	\$ 100,245	2024	—	\$ 154,600	\$ 6,200	4.2	
			2023	—	\$ 148,400			
Totals		\$57,505,957	2024	98	\$69,322,900	\$ 1,715,600	2.5 %	
			2023	96	\$67,607,300			

a) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$341,100).

b) Increase is due to a rise in the cost of the retiree pharmacy plan (\$296,100), retiree PPO medical insurance (\$257,000), and retiree HMO medical insurance (\$54,500).

c) Increase is due to the rise in the cost of employee HMO medical insurance (\$341,800), employee PPO medical insurance (\$219,600), employee pharmacy plan (\$90,800), and employee dental insurance (\$85,500).

d) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$109,700).

e) Increase is due to an increase in the estimate for the property insurance premium (\$300,000) and casualty insurance premium (\$250,000), the addition of asset appraisal services in 2024 (\$125,000), and an increase in the estimate for the cyber insurance premium (\$30,000).

25000 HUMAN RESOURCES

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 Estimated	
7290	Examinations and Employment Activities					
		Candidates	3,452	500	1,800	a)
		Examinations	53	36	50	a)
		Applications	4,716	1,841	3,500	a)
		Requisitions	407	127	400	a)
		Cost	\$ 1,763,847	\$ 1,918,100	\$ 1,926,100	
7295	Equal Employment Opportunity Activities					
	Provide Counseling, Investigate Complaints and Implement Affirmative Action Plan Objectives	Actions	900	875	925	
		Cost	\$ 359,535	\$ 405,500	\$ 425,400	
		Cost/Action	\$ 399.48	\$ 463.43	\$ 459.89	
7310	Training and Development Activities					
	Training and Professional Development	Training Courses	4,137	272	8,000	b)
		eLearning Courses	13,378	9,200	6,000	b)
		Cost	\$ 902,786	\$ 1,270,700	\$ 901,000	c)
	Apprenticeship Program	Cost	\$ 203,107	\$ 746,700	\$ 791,900	
	Administer and Finance the Tuition Reimbursement Program for the Entire District	Participants	30	45	45	
		Cost	\$ 151,459	\$ 252,700	\$ 223,800	
		Cost/Participant	\$ 5,048.63	\$ 5,615.56	\$ 4,973.33	
	Internship Program	Cost	\$ 92,128	\$ 460,000	\$ 460,000	
7315	Retiree Benefits					
	Health Insurance - Corporate Fund Retirees	Retirees	1,990	1,990	2,000	
		Cost	\$ 7,668,882	\$ 7,996,200	\$ 8,310,400	d)
		Cost/Retiree	\$ 3,853.71	\$ 4,018.19	\$ 4,155.20	
	Prescription Drug Retirees	Participants	1,990	1,990	2,000	
		Cost	\$ 3,099,672	\$ 3,267,500	\$ 3,563,600	e)
		Cost/Participant	\$ 1,557.62	\$ 1,641.96	\$ 1,781.80	
<p>a) Increase is due to an increased need for recruitment due to sixty percent of job offers being rescinded and declined.</p> <p>b) Increase is due to an increase in the number of attendees at in-house courses and fewer people accessing eLearning courses based on trend data of the past year.</p> <p>c) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$341,100).</p> <p>d) Increase is due to a rise in the cost of retiree PPO medical insurance (\$257,000) and retiree HMO medical insurance (\$54,500).</p> <p>e) Increase is due to a rise in the cost of the retiree pharmacy plan (\$296,100).</p>						

25000 HUMAN RESOURCES

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 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	1,559	1,620	1,600	
		Cost	\$ 23,447,814	\$ 27,706,200	\$ 28,290,400	f)
		Cost/Participant	\$ 15,040.29	\$ 17,102.59	\$ 17,681.50	
	Prescription Drugs - Corporate Fund Employees ¹	Participants	1,559	1,620	1,600	
		Cost	\$ 4,329,890	\$ 5,755,900	\$ 5,846,700	
		Cost/Participant	\$ 2,777.35	\$ 3,553.02	\$ 3,654.19	
	Dental Insurance - Corporate Fund Employees ¹	Participants	1,558	1,610	1,600	
		Cost	\$ 1,158,276	\$ 1,282,200	\$ 1,367,700	
		Cost/Participant	\$ 743.44	\$ 796.40	\$ 854.81	
	Life Insurance - Corporate Fund Employees ¹	Employees	1,637	1,670	1,675	
		Cost	\$ 86,599	\$ 113,100	\$ 114,000	
		Cost/Employee	\$ 52.90	\$ 67.72	\$ 68.06	
	Deferred Compensation Administration	Cost	\$ 39,000	\$ 47,500	\$ 49,000	
	Other Benefits					
	Employee Assistance Program	Cost	\$ 26,460	\$ 38,000	\$ 38,000	
	Flexible Spending Accounts Program	Cost	\$ 61,316	\$ 87,000	\$ 92,000	
	Benefits Administration and Professional Development (formerly Compensation and Classification Activities)	Cost	\$ 441,477	\$ 564,000	\$ 575,900	
7325	Labor and Employee Relations					
	Labor and Employee Relations Activities	Employees Served	1,915	1,957	1,968	
		Cost	\$ 614,918	\$ 823,500	\$ 960,000	g)
	Compliance with Unemployment Compensation Requirements	Claims	7	15	15	
		Cost	\$ —	\$ 100,000	\$ 100,000	
		Cost/Claim	\$ —	\$ 6,666.67	\$ 6,666.67	
	Employee Performance Management	Cost	\$ 174,012	\$ 152,200	\$ 85,400	h)

f) Increase is due to the rise in the cost of employee HMO medical insurance (\$341,800) and employee PPO medical insurance (\$219,600).

g) Increase is due to the addition of one FTE position (\$75,400).

h) Decrease is due to changes in personnel, and the redesign of work assignments from employee performance management to labor and employee relations activities because of efficiencies gained from the implementation of a web-based performance management system (\$66,800).

¹ Additional funds are budgeted in the Stormwater Management Fund.

25000 HUMAN RESOURCES

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 Estimated	
7330	Human Resources Administration					
	Personnel Activity Administration	Employees Served	1,915	1,957	1,968	
		Cost	\$ 671,147	\$ 1,485,300	\$ 1,340,200	
		Cost/Employee	\$ 350.47	\$ 758.97	\$ 681.00	
	Pre-employment Activities	New Hires	128	120	150	i)
		Cost	\$ 78,276	\$ 58,900	\$ 61,800	
		Cost/New Hire	\$ 611.53	\$ 490.83	\$ 412.00	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	11	15	15	
		Cost	\$ 160,934	\$ 173,100	\$ 144,500	j)
		Cost/Action	\$ 14,630.36	\$ 11,540.00	\$ 9,633.33	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	\$ 1,328,700	\$ 1,645,300	\$ 1,748,800	
	Safety Training	# of Classes	1,351	1,400	1,350	
		# of Attendees	9,596	9,000	9,000	
	Safety Equipment Purchase, Rental, and Maintenance	Cost	\$ 251,444	\$ 352,800	\$ 290,400	k)
	Payment for External Services to Support Safety Activities	Cost	\$ 139,273	\$ 191,200	\$ 185,300	
7500	Risk Management Operations					
	Administration and Professional Development (formerly Administration)	Cost	\$ 552,149	\$ 682,300	\$ 696,300	
	Third Party Services	Cost	\$ 448,461	\$ 545,000	\$ 647,600	l)
	Insurance Premiums (such as property insurance)	Cost	\$ 4,154,150	\$ 4,338,000	\$ 4,932,100	m)
7604	Social Security and Medicare Contributions	Cost	\$ 100,245	\$ 148,400	\$ 154,600	
	Totals		\$ 57,505,957	\$ 67,607,300	\$ 69,322,900	

i) Increase is due to an estimated increase in hiring to fill vacant and new job positions.
 j) Decrease is due the reallocation of salaries to more accurately reflect current activities (\$35,100).
 k) Decrease is due to safety equipment budgeted for use by the Maintenance & Operations Department in 2023 (\$55,000) not requested for 2024.
 l) Increase is due to the addition of asset appraisal services in 2024 (\$125,000).
 m) Increase is due to an increase in the estimate for the property insurance premium (\$300,000), casualty insurance premium (\$250,000), and cyber insurance premium (\$30,000).

101 25000	Fund: Corporate Department: Human Resources	LINE ITEM ANALYSIS						
		2022	2023				2024	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 6,358,510	\$ 7,778,800	\$ 7,778,800	\$ 4,975,725	\$ 6,736,000	\$ 7,632,200	\$ —
601060	Compensation Plan Adjustments	140,458	250,600	250,600	118,810	144,500	323,100	—
601070	Social Security and Medicare Contributions	100,244	148,400	148,400	94,356	106,800	154,600	—
601090	Employee Claims	—	100,000	100,000	42,740	100,000	100,000	—
601100	Tuition and Training Payments	380,740	766,200	766,200	453,313	558,900	712,900	—
601250	Health and Life Insurance Premiums	44,662,713	51,006,900	51,006,900	30,722,406	41,575,100	52,404,100	—
601300	Personal Services, N.O.C. (Not Otherwise Classified)	98,128	460,000	460,000	233,159	282,100	460,000	—
100	TOTAL PERSONAL SERVICES	51,740,793	60,510,900	60,510,900	36,640,509	49,503,400	61,786,900	—
612010	Travel	2,766	7,800	7,800	1,843	5,200	6,900	—
612030	Meals and Lodging	6,760	16,200	16,200	6,630	15,500	17,000	—
612050	Compensation for Personally-Owned Automobiles	122	1,300	1,300	112	1,100	1,300	—
612080	Motor Vehicle Operating Services	180	100	100	40	100	100	—
612250	Court Reporting Services	8,904	16,000	16,000	16,000	16,000	16,000	—
612260	Medical Services	119,674	665,700	665,700	587,755	563,500	568,700	—
612290	Insurance Premiums	4,370,650	4,598,000	4,598,000	382,267	4,565,500	5,154,700	—
612330	Rental Charges	17,298	13,500	13,500	5,370	12,800	19,500	—
612360	Advertising	—	31,000	31,000	1,435	31,000	10,000	—
612430	Payments for Professional Services	820,393	1,055,900	1,098,400	859,429	965,300	1,199,000	—
612490	Contractual Services, N.O.C.	23,044	106,500	106,500	51,696	45,200	75,200	—
612780	Safety Repairs and Services	118,384	158,000	158,000	154,026	132,500	164,100	—
200	TOTAL CONTRACTUAL SERVICES	5,488,175	6,670,000	6,712,500	2,066,603	6,353,700	7,232,500	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	9,391	45,600	45,600	34,564	38,300	26,100	—
623720	Books, Maps, and Charts	—	1,000	1,000	—	1,000	1,000	—
623780	Safety and Medical Supplies	259,232	270,800	270,800	215,375	260,500	264,400	—
623990	Materials and Supplies, N.O.C.	8,365	11,500	11,500	3,259	10,000	12,000	—
300	TOTAL MATERIALS AND SUPPLIES	276,988	328,900	328,900	253,198	309,800	303,500	—

101 25000	Fund: Corporate Department: Human Resources	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634780	Safety and Medical Equipment	—	55,000	32,000	28,483	28,500	—	—
634820	Computer Software	—	42,500	—	—	35,000	—	—
634860	Vehicle Equipment	—	—	23,000	21,923	—	—	—
400	TOTAL MACHINERY AND EQUIPMENT	—	97,500	55,000	50,406	63,500	—	—
TOTAL HUMAN RESOURCES		\$ 57,505,956	\$ 67,607,300	\$ 67,607,300	\$ 39,010,716	\$ 56,230,400	\$ 69,322,900	\$ —

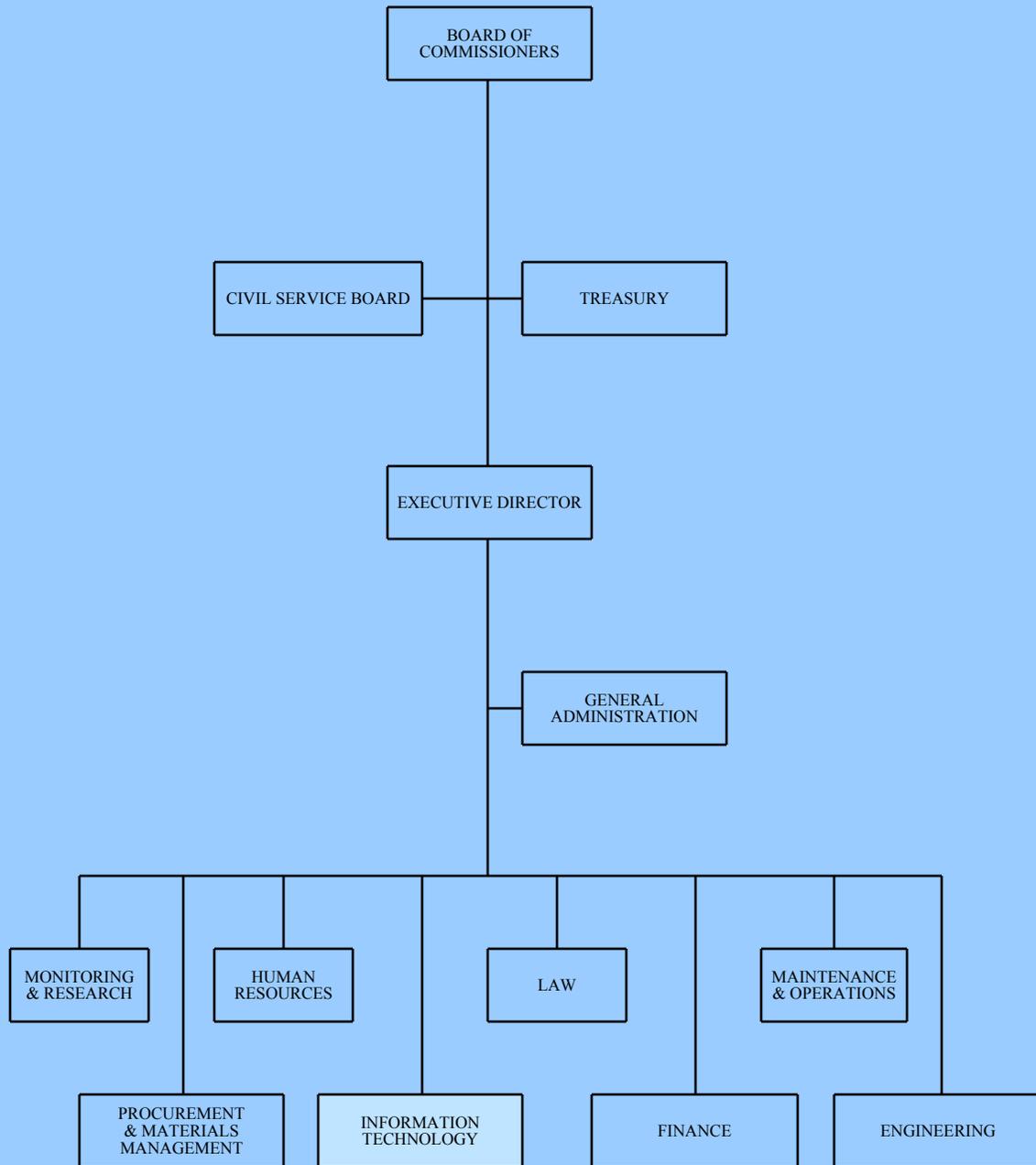
NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation 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: Human Resources		POSITION ANALYSIS				
		2022	2023		2024	
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		1	
EX06	Secretary to Officer	1	1		1	
EX16	Civil Service Board Chairman	1	1		1	
EX09	Civil Service Board Member	2	2		2	
HP11	Administrative Specialist	1	1		—	
TOTAL 252	Executive Unit	7	7	712,622	6	579,289
254	Employee Selection Section					
HP18	Human Resources Manager	1	1		1	
HP16	Senior Human Resources Analyst	2	2		2	
HP14	Human Resources Analyst	6	6		7	
HP13	Senior Administrative Specialist	2	2		2	
HP11	Administrative Specialist	2	1		2	
HP11	Administrative Specialist #1	—	1		—	
TOTAL 254	Employee Selection Section	13	13	1,405,773	14	1,551,875
255	Employee Development Section					
HP19	Human Resources Manager #2 (New Grade HP18)	1	1		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	
TM01	Intern	20	20		20	
PR1025	Apprentice - Machinist Trainee	—	7		7	
NR1027	Apprentice - Operating Engineer Trainee	5	6		6	
TOTAL 255	Employee Development Section	31	39	2,169,209	39	1,967,245
256	Classification, Compensation, & Benefits Section					
HP19	Human Resources Manager #2 (New Grade HP18)	1	1		1	
HP17	Senior Human Resources Analyst #2 (New Grade HP16)	2	2		1	
HP16	Senior Human Resources Analyst	—	—		1	

Fund: Corporate Dept: Human Resources		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
HP14	Human Resources Analyst	3	3		3	
HP13	Senior Administrative Specialist	1	1		1	
TOTAL 256	Classification, Compensation, & Benefits Section	7	7	919,667	7	869,293
	257 Risk Management Section					
HP18	Risk Manager	1	1		1	
HP17	Claims Administrator #2 (New Grade HP16)	1	1		1	
HP16	Emergency Planning Program Coordinator	1	1		1	
HP16	Senior Risk Analyst	1	1		1	
HP14	Budget & Management Analyst	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 257	Risk Management Section	6	6	668,505	6	692,997
	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	2	3		2	
HP14	Human Resources Analyst	3	3		3	
HP13	Senior Administrative Specialist	—	—		1	
HP11	Administrative Specialist	2	2		1	
HP11	Administrative Specialist #1	—	—		1	
TOTAL 258	Employee Relations Section	8	9	1,007,893	10	1,148,265
	259 Safety Section					
HP18	Safety Manager	1	1		1	
HP16	Senior Safety Specialist	3	3		4	
HP15	Safety Coordinator #2 (Safety Specialist) (New Grade HP14)	1	—		—	
HP14	Safety Specialist	9	10		9	
HP14	Safety Specialist #1	—	—		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 259	Safety Section	15	15	1,557,627	16	1,691,207
TOTAL	Human Resources	87	96	8,441,296	98	8,500,172

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 5, 2023

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2024 Program for the Information Technology Department

The Information Technology Department's program for 2024, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2024 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, 2024 major initiatives and challenges, and 2023 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 2024.

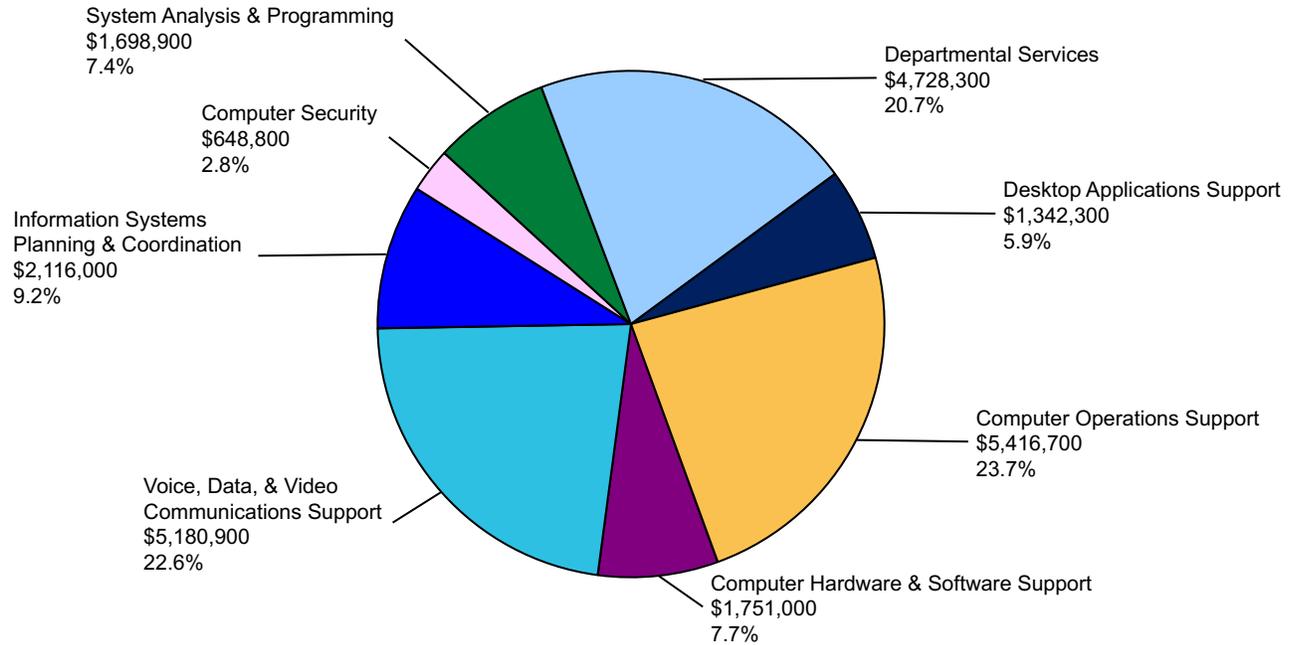
Respectfully submitted,



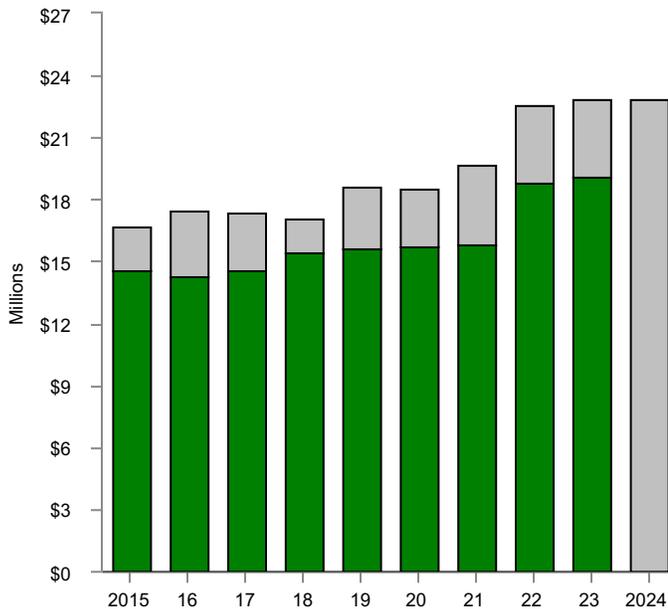
Sean T. Kelly
Director of Information Technology

INFORMATION TECHNOLOGY PROGRAMS

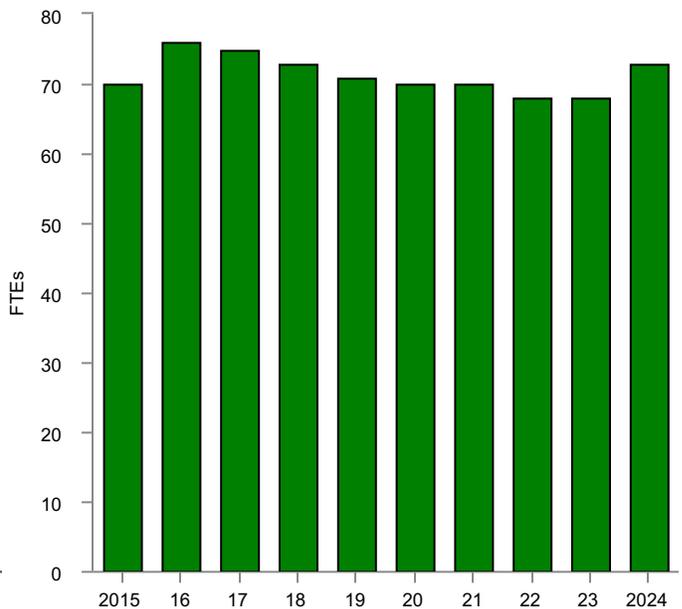
2024	\$22,882,900
2023	\$22,895,500
Decrease	(\$12,600)



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS

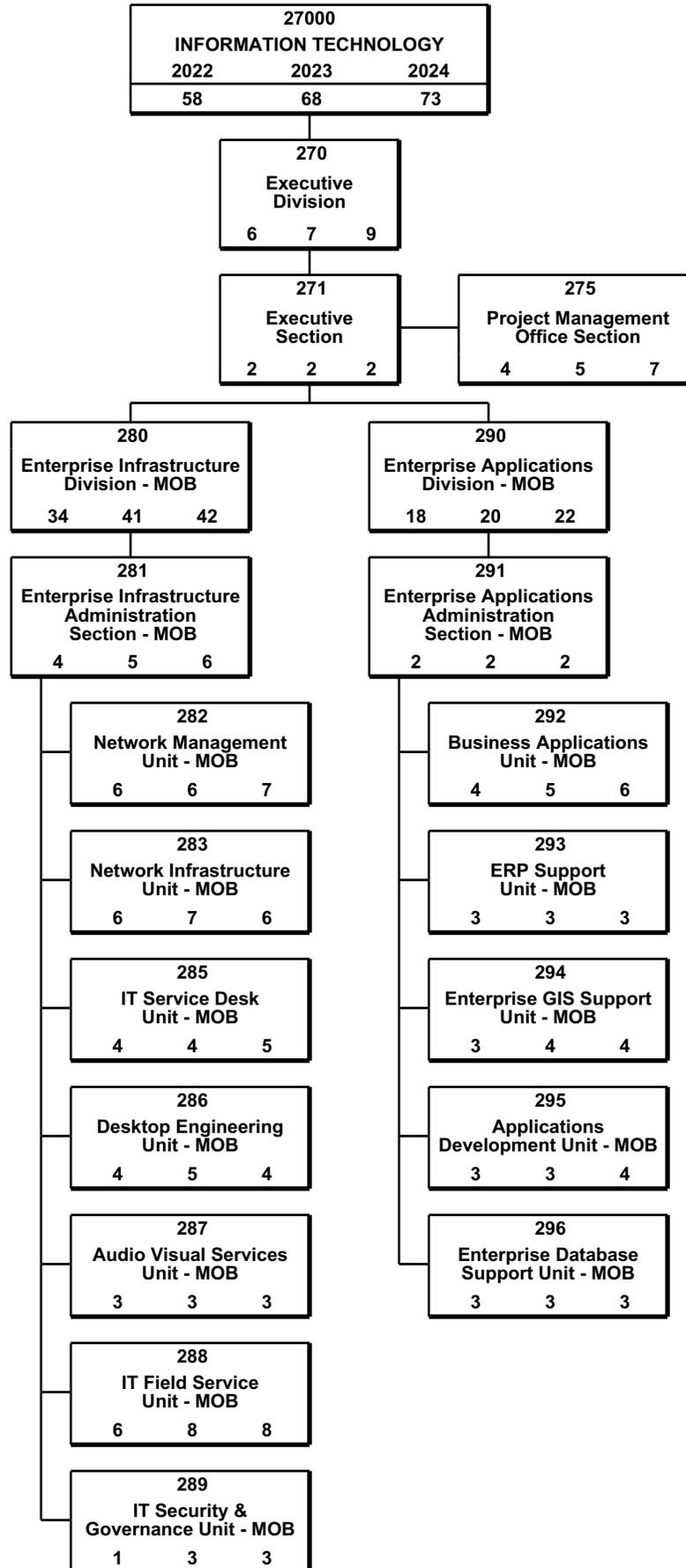


2023 Expenditures are estimated	
■ EXPENDITURES	■ APPROPRIATIONS

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.

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 2023 Major Accomplishments

- Completed the targeted wireless network infrastructure upgrades for the laboratory facilities at the Stickney and Egan WRPs;
- Completed the installation of a new Enterprise Unified Computing System which provides on premises computing power for applications used by the District, including the Enterprise Resource Planning system;
- Continued the implementation of enhancements to the District's external website by upgrading to a modern web content management system in order to provide easy and transparent access to clear, consistent, and accurate information about the District and its areas of responsibility;
- Continued the upgrade of the underlying network hardware for the District's desk phone system in order to reduce telecommunications cost and to upgrade capabilities, including the completed installation of new routers at the Stickney Service Area;
- Initiated the upgrade of the Enterprise core server systems which provide the core system infrastructure for all shared files, application housing and associated data for District systems;
- Completed the successful pilot of the District's police car modernization project, which equips police officers and squad cars with wireless devices and access to applications essential for mobile patrol and initiated the implementation of these upgrades on the remaining fleet vehicles;
- Completed the in-house upgrade of the real estate software platform utilized by the Law and Finance departments. Completing this project in-house resulted in an upgrade to an antiquated software system that provides significant performance and usage enhancements while saving the District the implementation and maintenance costs associated with the use of a 3rd-party system;
- Continued the Mobile-First strategy device strategy with the goal of integrating laptop deployments as the standard for staff computing devices. This initiative allows for enterprise flexibility and has been integrated in the District's hardware lifecycle plan over the past two years with the expected completion of implementation in 2024;
- Implemented several application and web enhancements that securely share data and integrate with the District's Diversity, ERP, and vendor application systems. These enhancements include:
 - the creation of data input fields and web forms that capture, sync, and provide additional search capabilities for contract and vendor information;
 - the enhancement and Phase I launch of Strategic Dashboard;
 - the inclusion of SMS/texting capabilities in the District's communication platform to provide notifications and alerts to a wider public audience.

2024 Appropriation and Position Summary

The 2024 appropriation for the ITD is \$22,882,900, a decrease of \$12,600, or 0.1 percent, from 2023. The staffing level has increased from 68 to 73 positions with the addition of one Information Technology Support Analyst position, two Applications Analyst positions, one Business Analyst position, one Security Analyst position, one Project Manager Position, and one Information Technology Manager position, offset by the drop of one Telecommunications Specialist position and one Desktop Analyst position.

2024 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 District's enterprise firewalls are a critical asset for the District's operation. The firewalls protect the District's network from infiltration by nefarious actors through the constant monitoring and filtering of incoming and outgoing network traffic based on established security policies. The Next generation Firewalls will enhance this protection by providing additional network visibility, automating threat response, and mitigating known vulnerabilities thereby protecting the integrity of the District's network. The current system is more than six years old, and we have been notified by the vendor that it will no longer be supported and needs to be replaced to provide the latest features for additional breach prevention and security;
- With the constant evolution and proliferation of online threats including malware, ransomware, and intrusion attempts, the ITD will continue to expand and support the District's CyberSecurity program. This will include ensuring the use of modern network hardware and software protection, committing to the education of District staff to enhance awareness through the use of phishing testing and assessment tools, partnering with Cybersecurity centric organizations to ensure access to up to date information and best practices, and requiring mandatory Cybersecurity training for all employees on an annual basis.

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

- Working with key District staff across departments and the PMO, the ITD intends to establish an Innovation and Governance team and process that looks at all District initiatives with a technology integrated focus. In addition, the ITD intends to implement several innovation cohorts that support key strategic plans in digital transformation and data governance. The intent is to pilot several initiatives, with District staff input, to explore technology enhancements that further drive efficiency and cost reduction at the District;
- In conjunction with the Maintenance and Operations department, the ITD will begin the project to replace legacy network infrastructure throughout the District. Specifically, the communications equipment and services for the existing copper phone lines that provide visibility and control of various District remote sites from their respective supervisory plants will be upgraded to incorporate cellular and/or fiber connections. This will provide secure, bidirectional, periodic command and readings as well as the ability to receive diagnostic data of the networking equipment itself. It is also expected that the operating costs for the new communications system will realize significant savings over the existing point to point system which has reached end of life and will no longer be supported in a long term capacity by the service provider;
- Conduct an Enterprise Resource Planning needs assessment in order to better address the needs of a changing District. This assessment will include the feasibility of transitioning certain Enterprise systems to the cloud as well as the implementation of changes to the graphical user interface system of these systems to better serve the needs of various departments.

The Information Technology Department will continue to evaluate additional consolidation of infrastructure and software technologies to streamline administration, leading to reduced costs and optimized 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.	\$ 1,751,000	7.7 %
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 communications for the entire District.	\$ 5,180,900	22.6 %
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.	\$ 2,116,000	9.2 %
4. SYSTEMS ANALYSIS AND PROGRAMMING: The Enterprise Applications Division is responsible for the system management of the Enterprise Financial System applications which includes 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.	\$ 1,698,900	7.4 %
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.	\$ 5,416,700	23.7 %
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 networking. 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.	\$ 4,728,300	20.7 %
7. COMPUTER SECURITY: The ITD is responsible for the security of all District information systems, disaster recovery system, and data, which includes monitoring and enforcing compliance with software licensing agreements, District security directives, and the disaster recovery plan. Staff is also responsible for auditing remaining workstations to verify compliance.	\$ 648,800	2.8 %
8. DESKTOP APPLICATIONS SUPPORT: The assigned staff will continue to provide applications and technical support to approximately 1,968 computer system users.	\$ 1,342,300	5.9 %
Totals	\$ 22,882,900	100.0 %

27000 INFORMATION TECHNOLOGY

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
7381	Systems Analysis and Programming	\$ 1,449,356	2024 13	\$ 1,698,900	\$ (44,500)	(2.6)	
			2023 12	\$ 1,743,400			
7382	Desktop Applications Support	\$ 1,562,202	2024 6	\$ 1,342,300	\$ (60,400)	(4.3)	
			2023 5	\$ 1,402,700			
7383	Voice, Data, and Video Communications Support	\$ 3,389,484	2024 10	\$ 5,180,900	\$ 842,900	19.4	a)
			2023 11	\$ 4,338,000			
7384	Central Computer Hardware and Proprietary Software Support	\$ 1,468,263	2024 7	\$ 1,751,000	\$ (154,800)	(8.1)	b)
			2023 8	\$ 1,905,800			
7385	Computer Operations, Maintenance, and Support	\$ 5,853,111	2024 8	\$ 5,416,700	\$ (271,500)	(4.8)	c)
			2023 7	\$ 5,688,200			
7387	Computer Security	\$ 244,794	2024 5	\$ 648,800	\$ (274,400)	(29.7)	d)
			2023 4	\$ 923,200			
7388	Information Systems Planning	\$ 878,038	2024 7	\$ 1,311,800	\$ 123,500	10.4	
			2023 5	\$ 1,188,300			
7389	Information Systems Coordination	\$ 471,630	2024 4	\$ 804,200	\$ 75,100	10.3	
			2023 3	\$ 729,100			
7800	Information Technology Services	\$ 3,417,356	2024 13	\$ 4,593,300	\$ (256,900)	(5.3)	e)
			2023 13	\$ 4,850,200			
7604	Social Security and Medicare Contributions	\$ 103,709	2024 —	\$ 135,000	\$ 8,400	6.6	
			2023 —	\$ 126,600			
Totals		\$18,837,943	2024 73	\$22,882,900	\$ (12,600)	(0.1)%	
			2023 68	\$22,895,500			

a) Increase is due to the increased need for telemetry services (\$605,200), AT&T® switched ethernet services (\$436,000), and telephony services (\$66,000), offset by the drop of one FTE (\$92,300), the completion of the website redesign project (\$75,000), and the reduced need for telecom call accounting software (\$36,000).

b) Decrease is due to the reduced need for Co-location services (\$85,200), the drop of one FTE (\$73,300), and the reallocation of salaries to more accurately reflect current activities (\$34,500), offset by the increased need for various software licenses (\$35,000).

c) Decrease is due to the completed installation of the Cisco® Unified Computing System (\$800,000), offset by the increased need for Microsoft® Premiere licensing (\$149,800), the upgrade of the enterprise firewall system (\$135,000), Avaya® PBX and Intuity™ Audix® maintenance (\$99,000), Microsoft® license support (\$80,000), and Microsoft® Office 365 Backup subscription (\$70,000).

d) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$381,400) and the reduced need for IT security consulting (\$105,000), offset by the addition of one FTE (\$118,300) and the increased need for application development consulting (\$100,400).

e) Decrease is due the completion of the Wi-Fi installation in the Lue-Hing Building at the Stickney WRP (\$125,000), the completed addition of modules for the diversity compliance management software (\$100,000), and the reduced need for new Microsoft® software (\$65,000), offset by the increased need for diversity compliance management software maintenance (\$22,600).

27000 INFORMATION TECHNOLOGY

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 Estimated	
7380	Information Technology and Telecommunications					
7381	Systems Analysis and Programming	Application Modules Supported	90	90	90	
		Cost	\$ 1,449,356	\$ 1,743,400	\$ 1,698,900	
		Cost/Module	\$ 16,103.96	\$ 19,371.11	\$ 18,876.67	
7382	Desktop Applications Support	# of Service Calls	7,251	18,500	7,099	a)
		Cost	\$ 1,562,202	\$ 1,402,700	\$ 1,342,300	
		Cost/Service Call	\$ 215.45	\$ 75.82	\$ 189.08	
7383	Voice, Data, and Video Communications Support	Cost	\$ 3,389,484	\$ 4,338,000	\$ 5,180,900	b)
7384	Central Computer Hardware and Proprietary Software Support	Cost	\$ 1,468,263	\$ 1,905,800	\$ 1,751,000	c)
7385	Computer Operations, Maintenance, and Support	Cost	\$ 5,853,111	\$ 5,688,200	\$ 5,416,700	d)
7387	Computer Security	Cost	\$ 244,794	\$ 923,200	\$ 648,800	e)
7388	Information Systems Planning	Cost	\$ 878,038	\$ 1,188,300	\$ 1,311,800	
7389	Information Systems Coordination	Cost	\$ 471,630	\$ 729,100	\$ 804,200	
7800	Information Technology Services	# of Users	1,915	1,957	1,968	
		Cost	\$ 3,417,356	\$ 4,850,200	\$ 4,593,300	f)
		Cost/User	\$ 1,784.52	\$ 2,478.39	\$ 2,333.99	
7604	Social Security and Medicare Contributions	Cost	\$ 103,709	\$ 126,600	\$ 135,000	
		Totals	\$ 18,837,943	\$ 22,895,500	\$ 22,882,900	

a) Decrease is due to a reassessment of estimated service calls based on the 2022 actual and 2023 projected figures.

b) Increase is due to the increased need for telemetry services (\$605,200), AT&T® switched ethernet services (\$436,000), and telephony services (\$66,000), offset by the drop of one FTE (\$92,300), the completion of the website redesign project (\$75,000), and the reduced need for telecom call accounting software (\$36,000).

c) Decrease is due to the reduced need for Co-location services (\$85,200), the drop of one FTE (\$73,300), and the reallocation of salaries to more accurately reflect current activities (\$34,500), offset by the increased need for various software licenses (\$35,000).

d) Decrease is due to the completed installation of the Cisco® Unified Computing System (\$800,000), offset by the increased need for Microsoft® Premiere licensing (\$149,800), the upgrade of the enterprise firewall system (\$135,000), Avaya® PBX and Intuity™Audix® maintenance (\$99,000), Microsoft® license support (\$80,000), and Microsoft® Office 365 Backup subscription (\$70,000).

e) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$381,400) and the reduced need for IT security consulting (\$105,000), offset by the addition of one FTE (\$118,300) and the increased need for application development consulting (\$100,400).

f) Decrease is due the completion of the Wi-Fi installation in the Lue-Hing Building at the Stickney WRP (\$125,000), the completed addition of modules for the diversity compliance management software (\$100,000), and the reduced need for new Microsoft® software (\$65,000), offset by the increased need for diversity compliance management software maintenance (\$22,600).

101 27000	Fund: Corporate Department: Information Technology	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 7,529,588	\$ 9,095,200	\$ 9,095,200	\$ 5,512,353	\$ 7,439,400	\$ 8,818,500	\$ —
601060	Compensation Plan Adjustments	42,381	195,000	195,000	87,822	100,000	270,200	—
601070	Social Security and Medicare Contributions	103,709	126,600	126,600	80,903	105,800	135,000	—
601100	Tuition and Training Payments	20,611	39,500	39,500	13,680	29,500	31,300	—
100	TOTAL PERSONAL SERVICES	7,696,288	9,456,300	9,456,300	5,694,758	7,674,700	9,255,000	—
612010	Travel	564	2,000	2,000	723	1,500	2,000	—
612030	Meals and Lodging	713	5,000	5,000	486	900	2,500	—
612040	Postage, Freight, and Delivery Charges	669	1,500	1,500	1,500	900	1,500	—
612050	Compensation for Personally-Owned Automobiles	684	1,500	1,500	646	800	700	—
612210	Communication Services	1,928,899	2,427,600	2,759,600	2,740,704	2,062,100	3,530,800	—
612330	Rental Charges	85,200	266,700	266,700	204,275	179,300	181,500	—
612430	Payments for Professional Services	349,754	1,400,300	1,425,300	1,425,255	985,400	1,110,500	—
612490	Contractual Services, N.O.C.	1,395	10,000	10,000	1,705	5,900	10,000	—
612810	Computer Equipment Maintenance	592,092	349,800	271,800	258,426	112,400	278,100	—
612820	Computer Software Maintenance	4,720,050	5,545,100	5,290,100	5,007,380	5,013,500	5,997,400	—
612840	Communications Equipment Maintenance (Includes Software)	692,855	833,500	809,500	803,811	677,100	890,500	—
200	TOTAL CONTRACTUAL SERVICES	8,372,875	10,843,000	10,843,000	10,444,911	9,039,800	12,005,500	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	876	11,500	11,500	8,500	2,000	4,500	—
623800	Computer Software	197,352	243,000	243,000	86,970	179,700	113,800	—
623810	Computer Supplies	1,273,517	916,000	916,000	800,479	899,800	807,600	—
623850	Communications Supplies	170,385	274,900	274,900	229,093	263,000	261,500	—
300	TOTAL MATERIALS AND SUPPLIES	1,642,130	1,445,400	1,445,400	1,125,042	1,344,500	1,187,400	—
634810	Computer Equipment	1,106,125	1,045,000	1,035,000	775,592	965,700	345,000	—
634840	Communications Equipment (Includes Software)	20,525	105,800	115,800	114,940	115,000	90,000	—
400	TOTAL MACHINERY AND EQUIPMENT	1,126,650	1,150,800	1,150,800	890,532	1,080,700	435,000	—
TOTAL INFORMATION TECHNOLOGY		\$ 18,837,943	\$ 22,895,500	\$ 22,895,500	\$ 18,155,243	\$ 19,139,700	\$ 22,882,900	\$ —

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: Information Technology		POSITION ANALYSIS				
		2022	2023		2024	
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	386,195	2	386,195
275	Project Management Office Section					
HP19	Project Management Office Manager	1	1		1	
HP18	Senior Project Manager	—	1		1	
HP16	Applications Administrator #2 (Project Manager)	1	1		1	
HP16	Project Manager	1	1		2	
HP14	Business Analyst	1	1		2	
TOTAL 275	Project Management Office Section	4	5	694,569	7	867,949
TOTAL 270	Executive Division	6	7	1,080,764	9	1,254,145
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	2		3	
HP11	Administrative Specialist	1	1		1	
TOTAL 281	Enterprise Infrastructure Administration Section - MOB	4	5	771,604	6	911,621
282	Network Management Unit - MOB					
HP18	Senior Systems Administrator	1	1		1	
HP17	Computer Systems Administrator #2 (Systems Administrator) (New Grade HP16)	3	3		3	
HP17	Senior Systems Programmer #2 (Systems Administrator) (New Grade HP16)	1	1		1	
HP16	Systems Administrator	1	1		1	
HP14	IT Security Analyst	—	—		1	
TOTAL 282	Network Management Unit - MOB	6	6	935,085	7	1,032,513
283	Network Infrastructure Unit - MOB					
HP18	Senior Network Engineer	1	1		1	

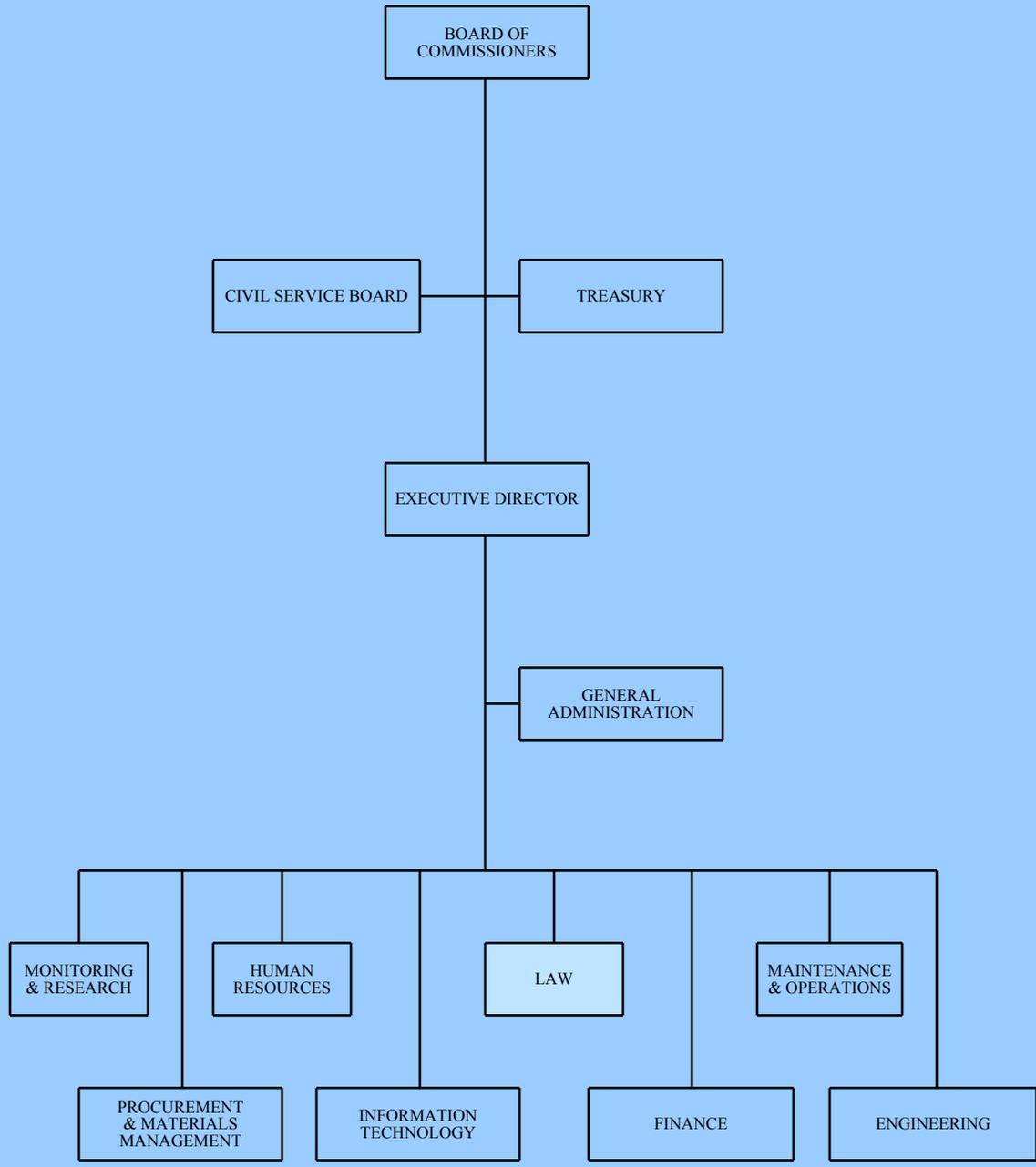
Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
HP16	Network Engineer	3	3		3	
HP14	Network Analyst	2	2		2	
NR1541	Telecommunications Specialist #1	—	1		—	
TOTAL 283	Network Infrastructure Unit - MOB	6	7	866,475	6	790,789
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	2		3	
TOTAL 285	IT Service Desk Unit - MOB	4	4	372,896	5	434,962
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	
HP15	Computer Systems Coordinator #2 (Desktop Analyst) (New Grade HP14)	1	1		—	
TOTAL 286	Desktop Engineering Unit - MOB	4	5	724,610	4	626,126
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	347,680	3	353,746
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	4	6		6	
TOTAL 288	IT Field Service Unit - MOB	6	8	857,823	8	857,825
289	IT Security & Governance Unit - MOB					
HP18	Senior IT Security Administrator	1	2		1	

Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
HP18	Senior IT Security Administrator #1	—	—		1	
HP16	IT Security Administrator	—	1		1	
TOTAL 289	IT Security & Governance Unit - MOB	1	3	423,412	3	423,412
TOTAL 280	Enterprise Infrastructure Division - MOB	34	41	5,299,584	42	5,430,994
290	Enterprise Applications Division - MOB					
291	Enterprise Applications Administration Section - MOB					
HP19	Information Technology Manager	1	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 291	Enterprise Applications Administration Section - MOB	2	2	226,778	2	237,954
292	Business Applications Unit - MOB					
HP18	Senior Applications Administrator	1	1		1	
HP17	Webmaster #1	1	1		1	
HP16	Applications Administrator	1	2		2	
HP14	Applications Analyst	1	1		2	
TOTAL 292	Business Applications Unit - MOB	4	5	693,882	6	788,179
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	455,320	3	455,320
294	Enterprise GIS Support Unit - MOB					
HP18	Senior Applications Administrator	1	1		1	
HP16	Applications Administrator	—	1		1	
HP16	Applications Administrator #2 (GIS Analyst) (New Grade HP14)	1	1		1	
HP14	Applications Analyst	—	—		1	
HP14	GIS Analyst	1	1		—	
TOTAL 294	Enterprise GIS Support Unit - MOB	3	4	534,869	4	530,971
295	Applications Development Unit - MOB					
HP18	Senior Applications Developer	1	1		1	
HP16	Applications Developer	1	1		1	

Fund: Corporate Dept: Information Technology		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
HP14	Applications Analyst	1	1		2	
TOTAL 295	Applications Development Unit - MOB	3	3	403,645	4	507,362
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	445,678	3	386,481
TOTAL 290	Enterprise Applications Division - MOB	18	20	2,760,172	22	2,906,267
TOTAL	Information Technology	58	68	9,140,519	73	9,591,406

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 5, 2023

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2024 Program for the Law Department

The Law Department's program for 2024, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of 2024 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, 2024 major initiatives and challenges, and 2023 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 2024.

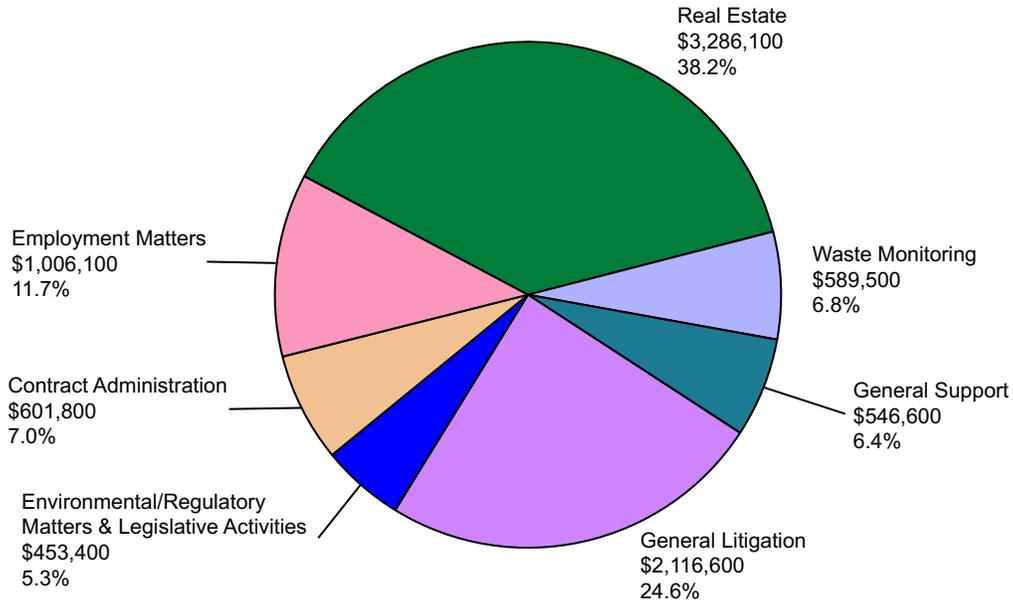
Respectfully submitted,



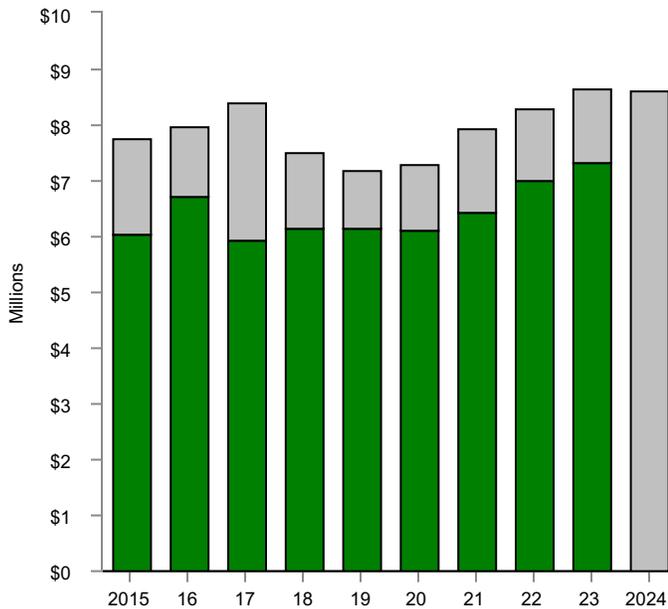
Susan T. Morakalis
General Counsel

LAW PROGRAMS

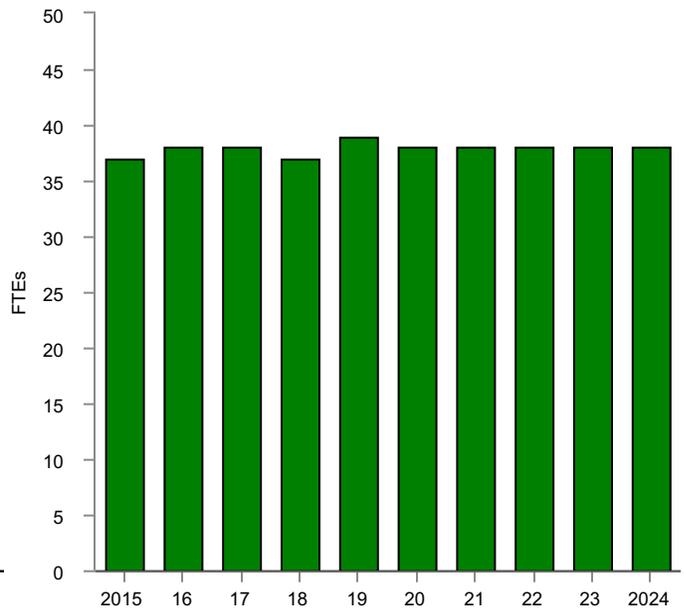
2024	\$8,600,100
2023	\$8,640,700
Decrease	(\$40,600)



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS

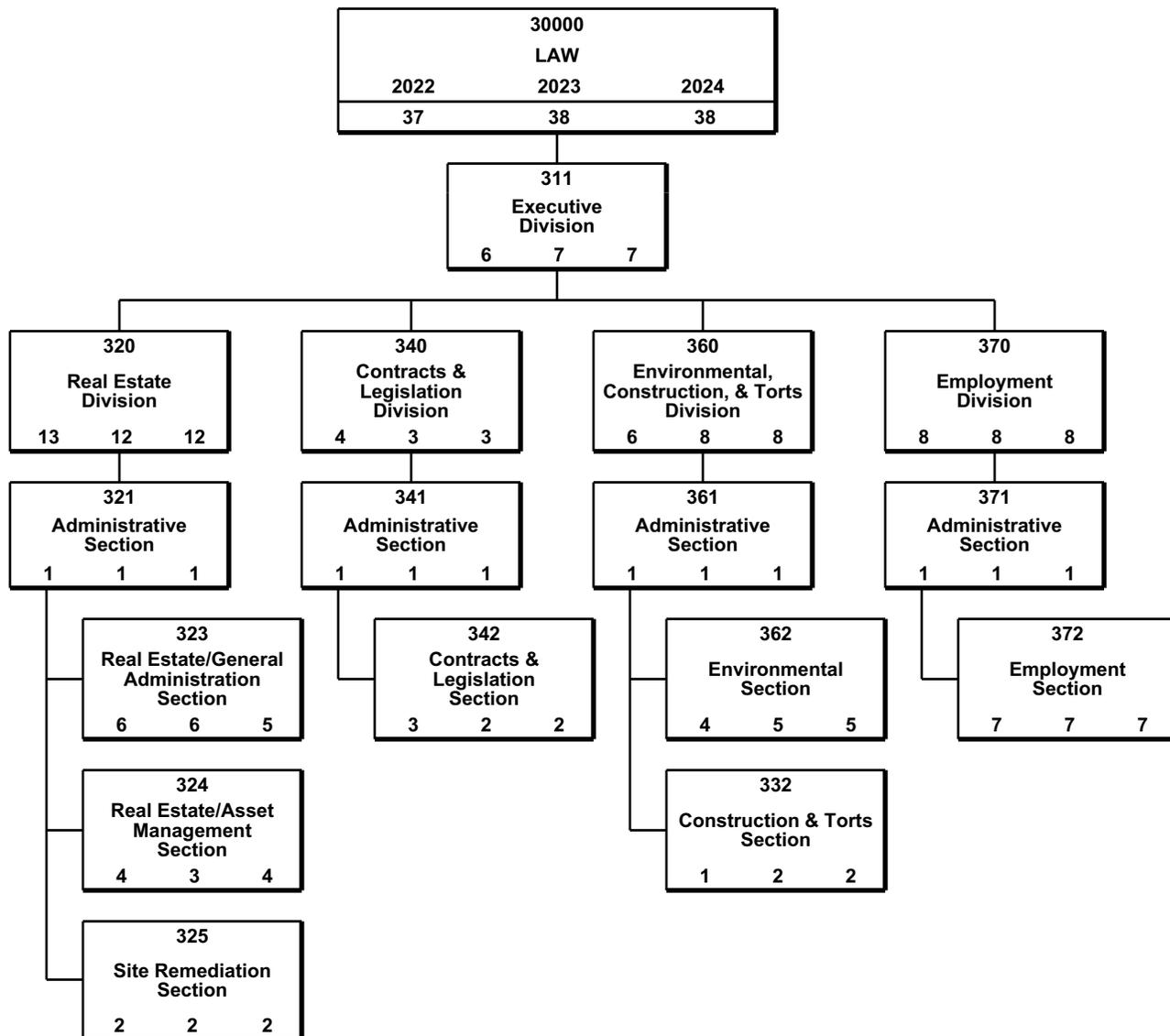


2023 Expenditures are estimated

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 high quality cost-effective legal counsel, litigation and transactional services, and real estate administration services to the District.

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 at the trial and appellate levels in state and federal courts;
- Administering approximately 24,000 acres of District 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 2023 Major Accomplishments

- Finalized intergovernmental agreements with over 20 governmental entities for stormwater projects;
- Won summary judgment in class action lawsuit seeking damages for July 2010 flooding in the Villages of Westchester, Bellwood, and Hillside;
- Engaged with local municipalities to use District parcels for open space, natural habitat revitalization, and public sewer infrastructure, including sites in the City of Chicago, Evanston, Lemont, Hanover Park, Forest View, and Palos Hills;
- Successfully prosecuted show cause proceedings against two industrial users whose discharges violated the Sewage and Waste Control Ordinance's effluent standards resulting in \$150,000 in civil penalties and a mandate that process water comply with the Ordinance;
- Collected over \$200,000 in unpaid user charges, non-compliance enforcement charges, and late filing fees;
- Obtained favorable outcomes on employment matters before the Civil Service Board and Illinois trial and appellate courts;
- Obtained passage of Public Act 103-0221 providing the District with authority to levy civil penalties and lien property for certain violations of the Watershed Management Ordinance;
- Obtained passage of Public Act 103-0299 expanding the District's Resource Recovery Act (and related financing) to include distributed renewable energy generation devices for potential wind and solar projects on District land;
- Obtained passage of Public Act 103-0334 allowing the District to create a voluntary opt-in electronic filing system for commercial and industrial users.

2024 Appropriation and Position Summary

The 2024 appropriation for the Law Department is \$8,600,100, a decrease of \$40,600, or 0.5 percent, from 2023. The staffing level remains unchanged at 38 positions.

2024 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 steer the chlorides work group that was created to bring together dischargers and other interested participants to address ways to reduce chlorides in the Chicago Area Waterway System, 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 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 projects, including 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, the Flood Control Project in the Worth Woods Subdivision in Worth, and the Flood Control Project on Midlothian Creek in Robbins, 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

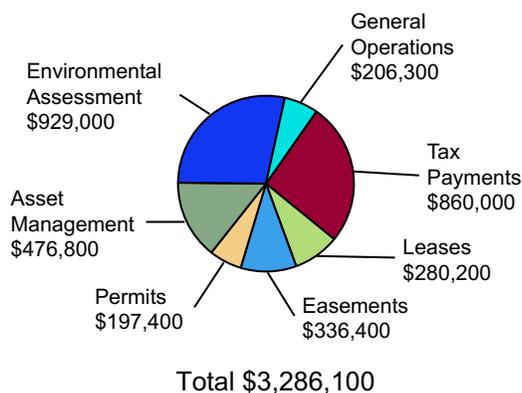
- The Law Department uses technology to ensure reliable and cost effective legal representation for the District. The Law Department uses an electronic Legal Files Document and Case Management System. Using this system, relevant data is shared with the Human Resources Department’s Risk Management Information 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

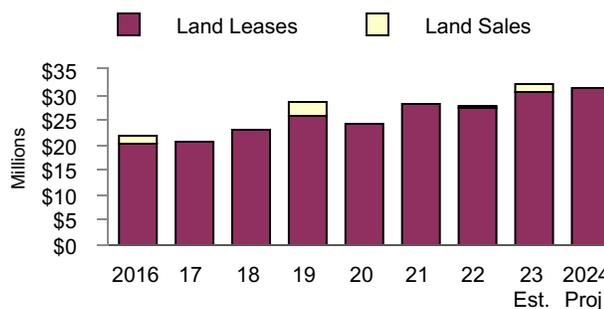
- The District currently owns approximately 24,000 acres of land located in Cook, Will, DuPage, and Fulton Counties in Illinois, about half of which are adjacent to the 76.1 miles of navigable waterways it helps manage, including the Cal-Sag Channel, Chicago Sanitary and Ship Canal (Main Channel), and the North Shore Channel. The majority of the District's land holdings are dedicated to corporate purposes, but approximately 5,000 acres in Cook, DuPage, and Will County are leased to other parties.
- The District pursues a multi-pronged approach that prioritizes public access and recreation opportunities. 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 ensure the protection of District lands. 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.

2024 Real Estate Program Budget



**Real Estate Income
Land Sales, Leases, Easements, & Permits**



Land Sale Details
 2016 - 4.4 acres sold to the City of Chicago
 2019 - 17.2 acres sold to the IL State Toll Highway Authority
 2022 - 4.3 acres sold to the IL State Toll Highway Authority
 2023 - 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.	\$ 2,116,600	24.6 %
2. Handle all legal environmental matters and monitor all state legislation and legislative activities.	\$ 453,400	5.3 %
3. Provide legal services regarding employment-related matters such as civil service matters, employment discrimination law, labor relations, and labor arbitration.	\$ 1,006,100	11.7 %
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.	\$ 3,286,100	38.2 %
<p>Through its leasing and easement activities, the Real Estate Division will generate approximately \$31.5 million in income in 2024</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.	\$ 589,500	6.8 %
6. Review proposed contracts, execute awarded contracts, review bond surety, and insurance matters.	\$ 601,800	7.0 %
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.	\$ 546,600	6.4 %
Totals	\$ 8,600,100	100.0 %

30000 LAW

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4300	Stormwater Management	\$ 291,550	2024	2 \$ 384,600	\$ (7,900)	(2.0)
			2023	3 \$ 392,500		
4660	Waste Monitoring	\$ 211,354	2024	2 \$ 204,900	\$ (20,400)	(9.1)
			2023	1 \$ 225,300		
7000	General Support (excluding program numbers 7350 - 7369 and 7604)	\$ 494,120	2024	3 \$ 546,600	\$ 5,400	1.0
			2023	3 \$ 541,200		
7350	General Legal Matters	\$ 2,996,904	2024	19 \$ 4,084,800	\$ (12,300)	(0.3)
			2023	19 \$ 4,097,100		
7360	Real Estate Operations	\$ 2,930,858	2024	12 \$ 3,286,100	\$ (10,600)	(0.3)
			2023	12 \$ 3,296,700		
7604	Social Security and Medicare Contributions	\$ 77,351	2024	— \$ 93,100	\$ 5,200	5.9
			2023	— \$ 87,900		
Totals		\$ 7,002,137	2024	38 \$ 8,600,100	\$ (40,600)	(0.5)%
			2023	38 \$ 8,640,700		

30000 LAW

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 Estimated	
4300	Stormwater Management					
	Provide Legal Representation and Administrative Support for:					
4324	Watershed Management Ordinance Administration	Cost	\$ 33,988	\$ 60,200	\$ 56,600	
4344	Flood Mitigation Projects Contracted with Other Governments	Cost	\$ 152,294	\$ 220,400	\$ 218,700	
4345	Land and Easements (Stormwater)	Cost	\$ 105,268	\$ 111,900	\$ 109,300	
4660	Waste Monitoring					
	Provide Legal Representation and Administrative Support for:					
4663	User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users	Cases	41	20	45	a)
		Cost	\$ 148,983	\$ 158,300	\$ 143,900	
		Cost/Case	\$ 3,633.73	\$ 7,915.00	\$ 3,197.78	a)
4666	Sewage and Waste Control Ordinance - Significant Industrial Users Minimum Regulatory Requirement Activities	Cases	3	10	5	b)
		Cost	\$ 62,371	\$ 67,000	\$ 61,000	
		Cost/Case	\$ 20,790	\$ 6,700	\$ 12,200	b)
7000	General Support (excluding program numbers 7350 - 7369 and 7604)	Cost	\$ 494,120	\$ 541,200	\$ 546,600	
7350	General Legal Matters					
	Provide Prosecution and Defense Services to Protect the Interests of the District:					
7351	Legislative	Cost	\$ 131,647	\$ 148,500	\$ 150,700	
7352	Financial Matters	Cost	\$ 122,424	\$ 131,300	\$ 131,700	
7353	Environmental and Regulatory Matters	Cost	\$ 238,264	\$ 313,100	\$ 302,700	
7354	Contract Administration	Cost	\$ 460,890	\$ 588,800	\$ 601,800	
7355	Litigation	Cost	\$ 1,351,668	\$ 1,938,400	\$ 1,695,800	c)
	a) Decrease is due to the reallocation of tax-exempt users from Program Number 4662 User Charge Ordinance - Tax-Exempt Users to 4663 User Charge Ordinance - Large Commercial - Industrial and Tax-Exempt Users.					
	b) Decrease is due to the number of cases trending downward over the past year.					
	c) Decrease is due a reduced need for special counsel for expert witness (\$100,000), special counsel for environmental matters (\$100,000), and court reporting services (\$20,000).					

30000 LAW

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 Estimated	
7356	Employment Matters	Cost	\$ 603,737	\$ 783,300	\$ 1,006,100	d)
7359	General Legal Services	Cost	\$ 88,274	\$ 193,700	\$ 196,000	
7360	Real Estate Operations Provide Administration of All District Land:					
7361	Real Estate Leases - Administration of Leases and Granting of Leases	Leases	195	192	197	
		Cost	\$ 232,720	\$ 286,900	\$ 280,200	
		Cost/Lease	\$ 1,193.44	\$ 1,494.27	\$ 1,422.34	
7362	Real Estate Easements - Administration of Easements and Granting of New Easements	Easements	420	416	422	
		Cost	\$ 352,764	\$ 360,300	\$ 336,400	
		Cost/Easement	\$ 839.91	\$ 866.11	\$ 797.16	
7363	Real Estate Permits - Administration of Permits and Granting of New Permits	Permits	54	57	57	
		Cost	\$ 224,649	\$ 210,000	\$ 197,400	
		Cost/Permit	\$ 4,160.17	\$ 3,684.21	\$ 3,463.16	
7367	Real Estate Asset Management - Administer Plan to Increase Revenue by Lease/Sale of Real Estate Holdings	Cost	\$ 439,319	\$ 526,600	\$ 476,800	
7368	Real Estate Environmental Assessment - Administer Activities Related to Environmental Assessment and Remediation of Real Estate Holdings	Cost	\$ 799,673	\$ 926,200	\$ 929,000	
7369	Other Real Estate Operations, Including Development of Agenda, Providing Information, Tax Litigation, and Support Services to the Board of Commissioners	Cost	\$ 173,948	\$ 206,700	\$ 206,300	
	Payment of Real Estate Taxes	Cost	\$ 707,785	\$ 780,000	\$ 860,000	
7604	Social Security and Medicare Contributions	Cost	\$ 77,351	\$ 87,900	\$ 93,100	
	Totals		\$ 7,002,137	\$ 8,640,700	\$ 8,600,100	

d) Increase is due to the increased need for legal counsel for employment matters (\$215,500).

101 30000	Fund: Corporate Department: Law	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 5,463,607	\$ 6,207,200	\$ 6,207,200	\$ 4,066,641	\$ 5,571,800	\$ 6,109,500	\$ —
601060	Compensation Plan Adjustments	25,360	127,200	127,200	53,288	53,300	99,000	—
601070	Social Security and Medicare Contributions	77,351	87,900	87,900	60,788	80,000	93,100	—
601100	Tuition and Training Payments	7,436	16,600	16,600	4,897	15,800	17,500	—
100	TOTAL PERSONAL SERVICES	5,573,753	6,438,900	6,438,900	4,185,614	5,720,900	6,319,100	—
612010	Travel	1,998	5,400	5,400	—	4,700	5,900	—
612030	Meals and Lodging	6,874	13,800	13,800	5,091	13,800	13,800	—
612040	Postage, Freight, and Delivery Charges	909	900	900	900	900	900	—
612050	Compensation for Personally-Owned Automobiles	1,725	5,100	5,100	3,085	4,600	5,100	—
612090	Reprographic Services	490	7,000	7,000	60	600	7,000	—
612250	Court Reporting Services	29,585	50,000	50,000	34,410	25,000	30,000	—
612410	Governmental Service Charges	500	500	500	—	500	500	—
612430	Payments for Professional Services	556,072	1,139,200	1,139,200	981,574	678,000	1,157,500	—
612490	Contractual Services, N.O.C.	59,473	102,400	102,400	65,655	86,100	102,600	—
612520	Waste Material Disposal Charges	43,826	78,000	78,000	71,000	59,800	78,000	—
612780	Safety Repairs and Services	5,108	—	—	—	—	—	—
200	TOTAL CONTRACTUAL SERVICES	706,558	1,402,300	1,402,300	1,161,775	874,000	1,401,300	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	2,374	6,300	6,300	2,710	5,500	6,500	—
623720	Books, Maps, and Charts	11,667	13,000	13,000	8,267	13,000	13,000	—
623990	Materials and Supplies, N.O.C.	—	200	200	—	200	200	—
300	TOTAL MATERIALS AND SUPPLIES	14,041	19,500	19,500	10,977	18,700	19,700	—
667130	Taxes on Real Estate	707,785	780,000	780,000	699,682	699,700	860,000	—
700	TOTAL FIXED AND OTHER CHARGES	707,785	780,000	780,000	699,682	699,700	860,000	—
TOTAL LAW		\$ 7,002,137	\$ 8,640,700	\$ 8,640,700	\$ 6,058,048	\$ 7,313,300	\$ 8,600,100	\$ —

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.

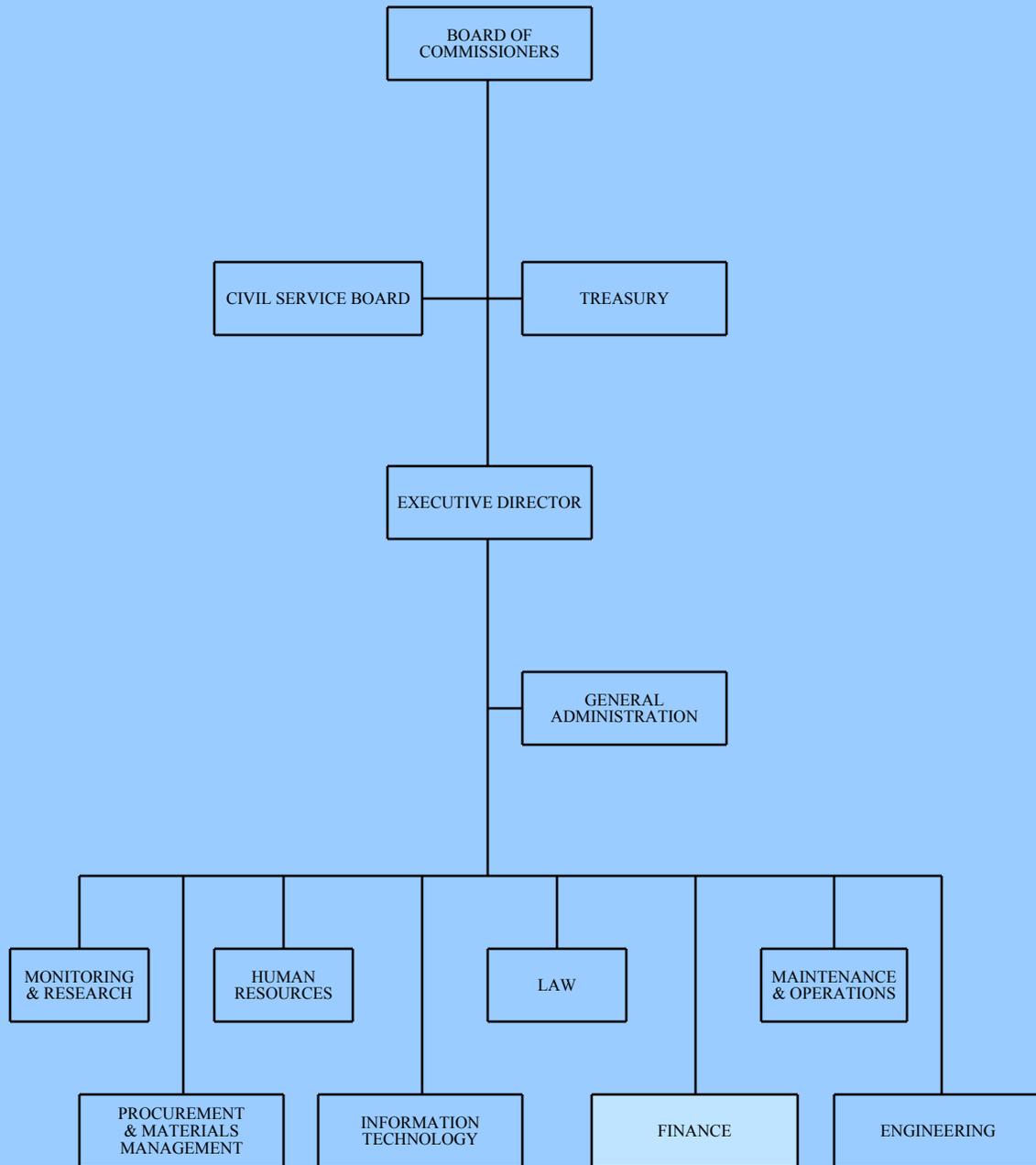
Fund: Corporate Dept: Law		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
311	Executive Office					
EX12	General Counsel	1	1		1	
HP23	Deputy General Counsel	1	1		1	
HP22	Head Assistant Attorney	1	1		1	
HP20	Principal Attorney	1	1		—	
HP18	Senior Attorney	—	—		1	
EX06	Secretary to Officer	1	1		1	
HP13	Legal Assistant	—	1		1	
HP13	Senior Administrative Specialist	1	1		1	
TOTAL 311	Executive Office	6	7	1,316,443	7	1,269,099
320	Real Estate Division					
321	Administrative Section					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 321	Administrative Section	1	1	264,892	1	221,627
323	Real Estate / General Administration Section					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	2	3		2	
HP15	Senior Legal Assistant	2	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 323	Real Estate / General Administration Section	6	6	847,231	5	687,830
324	Real Estate / Asset Management Section					
HP20	Principal Attorney	—	—		1	
HP18	Senior Attorney	1	1		1	
HP13	Legal Assistant	1	—		—	
HP13	Senior Administrative Specialist	2	2		2	
TOTAL 324	Real Estate / Asset Management Section	4	3	351,243	4	486,729
325	Site Remediation Section					
HP20	Engineer of Site Remediation	1	1		1	

Fund: Corporate Dept: Law		POSITION ANALYSIS				
		2022	2023		2024	
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	383,971	2	383,971
TOTAL 320	Real Estate Division	13	12	1,847,337	12	1,780,157
340	Contracts & Legislation Division					
341	Administrative Section					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 341	Administrative Section	1	1	254,075	1	264,892
342	Contracts & Legislation Section					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	1	1		1	
HP13	Legal Assistant	1	—		—	
TOTAL 342	Contracts & Legislation Section	3	2	359,652	2	366,485
TOTAL 340	Contracts & Legislation Division	4	3	613,727	3	631,377
360	Environmental, Construction, & Torts Division					
361	Administrative Section					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 361	Administrative Section	1	1	243,260	1	243,260
362	Environmental Section					
HP20	Principal Attorney	1	1		1	
HP18	Senior Attorney	2	2		2	
HP13	Legal Assistant	1	1		1	
HP11	Administrative Specialist	—	1		1	
TOTAL 362	Environmental Section	4	5	643,281	5	638,837
332	Construction & Torts Section					
HP20	Principal Attorney	—	1		1	

Fund: Corporate Dept: Law		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
HP18	Senior Attorney	1	1		1	
TOTAL 332	Construction & Torts Section	1	2	316,273	2	295,773
TOTAL 360	Environmental, Construction, & Torts Division	6	8	1,202,813	8	1,177,869
370	Employment Division					
371	Administrative Section					
HP22	Head Assistant Attorney	1	1		1	
TOTAL 371	Administrative Section	1	1	264,892	1	264,892
372	Employment Section					
HP20	Principal Attorney	2	2		2	
HP18	Senior Attorney	3	3		3	
HP15	Senior Legal Assistant	1	1		1	
HP12	Secretary #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
HP11	Administrative Specialist	—	1		1	
TOTAL 372	Employment Section	7	7	993,141	7	1,017,046
TOTAL 370	Employment Division	8	8	1,258,033	8	1,281,938
TOTAL	Law	37	38	6,238,353	38	6,140,440

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 5, 2023

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2024 Program for the Finance Department

The Finance Department's program for 2024, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2024 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, 2024 major initiatives and challenges, and 2023 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 2024.

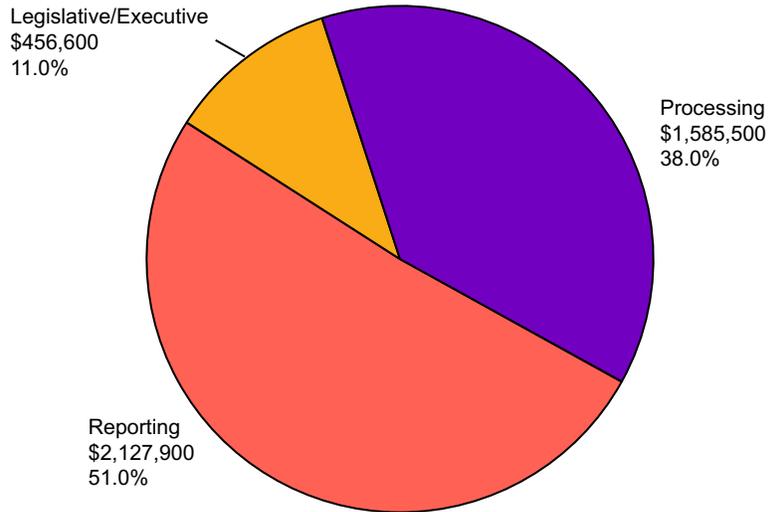
Respectfully submitted,



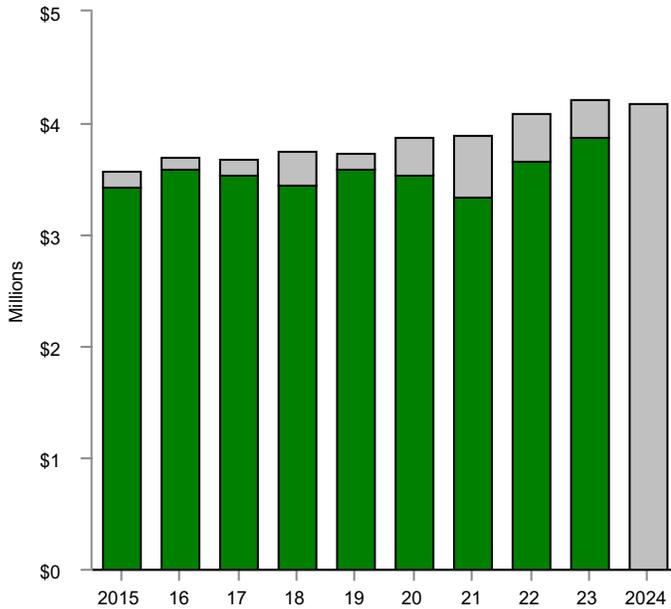
Jacqueline Torres
Clerk/Director of Finance

FINANCE PROGRAMS

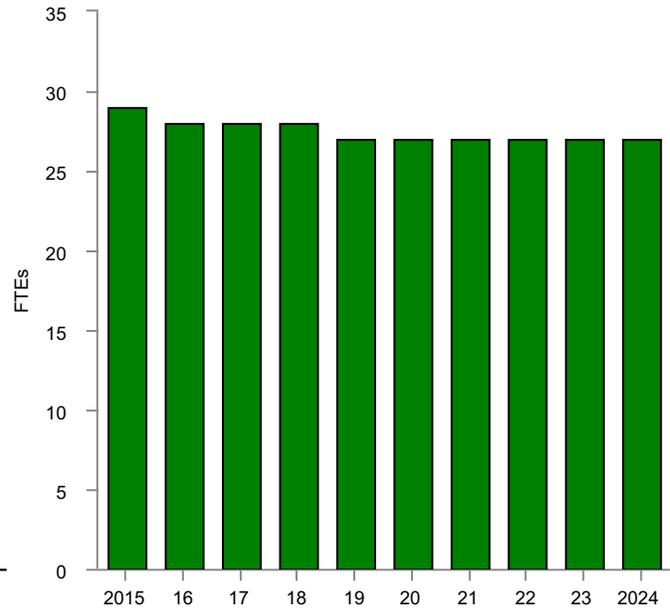
2024	\$4,170,000
2023	\$4,221,700
Decrease	(\$51,700)



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS

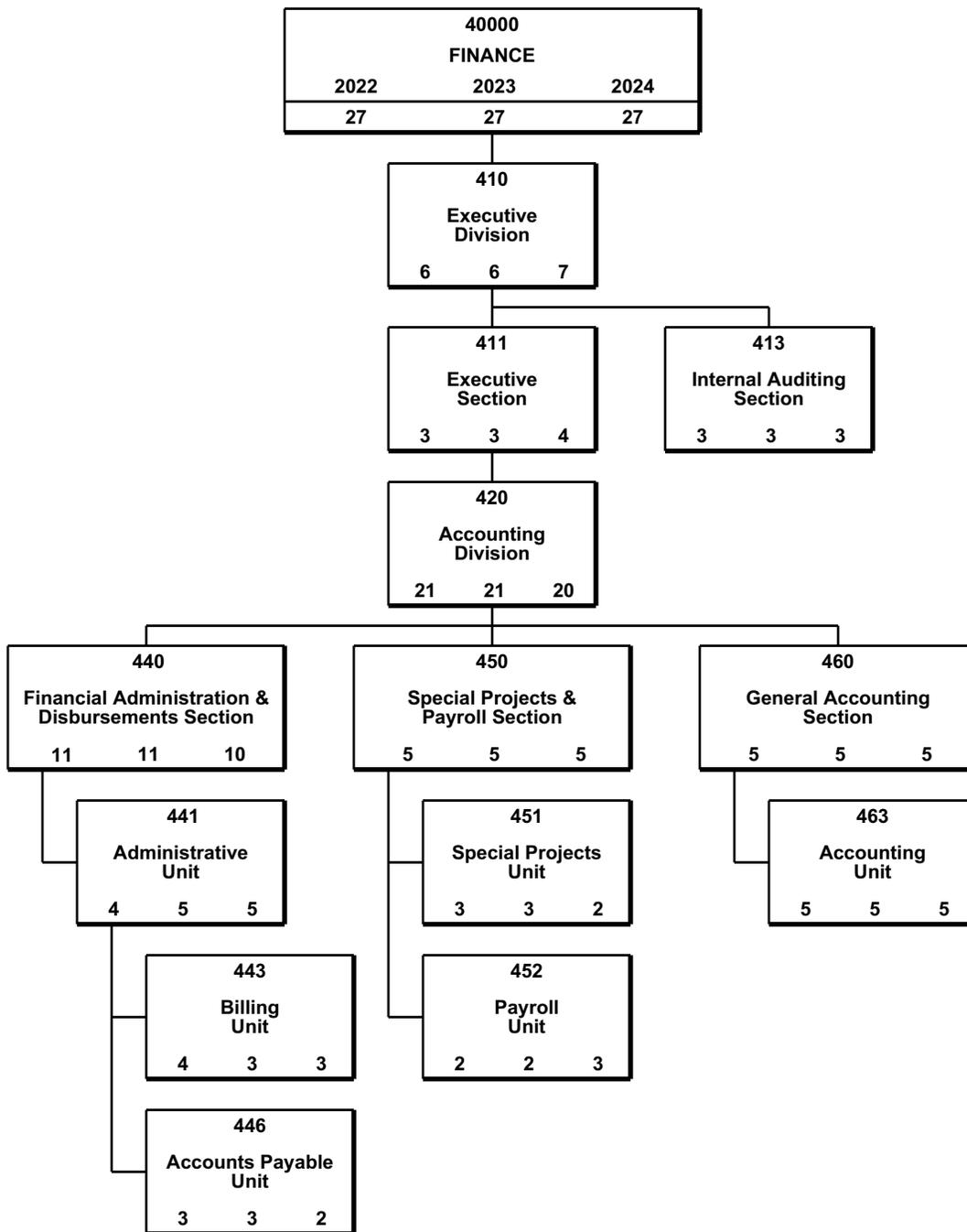


2023 Expenditures are estimated

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 2023 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 2022 Annual Comprehensive Financial Report for the 48th 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; 96, Subscription Based Information Technology Arrangements; and 99, Omnibus 2022;
- Completed an external review of Wdesk, the District's financial reporting platform, to identify areas of improvement and opportunities for expanding its use;
- Updated Finance Administrative Procedures to reflect current operations;
- In partnership with the Information Technology Department, developed Prompt Payment Act (PPA) report, tracking District's PPA compliance and ensuring timely payments to our vendors;
- Continued initiative to convert paper payment and revenue collection methods to electronic methods: converted over 850 vendors and increased electronic payment methods to 75 percent. More than 90 percent of all vendor invoices are now received electronically. The District's electronic revenue collections rose to 29 percent;
- In partnership with the Law and Information Technology Departments, upgraded and deployed the new version of the Integrated Real Estate Information System (IREIS 2.0). IREIS 2.0 provides a more user-friendly interface, process improvements such as invoicing, payment application, more effective management reports, and electronic invoicing to Tenants;
- Training efforts have resulted in staff promotions of 35 percent over the past five years and equity and inclusion efforts have resulted in staff representation of over 73 percent minority and women representation;
- Assisted with closing out FEMA reimbursements for COVID-19 global pandemic expenses with the Illinois Emergency Management Agency;
- Completed internal audits consisting of 16 projects that reviewed internal control systems, procurement card expenditures, cost sharing agreements with other agencies, monitored employee leave balances, reviewed new health care benefits, reviewed the clean water fund campaigns, and completed complex financial assessments of prospective District tenants and rental calculations for current tenants;
- Completed Workforce time clock upgrade and replaced District wall times clocks to the 7100 series along with the clock controller upgrade 22.1.0.4;
- Developed a new remote code 0007 and a remote schedule in Workforce.

2024 Appropriation and Position Summary

The 2024 appropriation for the Finance Department is \$4,170,000, a decrease of \$51,700, or 1.2 percent, from 2023. The staffing level remains unchanged at 27 positions.

2024 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.

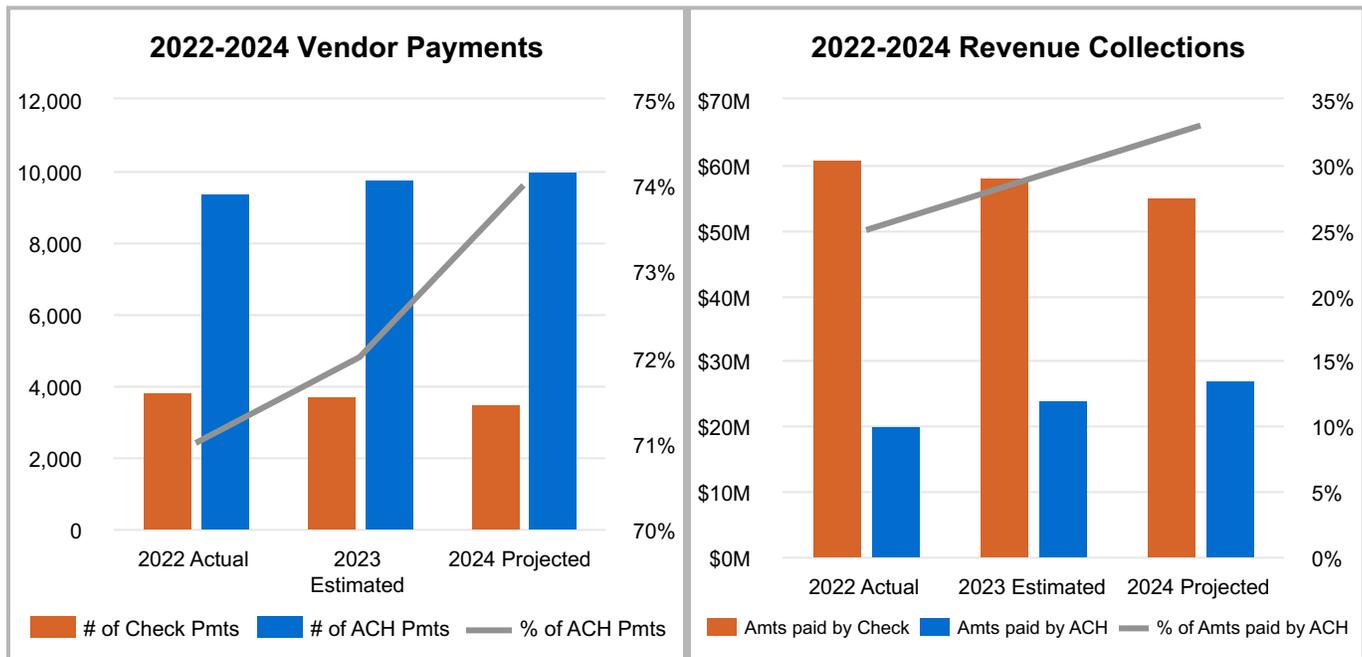
Foster a culture that recognizes the value of every employee and provide a workplace environment that meets evolving industry trends

- 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;
- Streamline internal processes by leveraging Wdesk for internal control checks and financial reporting;
- Update policies and procedures to meet the needs of the current environment and ensure business continuity;
- Increase electronic revenue collections for all types of revenue streams (excluding ad valorem taxes).



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.	\$ 1,585,500	38.0 %
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.	\$ 2,127,900	51.0 %
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.	\$ 456,600	11.0 %
Totals	\$ 4,170,000	100.0 %

PROGRAMS BY PRIORITY:		2022	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
4663	User Charge Ordinance - Large Commercial/Industrial Users	\$ 365,602	2024	4 \$ 338,800	\$ 4,200	1.3
			2023	4 \$ 334,600		
7394	Transaction Processing	\$ 1,141,067	2024	11 \$ 1,246,700	\$ (85,100)	(6.4)
			2023	11 \$ 1,331,800		
7396	Reporting	\$ 1,755,678	2024	10 \$ 2,074,700	\$ (51,700)	(2.4)
			2023	10 \$ 2,126,400		
7398	Legislative/Executive	\$ 345,450	2024	2 \$ 456,600	\$ 77,100	20.3
			2023	2 \$ 379,500		
7604	Social Security and Medicare Contributions	\$ 44,840	2024	— \$ 53,200	\$ 3,800	7.7
			2023	— \$ 49,400		
Totals		\$ 3,652,637	2024	27 \$ 4,170,000	\$ (51,700)	(1.2)%
			2023	27 \$ 4,221,700		

a) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$75,000).

40000 FINANCE

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 Estimated	
4660	Waste Monitoring					
4663	User Charge Ordinance - Large Commercial/Industrial Users	Cost	\$ 365,602	\$ 334,600	\$ 338,800	
7390	Accounting and Auditing					
7394	Transaction Processing	Transactions	77,000	70,100	79,000	
		Cost	\$ 1,141,067	\$ 1,331,800	\$ 1,246,700	
		Cost/Transaction	\$ 14.82	\$ 19.00	\$ 15.78	
7396	Reporting	Cost	\$ 1,755,678	\$ 2,126,400	\$ 2,074,700	
7398	Legislative/Executive	Cost	\$ 345,450	\$ 379,500	\$ 456,600	a)
7604	Social Security and Medicare Contributions	Cost	\$ 44,840	\$ 49,400	\$ 53,200	
		Totals	\$ 3,652,637	\$ 4,221,700	\$ 4,170,000	

a) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$75,000).

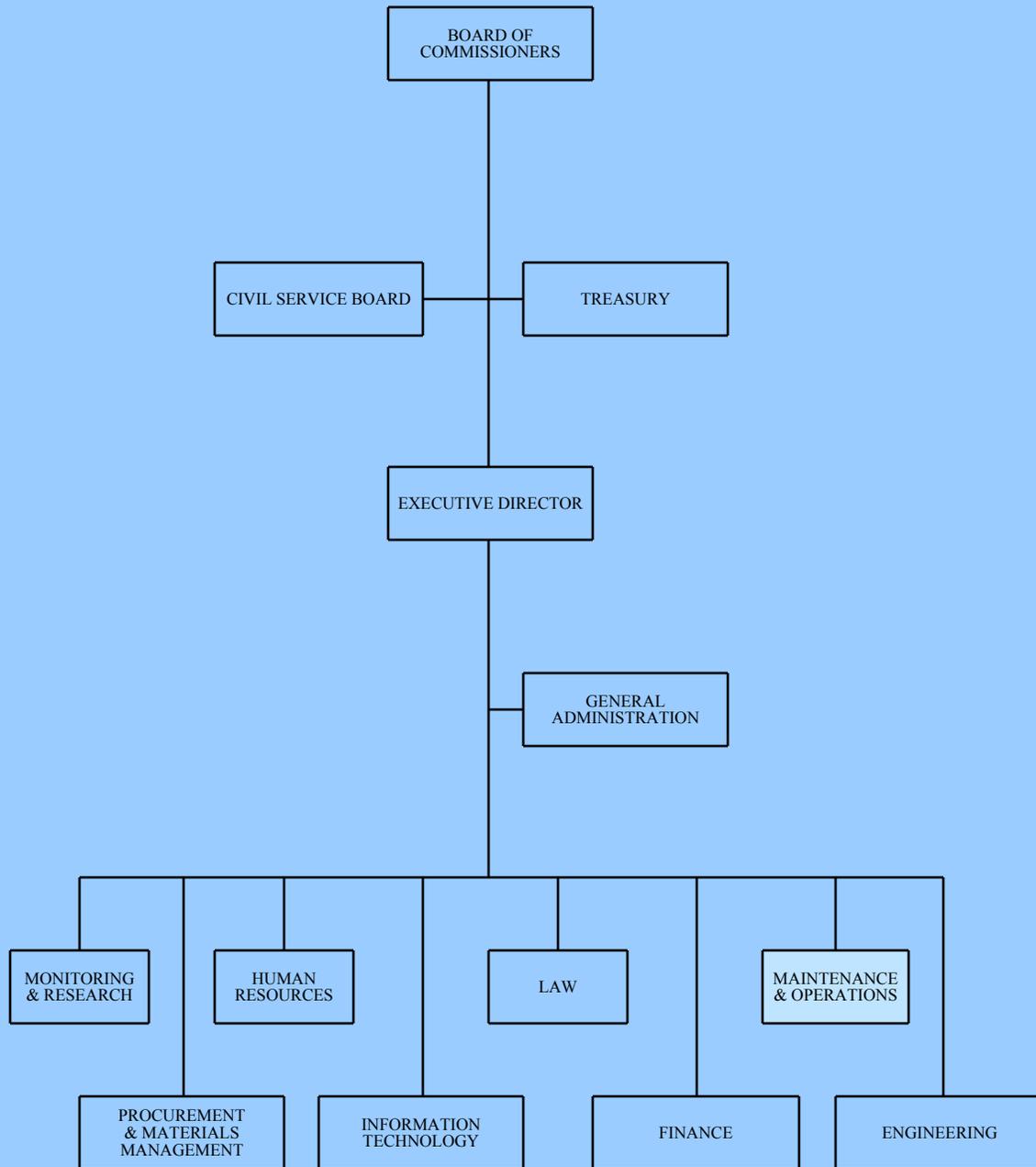
101 40000	Fund: Corporate Department: Finance	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 3,194,904	\$ 3,429,900	\$ 3,429,900	\$ 2,477,420	\$ 3,337,500	\$ 3,491,100	\$ —
601060	Compensation Plan Adjustments	27,866	85,600	85,600	10,228	13,700	59,400	—
601070	Social Security and Medicare Contributions	44,840	49,400	49,400	36,571	47,800	53,200	—
601100	Tuition and Training Payments	27,649	40,000	40,000	24,774	38,800	30,000	—
100	TOTAL PERSONAL SERVICES	3,295,258	3,604,900	3,604,900	2,548,993	3,437,800	3,633,700	—
612010	Travel	2,645	10,000	10,000	2,627	4,200	10,000	—
612030	Meals and Lodging	6,776	15,000	15,000	5,442	8,500	12,000	—
612040	Postage, Freight, and Delivery Charges	58	500	500	36	400	500	—
612050	Compensation for Personally-Owned Automobiles	175	500	500	78	400	500	—
612090	Reprographic Services	2,000	2,500	2,500	1,400	2,400	2,500	—
612250	Court Reporting Services	31,599	50,000	50,000	50,000	32,000	53,000	—
612340	Discount Lost	2,632	3,000	5,000	3,355	4,000	3,000	—
612430	Payments for Professional Services	298,991	499,800	497,800	305,780	371,200	432,800	—
612490	Contractual Services, N.O.C.	760	2,500	2,500	1,265	1,300	2,500	—
612800	Repairs to Office Furniture and Equipment	5,513	6,500	6,500	—	—	6,500	—
200	TOTAL CONTRACTUAL SERVICES	351,149	590,300	590,300	369,983	424,400	523,300	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	6,230	25,500	25,500	4,885	13,500	12,000	—
623720	Books, Maps, and Charts	—	500	500	—	500	500	—
623990	Materials and Supplies, N.O.C.	—	500	500	—	500	500	—
300	TOTAL MATERIALS AND SUPPLIES	6,230	26,500	26,500	4,885	14,500	13,000	—
TOTAL FINANCE		\$ 3,652,637	\$ 4,221,700	\$ 4,221,700	\$ 2,923,861	\$ 3,876,700	\$ 4,170,000	\$ —

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.

Fund: Corporate Dept: Finance		POSITION ANALYSIS				
		2022	2023		2024	
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	
EX06	Secretary to Officer	1	1		1	
TOTAL 411	Executive Section	3	3	602,944	4	728,210
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		2	
TOTAL 413	Internal Auditing Section	3	3	493,345	3	493,345
TOTAL 410	Executive Division	6	6	1,096,289	7	1,221,555
420	Accounting Division					
440	Financial Administration & Disbursements Section					
441	Administrative Unit					
HP18	Accounting Manager	1	1		1	
HP17	Supervising Accountant #2 (Financial Analyst) (New Grade HP16)	1	—		—	
HP16	Financial Analyst	1	3		4	
HP13	Senior Administrative Specialist	1	1		—	
TOTAL 441	Administrative Unit	4	5	558,686	5	603,398
443	Billing Unit					
HP16	Financial Analyst	1	—		—	
HP12	Accounting Associate	3	3		3	
TOTAL 443	Billing Unit	4	3	238,291	3	233,816
446	Accounts Payable Unit					
HP13	Accounting Clerk III #2 (Accounting Associate) (New Grade HP12)	1	—		—	

Fund: Corporate Dept: Finance		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
HP12	Accounting Associate	2	3		2	
TOTAL 446	Accounts Payable Unit	3	3	224,870	2	145,437
TOTAL 440	Financial Administration & Disbursements Section	11	11	1,021,848	10	982,651
450	Special Projects & Payroll Section					
451	Special Projects Unit					
HP18	Accounting Manager	1	1		1	
HP16	Financial Analyst	1	1		—	
HP14	Budget & Management Analyst	1	1		1	
TOTAL 451	Special Projects Unit	3	3	376,694	2	285,159
452	Payroll Unit					
HP16	Financial Analyst	2	2		2	
HP12	Accounting Associate	—	—		1	
TOTAL 452	Payroll Unit	2	2	268,453	3	362,900
TOTAL 450	Special Projects & Payroll Section	5	5	645,147	5	648,059
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	
HP16	Financial Analyst	2	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	666,626	5	673,973
TOTAL 460	General Accounting Section	5	5	666,626	5	673,973
TOTAL 420	Accounting Division	21	21	2,333,622	20	2,304,683
TOTAL	Finance	27	27	3,429,910	27	3,526,238

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 5, 2023

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

Subject: 2024 Program for the Maintenance & Operations Department

The Maintenance & Operations Department's program for 2024, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2024 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, 2024 major initiatives and challenges, and 2023 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 2024.

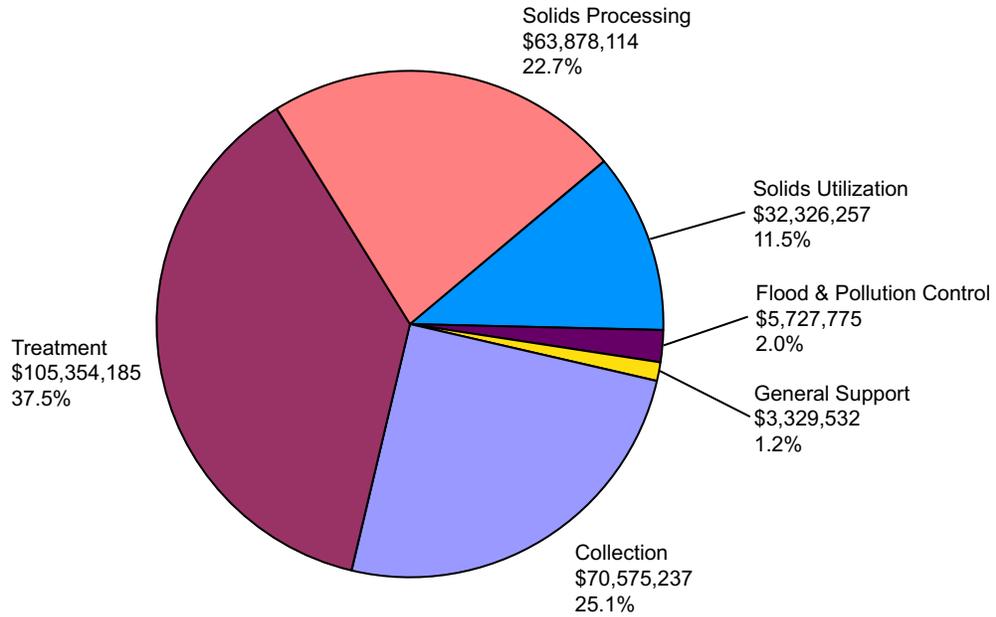
Respectfully submitted,



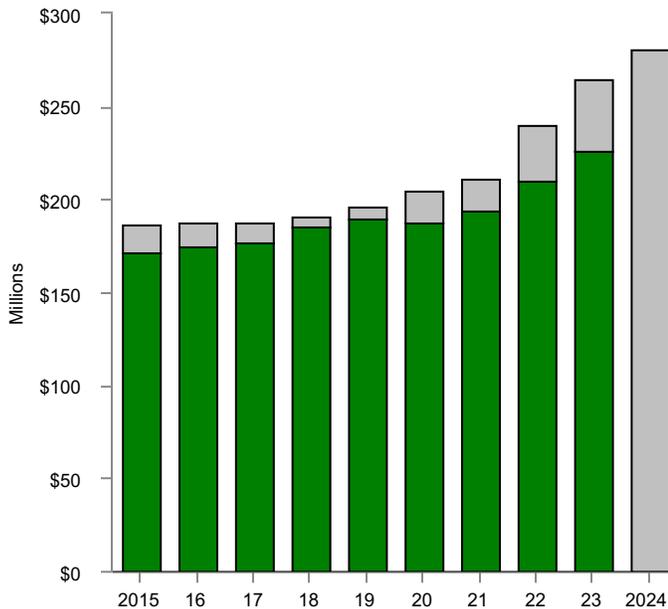
John P. Murray
Director of Maintenance & Operations

MAINTENANCE & OPERATIONS - ALL DIVISIONS PROGRAMS

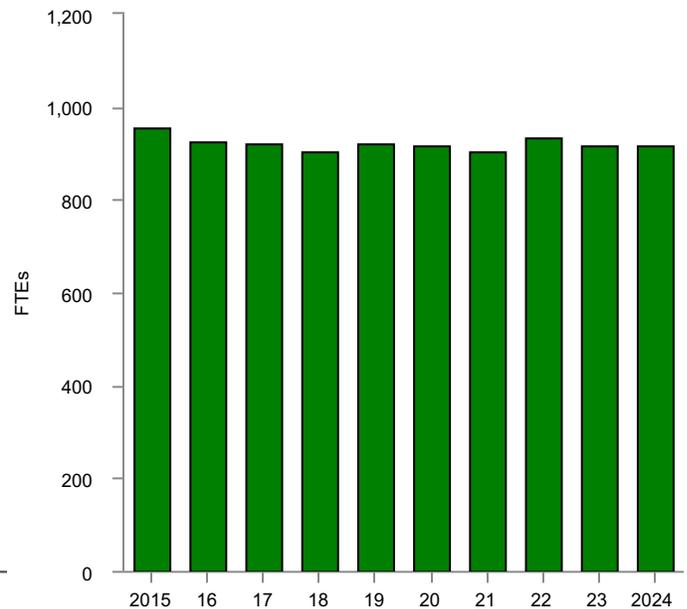
2024	\$281,191,100
2023	\$264,211,100
Increase	\$16,980,000



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



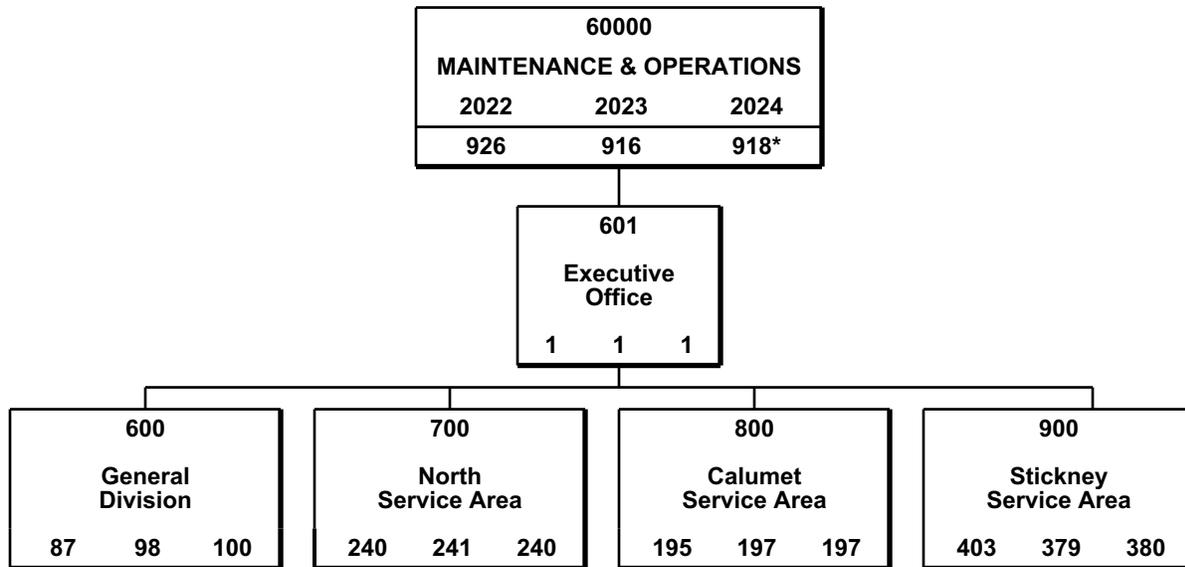
2023 Expenditures are estimated

■ 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.

MAINTENANCE & OPERATIONS - ALL DIVISIONS



* The 2024 position total for the Maintenance & Operations Department is 918. 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 449.8 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 109.4 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 36 regional detention reservoirs;
- Processing high quality biosolids for beneficial reuse.

Summary of 2023 Major Accomplishments

- Amid lingering supply chain delays, inflation, and a competitive labor market, ensured that the maintenance and operations of the WRPs sustained a high rate of compliance with National Pollutant Discharge Elimination System (NPDES) permits;
- 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 undertakings include the testing and inspection of cathodic protection systems, which are used to reduce the corrosion that develops on metal surfaces in harsh operating environments, the installation of chains, sprockets, and appurtenances in preliminary and grit tanks for improved sludge, scum, and grit removal, the installation of gas monitoring equipment for workplace health and safety, and the rehabilitation and repair of the railroad system, which is used to convey biosolids to the drying sites;
- In pursuit of process improvements, replaced a fixed-speed service water pump at the Kirie WRP with a smaller variable speed drive pump that requires less energy to operate and installed special software at the O'Brien to help diagnose a protective relay's behavior during a power system fault;
- Relied on skilled in-house 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 were undertaken, including rebuilding a primary settling tank at the Lemont WRP, rehabilitating a second aeration battery (E2) at the Calumet WRP, installing harmonic filters at the new preliminary tanks at the Stickney WRP to address electrical issues and improve the quality of the power, converting existing space into an expanded, more efficient laboratory for the treatment plant operators at the Hanover Park WRP, and rebuilding the main scale at the Lawndale Avenue Solids Management Area, used to weigh the outgoing biosolids;
- Repaired a debris basket at the Kirie WRP's influent pumping station, which is used for headworks screening and grit removal. The headworks is the first stage of the treatment process during which large inorganic materials are removed from the wastewater. Once again, District's trades were instrumental in returning the equipment to service;
- Rebuilt the conveyance systems associated with the fine screens, coarse screens, and post-digestion centrifuges at the Stickney WRP. Without reliable conveyance systems, essential processes within the WRP may be disrupted;
- Disassembled a dry weather pump at the North Branch Pumping Station to remove a mass of debris that was preventing the impeller, the main component of the pump, from rotating. Identifying and solving problems like this is a daily requirement in M&O;
- 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, is fundamental to securing 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.

2024 Appropriation and Position Summary

The 2024 appropriation for the M&O Corporate Fund is \$281,191,100, an increase of \$16,980,000, or 6.4 percent, from 2023. The Corporate Fund staffing level has increased from 916 to 918 positions. The net increase is due to the addition of seven

positions, one Assistant Chief Operating Engineer, one Senior Administrative Specialist, one Senior Electrical Engineer, three Senior Mechanical Engineers, and one Treatment Plant Operator I and the drop of five positions, four Associate Process Control Engineers and one Maintenance Laborer Class A. The changes reflect the department's commitment to maintaining a high level of performance with the optimum number and mix of positions. An additional 28 positions are funded in the Stormwater Management Fund. The total 2024 position count is 946, compared to the total 2023 position count of 944.

2024 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. In 2023, the District was recognized for its outstanding performance in 2022 with an overall compliance rate of 100 percent and six Platinum Peak Performance awards, a distinction given to WRPs that have achieved 100 percent permit compliance for a minimum of five consecutive years. The following facilities earned Platinum status: the Calumet WRP, the Lemont WRP, the Kirie WRP, the O'Brien WRP, the Hanover Park WRP, and the Egan WRP. The Stickney WRP received a Gold Peak Performance award for having no permit violations for the entire 2022 calendar year.

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 2024, 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 overhaul centrifuges. As with any strong asset management program, project selection is guided by the asset or system's criticality, condition, and failure risk.

Prioritize resource recovery and reuse, the reduction of greenhouse gases, and the creation of a more sustainable environment

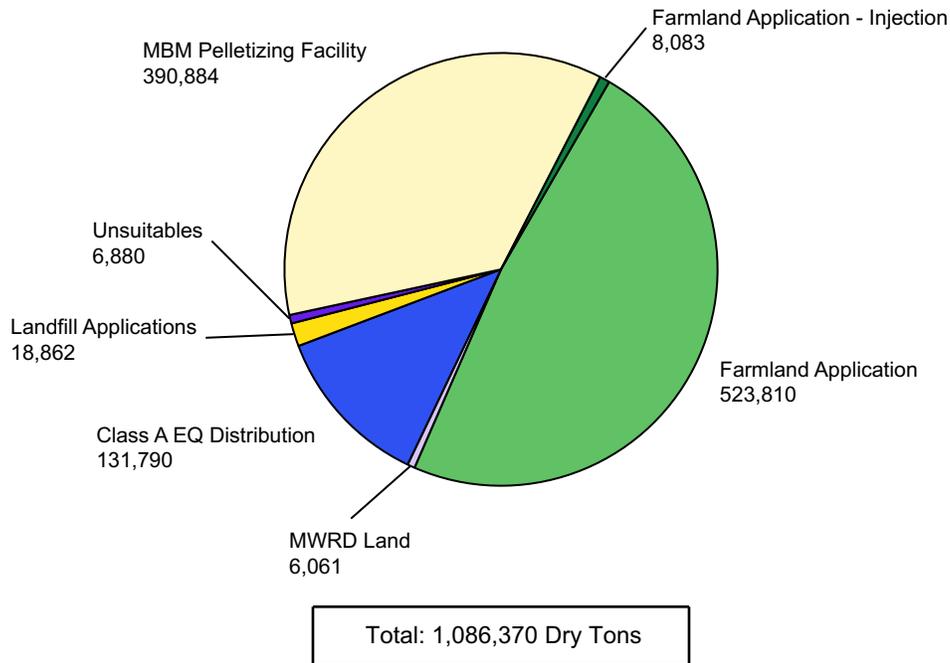
- Work with the Engineering and Monitoring & Research Departments to determine the optimal solutions for phosphorus removal at the WRPs. NPDES permit requirements limiting the levels of phosphorus that can be discharged from wastewater into the environment have become progressively more stringent. The Calumet WRP will be required to meet a limit of 1.0 mg/L in 2024. 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 WRP became subject to the new limit in 2021. The approaches for phosphorus removal - physical, chemical, and biological - 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 concern for the Calumet WRP as the phosphorus removal process there is highly chemical intensive. The plan is to select the right chemical or combination of chemicals to achieve process reliability while containing costs, which may be difficult in the near term as chemical prices have not retreated significantly from their recent highs;
- 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 process, known as the Ostara Phosphorus Recovery process, chemicals are added to precipitate the phosphorus and ammonia to form a slow-release, "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. To make phosphorus removal as failsafe as possible and ensure that the permit limits are met, a temporary chemical dosing system was installed by M&O in 2021 and is used to back up the other processes as needed. A permanent chemical backup system is currently being constructed and is expected to be in service in 2024;
- Optimize the operations of the new grit and primary tanks and fully decommission the Imhoff tanks at the Stickney WRP. Decommissioning the obsolete equipment, once used for primary treatment, will decrease the WRP's greenhouse gas emissions and assist with achieving the greenhouse gas reduction goals established in the Climate Action 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;

- Continue to oversee a biosolids management and beneficial reuse program that is supported by science, research, and industry best practices. An effective and well-funded program will become increasingly important as full-scale phosphorus removal at the Calumet WRP begins in 2024, a consequence of which will be the increased production of biosolids.

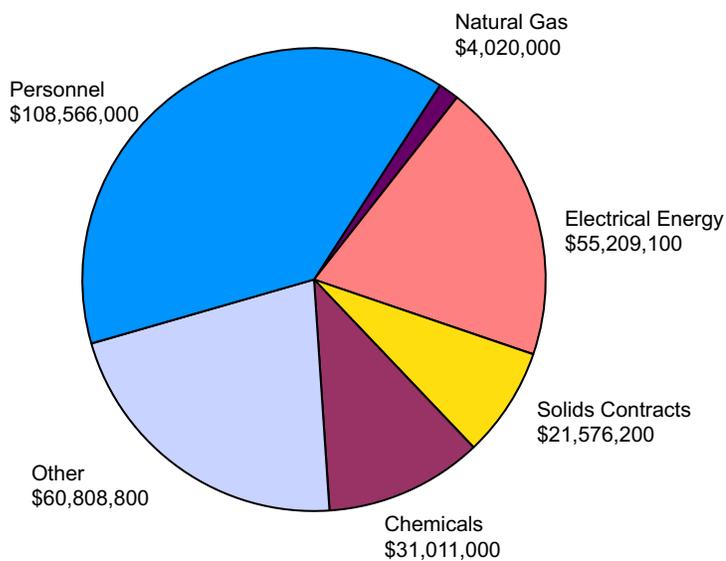
Resource Management includes pursuing opportunities to recover and reuse resources. One of the District’s primary resources is biosolids, which are produced for reuse as a safe and environmentally friendly alternative to commercial fertilizer. The following chart illustrates how biosolids have been beneficially reused from 2013 through 2022.

Recover Resources: Biosolids Reuse (in Dry Tons) 2013 - 2022



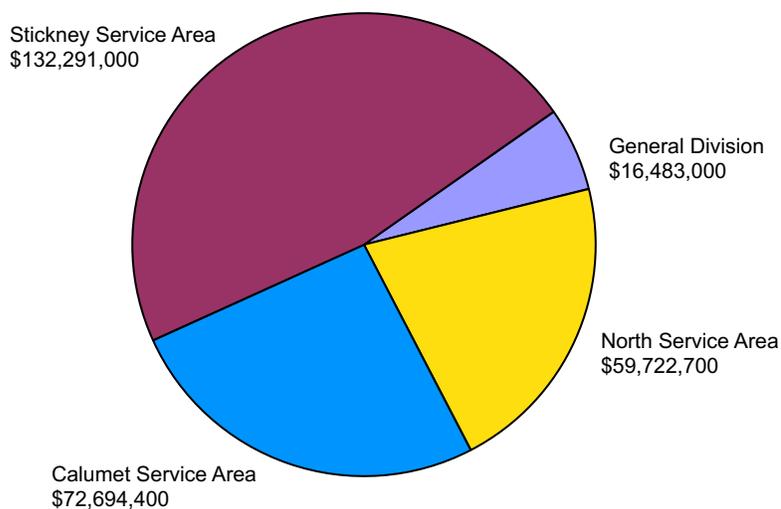
The two charts on this page, appropriations by major line item in 2024 and appropriations by service area in 2024, illustrate how and where the department's budget is allocated to achieve effective Resource Management.

2024 Appropriations by Major Line Item



M&O Budget = \$281,191,100

2024 Appropriations by Service Area



M&O Budget = \$281,191,100

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.

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 agreement with the DRSCW, the District will fund and manage 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

- Incorporate modern methods and solutions, such as wireless technology at the WRPs. In 2024, the Kirie WRP's TARP control structure communications will be converted 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;
- Continue to 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 efficiency

- 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 \$21.3 million in revenue has been received;
- Continue to participate in ComEd's Strategic Energy Management Program, which is a long-term energy efficiency program offered at no cost to ComEd 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, ComEd awards participants with incentive payments based on actual energy savings. The District's initiation into the program began in April 2022 with the Egan WRP, which in that year reduced energy consumption by 658,763 kWh and realized total savings of \$76,000. The goal is to have all the WRPs participate in the program (the next in line is the Kirie WRP) and receive the attendant benefits;
- Work towards achieving net energy neutrality by 2035, 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

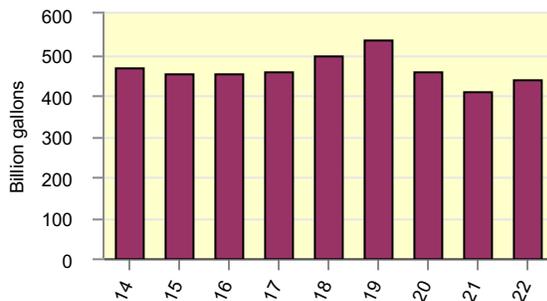
- Continue to support the District's transportation electrification effort, which includes choosing electrical vehicles and mobile equipment where practicable;
- Install additional charging stations for electric vehicles at the WRPs. The data collected from these stations will be used to create a plan for future replacements;
- 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

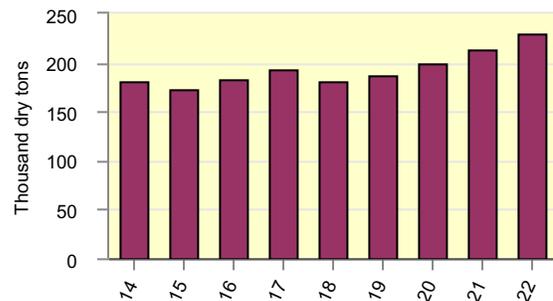
OBJECTIVES AND PROGRAM SUMMARY

OBJECTIVES BY PRIORITY:	Cost	Percent
1. COLLECTION & TREATMENT: The M&O Department will collect and treat approximately 449.8 billion gallons of wastewater through its seven treatment facilities and through a contract agreement with the Fox River Water Reclamation District.	\$ 175,929,422	62.6 %
2. SOLIDS PROCESSING: The M&O Department will remove and process approximately 201,000 dry tons of solids through various systems, including heated digestion, centrifuging, concentration, and aging low solids sludge and centrifuge cake in lagoons.	\$ 63,878,114	22.7 %
3. SOLIDS UTILIZATION: The M&O Department will beneficially utilize approximately 83,500 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.	\$ 32,326,257	11.5 %
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 36 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.	\$ 5,727,775	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.	\$ 3,329,532	1.2 %
Departmental Totals	\$ 281,191,100	100.0 %

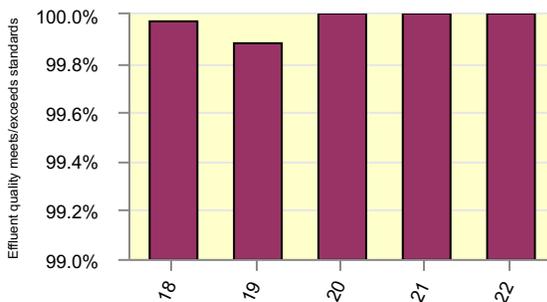
Collection & Treatment



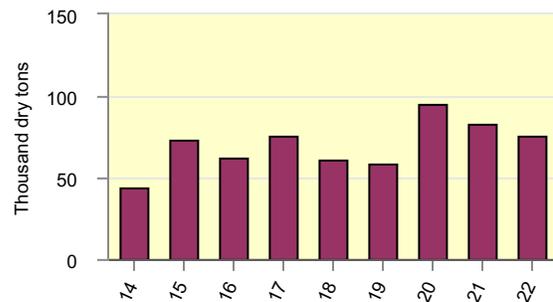
Solids Processing



NPDES Permit Compliance



Solids Utilization



60000 M&O - ALL DIVISIONS

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change	
Number	Name	Actual	FTEs	Dollars	Dollars	Percent
1000	Collection	\$ 53,794,811	2024	268 \$ 70,575,237	\$ 4,041,304	6.1
			2023	248 \$ 66,533,933		
1100	Surface Interceptor Systems	\$ 4,190,135	2024	30 \$ 5,014,800	\$ 533,100	11.9
			2023	28 \$ 4,481,700		
1200	Tunnel and Reservoir System	\$ 12,759,397	2024	45 \$ 16,089,500	\$ 227,160	1.4
			2023	44 \$ 15,862,340		
1300	Pumping Station Facilities	\$ 18,448,631	2024	90 \$ 27,261,600	\$ 2,581,840	10.5
			2023	74 \$ 24,679,760		
1900	Collection - Indirect Costs	\$ 18,396,648	2024	103 \$ 22,209,337	\$ 699,204	3.3
			2023	102 \$ 21,510,133		
2000	Treatment	\$ 79,630,984	2024	372 \$ 103,781,485	\$ (30,811)	—
			2023	381 \$ 103,812,296		
2000	Pre-Treatment	\$ 3,484,675	2024	31 \$ 4,524,700	\$ 615,600	15.7
			2023	26 \$ 3,909,100		
2100	Primary Treatment	\$ 3,674,263	2024	31 \$ 3,364,700	\$ (338,900)	(9.2)
			2023	36 \$ 3,703,600		
2200	Secondary Treatment	\$ 26,282,328	2024	97 \$ 41,705,700	\$ 2,945,500	7.6
			2023	97 \$ 38,760,200		
2300	Tertiary Treatment	\$ 4,197,491	2024	18 \$ 6,044,800	\$ 45,300	0.8
			2023	17 \$ 5,999,500		
2900	Treatment - Indirect Costs	\$ 41,992,227	2024	195 \$ 48,141,585	\$(3,298,311)	(6.4)
			2023	205 \$ 51,439,896		
3000	Solids Processing	\$ 41,078,314	2024	204 \$ 63,878,114	\$13,989,319	28.0
			2023	203 \$ 49,888,795		
3100	Thickening	\$ 11,339,180	2024	38 \$ 8,113,400	\$ (422,300)	(4.9)
			2023	40 \$ 8,535,700		
3200	Stabilization	\$ 6,620,903	2024	49 \$ 8,176,100	\$ 630,200	8.4
			2023	42 \$ 7,545,900		
3300	Dewatering	\$ 8,968,252	2024	50 \$ 31,550,500	\$14,725,600	87.5
			2023	40 \$ 16,824,900		
3900	Solids Processing - Indirect Costs	\$ 14,149,979	2024	67 \$ 16,038,114	\$ (944,181)	(5.6)
			2023	81 \$ 16,982,295		

Note: Explanations of significant changes are provided by individual division.

60000 M&O - ALL DIVISIONS

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
4000	Flood & Pollution Control	\$ 4,911,124	2024	21	\$ 5,727,775	\$ (624,747)	(9.8)
			2023	22	\$ 6,352,522		
4200	Waterways Control and Stormwater Reservoirs	\$ 2,728,667	2024	20	\$ 3,017,600	\$ 58,600	2.0
			2023	18	\$ 2,959,000		
4210	Maintenance of Waterways	\$ 51,621	2024	—	\$ 504,700	\$ 243,100	92.9
			2023	—	\$ 261,600		
4400	Aeration Facilities	\$ 997,855	2024	1	\$ 1,067,100	\$ (200,600)	(15.8)
			2023	2	\$ 1,267,700		
4900	Flood & Pollution Control - Indirect Costs	\$ 1,132,981	2024	—	\$ 1,138,375	\$ (725,847)	(38.9)
			2023	2	\$ 1,864,222		
5000	Solids Utilization	\$ 25,902,606	2024	40	\$ 32,326,257	\$ 1,878,901	6.2
			2023	41	\$ 30,447,356		
5100	Solids Drying	\$ 6,587,919	2024	10	\$ 7,959,900	\$ 396,200	5.2
			2023	10	\$ 7,563,700		
5200	Solids Distribution	\$ 13,925,707	2024	9	\$ 16,827,700	\$ 1,421,200	9.2
			2023	8	\$ 15,406,500		
5900	Solids Utilization - Indirect Costs	\$ 5,388,980	2024	21	\$ 7,538,657	\$ 61,501	0.8
			2023	23	\$ 7,477,156		
7000	General Support (excludes program number 7604)	\$ 3,102,959	2024	13	\$ 3,329,532	\$ (2,350,266)	(41.4)
			2023	21	\$ 5,679,798		
7604	Social Security and Medicare Contributions	\$ 1,380,037	2024	—	\$ 1,572,700	\$ 76,300	5.1
			2023	—	\$ 1,496,400		
Departmental Totals		\$ 209,800,835	2024	918	\$ 281,191,100	\$16,980,000	6.4 % *
			2023	916	\$ 264,211,100		

* The 2024 position total for the M&O Department is 946, 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		2022 Actual	2023 Budgeted	2024 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	438,916	462,600	449,750
		Cost	\$ 133,425,795	\$ 170,346,229	\$ 174,356,722
		Cost/Mil. Gallons	\$ 303.99	\$ 368.24	\$ 387.67
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	229,091	218,900	201,000
		Cost	\$ 41,078,314	\$ 49,888,795	\$ 63,878,114
		Cost/Dry Ton	\$ 179.31	\$ 227.91	\$ 317.80
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	\$ 970,218	\$ 1,300,200	\$ 1,031,400
	Generate Electrical Energy at Lockport Powerhouse to Obtain Approximately \$0.8 million in Revenue	kWh	21,929,152	33,000,000	24,820,900
		Cost	\$ 650,224	\$ 605,800	\$ 928,900
		Cost/kWh	\$ 0.0297	\$ 0.0184	\$ 0.0374
		* Revenue Generated	\$ 1,018,688.67	\$ 1,200,000	\$ 825,000
	Minimize Diversion of Lake Michigan Water in Accordance with the U.S. Supreme Court Decree	Mil. Gal./Year Diversion	43,943	60,152	60,152
		Cost	\$ 412,919	\$ 446,800	\$ 451,600
		Cost/Mil. Gal./Year	\$ 9.40	\$ 7.43	\$ 7.51
	Operation of Detention Reservoirs	Reservoirs	36	36	36
		Cost	\$ 537,565	\$ 606,200	\$ 605,700
		Cost/Reservoir	\$ 14,932.36	\$ 16,838.89	\$ 16,825.00
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	\$ 209,362	\$ 261,600	\$ 504,700
4400	Aeration Facilities	Cost	\$ 997,855	\$ 1,267,700	\$ 1,067,100
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 1,132,981	\$ 1,864,222	\$ 1,138,375
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	75,317	91,700	83,500
		Cost	\$ 19,919,931	\$ 23,506,956	\$ 25,443,857
		Cost/Dry Ton	\$ 264.48	\$ 256.35	\$ 304.72
5271	Pelletizer Disposal	Dry Tons	40,155	43,000	43,000
	Control Management and Disposal of Solids by Private Contracts	Cost	\$ 5,982,675	\$ 6,940,400	\$ 6,882,400
		Cost/Dry Ton	\$ 148.99	\$ 161.40	\$ 160.06
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	\$ 3,102,959	\$ 5,679,798	\$ 3,329,532
7604	Social Security and Medicare Contributions	Cost	\$ 1,380,037	\$ 1,496,400	\$ 1,572,700
	Departmental Totals		\$ 209,800,835	\$ 264,211,100	\$ 281,191,100

Note: Explanations of significant changes are provided by individual division.

* Revenue generated not included in total costs.

Account Number	Account Name	LINE ITEM ANALYSIS						
		2022	2023			2024		
101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 93,733,215	\$ 100,265,700	\$ 100,175,700	\$ 71,010,016	\$ 92,753,900	\$ 101,836,400	\$ —
601060	Compensation Plan Adjustments	4,786,067	5,634,100	5,601,800	3,621,134	4,863,500	5,151,900	—
601070	Social Security and Medicare Contributions	1,380,037	1,496,400	1,496,400	1,100,879	1,419,300	1,572,700	—
601080	Salaries of Nonbudgeted Employees	4,686	5,000	127,300	92,048	92,200	5,000	—
601100	Tuition and Training Payments	76,684	219,000	219,000	80,769	101,300	317,700	—
100	TOTAL PERSONAL SERVICES	99,980,689	107,620,200	107,620,200	75,904,846	99,230,200	108,883,700	—
612010	Travel	3,940	17,200	17,200	7,021	14,200	24,900	—
612030	Meals and Lodging	47,857	64,800	64,800	40,421	46,800	83,100	—
612050	Compensation for Personally-Owned Automobiles	72,835	109,100	109,100	78,524	99,300	108,000	—
612080	Motor Vehicle Operating Services	1,415	2,000	2,000	208	1,200	1,800	—
612150	Electrical Energy	37,719,133	55,258,100	55,258,100	27,264,423	43,461,000	55,209,100	—
612160	Natural Gas	3,429,730	6,892,300	5,202,600	1,560,669	3,134,400	4,020,000	—
612170	Water and Water Services	1,605,139	1,964,600	1,964,600	1,132,223	1,759,900	2,208,100	—
612240	Testing and Inspection Services	118,745	208,500	208,500	139,659	165,300	412,600	—
612330	Rental Charges	135,234	153,400	174,400	173,756	159,200	159,400	—
612410	Governmental Service Charges	4,599,832	4,354,200	4,354,200	3,159,465	4,718,600	5,042,700	—
612420	Maintenance of Grounds and Pavements	1,130,789	2,366,200	2,336,200	1,735,205	1,947,900	2,104,600	—
612430	Payments for Professional Services	71,928	103,500	103,500	103,440	96,000	334,900	—
612490	Contractual Services, N.O.C.	545,645	1,075,900	855,900	722,429	724,800	1,228,100	—
612520	Waste Material Disposal Charges	12,491,126	14,306,500	15,986,200	15,446,585	13,729,300	15,701,200	—
612530	Farming Services	29,106	89,200	89,200	89,200	60,000	75,000	—
612590	Sludge Disposal	5,226,499	5,800,000	5,800,000	5,800,000	4,800,000	5,800,000	—
612600	Repairs to Collection Facilities	3,524,161	5,649,100	5,613,100	5,458,184	4,490,900	6,997,700	—
612620	Repairs to Waterway Facilities	100,212	410,100	410,100	277,714	202,900	482,100	—
612650	Repairs to Process Facilities	13,660,790	14,772,200	14,152,200	13,735,270	12,590,100	14,836,100	—
612670	Repairs to Railroads	795,042	476,000	282,000	229,921	460,900	536,000	—
612680	Repairs to Buildings	725,315	2,411,200	2,229,600	1,929,022	1,967,700	2,766,500	—
612760	Repairs to Material Handling and Farming Equipment	352,396	436,000	461,000	458,211	420,200	346,000	—
612780	Safety Repairs and Services	359,268	382,000	396,000	388,049	369,800	389,600	—
612820	Computer Software Maintenance	9,543	10,100	10,100	9,975	10,100	60,400	—
612860	Repairs to Vehicle Equipment	77,407	138,600	180,200	178,649	148,000	134,600	—

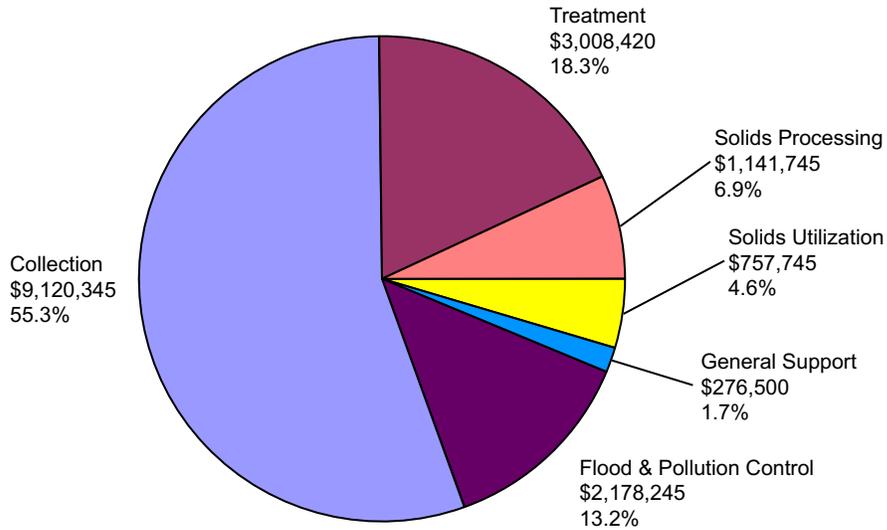
Account Number	Account Name	LINE ITEM ANALYSIS						
		2022		2023			2024	
		Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
101 60000	Fund: Corporate Department: Maintenance & Operations Division: All Divisions							
612990	Repairs, N.O.C.	2,255	24,200	24,200	17,045	19,600	30,200	—
200	TOTAL CONTRACTUAL SERVICES	86,835,342	117,475,000	116,285,000	80,135,268	95,598,100	119,092,700	—
623030	Metals	28,467	32,500	32,500	31,033	29,600	47,600	—
623070	Electrical Parts and Supplies	3,030,045	5,272,400	5,389,800	5,093,092	4,101,600	5,521,400	—
623090	Plumbing Accessories and Supplies	612,379	949,200	1,081,700	966,304	804,000	1,245,500	—
623110	Hardware	6,310	4,100	4,100	1,499	3,200	12,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	108,745	228,500	228,500	220,629	207,500	281,400	—
623170	Fiber, Paper, and Insulation Materials	5,015	5,500	5,500	5,500	5,100	5,500	—
623190	Paints, Solvents, and Related Materials	7,013	8,300	16,300	14,821	8,100	13,300	—
623250	Vehicle Parts and Supplies	195,852	211,500	211,500	208,562	198,800	227,900	—
623270	Mechanical Repair Parts	4,774,101	6,843,500	6,613,600	5,500,496	5,320,000	6,593,000	—
623300	Manhole Materials	—	70,000	70,000	70,000	70,000	140,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	56,751	64,300	64,300	58,339	60,400	110,500	—
623530	Farming Supplies	3,400	4,000	4,000	3,880	3,900	4,000	—
623560	Processing Chemicals	11,764,699	19,396,200	19,396,200	18,184,394	17,245,200	31,011,000	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	21,589	43,500	43,500	28,105	37,300	78,500	—
623660	Cleaning Supplies	3,643	5,500	5,500	3,650	5,200	6,700	—
623680	Tools and Supplies	215,940	315,200	315,200	303,554	295,900	343,300	—
623700	Wearing Apparel	502	4,100	4,100	2,752	3,600	4,500	—
623780	Safety and Medical Supplies	25,229	55,200	55,200	34,912	41,300	49,700	—
623800	Computer Software	90	41,300	41,300	12,653	36,900	49,500	—
623810	Computer Supplies	18,284	57,900	57,900	33,691	35,800	47,900	—
623820	Fuel	391,727	607,900	579,900	383,398	524,200	519,800	—
623840	Gases	—	—	—	—	—	3,600	—
623850	Communications Supplies	3,030	25,000	25,000	24,580	25,000	20,000	—
623860	Lubricants	52,166	67,200	67,200	33,799	57,800	42,200	—
623990	Materials and Supplies, N.O.C.	86,760	112,400	112,400	98,045	71,900	148,000	—
300	TOTAL MATERIALS AND SUPPLIES	21,411,738	34,425,200	34,425,200	31,317,688	29,192,300	46,526,800	—
634600	Equipment for Collection Facilities	25,685	122,500	85,500	48,717	73,200	45,000	—
634620	Equipment for Waterway Facilities	53,582	—	—	—	—	—	—
634650	Equipment for Process Facilities	421,830	1,578,000	2,617,500	2,574,013	1,125,000	2,782,600	—

101 60000 Fund: Corporate Department: Maintenance & Operations Division: All Divisions		LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634760	Material Handling and Farming Equipment	350,000	1,502,000	1,652,500	1,652,460	599,000	2,258,000	—
634860	Vehicle Equipment	560,655	907,200	926,000	912,016	533,900	1,176,300	—
634990	Machinery and Equipment, N.O.C.	161,318	581,000	599,200	562,928	236,600	426,000	—
400	TOTAL MACHINERY AND EQUIPMENT	1,573,070	4,690,700	5,880,700	5,750,134	2,567,700	6,687,900	—
TOTAL MAINTENANCE & OPERATIONS		\$209,800,839	\$ 264,211,100	\$ 264,211,100	\$ 193,107,936	\$226,588,300	\$ 281,191,100	\$ —

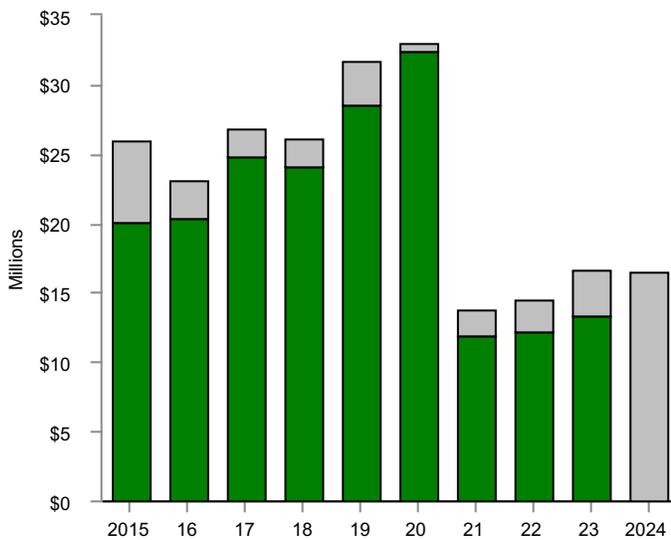
NOTES: 1. Amounts may not add up due to rounding.
 2. Departmental appropriation totals for salaries in the Line Item Analysis may differ from those contained in the Position Analysis by a factor identified to adjust for vacancies.
 Additionally, Estimated Expenditure may either exceed Adjusted Appropriation 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.

MAINTENANCE & OPERATIONS - GENERAL DIVISION PROGRAMS

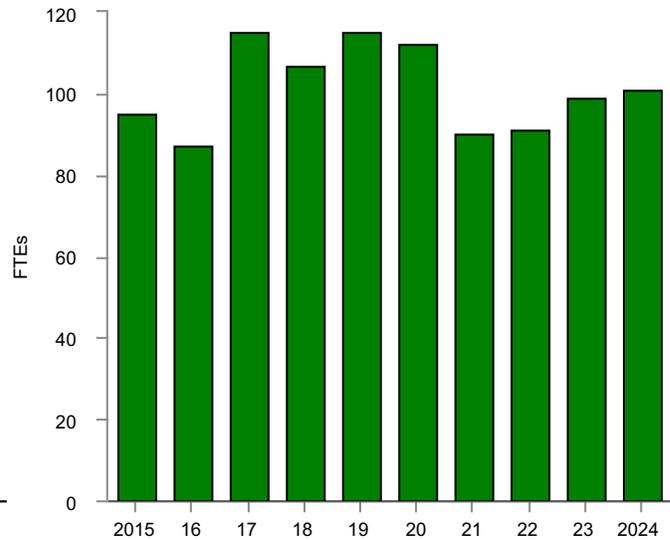
2024	\$16,483,000
2023	\$16,677,700
Decrease	(\$194,700)



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



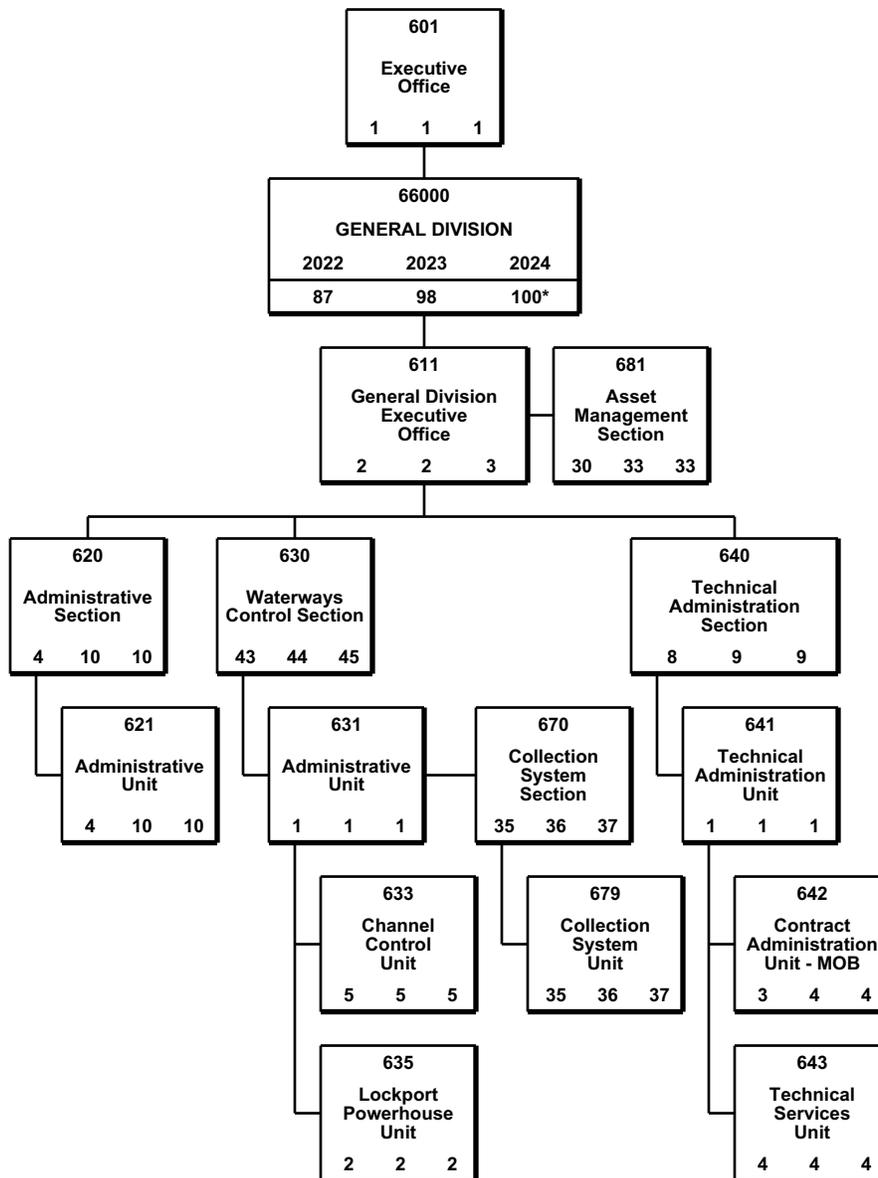
2023 Expenditures are estimated

■ EXPENDITURES ■ APPROPRIATIONS

2016 - Decrease is due to organizational redesign.
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.

2016 - Decrease is due to organizational redesign.
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.

MAINTENANCE & OPERATIONS - GENERAL DIVISION



* In 2024, 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.	\$ 12,128,765	73.6 %
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.	\$ 1,141,745	6.9 %
3. SOLIDS UTILIZATION: The General Division provides administrative support for management and coordination of biosolids processing and utilization of District-wide activities.	\$ 757,745	4.6 %
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 25 million kWh of electrical energy resulting in approximately \$0.8 million in revenue.	\$ 2,178,245	13.2 %
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.	\$ 276,500	1.7 %
Division Totals	\$ 16,483,000	100.0 %

66000 M&O - GENERAL DIVISION

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
1000	Collection	\$ 6,041,751	2024	54 \$ 9,120,345	\$ 1,026,745	12.7	
			2023	47 \$ 8,093,600			
1100	Surface Interceptor Systems	\$ 3,105,905	2024	23 \$ 3,879,200	\$ 532,300	15.9	a)
			2023	21 \$ 3,346,900			
1200	Tunnel and Reservoir System	\$ 814,772	2024	7 \$ 1,110,000	\$ (307,400)	(21.7)	b)
			2023	7 \$ 1,417,400			
1300	Pumping Station Facilities	\$ 564,384	2024	6 \$ 701,400	\$ 28,300	4.2	
			2023	6 \$ 673,100			
1900	Collection - Indirect Costs	\$ 1,556,690	2024	18 \$ 3,429,745	\$ 773,545	29.1	c)
			2023	13 \$ 2,656,200			
2000	Treatment	\$ 2,664,813	2024	21 \$ 2,822,220	\$ (752,080)	(21.0)	
			2023	24 \$ 3,574,300			
2000	Pre-Treatment	\$ 136,258	2024	1 \$ 127,000	\$ (20,800)	(14.1)	
			2023	1 \$ 147,800			
2100	Primary Treatment	\$ 140,484	2024	1 \$ 138,100	\$ (39,500)	(22.2)	d)
			2023	2 \$ 177,600			
2200	Secondary Treatment	\$ 366,170	2024	4 \$ 442,600	\$ (100,800)	(18.6)	e)
			2023	4 \$ 543,400			
2300	Tertiary Treatment	\$ 45,445	2024	1 \$ 82,600	\$ 33,900	69.6	f)
			2023	— \$ 48,700			
2900	Treatment - Indirect Costs	\$ 1,976,456	2024	14 \$ 2,031,920	\$ (624,880)	(23.5)	g)
			2023	17 \$ 2,656,800			
3000	Solids Processing	\$ 869,762	2024	9 \$ 1,141,745	\$ (251,055)	(18.0)	
			2023	10 \$ 1,392,800			
3100	Thickening	\$ 128,497	2024	1 \$ 104,600	\$ (65,300)	(38.4)	h)
			2023	2 \$ 169,900			
3200	Stabilization	\$ 75,476	2024	1 \$ 79,400	\$ (43,500)	(35.4)	i)
			2023	1 \$ 122,900			

a) Increase is due to increased cost and demand for collection systems cleaning (\$250,000) and the reallocation of salaries to more accurately reflect current activities (\$217,000).

b) Decrease is due to the reduced need for inspecting and maintaining Tunnel and Reservoir Plan electrical controls (\$250,000) and the reallocation of salaries to more accurately reflect current activities (\$84,500).

c) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$720,900).

d) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$41,600).

e) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$102,400).

f) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$33,400).

g) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$671,100).

h) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$68,000).

i) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$44,700).

66000 M&O - GENERAL DIVISION

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
3300	Dewatering	\$ 17,005	2024 1	\$ 94,600	\$ 60,800	179.9	j)
			2023 —	\$ 33,800			
3900	Solids Processing - Indirect Costs	\$ 648,784	2024 6	\$ 863,145	\$ (203,055)	(19.0)	k)
			2023 7	\$ 1,066,200			
4000	Flood & Pollution Control	\$ 1,973,124	2024 10	\$ 2,178,245	\$ (390,755)	(15.2)	
			2023 12	\$ 2,569,000			
4200	Waterways Control and Stormwater Reservoirs	\$ 1,577,270	2024 10	\$ 1,644,600	\$ (273,200)	(14.2)	l)
			2023 10	\$ 1,917,800			
4210	Maintenance of Waterways	\$ 51,621	2024 —	\$ 273,500	\$ 130,400	91.1	m)
			2023 —	\$ 143,100			
4400	Aeration Facilities	\$ 151,595	2024 —	\$ 39,800	\$ (119,700)	(75.0)	n)
			2023 1	\$ 159,500			
4900	Flood & Pollution Control - Indirect Costs	\$ 192,638	2024 —	\$ 220,345	\$ (128,255)	(36.8)	o)
			2023 1	\$ 348,600			
5000	Solids Utilization	\$ 408,617	2024 5	\$ 757,745	\$ 115,945	18.1	
			2023 4	\$ 641,800			
5900	Solids Utilization - Indirect Costs	\$ 408,617	2024 5	\$ 757,745	\$ 115,945	18.1	p)
			2023 4	\$ 641,800			
7000	General Support (excludes program number 7604)	\$ 24,763	2024 2	\$ 276,500	\$ 36,200	15.1	q)
			2023 2	\$ 240,300			
7604	Social Security and Medicare Contributions	\$ 140,580	2024 —	\$ 186,200	\$ 20,300	12.2	
			2023 —	\$ 165,900			
Division Totals		\$12,123,410	2024 101	\$ 16,483,000	\$ (194,700)	(1.2)%	*
			2023 99	\$ 16,677,700			

j) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$59,900).
k) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$260,700).
l) Decrease is due to a reduced need to furnish and deliver two SF-6 Breakers at Lockport Powerhouse (\$325,000), offset by an increased need for Waterways Distributed Control Systems parts (\$46,000).
m) Increase is due to an increased cost for the expansion joint replacement at the Main Street Bridge (\$100,000) and the reallocation of salaries to more accurately reflect current activities (\$30,400).
n) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$119,400).
o) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$129,200).
p) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$58,400).
q) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$9,000).

* The 2024 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		2022 Actual	2023 Budgeted	2024 Estimated	
1000-2900	Collection & Treatment					
	Technical and Administrative Support for Collection and Treatment Activities	Cost	\$ 8,706,564	\$ 11,667,900	\$ 11,942,565	a)
3000	Solids Processing					
	Technical and Administrative Support for Solids Removal and Processing	Cost	\$ 869,762	\$ 1,392,800	\$ 1,141,745	b)
4000	Flood & Pollution Control					
4200	Operation and Maintenance of the Waterways to Minimize Area Flooding and Pollution	Cost	\$ 970,218	\$ 1,300,200	\$ 1,031,400	c)
	Generate Electrical Energy at Lockport Powerhouse to Obtain Approximately \$0.8 million in Revenue	kWh	21,929,152	33,000,000	24,820,900	d)
		Cost	\$ 264,607	\$ 242,200	\$ 234,500	
		Cost/kWh	\$ 0.0121	\$ 0.0073	\$ 0.0094	d)
		<i>* Revenue Generated</i>	<i>\$ 1,018,689</i>	<i>\$ 1,200,000</i>	<i>\$ 825,000</i>	
	Minimize Diversion of Lake Michigan Water in Accordance with the U.S. Supreme Court Decree	Mil. Gal./Year	43,943	60,152	60,152	
		Cost	\$ 342,445	\$ 375,400	\$ 378,700	
		Cost/Mil. Gal./Year	\$ 7.79	\$ 6.24	\$ 6.30	
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	\$ 51,621	\$ 143,100	\$ 273,500	e)
4400	Aeration Facilities	Cost	\$ 151,595	\$ 159,500	\$ 39,800	f)
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 192,638	\$ 348,600	\$ 220,345	g)
5000	Solids Utilization					
	Technical and Administrative Support for the Management and Coordination of the Solids Utilization Program	Cost	\$ 408,617	\$ 641,800	\$ 757,745	h)

a) Increase is due to an increased need for inspecting and maintaining Tunnel and Reservoir Plan electrical controls (\$250,000).
 b) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$313,400).
 c) Decrease is due to a reduced need to furnish and deliver two SF-6 Breakers at Lockport Powerhouse (\$325,000), offset by an increased need for Waterways Distributed Control Systems parts (\$46,000).
 d) Decrease is due to the generator outages at the Lockport Powerhouse.
 e) Increase is due to an increased cost for the expansion joint replacement at the Main Street Bridge (\$100,000) and the reallocation of salaries to more accurately reflect current activities (\$30,400).
 f) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$119,400).
 g) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$129,200).
 h) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$58,400).

66000 M&O - GENERAL DIVISION

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 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	\$ 24,763	\$ 240,300	\$ 276,500	i)
7604	Social Security and Medicare Contributions	Cost	\$ 140,580	\$ 165,900	\$ 186,200	
Division Totals			\$ 12,123,410	\$ 16,677,700	\$ 16,483,000	
<p>i) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$9,000).</p> <p>* Revenue generated not included in total costs.</p>						

101 66000	Fund: Corporate Department: Maintenance & Operations Division: General	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 9,826,962	\$ 11,990,700	\$ 11,990,700	\$ 8,157,599	\$ 9,994,900	\$ 11,990,400	\$ —
601060	Compensation Plan Adjustments	257,017	653,300	653,300	275,963	294,000	423,700	—
601070	Social Security and Medicare Contributions	140,580	165,900	165,900	124,554	162,200	186,200	—
601100	Tuition and Training Payments	8,669	25,100	25,100	19,885	21,400	32,200	—
100	TOTAL PERSONAL SERVICES	10,233,228	12,835,000	12,840,300	8,583,227	10,477,800	12,632,500	—
612010	Travel	—	500	500	405	500	500	—
612030	Meals and Lodging	822	4,700	4,700	1,797	2,700	4,300	—
612050	Compensation for Personally-Owned Automobiles	3,274	9,100	9,100	4,081	5,000	8,000	—
612080	Motor Vehicle Operating Services	1,017	700	700	40	200	500	—
612150	Electrical Energy	24,373	37,500	82,500	70,693	82,500	28,000	—
612160	Natural Gas	5,125	6,900	6,900	3,076	6,400	6,900	—
612170	Water and Water Services	13,668	35,100	35,100	14,348	15,000	32,100	—
612240	Testing and Inspection Services	—	4,100	4,100	—	—	4,100	—
612410	Governmental Service Charges	15,744	16,000	16,000	13,600	15,800	16,000	—
612420	Maintenance of Grounds and Pavements	23,045	167,000	167,000	151,900	143,900	151,900	—
612430	Payments for Professional Services	8,760	9,900	9,900	9,900	9,000	209,900	—
612490	Contractual Services, N.O.C.	67,181	401,100	81,100	81,278	51,200	426,600	—
612520	Waste Material Disposal Charges	456	8,000	8,000	5,200	5,200	8,000	—
612600	Repairs to Collection Facilities	1,245,163	1,590,000	2,198,800	2,198,771	1,608,000	1,639,000	—
612620	Repairs to Waterway Facilities	100,212	410,100	410,100	277,714	202,900	482,100	—
612680	Repairs to Buildings	6,960	22,000	22,000	14,500	14,500	24,500	—
612780	Safety Repairs and Services	6,128	9,900	9,900	9,900	8,100	9,900	—
612860	Repairs to Vehicle Equipment	28,608	34,000	34,000	34,000	20,000	34,000	—
612990	Repairs, N.O.C.	—	4,200	4,200	2,000	2,000	4,200	—
200	TOTAL CONTRACTUAL SERVICES	1,550,535	2,770,800	3,104,600	2,893,203	2,192,900	3,140,500	—
623070	Electrical Parts and Supplies	13,830	533,300	44,200	29,526	224,100	96,500	—
623090	Plumbing Accessories and Supplies	2,316	5,000	2,500	2,500	4,500	12,000	—
623110	Hardware	1,527	2,000	2,000	500	1,300	1,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	—	5,500	8,000	8,000	3,500	15,400	—
623190	Paints, Solvents, and Related Materials	—	—	8,000	7,530	—	—	—
623250	Vehicle Parts and Supplies	1,015	2,500	2,200	2,139	2,500	2,500	—
623270	Mechanical Repair Parts	98,996	191,000	191,000	116,000	101,000	171,000	—

101 66000	Fund: Corporate Department: Maintenance & Operations Division: General	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623300	Manhole Materials	—	70,000	70,000	70,000	70,000	140,000	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	2,704	10,500	10,500	9,552	8,600	13,500	—
623560	Processing Chemicals	123,346	202,700	202,700	200,200	164,700	202,700	—
623680	Tools and Supplies	8,146	25,000	15,000	9,774	22,000	27,000	—
623700	Wearing Apparel	502	3,500	3,500	2,752	3,400	3,500	—
623780	Safety and Medical Supplies	11,681	15,000	15,000	12,621	13,000	15,000	—
623800	Computer Software	—	—	—	—	—	2,000	—
623810	Computer Supplies	3,536	5,900	900	—	4,000	7,900	—
300	TOTAL MATERIALS AND SUPPLIES	267,598	1,071,900	575,500	471,094	622,600	710,000	—
634620	Equipment for Waterway Facilities	53,582	—	—	—	—	—	—
634990	Machinery and Equipment, N.O.C.	18,468	—	—	—	—	—	—
400	TOTAL MACHINERY AND EQUIPMENT	72,050	—	—	—	—	—	—
TOTAL GENERAL DIVISION		\$ 12,123,411	\$ 16,677,700	\$ 16,520,400	\$ 11,947,524	\$ 13,293,300	\$ 16,483,000	\$ —

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: General		POSITION ANALYSIS				
		2022	2023		2024	
					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	303,675	1	303,675
611	General Division Executive Office					
HP22	Assistant Director of Maintenance & Operations	1	1		1	
HP13	Senior Administrative Specialist	—	—		1	
HP11	Administrative Specialist	1	1		—	
HP11	Administrative Specialist #1	—	—		1	
TOTAL 611	General Division Executive Office	2	2	334,613	3	423,528
620	Administrative Section					
621	Administrative Unit					
HP18	Supervising Budget & Management Analyst	1	1		1	
HP16	Senior Budget & Management Analyst	1	2		2	
HP14	Budget & Management Analyst	2	7		7	
TOTAL 621	Administrative Unit	4	10	1,174,133	10	1,174,131
TOTAL 620	Administrative Section	4	10	1,174,133	10	1,174,131
630	Waterways Control Section					
631	Administrative Unit					
HP20	Managing Engineer	1	1		1	
TOTAL 631	Administrative Unit	1	1	213,917	1	223,424
633	Channel Control Unit					
NR6271	Systems Dispatcher	5	5		5	
TOTAL 633	Channel Control Unit	5	5	666,016	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	276,099	2	282,298

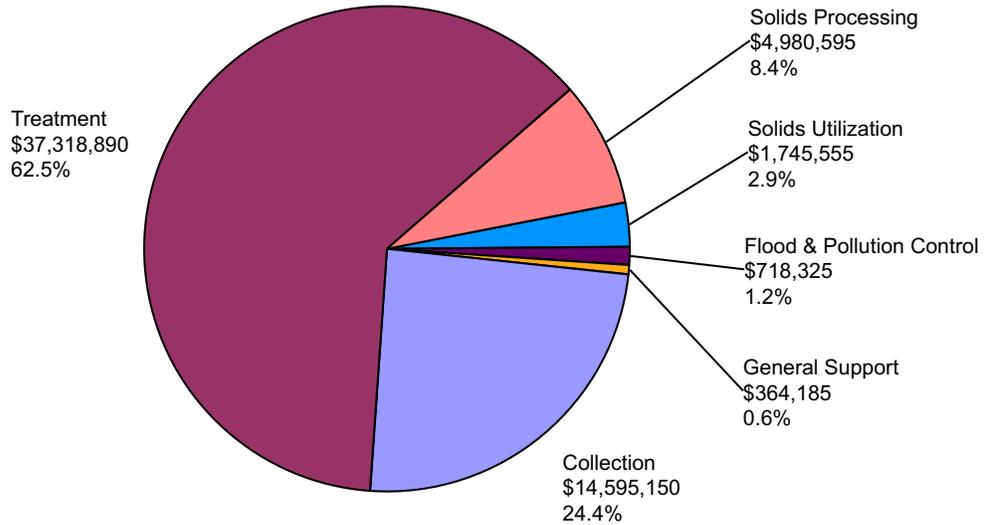
Fund: Corporate Dept: Maintenance & Operations Division: General		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
670	Collection System Section					
679	Collection System Unit					
HP17	Senior Engineer	1	1		2	
HP15	Associate Civil Engineer	—	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	35	36	3,555,711	37	3,733,445
TOTAL 670	Collection System Section	35	36	3,555,711	37	3,733,445
TOTAL 630	Waterways Control Section	43	44	4,711,743	45	4,920,159
640	Technical Administration Section					
641	Technical Administration Unit					
HP20	Managing Engineer	1	1		1	
TOTAL 641	Technical Administration Unit	1	1	204,408	1	213,917
642	Contract Administration Unit - MOB					
HP18	Principal Engineer	1	1		1	
HP17	Senior Mechanical Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP14	Assistant Civil Engineer	—	1		1	
TOTAL 642	Contract Administration Unit - MOB	3	4	556,996	4	550,163
643	Technical Services Unit					
HP18	Principal Engineer	1	1		1	
HP17	Senior Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP14	Assistant Civil Engineer	1	1		1	
TOTAL 643	Technical Services Unit	4	4	497,612	4	515,975
TOTAL 640	Technical Administration Section	8	9	1,259,016	9	1,280,054

Fund: Corporate Dept: Maintenance & Operations Division: General		POSITION ANALYSIS			
		2022	2023		2024
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director
					Budgeted FTEs
681	Asset Management Section				
HP20	Managing Engineer	1	1		1
HP18	Principal Electrical Engineer	1	1		2
HP18	Principal Engineer	1	1		—
HP18	Principal Mechanical Engineer	3	3		3
HP17	Senior Electrical Engineer	4	5		5
HP17	Senior Engineer	1	1		—
HP17	Senior Mechanical Engineer	4	4		5
HP15	Associate Electrical Engineer	3	5		5
HP15	Associate Mechanical Engineer	5	5		5
HP14	Assistant Electrical Engineer	2	2		2
HP14	Assistant Mechanical Engineer	3	3		3
HP14	Engineering Technician V	2	2		2
TOTAL 681	Asset Management Section	30	33	4,390,810	33
TOTAL	Maintenance & Operations General Division	88	99	12,173,989	101

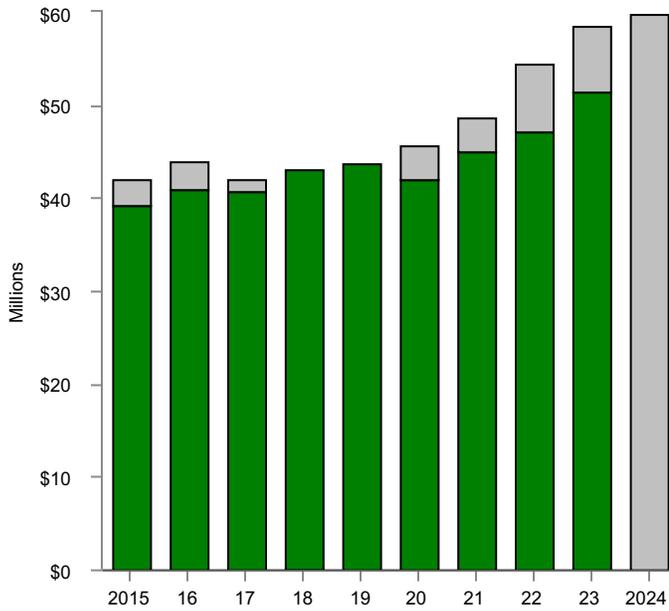
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules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

MAINTENANCE & OPERATIONS - NORTH SERVICE AREA PROGRAMS

2024	\$59,722,700
2023	\$58,581,600
Increase	\$1,141,100



APPROPRIATIONS & EXPENDITURES

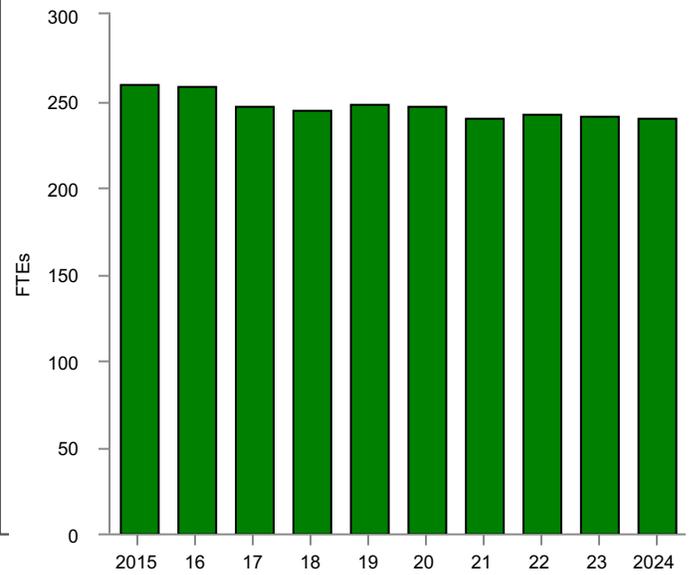


2023 Expenditures are estimated

■ EXPENDITURES
 ■ APPROPRIATIONS

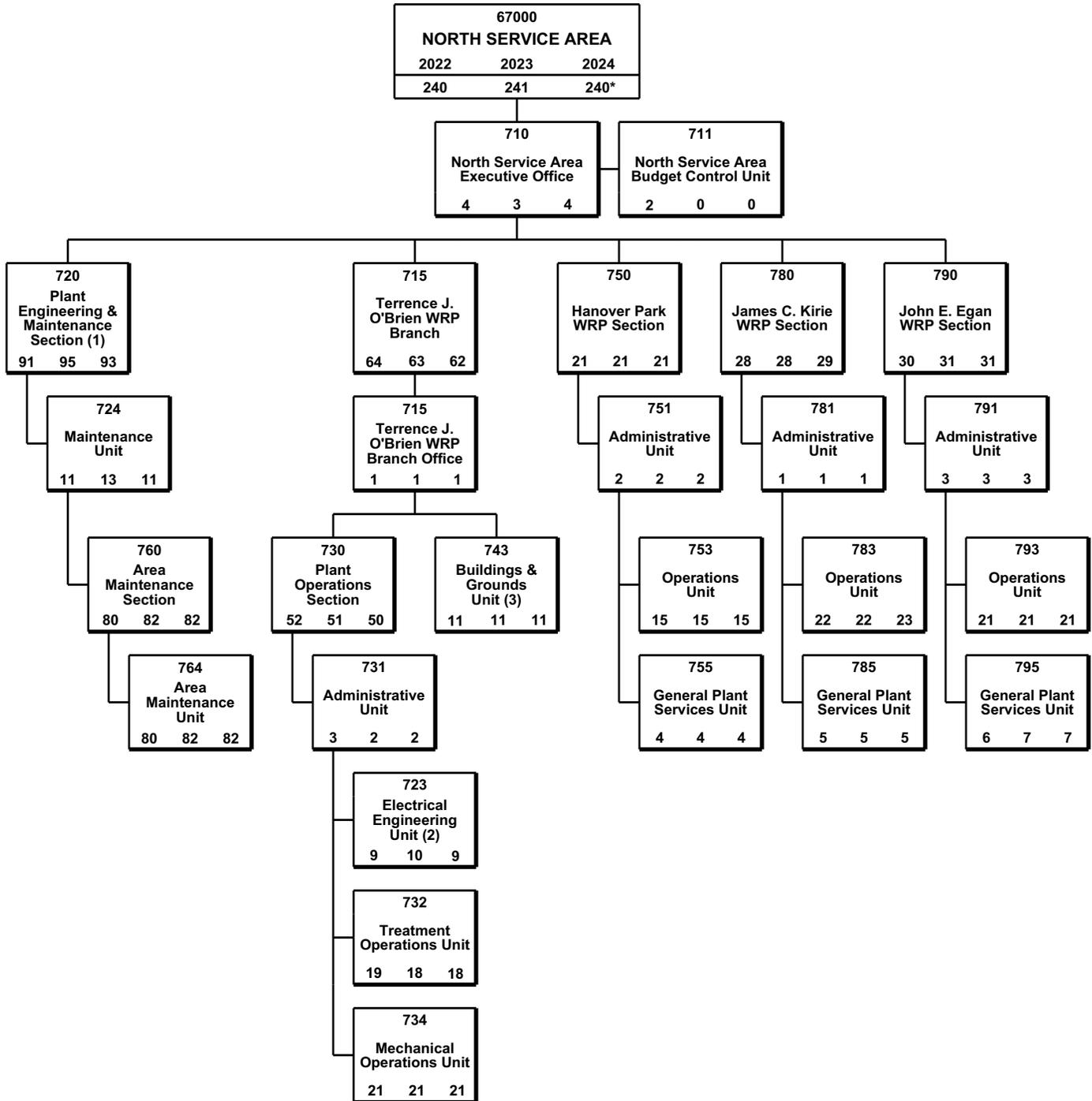
2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.

BUDGETED FTE POSITIONS

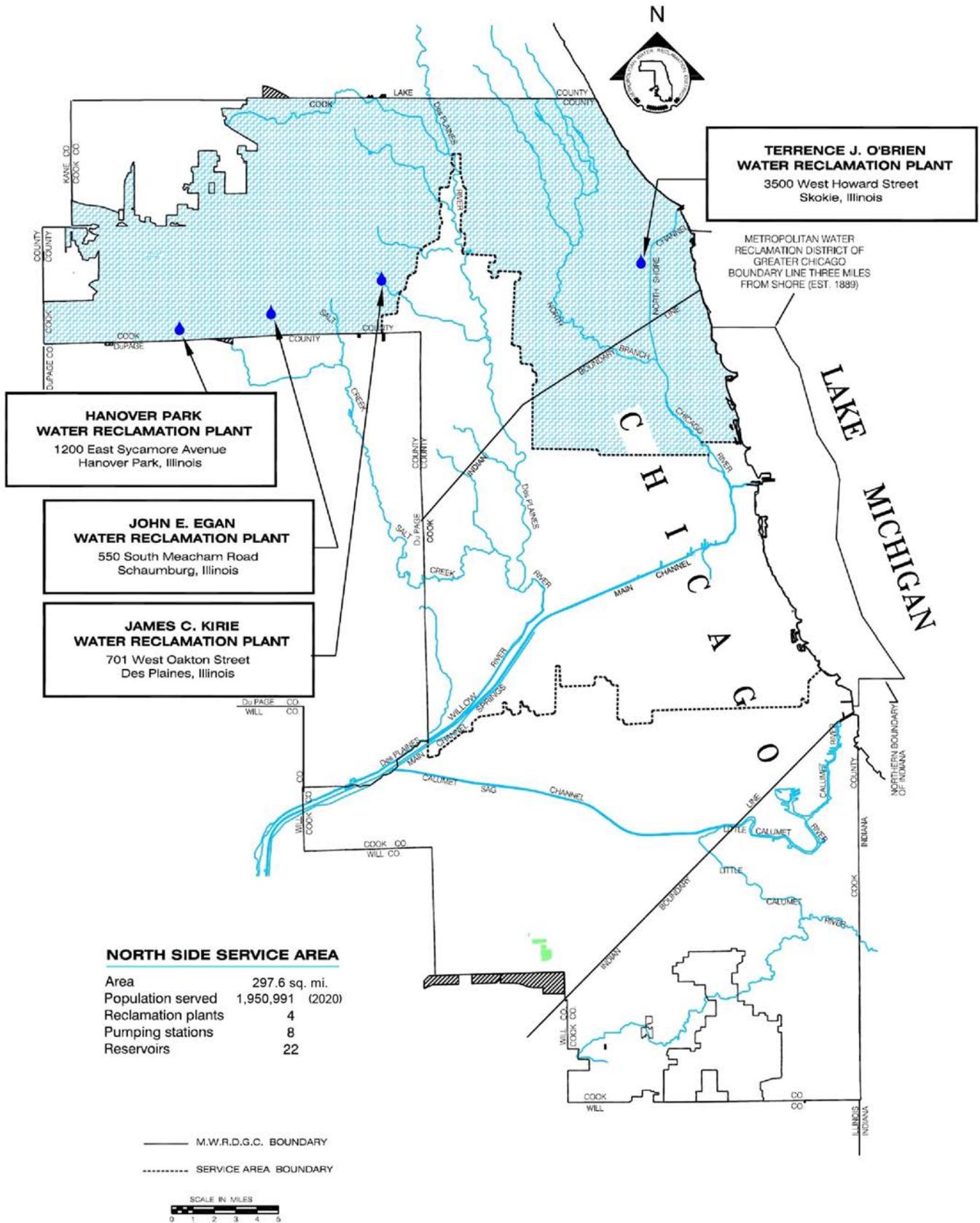


2017 - Decrease is due to organizational redesign.

MAINTENANCE & OPERATIONS - NORTH SERVICE AREA



* In 2024, 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 108.8 billion gallons of wastewater through its treatment facilities and a contract agreement with the Fox River Water Reclamation District.			\$51,914,040	86.9 %
		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.			\$ 4,980,595	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.			\$ 1,745,555	2.9 %
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.			\$ 718,325	1.2 %
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.			\$ 364,185	0.6 %
				Division Totals	\$59,722,700 100.0 %

67000 M&O - NORTH SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
1000	Collection	\$12,767,239	2024	65 \$ 14,595,150	\$ (189,055)	(1.3)	
			2023	66 \$ 14,784,205			
1100	Surface Interceptor Systems	\$ 345,405	2024	3 \$ 309,800	\$ 6,100	2.0	
			2023	3 \$ 303,700			
1200	Tunnel and Reservoir System	\$ 2,530,610	2024	13 \$ 1,557,700	\$ (209,900)	(11.9)	a)
			2023	14 \$ 1,767,600			
1300	Pumping Station Facilities	\$ 5,016,412	2024	25 \$ 7,487,200	\$ 242,100	3.3	b)
			2023	25 \$ 7,245,100			
1900	Collection - Indirect Costs	\$ 4,874,812	2024	24 \$ 5,240,450	\$ (227,355)	(4.2)	c)
			2023	24 \$ 5,467,805			
2000	Treatment	\$27,435,713	2024	149 \$ 36,909,390	\$ 1,284,385	3.6	
			2023	150 \$ 35,625,005			
2000	Pre-Treatment	\$ 740,199	2024	6 \$ 868,100	\$ 56,200	6.9	
			2023	5 \$ 811,900			
2100	Primary Treatment	\$ 673,640	2024	6 \$ 666,900	\$ 24,900	3.9	
			2023	6 \$ 642,000			
2200	Secondary Treatment	\$ 9,611,695	2024	44 \$ 15,378,100	\$ 1,311,800	9.3	d)
			2023	44 \$ 14,066,300			
2300	Tertiary Treatment	\$ 1,549,144	2024	11 \$ 2,151,800	\$ (108,700)	(4.8)	
			2023	11 \$ 2,260,500			
2900	Treatment - Indirect Costs	\$14,861,035	2024	82 \$ 17,844,490	\$ 185	—	
			2023	84 \$ 17,844,305			

a) Decrease is due to a reduced need for cellular telemetry units for the Kirie WRP (\$158,600).

b) Increase is due to an increase in need for the rehabilitation of rotating assemblies at the Kirie WRP (\$317,500).

c) Decrease is due to a reduced need for tree trimming services (\$100,000).

d) Increase is due to final tank painting at the O'Brien WRP (\$446,000), an increase in the distributed control system maintenance agreement for the O'Brien WRP (\$389,800), procurement of a turbo blower for the Hanover Park WRP (\$229,000), and an increase in the amount budgeted for supplemental trade labor to better reflect current expenditures (\$144,000).

67000 M&O - NORTH SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
3000	Solids Processing	\$ 4,285,009	2024	22 \$ 4,980,595	\$ 29,865	0.6	
			2023	21 \$ 4,950,730			
3100	Thickening	\$ 794,500	2024	5 \$ 850,100	\$ (86,400)	(9.2)	
			2023	5 \$ 936,500			
3200	Stabilization	\$ 734,545	2024	6 \$ 858,700	\$ 27,200	3.3	
			2023	5 \$ 831,500			
3300	Dewatering	\$ 763,904	2024	5 \$ 803,200	\$ (39,900)	(4.7)	
			2023	5 \$ 843,100			
3900	Solids Processing - Indirect Costs	\$ 1,992,060	2024	6 \$ 2,468,595	\$ 128,965	5.5	
			2023	6 \$ 2,339,630			
4000	Flood & Pollution Control	\$ 507,528	2024	2 \$ 718,325	\$ (141,885)	(16.5)	
			2023	2 \$ 860,210			
4200	Waterways Control and Stormwater Reservoirs	\$ 243,195	2024	2 \$ 283,600	\$ (33,700)	(10.6)	
			2023	2 \$ 317,300			
4400	Aeration Facilities	\$ 150,831	2024	— \$ 298,600	\$ (85,300)	(22.2)	e)
			2023	— \$ 383,900			
4900	Flood & Pollution Control - Indirect Costs	\$ 113,502	2024	— \$ 136,125	\$ (22,885)	(14.4)	
			2023	— \$ 159,010			
5000	Solids Utilization	\$ 1,577,442	2024	1 \$ 1,745,555	\$ 171,800	10.9	
			2023	1 \$ 1,573,755			
5200	Solids Distribution	\$ 307,455	2024	— \$ 387,700	\$ 10,500	2.8	
			2023	— \$ 377,200			
5900	Solids Utilization - Indirect Costs	\$ 1,269,987	2024	1 \$ 1,357,855	\$ 161,300	13.5	f)
			2023	1 \$ 1,196,555			
7000	General Support (excluding program number 7604)	\$ 274,854	2024	1 \$ 364,185	\$ (32,510)	(8.2)	
			2023	1 \$ 396,695			
7604	Social Security and Medicare Contributions	\$ 363,209	2024	— \$ 409,500	\$ 18,500	4.7	
			2023	— \$ 391,000			
Division Totals		\$47,210,994	2024	240 \$59,722,700	\$ 1,141,100	1.9 %	*
			2023	241 \$58,581,600			

e) Decrease is due to a reduction in need for blower parts at the Webster and Devon Pumping Stations (\$80,200).

f) Increase is due to an increase in payments to the Fox River Water Reclamation District for a higher percentage of flow and the implementation of projects required for phosphorus removal (\$172,300).

* The 2024 position total for the North Service Area is 240, with no positions budgeted in the Stormwater Management Fund.

67000 M&O - NORTH SERVICE AREA

PERFORMANCE DATA

Program Number	Measurable Activity		2022	2023	2024	
			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	81,943	85,000	80,000	
		Cost	\$ 22,524,525	\$ 28,195,579	\$ 28,177,777	
		Cost/Mil. Gallons	\$ 274.88	\$ 331.71	\$ 352.22	
	John E. Egan Water Reclamation Plant	Mil. Gallons	9,050	9,050	9,300	
		Cost	\$ 5,700,605	\$ 7,489,373	\$ 7,392,370	
		Cost/Mil. Gallons	\$ 629.90	\$ 827.56	\$ 794.88	
	Hanover Park Water Reclamation Plant	Mil. Gallons	2,731	3,950	3,950	
		Cost	\$ 3,058,673	\$ 3,422,595	\$ 3,980,500	a)
		Cost/Mil. Gallons	\$ 1,119.98	\$ 866.48	\$ 1,007.72	a)
	James C. Kirie Water Reclamation Plant	Mil. Gallons	13,184	14,600	13,300	
		Cost	\$ 6,846,526	\$ 9,356,263	\$ 9,663,893	b)
		Cost/Mil. Gallons	\$ 519.31	\$ 640.84	\$ 726.61	
	Fox River Water Reclamation District	Mil. Gallons	2,200	2,200	2,200	
		Cost	\$ 2,072,623	\$ 1,945,400	\$ 2,290,000	c)
		Cost/Mil. Gallons	\$ 942.10	\$ 884.27	\$ 1,040.91	c)
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	15,303	15,800	16,000	
		Cost	\$ 4,285,009	\$ 4,950,730	\$ 4,980,595	
		Cost/Dry Ton	\$ 280.01	\$ 313.34	\$ 311.29	
	a) Increase is due to the procurement of one emergency generator (\$300,900) and one turbo blower (\$229,000).					
	b) Increase is due to an increase in need for the rehabilitation of rotating assemblies at the Kirie WRP (\$317,500).					
	c) Increase is due to an increase in payments to the Fox River Water Reclamation District for a higher percentage of flow and the implementation of projects required for phosphorus removal (\$344,600).					

67000 M&O - NORTH SERVICE AREA

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 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	\$ 243,195	\$ 317,300	\$ 283,600	
		Cost/Reservoir	\$ 11,054.32	\$ 14,422.73	\$ 12,890.91	
4400	Aeration Facilities	Cost	\$ 150,831	\$ 383,900	\$ 298,600	d)
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 113,502	\$ 159,010	\$ 136,125	
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	1,037	700	1,000	e)
		Cost	\$ 1,577,442	\$ 1,573,755	\$ 1,745,555	f)
		Cost/Dry Ton	\$ 1,521.16	\$ 2,248.22	\$ 1,745.56	g)
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	\$ 274,854	\$ 396,695	\$ 364,185	
7604	Social Security and Medicare Contributions	Cost	\$ 363,209	\$ 391,000	\$ 409,500	
	Division Totals		\$ 47,210,994	\$ 58,581,600	\$ 59,722,700	

d) Decrease is due to a reduction in need for blower parts at the Webster and Devon Pumping Stations (\$80,200).

e) Increase is due to an increase in estimate that reflects the actual utilization of recent years.

f) Increase is due to an increase in payments to the Fox River Water Reclamation District (\$172,300) while maintaining a consistent farming and biosolids injection budget.

g) Decrease is due to an increase in dry tons estimate that reflects the actual utilization of recent years while maintaining a consistent farming and biosolids injection budget.

Account Number	Account Name	LINE ITEM ANALYSIS						
		2022	2023			2024		
101 67000	Fund: Corporate Department: Maintenance & Operations Division: North Service Area	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 24,942,646	\$ 26,151,800	\$ 26,151,800	\$ 18,472,053	\$ 24,743,300	\$ 26,369,600	\$ —
601060	Compensation Plan Adjustments	1,110,838	1,457,200	1,457,200	1,082,023	1,439,800	1,358,800	—
601070	Social Security and Medicare Contributions	363,209	391,000	391,000	287,998	373,500	409,500	—
601100	Tuition and Training Payments	26,842	55,600	50,900	31,193	38,700	67,100	—
100	TOTAL PERSONAL SERVICES	26,443,535	28,055,600	28,050,900	19,873,267	26,595,300	28,205,000	—
612010	Travel	2,373	9,900	6,700	2,203	6,400	8,500	—
612030	Meals and Lodging	18,864	23,500	19,700	14,438	19,000	29,200	—
612050	Compensation for Personally-Owned Automobiles	17,433	22,000	22,000	18,369	22,000	22,000	—
612080	Motor Vehicle Operating Services	156	500	500	35	500	500	—
612150	Electrical Energy	7,590,297	11,955,300	11,955,300	6,250,227	10,889,900	11,608,500	—
612160	Natural Gas	1,074,640	973,800	973,800	523,061	883,000	1,083,900	—
612170	Water and Water Services	65,443	94,800	94,800	45,146	63,800	91,700	—
612240	Testing and Inspection Services	31,199	72,900	72,900	67,156	56,400	91,400	—
612330	Rental Charges	2,175	2,400	28,400	27,824	26,200	1,600	—
612410	Governmental Service Charges	4,395,641	4,147,300	4,129,800	2,951,849	4,508,000	4,836,500	—
612420	Maintenance of Grounds and Pavements	42,117	554,000	654,400	352,929	274,000	425,000	—
612490	Contractual Services, N.O.C.	3,662	4,500	4,500	3,660	4,200	4,500	—
612520	Waste Material Disposal Charges	564,626	677,800	679,800	679,719	549,500	708,200	—
612530	Farming Services	29,106	89,200	89,200	89,200	60,000	75,000	—
612600	Repairs to Collection Facilities	189,515	910,300	191,500	98,440	57,500	1,201,900	—
612650	Repairs to Process Facilities	2,680,401	3,258,900	3,258,900	3,197,062	2,413,900	3,810,300	—
612680	Repairs to Buildings	208,878	979,500	839,500	750,932	695,200	737,500	—
612760	Repairs to Material Handling and Farming Equipment	9,912	45,500	70,500	68,810	67,200	5,500	—
612780	Safety Repairs and Services	70,451	75,700	75,700	75,550	71,800	83,000	—
612860	Repairs to Vehicle Equipment	9,938	24,000	24,000	23,922	11,800	20,000	—
200	TOTAL CONTRACTUAL SERVICES	17,006,827	23,921,800	23,191,900	15,240,532	20,680,300	24,844,700	—
623030	Metals	9,516	10,000	10,000	8,921	9,200	10,000	—
623070	Electrical Parts and Supplies	1,238,731	1,928,200	1,828,200	1,761,879	1,480,000	1,776,500	—
623090	Plumbing Accessories and Supplies	137,922	328,800	248,800	226,039	206,000	247,800	—
623130	Buildings, Grounds, Paving Materials, and Supplies	25,116	76,100	73,600	69,971	67,700	100,000	—
623190	Paints, Solvents, and Related Materials	2,344	2,300	2,300	1,944	2,300	2,300	—
623250	Vehicle Parts and Supplies	15,584	26,000	29,800	29,578	28,300	26,000	—

101 67000	Fund: Corporate Department: Maintenance & Operations Division: North Service Area	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623270	Mechanical Repair Parts	888,924	1,968,200	1,968,200	1,882,665	1,000,000	1,614,400	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	20,882	24,000	24,000	22,101	23,900	31,000	—
623560	Processing Chemicals	699,937	1,321,800	1,321,800	1,137,542	725,000	1,257,100	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	18,629	34,000	34,000	20,722	29,000	64,000	—
623660	Cleaning Supplies	898	2,000	2,000	568	1,100	2,000	—
623680	Tools and Supplies	68,669	117,500	117,500	114,139	106,000	100,000	—
623780	Safety and Medical Supplies	8,571	18,500	18,500	16,541	16,100	18,500	—
623800	Computer Software	90	9,800	12,300	12,253	10,600	6,000	—
623810	Computer Supplies	9,749	35,000	35,000	24,230	20,400	21,000	—
623820	Fuel	18,538	22,600	22,600	16,500	18,500	35,800	—
623850	Communications Supplies	3,030	25,000	25,000	24,580	25,000	20,000	—
623860	Lubricants	23,606	30,000	30,000	21,798	25,400	5,000	—
623990	Materials and Supplies, N.O.C.	8,901	11,500	15,500	10,814	10,800	11,500	—
300	TOTAL MATERIALS AND SUPPLIES	3,199,637	5,991,300	5,819,100	5,402,785	3,805,300	5,348,900	—
634600	Equipment for Collection Facilities	25,685	97,500	60,500	48,717	50,200	45,000	—
634650	Equipment for Process Facilities	153,753	320,000	253,500	251,130	244,600	420,000	—
634760	Material Handling and Farming Equipment	—	—	152,600	152,580	—	480,100	—
634860	Vehicle Equipment	381,558	195,400	241,200	240,493	43,800	379,000	—
400	TOTAL MACHINERY AND EQUIPMENT	560,996	612,900	707,800	692,920	338,600	1,324,100	—
TOTAL NORTH SERVICE AREA		\$ 47,210,995	\$ 58,581,600	\$ 57,769,700	\$ 41,209,504	\$ 51,419,500	\$ 59,722,700	\$ —

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		POSITION ANALYSIS				
Division: North Service Area		2022	2023		2024	
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	
HP14	Engineering Technician V	1	—		—	
HP12	Secretary #1	1	1		1	
TOTAL 710	North Service Area Executive Office	4	3	560,287	4	702,644
711	North Service Area Budget Control Unit					
HP16	Senior Budget & Management Analyst	1	—		—	
HP14	Budget & Management Analyst	1	—		—	
TOTAL 711	North Service Area Budget Control Unit	2	—	—	—	—
720	Plant Engineering & Maintenance Section					
724	Maintenance Unit					
HP19	Master Mechanic II #2 (Master Mechanic I) (New Grade HP18)	1	1		1	
HP18	Principal Electrical Engineer	1	—		—	
HP17	Assistant Master Mechanic	4	4		4	
HP17	Senior Electrical Engineer	1	1		—	
HP17	Senior Process Control Engineer	—	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		1	
HP15	Associate Process Control Engineer #1	—	1		—	
HP14	Assistant Civil Engineer	—	1		1	
HP11	Administrative Specialist	1	1		1	
TOTAL 724	Maintenance Unit	11	13	1,703,529	11	1,459,728
760	Area Maintenance Section					
764	Area Maintenance Unit					
PR5933	Architectural Ironworker	2	2		2	

Fund: Corporate		POSITION ANALYSIS				
Dept: Maintenance & Operations						
Division: North Service Area		2022	2023		2024	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
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	
PR7349	Electrical Mechanic Sub-Foreman	1	1		1	
PR7343	Electrical Mechanic	14	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	11	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	
PR6473	Truck Driver #1	1	—		—	
TOTAL 764	Area Maintenance Unit	80	82	9,146,862	82	9,485,154
TOTAL 760	Area Maintenance Section	80	82	9,146,862	82	9,485,154
TOTAL 720	Plant Engineering & Maintenance Section	91	95	10,850,392	93	10,944,882

Fund: Corporate Dept: Maintenance & Operations		POSITION ANALYSIS				
Division: North Service Area		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
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	223,424	1	223,425
730	Plant Operations Section					
731	Administrative Unit					
HP18	Principal Engineer	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP12	Engineering Technician IV	1	—		—	
TOTAL 731	Administrative Unit	3	2	281,606	2	270,074
723	Electrical Engineering Unit					
HP17	Senior Process Control Engineer	—	1		1	
HP15	Associate Process Control Engineer	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	2	2		2	
TOTAL 723	Electrical Engineering Unit	9	10	1,141,615	9	1,062,567
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	
NR8651	Maintenance Laborer Class A #1	1	—		—	
TOTAL 732	Treatment Operations Unit	19	18	1,802,981	18	1,832,812
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	

Fund: Corporate		POSITION ANALYSIS				
Dept: Maintenance & Operations						
Division: North Service Area		2022	2023		2024	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR6831	Operating Engineer I	5	5		5	
TOTAL 734	Mechanical Operations Unit	21	21	2,430,171	21	2,477,865
TOTAL 730	Plant Operations Section	52	51	5,656,372	50	5,643,318
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	840,903	11	861,957
TOTAL 715	Terrence J. O'Brien Water Reclamation Plant Branch	64	63	6,720,700	62	6,728,699
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	298,954	2	308,461
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	1,494,990	15	1,481,942
755	General Plant Services Unit					
HP14	Engineering Technician V	1	1		1	
NR8651	Maintenance Laborer Class A	2	2		2	

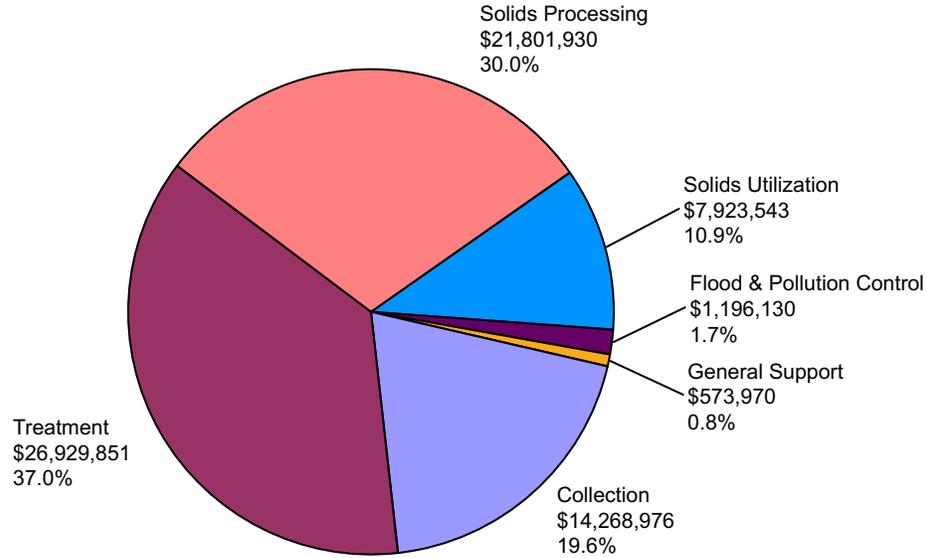
Fund: Corporate		POSITION ANALYSIS				
Dept: Maintenance & Operations						
Division: North Service Area		2022	2023		2024	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR8652	Maintenance Laborer Class B	1	1		1	
TOTAL 755	General Plant Services Unit	4	4	354,987	4	365,962
TOTAL 750	Hanover Park Water Reclamation Plant Section	21	21	2,148,931	21	2,156,365
780	James C. Kirie Water Reclamation Plant Section					
781	Administrative Unit					
HP20	Managing Engineer	1	1		1	
TOTAL 781	Administrative Unit	1	1	223,424	1	223,424
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	2		3	
NR6810	Fireman-Oiler	1	1		1	
NR8650	Maintenance Laborer Class A Shift	3	3		3	
NR6831	Operating Engineer I	6	6		6	
TOTAL 783	Operations Unit	22	22	2,474,774	23	2,583,897
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	427,959	5	429,901
TOTAL 780	James C. Kirie Water Reclamation Plant Section	28	28	3,126,157	29	3,237,223
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		1	

Fund: Corporate Dept: Maintenance & Operations		POSITION ANALYSIS				
Division: North Service Area		2022	2023		2024	
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	—		—	
TOTAL 791	Administrative Unit	3	3	442,438	3	479,278
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	2,286,189	21	2,300,605
795	General Plant Services Unit					
HP14	Engineering Technician V	—	1		1	
NR8331	Laborer Foreman	1	1		1	
NR8651	Maintenance Laborer Class A	4	4		4	
NR8652	Maintenance Laborer Class B	1	1		1	
TOTAL 795	General Plant Services Unit	6	7	612,234	7	635,014
TOTAL 790	John E. Egan Water Reclamation Plant Section	30	31	3,340,861	31	3,414,897
TOTAL	Maintenance & Operations North Service Area	240	241	26,747,327	240	27,184,710

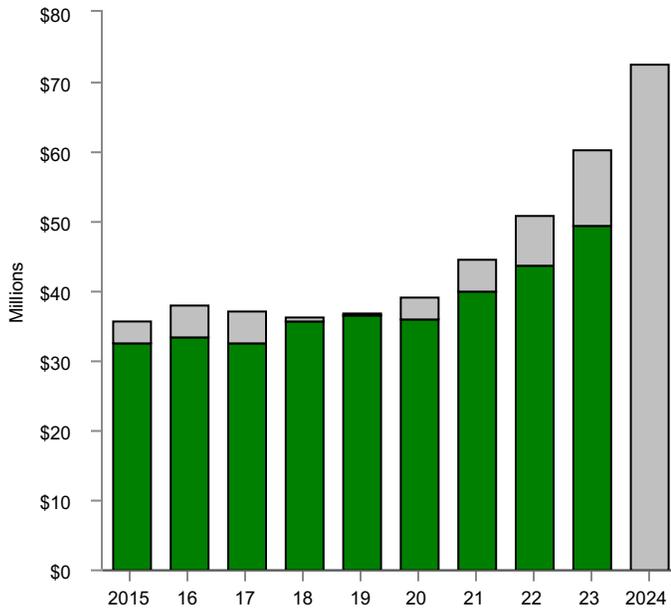
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules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

MAINTENANCE & OPERATIONS - CALUMET SERVICE AREA PROGRAMS

2024	\$72,694,400
2023	\$60,173,600
Increase	\$12,520,800



APPROPRIATIONS & EXPENDITURES

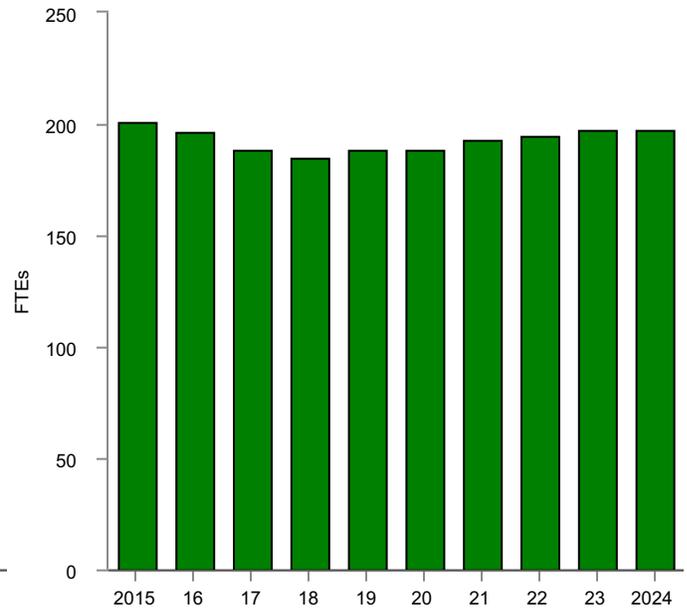


2023 Expenditures are estimated

■ EXPENDITURES
 ■ APPROPRIATIONS

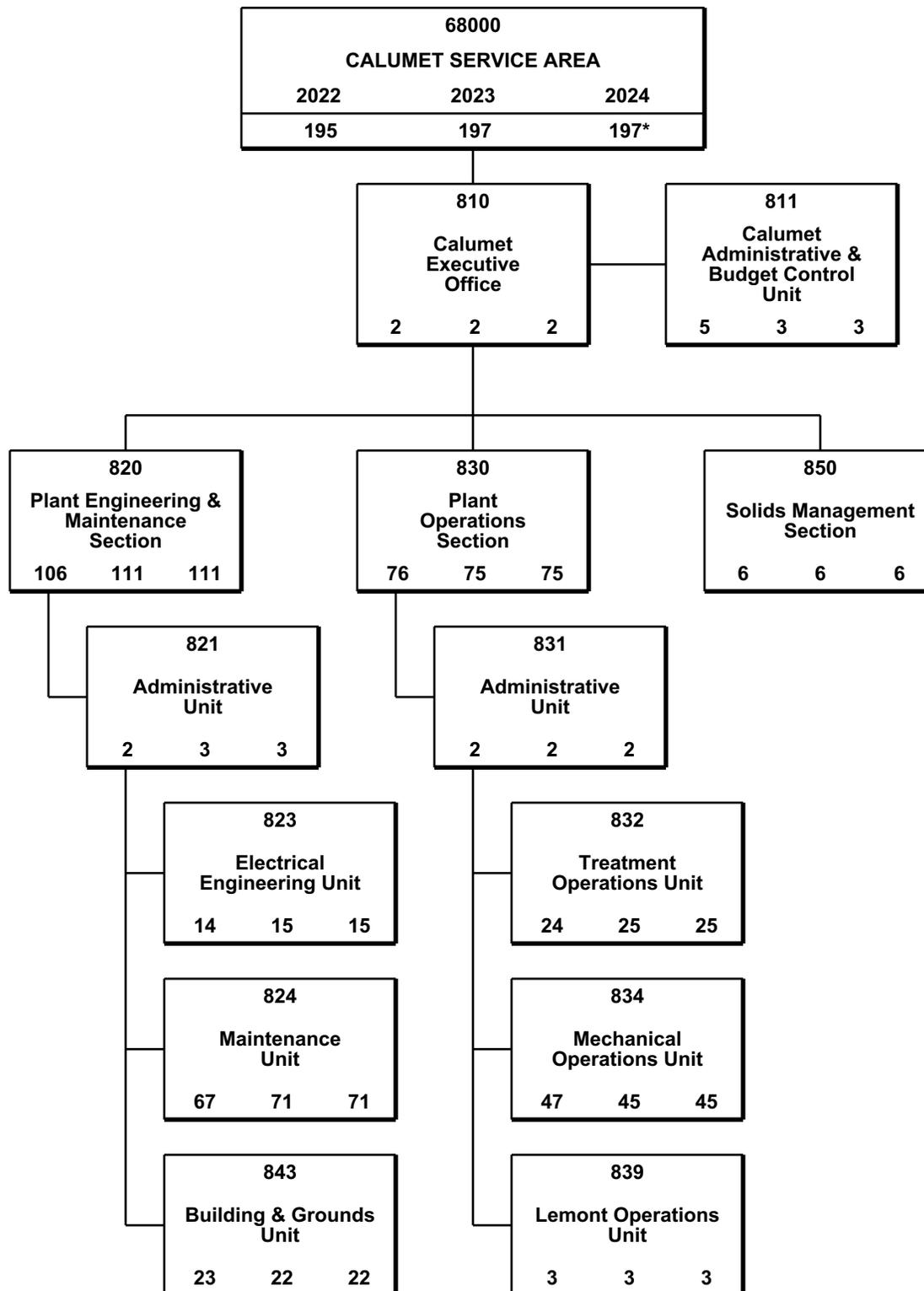
2021 - Increase is due to the transfer of the Solids Management Section from the General Division.
2022-2023 - Increase is due to rising costs of electrical energy, natural gas, and chemicals.
2024 - Increase is due to the increased need for chemicals to meet permit requirements for phosphorus removal.

BUDGETED FTE POSITIONS

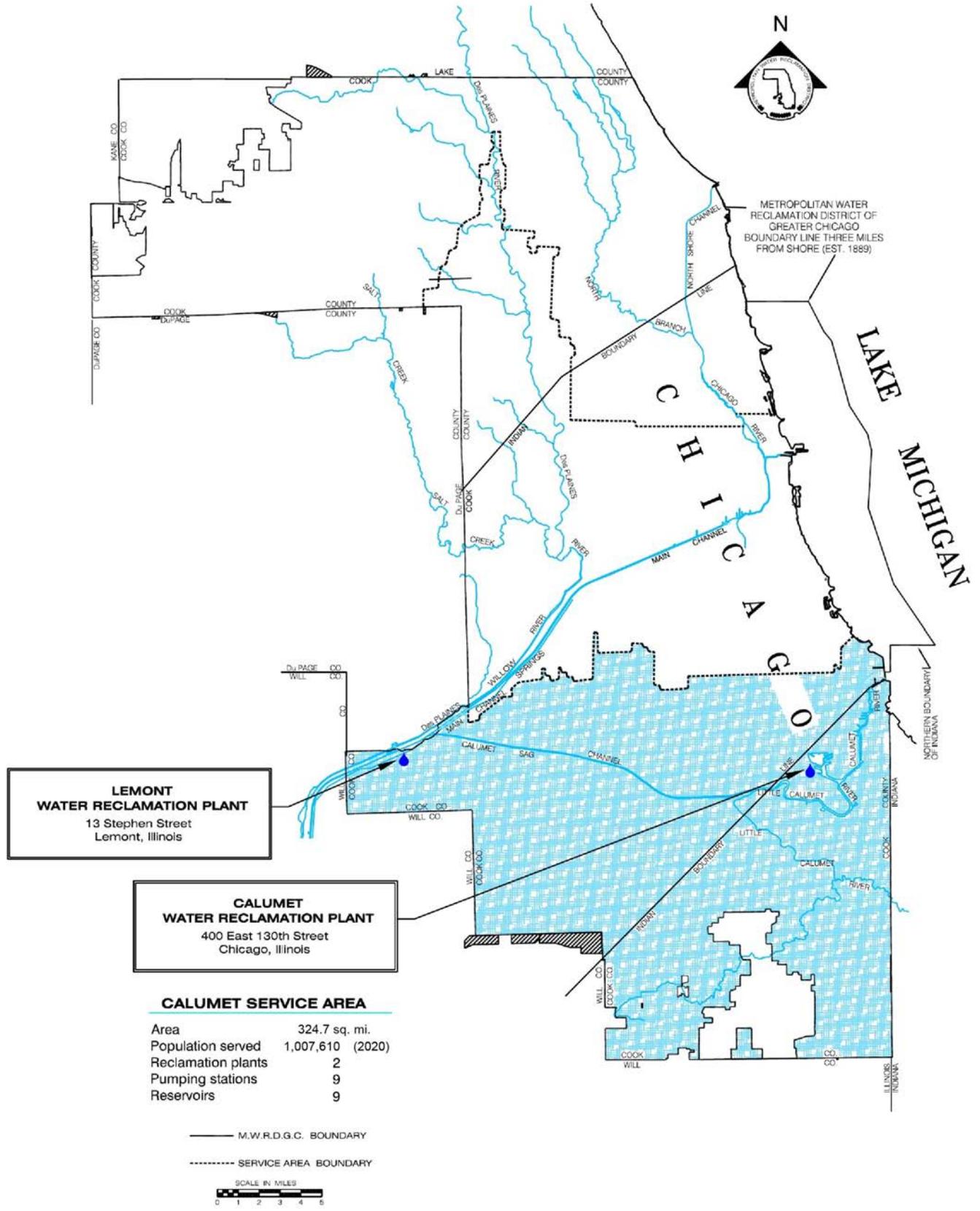


2017 - Decrease is due to organizational redesign.
2021 - Increase is due to the transfer of the Solids Management Section from the General Division.

MAINTENANCE & OPERATIONS - CALUMET SERVICE AREA



* In 2024, 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.	\$41,198,827	56.6 %
	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.	\$21,801,930	30.0 %
3.	SOLIDS UTILIZATION: The Calumet Service Area will beneficially utilize approximately 25,500 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.	\$ 7,923,543	10.9 %
4.	FLOOD & POLLUTION CONTROL: The Calumet Service Area will work to prevent local area flooding through the operation of 9 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.	\$ 1,196,130	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.	\$ 573,970	0.8 %
	Division Totals	<u>\$72,694,400</u>	<u>100.0 %</u>

68000 M&O - CALUMET SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
1000	Collection	\$11,710,314	2024	56 \$ 14,268,976	\$ 624,559	4.6	
			2023	56 \$ 13,644,417			
1100	Surface Interceptor Systems	\$ 480,109	2024	4 \$ 511,400	\$ 11,800	2.4	
			2023	4 \$ 499,600			
1200	Tunnel and Reservoir System	\$ 3,497,400	2024	10 \$ 4,328,400	\$ 8,860	0.2	
			2023	10 \$ 4,319,540			
1300	Pumping Station Facilities	\$ 3,477,832	2024	15 \$ 4,033,900	\$ 465,440	13.0	a)
			2023	15 \$ 3,568,460			
1900	Collection - Indirect Costs	\$ 4,254,973	2024	27 \$ 5,395,276	\$ 138,459	2.6	
			2023	27 \$ 5,256,817			
2000	Treatment	\$19,111,673	2024	87 \$ 26,602,151	\$ 217	—	
			2023	86 \$ 26,601,934			
2000	Pre-Treatment	\$ 444,283	2024	4 \$ 783,400	\$ 6,300	0.8	
			2023	4 \$ 777,100			
2100	Primary Treatment	\$ 1,204,514	2024	12 \$ 1,291,000	\$ 4,300	0.3	
			2023	12 \$ 1,286,700			
2200	Secondary Treatment	\$ 6,401,177	2024	23 \$ 11,048,800	\$ (785,500)	(6.6)	b)
			2023	23 \$ 11,834,300			
2300	Tertiary Treatment	\$ 2,586,481	2024	6 \$ 3,794,100	\$ 119,800	3.3	
			2023	6 \$ 3,674,300			
2900	Treatment - Indirect Costs	\$ 8,475,218	2024	42 \$ 9,684,851	\$ 655,317	7.3	c)
			2023	41 \$ 9,029,534			

a) Increase is due to an increased need for the rehabilitation of rotating assemblies (\$379,000).

b) Decrease is due to a reduction in electrical energy for the Calumet WRP (\$884,000), the prior purchase of aeration blower controls (\$200,000), and a reduced need for high strength carbon source for phosphorous removal (\$150,000), offset by an increase in supplemental trade labor to better reflect current needs (\$404,000).

c) Increase is due to a need for roof repairs (\$250,000), condensation units and assemblies (\$100,000), the reallocation of salaries to better reflect current activities (\$88,000), the addition of one FTE (\$72,100), an increased need for repairs to cranes and hoists (\$65,000), one submersible grit pump (\$41,000), and one air handler unit (\$40,000).

68000 M&O - CALUMET SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
3000	Solids Processing	\$ 6,170,099	2024 38	\$ 21,801,930	\$13,450,786	161.1	
			2023 39	\$ 8,351,144			
3100	Thickening	\$ 743,342	2024 7	\$ 749,300	\$ 30,400	4.2	
			2023 7	\$ 718,900			
3200	Stabilization	\$ 1,637,338	2024 9	\$ 2,078,200	\$ 31,000	1.5	
			2023 9	\$ 2,047,200			
3300	Dewatering	\$ 321,862	2024 3	\$ 14,373,300	\$13,259,100	1,190.0	d)
			2023 3	\$ 1,114,200			
3900	Solids Processing - Indirect Costs	\$ 3,467,557	2024 19	\$ 4,601,130	\$ 130,286	2.9	
			2023 20	\$ 4,470,844			
4000	Flood & Pollution Control	\$ 1,193,091	2024 2	\$ 1,196,130	\$ (206,256)	(14.7)	
			2023 2	\$ 1,402,386			
4200	Waterways Control and Stormwater Reservoirs	\$ 203,968	2024 1	\$ 199,100	\$ (3,000)	(1.5)	
			2023 1	\$ 202,100			
4400	Aeration Facilities	\$ 695,429	2024 1	\$ 728,700	\$ 4,400	0.6	
			2023 1	\$ 724,300			
4900	Flood & Pollution Control - Indirect Costs	\$ 293,694	2024 —	\$ 268,330	\$ (207,656)	(43.6)	e)
			2023 —	\$ 475,986			
5000	Solids Utilization	\$ 4,979,194	2024 11	\$ 7,923,543	\$ 158,410	2.0	
			2023 11	\$ 7,765,133			
5100	Solids Drying	\$ 2,651,355	2024 3	\$ 3,397,500	\$ 5,400	0.2	
			2023 3	\$ 3,392,100			
5200	Solids Distribution	\$ 1,241,040	2024 2	\$ 1,918,000	\$ 3,500	0.2	
			2023 2	\$ 1,914,500			
5900	Solids Utilization - Indirect Costs	\$ 1,086,799	2024 6	\$ 2,608,043	\$ 149,510	6.1	
			2023 6	\$ 2,458,533			
7000	General Support (excluding program number 7604)	\$ 314,729	2024 3	\$ 573,970	\$(1,523,816)	(72.6)	f)
			2023 3	\$ 2,097,786			
7604	Social Security and Medicare Contributions	\$ 293,517	2024 —	\$ 327,700	\$ 16,900	5.4	
			2023 —	\$ 310,800			
Division Totals		\$43,772,617	2024 197	\$ 72,694,400	\$12,520,800	20.8 %	*
			2023 197	\$ 60,173,600			

- d) Increase is due to an increased need for coagulating chemicals to meet permit requirements for phosphorous removal (\$12,987,000) and an increase in price for a dewatering centrifuge (\$250,000).
- e) Decrease is due to the completion of a contract to provide protective coatings for the digesters (\$214,300).
- f) Decrease is due to a reallocation of ferric chloride to the solids processing, dewatering program number (\$1,438,000).

* The 2024 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		2022 Actual	2023 Budgeted	2024 Estimated	
1000-2900	Collection & Treatment					
	Collect and Treat Wastewater at the Calumet and Lemont Water Reclamation Plants					
	Calumet Water Reclamation Plant	Mil. Gallons	86,241	100,000	100,000	
		Cost	\$ 30,313,220	\$ 39,631,261	\$ 40,167,007	a)
		Cost/Mil. Gallons	\$ 351.49	\$ 396.31	\$ 401.67	
	Lemont Water Reclamation Plant	Mil. Gallons	941	1,000	1,000	
		Cost	\$ 508,767	\$ 615,090	\$ 704,120	
		Cost/Mil. Gallons	\$ 540.67	\$ 615.09	\$ 704.12	
3000	Solids Processing					
	Remove and Process Solids Through Various Systems, Including Concentration, Heated Anaerobic Digestion, Lagoon Stabilization, and Air Drying	Dry Tons	32,691	35,000	35,000	
		Cost	\$ 6,170,099	\$ 8,351,144	\$ 21,801,930	b)
		Cost/Dry Ton	\$ 188.74	\$ 238.60	\$ 622.91	b)
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	\$ 203,968	\$ 202,100	\$ 199,100	
		Cost/Reservoir	\$ 22,663.11	\$ 22,455.56	\$ 22,122.22	
4400	Aeration Facilities	Cost	\$ 695,429	\$ 724,300	\$ 728,700	
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 293,694	\$ 475,986	\$ 268,330	c)
5000	Solids Utilization					
	Utilize Biosolids for Application at Final Utilization Sites, such as for Daily and Final Cover in Sanitary Landfills	Dry Tons	15,894	21,000	25,500	d)
		Cost	\$ 4,979,194	\$ 7,765,133	\$ 7,923,543	d)
		Cost/Dry Ton	\$ 313.28	\$ 369.77	\$ 310.73	e)
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	\$ 314,729	\$ 2,097,786	\$ 573,970	f)
7604	Social Security and Medicare Contributions	Cost	\$ 293,517	\$ 310,800	\$ 327,700	
	Division Totals		\$ 43,772,617	\$ 60,173,600	\$ 72,694,400	

- a) Increase is due to an increased need for the rehabilitation of rotating assemblies (\$379,000), the reallocation of salaries to better reflect current activities (\$345,500), an increase in supplemental trade labor to better reflect current needs (\$404,000), and a need for roof repairs (\$250,000), offset by a reduction in electrical energy for the Calumet WRP (\$884,000).
- b) Increase is due to an increase in need for coagulating chemicals to meet permit requirements for phosphorous removal (\$12,987,000), an increase in price for a dewatering centrifuge (\$250,000), and the reallocation of salaries to better reflect current activities (\$110,600).
- c) Decrease is due to the completion of a contract to provide protective coatings for the digesters (\$214,300).
- d) Increase is due to an increased need for heavy equipment to process the expected increase in solids volume from the phosphorous removal permit requirements (\$300,000).
- e) Decrease in the cost per ton is due to the expected increase in solids volume from the phosphorous removal permit requirements without substantially increasing application costs.
- f) Decrease is due to a reallocation of ferric chloride to the solids processing, dewatering program number (\$1,438,000).

101 68000	Fund: Corporate Department: Maintenance & Operations Division: Calumet Service Area	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 19,862,548	\$ 20,819,300	\$ 20,819,300	\$ 15,039,590	\$ 19,671,200	\$ 21,435,000	\$ —
601060	Compensation Plan Adjustments	1,078,004	1,116,600	1,116,600	626,330	827,900	1,156,800	—
601070	Social Security and Medicare Contributions	293,517	310,800	310,800	230,890	295,900	327,700	—
601080	Salaries of Nonbudgeted Employees	4,686	—	25,500	25,480	25,500	—	—
601100	Tuition and Training Payments	1,423	34,500	34,500	1,113	10,500	103,500	—
100	TOTAL PERSONAL SERVICES	21,240,178	22,281,200	22,306,700	15,923,403	20,831,000	23,023,000	—
612010	Travel	500	3,600	3,600	—	1,800	5,800	—
612030	Meals and Lodging	6,553	9,700	9,700	4,967	5,800	13,000	—
612050	Compensation for Personally-Owned Automobiles	29,869	48,000	48,000	31,232	47,400	48,000	—
612080	Motor Vehicle Operating Services	—	500	500	87	300	500	—
612150	Electrical Energy	8,702,762	14,088,100	14,088,100	6,528,585	10,309,000	13,244,600	—
612160	Natural Gas	999,803	1,095,400	1,095,400	462,577	914,900	1,195,400	—
612170	Water and Water Services	286,540	295,500	295,500	220,414	285,600	330,300	—
612240	Testing and Inspection Services	32,986	51,100	51,100	21,350	47,200	88,700	—
612330	Rental Charges	5,844	9,700	4,700	4,700	4,300	9,700	—
612410	Governmental Service Charges	98,052	100,000	117,500	104,136	104,500	100,000	—
612420	Maintenance of Grounds and Pavements	183,726	436,000	475,600	470,320	410,000	446,000	—
612490	Contractual Services, N.O.C.	3,386	18,900	18,900	18,397	17,900	31,900	—
612520	Waste Material Disposal Charges	3,730,504	5,245,600	4,854,000	4,706,925	4,899,300	5,230,300	—
612600	Repairs to Collection Facilities	510,993	419,400	250,000	188,241	245,400	704,500	—
612650	Repairs to Process Facilities	3,564,103	4,449,100	3,591,500	3,274,338	3,344,500	3,386,900	—
612680	Repairs to Buildings	188,550	841,700	800,100	676,576	797,000	1,178,900	—
612760	Repairs to Material Handling and Farming Equipment	136,314	100,000	100,000	100,000	98,300	100,000	—
612780	Safety Repairs and Services	35,455	31,600	31,600	31,530	31,500	38,500	—
612820	Computer Software Maintenance	3,181	3,400	3,400	3,325	3,400	3,400	—
612860	Repairs to Vehicle Equipment	24,193	53,500	95,100	93,671	95,000	53,500	—
612990	Repairs, N.O.C.	—	2,000	2,000	1,000	1,500	2,000	—
200	TOTAL CONTRACTUAL SERVICES	18,543,313	27,302,800	25,936,300	16,942,371	21,664,600	26,211,900	—
623030	Metals	8,824	12,100	12,100	11,712	10,200	12,600	—
623070	Electrical Parts and Supplies	613,396	1,215,400	1,215,400	1,067,250	751,900	978,800	—
623090	Plumbing Accessories and Supplies	93,423	243,100	263,100	236,780	203,100	263,100	—

101 68000	Fund: Corporate Department: Maintenance & Operations Division: Calumet Service Area	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623110	Hardware	1,418	—	—	—	—	—	—
623130	Buildings, Grounds, Paving Materials, and Supplies	37,210	63,200	63,200	59,453	60,500	78,200	—
623190	Paints, Solvents, and Related Materials	3,334	3,000	3,000	2,400	3,000	8,000	—
623250	Vehicle Parts and Supplies	31,133	65,000	65,900	65,872	63,900	75,000	—
623270	Mechanical Repair Parts	883,182	1,189,800	1,369,800	1,229,858	855,600	1,344,800	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	21,780	15,800	15,800	14,859	15,600	52,000	—
623560	Processing Chemicals	1,841,774	5,112,100	5,112,100	4,234,774	4,270,100	16,574,400	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	2,148	7,000	7,000	6,432	7,000	10,500	—
623660	Cleaning Supplies	741	1,000	1,000	699	700	1,000	—
623680	Tools and Supplies	38,128	73,000	73,000	70,642	71,000	80,000	—
623780	Safety and Medical Supplies	3,869	15,800	15,800	1,210	8,200	15,800	—
623800	Computer Software	—	—	—	—	—	10,000	—
623810	Computer Supplies	—	—	5,000	3,790	—	2,000	—
623820	Fuel	50,165	108,000	88,000	87,451	71,700	115,000	—
623860	Lubricants	30	2,000	2,000	500	700	2,000	—
623990	Materials and Supplies, N.O.C.	31,211	39,500	37,500	31,741	27,000	42,500	—
300	TOTAL MATERIALS AND SUPPLIES	3,661,765	8,165,800	8,349,700	7,125,423	6,420,200	19,665,700	—
634650	Equipment for Process Facilities	104,281	630,000	1,736,000	1,733,905	262,700	1,952,600	—
634760	Material Handling and Farming Equipment	—	1,100,000	897,900	897,880	—	1,197,900	—
634860	Vehicle Equipment	80,230	257,800	249,000	235,726	54,300	272,300	—
634990	Machinery and Equipment, N.O.C.	142,850	436,000	436,000	400,995	80,000	371,000	—
400	TOTAL MACHINERY AND EQUIPMENT	327,361	2,423,800	3,318,900	3,268,506	397,000	3,793,800	—
TOTAL CALUMET SERVICE AREA		\$ 43,772,617	\$ 60,173,600	\$ 59,911,600	\$ 43,259,703	\$ 49,312,800	\$ 72,694,400	\$ —

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.
 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				
		2022	2023		2024	
					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	353,756	2	353,756
811	Calumet Administrative & Budget Control Unit					
HP14	Budget & Management Analyst	2	—		—	
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	5	3	251,221	3	251,222
820	Plant Engineering & Maintenance Section					
821	Administrative Unit					
HP20	Managing Engineer	1	1		1	
HP14	Assistant Civil Engineer	—	1		1	
HP14	Engineering Technician V	1	1		1	
TOTAL 821	Administrative Unit	2	3	414,751	3	418,735
823	Electrical Engineering Unit					
HP17	Senior Electrical Engineer	—	—		1	
HP17	Senior Process Control Engineer	—	1		1	
HP15	Associate Process Control Engineer	2	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	14	15	1,698,835	15	1,753,511
824	Maintenance Unit					
HP19	Master Mechanic II #2 (Master Mechanic I) (New Grade HP18)	1	—		—	
HP18	Master Mechanic I	—	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
HP17	Assistant Master Mechanic	3	3		3	
PR5353	Bricklayer	1	1		1	
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	10	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	9	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	4	6		6	
TOTAL 824	Maintenance Unit	67	71	7,995,667	71	8,271,871
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	

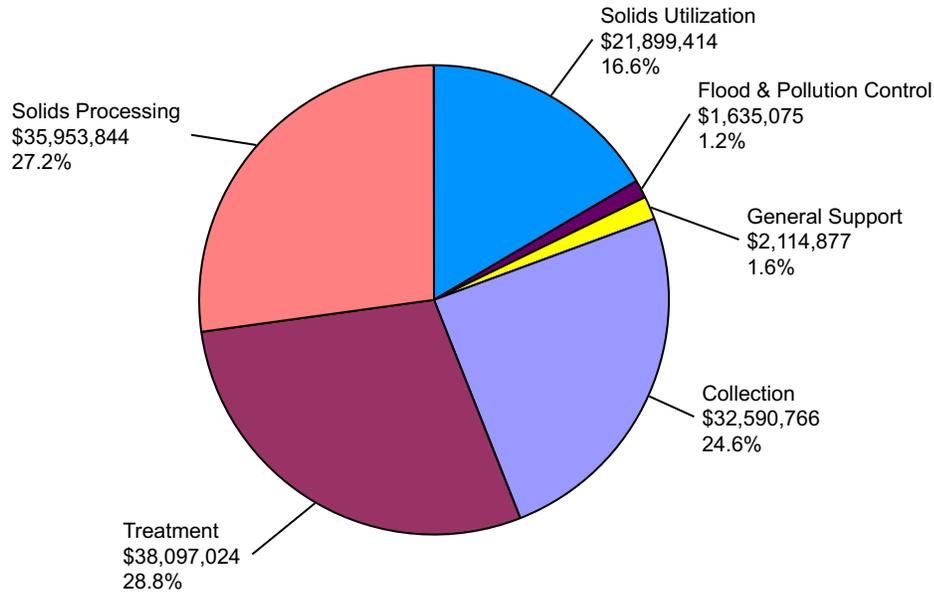
Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2022	2023		2024	
				Proposed by the Executive Director		
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
NR8652	Maintenance Laborer Class B #1	1	—		—	
TOTAL 843	Buildings & Grounds Unit	23	22	1,751,017	22	1,785,794
TOTAL 820	Plant Engineering & Maintenance Section	106	111	11,860,270	111	12,229,911
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	393,817	2	393,817
832	Treatment Operations Unit					
HP16	Treatment Plant Operator III	1	1		1	
HP15	Associate Civil Engineer	1	1		1	
HP14	Treatment Plant Operator II	7	8		8	
HP14	Treatment Plant Operator II #4	1	—		—	
HP12	Treatment Plant Operator I	5	6		6	
NR8650	Maintenance Laborer Class A Shift	8	8		8	
NR8651	Maintenance Laborer Class A	1	1		1	
TOTAL 832	Treatment Operations Unit	24	25	2,402,135	25	2,421,368
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	
PR6473	Truck Driver	2	—		—	
TOTAL 834	Mechanical Operations Unit	47	45	5,089,928	45	5,201,222
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	302,592	3	302,592
TOTAL 830	Plant Operations Section	76	75	8,188,472	75	8,318,999

Fund: Corporate Dept: Maintenance & Operations Division: Calumet Service Area		POSITION ANALYSIS				
		2022	2023		2024	
				Proposed by the Executive Director		
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
850	Solids Management Section					
HP17	Senior Engineer	1	1		1	
HP14	Engineering Technician V	2	2		2	
HP12	Engineering Technician IV	1	1		1	
HP11	Engineering Technician III	2	2		2	
TOTAL 850	Solids Management Section	6	6	600,523	6	608,180
TOTAL	Maintenance & Operations Calumet Service Area	195	197	21,254,243	197	21,762,068

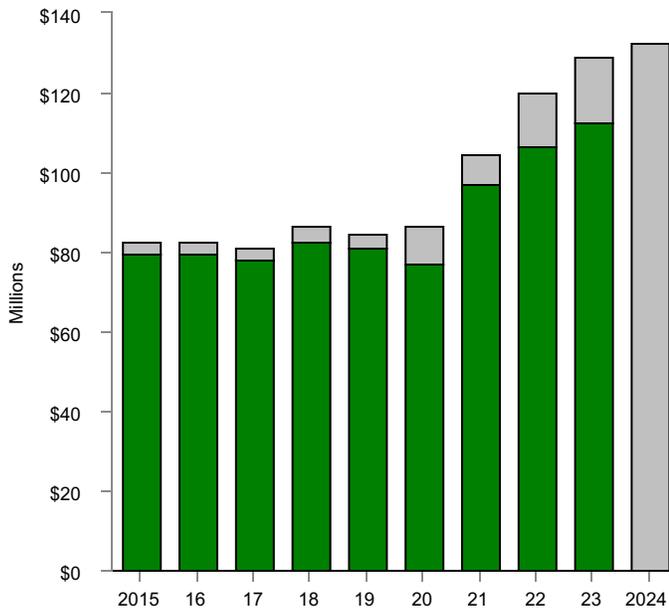
NOTE: Departmental appropriation totals for salaries in the Position Analysis differ from those contained in the Line Item Analysis by a factor identified to adjust for vacancies. Salary ranges corresponding to the pay plan and grade for each class title can be found in the table of Salary Schedules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

MAINTENANCE & OPERATIONS - STICKNEY SERVICE AREA PROGRAMS

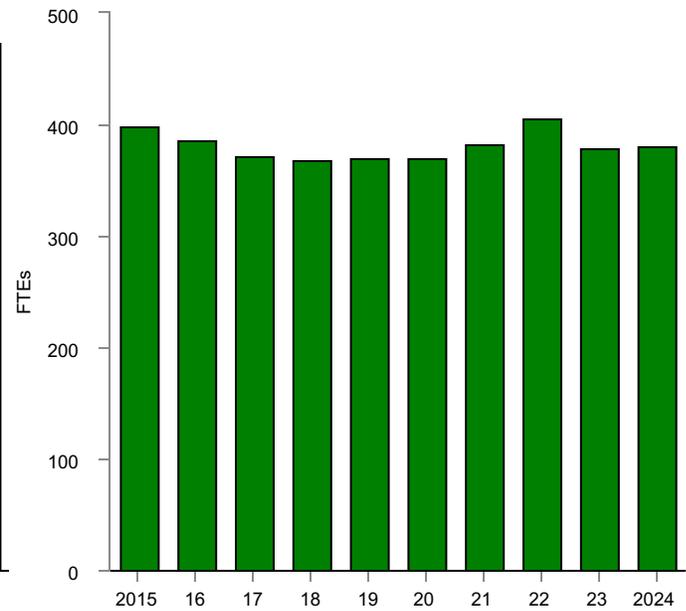
2024	\$132,291,000
2023	\$128,778,200
Increase	\$3,512,800



APPROPRIATIONS & EXPENDITURES



BUDGETED FTE POSITIONS



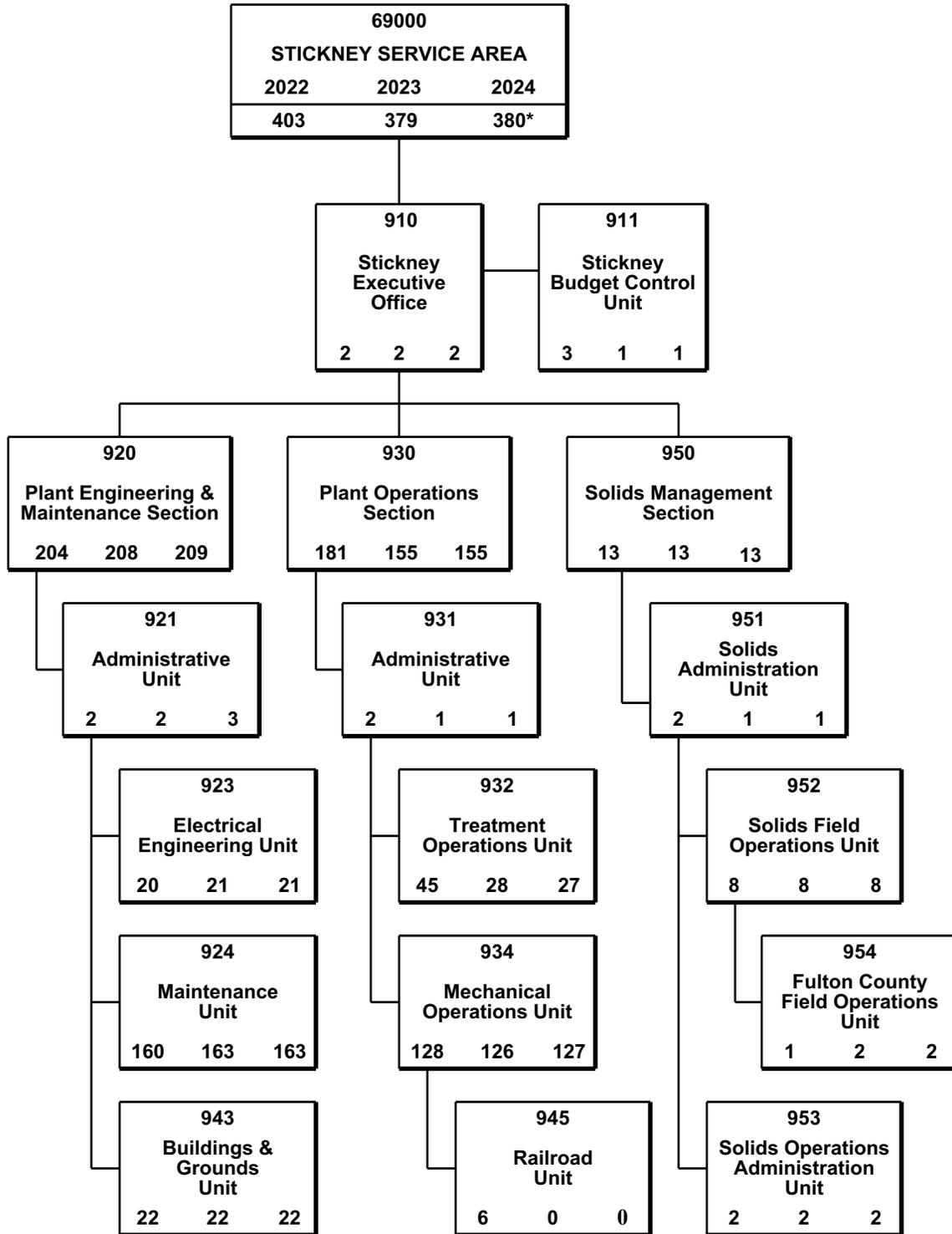
2023 Expenditures are estimated

■ EXPENDITURES ■ APPROPRIATIONS

2016-2017 - 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.

MAINTENANCE & OPERATIONS - STICKNEY SERVICE AREA



* In 2024, 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.			\$ 70,687,790	53.4 %
		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 106,000 dry tons and process 150,000 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.			\$ 35,953,844	27.2 %
3.	SOLIDS UTILIZATION: The Stickney Service Area will beneficially utilize 57,000 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.			\$ 21,899,414	16.6 %
4.	FLOOD & POLLUTION CONTROL: The Stickney Service Area will work to prevent local area flooding through the operation of five 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.			\$ 1,635,075	1.2 %
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.			\$2,114,877	1.6 %
				<u>Division Totals</u>	<u>\$132,291,000</u> <u>100.0 %</u>

69000 M&O - STICKNEY SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
1000	Collection	\$ 23,275,507	2024	93 \$ 32,590,766	\$ 2,579,055	8.6	
			2023	79 \$ 30,011,711			
1100	Surface Interceptor Systems	\$ 258,716	2024	— \$ 314,400	\$ (17,100)	(5.2)	
			2023	— \$ 331,500			
1200	Tunnel and Reservoir System	\$ 5,916,615	2024	15 \$ 9,093,400	\$ 735,600	8.8	a)
			2023	13 \$ 8,357,800			
1300	Pumping Station Facilities	\$ 9,390,003	2024	44 \$ 15,039,100	\$ 1,846,000	14.0	b)
			2023	28 \$ 13,193,100			
1900	Collection - Indirect Costs	\$ 7,710,173	2024	34 \$ 8,143,866	\$ 14,555	0.2	
			2023	38 \$ 8,129,311			
2000	Treatment	\$ 30,418,785	2024	115 \$ 37,447,724	\$ (563,333)	(1.5)	
			2023	121 \$ 38,011,057			
2000	Pre-Treatment	\$ 2,163,935	2024	20 \$ 2,746,200	\$ 573,900	26.4	c)
			2023	16 \$ 2,172,300			
2100	Primary Treatment	\$ 1,655,625	2024	12 \$ 1,268,700	\$ (328,600)	(20.6)	d)
			2023	16 \$ 1,597,300			
2200	Secondary Treatment	\$ 9,903,286	2024	26 \$ 14,836,200	\$ 2,520,000	20.5	e)
			2023	26 \$ 12,316,200			
2300	Tertiary Treatment	\$ 16,421	2024	— \$ 16,300	\$ 300	1.9	
			2023	— \$ 16,000			
2900	Treatment - Indirect Costs	\$ 16,679,518	2024	57 \$ 18,580,324	\$ (3,328,933)	(15.2)	f)
			2023	63 \$ 21,909,257			

a) Increase is due to an increase in electrical energy at pumping stations (\$646,600) and the reallocation of salaries to more accurately reflect current activities (\$235,500), offset by a reduction in demand for telemetry parts (\$195,300).

b) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$1,537,100), an increase in supplemental trade labor to better reflect current needs (\$392,400), and an increase to rehabilitation of rotating assemblies (\$385,000), offset by a reduced demand for electrical energy for Stickney WRP pumping stations (\$450,400).

c) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$468,600) and an increased demand for scavenger services (\$123,200).

d) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$292,600).

e) Increase is due to an increase in electrical service for aeration blowers (\$1,513,500), an increase in supplemental trade labor to better reflect current needs (\$588,800), an increased demand for final tank painting (\$363,900), and the reallocation of salaries to more accurately reflect current activities (\$144,100).

f) Decrease is due to the reduced costs for natural gas at Stickney WRP (\$3,031,400) and the completion of pavement rehabilitation project (\$194,000).

69000 M&O - STICKNEY SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
3000	Solids Processing	\$ 29,753,444	2024 135	\$ 35,953,844	\$ 759,723	2.2	
			2023 133	\$ 35,194,121			
3100	Thickening	\$ 9,672,841	2024 25	\$ 6,409,400	\$ (301,000)	(4.5)	g)
			2023 26	\$ 6,710,400			
3200	Stabilization	\$ 4,173,544	2024 33	\$ 5,159,800	\$ 615,500	13.5	h)
			2023 27	\$ 4,544,300			
3300	Dewatering	\$ 7,865,481	2024 41	\$ 16,279,400	\$ 1,445,600	9.7	i)
			2023 32	\$ 14,833,800			
3900	Solids Processing - Indirect Costs	\$ 8,041,578	2024 36	\$ 8,105,244	\$ (1,000,377)	(11.0)	j)
			2023 48	\$ 9,105,621			
4000	Flood & Pollution Control	\$ 1,237,381	2024 7	\$ 1,635,075	\$ 114,149	7.5	
			2023 6	\$ 1,520,926			
4200	Waterways Control and Stormwater Reservoirs	\$ 704,234	2024 7	\$ 1,121,500	\$ 481,200	75.2	k)
			2023 5	\$ 640,300			
4900	Flood & Pollution Control - Indirect Costs	\$ 533,147	2024 —	\$ 513,575	\$ (367,051)	(41.7)	l)
			2023 1	\$ 880,626			
5000	Solids Utilization	\$ 18,937,353	2024 23	\$ 21,899,414	\$ 1,432,746	7.0	
			2023 25	\$ 20,466,668			
5100	Solids Drying	\$ 3,936,564	2024 7	\$ 4,562,400	\$ 390,800	9.4	m)
			2023 7	\$ 4,171,600			
5200	Solids Distribution	\$ 12,377,212	2024 7	\$ 14,522,000	\$ 1,407,200	10.7	n)
			2023 6	\$ 13,114,800			
5900	Solids Utilization - Indirect Costs	\$ 2,623,577	2024 9	\$ 2,815,014	\$ (365,254)	(11.5)	o)
			2023 12	\$ 3,180,268			

g) Decrease is due to a reduced demand for centrifuge rehabilitation services (\$150,300) and electric services for pre-digestion centrifuges (\$85,200), offset by an increased demand for electric parts for solid process (\$25,000) and repair parts for sludge screens (\$25,000).

h) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$640,500), offset by a reduced demand for electrical services at the Stickney WRP digesters (\$85,200).

i) Increase is due to the reallocation of salaries to more accurately reflect current activities (\$866,000) and an increased demand for magnesium chloride (\$520,300).

j) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$1,252,800), offset by an increased demand for mechanical repair parts for centrifuges (\$61,200), electrical parts for uninterruptible power supply (\$56,100), Gardner Denver Nash equipment (\$51,000), expansion joints (\$40,800), plumbing supplies for miscellaneous systems (\$40,000), and electrical parts for distributed control systems (\$32,700).

k) Increase is due to a greater demand for electrical parts for power generation (\$276,500) and the reallocation of salaries to more accurately reflect current activities (\$205,100).

l) Decrease is due to a reduced demand for protective coating for equipment (\$270,000) and the reallocation of salaries to more accurately reflect current activities (\$103,700).

m) Increase is due to a greater demand for truck hauling of biosolids (\$300,000) and the reallocation of salaries to more accurately reflect current activities (\$34,500).

n) Increase is due to the procurement of one wheel loader for LASMA (\$580,000), the greater demand for beneficial reuse of biosolids (\$535,000), the reallocation of salaries to more accurately reflect current activities (\$160,400), and security services at Fulton County

o) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$370,500).

69000 M&O - STICKNEY SERVICE AREA

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
7000	General Support (excluding program number 7604)	\$ 2,488,613	2024	7 \$ 2,114,877	\$ (830,140)	(28.2)	p)
			2023	15 \$ 2,945,017			
7604	Social Security and Medicare Contributions	\$ 582,731	2024	— \$ 649,300	\$ 20,600	3.3	
			2023	— \$ 628,700			
Division Totals		\$106,693,814	2024	380 \$ 132,291,000	\$ 3,512,800	2.7 %	*
			2023	379 \$ 128,778,200			

p) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$847,900).

* The 2024 position total for the Stickney Service Area is 380, with an additional nine positions budgeted in the Stormwater Management Fund.

69000 M&O - STICKNEY SERVICE AREA

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 Estimated	
1000-2900	Collection & Treatment					
	Collect and Treat Wastewater at the Stickney Water Reclamation Plant	Mil. Gallons	242,626	246,800	240,000	
		Cost	\$ 53,694,292	\$ 68,022,768	\$ 70,038,490	a)
		Cost/Mil. Gallons	\$ 221.30	\$ 275.62	\$ 291.83	
3000	Solids Processing					
	Remove 106,000 Dry Tons of Solids and Process 150,000 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	181,097	168,100	150,000	
		Cost	\$ 29,753,444	\$ 35,194,121	\$ 35,953,844	b)
		Cost/Dry Ton	\$ 164.30	\$ 209.36	\$ 239.69	
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	5	
		Cost	\$ 704,234	\$ 640,300	\$ 1,121,500	c)
		Cost/Reservoir	\$ 140,846.80	\$ 128,060.00	\$ 224,300.00	c)
4900	Flood & Pollution Control - Indirect Costs	Cost	\$ 533,147	\$ 880,626	\$ 513,575	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	58,386	70,000	57,000	e)
		Cost	\$ 12,954,678	\$ 13,526,268	\$ 15,017,014	f)
		Cost/Dry Ton	\$ 221.88	\$ 193.23	\$ 263.46	f)
5271	Pelletizer Disposal	Dry Tons	40,155	43,000	43,000	
	Control Management and Disposal of Solids by Private Contracts	Cost	\$ 5,982,675	\$ 6,940,400	\$ 6,882,400	
		Cost/Dry Ton	\$ 148.99	\$ 161.40	\$ 160.06	
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	\$ 2,488,613	\$ 2,945,017	\$ 2,114,877	g)
7604	Social Security and Medicare Contributions	Cost	\$ 582,731	\$ 628,700	\$ 649,300	
	Division Totals		\$ 106,693,814	\$ 128,778,200	\$ 132,291,000	

- a) Increase is due to an increased demand for electrical service for aeration blowers (\$1,513,500), water service for the Stickney WRP and Racine Avenue Pumping Station (\$263,000), and the scavenger services at the Stickney WRP (\$123,200).
- b) Increase is due to an increased demand for magnesium chloride at Ostara (\$520,300) and liquid carbon dioxide (\$468,800), offset by a reduced demand for centrifuge rehabilitation services (\$150,300).
- c) Increase is due to an increased demand for electrical parts for power generation (\$276,500) and the reallocation of salaries to more accurately reflect current activities (\$205,100).
- d) Decrease is due to a reduced demand for protective coatings at various locations (\$270,000) and the reallocation of salaries to more accurately reflect current activities (\$103,700).
- e) Decrease of estimated solids utilization is due to the approved appropriation and resultant production goals.
- f) Increase is due to the purchase of one wheel loader to LASMA (\$580,000), greater costs for beneficial reuse of biosolids (\$535,000), truck hauling of biosolids (\$300,000), and aerators/rotavators for biosolids (\$150,000).
- g) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$847,900).

101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 39,101,060	\$ 41,303,900	\$ 41,213,900	\$ 29,340,775	\$ 38,344,500	\$ 42,041,400	\$ —
601060	Compensation Plan Adjustments	2,340,208	2,407,000	2,374,700	1,636,818	2,301,800	2,212,600	—
601070	Social Security and Medicare Contributions	582,731	628,700	628,700	457,437	587,700	649,300	—
601080	Salaries of Nonbudgeted Employees	—	5,000	96,500	61,342	61,400	5,000	—
601100	Tuition and Training Payments	39,750	103,800	108,500	28,578	30,700	114,900	—
100	TOTAL PERSONAL SERVICES	42,063,749	44,448,400	44,422,300	31,524,950	41,326,100	45,023,200	—
612010	Travel	1,067	3,200	6,400	4,413	5,500	10,100	—
612030	Meals and Lodging	21,618	26,900	30,700	19,220	19,300	36,600	—
612050	Compensation for Personally-Owned Automobiles	22,259	30,000	30,000	24,842	24,900	30,000	—
612080	Motor Vehicle Operating Services	242	300	300	47	200	300	—
612150	Electrical Energy	21,401,701	29,177,200	29,132,200	14,414,918	22,179,600	30,328,000	—
612160	Natural Gas	1,350,162	4,816,200	3,126,500	571,955	1,330,100	1,733,800	—
612170	Water and Water Services	1,239,488	1,539,200	1,539,200	852,315	1,395,500	1,754,000	—
612240	Testing and Inspection Services	54,559	80,400	80,400	51,153	61,700	228,400	—
612330	Rental Charges	127,215	141,300	141,300	141,232	128,700	148,100	—
612410	Governmental Service Charges	90,395	90,900	90,900	89,880	90,300	90,200	—
612420	Maintenance of Grounds and Pavements	881,901	1,209,200	1,039,200	760,056	1,120,000	1,081,700	—
612430	Payments for Professional Services	63,168	93,600	93,600	93,540	87,000	125,000	—
612490	Contractual Services, N.O.C.	471,417	651,400	751,400	619,094	651,500	765,100	—
612520	Waste Material Disposal Charges	8,195,540	8,375,100	10,444,400	10,054,741	8,275,300	9,754,700	—
612590	Sludge Disposal	5,226,499	5,800,000	5,800,000	5,800,000	4,800,000	5,800,000	—
612600	Repairs to Collection Facilities	1,578,491	2,729,400	2,972,800	2,972,732	2,580,000	3,452,300	—
612650	Repairs to Process Facilities	7,416,286	7,064,200	7,301,800	7,263,871	6,831,700	7,638,900	—
612670	Repairs to Railroads	795,042	476,000	282,000	229,921	460,900	536,000	—
612680	Repairs to Buildings	320,927	568,000	568,000	487,014	461,000	825,600	—
612760	Repairs to Material Handling and Farming Equipment	206,170	290,500	290,500	289,401	254,700	240,500	—
612780	Safety Repairs and Services	247,234	264,800	278,800	271,069	258,400	258,200	—
612820	Computer Software Maintenance	6,362	6,700	6,700	6,650	6,700	7,000	—
612860	Repairs to Vehicle Equipment	14,668	27,100	27,100	27,057	21,200	27,100	—
612990	Repairs, N.O.C.	2,255	18,000	18,000	14,045	16,100	24,000	—
200	TOTAL CONTRACTUAL SERVICES	49,734,664	63,479,600	64,052,200	45,059,166	51,060,300	64,895,600	—

101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	LINE ITEM ANALYSIS						
		2022	2023				2024	
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623030	Metals	10,126	10,400	10,400	10,400	10,200	25,000	—
623070	Electrical Parts and Supplies	1,164,087	1,595,500	2,302,000	2,234,437	1,645,600	2,669,600	—
623090	Plumbing Accessories and Supplies	378,718	372,300	567,300	500,985	390,400	722,600	—
623110	Hardware	3,366	2,100	2,100	999	1,900	11,000	—
623130	Buildings, Grounds, Paving Materials, and Supplies	46,419	83,700	83,700	83,205	75,800	87,800	—
623170	Fiber, Paper, and Insulation Materials	5,015	5,500	5,500	5,500	5,100	5,500	—
623190	Paints, Solvents, and Related Materials	1,336	3,000	3,000	2,947	2,800	3,000	—
623250	Vehicle Parts and Supplies	148,120	118,000	113,600	110,973	104,100	124,400	—
623270	Mechanical Repair Parts	2,902,999	3,494,500	3,084,600	2,271,973	3,363,400	3,462,800	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	11,385	14,000	14,000	11,827	12,300	14,000	—
623530	Farming Supplies	3,400	4,000	4,000	3,880	3,900	4,000	—
623560	Processing Chemicals	9,099,642	12,759,600	12,759,600	12,611,878	12,085,400	12,976,800	—
623570	Laboratory Testing Supplies, Small Equipment, and Chemicals	812	2,500	2,500	951	1,300	4,000	—
623660	Cleaning Supplies	2,005	2,500	2,500	2,383	3,400	3,700	—
623680	Tools and Supplies	100,997	99,700	109,700	108,999	96,900	136,300	—
623700	Wearing Apparel	—	600	600	—	200	1,000	—
623780	Safety and Medical Supplies	1,109	5,900	5,900	4,539	4,000	400	—
623800	Computer Software	—	31,500	29,000	400	26,300	31,500	—
623810	Computer Supplies	4,999	17,000	17,000	5,671	11,400	17,000	—
623820	Fuel	323,024	477,300	469,300	279,447	434,000	369,000	—
623840	Gases	—	—	—	—	—	3,600	—
623860	Lubricants	28,530	35,200	35,200	11,501	31,700	35,200	—
623990	Materials and Supplies, N.O.C.	46,649	61,400	59,400	55,491	34,100	94,000	—
300	TOTAL MATERIALS AND SUPPLIES	14,282,738	19,196,200	19,680,900	18,318,386	18,344,200	20,802,200	—
634600	Equipment for Collection Facilities	—	25,000	25,000	—	23,000	—	—
634650	Equipment for Process Facilities	163,796	628,000	628,000	588,979	617,700	410,000	—
634760	Material Handling and Farming Equipment	350,000	402,000	602,000	602,000	599,000	580,000	—
634860	Vehicle Equipment	98,867	454,000	435,800	435,797	435,800	525,000	—

101 69000	Fund: Corporate Department: Maintenance & Operations Division: Stickney Service Area	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
634990	Machinery and Equipment, N.O.C.	—	145,000	163,200	161,933	156,600	55,000	—
400	TOTAL MACHINERY AND EQUIPMENT	612,663	1,654,000	1,854,000	1,788,709	1,832,100	1,570,000	—
TOTAL STICKNEY SERVICE AREA		\$106,693,814	\$ 128,778,200	\$ 130,009,400	\$ 96,691,211	\$112,562,700	\$ 132,291,000	\$ —

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: Stickney Service Area		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					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	390,294	2	390,294
911	Stickney Budget Control Unit					
HP14	Budget & Management Analyst	2	—		—	
HP11	Administrative Specialist	1	1		1	
TOTAL 911	Stickney Budget Control Unit	3	1	62,065	1	65,894
920	Plant Engineering & Maintenance Section					
921	Administrative Unit					
HP21	Engineer of Treatment Plant Operations	1	1		1	
HP17	Senior Mechanical Engineer	—	—		1	
HP11	Administrative Specialist	—	1		1	
HP11	Administrative Specialist #1	1	—		—	
TOTAL 921	Administrative Unit	2	2	323,654	3	445,687
923	Electrical Engineering Unit					
HP18	Principal Electrical Engineer	—	1		1	
HP17	Senior Electrical Engineer	1	—		1	
HP17	Senior Process Control Engineer	—	2		2	
HP15	Associate Process Control Engineer	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	20	21	2,531,753	21	2,636,512
924	Maintenance Unit					
HP19	Master Mechanic II	1	1		1	
HP17	Assistant Master Mechanic	5	5		5	
HP14	Assistant Mechanical Engineer	—	1		1	
HP14	Engineering Technician V	1	1		1	
HP11	Administrative Specialist	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2022	2023		2024	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
PR5935	Architectural Ironworker Leadman	1	1		1	
PR5933	Architectural Ironworker	3	3		3	
PR5353	Bricklayer	1	1		1	
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	18	19		19	
PR6459	Hoisting Engineer Foreman	1	1		1	
PR6453	Hoisting Engineer	10	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	23	24		24	
PR5759	Plumber Foreman	1	1		1	
PR5753	Plumber	4	4		4	
PR5955	Sheet Metal Worker Leadman	1	1		1	
PR5953	Sheet Metal Worker	6	6		6	
PR6479	Truck Driver Foreman	1	1		1	

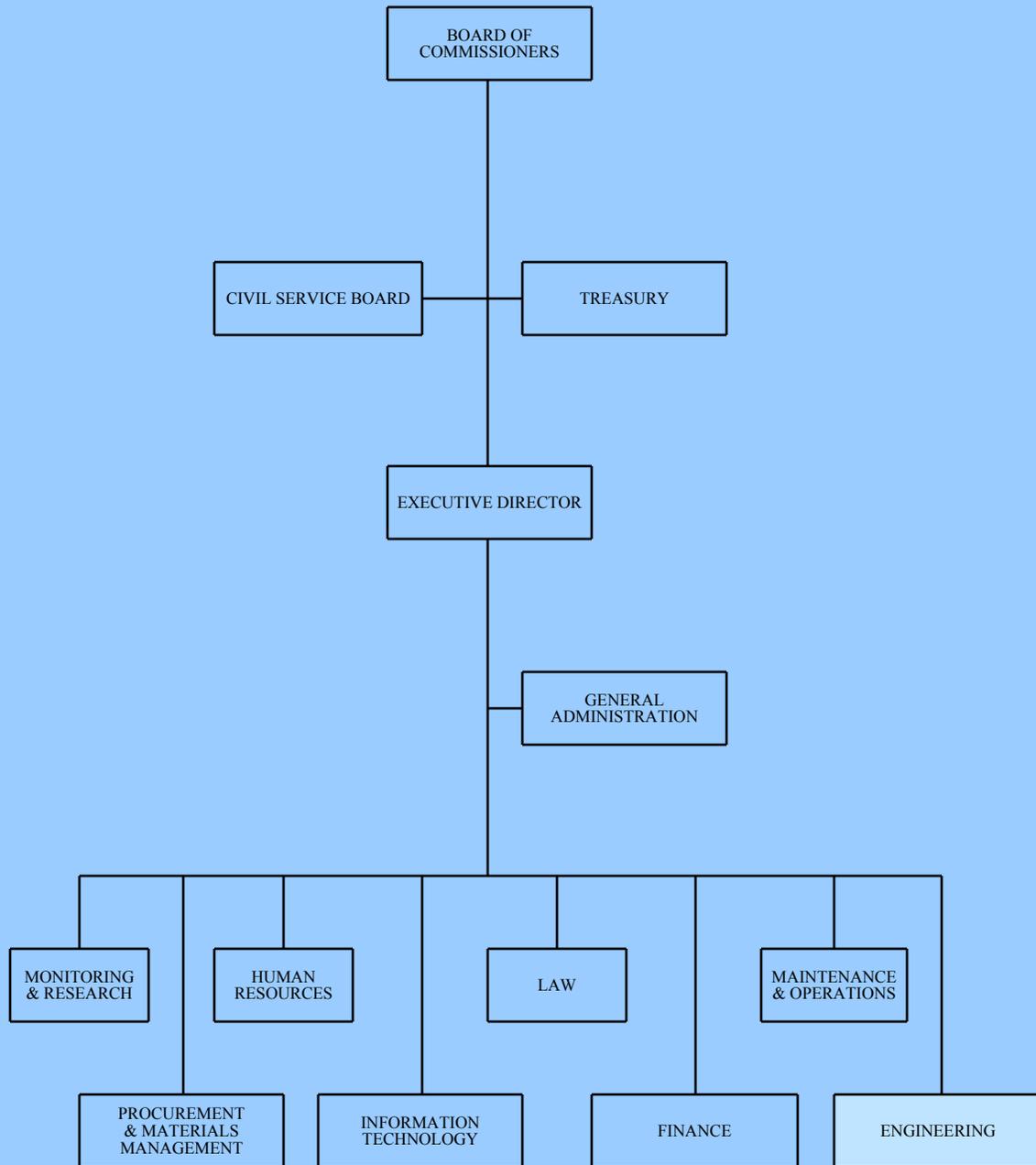
Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2022	2023		2024	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
PR6473	Truck Driver	8	8		8	
TOTAL 924	Maintenance Unit	160	163	18,285,041	163	18,918,298
943	Buildings & Grounds Unit					
HP18	Principal Mechanical Engineer	1	—		—	
HP17	Senior Engineer	—	1		1	
HP15	Associate Civil Engineer	1	1		1	
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	1,848,971	22	1,899,333
TOTAL 920	Plant Engineering & Maintenance Section	204	208	22,989,419	209	23,899,829
930	Plant Operations Section					
931	Administrative Unit					
HP21	Engineer of Treatment Plant Operations	1	1		1	
HP20	Managing Engineer #1	1	—		—	
TOTAL 931	Administrative Unit	2	1	242,446	1	242,446
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	
NR8650	Maintenance Laborer Class A Shift #1	14	—		—	
NR8651	Maintenance Laborer Class A (AC)	4	1		—	
TOTAL 932	Treatment Operations Unit	45	28	3,067,969	27	2,993,409
934	Mechanical Operations Unit					
HP18	Chief Operating Engineer II	1	1		1	

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
HP17	Chief Operating Engineer I	2	2		2	
HP16	Assistant Chief Operating Engineer	6	6		7	
NR6810	Fireman-Oiler	11	11		11	
NR8331	Laborer Foreman	1	1		1	
NR8650	Maintenance Laborer Class A Shift	40	40		40	
NR8650	Maintenance Laborer Class A Shift #1	2	—		—	
NR8651	Maintenance Laborer Class A	4	4		4	
NR6832	Operating Engineer II	35	35		35	
NR6831	Operating Engineer I	26	26		26	
TOTAL 934	Mechanical Operations Unit	128	126	13,757,284	127	14,167,508
945	Railroad Unit					
NR8331	Laborer Foreman #1	1	—		—	
NR8650	Maintenance Laborer Class A Shift #1	5	—		—	
TOTAL 945	Railroad Unit	6	—	—	—	—
TOTAL 930	Plant Operations Section	181	155	17,067,700	155	17,403,363
950	Solids Management Section					
951	Solids Administration Unit					
HP20	Managing Engineer	1	1		1	
HP12	Administrative Assistant #2 (Administrative Specialist) (New Grade HP11)	1	—		—	
TOTAL 951	Solids Administration Unit	2	1	223,425	1	223,425
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	842,483	8	854,501
953	Solids Operations Administration Unit					
HP17	Senior Engineer	2	2		2	
TOTAL 953	Solids Operations Administration Unit	2	2	314,675	2	321,094

Fund: Corporate Dept: Maintenance & Operations Division: Stickney Service Area		POSITION ANALYSIS				
		2022	2023		2024	
					Proposed by the Executive Director	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Budgeted FTEs	Appropriation in Dollars
954	Fulton County Field Operations Unit					
HP13	Agricultural Technician II	—	1		1	
HP12	Agricultural Technician II	1	—		—	
HP11	Agricultural Technician I	—	1		1	
TOTAL 954	Fulton County Field Operations Unit	1	2	166,568	2	183,250
TOTAL 950	Solids Management Section	13	13	1,547,150	13	1,582,269
TOTAL	Maintenance & Operations Stickney Service Area	403	379	42,056,628	380	43,341,649

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 5, 2023

Mr. Brian A. Perkovich
Executive Director
OFFICE

Dear Sir:

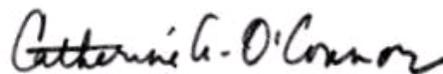
Subject: 2024 Program for the Engineering Department - Corporate Fund

The Engineering Department - Corporate Fund's program for 2024, as prepared in detail, is transmitted herewith. The budget presentation supports the request for funding of the department's 2024 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, 2024 major initiatives and challenges, and 2023 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 2024.

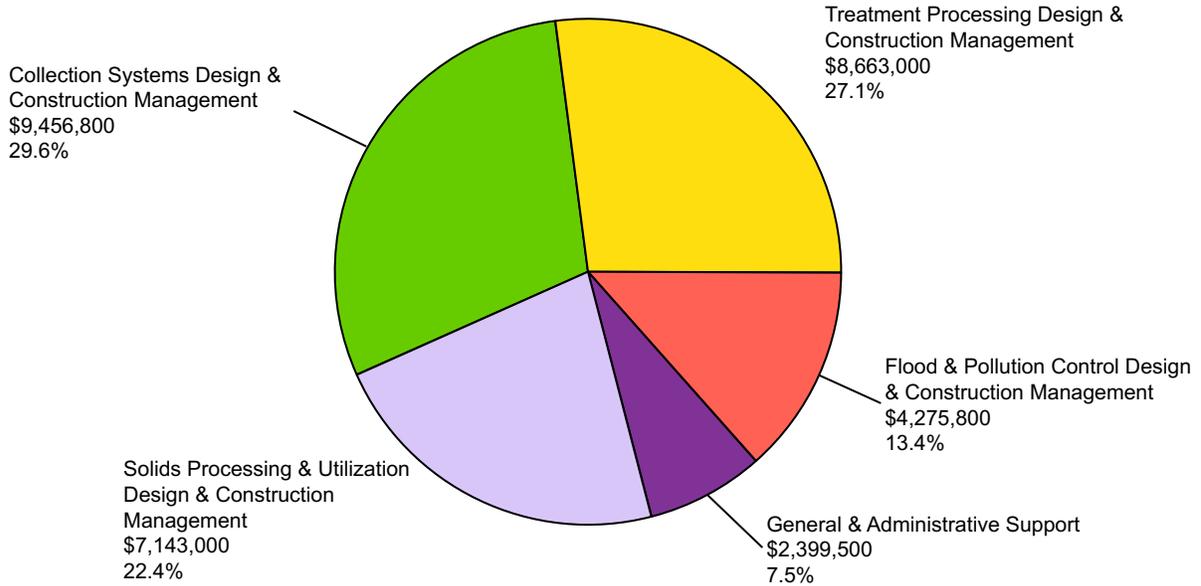
Respectfully submitted,



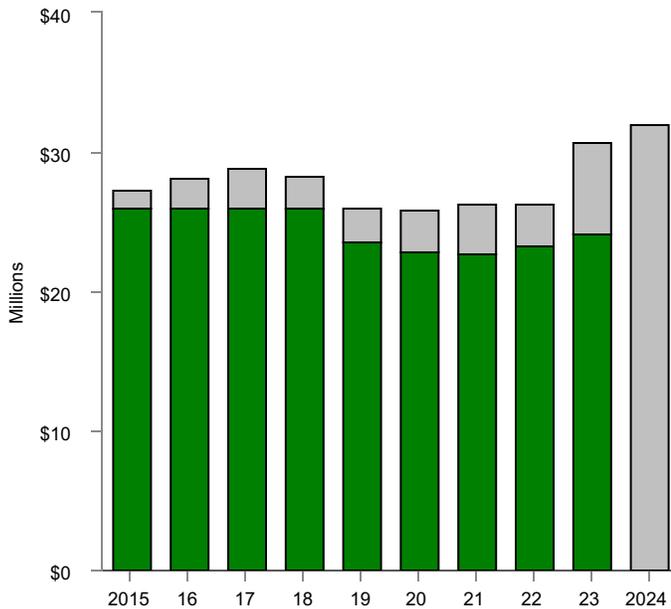
Catherine A. O'Connor
Director of Engineering

ENGINEERING - CORPORATE FUND PROGRAMS

2024	\$31,938,100
2023	\$30,659,300
Increase	\$1,278,800



APPROPRIATIONS & EXPENDITURES

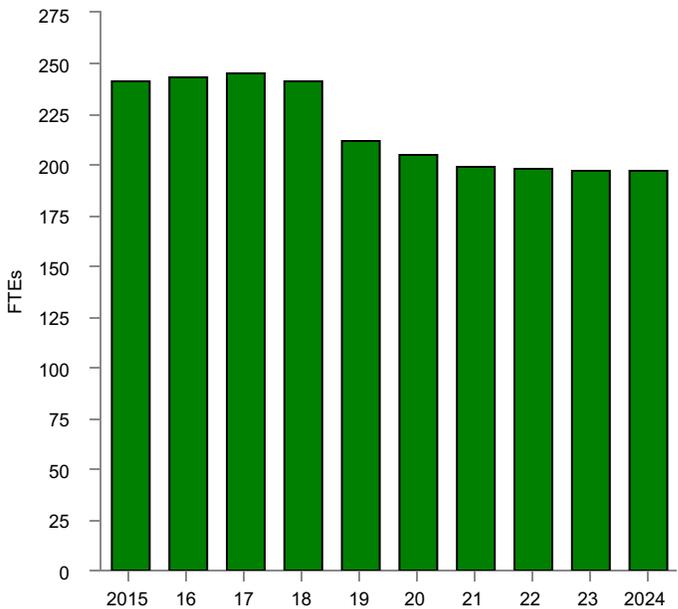


2023 Expenditures are estimated

EXPENDITURES APPROPRIATIONS

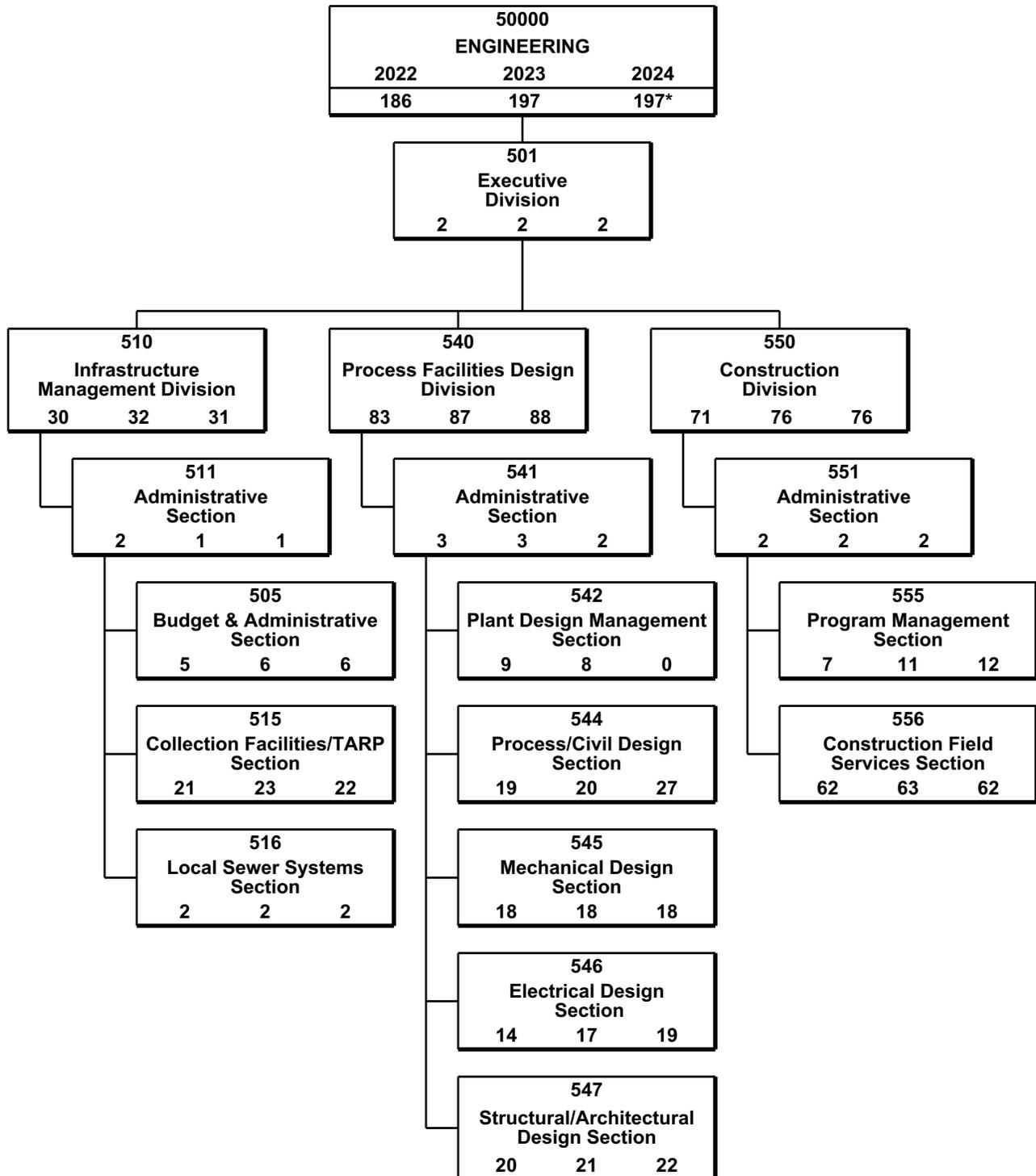
2023 - Increase is due to the addition of a grant-funded project for inspection of local sanitary sewers to facilitate the removal of infiltration and inflow in disproportionately impacted communities.

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 2024 position total for the Engineering Department - Corporate Fund is 197. There are an additional 71 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 is able to 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 2023 Major Accomplishments

- Under the Collection Asset Management Program, the District televised and inspected 31.81 miles of intercepting sewers and rehabilitated 377 linear feet of sewers found to have significant deterioration;
- Engineering staff completed contract documents for 18 projects under the District's Capital Improvement Program;
- In support of the District's Strategic Plan Goal of Enterprise Resilience, a drone was procured to inspect and monitor the progress of construction areas not accessible by staff. The drone provides real-time data such as photographs, 3-D scans, and progress documentation;
- Collaborated with the University of Illinois at Chicago to investigate applications for reuse of wastewater treatment plant effluent.

2024 Appropriation and Position Summary

The 2024 appropriation for the Engineering Department - Corporate Fund is \$31,938,100, an increase of \$1,278,800, or 4.2 percent, from 2023. The Engineering Department's 2024 Budget provides direct support to the Capital Improvement Program. The staffing level remains unchanged at 197 due to the drop of one Engineering Technician III position and the transfer of one Engineering Technician IV position from the Stormwater Management Fund to the Corporate Fund. The transfer occurred as the primary responsibilities of the position have changed and now align with duties associated with the Corporate Fund.

2024 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

- Under the Forging Resilient Communities program, which receives grant funding from United States Environmental Protection Agency, award a contract for inspection of local sanitary sewers in Stone Park, Riverdale, Harvey, Dolton, Markham, Bellwood, Hazel Crest, Country Club Hills, and Ford Heights to facilitate removal of infiltration and inflow;
- Focus on meeting or exceeding the industry standard of 120 percent of the originally scheduled contract time for completion of construction contracts, in spite of 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 2024 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.	\$ 8,663,000	27.1 %
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.	\$ 7,143,000	22.4 %
3. COLLECTION SYSTEM 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.	\$ 9,456,800	29.6 %
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.	\$ 4,275,800	13.4 %
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.	\$ 2,399,500	7.5 %
Totals	<u>\$ 31,938,100</u>	<u>100.0 %</u>

50000 ENGINEERING

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
1000	Collection	\$ 4,627,636	2024 30	\$ 9,456,800	\$ 2,376,100	33.6	
			2023 30	\$ 7,080,700			
1530	Local Sewer Permit Activity	\$ 277,934	2024 2	\$ 288,700	\$ (100)	—	
			2023 2	\$ 288,800			
1560	Local Sewer Public Service Coordination	\$ 173,488	2024 —	\$ 2,966,200	\$ 975,400	49.0	a)
			2023 —	\$ 1,990,800			
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	\$ 10,774	2024 —	\$ 10,900	\$ (200)	(1.8)	
			2023 —	\$ 11,100			
1700	Collection System Design	\$ 849,120	2024 7	\$ 1,016,600	\$ (37,100)	(3.5)	
			2023 7	\$ 1,053,700			
1800	Collection Construction	\$ 3,316,320	2024 21	\$ 5,174,400	\$ 1,438,100	38.5	b)
			2023 21	\$ 3,736,300			
2000	Treatment	\$ 6,962,710	2024 66	\$ 8,663,000	\$ (563,800)	(6.1)	
			2023 65	\$ 9,226,800			
2700	Treatment Design	\$ 2,651,121	2024 24	\$ 3,227,100	\$ (160,500)	(4.7)	c)
			2023 24	\$ 3,387,600			
2800	Treatment Construction	\$ 4,311,589	2024 42	\$ 5,435,900	\$ (403,300)	(6.9)	d)
			2023 41	\$ 5,839,200			
3000	Solids Processing	\$ 5,373,813	2024 50	\$ 6,866,900	\$ (234,100)	(3.3)	
			2023 50	\$ 7,101,000			
3700	Solids Processing Design	\$ 2,527,369	2024 23	\$ 3,432,200	\$ (156,300)	(4.4)	e)
			2023 23	\$ 3,588,500			
3800	Solids Processing Construction	\$ 2,846,444	2024 27	\$ 3,434,700	\$ (77,800)	(2.2)	
			2023 27	\$ 3,512,500			

a) Increase is due to the Forging Resilient Communities Condition Assessment and Rehabilitation of Local Sewers project (\$1,025,000), offset by a decrease due to the completion of the University of Illinois at Chicago, Water Reuse project (\$50,000).

b) Increase is due to a rise in the estimated labor and lining material costs for the new Television Inspection and Recording of Sewers and Manholes at Various Locations project (\$1,477,600), offset by the reallocation of salaries to more accurately reflect current activities (\$74,500).

c) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$79,200), the purchase of two printer/scanners (\$49,000), and a reduction in conference and seminar attendance (\$35,800).

d) Decrease is due to the anticipated completion of the Carpet and Window Blind Replacement project (\$260,000) and the reallocation of salaries to more accurately reflect current activities (\$145,400).

e) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$103,400) and an expected decrease in retirements (\$45,000).

50000 ENGINEERING

OBJECTIVES AND PROGRAM SUMMARY

PROGRAMS BY PRIORITY:		2022	Budgeted		Change		
Number	Name	Actual	FTEs	Dollars	Dollars	Percent	
4000	Flood and Pollution Control	\$ 4,108,094	2024 32	\$ 4,275,800	\$ (130,000)	(3.0)	
			2023 32	\$ 4,405,800			
4216	Bridge and Road Maintenance	\$ 244,436	2024 —	\$ 110,000	\$ 15,000	15.8	f)
			2023 —	\$ 95,000			
4341	Planning/Design	\$ 57,273	2024 —	\$ 51,900	\$ (800)	(1.5)	
			2023 —	\$ 52,700			
4343	Construction	\$ 610,172	2024 5	\$ 604,300	\$ (37,700)	(5.9)	
			2023 5	\$ 642,000			
4700	Flood and Pollution Control Design	\$ 706,332	2024 5	\$ 738,800	\$ (40,400)	(5.2)	
			2023 5	\$ 779,200			
4800	Flood and Pollution Control Construction	\$ 2,489,881	2024 22	\$ 2,770,800	\$ (66,100)	(2.3)	
			2023 22	\$ 2,836,900			
5000	Solids Utilization	\$ 239,133	2024 2	\$ 276,100	\$ (12,200)	(4.2)	
			2023 2	\$ 288,300			
5700	Solids Utilization Design	\$ 11,361	2024 —	\$ 11,400	\$ (200)	(1.7)	
			2023 —	\$ 11,600			
5800	Solids Utilization Construction	\$ 227,772	2024 2	\$ 264,700	\$ (12,000)	(4.3)	
			2023 2	\$ 276,700			
7000	General Support (excluding program number 7604)	\$ 1,659,367	2024 17	\$ 2,021,200	\$ (173,800)	(7.9)	g)
			2023 18	\$ 2,195,000			
7604	Social Security and Medicare Contributions	\$ 292,659	2024 —	\$ 378,300	\$ 16,600	4.6	
			2023 —	\$ 361,700			
Totals		\$23,263,412	2024 197	\$31,938,100	\$ 1,278,800	4.2 %	
			2023 197	\$30,659,300			

f) Increase is due to the rotating nature of scheduled biennial bridge inspections (\$15,000).

g) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$100,600) and the drop of one FTE position (\$61,800).

50000 ENGINEERING

PERFORMANCE DATA

Program Number	Measurable Activity		2022 Actual	2023 Budgeted	2024 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	\$ 277,934	\$ 288,800	\$ 288,700	
1560	Local Sewer - Public Service Coordination					
1561	Public Service	Cost	\$ 5,901	\$ 6,100	\$ 6,300	
1563	Interagency Coordination	Cost	\$ 167,587	\$ 1,984,700	\$ 2,959,900	a)
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	Cost	\$ 10,774	\$ 11,100	\$ 10,900	
1700	Collection System Design	Cost	\$ 849,120	\$ 1,053,700	\$ 1,016,600	
1800	Collection Construction	Cost	\$ 3,316,320	\$ 3,736,300	\$ 5,174,400	b)
2700	Treatment Design	Cost	\$ 2,651,121	\$ 3,387,600	\$ 3,227,100	c)
2800	Treatment Construction	Cost	\$ 4,311,589	\$ 5,839,200	\$ 5,435,900	d)
3700	Solids Processing Design	Cost	\$ 2,527,369	\$ 3,588,500	\$ 3,432,200	e)
3800	Solids Processing Construction	Cost	\$ 2,846,444	\$ 3,512,500	\$ 3,434,700	
4200	Waterways Control and Stormwater Detention Reservoirs	Cost	\$ 244,436	\$ 95,000	\$ 110,000	f)
4300	Stormwater Management	Cost	\$ 667,445	\$ 694,700	\$ 656,200	
4700	Flood and Pollution Control Design	Cost	\$ 706,332	\$ 779,200	\$ 738,800	
4800	Flood and Pollution Control Construction	Cost	\$ 2,489,881	\$ 2,836,900	\$ 2,770,800	
5700	Solids Utilization Design	Cost	\$ 11,361	\$ 11,600	\$ 11,400	
5800	Solids Utilization Construction	Cost	\$ 227,772	\$ 276,700	\$ 264,700	
7000	General Support (excluding program number 7604)	Cost	\$ 1,659,367	\$ 2,195,000	\$ 2,021,200	g)
7604	Social Security and Medicare Contributions	Cost	\$ 292,659	\$ 361,700	\$ 378,300	
		Totals	\$ 23,263,412	\$ 30,659,300	\$ 31,938,100	

a) Increase is due to the Forging Resilient Communities Condition Assessment and Rehabilitation of Local Sewers project (\$1,025,000), offset by a decrease due to the completion of the University of Illinois at Chicago, Water Reuse project (\$50,000).

b) Increase is due to a rise in the estimated labor and lining material costs for the new Television Inspection and Recording of Sewers and Manholes at Various Locations project (\$1,477,600), offset by the reallocation of salaries to more accurately reflect current activities (\$74,500).

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e) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$103,400) and an expected decrease in retirements (\$45,000).

f) Increase is due to the rotating nature of scheduled biennial bridge inspections (\$15,000).

g) Decrease is due to the reallocation of salaries to more accurately reflect current activities (\$100,600) and the drop of one FTE position (\$61,800).

101 50000	Fund: Corporate Department: Engineering	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
601010	Salaries of Regular Employees	\$ 20,759,712	\$ 25,078,500	\$ 25,078,500	\$ 15,624,193	\$ 21,194,300	\$ 24,259,800	\$ —
601060	Compensation Plan Adjustments	285,988	845,000	845,000	327,318	661,700	782,900	—
601070	Social Security and Medicare Contributions	292,659	361,700	361,700	234,242	305,100	378,300	—
601100	Tuition and Training Payments	89,687	195,700	195,700	46,351	164,200	153,500	—
100	TOTAL PERSONAL SERVICES	21,428,046	26,480,900	26,480,900	16,232,104	22,325,300	25,574,500	—
612010	Travel	4,674	11,800	11,800	4,178	8,400	14,800	—
612030	Meals and Lodging	10,064	23,700	23,700	7,511	15,300	27,800	—
612040	Postage, Freight, and Delivery Charges	395	1,200	1,200	1,200	700	1,200	—
612050	Compensation for Personally-Owned Automobiles	1,236	8,000	8,000	919	1,100	8,000	—
612080	Motor Vehicle Operating Services	19	500	500	37	100	500	—
612090	Reprographic Services	3,050	3,500	3,500	3,500	3,500	8,500	—
612170	Water and Water Services	4,429	4,500	4,500	4,500	4,400	4,500	—
612240	Testing and Inspection Services	1,205,823	2,997,400	2,936,400	749,929	835,000	5,500,000	—
612330	Rental Charges	—	500	500	—	—	500	—
612410	Governmental Service Charges	—	—	10,000	10,000	10,000	—	—
612430	Payments for Professional Services	425,937	652,000	637,300	556,829	349,700	527,000	—
612490	Contractual Services, N.O.C.	—	4,500	5,700	3,576	3,600	4,500	—
612620	Repairs to Waterway Facilities	40,023	—	11,900	11,848	11,900	—	—
612680	Repairs to Buildings	—	260,000	311,000	311,000	311,000	55,000	—
612800	Repairs to Office Furniture and Equipment	4,140	7,100	7,100	6,381	6,600	7,100	—
612820	Computer Software Maintenance	—	—	—	—	—	12,800	—
612840	Communications Equipment Maintenance (Includes Software)	—	—	1,600	1,575	1,600	—	—
612970	Repairs to Testing and Laboratory Equipment	2,040	10,000	10,000	6,425	6,500	10,100	—
612990	Repairs, N.O.C.	—	1,000	1,000	1,000	1,000	2,000	—
200	TOTAL CONTRACTUAL SERVICES	1,701,831	3,985,700	3,985,700	1,680,408	1,570,400	6,184,300	—
623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture	42,740	47,800	51,700	49,578	49,700	53,200	—
623680	Tools and Supplies	15,190	18,700	16,100	15,695	15,700	20,000	—
623720	Books, Maps, and Charts	1,966	9,000	5,200	3,294	5,100	10,000	—
623780	Safety and Medical Supplies	—	1,000	—	—	—	1,000	—
623800	Computer Software	40,350	42,000	45,700	45,150	45,300	75,000	—

101 50000	Fund: Corporate Department: Engineering	LINE ITEM ANALYSIS						
		2022	2023			2024		
Account Number	Account Name	Expenditure	Original Appropriation	Adjusted Appropriation 09/30/23	Expenditure (Committed Budget plus Disbursement) 09/30/23	Estimated Expenditure 12/31/23	Proposed by Executive Director	Recommended by Committee on Budget and Employment
623990	Materials and Supplies, N.O.C.	—	200	—	—	—	8,500	—
300	TOTAL MATERIALS AND SUPPLIES	100,247	118,700	118,700	113,717	115,800	167,700	—
634650	Equipment for Process Facilities	33,288	15,000	15,000	12,780	15,000	11,600	—
634990	Machinery and Equipment, N.O.C.	—	59,000	59,000	56,828	53,300	—	—
400	TOTAL MACHINERY AND EQUIPMENT	33,288	74,000	74,000	69,608	68,300	11,600	—
TOTAL ENGINEERING		\$ 23,263,412	\$ 30,659,300	\$ 30,659,300	\$ 18,095,837	\$ 24,079,800	\$ 31,938,100	\$ —

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: Engineering		POSITION ANALYSIS				
		2022	2023		2024	
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	419,937	2	419,937
510	Infrastructure Management Division					
505	Budget & Administrative Section					
HP18	Supervising Budget & Management Analyst	1	1		1	
HP16	Senior Budget & Management Analyst	1	2		2	
HP14	Budget & Management Analyst	2	2		2	
HP13	Senior Administrative Specialist	1	1		1	
TOTAL 505	Budget & Administrative Section	5	6	754,525	6	783,444
511	Administrative Section					
HP22	Assistant Director of Engineering	1	1		1	
HP11	Administrative Specialist	1	—		—	
TOTAL 511	Administrative Section	2	1	264,892	1	264,892
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	3		3	
HP14	Engineering Technician V	2	2		2	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Technician IV	2	2		2	
HP11	Engineering Technician III	1	2		1	
TOTAL 515	Collection Facilities / TARP Section	21	23	2,877,449	22	2,762,113
516	Local Sewer Systems Section					
HP20	Managing Civil Engineer	1	1		1	

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2022	2023		2024	
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	346,174	2	346,174
TOTAL 510	Infrastructure Management Division	30	32	4,243,040	31	4,156,623
540	Process Facilities Design Division					
541	Administrative Section					
HP22	Assistant Director of Engineering	1	1		1	
HP16	Computer Aided Drafting and Design Administrator	—	—		1	
HP11	Administrative Specialist	2	2		—	
TOTAL 541	Administrative Section	3	3	431,136	2	411,252
542	Plant Design Management Section					
HP18	Principal Civil Engineer	2	2		—	
HP17	Senior Civil Engineer	4	4		—	
HP16	Computer Aided Drafting and Design Administrator	1	1		—	
HP15	Associate Civil Engineer	1	1		—	
HP11	Engineering Technician III	1	—		—	
TOTAL 542	Plant Design Management Section	9	8	1,201,616	—	—
544	Process / Civil Design Section					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	3	3		4	
HP17	Senior Civil Engineer	5	5		9	
HP17	Senior Process Control Engineer	1	1		1	
HP15	Associate Civil Engineer	3	3		4	
HP15	Associate Process Control Engineer	1	1		1	
HP14	Assistant Civil Engineer	2	3		3	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	2	2		2	
HP11	Administrative Specialist	—	—		1	
TOTAL 544	Process / Civil Design Section	19	20	2,650,896	27	3,689,056

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2022	2023		2024	
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	5	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	18	18	2,221,929	18	2,200,706
546	Electrical Design Section					
HP20	Managing Electrical Engineer	1	1		1	
HP18	Principal Electrical Engineer	2	2		2	
HP17	Senior Electrical Engineer	5	5		5	
HP15	Associate Electrical Engineer	3	4		4	
HP14	Assistant Electrical Engineer	1	2		2	
HP13	Engineering Draftsman III	—	1		1	
HP12	Engineering Draftsman II	2	2		2	
HP12	Engineering Technician IV	—	—		1	
HP11	Administrative Specialist	—	—		1	
TOTAL 546	Electrical Design Section	14	17	2,145,420	19	2,229,408
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	4		5	
HP15	Associate Architect	3	3		3	
HP15	Associate Structural Engineer	3	3		3	

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2022	2023		2024	
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	2	3		3	
HP13	Engineering Draftsman III	1	1		1	
HP12	Engineering Draftsman II	1	1		1	
TOTAL 547	Structural / Architectural Design Section	20	21	2,566,737	22	2,763,782
TOTAL 540	Process Facilities Design Division	83	87	11,217,734	88	11,294,204
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	302,165	2	316,811
555	Program Management Section					
HP20	Managing Civil Engineer	1	1		1	
HP18	Principal Civil Engineer	1	1		1	
HP17	Senior Civil Engineer	1	2		2	
HP15	Associate Civil Engineer	1	2		2	
HP14	Assistant Civil Engineer	—	—		1	
HP14	Assistant Electrical Engineer	1	1		—	
HP14	Engineering Technician V	—	1		1	
HP13	Senior Administrative Specialist	1	1		1	
HP12	Engineering Technician IV	—	1		2	
HP11	Administrative Specialist	1	1		1	
TOTAL 555	Program Management Section	7	11	1,433,687	12	1,475,166
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	1		1	
HP17	Senior Civil Engineer	9	8		8	
HP17	Senior Electrical Engineer	3	3		3	

Fund: Corporate Dept: Engineering		POSITION ANALYSIS				
		2022	2023		2024	
Pay Plan & Grade	Class Title	Actual FTEs	Budgeted FTEs	Appropriation in Dollars	Proposed by the Executive Director	
					Budgeted FTEs	Appropriation in Dollars
HP17	Senior Mechanical Engineer	2	2		2	
HP15	Associate Civil Engineer	8	8		8	
HP15	Associate Electrical Engineer	3	3		3	
HP15	Associate Mechanical Engineer	3	3		3	
HP14	Assistant Civil Engineer	2	2		3	
HP14	Assistant Electrical Engineer	1	2		3	
HP14	Assistant Mechanical Engineer	1	1		1	
HP14	Engineering Technician V	11	10		8	
HP12	Administrative Assistant #2 (Administrative Specialist) (New Grade HP11)	1	1		1	
HP12	Engineering Technician IV	6	6		5	
HP11	Engineering Technician III	5	7		7	
TOTAL 556	Construction Field Services Section	62	63	7,587,785	62	7,459,705
TOTAL 550	Construction Division	71	76	9,323,637	76	9,251,682
TOTAL	Engineering	186	197	25,204,347	197	25,122,446

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